



PSGR Krishnammal College for Women



DEPARTMENT OF B.COM (PROFESSIONAL ACCOUNTING)

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

BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

2020 – 2023 BATCH



PROGRAMME OUTCOME

After completion of the programme students will be able to

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

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

PO3 - demonstrate professional ethics in legal aspects of business

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

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

PROGRAMME SPECIFIC OUTCOME

Students at the time of graduation will be able to

PSO1 - complete the intermediate level in professional programmes like CA, ICWA and ACS

PSO2 - acquire practical knowledge to take up a task with the accounting professionals.

PSO3 - appraise the multi dimensional business situations and assess the financial health of companies.

PSO4 - apply the knowledge of business policies, auditing, finance at micro and macro level.



**DEPARTMENT OF B.COM (PROFESSIONAL ACCOUNTING)
CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION
BACHELOR OF B.COM (PA) – 2020-2023 BATCH**

| Semester | Part | Subject Code | Title of paper | Instruction hours / week | Contact hours | Tutorial hours | Duration of Examination | Examination Marks | | | Credits |
|----------|------|---------------------------------|---|--------------------------|---------------|----------------|-------------------------|-------------------|-----|-------|---------|
| | | | | | | | | C A | ESE | Total | |
| I | I | TAM2001/ HIN2001/ FRE2001 | Language I | 6 | 86 | 4 | 3 | 40 | 60 | 100 | 3 |
| I | II | ENG2001 | English Paper I / Functional English Paper I | 6 | 86 | 4 | 3 | 40 | 60 | 100 | 3 |
| I | III | PC20C01 | Core-1: Principles of Accounting | 5 | 71 | 4 | 3 | 40 | 60 | 100 | 4 |
| I | III | PC20C02 | 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 | NME18ES/ NME19B1/ NME19A1 | Women Studies/Ambedkar Studies/Gandhian Studies Advance Tamil/ Basic Tamil | 2 | 26 | 4 | - | 100 | - | 100 | 2 |
| | | | | 2 | 28 | 2 | 2 | 50 | 50 | 100 | 100 |
| II | I | TAM2002/ HIN2002/ FRE2002 | Language II | 6 | 86 | 4 | 3 | 40 | 60 | 100 | 3 |
| II | II | ENG2002 | English Paper II / Functional English Paper II | 6 | 86 | 4 | 3 | 40 | 60 | 100 | 3 |
| II | III | PC20C03 | Core -3: Financial Accounting | 5 | 71 | 4 | 3 | 40 | 60 | 100 | 4 |
| II | III | PC20C04 | 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 |
| II | IV | | Open Course: (Self study- Online Course) | - | - | - | - | - | - | - | - |
| | | NME19B2/ NME19A2 | ** Advance Tamil/Basic Tamil | | | | | - | - | - | Gr |
| II | VI | | Personality Development | 2 | - | - | - | - | - | - | 2 |
| II | VI | NM12GAW | General Awareness | Self Study | - | - | Online Test | - | - | - | Gr |

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 | |

Question Paper pattern for ESE from the academic year 2020-21 onwards for all classes (I, II and III Year UG and I and II year PG)

Section A – 11x2=22 marks (11/13 Open choice)

Section B – 6x5=30 marks (5/7 Open choice) [Word limit – 300 words]

Section C– 4x12=48marks (4/6 Open choice) [Word limit – 600 - 800 words]

Total: 100 Marks

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)

Theory papers

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 | |

ALC for CA –Articleship students

Minimum of 75 days Articleshipat auditors ‘ office and the assessment pattern at the end of semester is

| | |
|------------|----------|
| Work dairy | 15 marks |
| Attendance | 10 marks |
| Report | 10 marks |
| Viva voce | 40 marks |

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. 25 days internship is to be arranged during the summer vacation after the fourth semester. The training shall be in an Auditor’s office, or in consultancy organizations. Candidates should maintain a work dairy and submit a report at the end of the study. The department has to conduct a viva-voce with internal examiners at the beginning of the semester V

Evaluation

| | |
|-------------------|----------|
| Work dairy | 15 marks |
| Attendance | 10 marks |
| Report | 50 marks |
| Project Viva voce | 25 marks |

PROJECT VIVA VOCE

Group Project work consist of 3 to 4 students which is compulsory, carries 100 marks. The students should select a topic for the project work in the sixth semester and submit the project report (dissertation) at the end of the sixth semester. There is viva for project work carrying 25 marks. The project work shall be related to finance, auditing, taxation and business law. The guide and an external examiner shall evaluate the project report and conduct the viva.

