



# **PSGR KRISHNAMMAL COLLEGE FOR WOMEN**

## **College with Potential for Excellence**

(An Autonomous Institution, Affiliated to Bharathiar University)

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



## **DEPARTMENT OF COMMERCE**

### **CHOICE BASED CREDIT SYSTEM**

### **BACHELOR OF COMMERCE (B.Com)**

**2015-2018**

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## DEPARTMENT OF COMMERCE 2015-2018

Semester	Part	Subject Code	Title of the Paper	Instruction hrs/ week	Instruction hrs/ sem	Tutorial hrs /sem	Duration of Examination in hrs	Examination marks				
								CA	ESE	Total	Credits	
I	I	TAM1401/ HIN1401/ FRE1401	Language – Tamil / Hindi / French – Paper I	6	86	4	3	25	75	100	3	
		ENG1301/ ENG13F1	English -Paper I Language through Literature – Level 1/ Language through Literature–Functional Level 1	6	86	4	3	25	75	100	3	
	III	<b>Group A – Core</b>										
		CM14C01	Financial Accounting I	5	71	4	3	25	75	100	4	
		CM14C02	Paper II –Marketing	5	71	4	3	25	75	100	4	
		<b>Group B – Allied - Paper I</b>										
		ES14A01/ ES12A02/ TH12A01/ EG12A01	Indian Economic Development/ International Marketing/ Mathematical Statistics I/ English Through Classics	6	86	4	3	25	75	100	5	
		<b>Non Tamil Students</b>										
		IV	NME14B1/ NME14A1/	Basic Tamil/ Advanced Tamil/	2	28	2	3	50	50	100	2
	<b>Students with Tamil as Language</b>											
	NME12WS/ NME12AS NME12GS/		Women Studies/ Ambedkar Studies Gandhian Studies/	2	26	4		100		100		
								100		100		
								100		100		
								100		100		
II	I	TAM1402/ HIN1402/ FRE1402	Language – Tamil / Hindi / French – Paper II	6	86	4	3	25	75	100	3	

III	II	ENG1302/ ENG14F2	English -Paper II Language through Literature – Level II/ Language through Literature – Functional Level II	6	86	4	3	25	75	100	3		
	III	<b>Group A – Core</b>											
		CM14C03	Paper III – Financial Accounting II		5	71	4	3	25	75	100	4	
		CM14C04	Paper IV- Business management		5	71	4	3	25	75	100	4	
		<b>Group B – Allied I - Paper II</b>											
		ES12A03/ ES12A04/ ES13A05/ TH12A05/ EG13A02	Economic Analysis/ Basics of Econometrics/ Monetary Economics/ Mathematical Statistics II/ English Through classics		6	86	4	3	25	75	100	5	
		IV	<b>Non Tamil Students</b>										
			NME14B2/ NME14A2/	Basic Tamil/ Advanced Tamil		2	28	2	3	50	50	100	2
			<b>Students with Tamil as Language</b>										
	OPS1210		Open Course		2	29	1	2	25	75	100		
	VI	NM11GAW	General awareness		Self study		1		100		100	Grade	
	III	III	<b>Group A - Core</b>										
			CM11C05	Paper V –Financial Accounting III		6	86	4	3	25	75	100	4
			CM08C06	Paper VI – Business Law		7	101	4	3	25	75	100	5
			CM14C07	Paper VII – Human Resource Management		6	86	4	3	25	75	100	4
			<b>Group B – Allied II - Paper I</b>										
			ES12A03 TH13A11B/ TH13A11A/ BB12A03	Agricultural Economy of India/ Mathematics for commerce- Level I Level II/ Income Tax		6	86	4	3	25	75	100	5
			IV	<b>Skill based Subject - Business Communication &amp; E-Commerce</b>									
		SB14BC01		Paper I-Business Correspondence and Introduction to Research		2	29	1	–	–	–	–	–
SB12BCP1		Paper II-Practical - IBM SPSS Package		1	14	1	–	–	–	–	–		

		NM11VED	Value Education	2	26	4		100	-	100	2
		NM14EVS	Environmental studies (Self study in III semester & regular class and exam in semester IV)								
	<b>VI</b>		Job Oriented Course	-	-	-	-	-	-	-	Submission of Certificates
<b>IV</b>	<b>III</b>		<b>Group A – Core</b>								
		CM14C08	Paper VIII– Corporate Accounting I	6	86	4	3	25	75	100	4
		CM14C09	Paper IX- Company Law	6	86	4	3	25	75	100	4
		CM09C10	Paper X- Principles of Financial Management	7	101	4	3	25	75	100	5
			<b>Group B – Allied II - Paper II</b>								
		ES12A04/	Industrial Economics /								
		TH13A16B/ TH13A16A	Statistics for commerce- Level-I/ Level II	6	86	4	3	25	75	100	5
		BB12A04	Indirect Taxes								
	<b>IV</b>		<b>Skill based Subject – Business Communication &amp; E-Commerce</b>								
		SB14BC01	Paper I-Business Correspondence and Introduction to Research	1	14	1	2	25	75	100	4
		SB14BCP1	Paper II-Practical - IBM SPSS Package	2	29	1	2	40	60	100	2
		NM14EVS	Environmental Studies	2	26	4		100	-	100	2
	<b>V</b>		<b>Extension Activities</b>								
			NSS / NCC/YR /Sports & Games / Eco Watch/YiNET/ Rotract	-	-	-	-	-	-	-	1
<b>V</b>	<b>III</b>		<b>Group A – Core</b>								
		CM11C11	Paper XI –Corporate Accounting II	5	71	4	3	25	75	100	4
		CM13C12	Paper XII – Cost Accounting	5	71	4	3	25	75	100	4
		CM13C13	Paper XIII –Income tax	6	86	4	3	25	75	100	4
			<b>Group C– Elective I</b>								
		CM09E01/ CM09AC1	Paper XIV- A1 – Working Capital Management	5	71	4	3	25	75	100	5

