



PSGR Krishnammal College for Women



UGC Certified College of Excellence • Autonomous • Affiliated to Bharathiar University • ISO 9001:2015 Certified • Reaccredited with 'A' Grade by NAAC • Ranked 22<sup>nd</sup> in NIRF 2019 by MHRD

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

**CHOICE BASED CREDIT SYSTEM &  
OUTCOME BASED EDUCATION SYLLABUS**

**BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)**

**2019 - 2022**



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

**PO1** - remain and understand the knowledge related to accounting, finance, auditing, business and tax laws.

**PO2** - identify, evaluate and resolve business problems with specified knowledge through real time training.

**PO3** - demonstrate professional ethics in legal aspects of business

**PO4** - become qualified professionals in the field of accounting and auditing.

**PO5** - evaluate everything from the perspective of making a career for getting industry ready.

#### **PROGRAMME SPECIFIC OUTCOME**

The 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 and finance at micro and macro level.



**DEPARTMENT OF B.COM (PROFESSIONAL ACCOUNTING)**  
**CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION**  
**SYLLABUS & SCHEME OF EXAMINATION**

2019- 2022

Semester	Part	Subject Code	Title of paper	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
								CA	ESE	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	PC18C01	Core-1: Fundamentals of Accounting I	5	71	4	3	40	60	100	4
I	III	PC18C02	Core -2 : Business Law	5	71	4	3	40	60	100	4
I	V	TH16A18	Allied 1 : Quantitative Aptitude- Mathematics	6	86	4	3	40	60	100	5
I	VI	NME12W S/NME12 AS/NME1 2GS/NME 16A1/ NME16B1	Women Studies/ Ambedkar Studies/ Gandhian Studies	2	26	4	-	100	-	100	2
			Advance Tamil/ Basic Tamil	2	28	2	2 2	50 50	50 50	100 100	
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	PC18C03	Core –3: Fundamentals of Accounting II	5	71	4	3	40	60	100	4
II	III	PC18C04	Core – 4: Business Economics	5	71	4	3	40	60	100	4
II	III	TH16A19	Allied 2: Quantitative Aptitude – Statistics	6	86	4	3	40	60	100	5

Semester	Part	Subject Code	Title of paper	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
								CA	ESE	Total	
II	IV		Open Course: (Self study- Online Course)	-	-	-	-	-	-	-	2
			**Advance Tamil/Basic Tamil					-	-	-	Gr
II	VI		Personality Development	2	-	-	-	-	-	-	Gr
II	VI	NM12GA W	General Awareness	Self Study	-	-	Online Test	-	-	-	Gr
III	III	PC19C05	Core 5 – Financial Accounting I	5	71	4	3	40	60	100	5
III	III	PC19C06	Core 6 – Corporate and other laws	5	71	4	3	40	60	100	3
III	III	PC19C07	Core 7 – Cost Accounting	6	86	4	3	40	60	100	5
III	III	PC19C08	Core 8 –Business Communication and Ethics	4	56	4	3	40	60	100	3
III	III	PC19A01 PC19A02	Allied1 – Principles of Business Management Allied 2 – Human Resource Management	5	71	4	3	40	60	100	5
III	IV	SB19PA01 SB19PAP1	<b>Skill Based Subject</b> Theory : Auditing Automation -I Practical - Auditing Automation -I	2 1	29 15	1 -	--	--	--	--	--
III	IV	NM14VHR	Value Education	2	26	4	3	100	-	100	2
III	VI		Job Oriented Course CA-Foundation †	- -	-		--	--	--	--	Gr.
IV	III	PC19C09	Core 9 – Financial Accounting II	5	71	4	3	40	60	100	5
IV	III	PC19C10	Core 10 – Direct Taxes	6	86	4	3	40	60	100	5
IV	III	PC19C11	Core 11 – Financial Management	5	71	4	3	40	60	100	3
IV	III	PC19C12	Core 12 – Auditing and Assurance - I	4	56	4	3	40	60	100	3
IV	III	PC19A03 PC19A04	Allied 3- Marketing Allied 4 –Modern Banking	5	71	4	3	40	60	100	5

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	NM10EVS	Environmental Studies	2	26	4	3	100	-	100	2
IV	IV	SB19PA01 SB19PAP1	Skill Based Subject Theory : Auditing Automation -I	2 1	29 13	1 2	3 3	40 40	60 60	100 100	4 2
			Practical - Auditing Automation –I								
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	PC19C13	Core 13 - Corporate Accounting - I	6	86	4	3	40	60	100	5
V	III	PC19C14	Core 14 - Accounting For Managerial Decisions	5	71	4	3	40	60	100	4
V	III	PC19C15	Core 15 – Indirect Taxes	5	71	4	3	40	60	100	4
V	III	PC19C16	Core 16 – Auditing & Assurance - II	4	56	4	3	40	60	100	3
V	III	PC19E01 PC19E02	Elective 1 – Computer Applications in Business	5	71	4	3	40	60	100	4
			Elective 2 – Enterprise Information System								
V	IV	NM14IS1	Information security	2	26	4	-	100	--	-	Gr.
V	IV	SB19PA02 SB19PAP2	Skill Based Subject 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	PC19C17	Core 17 – Corporate Accounting II	6	86	4	3	40	60	100	4
VI	III	PC19C18	Core 18 – Strategic Management	6	86	4	3	40	60	100	4
VI	III	PC19E03 / PC19E04	Elective 3 – Entrepreneurial development	6	86	4	3	40	60	100	4
			Elective 4 – International Business								

Semester	Part	Subject Code	Title of paper	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
								CA	ESE	Total	
VI	IV	SB19PA02 SB19PAP2	Skill Based Subject								
			Theory	2	29	1	3	40	60	100	4
			Practical	1	13	3	3	40	60	100	2
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