Internal Assessment : 20 Marks

| Review | Mode of Evaluation | Marks | Total |
|--------|--|-------|-------|
| I | Selection of the field of study, Topic | 5 | 20 |
| II | Data usage and computations | 10 | |
| III | findings, Preparation of rough draft | 5 | |

External Assessment : 80 Marks

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

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

Theory

| | CI A I | CI A II | Mo del Ex am | Assign ment/ Class Notes | Sem inar | Q ui z | Class Partici pation | Libr ary Usa ge | Attend ance | Max. Mark s |
|-------------------------|--------------|---------------|-----------------------|-----------------------------------|-------------|--------------|----------------------------|--------------------------|----------------|-------------------|
| Core / Allied | 5 | 5 | 6 | 4 | 5 | 4 | 5 | 3 | 3 | 40 |
| SBS | 5 | 5 | 15 | - | - | - | - | - | - | 25 |
| ALC | | 10 | 15 | - | - | - | - | - | - | 25 |
| Information Security | 40 | 40 | | 10 | | 10 | | | | 100 |

Practical

| | Model Exam | Lab Performance | Regularity | Record | Attendance | Maximum Marks |
|-----|-------------------|------------------------|-------------------|---------------|-------------------|----------------------|
| SBS | 7 | 40 | 30 | 20 | 3 | 100 |

RUBRICS

Assignment/ Seminar

Maximum - 20 Marks (converted to 4 marks)

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

CLASS PARTICIPATION

Maximum - 20 Marks (converted to 5 marks)

| Criteria | 5 Marks | 4 Marks | 3 Marks | 2 Marks | 1 Mark | Points scored |
|-------------------------------------|---|--|--|---|--|----------------------|
| Level of Engagement in Class | Student proactively contributes to class by offering ideas and asks questions more than once per class. | Student proactively contributes to class by offering ideas and asks questions once per class | Student contributes to class and asks questions occasionally | Student rarely contributes to class by offering ideas and asking no questions | Student never contributes to class by offering ideas | |
| Listening Skills | Student listens when others talk, both in groups and in class. Student | 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 | |

| | | | | | | |
|--------------------|---|---|--|--|---|--|
| | incorporates or builds off of the ideas of others. | | | | interrupts when others speak. | |
| Behavior | Student almost never displays disruptive behavior during class | Student rarely displays disruptive behavior during class | Student occasionally displays disruptive behavior during class | Student often displays disruptive behavior during class | Student almost always displays disruptive behavior during class | |
| Preparation | Student is almost always prepared for class with required class materials | Student is usually prepared for class with required class materials | Student is occasionally prepared for class with required class materials | Student is rarely prepared for class with required class materials | Student is almost never prepared for class. | |
| | | | | | Total | |

QUIZ

Maximum - 20 Marks (converted to 4 marks)

MAPPING OF POs WITH Cos

| COURSE | PROGRAMME OUTCOMES | | | | |
|-------------------------|--------------------|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| COURSE – PC20C01 | | | | | |
| CO1 | S | S | S | S | S |
| CO2 | S | M | M | S | S |
| CO3 | S | S | M | M | M |
| CO4 | S | S | S | M | M |
| CO5 | S | M | S | M | S |
| COURSE – PC20C02 | | | | | |
| CO1 | S | S | S | M | M |
| CO2 | S | S | M | S | M |
| CO3 | S | S | S | S | S |
| CO4 | S | S | M | M | M |
| CO5 | S | S | S | S | S |
| COURSE –PC20C03 | | | | | |
| CO1 | S | S | S | S | S |

| | | | | | |
|-------------------------|---|---|---|---|---|
| C02 | S | S | S | S | S |
| C03 | S | S | S | S | S |
| C04 | S | S | S | S | S |
| C05 | S | S | S | S | S |
| COURSE – PC20C04 | | | | | |
| C01 | S | S | M | L | S |
| C02 | S | S | M | M | S |
| C03 | S | S | S | S | S |
| C04 | M | S | S | M | S |
| C05 | S | S | M | M | L |
| COURSE – PC20C05 | | | | | |
| C01 | S | S | M | M | S |
| C02 | S | M | S | M | M |
| C03 | S | S | S | S | M |
| C04 | S | M | S | M | M |
| C05 | S | S | S | M | M |
| COURSE – PC19C06 | | | | | |
| C01 | M | M | S | L | S |
| C02 | M | S | M | M | S |
| C03 | S | S | M | M | S |
| COURSE – PC20C07 | | | | | |
| C01 | S | S | M | L | S |
| C02 | S | S | S | L | M |
| C03 | S | M | S | S | M |
| C04 | S | M | S | S | M |
| C05 | S | M | S | S | M |
| COURSE – PC19C08 | | | | | |
| C01 | S | S | M | S | S |
| C02 | S | S | S | L | M |
| C03 | S | M | L | M | S |
| COURSE – PC19A01 | | | | | |
| C01 | S | L | S | L | L |
| C02 | S | S | L | L | L |
| C03 | S | M | L | L | L |
| COURSE – PC19A02 | | | | | |
| C01 | M | L | L | M | L |
| C02 | M | L | L | M | L |
| C03 | M | M | L | M | L |
| COURSE - PC20C09 | | | | | |
| C01 | S | S | S | M | S |
| C02 | S | S | S | S | M |