		CM14E03/ CM14AC2	Paper XIV- B1- Marketing Research								
		CM11PROJ	Project and viva voce	4	-	-	-	25	75	100	5
		NM14IS1	Information Security (Level I)	2	26	4	-	100	-	100	Grade
			Advanced Learner Course **	Self study	-	-	3	-	100	100	(5)
	<b>IV</b>		<b>Skill based Subject- Business Communication &amp; E-Commerce</b>								
		SB12BC03	Paper III-Internet and E-Commerce	2	29	1	-	-	-	-	
		SB14BCP2	Practicals- Accounting Package	1	14	1	-	-	-	-	
		CM10CE	On Line-Comprehensive Examination (Core Subjects)	-	-	-	-	-	-	100	Grade
<b>VI</b>			<b>Group A – Core</b>								
		CM11C14	Paper XV – Management Accounting	6	86	4	3	25	75	100	4
	<b>III</b>	CM14C15	Paper XVI – Auditing	5	71	4	3	25	75	100	4
		CM12C16	Paper XVII- Banking Theory, Law and Practice	5	71	4	3	25	75	100	4
		UED1201	Paper XVIII-Entrepreneurial Development	5	71	4	3	25	75	100	4
			<b>Group C– Elective II</b>								
		CM12E02/ CM12AC3	Paper XIX – Security Analysis and Portfolio Management	6	86	4	3	25	75	100	5
		CM12E04/ CM12AC4	Paper XIX- Service Marketing								
		INST1	Field work/ Internship (15 Days)#	-	-	-	-	100		100	2
	<b>IV</b>		<b>Skill based Subject – Business Communication &amp; E-Commerce</b>								
		SB12BC03	Paper III-Internet and E-Commerce	1	14	1	2	25	75	100	4
		SB12BC04	Practical- Accounting Package	2	29	1	2	40	60	100	2
		CM09AC3/ CM09AC4	Advanced learners course**	Self study	-	-	3	-	100	100	(5)
<b>Total Credits</b>											<b>140</b>

**CA component for Skill Based Subjects:**

CA Components-

Assignment 10 marks

CA 5 marks (the test will be conducted along with the 2<sup>nd</sup> CA schedule)

Model exam 10 marks

ESE- Question paper pattern

Section A- (Paragraph questions) Open choice – 5 out of 8- 5\*5=25 marks

Section B- (Essay type) Open choice – 5 out of 8- 5\*10=50 marks

**\*\* Advanced learners course –**

Eligibility – The Student should have secured 75% in Part III subjects till IV Semester (Optional, Not included for grand total and total credits earned)

Extra credit 5 per paper

**During V Semester-**

One who has taken Marketing as Elective will have to write Paper XIV A1 - Working Capital Management (CM09AC1) and one who has taken Finance as Elective will have to write Paper XIV- B1- Marketing Research (CM11AC2) as ALC paper.

**During VI Semester-**

One who has taken Marketing as Elective will have to write Paper XIX A2 – Security Analysis and Portfolio Management (CM11AC3) and one who has taken Finance as Elective will have to write Paper XIX B2- Service Marketing( CM11AC4) as ALC paper.

**NOTE:**

# Internship for a period of 15 days at the end of semester IV during the vacation and report to be submitted in semester V which will be evaluated for 100 marks divided as follows:

Attendance – 10 Marks

Work diary – 15 Marks

Report - 50 Marks

Viva- Voce - 25 Marks

Total - 100 Marks

\$.Skill enhancement program for 15 hours in III/ IV semesters. Performance evaluated for 25 marks, will form the internal component of the course, Value education.

1.Job oriented course by the end of Semester III/ Add On Course – Certificate level

**Question Paper Pattern for all Accountancy papers, Management Accounting, Cost Accounting, Income Tax, Financial Management and Working Capital Management**

Duration : 3 hrs

Marks : 75 marks

Section A	5 question out of 8 questions (short answers)	5 x 3 = 15 marks
Section B	4 questions out of 6 questions	4 x 5 = 20 marks

Section C	4 questions out of 6 questions	4 x 10 = 40 marks
	Total	<u>75 marks</u>

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

**Question Paper Pattern for Theory Papers**

Duration : 3 hrs

Marks : 75 marks

Section A	5 questions out of 8 questions (short answers)	5 x 2 = 10 marks
Section B	5 questions with either or choice	5 x 5 = 25 marks
Section C	5 questions out of 7 questions	5 x 8 = 40 marks
	Total	<u>75 marks</u>

**Question Paper Pattern for Open course  
INTRODUCTION TO ACCOUNTANCY**

Duration: 2 Hrs

Marks:50

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

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

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50  
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Section A and B –At least One Question from each unit

**Semester I Part III-Group A – Core  
Paper-I –FINANCIAL ACCOUNTING I (CM14C01)**

**Credits: 4**

**Hours: 71**

**Objectives:**

- ❖ *To have a good working knowledge to enable the student to practically strike a trial balance and prepare the final accounts*
- ❖ *To strengthen the students with the basic concepts and conventions of accounting practices*

**Unit I**

Accounting Concepts and Conventions- \*Apportionment of Capital and Revenue Expenditure\* - Preparation of Final Statement of Accounts- Rectification of errors - Average Due Date (15 Hrs)

**Unit II**

Account Current -Bills of Exchange (14 Hrs)

**Unit III**

Consignment – Joint Venture (14 Hrs)

**Unit IV**

Bank Reconciliation Statement – Single Entry (14 Hrs)

**Unit V**

Accounting for Non-Trading Concerns (14 Hrs)

**Note:** \*Self study portion

**Distribution of Marks:** Theory 20%, Problems-80%

**Text book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2013

**Books for Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Grewal T S	Double Entry Book-keeping	Sultan Chand & sons	2011 ed
2	Nagarajan KL, Vinayagam& Mani.PL	Principles of Accountancy	S.Chand& Co	2010- Revised ed
3	Reddy T S & A Murthy	Financial Accounting	Margham Publications	4 <sup>th</sup> ed,13

**Semester I - Part III-Group A – Core  
Paper-II–MARKETING (CM14C02)**

**Credits: 4**

**Hours: 71**

**Objective:**

❖ *To emphasize on the importance of marketing as a strategy for market segmentation and for establishing a market share*

**Unit I (15 Hrs)**

Marketing – Definition of Market & Marketing-Classification of Markets-Marketing & Selling-Objectives & Importance of Marketing –Modern Marketing Concept- Marketing functions- marketing process- classification



**Unit II (14 Hrs)**

Consumer Behavior-Meaning-Need for Studying Consumer Behavior- Factors Influencing Consumer Behavior (excluding Theories)- Buyers Decision Making Process- Market Segmentation

Consumerism- Need for Consumer Protection-Consumer Protection Act-Features of Competition Act 2002- Unfair and restricted trade practices- meaning – #case study

**Unit III (14 Hrs)**

Functions of Exchange-Physical Supply-Facilitating Functions-Standardization and Grading –AGMARK-BIS/ISI

**Unit IV (14 Hrs)**

Market Mix-Product Mix-Price Mix

**Unit V(14 Hrs)**

Promotion Mix-Advertising, Personal Selling and sales promotion- \*Physical Distribution Mix\*-Functions-Types of Middlemen – #Case study

\*New Approaches in Marketing- Web-Based Marketing-E-Marketing-E-Retailing- Multi Level Marketing- tele- Marketing\*- Neuro-marketing – Green marketing - Plano gram