**QUESTION PAPER PATTERN**  
**ONLY FOR II SEMESTER BUSINESS ECONOMICS PAPER**

**Continuous Internal Assessment: 50 Marks**

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

**End Semester Examination: 100 Marks**

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

**CORE & ALLIED PAPERS (for 100% theory papers)**

**Continuous Internal Assessment: 50 Marks**

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

**End Semester Examination: 100 Marks**

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

**CORE & ALLIED PAPERS (for PROBLEM papers)**

**Continuous Internal Assessment: 50 Marks**

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

**End Semester Examination: 100 Marks**

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

**SKILL BASED SUBJECT**

**Continuous Internal Assessment: 25 Marks**

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

**End Semester Examination: 50 Marks**

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

**ADVANCED LEARNERS COURSE (ALC)**

**Continuous Internal Assessment: 25 Marks**

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

**End Semester Examination: 75 Marks**

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

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

**Continuous Internal Assessment: 50 Marks**

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

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

**INFORMATION SECURITY**  
**Continuous Internal Assessment: 40 Marks**

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

**INTERNSHIP TRAINING**

The practical training is essential to expose the students to the real life work situation and to strengthen the conceptual knowledge gained in the classroom. 15 days internship is to be arranged during the summer vacation after the fourth semester. The training shall be in an Auditor's office, or in consultancy organizations. Candidates should maintain a work 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 diary	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	
Record	20	
Techniques	20	
<b>Viva Voce</b>		
Presentation	10	20
Discussion	10	



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

**Theory**

	CI A I	CI A II	Mod el Exa m	Assignm ent/ Class Notes	Semin ar	Qu iz	Class Participat ion	Libra ry Usage	Attenda nce	Max . Mar ks
<b>Core / Allied</b>	5	5	6	4	5	4	5	3	3	40
<b>SBS</b>	5	5	15	-	-	-	-	-	-	25
<b>ALC</b>		10	15	-	-	-	-	-	-	25
<b>Informat ion Security</b>	40	40		10		10				100

**Practical**

	Model Exam	Lab Performance	Regularity in Record Submission	Attendance	Maximum Marks
<b>SBS</b>	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>Organization: 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: Details and Examples</b>	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

## CLASS PARTICIPATION

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

<b>Criteria</b>	<b>5 Marks</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>	<b>Points scored</b>
<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 almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.	
					<b>Total</b>	

**MAPPING OF POs WITH COs**

COURSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
<b>COURSE - PC18C01</b>					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
<b>COURSE - PC18C02</b>					
CO1.	S	S	S	S	S
CO2.	S	S	S	S	S
CO3.	S	S	S	S	S
<b>COURSE - PC18C03</b>					
CO1.	S	S	S	S	S
CO2.	S	S	S	S	S
CO3.	S	S	S	S	S
<b>COURSE - PC18C04</b>					
CO1.	S	S	M	L	S
CO2.	S	S	M	M	S
CO3.	S	S	S	S	S
<b>COURSE - PC18C05</b>					
CO1.	S	S	M	S	S
CO2.	S	S	M	L	S
CO3.	S	S	M	S	M
<b>COURSE - PC19C06</b>					
CO1.	M	M	L	L	S
CO2.	M	S	M	M	S
CO3.	S	S	M	M	S
<b>COURSE - PC19C07</b>					
CO1.	S	S	S	M	S
CO2.	S	S	S	S	M
CO3.	S	S	S	S	M
<b>COURSE - PC19C08</b>					
CO1.	S	S	M	S	S
CO2.	S	S	S	L	M
CO3.	S	M	L	M	S
<b>COURSE - PC19A01</b>					
CO1.	S	L	S	L	L
CO2.	S	S	L	L	L
CO3.	S	M	L	L	L

<b>COURSE - PC19A02</b>					
CO1.	S	S	M	L	M
CO2.	S	S	M	L	M
CO3.	S	M	S	S	M
<b>COURSE - PC19C09</b>					
CO1.	S	S	S	L	M
CO2.	S	S	M	M	S
CO3.	S	S	L	L	S
<b>COURSE - PC19C10</b>					
CO1.	S	S	M	L	S
CO2.	S	M	S	L	M
CO3.	S	S	S	S	M
<b>COURSE - PC19C11</b>					
CO1.	S	S	M	L	S
CO2.	S	L	S	S	M
CO3.	M	S	S	S	M
<b>COURSE - PC19C12</b>					
CO1.	S	S	M	L	S
CO2.	S	S	S	L	M
CO3.	S	M	S	S	M
<b>COURSE - PC19A03</b>					
CO1.	M	L	L	M	L
CO2.	M	L	L	M	L
CO3.	M	L	L	M	L
<b>COURSE - PC19A04</b>					
CO1.	S	M	M	L	S
CO2.	M	S	L	M	S
CO3.	S	S	M	S	S
<b>COURSE - PC19C13</b>					
CO1.	S	S	M	M	S
CO2.	S	M	S	M	M
CO3.	S	S	S	S	M
<b>COURSE - PC19C14</b>					
CO1.	S	S	S	M	S
CO2.	S	S	S	S	S
CO3.	S	S	S	S	S
<b>COURSE - PC19C15</b>					

CO1.	S	S	S	S	M
CO2.	S	S	S	S	M
CO3.	S	S	S	S	M
<b>COURSE - PC19C16</b>					
CO1.	S	S	M	M	S
CO2.	S	S	S	S	M
CO3.	S	M	S	M	S
<b>COURSE - PC19E01</b>					
CO1.	M	S	L	S	S
CO2.	M	S	L	L	S
CO3.	M	S	L	S	S
<b>COURSE - PC19E02</b>					
CO1.	M	S	L	S	S
CO2.	M	S	L	L	S
CO3.	M	S	L	S	S
<b>COURSE - PC19C17</b>					
CO1.	S	S	S	L	S
CO2.	S	L	M	S	S
CO3.	M	S	L	M	S
<b>COURSE - PC19C18</b>					
CO1.	S	S	M	L	S
CO2.	S	S	S	L	M
CO3.	S	M	S	S	M
<b>COURSE - PC19E03</b>					
CO1.	M	M	L	M	L
CO2.	M	M	M	M	L
CO3.	M	M	M	M	L
<b>COURSE - PC19E04</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	Credits
PC18C01	FUNDAMENTALS OF ACCOUNTING I	Core	71	4	-	4

### Preamble

- To understand about basic concepts of accounting and accounting ratios.
- To study about the Indian accounting standards, preparation of trial balance, final accounts of sole proprietor, Rectification of errors and Bank Reconciliation Statement.
- To gain knowledge regarding preparation of consignment accounts, joint venture, depreciation and bill of exchange.

### Course outcomes

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

CO Number	CO statement	Knowledge level
CO 1	Basic concepts of accounting and preparation of trial balance and accounting ratios	K1
CO2	Preparation of final accounts, rectification of errors, bill of exchange and BRS	K2
CO3	Preparing consignment, joint venture and depreciation accounting	K3

### Mapping with programme outcomes

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

S- Strong.