| | | | | | |
|-------------------------|---|---|---|---|---|
| C03 | S | S | S | S | M |
| C04 | S | S | S | S | M |
| C05 | S | S | S | S | M |
| COURSE - PC20C10 | | | | | |
| C01 | S | S | M | S | S |
| C02 | S | M | S | S | M |
| C03 | S | S | S | S | M |
| C04 | S | M | S | S | M |
| C05 | S | S | S | S | M |
| COURSE - PC20C11 | | | | | |
| C01 | S | S | M | L | S |
| C02 | S | L | S | S | M |
| C03 | M | S | S | S | M |
| C04 | S | L | S | S | M |
| C05 | M | S | S | S | M |
| COURSE - PC20A03 | | | | | |
| C01 | M | M | L | M | L |
| C02 | M | M | M | M | L |
| C03 | M | M | M | M | L |
| C04 | M | M | M | M | L |
| C05 | M | M | M | M | L |
| COURSE - PC19A04 | | | | | |
| C01 | S | M | M | L | M |
| C02 | M | S | L | M | M |
| C03 | S | S | M | S | M |

| | | | | | | |
|---------|--------------------------|----------|----|---|----|---------|
| PC20C01 | PRINCIPLES OF ACCOUNTING | Category | L | T | P | Credits |
| | | Core | 71 | 4 | -- | 4 |

Preamble

To give an insight into the basics of Accounting Concepts, Principles, standards and to develop an expertise in handling the accounts of specialized business and institutions through appropriate accounting techniques and policies

Course outcomes

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

| CO Number | CO statement | Knowledge level |
|-----------|---|-----------------|
| CO 1 | Demonstrate a critical understanding of the Basics of Accounting , accounting standards, preparing Final Accounts of sole proprietor and Rectification of errors | K1, K2, K3 |
| CO2 | Grasp the accounting treatments relating to Bank Reconciliation Statement and valuation of inventory | K1, K2, K3 |
| CO3 | Explain the methods of depreciation and accounting treatments relating to bills of exchange | K1, K2, K3 |
| CO4 | Understand the various concepts like average due date and account current for calculating the debt payments | K1, K2, K3 |
| CO5 | Analyze the various transactions in income & expenditure, receipts & payments account and preparing final Accounts and arriving the profits of non-profit organizations | K1, K2, K3 |

Mapping with programme outcomes

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | S | S | S | S | S |
| CO2 | S | M | M | S | S |
| CO3 | S | S | M | M | M |
| C04 | S | S | S | M | M |
| CO5 | S | M | S | M | S |

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(16 Hrs)

Meaning and scope of accounting - Accounting Concepts, Principles and Conventions - Capital and Revenue items - Accounting Standards : Concepts and Objectives - Indian Accounting Standards : Concepts and Objectives - Books of Accounts, Preparation of trial balance and final accounts of sole proprietor- Rectification of Errors

UNIT II

(13 Hrs)

Bank Reconciliation Statement – causes for difference between cash book and pass book –Method of preparation of BRS

Inventories : Cost of Inventory, Net realizable value, Basis and technique of inventory valuation and record keeping.

UNIT III

(15Hrs)

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.

Bills of exchange and promissory notes Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills.

UNIT IV

(13 Hrs)

Average due Date: Meaning, Calculation of average due date in various situations.

Account Current : Meaning of Account Current, Methods of preparing Account Current.

UNIT V

(14 Hrs)

Financial Statements of Not-for-Profit Organizations : Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

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 th 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 th revised edition,2015 |
| 2. | Advanced Accountancy | M.A.Arulanandam and K.S.Raman | Himalaya | 6 th revised edition,2017 |

Pedagogy

Chalk and talk , PPT , Discussion , Assignment , Seminar

Skill Development

1. Preparation of financial statements using trial balance of any company
2. Study of a company's report which includes accounting policies and present a summary
3. Visit any manufacturing company and study the methods of maintaining books of inventory and its valuation.
4. Collect the brochure of non-profit organization and understand the structure and analyze the preparation of financial statement.

Course designer

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

| PC20C02 | BUSINESS LAW | Category | L | T | P | Credit |
|---------|--------------|----------|----|---|---|--------|
| | | Core | 71 | 4 | | 4 |

Preamble

To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues

Course outcomes

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

| CO Number | CO statement | Knowledge level |
|-----------|---|-----------------|
| CO 1 | Examine the provisions relating to Indian contract act 1872 | K1, K2,K3 |
| CO2 | Understand the concepts in sale of goods act 1930 | K1, K2,K3 |
| CO3 | Acquire knowledge in Indian Partnership Act of 1932 | K1, K2,K3 |
| CO4 | Understand about LLP Act 2008 | K1, K2,K3 |
| CO5 | Acquire knowledge about company act 2013 | K1, K2,K3 |

Mapping with programme outcomes

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | S | S | S | M | M |
| CO2 | S | S | M | S | M |
| CO3 | S | S | S | S | S |
| CO4 | S | S | M | M | M |
| CO5 | S | S | S | S | S |

S- Strong, M-Medium; L-Low

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 th 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 th revised edition 2015 |
| 2. | Principles of Business law | S.N.Maheshwari S.K.Maheshwari | Himalayan publishing house | 2 nd edition 2015 |
| 3. | CA – Foundation study material | ICAI | ICAI | 2017 |

Pedagogy

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

Skill Development

1. Case laws – involving points of Law of Contracts.
2. Study any two sale agreements with various conditions and warranties.
3. Study any partnership deed agreement and present same in the class.
4. Discuss any two case studies in formation of LLP.
5. Drafting Memorandum of Association and Articles of Association.