**Note :** \*Self study portion # Case study for Internals only

**Text book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S &Bhagavathy.B	Modern marketing(Principles and practices)	S.Chand& co	2009 ed&2011 reprint

**Books for Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Rajan Nair	Marketing	Sultan Chand & Sons	2005 ed
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	2005 ed

**Semester II - Part III – Group A- Core  
Paper-III- FINANCIAL ACCOUNTING II (CM14C03)**

**Credits: 4**

**Hours: 71**

**Objectives :**

- ❖ *To Develop an expertise in handling the accounts of specialized institutions and the consolidation of accounts*
- ❖ *To understand the importance of maintaining general ledgers for control*

**Unit I (15Hrs)**

Branch Accounting( excluding Foreign branch)

**Unit II** (14 Hrs)

Departmental Accounting

**Unit III** (14 Hrs)

Hire-purchase and Installment accounting

**Unit IV** (14 Hrs)

Investment Accounting-Royalties and Sub Leasing

**Unit V** (14 Hrs)

Depreciation- Meaning- \* causes and nature\*- methods- Straight line, diminishing Balance, Annuity, machine hour method, sinking fund , and insurance policy – Reserves And provisions ( excluding change in method of depreciation)

**Note:**\* Self study portion**Distribution of Marks** Theory 20% Problems 80%.**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Gupta. R.L &Radhaswamy. M	Advanced Accounting (vol I )	Sultan Chand & sons	2012 ed

**Books for Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain S.P & Narang K.L	Advanced Accounting	Kalyani Publishers	Reprint 2012
2	Reddy. T.S. & Murthy. A	Advanced Accounting	Margham publishers	Reprint 2013

**Semester II- Part III-Group A – Core****Paper-IV –BUSINESS MANAGEMENT (CM14C04)****Credits: 4****Hours:71****Objective:**❖ *To have basic knowledge in the concepts involved in management***Unit I** (14 Hrs)

Management-Definition-Nature and Scope-Functions-Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor-Management as a Science, Art, Profession- Management and Administration – Principles of Management- \*Social Responsibility of Management\*-Business ethics

**Unit II** (14 Hrs)

Planning-Meaning –Nature-importance- purpose of planning-planning process

\* Advantages and Limitations\*- Methods and Types of Plans-Decision Making- Steps in Decision Making – Role of MIS for decision making

**Unit III(15 Hrs)**

Organization- meaning-nature and importance-process of organization-structure-  
- \*Departmentation\*-Delegation- Centralization-Decentralization-authority- responsibility  
relationship-Line, Line & Staff- functional- Span of control- charts and manuals - MBO & MBE  
– #case study

**Unit IV(14 Hrs)**

Leadership-meaning-importance-functions of leadership-leadership styles-\*Qualities of a good leader\*-Motivation- meaning-need for motivation-theories of motivation– Maslow, X,Y,Z theory, Hygiene theory - #case study

**Unit V(14 Hrs)**

Coordination-meaning-definition-principles-advantages & disadvantages-Control-  
meaning-importance- process & techniques of control

**Note:** \* Self study portion #Case study for Internals only

**Text books:**

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers,	2005 ed

**Books for Reference**

S. No	Authors	Title	Publishers	Year of Publication
1.	DR.C.N Sontakkai	Principles of Management	Kalyani Publishers,	2010
2	RN Gupta	Principles of Management	S Chand & co	2009
3.	DinkarPagre	Principles of Management	Sultan Chand & sons	2005 ed

**Semester III - Part III – Group A-Core**

**Paper-V- FINANCIAL ACCOUNTING III (CM11C05)**

**Credits: 4**

**Hours: 86**

**Objectives :**

- ❖ To provide an expert knowledge in the preparation of Partnership Accounts, Insolvency Accounts, Voyage Accounts.
- ❖ To highlight the importance of calculating the insurance claims

**Unit I (19 Hrs)**

Partnership Accounts including the theoretical aspects of limited liability partnership – Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission.

**Unit II (17 Hrs)**

Retirement – Death – Joint Life Policy- Amalgamation

**Unit III (17 Hrs)**

Dissolution – Insolvency – Rule in Garner Vs Murray – Piece –Meal Distribution. Sale to a Company.

**Unit IV (16 Hrs)**

Insurance Claims– Loss of Stock and loss of profit

**Unit V (17 Hrs)**

Insolvency of Individuals - Voyage Accounting

**Distribution of Marks** Theory 20% Problems 80%.**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Gupta. R.L. &Radhaswamy.M	Advanced Accounting (vol I )	Sultan Chand	2012 ed

**Books for Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain . S.P & Narang K.L	Advanced Accounting	Kalyani Publishers	Reprint 2012
2	Reddy. T.S &.Murthy.A	Advanced Accounting	Margham publishers	2013 ed

**Semester III - Part III – Group A -Core  
Paper-VI -BUSINESS LAW (CM08C06)**

**Credits: 5****Hours:101****Objectives :**

- ❖ *To cultivate understanding of the various Trade Laws of Land – with an expert knowledge of Indian Contract Act, Sale of Goods Act.*
- ❖ *To provide comprehensive understanding of rights, duties and responsibilities of the parties entering into business dealings.*

**Unit I (20 Hrs)**

Indian Contract Act 1872 – Meaning of Contract – Definition – Obligation &amp; Agreement – Nature of Contract &amp; Classification – Components of Valid Contract – Offer &amp; Acceptance.

**Unit II (21 Hrs)**

Consideration -Capacity – Free Consent – Unlawful Agreements – Quasi Contracts.

**Unit III (20 hrs)**

Different Modes of Discharge of Contract – Remedies of Breach – Principles for Awarding Damages.

**Unit IV (20 Hrs)**

Contract of Indemnity & Guarantee – Rights of Surety – Discharge of Surety  
 Bailment & Pledge – Rights of Bailee – Rights and Liabilities of Finder of Lost Goods.

**Unit V (20 Hrs)**

Sale of Goods Act 1930 – Sale & Agreements to Sell – Rules Regarding Passing of Property in Goods – Conditions & Warranties – Actual & Implied -Principle of “Caveat Emptor” and its Limitations – Rights of Unpaid Vendor.

Law of Agency – \*Kinds of Agency – Ex-post Facto Agency Requirements\* – Rights & Liabilities of Principals & Agents.