### FUNDAMENTALS OF ACCOUNTING I (PC18C01)

( 71 Hrs)

#### Syllabus

#### UNIT I

(13 Hrs)

Meaning and scope of accounting, accounting standards – concepts and objectives, Indian accounting standard – concepts and objectives. Preparation of trial balance and final accounts of sole proprietor.

#### UNIT II

(14 Hrs)

Rectification of errors – basic principles for rectification of errors – suspense account- Bank Reconciliation Statement – causes for difference between cash book and pass book – Method of preparation of BRS

#### UNIT III

(16 Hrs)

Consignment – main features of consignment transactions – distinction between consignment and sale journal entries – valuation of unsold stock, abnormal loss – journal and ledger preparation

Joint venture – differences between joint venture and consignment – when separate set of books is kept- when separate set of books is not kept – memorandum method – preparation of journal and ledger accounts

#### UNIT IV

(16 Hrs)

Depreciation accounting – meaning – characteristics – factors affecting depreciation – methods of valuation: straight line method, written down value method, annuity method, sinking fund method, insurance policy method, depletion method, revaluation method.

Bill of Exchange – definition – features – parties to bill of exchange – types. Trade bill and accommodation bill – recoding transactions

#### UNITV

(12 Hrs)

Basic Accounting Ratios – profitability ratios, turnover ratios, liquidity ratios  
80% Problems & 20% theory

#### Text books

S.No	Title	Author	Publisher	Edition & Year of publishing
1.	Advanced Accountancy – Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publisher	19 <sup>th</sup> revised edition,2017
2.	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2016

#### Reference books

S.NO	Title	Author	Publisher	Edition & Year of publishing
1.	Grewal’s Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	4 <sup>th</sup> revised edition,2015
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya	6th revised edition,2017
3.	CA – Foundation study material	ICAI	ICAI	2018

#### Pedagogy

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

#### Course designer

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

Course Number	Course Name	Category	L	T	P	Credits
PC18C02	BUSINESS LAW	Core	71	4	-	4

### Preamble

- To understand basic concepts about various laws like Indian Contract Act 1872, Partnership Act 1932, Companies Act 2013.
- To study about essential elements of valid contract, registration of partnership firm and companies, formation of the contract of sale.
- To gain knowledge regarding essential features of partnership and company and basic documents of partnership and company.

### Course outcomes

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

CO Number	CO statement	Knowledge level
CO 1	Various laws such as Indian Contract Act, Sale of Goods Act, Partnership Act and Companies Act 2013.	K1
CO2	Various provisions regarding the formation of partnership and company.	K2
CO3	Essential documents of a company, characteristics of LLP and performance of a contract.	K3

### Mapping with programme outcomes

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

S- Strong; M-Medium; L-Low

### BUSINESS LAW (PC18C02)

(71 Hrs)

### Syllabus

#### UNIT I

(16 Hrs)

Indian Contract Act 1872: an overview of section 1 – 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract, breach of contract, contingent and quasi contract.

#### UNIT II

(11 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.

#### UNIT III

(15 Hrs)



The Indian Partnership Act of 1932: general nature of partnership, rights and duties of partners, reconstitution of firms, registration and resolution of a firm.

#### UNIT IV

(13 Hrs)

The Limited Liability Partnership Act 2008: introduction – covering nature and scope, essential features characteristics of LLP, incorporation and differences with other forms of organizations.

#### UNIT V

(17 Hrs)

The Companies Act 2013: Essential features of company, corporate veil theory, classes of companies, types of share capital, incorporation of company, memorandum of association, articles of association, doctrine of indoor management.

#### Text books

S. No	Title	Author	Publisher	Edition & Year of Publishing
1.	Mercantile law	P.P.S. Gogna	S. Chand	6 <sup>th</sup> revised edition 2015

#### Reference books

S.NO	Title	Author	Publisher	Edition & Year of Publishing
1.	Elements of Mercantile law	N.D.Kapoor	Sultan chand and 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.	CA – Foundation study material	ICAI	ICAI	2018

#### Pedagogy

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

#### Course designers

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

Course Number	Course Name	Category	L	T	P	Credits
PC18C03	FUNDAMENTALS OF ACCOUNTING II	Core	71	4	-	4

#### Preamble

- To understand about basic concepts of partnership.
- To study about sale of goods on approval or return basis, average due date and account current.
- To gain knowledge regarding preparation of royalty accounts, issue of shares, forfeiture, reissue of forfeited shares and preparation of final accounts of companies.

## Course outcomes

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

CO Number	CO statement	Knowledge level
CO 1	Sale of goods on approval or return basis, average due date and account current and royalty	K1
CO2	Basic concepts of partnership and preparation of final accounts of partnership.	K2
CO3	Company accounts and preparation of final accounts of a company.	K3

## Mapping with programme outcomes

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

S- Strong.

## FUNDAMENTALS OF ACCOUNTING II (PC18C03)

(71 Hrs)

### Syllabus

#### UNIT I

(13 Hrs)

Sale of goods on approval or return basis – methods of recording – when transactions are very few – when transactions are frequent

Average due date and Account current-theory– basic type of problems – determination of due date – average due date as basis for calculation of interest. Account current – procedure for calculating days of interest – preparation of account current – various methods

#### UNIT II

(13 Hrs)

Royalty accounts – explanations of technical terms – specimen journal entries – ledger preparation in the books of lessor and lessee

#### UNIT III

(15 Hrs)

Basic concepts of partnership accounts – fixed and fluctuating capital, P&L appropriation account, admission and retirement. Final accounts of partnership.

#### UNIT IV

(15 Hrs)

Definition of shares and debentures, issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares.

#### UNITYV

(15 Hrs)

Preparation of Statement of P&L and Balance Sheet as per schedule 3 of the Companies Act, 2013.

80% Problems & 20% theory

**Text books**

S. No	Title	Author	Publisher	Edition
1.	Advanced Accountancy – Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publisher	19 <sup>th</sup> revised edition,2017
2.	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2016

**Reference books**

S.NO	Title	Author	Publisher	Edition
1.	Grewal’s Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	4 <sup>th</sup> revised edition,2015
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publishing House	6 <sup>th</sup> revised edition,2017
3.	CA – Foundation study material	ICAI	ICAI	2018

**Pedagogy**

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

**Course designer**

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

Course Number	Course Name	Category	L	T	P	Credits
PC18C04	BUSINESS ECONOMICS	Core	71	4	-	4

**Preamble**

- To prepare the students to understand the concepts and theories in Business Economics and apply such concepts and theories in simple problem solving.
- To recognize and comprehend common business and commercial concepts and to keep abreast with developments in the business and commercial world.
- To formulate various theories and principles of economics in business and commercial environment.