Course designers

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

| | | | | | | |
|----------------|-----------------------------|-----------------|----|---|----|----------------|
| PC20C03 | FINANCIAL ACCOUNTING | Category | L | T | P | Credits |
| | | Core | 71 | 4 | -- | 4 |

Preamble

To enable the students to prepare financial statements of different kinds of business and to acquire the ability to apply specific accounting standards and legislations to different transactions

Course outcomes

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

| CO Number | CO statement | Knowledge level |
|-----------|--|-----------------|
| CO 1 | Prepare accounts for debtors and creditors with incomplete records and investment accounts | K1,K2,K3 |
| CO2 | Handle the hire purchase accounts and installment sale accounts | K1,K2,K3 |
| CO3 | calculate insurance claim for loss of stock and loss of profit occurred during the fire accident | K1,K2,K3 |
| CO4 | measure the accounting treatment of departmental and branch accounting in national and international level | K1,K2,K3 |
| CO5 | Understand the concept of select accounting standards Ind AS and IFRS. | K1,K2,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 |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | S | S |

S- Strong.

Syllabus

UNIT I (14 Hrs)

Accounts from Incomplete Records - Investment Accounting as per AS - 13

UNIT II (14 Hrs)

Hire Purchase & Installment Sale Transactions

UNIT III (14 Hrs)

Insurance Claims for Loss of Stock and Loss of Profit

UNIT IV (15 Hrs)

Departmental Accounts – Accounting for Branches including Foreign Branches

UNIT V (14 Hrs)

Accounting Standards including Ind AS (IFRS Converged Standards) and IFRS. Framework for preparation and presentation of Financial Statements as per Accounting Standards. Disclosure of Accounting Policies (Ind AS 1), Valuation of Inventories (Ind AS 2), Property, Plant and Equipment (AS – 10), The effects of changes in foreign exchange rates (AS-11), Accounting for government Grants (AS-12), Accounting for Investments (Ind AS 13) and Segment Reporting (Ind AS 17).

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 th 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 th revised edition,2015 |
| 2. | Advanced Accountancy | M.A.Arulanandam and K.S.Raman | Himalaya Publishing House | 6 th revised edition,2017 |

Pedagogy

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

Course designer

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

| PC20C04 | BUSINESS ECONOMICS | Category | L | T | P | Credit |
|---------|--------------------|----------|----|---|---|--------|
| | | Core | 71 | 4 | | 4 |

Preamble

To develop an understanding of the concepts and theories of business economics and its application in business

Course Outcomes

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

| CO Number | CO Statement | Knowledge Level |
|------------------|--|------------------------|
| CO1 | Acquire knowledge basic economics, the importance of demand and supply and illustrate consumer behavior | K1, K2,K3 |
| CO2 | Analyze the producer's equilibrium and production, cost relations with its proportions | K1, K2,K3 |
| CO3 | Understand price determination in various market structures and phases of business cycles | K1, K2,K3 |
| CO4 | Demonstrate about the components of micro and macro business environment | K1, K2,K3 |
| CO5 | Understand about government policies towards business ,organizations facilitating business and regulatory bodies of business | K1, K2,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 |
| CO4 | M | S | S | M | S |
| CO5 | S | S | M | M | L |

S- Strong; M-Medium; L-Low

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 consumer's behavior – 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 of the book | Author | Publisher | Edition & Year of Publication |
|-------|----------------------|---------------------------------|---------------------|---------------------------------------|
| 1 | Managerial Economics | R.L.Varshney and K.L. Maheswari | Sultan Chand & Sons | 22 nd Revised Edition 2014 |

Reference Books

| S.No. | Title of the book | Author | Publisher | Edition & Year of Publication |
|-------|-------------------------|--------------------------------|---------------------|---------------------------------------|
| 1. | Business Economics | K.P.M. Sundharam&E.N.Sundharam | Sultan Chand & Sons | 4 th edition ,2010 |
| 2. | Managerial Economics | P.L. Mehta | Sultan Chand & Sons | 20th Revised & Enlarged Edition. 2014 |
| 3. | CA – CPT Study Material | ICAI | ICAI | Latest edition |

Pedagogy

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

Course Designers

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

| PC20C05 | ADVANCED ACCOUNTING | Category | L | T | P | Credit |
|---------|---------------------|----------|----|---|---|--------|
| | | Core | 71 | 4 | - | 5 |

Preamble

➤ To equip the students with the fundamentals of partnership and to learn the accounting procedures regarding admission, retirement, death, dissolution, amalgamation and sale of partnership and piece meal distribution

Course Outcome

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Acquire knowledge on fundamentals of partnership | K1,K2,K3 |
| CO2 | Prepare final accounts of partnership | K1,K2,K3 |
| CO3 | Know the concept of admission and retirement and will be able to solve problems in it | K1,K2,K3 |
| CO4 | Solve problems in death and dissolution of partnership | K1,K2,K3 |
| CO5 | Familiarize with the accounting treatment of amalgamation and sale of partnership | K1,K2,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 |
| CO4 | S | M | S | M | M |
| CO5 | S | S | S | M | M |

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14Hrs)

Fundamentals of partnership- Definition of partnership, partnership deed, interest on capital, interest on drawings, profit and loss appropriation account, capital accounts of partner-fixed capital and fluctuating capital