**Note:** \*Self study portion

**Text Book:**

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor N.D	Business Law	Sultan Chand & sons	4 <sup>Th</sup> ed 2005 Reprint

**Books For Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	2003 ed
2	Tulsian	Business Law	Tata McGraw- Hill	2 <sup>nd</sup> edition 2003 Re print

**Semester III- Part-III -Group A- Core****Paper-VII – HUMAN RESOURCE MANAGEMENT (CM14C07)**

**Credits: 4**

**Hours:86**

**Objectives:**

- ❖ *To study the issues and approaches relating to human resources management.*
- ❖ *To understand how to be ethically and socially responsive to the needs of the Society.*
- ❖ *To emphasize the skill, knowledge and ability required for the work force to work efficiently.*

**Unit I (17 Hrs)**

**HRM Introduction:** Meaning and Definition of Human Resource Management- Differences between Human Resource Management and Personnel Management-Objective and Scope of Human Resource Management\*-Importance and Role of Human Resource Management\*-Function of Human Resource Management. Challenges of HRM-Diversity management-Cross cultural problems-Employee turnover-Employee commitment and loyalty.

**Job Analysis:** need for Job Analysis-Process of Job Analysis-Job Description-Job Specification- Process of Job Analysis-\*Benefits of Job Analysis- Job Description-Job Specification.\*

**Unit II (18 Hrs)**

**Acquiring human Resources:** Human Resource Planning- need, benefits and process of HR planning.

**Recruitment:** Definition and Objective of Recruitment- Sources of Recruitment, Methods of Recruitment.

**Selection:** Definition and need for Selection – Steps in Selection Procedure

**Training and Development:** Need and Importance of Training – Areas of Training, Types and Methods of Training- \*Advantages of Training. \* - # Case study

**Unit III (18 Hrs)**

**Performance Appraisal:** Meaning and Features of Performance Appraisal-Objectives and Need for Performance Appraisal-Process and methods of Performance Appraisal – Barriers to effective Performance Appraisal-overcoming Barriers to Appraisal

**Performance Counseling:** Meaning and steps in performance counseling

**Job Evaluation:** Meaning and features of Job Evaluation-Process of Job Evaluation-Essentials for the success of a Job Evaluation programme-Job Evaluation methods-\*Limitations of Job Evaluation\* - # case study

**Unit IV (17 Hrs)**

**Organizational Development:** Definition and Characteristics of organizational development- problems in organizational development - Process of organizational development.

**Career planning:** Need for career planning - Objectives and process of career planning-\*Advantages and limitations of career planning - Effective career planning\*- Promotion, Transfer and Demotion.

**Unit V (16 Hrs)**

**Social security and Employee welfare:** Meaning and need for social security and welfare programs-Types of social security and welfare programs. \* Ethics in human resource management\*-Basic concepts in human resource accounting and Auditing. Emerging HR dimensions-Employee engagement-Employee retention strategy-Talent management-\*Employer attractiveness-Employer image and branding.

**Note:** \* Self study portion #Case study for Internals only

**Text Book**

S. No	Authors	Title	Publishers	Year of Publication
1.	C.B.Gupta	Human Resource Management	Sultan Chand & Sons	Thirteenth revised edition 2011

**Books for Reference**

S.	Authors	Title	Publishers	Year of
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No				Publication
1.	P.Subha Rao	Personnel and HRM –Text& cases	Himalaya publishing house, Delhi	Third edition, 2007
2	L.M.Prasad	HRM	Sultan Chand&Sons,	Third edition 2010

**Semester III – Part IV - SKILL BASED SUBJECT – Paper I  
BUSINESS CORRESPONDENCE AND RESEARCH  
METHODOLOGY (SB14BC01)**

**Credits: 3**

**Hours: 43**

**Objectives:**

- ❖ *To bring about effective writing skills in commercial world.*
- ❖ *To understand the basics of Business Research*

**Unit I (9 Hrs)**

Essentials of Communication: Introduction – Objectives – Media – Types-Barriers. Need, function and kinds of a business letter- Planning Business message-Lay out-Enquiries and Replies-Order and Execution. Circular letter- Sales Letters

**Unit II (9 Hrs)**

Banking Correspondence- Insurance Correspondence – Correspondence of a Company Secretary

**Unit III (8 Hrs)**

Introduction to Business Research: Definition – Types of Research – Process of Research – Formulation of Research Problem and Development of Research Hypotheses -. Research Designs: Exploratory and Descriptive – Nature of Research Designs – Formulation of Research Design.

**Unit IV (8 Hrs)**

Methods of data collection –Primary and secondary data-sources - Questionnaire, Interview Observation-: Internet sources-Data base.

**Unit V (9 Hrs)**

Sampling Concepts:– Sampling Design – Probability Sampling Design – Non-Probability Sampling Designs – Determination of Sample size. Data Processing:– Fieldwork validation – Data Editing – Coding – Classification and Tabulation of Data .

**Text books:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & sons	Eleventh edition, 2011

2	C.R. Kothari	Research methodology Methods and Techniques	New Age International Publishers	Second revised edition, 2013
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**Books for Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Pattan Shetty C S and Ramash M S	Effective Business English and Correspondence	R.Chand & Co	2011
2	Thanulingom N	Research Methodology	Himalaya Publishing House	2010

**Semester IV -Part-III -Group A – Core**

**Paper-VIII - CORPORATE ACCOUNTING I (CM14C08)**

**Credits:4**

**Hours:86**

**Objectives :**

- ❖ To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception to their liquidation date.
- ❖ To enable the students to have working knowledge about mergers and acquisitions.

**Unit I(18Hrs)**

Share Capital – Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares – Rights Issue – Surrender of Shares –

**Unit II(17 Hrs)**

Issue and Redemption of Debentures (excluding own debentures)-Underwriting-Profits prior to Incorporation

**Unit III (17 Hrs)**

Final Accounts of Companies- Balance sheet as per revised schedule VI of Companies Act - Calculation of managerial remuneration - Indian Accounting Standards - Elementary introduction to International Financial Reporting Standards ( theoretical aspects only)

**Unit IV (17 Hrs)**

Accounting for Mergers and acquisitions- Accounting Standard 14- theoretical aspects only – Alteration of Share Capital and Internal Reconstruction. Buy-Back of shares–accounting entries only

**Unit V (17 hrs)**

Liquidation of Companies – Liquidator’s Final Statement of Accounts.

**Distribution of Marks** Theory 20% and Problems 80%

**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
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1.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- I	Sultan chand& sons	13 <sup>th</sup> ed 2012
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**Books for reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	3 <sup>rd</sup> ed reprint 2013
2	Paul. S Kr	Corporate Accounting	New Central Book Agency Pvt Ltd	1 <sup>st</sup> ed 2005
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand Co	1 <sup>st</sup> ed 2006

**Semester IV- Part-III- Group A- Core  
Paper-IX- COMPANY LAW(CM14C09)**

**Credits:4**

**Hours: 86**

*(To be revised as per Companies Act 2013)*

**Objectives :**

- ❖ *To provide a reasonable insight into the working of the Companies under the Companies Act, 2000.*
- ❖ *To highlight the role of the Company Secretary in the day-to-day management of the companies.*

**Unit I (18 Hrs)**

Company – Definition & Features – \*Distinction Between Company and Partnership – Kinds of Companies – Difference Between Private Company and Public Company\* – Incorporation of a Company – Documents to be Filed – Memorandum of Association – Doctrine of Ultravires.