**Course Outcomes**

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

CO Number	CO Statement	Knowledge Level
CO1	Define and identify the basic concepts of business economics.	K1
CO2	Understand the various business cycles, factors of production and demand forecasting.	K2
CO3	Discuss various theories of demand, supply, consumer’s behavior, production, cost concepts and price determination under various markets.	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### **BUSINESS ECONOMICS (PC18C04)**

**(71 Hrs)**

### **Syllabus**

#### **Unit - I**

**(14 Hrs)**

Introduction to Business Economics - Meaning and scope of Business Economics – Basic Problems of an Economy and Role of Price Mechanism. Theory of Demand and Supply – Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity. Theory of Production – Marshallian approach and Indifference curve approach. Meaning and determinants of supply, Law of supply and Elasticity of supply – Demand Forecasting

#### **Unit - II**

**(15 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, Producer's equilibrium. Concepts of Costs – Short-run and long - run costs, Average and marginal costs, Total, fixed and variable costs.

#### **Unit - III**

**(14 Hrs.)**

Price Determination in Different Markets – Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets. Business Cycles – Meaning – Phases – Features - Causes behind these Cycles.

#### **Unit - IV**

**(14 Hrs.)**

Business Environment - Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment. Business organizations - Overview of leading Indian and Global Companies.

#### **Unit - V**

**(14 Hrs.)**

Government Policies for Business Growth - Policies creating conducive business environment such as Liberalization, Privatization, Foreign Direct Investment. Organizations

facilitating Business - Indian regulatory bodies - SEBI, RBI, IRDA, CCI - Indian Development Banks – IFCI, SIDBI, EXIM Bank, NABARD.

### Text Book

S.No.	Title	Author	Publisher	Edition & Year of Publication
1	Managerial Economics	R.L.Varshney and K.L. Maheswari	Sultan Chand & Sons	22 <sup>nd</sup> Revised Edition 2014

### Reference Books

S.No.	Title	Author	Publisher	Edition & Year of Publication
1.	Business Economics	K.P.M. Sundharam & E.N.Sundharam	Sultan Chand & Sons	4 <sup>th</sup> edition ,2010
2.	Managerial Economics	P.L. Mehta	Sultan Chand & Sons	20th Revised & Enlarged Edition. 2014
3.	CA – Foundation study material	ICAI	ICAI	2018

### 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	Credits
PC19C05	FINANCIAL ACCOUNTING I	Core	71	4	-	5

### Preamble

- To learn the Accounting Standards Ind 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	Understand the accounts from incomplete records, Accounting Standards including Ind AS and IFRS	K1
CO2	Make Computations in Hire Purchase and Installment purchase, Insurance claims for loss of stock	K2
CO3	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 (PC19C05)

(71 Hrs)

#### Syllabus

##### Unit I

(12Hrs)

Accounting Standards including Ind AS (IFRS Converged Standards) and IFRS. Disclosure of Accounting Policies (IndAS1); 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

(17Hrs)

Departmental Accounting for Branches including Foreign Branches

##### Unit III

(14Hrs)

Hire Purchase & Installment Sale Transactions

##### Unit IV

(15Hrs)

Insurance Claims for Loss of Stock and Loss of Profit

##### Unit V

(13Hrs)

Accounts from Incomplete Records

80% Problem and 20% Theory

#### Text Book

S.No	Title	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	Title	Author	Publisher	Edition & Year of Publication
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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	ICAI	ICAI	2017

### Pedagogy

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

### Course Designers:

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

Course Number	Course Name	Category	L	T	P	Credits
PC19C06	CORPORATE AND OTHER LAWS	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 acquire the ability to address application-oriented issues.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge regarding the Formation of company and various kinds of companies.	K1
CO2	Learn effective knowledge in administration board of Company law, MOA and AOA, concepts and provisions of The Negotiable Instrument Act 1881 , Rules of Interpretation of statutes and aids Interpretation of statutes.	K2
CO3	Demonstrate the various Provisions of companies act relating to meeting, alteration of share capital, registers and returns, The General Clauses Act, 1897.	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

**CORPORATE AND OTHER LAWS (PC19C06)**

**(71 Hrs)**

### Syllabus

#### Unit I

**(14 Hrs)**

Company under companies act 2013- Board of Company law Administration – National Company Law Tribunal and Appellate tribunal - Classes of companies – Registration / incorporation of company - conversion of public company into a private company - Concept of capital – Shares – Variation of shareholders rights – voting rights of member - Directors and women directors – qualification, disqualification and removal – Current affairs of Ministry of corporate finance - Concept of Debentures.

**Unit II (16 Hrs)**

Incorporation of Company and Matters Incidental thereto, Memorandum of association- Articles of association – 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. Doctrine of indoor management – preliminary contracts – promoters – service of documents - Transfer and transmission of securities - Acceptance of Deposits by companies.

**Unit III (14 Hrs)**

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

**Unit IV (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 - Insolvency and Bankruptcy.

**Unit V (15 Hrs)**

The General Clauses Act, 1897 : Important Definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous. Interpretation of statutes: Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents.

**Text Book**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Elements of company law	N.D.Kapoor	Sultan Chand & Sons	Reprint, 2016



2	Banking: Law and Practice	R.K. Gupta	Modern Law Publications, Allahabad, Uttar Pradesh	Revised Edition, 2014.
3	Principles Of Statutory Interpretation Including General Clauses Act, 1897	G.P. Singh	Lexis Nexis	4th Edition ,2015

### Reference Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Padhuka's Law, Ethics and Communication.	G.Sekar & B.SaravanaPrasath.	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.	CA – IPCC Group I 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	Credits
PC19C07	COST ACCOUNTING	Core	86	4	-	5

### Preamble

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To 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 (PC19C07)**

**(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 centers, 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 - Utilization 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 centers 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****(17Hrs)**

Costing Systems - Job Costing: Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing. Batch Costing - 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.Jain K.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	M.N.Arora	Vikas Publisher	Fourth Revised

	principles and Practices			Edition, 2013
4.	CA –Inter Study Material	ICAI	ICAI	Current year

### Pedagogy

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

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credits
PC19C08	<b>BUSINESS COMMUNICATION AND ETHICS</b>	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 able

CO No.	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 (PC19C08)**

**(56 Hrs)**

### 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** **(11Hrs)**

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 MunishBhandari	Bestwood 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 and Communication	Dr. R.L Naulakka	Mahavir Publication	4 <sup>th</sup> Edition 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, Quiz.