Unit II (14Hrs)

Final accounts of partnership

Unit III (15Hrs)

Admission of partner- Calculation of new profit sharing ratio, sacrificing ratio, valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission

Retirement of partner- Gaining ratio, treatment of goodwill, adjustment of capital after retirement, comprehensive problems in retirement

Unit IV (14Hrs)

Death of partner- Items requiring special treatment, Ascertainment of deceased partner's share of profit, mode of payment to deceased partner, joint life policy and comprehensive problems

Dissolution of partnership- Modes of dissolution, settlements of accounts, journal entries for dissolution, treatment of goodwill, treatment of unrecorded assets and liabilities and comprehensive problems

Piece meal distribution- proportionate capital method, maximum loss method

Unit V (14Hrs)

Amalgamation of partnership- revaluation of assets and liabilities, raising or creation of goodwill, closing partner's capital account, accounting treatment in the books of amalgamated firms, comprehensive problems

Sale of partnership – accounting treatment, computation of purchase consideration, closure of firm's book, opening the books of purchasing company, comprehensive problems

80% Problem and 20% Theory

Text Book

| S.No | Title | Authors | Publishers | Edition And Year Of Publication |
|------|------------------------------|-----------------------|--------------------|---------------------------------------|
| 1 | Advanced Accounting volume I | S.P Jain & K.L Narang | Kalyani publishers | 22 nd revised edition,2018 |

Books for Reference:

| S.no | Book Name | Author Name | Publisher | Year and Edition |
|------|----------------------|-----------------------|----------------------|---------------------------------------|
| 1 | Financial accounting | T.S.Reddy&Dr.A.Murthy | Margham Publications | 2015, 6 th revised edition |

| | | | | |
|---|--|----------------|-----------------------------|----------------------------------|
| 2 | Financial accounting – A managerial perspective | R.Narayanasamy | PHI Learning private Ltd | 6 th edition, 2017 |
| 3 | Financial Accounting: Fundamentals, Analysis and Reporting | R.K.Arora | Willey | 2 nd edition, 2018 |
| 4 | CA – Inter Study Material | ICAI | ICAI | Current year |

Pedagogy

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

Skill Components

- Working on practical aspects of admission, retirement and death with partners' capital
- Preparation of partnership deed with important terms and conditions
- Preparation of deficiency statement for a real time partnership firm
- Case study analysis on insolvency of partnership firms and individuals
- Case study on Amalgamation of Partnership and Sale of partnership

Course Designers

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

| | | | | | | |
|---------|--------------------------|----------|----|---|---|--------|
| PC19C06 | CORPORATE AND OTHER LAWS | Category | L | T | P | Credit |
| | | Theory | 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

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 –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 | N.D.Kapoors Elements of company law | N.D.Kapoor, Dr. RajniAbbi , Bharat Bhushan , & Rajiv Kapoor. | Sultan Chand & Sons | Revised edition, 2020 |
| 2 | Banking Law and Practice | R.K. Gupta | Modern Law Publications | Revised Edition, 2014. |
| 3 | Principles Of Statutory Interpretation Including General Clauses Act, 1897 | G.P. Singh | Lexis Nexis | 14th Edition ,2016 |

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 th edition, 2016 |
| 2 | Law, Ethics and Communication | CA MunishBhandari | Bestwood Publications Pvt. Ltd | 16 th Edition, 2016 |
| 3. | CA – Inter Study Material | ICAI | ICAI | Current year |

Pedagogy

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

Skill Components

- The overall objectives and importance of quality control procedures in concluding an audit is taught to the students.
- How auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires is practiced by the students.
- The need for auditors to communicate with those charged with governance and the importance of auditor is explained.
- The use of computer - assisted audit techniques and data analytics in the context of an audit.

Course Designers:

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

| | | | | | | |
|---------|------------------------|----------|----|---|---|--------|
| PC20C07 | AUDITING AND ASSURANCE | Category | L | T | P | Credit |
| | | Theory | 71 | 4 | - | 4 |

Preamble

- To educate the concept of auditing and its relationship with other disciplines.
- To enhance the practical knowledge relating the procedures of auditing practices.
- To develop the analytical concept and 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 | understand 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 |
| CO4 | Explore the aspects of identification and assessment of audit risk | K2 |
| CO5 | Explicate the audit in automated environment | 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 |
| CO4 | S | M | S | S | M |
| CO5 | S | M | S | S | M |

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14Hrs)

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) and 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

(14Hrs)

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

(15 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 and Transactions, Auditor's obligations in different situations of subsequent events, Auditor and Going Concern Assumption.

Unit IV

(14Hrs)

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

(14Hrs)

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 | VarshaAinapure&MukundAinapure. | PHL Private Ltd | 2 nd Edition, 2009 |
| 2 | Auditing Principles & Practices | Pradeep Kumar, BaldevSuchdeva | Kalyani Publishers | 8 th 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 th Revised Edition 2016 |
| 2. | Practical Auditing | B.N.Tandon, S.Sudharsanam | Sultan Chand & Sons, New Delhi. | 3 rd edition Reprint 2008 |
| 3. | CA – Inter Study Material | ICAI | ICAI | Current year |

Pedagogy

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

Skill Components

- The overall objectives and importance of quality control procedures in concluding an audit is taught to the students.
- How auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires is practiced by the students.
- The need for auditors to communicate with those charged with governance and the importance of auditor is explained.
- The use of computer - assisted audit techniques and data analytics in the context of an audit.