**Unit II (17 Hrs)**

Articles of Association – Doctrine of Constructive Notice & Indoor Management – Alteration of Articles – Prospectus – Contents – Misstatements – Liability for Misstatements – Certificate of Commencement of Business.

**Unit III (17 Hrs)**

Shares – Debentures – Allotment – Valid Allotment – Irregular Allotment – Transfer and Transmission of Shares – Membership of Company.

**Unit IV (17 Hrs)**

Company Management – Board of Directors – Appointment - Qualifications – Powers – Duties – Liabilities – Managing Director & Manager – Managerial Remuneration – Company Secretary – Appointment, Qualification, Powers and Duties.

**Unit V(17 Hrs)**

Company Meetings – Kinds – Statutory Meeting, Annual General Meeting – Extraordinary General Meeting – Board Meeting – \*Resolutions, Minutes, Quorum and Proxy\* – Winding Up – Modes.

Corporate Governance in Indian scenario- need- importance-Clause 49 ( listing requirements)

**Note :** \*Self study portion

**Text book:**

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor. N.D	Company Law	Sultan Chand & Sons	Revised edition

**Books For Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor. N.D	Elements Of Company Law	Sultan Chand & Sons	Revised edition

### Semester IV - Part-III -Group A Core

#### Paper X-PRINCIPLES OF FINANCIAL MANAGEMENT (CM09C10)

**Credits:5**

**Hours:101**

**Objectives:**

- ❖ *To introduce the concept of managing finance for increasing productivity.*
- ❖ *To gain a working knowledge in decision making and result orientation.*

**Unit I (20Hrs)**

Introduction – Nature – Objective – Functions – Types of Capital – Fixed and Variable- Sources of Capital \*Sources of Financial Information\*. – Time Value of Money- Concept- Computation of Time Value- Compounding and Discounting.

**Unit II(19Hrs)**

Corporate Planning – Financial Planning- Objectives and Goals – Practical Guide to Corporate Planning – \*Role of Corporate Planner\*.

**Unit III. (21 Hrs)**

Capital Structure – Meaning – theories of capital structure- traditional, MM, NI, And NOI -Planning Capital Structure, its Analysis - Factors Affecting it.

**Unit IV (19 Hrs)**

Cost of Capital – Meaning – Importance – Measurement of Cost of Equity Capital, Preference Capital, Debt and Retained Earnings.

**Unit V (22 Hrs)**

Dividend Policy – Factors Affecting Dividend - Walter’s Approach – Determinants of Dividend – Dividend Policy – Dividend Practices of Indian Companies – Capital Budgeting – Techniques of Appraisal of Investment Proposals.

**Note :** \*Self study portion

**Distribution of marks Theory 60% Problems 40%**

**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Sharma. R.K & Shashi K.Gupta	Financial Management	Kalyani Publishers	2012 ed

**Books for Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Pandey. I.M	Financial Management	Vikas Publications	Reprint 2006
2	Prasanna Chandra	Financial Management	Tata McGraw, Hill	Reprint 2006
3.	Maheswari. S.N	Financial Management	Sultan Chand & sons	Reprint 2007

**Semester IV- Part-IV SKILL BASED SUBJECT - Paper II  
PRACTICALS - SPSS PACKAGE (SB14BCP1)**

**Credits: 3**

**Hours:43**

**Objectives:**

❖ *To provide an in depth knowledge on application of SPSS Package in Research*

**Unit I** (9 Hrs)

Scaling – Variables – Hypothesis Testing – Data Entry in SPSS: Variable View – Data View

**Unit II** (9 Hrs)

Data Measures in SPSS – Golden Rule of SPSS - Descriptive Statistics – Frequencies/Percentage – Mean Scores –

**Unit III** (8 Hrs)

Parametric Data Analysis: ANOVA – t-Test – Correlation Analysis – Regression Analysis

**Unit IV** (8 Hrs)

Non-Parametric Data Analysis: Chi-Square Analysis – Mann Whitney U Test

**Unit V** (9 Hrs)

McNemar’s Test – Kruskal Wallis Test – Kendall’s Co-efficient of Concordance.

**Text book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Andrew Garth, Sheffield Hallan University	Analysing Data using SPSS ( A Practical Guide)		2008

**Book for Reference**

S. No	Authors	Title	Publishers	Year of Publication
1.	Kiran Pandya, SmruthiBulsari and Sanjay Sinha	SPSS in Simple Steps	Dreamtech Publishers	2012

**Semester V - Part-III- Group A -Core**  
**Paper-XI- CORPORATE ACCOUNTING II (CM11C11)**

**Credits:4**

**Hours:71**

**Objectives :**

- ❖ *To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies and Holding Companies.*
- ❖ *To lay a special emphasis on Inflation Accounting and Human Resource Accounting*

**Unit I (15Hrs)**

Accounts of Banking Companies.- NPA- Capital Adequacy Norms

**Unit II (14 Hrs)**

Accounts of Holding Companies (Excluding Inter Company Holdings).

**Unit III (14 Hrs)**

Valuation of Shares and Goodwill- Basic knowledge of Human Resources accounting

**Unit IV (14 Hrs)**

Financial Statement and their importance- Tools for Analysis and Interpretation– Ratio Analysis – Significance of Ratios – Ratios for Long term and Short term Financial Position – Profitability – Uses and Limitations of Ratios-Common Size Statements, Comparative Statements and Trend Analysis

**Unit V (14 Hrs)**

Introduction to Government accounting- Comptroller and Auditor General of India – appointment –powers and duties- \*Inflation Accounting \*(theoretical aspects only)

**Distribution of Marks** Theory 20% Problems 80%

**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain. S.P and .Narang. K.L	Higher Corporate Accounting	Kalyani publishers	Reprint 2009

**Books for Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Gupta. R.L. and Radhasamy.M	Corporate Accounting	Sultan Chand & sons	2012

2	Paul. S.Kr	Practical Corporate Accounts	New Central Book Agency	4 <sup>th</sup> ed 2005 13 <sup>th</sup> ed reprint 2006
3.	Pillai. R S N , Bagavathi and Uma.S	Pillai. R S N , Bagavathi and Uma . S	S.Chand& co	1 <sup>st</sup> ed 2006

**Semester -V - Part III- Group A –Core  
Paper-XII -COST ACCOUNTING (CM13C12)**

**Credits:4**

**Hours:71**

**Objectives :**

- ❖ *To provide an in depth knowledge on cost ascertainment.*
- ❖ *To identify the areas of application of costing techniques.*

**Unit I (15 Hrs)**

Cost Accounting – Definition, Meaning & Scope – Relationship of Cost Accounting with Financial Accounting and Management Accounting – Methods of Costing – Cost Analysis, Concepts and Classifications – Elements of Cost, Preparation of Cost Sheet and Tender – Costing as an Aid to Management – \*Limitations and Objections Against Cost Accounting\* - Reconciliation of Costs and Financial Accounts.