## Course Designers

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

Course Number	Course Name	Category	L	T	P	Credits
PC19A01	PRINCIPLES OF BUSINESS MANAGEMENT	Core	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

S- Strong; M-Medium; L-Low

### **PRINCIPLES OF BUSINESS MANAGEMENT (PC19A01)**

**(71 Hrs)**

#### **Syllabus**

#### **Unit I**

**(14Hrs)**

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**

**(14Hrs)**

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**

**(15Hrs)**

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

#### **Unit IV**

**(14Hrs)**

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**

**(14Hrs)**

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, Quiz.

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credits
PC19A02	HUMAN RESOURCE MANAGEMENT	Core	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	M	L	L	M	L
CO2	M	L	L	M	L
CO3	M	M	L	M	L

S- Strong; M-Medium; L-Low

**HUMAN RESOURCE MANAGEMENT (PC19A02)**

**(71 Hrs)**

### Syllabus



**Unit I** (12 Hrs)

Human Resource Philosophy –Changing environments of HRM –Strategic human resource management –Using HRM to attain competitive advantage –Trends in HRM – Organisation of HR departments –Line and staff functions –Role of HR Managers.

**Unit II** (15 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 and selection : Selection process, basic testing concepts, types of test, work samples & simulation, selection techniques, interview, common interviewing mistakes - Designing and conducting the effective interview, small business applications, computer aided interview–Exit interview.

**Unit III** (16 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 – variable linked allowances - 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 -Recent trends in HRM - 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	2018
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, Quiz.

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credits
PC19C09	FINANCIAL ACCOUNTING II	Core	71	4	-	5

### Preamble

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand about meaning for non - profit organization and investment accounting, partnership accounts	K1
CO2.	Calculate admission retirement and death of a partner	K2
CO3.	Know various accounting practices of non-profit originations, investment accounting and partnership accounting	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

## FINANCIAL ACCOUNTING II (PC19C09)

(71 Hrs)

### Syllabus

#### Unit I

(18 Hrs)

Accounting for Not for Profit Organizations - 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	Title	Author	Publisher	Edition & Year of Publication
1.	Advanced Accounting volume I	S P Jain & K L Narang	Kalyani Publishers	I9 <sup>th</sup> , Reprint 2017

### Reference Books

S. No	Title	Author	Publisher	Edition & Year of Publication
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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 – IPCC Group I 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	Credits
PC19C10	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 Number	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 (PC19C10)**

**(86 Hrs)**

### 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** (15Hrs)

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 practices	V.P Gaur and D.B.narang	Kalyani Publishers	47th Edition 2018

**Reference Books**

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Income Tax and Practice	H.C. Mehrothra and S.P. Goyal	Sultan chand& Sons	59 <sup>th</sup> Edition Reprint 2018
2	Income Tax Law and Practice	K.Rajavelu	SriVenkateswara 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, Quiz.

**Course Designers**

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

Course Number	Course Name	Category	L	T	P	Credits
PC19C11	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 (PC19C11)

(71 Hrs)

#### Syllabus

##### Unit I

(11 Hrs)

Introduction, objectives, scope and significance of financial management -Conflicts in Profit Vs. Value maximization principle – 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 - Adjustment of risk and uncertainty in capital budgeting decision – Probability Analysis.

**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 - Basics of International finance.

**Problem 70%, Theory 30%**

**Text Book**

S.No	Title of the book	Author	Publisher	Edition & Year of publication
1	Financial Management	SashiK.GuptaR.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.	CA – IPCC Study Material	ICAI	ICAI	Current year

**Pedagogy**

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

**Course Designers**

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

Course Number	Course Name	Category	L	T	P	Credits
PC19C12	AUDITING AND ASSURANCE I	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
CO1.	Explicate the basic principles of auditing	K1
CO2.	Learn the auditing assurance standards and the documentation evidence	K2
CO3.	Interpret procedural aspects of internal control system in auditing	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

**AUDITING AND ASSURANCE I (PC19C12)**

**(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, BaldevSuchdeva	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	DinkarPagare	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, Quiz.

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credits
PC19A03	MARKETING	Allied	71	4	-	5

### Preamble

- To understand various Concepts of marketing.
- To highlight the various marketing functions to improve necessary skills in the field of marketing.
- To provide basic knowledge about the latest trends in marketing.

### 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 and importance of Marketing.	K1
CO2	Gain knowledge on modern marketing concept, marketing functions, segmentation and positioning, Consumers Behaviour and CRM.	K2
CO3	Explain Product planning, product mix, PLC, pricing strategies, diversification and Agricultural marketing.	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### MARKETING (PC19A03)

(71 Hrs)

#### Syllabus

#### UNIT – I

(15 hrs)

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics –Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing.

#### UNIT-II

(13 hrs)

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

#### UNIT-III

(14 hrs)

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.

#### UNIT- IV

(17 hrs)

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labeling –Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion –Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today’s context

#### UNIT- V

(12 hrs)

Marketing and government – Agricultural marketing ,eNAM– Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers.

#### Text Book

S.No	Title	Author	Publisher	Edition& year of publication
1.	Marketing	R.S.N. Pillai&Bagawathi	S. Chand	reprint, 2011

3.	Marketing	Rajan Nair, Sanjith Nair	Sultan Chand	2 <sup>nd</sup> Edition, 2017
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### Reference Books

S.No	Title	Author	Publisher	Edition
1.	Agricultural marketing in India	SS Acharya	Oxford & IBH publishing	2004
2.	Principles of Marketing	Phlipkotler, Amstrong	Pearson	14 <sup>th</sup> Edition, 2018
3.	Marketing marketing	Gupta C.V Dr.L.Natarajan,	Sultan Chand	19 <sup>th</sup> revised, 2018
4.	Fundamentals of Marketing	Dr.VikasSarafPawan, Thakur	University Science Press	2017 Edition

### Pedagogy

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

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credits
PC19A04	MODERN 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 Modern Banking	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

**MODERN BANKING (PC19A04)**

**(71 Hrs)**

**Syllabus**

**Unit I**

**(15 Hrs)**

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

**Unit II (15Hrs)**

Principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy –Evaluating credit applicant – Loan supervision credit approving authority- prudential limits - risk rating - Credit Scoring by CIBIL and other agencies, and NPA.

**Unit III (15Hrs)**

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. 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 and evaluating monetary policy.