Course Designers

1. Dr.S.Vijayalakshmi
2. Mrs. S. Sri Gayathri

| PC19C08 | BUSINESS COMMUNICATION AND ETHICS | Category | L | T | P | Credit |
|---------|-----------------------------------|----------|----|---|---|--------|
| | | Theory | 71 | 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

Syllabus

Unit I

(14Hrs)

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

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

Unit II

(14Hrs)

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

(16 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

(14Hrs)

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

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

Unit V

(13 Hrs)

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality. Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer’s interest. Ethics in Accounting and Finance –Importance, issues and common problems.

Text Book

| S.No | Title | Authors | Publishers | Edition & Year of Publication |
|------|---|----------------------|---------------------------------------|-------------------------------|
| 1. | Law ethics and Communication for CA IPC | CA MunishBhandari | Bestword 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 th edition 2016 |
| 2. | Padhuka's Law Ethics and Communication | G.Sekar | CA Sunny Jain | 9 th Edition 2016 |
| 3. | CA – Inter Study Material | ICAI | ICAI | Current year |

Pedagogy

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

Skill Components

- Planning and Composing Business messages and the various types of agreements are framed by the students as specimen of a company.
- The sender of a personal or business communication message encodes and transmits it through one or more media to the receiver, who decodes it and responds by providing feedback
- Problem solving strategy is taught through activities.
- Model business is set with the legal components .
- Basic understanding of legal deeds and documents.

Course Designers

1. Dr. S.Vijayalakshmi

2. Mrs. S. Sri Gayathri

| PC19A01 | PRINCIPLES OF BUSINESS MANAGEMENT | Category | L | T | P | Credit |
|---------|-----------------------------------|----------|----|---|---|--------|
| | | Theory | 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

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)

Co-ordination: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 | DinkarPagare | Sultan Chand & Co | 6 th Edition, 2018 |

Reference Books

| S.no | Title | Authors | Publishers | Edition and Year |
|------|---------------------------------------|------------|---------------------|-------------------------------|
| 1. | Principles and practice of management | Prasad L M | Sultan Chand & Sons | 9 th Edition, 2015 |

| | | | | |
|----|--------------------------|-----------------------------|----------------------|-------------------------------|
| 2. | Essentials of management | Koontz, O'Donnell & Weirich | Tata Mcgraw Hill | 1 st Edition, 2006 |
| 3. | Principles of Management | Dr.S.Ramachandran | Airwalk Publications | 1 st Edition, 2017 |

Pedagogy

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

Skill Components

- To enhance the knowledge regarding the nature of managerial work and key dimensions of individual performance with group level performance.
- Students are explored to design the training programmes for their employees of the imaginary organisation.
- Enhance the ability of the students by giving role plays to learn the importance of leadership, entrepreneurship and strategy are interrelated with each other.
- Students are instructed to prepare the various dimensions of planning, organising, leading and controlling framework techniques.
- Student are asked to create their own survivor's guide for learning and developing their own principles for management.

Course Designers

1. Dr.S.Vijayalakshmi
2. Dr.M.Yasodha

| PC19A02 | HUMAN RESOURCE MANAGEMENT | Category | L | T | P | Credit |
|---------|---------------------------|----------|----|---|----|--------|
| | | Theory | 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

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 | Revised edition, 2018 |
| 2 | Human Resource Management | K. Aswathappa | McGraw Hill Education | 8 th Edition, 2017 |

Reference Books

| S.No. | Title | Authors | Publishers | Edition & Year of Publication |
|-------|---------------------------|--------------|---------------------------|--------------------------------|
| 1. | Human Resource Management | Gary Dessler | Pearson Education Limited | 15 th Edition, 2017 |

| | | | | |
|----|---------------------------|--------------------------------------|-----------------------|---------------------------------|
| 2. | Human Resource Management | John M. Ivancevich | McGraw Hill Education | 12 th Edition, 2012. |
| 3. | Human Resource Management | David A. Decenzo and Stephen Robbins | Wiley | 8 th Edition, 2007 |

Pedagogy

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

Skill Component

- To explore and forecast the human resources needed for the organisations to achieve its mission, objectives and hiring needs.
- Group discussions are organised for the students' community how to evaluate the legal, social and economic environment of the business.
- Students instruct to demonstrate employable and deployable skills for appropriate roles in management.
- Students are asked to formalize, design and evaluate various recruitment and placement policies.
- Students can diagnose and analysis the process of organization and its aim. Clusters are made to achieve the objectives of desirable working relationship among all members of the organization

Course Designers

1. Dr.S.Vijayalakshmi
2. Dr.M.Yasodha

| | | | | | | |
|---------|-----------------|----------|-----|---|---|--------|
| PC20C09 | COST ACCOUNTING | Category | L | T | P | Credit |
| | | Theory | 101 | 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 |
| CO4 | To analyze the aspects of overhead and reconciliation of cost statement | K3 |
| CO5 | To explore the aspects of cost ssysyems | K2 |