**Unit II (14 Hrs)**

Materials – Purchasing of Materials, Procedure and Documentation Involved in Purchasing – Requisitioning for Stores – Methods of Valuing Material Issues – Maximum, Minimum & Re-ordering Levels – EOQ – Perpetual Inventory.

**Unit III (14 Hrs)**

Labour – Systems of Wage Payment, Idle Time, Control Over Idle Time – Labour Turnover

**Unit IV (14 Hrs)**

Overhead – Classification of Overhead – Allocation and Absorption of Overheads

**Unit V (14 Hrs)**

Process Costing – Features – Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain and Inter-process Profit (Excluding Equivalent Production) – Accounting for Joint and By-products.

**Note :** \*Self study portion

**Distribution of Marks** Theory 40% and Problems 60%.

**Text book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain and Narang	Cost Accounting	Kalyani Publishers	Reprint2009

**Books for Reference:**

S.	Authors	Title	Publishers	Year of
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No				Publication
1.	Pillai R.S.N and Bagawathi	Cost Accounting	S Chand & co	2005 ed
2	Maheswari. S N	Principles of Cost Accounting	Sultan Chand & sons	reprint 2006
3.	Rathnam. P.V and Lalitha	Costing Adviser	Kitab Mahal	<sup>3rd</sup> ed 2006

**Semester V - Part-III –Group A –Core  
Paper XIII - INCOME TAX (CM13C13)**

**Credits: 4**

**Hours:86**

**Objectives :**

- ❖ *To gain basic knowledge of the provisions of Income tax Act under different heads of incomes.*
- ❖ *To acquire the ability to apply the knowledge of the provisions of laws to various situations in actual practice.*

**Unit I (16 Hrs)**

The Income Tax Act – Definition of Income – Assessment Year – Previous Year – Assessee – Assessee in Default – Scope of Income – Charge of Tax – Residential Status – Incomes which do not Form Part of Total Income.

**Unit II (19 Hrs)**

Heads of Income – Salaries – Income from House Property – Computation of Salaries and Income From House Property

**Unit III (17 Hrs)**

Profits and Gains of Business or Profession – Meaning of Business or Profession – Computation of Profits and Gains of Business or Profession of An Individual – Expenses Expressly Allowed – Expenses Expressly Disallowed

**Unit IV (17 Hrs)**

Income from Capital Gains- Computation of Capital Gains.-Income from Other Sources – Computation of Income from Other Sources

**Unit V (17 Hrs)**

Computation of Total income - Deductions to be made in Computing Total Income – Tax Rates-Set off And Carry forward of losses- Assessment of Individuals. (simple problems only) – Meaning of e-filing of Income tax returns.

**Distribution of marks** Theory 40% Problems 60%

**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Gaur and Narang	Income Tax Law and Practice	latest version	

**Books for Reference:**

S.	Authors	Title	Publishers	Year of
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No				Publication
1.	DinkarPagare	Income Tax Law and Practice	latest version	
2	Mehrothra	Income Tax Law and Practice	latest version	

### Semester V - Part-III -Group C –Elective I

#### Paper XIV- A1- WORKING CAPITAL MANAGEMENT (CM09E01/CM11AC1)

**Credits :5**

**Hours:71**

**Objectives:**

- ❖ To provide an expertise knowledge on effective utilisation of working capital and management of working capital requirements in an organisation.

**Unit I (15 Hrs)**

Working Capital Management: – Meaning – Factors Affecting Working Capital – Estimating Working Capital Requirements - Working Capital Policy – Operating Cycle.

**Unit II (14 Hrs)**

Cash Management– Strategies in Cash Management – Cash Budgeting — Monitoring Collections and Disbursements – Forms of Liquidity.-Reports for control

**Unit III (14 Hrs)**

Receivables Management (Theory only)– Optimum Credit Policy – Credit Policy Variables – Credit Evaluation – Credit Granting Decision – Control of Receivables – Management of Trade Credit in India.

**Unit IV (14 Hrs)**

Inventory Management– Need for Inventories – EOQ Model – Inventory Management Techniques – \*Pricing of Raw Material Issues\* – Valuation of Stocks – Monitoring and Control of Inventories.

**Unit V (14 Hrs)**

Payables Management (Theory only)– \*Sources of Working Capital\* – Accruals – Trade Credit – Bank Finance for Working Capital – Public Deposits – Inter-Corporate Deposits – Loans from Financial Institutions – Commercial Paper – Factoring.

**Note :** \*Self study portion

**Distribution of marks** Theory 60% Problems 40%

**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Sharma. R K & Sashi K Gupta	Management Accounting	Kalyani Publishers	10 <sup>th</sup> ed Reprint2007

**Books for Reference:**

S.	Authors	Title	Publishers	Year of
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No				Publication
1.	Mahaswari . S N	Financial Management	Sultan Chand &sons	2007 Enlarged ed
2	Pandey. I M	Financial Management and Management Accounting	Vikas Publishing House	2005ed
3.	Prasanna Chandra	Financial Management	Tata Mc Graw hill	2006 ed
4.	Reddy T S and Reddy. H P	Management Accounting	Margham Publications	Reprint 2013

### Semester V - Part III -Group C – Elective I

#### Paper XIV- B1-MARKETING RESEARCH (CM14E03/CM14AC2)

**Credits : 5**

**Hours:71**

**Objectives:**

- ❖ *To acquire an expert knowledge in the current marketing research methodologies*
- ❖ *To highlight the various marketing functions in which research can be undertaken.*

**Unit I (15Hrs)**

Marketing Research- Nature and scope and importance of Marketing Research.-Uses and limitations of marketing research- Research objectives – Research plan – Formulating a Research design.

**Unit II (14 Hrs)**

Techniques for marketing Research- Data collection- Data Objectives- data types.- Sources of data- Data plan- - primary data - Sampling techniques- Selecting a sample- Secondary data –Analysis and Interpretation- Meaning ,need for analysis and interpretation and reporting – # Case study

**Unit III (14 Hrs)**

Product Research- need and areas of product Research – New product development - Data gathering techniques –Product testing and procedures.