**Unit IV (14 Hrs)**

Electronic Banking E-banking, Any time Banking, Anywhere Banking, Home Banking, Internet Banking, Mobile Banking, Core Banking. - Automated Teller Machines (ATM), Personal Identification Number (PIN), Multiple Pin, Debit Cards, Credit Cards, Smart Cards, Electronic Cheque, Electronic Cash, Electronic Token, Electronic Purse.

**Unit V (12 Hrs)**

ECS, MICR Clearing System, Cheque Clearance System, Debit Clearing System, Credit Clearing System, RTGS (Real Time Gross Settlement) NEFT(National Electronic Fund Transfer)

**Text Book**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Banking Law Theory and Practice	K P M Sundharam& P N Varshney	Kalyani Publications	Reprint 20 <sup>th</sup> Edition 2015
2	Principles & Practices of Banking.	Indian Institute of Banking & Finance, (2012).	Macmillan Publication.	Reprint 2012

## Reference Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
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, Quiz.

## Course Designers

Dr.S.Vijayalakshmi

Mrs.L.Prabha

Course Number	Course Name	Category	L	T	P	Credits
PC19C13	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 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, 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 (PC19C13)**

**(86 Hrs)**

## Syllabus

### Unit I

**(14 Hrs)**

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 (19 Hrs)**

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

**Unit III (19 Hrs)**

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

**Unit IV (20 Hrs)**

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

**Unit V (14 Hrs)**

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	Kalyani publishers	21 <sup>st</sup> Revised edition,2017

**Books for Reference:**

S.no	Title	Author Name	Publisher	Year and Edition
1	Corporate Accounting	TS.Reddy & Dr.A.Murthy	Margham Publications	2015, 6 <sup>th</sup> revised edition
2	Advanced Accounting volume II	M Hanif & A.Mukherjee	Tata McGrow Hill Publishing co Ltd	2017, 2 <sup>nd</sup> edition

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. Mrs. Prabha.L

Course Number	Course Name	Category	L	T	P	Credits
PC19C14	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
CO2.	S	S	S	S	S
CO3.	S	S	S	S	S

S – Strong ; M – Medium.

**ACCOUNTING FOR MANAGERIAL DECISIONS (PC19C14)**

**(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**

S.No	Title	Author	Publisher	Edition and Year
1.	Management accounting	R.S.N. Pillai ,Bagavathi.	S. Chand	4 <sup>th</sup> Edition and 2016

**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, Quiz.

## Course Designers:

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

Course Number	Course Name	Category	L	T	P	Credits
PC19C15	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 (PC19C15)

(71 Hrs)

### 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.

Note: 80% Theory, 20% Problem.

**Text Books**

Sl.No.	Title of the book	Author Name	Publisher	Year and edition
1	Indirect Taxation	V. Balachandran	Sultan Chand &Kalyani Publishers	2019, 18 <sup>th</sup> Edition
2	GST – Laws and Practice	S.S. Gupta	Taxman’s Publications, New Delhi	2019

**Reference Books**

Sl.No.	Title of the book	Author Name	Publisher	Year and edition
1	GST	CA.R.Sathish	Sri Sai Professional Academy Publications, Coimbatore	2018
2	Indirect Taxation	Veent Sedhani & CA Deepshikha & Sodhani	VDI Publications	2019
3	CA – IPCC Group I Study Material	ICAI	ICAI	Current Year

**Pedagogy**

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

**Course Designers**

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

Course Number	Course Name	Category	L	T	P	Credits
PC19C16	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

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

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### AUDITING AND ASSURANCE –II (PC19C16)

(56 Hrs)

### 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, 1956. 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, New Delhi	2009, 2 <sup>nd</sup> Edition
2	Auditing Principles & Practices	Pradeep Kumar, BaldevSuchdeva	Kalyani Publishers	8 <sup>th</sup> edition Reprint 2014

#### Reference Books

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

#### References for online link and activity:

S.No	Unit	Topic	Hours	Link / activity
1	I	Audit of Purchases and Credit Purchases Vouching cash	2	<a href="https://www.youtube.com/watch?v=bmVZ6-YYuhY">https://www.youtube.com/watch?v=bmVZ6-YYuhY</a>

2	II	Audit of Sales - Vouching of cash and credit sales	2	<a href="https://www.youtube.com/watch?v=HbVi-7RM7YA">https://www.youtube.com/watch?v=HbVi-7RM7YA</a>
3	III	Audit of assets and liabilities.	2	<a href="https://www.youtube.com/watch?v=riej8WPpYuU">https://www.youtube.com/watch?v=riej8WPpYuU</a>
4	IV	Appointment of auditors, Removal of auditors	2	<a href="https://www.youtube.com/watch?v=zaHos7LAMyY">https://www.youtube.com/watch?v=zaHos7LAMyY</a>
5	V	Local bodies and not-for-profit organizations,	2	<a href="https://www.youtube.com/watch?v=BAu7w5ESfcg">https://www.youtube.com/watch?v=BAu7w5ESfcg</a>

### Pedagogy

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

### Course Designers

1. Dr.S.Vijayalakshmi
2. MrsL.Prabha

Course Number	Course Name	Category	L	T	P	Credits
PC19E01	COMPUTER APPLICATIONS 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 APPLICATIONS IN BUSINESS (PC19E01)****(71 Hrs)****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****(15Hrs)**

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

**Unit V****(19 Hrs)**

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

**Text Book**

<b>S.No</b>	<b>Name of the Book</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year of Publication</b>
1.	Introduction to Information Technology	Rajaraman B	PHI Learning Private Limited	3 <sup>rd</sup> edition 2018
2.	CA - IPCC Group II	ICAI	ICAI	2015 and Current

	Study Material			Year
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### Reference Books

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1	Information Technology theory and practice	Pradeep K Sinha, Pritisinha	PHI Learning Private Limited	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

Dr.S.Vijayalakshmi  
Mrs.R.Gayathiri

Course Number	Course Name	Category	L	T	P	Credits
PC19E02	ENTERPRISE INFORMATION SYSTEMS	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 SYSTEMS (PC19E02)**

**(71 Hrs)**

### 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	Name of the Book	Author	Publisher	Edition & Year of Publication
1.	Paduka's - Students Handbook on Information Technology and Strategic Management – CA-IPCC	NirupamaSekar. G G.Sekar B.SaravanaPrasath	A WoltersKluwar Business	13 <sup>th</sup> , 2016

**Reference Books**

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1.	Make my delivery CA IPCC IT & SM	CA Deepak Saini	Make my Delivery	3 <sup>rd</sup> , 2017