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 |
| CO4 | S | S | S | S | M |
| CO5 | S | S | S | S | M |

S- Strong; M-Medium; L-Low

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

(20Hrs)

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

(20Hrs)

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

(20Hrs)

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

(24Hrs)

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,2015 |

Reference Books

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

Pedagogy

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

Skill Components

- Provide an in depth study of the Cost Accounting principles and techniques for identification, analysis and classification of cost components to facilitate managerial decision making
- Students will be able to Collect, organize internal and financial information for evaluating, critical analyses and regulating past and present financial performance for forecasting
- Learn to monitor performance and efficiency to locate and report on problems and also learn to prepare regular cost reports
- Preparation of contract costing,job costing, batch costing and process costing

Course Designers

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

| PC20C10 | INCOME TAX | Category | L | T | P | Credit |
|---------|------------|----------|-----|---|---|--------|
| | | Theory | 101 | 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 |
| CO4 | To analyze the facts of set off and carry forward of losses | K3 |
| CO5 | To interpret the provisions concerning the advance tax and TDS | K2 |

Mapping with Programme Outcomes

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | S | S | M | S | S |
| CO2 | S | M | S | S | M |
| CO3 | S | S | S | S | M |
| CO4 | S | M | S | S | M |
| CO5 | S | S | S | S | M |

S- Strong; M-Medium; L-Low

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

(26Hrs)

Income from salary- Income from House Property

Unit III

(20Hrs)

Income from Business or Profession

Unit IV

(20Hrs)

Income from Capital Gains -Income from other sources

Unit V

(19Hrs)

Income of other persons included in assesses total income -Aggregation of income; Set-off or carries 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 | Current year edition |

Reference Books

| S.No | Title | Authors | Publishers | Edition & Year of publication |
|------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| 1 | Income Tax and Practice | H.C. Mehrotra and S.P. Goyal | Sultan chand& Sons | Current year edition |
| 2 | Direct Tax Law and Practice | Dr.Vinod and K.Singhania | Tax Mann Publication Pvt Ltd., | Current year edition |
| 3 | CA – Inter Study Material | ICAI | ICAI | Current year |

Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar

Skill Components

.Enhance the ability of students to understand E- filing of returns of the Individual Assesses the students are explored to the income tax India e-filling portal.

- Provide a strong foundation in calculation of residential status and scope of income by asking the students to do a field survey and list three individuals in each status with their particulars of stay particulars in India.
- The students are instructed to collect the Income particulars of 10 persons belonging to different groups. Classifying each in case head wise, their exempted income and deductions under 80 for each assessee.
- The students are asked to collect the sample Salary Income of 5 government employees and 5 private sector employees for calculation of salary income

Course Designers

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

| PC20C11 | FINANCIAL MANAGEMENT | Category | L | T | P | credit |
|---------|----------------------|----------|----|---|---|--------|
| | | Theory | 86 | 4 | | 4 |

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 analyse 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 |
| CO4 | analyze the concepts of leverages and capital | K3 |

| | | |
|-----|---|----|
| | investment | |
| CO5 | Interpret the working capital policies and investment decisions | 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 |
| CO4 | S | L | S | S | M |
| CO5 | M | S | S | S | M |

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(12Hrs)

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

(18Hrs)

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

(20 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

(21Hrs)

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

(15Hrs)

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.Gupta&R.K.Sharma | Kalyani Publishers | 8 th 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 th Edition 2015 |
| 2. | Financial Management | CA. B Sarvanaprasath | Walter kluwers | 9 th Edition 2014 |
| 3. | CA – IPCC Study Material | ICAI | ICAI | Current year |

Pedagogy

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

Skill Components

- Balance sheet of a company is given and students are asked to compute working capital.
- Giving a balance sheet, students are asked to calculate the cost of capital of various sources of capital and also composite cost of capital.
- Earnings per share of a company can be found by giving a real time example.
- Balance sheet of two companies are given and students are asked to analyse the capital structure of the companies and comparative analyses can be made.
- Dividend issued by a company for past years (say 3 years) can be analysed and compared with the current year.

Course designers

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

| | | | | | | |
|---------|-----------------------------|-----------------|----------|----------|----------|---------------|
| PC20A03 | ENTREPRENEURIAL DEVELOPMENT | Category | L | T | P | Credit |
| | | Theory | 71 | 4 | - | 5 |

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 the basics of entrepreneurship, motivational factors and entrepreneurial development programmes | K1 |
| CO2 | Learn about opportunities in various sectors, institutional finance and support to entrepreneurs | K2 |
| CO3 | Apply the knowledge gained in setting up of start – ups, micro and small business enterprises | K3 |
| CO4 | Analyze the factors supporting the financial aids to entrepreneurs | K3 |
| CO5 | Interpret the Causes and Consequences of Sickness in Small Business | 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 |
| CO4 | M | M | M | M | L |
| CO5 | M | M | M | M | L |

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14Hrs)

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

(14Hrs)

Entrepreneurial Motivation: Meaning – Motivational Cycle or Process–Entrepreneurial Motivating Factors, Changes in Entrepreneurial Motivation - Achievement Motivation - Entrepreneurial Motivational Behaviour – Entrepreneurial Competencies - Entrepreneurship Development Programs: Need, Objectives - Phases and Evaluation of EDPs.