**Unit IV (14 Hrs)**

Advertising Research – Meaning and importance- Appeal Research- Copy testing- Media selection Research- Media scheduling- Evaluating advertising effectiveness - # Case study

**Unit V (14 Hrs)**

Ethics in Marketing research- Treatment of respondents- Treatment of buyers- Treatment of researchers- \*Recent trends in Marketing Research.\* - # Case study

**Note:** \* Self study portion #Case study for Internals only

**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
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1.	Dr. D. D. Sharma	Marketing research, Principles, Applications and cases	Sultan chand& Sons	Second edition
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**Books for Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Donal S Tull& Paul E Green	Marketing Research	Prentice Hall of India Ltd	5 <sup>th</sup> Edition
2	Rajendra Nargundkar	Marketing Research	Tata Mc Graw Hill	2 <sup>nd</sup> Reprint 2004
3.	Beri. G .C.	Marketing Research	Tata Mc Graw Hill	3 <sup>rd</sup> Edition

**Semester V/VI - Part-IV - SKILL BASED SUBJECT - Paper III  
INTERNET AND E-COMMERCE (SB12BC02)**

**Credits:3**

**Hours: 43**

**Objectives:**

- ❖ *To understand the basic concepts of E-commerce.*
- ❖ *To impart knowledge about E-commerce working models.*
- ❖ *To provide clear idea about, how businesses are performed in the internet.*

**Unit I (9 Hrs)**

Internet Connection Concepts: Definition – Evolution of the Internet – Internet Services – Types of Accounts – Telephone, Cable and Satellite Connections – Choosing an ISP – TCP/IP and Connection Software.

**Unit II (9 Hrs)**

World Wide Web Concepts: Elements of the Web – Web Browsers – keeping track of favorite web sites – Security and privacy issues.

E-mail Concepts: e-mail addressing – Downloading e-mail – Using Smiley, Emotions and Abbreviations – Signatures and Stationery – e-mail attachments – Common e-mail error messages.

**Unit III (8 Hrs)**

Basic e-mail Commands: Common e-mail tasks

Sending and Receiving files by e-mail: General information about attachments.

Controlling e-mail volume: Controlling e-mail volume and reducing spam.

Online Chatting and Conferencing concepts: Forms of chat and conferencing – Working of chat. Usenet Newsgroup Concepts: Definition – Reading Newsgroup

**Unit IV (9 Hrs)**

Microsoft Internet Explorer: Acquiring and Installing Internet Explorer – Elements of Internet Explorer Window – Viewing pages in Internet Explorer – Customizing Internet Explorer – Security in Internet Explorer.

**Unit V (8 Hrs)**

E-Commerce: Meaning – Definition – Developments – Utilities – Transactions – Historical Developments – Business practices – Factors including expansion – I-WAY – Types – Technical Components – EDI – EFT.

**References:**

<b>S. No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1.	Margaret Levine Young	The Complete Reference	Millennium Edition ; Tata Mc Graw Hill	
2	Dr.S.V.SrinivasaVallabhan	An introduction to Information Technology	Sultan Chand & sons	First Edition

Of the total hours of 3 hours per week 2hrs will be for theory

**SEMESTER V/ VI**  
**SKILL BASED SUBJECT - Part-IV**  
**PRACTICALS (SB14BCP2)**

**Hours : 45**

Accounting Package - Latest version.

**MODEL LIST OF PRACTICAL**

- Creation of a new company
- Creation of groups, ledgers, vouchers
- Preparation of final accounts
- Preparation of final accounts with adjustments
- Voucher entries
- Preparation of Bank Reconciliation Statement
- Accounts with inventory
- Billwise statement
- Creation of godowns
- Create an e-mail ID and send a mail
- Visit various search engine and collect materials
- Online ticket booking
- Online shopping
- E-payment
- E-learning
- E-Government.

Of the total hours of 3 hours per week 1hr will be for Practical

**Semester V - Part III Group C  
PROJECT**

**Credits: 5**

**Hours:90**

**Organisation of the project:**

The students are to take up a group project work compulsorily (3 to 5 students in a group) for 100 marks.

**Project timeframe:**

The students should choose a topic for the project in the beginning of the V semester and submit the report by the end of the V Semester. This component will be included in the V semester itself.

**Areas of the project:**

Commerce and its related applications.

**Monitoring of the project:**

The project work undertaken will be assessed in a phased manner on a regular basis.

**Scheme of evaluation:**

**Internal evaluation**

<b>I Review</b>	<b>Selection of the field of study, Topic &amp; Research design</b>	<b>5 marks</b>
II Review	Literature & Data collection	10 marks
III Review	Analysis & Conclusion	5 marks
	Total	20 marks

**End Semester Examination**

Evaluation of the project	60 marks	
Viva-voce	20 marks	
	Total	80 marks

**Evaluation Process:**

Viva-voce/ presentation will be conducted by a panel of internal examiners including the HOD and staff co-ordinator guiding the project. A Power point presentation by the group before the audience will be evaluated on the basis of student's response to the questions.

**Semester VI- Part-III -Group A- Core  
Paper-XV- MANAGEMENT ACCOUNTING (CM11C14)**

**Credits:4**

**Hours:86**

**Objectives :**

- ❖ *To provide an in depth knowledge on application of accounting concepts in management areas.*
- ❖ *To assist the students in decision making.*

**Unit I**

Management Accounting – Meaning, Objectives & Scope – \*Relationship Between Management Accounting, Cost Accounting & Financial Accounting\* – Need and Significance of Management Accounting in Organisation- Working Capital Concepts, Kinds, Importance of Working Capital – Working Capital Requirements and their Computation-Sources of Working Capital  
(17 Hrs)

**Unit II**

Fund Flow & Cash Flow Analysis. (18 Hrs)

**Unit III**

Cost – Volume – Profit Analysis – Marginal Costing and Break-Even Analysis, Managerial Applications of Marginal Costing including transfer pricing -Arm’s Length costing- Significance and Limitations of Marginal Costing.- Theoretical aspects of Responsibility accounting  
(17Hrs)

**Unit IV**

Budgeting and Budgetary Control – Definition, Importance, Essentials and Classification of Budgets, Master Budget, Preparation of Different Budgets – Steps in Budgetary Control – Zero Base Budgeting.  
(17 Hrs)

**Unit V**

Standard Costing – Meaning-suitability as a management tool- limitation- Variance Analysis- Material and Labour Variances only  
(17 Hrs)

**Note :** \*Self study portion

**Distribution of Marks** Theory 40% and Problems 60%

**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	R.K. Sharma And Sashi K.Gupta	Management Accounting	Kalyani Publishers	Reprint 2006

**Books For Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain And Narang	Management Accounting	Kalyani Publishers	Reprint 2005
2	S.N.Maheswari	Management Accounting	Sultan Chand and sons	Reprint 2006
3.	T S Reddy and H P Reddy	Management Accounting	Margham Publications	Reprint 2006