2.	A Text Book of Information Technology	R.Saravana Kumar R. Parameshwaran T. Jayalakshmi	S.Chand	Reprint 2014
4..	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. Mrs.R. Gayathiri

## **SEMESTER – V - Advanced Learners Paper INSURANCE (SELF STUDY) Subject Code – PC17AC1**

### **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**

<b>S.No.</b>	<b>Title of the book</b>	<b>Author/s</b>	<b>Publishers</b>	<b>Year of publication</b>
1.	Principles And Practice of Insurance	Dr.P.Periasamy	Himalaya Publishing House	2013

### **Reference Books:**

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	Inderjit Singh,	KalyaniPublsihers,	2010

	and practices	RalvestKatyal, Sanjay Arora		
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Course Number	Course Name	Category	L	T	P	Credits
PC19C17	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

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 company, 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 (PC19C17)

(86 Hrs)

#### 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 intercompany holdings).

##### Unit III

(21Hrs)

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	Book Name	Author Name	Publisher	Year and Edition
1	Advanced Accounting volume II	SP Jain and KL Narang	Kalyani Publishers	Reprint 2018 edition

**Reference Books**

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

**Pedagogy**

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

**Course Designers**

Dr. (Mrs) S. Vijayalakshmi

Dr.B.Navaneetha

Course Number	Course Name	Category	L	T	P	Credits
PC19C18	STRATEGIC MANAGEMENT	Core	86	4	-	4

**Preamble**

- To understand the strategic decisions that organizations 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 (PC19C18)

(86 Hrs)

### Syllabus

#### Unit I

(18 Hrs)

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

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

#### Unit II

(17 Hrs)

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

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

#### Unit III

(17 Hrs)

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

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

**Unit IV (17 Hrs)**

Strategy Implementation: Organization and Strategy Implementation; Organization Structure Establishing strategic business units & Core Competence; Establishing profit centers by business, product or service, market segment or customer; Leadership and behavioral challenges, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship.

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

**Unit V (17 Hrs)**

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

**Text Books**

S.No	Title	Authors	Publishers	Edition and Year of Publication
1	Strategic Management and Business Policy	Thomas L Wheelen, J David Hunger, Alan.N.Hoffman, Charles E Banford	Pearson Education India	15th, 2018
2	CA – IPCC Group II Study Material	ICAI	ICAI	2018

**Reference Books**

S.no	Title	Authors	Publishers	Edition and Year
1	Strategic Management and Business Policy	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	McGraw Hill Education	12 <sup>th</sup> , 2017

### References for online link and activity

S.No	Unit	Topic	Hours	Link / activity
1	I	Business Environment	1	<a href="https://www.icai.org/post.html">https://www.icai.org/post.html</a>
		Global Competitive Environment	1	<a href="https://study.com/academy/lesson/competition-in-the-global-business-environment-explanation-examples.html">https://study.com/academy/lesson/competition-in-the-global-business-environment-explanation-examples.html</a>
2	II	Strategic Analyses	2	Group Discussion with Industrial Experts
		Strategic Planning	2	<a href="https://www.icai.org/post.html">https://www.icai.org/post.html</a>
3	III	Functional Strategy	2	<a href="https://www.icai.org/post.html">https://www.icai.org/post.html</a>
		Corporate Level Strategy	1	Group Discussion with Industrial Experts
4	IV	Establishing strategic business units	1	<a href="https://www.youtube.com/watch?v=nMrZE5MrwK4">https://www.youtube.com/watch?v=nMrZE5MrwK4</a>
		Strategy Evaluation and Control	1	<a href="https://www.icai.org/post.html">https://www.icai.org/post.html</a>
5	V	Total Quality Management	2	<a href="https://cloudcampus.icai.org/page.html">https://cloudcampus.icai.org/page.html</a>

### Pedagogy

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

### Course Designers

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

Course Number	Course Name	Category	L	T	P	Credits
PC19E03	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 gain knowledge of

CO Number	CO Statement	Knowledge Level
CO1	Know about 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 in 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 (PC19E03)

(86 Hrs)

### 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 course 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	1 <sup>st</sup> , 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

#### 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	Credits
PC19E04	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 (PC19E04)**

**(86 Hrs)**

### 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.	25th Revised Edition. 2015
2	International Business	Francis Cherunilam	Phi learning pvt. Ltd-new Delhi.	5th Edition, 2011

**Reference Books**

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

**Pedagogy**

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

**Course Designers:**

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

**Semester VI-Advanced Learners Paper  
Investment Management (SELF STUDY)  
Subject code – PC17AC2**

**Credits: 5**

**Objectives:**

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

**UNIT-I**

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

### UNIT-II

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

### Unit-III

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

### UNIT-IV

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

### Unit-V

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

### Books for Reference:

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

### SKILL BASED SUBJECT – AUDITING AUTOMATION

SEM	Sub Code	Title of Paper	Hrs/Week	Duration	CIA	ESE	Total	Credits
III/ IV	SB19PA01	Theory: Paper I : AUDITING AUTOMATION-I	2	2	25	75	100	4
	SB19PAP1	Practical: I - AUDITING AUTOMATION-I	1	2	40	60	100	2
V/ VI	SB19PA02	Theory: Paper I :AUDITING AUTOMATION-II	2	2	25	75	100	4
	SB19PAP2	Practical: I - AUDITING AUTOMATION-II	1	2	40	60	100	2

### SKILL BASED SUBJECT: AUDITING AUTOMATION

#### SEMESTER III & IV: THEORY PAPER- I: AUDITING AUTOMATION -I

#### SUBJECT CODE: SB19PA01

**Credits: 4**

**Objective:**

**Hours: 45**

- To enable the students to excel in Auditing Automation Package.

**Unit –I (8 Hours)**

**Word Processing & Presentation Tool:** Introduction – Tables Handling – Use of Templates – Creating Macros. Power point: Background Design - Settings- Animations – Slide Show – Auto Content Wizard.

**Unit – II (10 Hours)**

**Spread Sheet:** Introduction to Spread Sheet – Cell Referencing, Ranges & Functions – Working with worksheet – Charts – Hyperlinks – Consolidation of Data and Data Analysis – Data Validation & Protection – Pivot Table Reports & Pivot Chart Reports

**Unit – III (10 Hours)**

Importing/ Exporting Data – Advances in macros – Mathematical & Statistical Tools for Analysis – Applied Financial Analysis and Forecasting Financial Analysis – Function/uses of Auditing – Formula Auditing

**Unit – IV (9 Hours)**

**Computer Aided Audit Tools:** Introduction to CAAT – Data Analysis and Auditing Techniques. **IDEA Auditing Software:** Data Analysis using IDEA – Advanced Analytics using IDEA.