Unit III

(15 Hrs)

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

(14 Hrs)

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

(14 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.

Text Book

| S.No. | Title | Authors | Publishers | Edition & Year of Publication |
|-------|--------------------------------|-----------------|-----------------------|-------------------------------|
| 1 | “Entrepreneurship Development” | Sangeeta Sharma | PHILearning Pvt. Ltd. | 1 st Edition, 2016 |
| 2 | “Entrepreneurial Development” | Khanka. S.S | S.Chand& Co. Ltd. | Revised Edition 2020 |

Reference Books

| S.No. | Title | Authors | Publishers | Edition & Year of Publication |
|-------|--|------------------|---------------------------|-------------------------------|
| 1. | “Entrepreneurship Development” | Vasant Desai | Himalaya Publishing House | First Edition, 2019 |
| 2. | ‘Entrepreneurship’ | Rajeev Roy | Oxford University Press | 2 nd Edition, 2011 |
| 3. | “Entrepreneuership – Theory, Process and Practice” | Donald F Kuratko | Cegage learning | 9 th edition, 2014 |

Pedagogy

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

Skill Components

- Interview one successful and one unsuccessful entrepreneur in your place/ location. Identify five major characteristics of both. Then, compare and contrast between the two set of characteristics.
- Identify a social entrepreneur and trace out what sparked him/her to become a social entrepreneur. Elaborate how he/she solved the social problem.
- List your own strengths and weaknesses as an entrepreneur. Explain how you can further strengthen your strengths and weaken your weaknesses even convert your weaknesses into strengths to become a successful entrepreneur.
- Meet a ‘start-up’ in and around your location. Interview him/her to know the motives behind becoming an entrepreneur, problems faced and suggestions to overcome these problems.
- Form a group of three to four students, and visit to two NGO’s involved in rural entrepreneurship. List their initiatives taken for developing rural entrepreneurship and problems faced by them in doing so.

Course Designers:

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

| C19A04 | MODERN BANKING | Category | L | T | P | Credit |
|--------|----------------|----------|----|---|---|--------|
| | | Theory | 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

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

(15 Hrs)

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

(15 Hrs)

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 th Edition 2015 |
| 2 | <i>Principles & Practices of Banking.</i> | Indian Institute of Banking & Finance, | Macmillan Publication. | 5 th Edition 2021 |

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 | 25th Edition 2017 |
| 2 | Banking Theory and Practice” | Dr. P.K. Srivastava, | Himalaya Publishing House, Mumbai. | Reprint 2016 |

Pedagogy

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

Skill Components

- Enable the students aware of availability and applicability of banking documents for their day-to-day routine purposes.
- Preparation of various Forms, Formats, Challans, Vouchers used in the day-to-day banking like Cheque, Pay in slip, Withdrawal form, Account opening and Nomination form, KYC, Deposit form and Deposit Receipts, Loan application form, etc
- Acquiring knowledge on various types of Deposits and Loans, Credit scoring by CIBIL and other agencies, NPA
- Enhance the ability of the students in various financial services including Foreign exchange remittances of Banks, Money exchanges/Western Money/MoneyGram, etc.

Course Designers

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

SEMESTER III & IV: THEORY PAPER- I: AUDITING AUTOMATION I SUBJECT CODE: PC19SB01

Credits: 4

Hrs: 58

Preamble

- To enable the students to excel in Auditing Automation Packages of Word, Power point, Spread sheet, CAAT, and IDEA
- To understand the Basic concepts of Tally ERP 9.0.

Course outcomes

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

| CO Number | CO statement | Knowledge level |
|-----------|---|-----------------|
| CO 1 | Work with Word Processing and Presentation Tools | K1, K2, K3 |
| CO2 | Work with Spread Sheet along with advanced options | K1, K2, K3 |
| CO3 | Understand and apply the concept CAAT and IDEA & Know about Basics of Tally ERP 9.0 | K1, K2, 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 | M |

S- Strong M- Medium L -Low

Syllabus

Unit –I

(11 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**(11 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**(12 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**(12 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**(12 Hours)**

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

Text Books

| 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 |
| 2. | Microsoft office 2016 Volume I& II | Lalitmali | Notion press | 1 st edition, 2017 |

Books for Reference

| S.No | Title | Authors | Publishers | Edition and year of publication |
|------|-------------------------------------|------------------|------------------|---------------------------------|
| 1 | Microsoft office 2016 Volume I & II | <u>Lalitmali</u> | Notion press | 1 st edition, 2017 |
| 2 | Mastering of MS-Office | Bittukumar | V.s publishers | 2017 |
| 3 | ICAI – ITT Practice Manual | ICAI | ICAI | 2018 |
| 4 | Tally ERP 9.0 Training Guide | Ashok K Nadhani | BPB Publications | 2018 |

Course Designers

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

**SEMESTER III & IV: PRACTICAL PAPER- I :
AUDITING AUTOMATION PRACTICAL -I
SUBJECT CODE: PC19SBP1**

Hours: 28**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.

Pedagogy

Demonstration, System

Course designers

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