**Unit – V (8 Hours)**

**Tally ERP 9.0:** Introduction to Tally ERP.9 – Voucher Entry – Generating Reports – Financial Analysis Tools.

**Books for Reference:**

S.no	Title	Authors	Publishers	Edition and year of publication
1	Mastering of MS-Office	Bittukumar	V.s publishers	2017
2	MS-office	<u>S.S. Shrivastava</u>	Laxmipublications.	2015
3	Microsoft office 2016 Volume I&II	<u>Lalitmali</u>	Notion press	1 <sup>st</sup> edition, 2017
4	MS-office 2010 training guide	<u>Prof. Satish Jain</u> <u>M. Geetha</u>	BPB Publications	2011
5.	ICAI – ITT Practice Manual	ICAI	ICAI	2018
6.	Tally ERP 9.0 Training Guide	Ashok K Nadhani	BPB Publications	2018

The following Skill Based Subject introduced by our department for 2018 batch and onwards

**SEMESTER III & IV: PRACTICAL PAPER- I : AUDITING AUTOMATION**

**PRACTICAL -I**

**SUBJECT CODE: SB19PAP1**

**Hours: 45**

**I Documentation and Presentation:**

1. Prepare a class timetable using table with proper alignments
2. Prepare a resume to apply for the post of Accountant using templates.
3. Using Macros create a letter head of a company
4. Prepare an Annual Report of a company using different back ground design and various settings in PowerPoint
5. Design Slides for the headlines news of a popular TV Channel. The Presentation should contain the following transactions: To Down, Bottom up, Zoom in, Zoom out. The presentation should work in custom mode.

### **II Spread Sheet Computing:**

6. Prepare Cash Budget for the given data
7. Calculate Simple and Compound Interest for 10 different customers using financial tools
8. Prepare Income Statement using Data Validation, Macros and Data Analysis.
9. Enter the semester Marks and Calculate total auto sum, average, mean, median, mode, SD and Correlation for semester marks
10. Estimate the Share Price and Draw Graph with Trend Line.
11. Create a library Record with minimum of 20 books. Filter the data in Author wise, Publisher wise and Title Wise.
12. Create Pivot Table to analyze the sales report.
13. Prepare Receivable Aging Analysis for a set of data.
14. Using Financial Functions Calculate NPV, IRR, ROI on your own data
15. Create Debtors and Creditors books of Accounts and sort it by using colours, date filters and advanced filters.
16. Create a Data for employee's using Employee ID, Basic Salary and Designation. By using Data Analysis get the random samples.

### **III Accounting Package:**

17. Create a new Company and create some groups and ledgers.
18. Prepare Receipt & Payment Vouchers for the given transaction.
19. Prepare purchase and sales voucher along with debit & credit note for the given transactions
20. Prepare Final Accounts for a given Trial Balance.

**Semester V & VI - Part IV**  
**SBS- ENTERPRISE RESOURCE PLANNING –Theory**  
**Subject Code: SB19PA02**

**Credits: 4**

**Hrs: 58**

**Objective:**

Understand the role of ERP in modern organisations and how ERP have altered the role of Accountant and the job of the accountant

**Unit I**

**(9Hrs)**

Fundamentals of Tally ERP 9: Getting Functional with Tally ERP 9 - Creation / Setting up of Company in Tally ERP 9. Accounting Masters in Tally ERP 9 – F11 Features – F12 Configuration – Setting up of Account Heads.

**Unit II**

**(12 Hrs)**

Vouching Entries in Tally ERP 9 – Accounting Vouchers – Inventory Vouchers.

**Unit III**

**(12 Hrs)**

Inventory Creation in Tally – Units of measures - Stock Group – Stock Categories - Stock Item- Creation of Godowns.

**Unit IV**

**(12 Hrs)**

Creation of Payroll Masters – Processing Payroll in ERP 9 – Accounting for Employer PF Contributions – Accounting for Employer ESI Contributions - Generating Payroll Reports

**Unit V**

**(13Hrs)**

About GST – Activating GST in Tally ERP 9 - Creating GST Masters in Tally. Setting up of GST Rates in Tally ERP 9 – Creating GST Classifications - Purchase and Sales Voucher with GST - GST Reports and Returns

**Text Book**

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Mr. RavindraParmar	Tally. ERP 9 with GST	Computer World Research Department	2018

**Reference Book**

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Tally Education Pvt. Ltd.	Official Guide to Financial Accounting Using Tally.ERP 9 with GST	Tally Education Pvt. Ltd.	2018
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 - Part IV**

**SBS- ENTERPRISE RESOURCE PLANNING - Practical**

**Subject Code: SB19PAP2**

**Credits: 2**

**Hrs: 28**

**Objective:** Understand the role of Practical ERP in modern organisations and how ERP have practically altered the role of Accountant and the job of the accountant.

1. Prepare purchase order and purchase voucher for the given data.
2. Prepare sales order and sales voucher for the given data.
3. Prepare debit note and credit note for the given data.

4. Prepare contra and journal vouchers for the given data.
5. Prepare simple payroll voucher and to display payroll report for the given data.
6. Prepare final accounts for a given trial balance with adjustments.
7. Prepare accounts with inventory for the given data.
8. Prepare stock summary for the given data.
9. Prepare godown summary for the given data.
10. Calculate GST for the given data.

#### **Text Book**

<b>S.No</b>	<b>Author Name</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year and Edition</b>
1.	Mr. RavindraParmar	Tally. ERP 9 with GST	Computer World Research Department	2018

#### **Reference Book**

<b>S.No</b>	<b>Author Name</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year and Edition</b>
1.	Tally Education Pvt. Ltd.	Official Guide to Financial Accounting Using Tally.ERP 9 with GST	Tally Education Pvt. Ltd.	2018
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>		

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

B.com (PA) department is offering a job oriented course (JOC) of CA-Foundation 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-Foundation 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: Principles and Practice of Accounting

Paper-2: Business Laws and Business Correspondence and Reporting

Paper-3: Business Mathematics and Logical Reasoning & Statistics

Paper-4: Business Economics and Business and Commercial knowledge

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

Syllabi link [https://www.icai.org/post.html?post\\_id=13633](https://www.icai.org/post.html?post_id=13633)