**Semester VI- Part III -Group A- Core  
Paper XVI- AUDITING (CM14C15)**

**Credits:4**

**Hours :71**

**Objectives:**

- ❖ *To gain a fair working knowledge of the importance of vouching and internal check in practice in various organisations.*
- ❖ *To ensure a complete understanding of the Auditing Assurance Standards and the Accounting Standards.*

**Unit I (14 Hrs)**

Definition – General Objectives of Auditing – Advantages and Limitations of Auditing – Auditing and Investigation – Qualification of an Auditor – Auditors vis-à-vis Errors and Frauds. Various types of audit – Continuous audit – Final audit – Interim audit – Balance Sheet audit – Merits and Demerits

**Unit II (14 Hrs)**

Audit Procedure – Planning of Audit – Audit Programme – Audit Note Book – Audit Working Papers – Internal Control – Internal Check – Internal Check as regards cash, wages, sales etc. – position of External Auditors as to Internal Auditor - # Case study

**Unit III (15Hrs)**

Vouching – Vouching of Cash transactions – Trading transactions – Impersonal Ledger.

**Unit IV (14 Hrs)**

Verification and Valuation of assets and liabilities – Land & Buildings, Plant & Machinery, \*Patents & Trademarks, Furniture, Investments, Stock, Bills Receivable, Cash\* – Auditors position – Auditors duty regarding Reserves and Provisions, \*Depreciation\* - # Case study

**Unit V (14 Hrs)**

Company Audit as per Companies Act 2013 – Audit of Share capital and share transfer- Appointment and Removal of Auditors – Rights and Duties of Company Auditors – Liabilities – Audit Rotation - Audit Report - qualified audit report

**Note:** \* Self study portion #Case study for Internals only

**Text book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	DinkarPagare	Principles and Practice of Auditing	Sultan Chand & Sons,	Reprint 2012

**Books for Reference**

S. No	Authors	Title	Publishers	Year of Publication
1.	Pradeep Kumar	baldev Sachdeva, Jagwant Sigh	Kalyani Publishers	8 <sup>th</sup> ed 2009 reprint
2	Tandon. B.N	Practical Auditing	S. Chand & Co	Reprint2004

**Semester VI - Part-III- Group A -Core**  
**Paper-XVII- BANKING THEORY, LAW AND PRACTICE (CM12C16)**

**Credits:4**

**Hours:71**

**Objectives :**

- ❖ To instill understanding of the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.
- ❖ To provide exposure to the students with the latest developments in the banking field.

**Unit I (15Hrs)**

Banking-Meaning and Definition- Classification of Banks-\*Functions of Commercial Banks\*-- Regional Rural banks - Credit Creation- Nationalization and Privatizations of banks in India-\*Role of banks in Money Market and Economic Development \*- Mutual funds

**Unit II (14 Hrs)**

Functions of Central Bank - E –banking-\*Internet banking-mobile banking-ATM. \*  
 Electronic funds transfer- types of plastic money.

**Unit III (14 Hrs)**

Definition of banker and customer – Legal relationship-General and special features-opening of new account –Procedure- closure of a bank account –Legal aspects-Precautions to be taken-Types of accounts-Pass Book- Cheques- Crossing and endorsement-Rights and obligations of a banker- Ombudsman Scheme.

**Unit IV (14 Hrs)**

Payment of customer’s cheques- - duties and responsibilities of paying banker-precautions- statutory protection of paying banker under Negotiable Instruments Act.- Collection of cheques- Collecting banker- duties – responsibilities- liabilities- precautions- statutory protection

**Unit V (14 Hrs)**

Loans and advances- Principles of sound lending- types of loans – Methods of creating charge- Lien, mortgage, pledge and hypothecation-Advances against goods and document of title to goods

**Note:** \*Self study portion

**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Varshney. P. N	Banking Theory Law and Practice	Sultan Chand & sons	21 <sup>st</sup> Revised ed 2006

**Books for Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr S Gurusamy	Banking Theory, Law and Practice	Vijay Nicole Imprints(p) Ltd	21 <sup>st</sup> Revised ed 2005

2	Gordan and Natarajan	Banking Theory, Law and Practice	Himalaya publishing house	17 <sup>th</sup> revised ed 2003
3.	Kandasami. K.P., Natarajan.S&Parameswaran.R	Banking Law and Practices	S.Chand& co	revised ed 2007

**Semester VI - Part-III -Group A –Core**  
**Paper-XVIII- ENTREPRENEURIAL DEVELOPMENT (UED1201)**

**Credits:4**

**Hours:71**

**Objectives**

- ❖ *To impart knowledge and skills needed to become a successful entrepreneur*
- ❖ *To motivate young minds to set up own venture and contribute to national economic development.*

**Unit I (15hrs)**

Entrepreneurship-Meaning–Characteristics–Functions-Traits–Types-Intrapreneur- Women entrepreneurship-Rural entrepreneurship-Role of entrepreneurship in economic development- Entrepreneurship development programme- Need- Objective- Course contents- Phases-evaluation

**Unit II (14 Hrs)**

Factors affecting entrepreneurial growth- Institutional support to entrepreneurs - DIC, NSIC, SIDO, KVIC, SIDC, TIIC, Industrial Estates, SIDBI, EDII, SIPCOT- Angel investors- Incubators- STEP- Venture capital- Clusters- SPECIAL ECONOMIC ZONES

**Unit III (14 Hrs)**

Starting a venture- Registration formalities-Incentives and subsidies- Need for incentives and subsidies-Tax benefits for SSI units- Sickness in Small Industries-Causes and Remedies and Revival

**Unit IV (14 hrs)**

Project- Idea generation- Project identification- Project Formulation- Feasibility Analysis- Development of Business plan- Project appraisal- Project Report Presentation- Planning Commission Guidelines for Formulating a Project

**Unit V (14 hrs)**

Financial Analysis.- Capital Cost Estimation- Operating Cost- Revenue estimates- Working capital- cash Flow- errors in estimation –\*case study analysis- Field visit and business plan submission\*

**Note :** \* For internals only

**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
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1.	Gupta. C.B and Srinivasan.N.P	Entrepreneurial Development	Sultan Chand & sons	6 <sup>th</sup> ed 2005
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**Books for Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Khanka SS	Entrepreneurial development	S. Chand and Co	2010
2	Robert D. Hisrich et al	Entrepreneurship Development	Tata Mcgraw Hill Publishing Company Ltd	2007
3.	Prasanna Chandra	Projects- Planning, Analysis, Financing, Implementation and review	Tata Mcgraw Hill Publishing CompanyLtd, New Delhi	2006

**Semester VI - PART III -Group C - Elective II**

**Paper XIX – A2 – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT  
(CM12E02/CM12AC3)**

**Credits: 5**

**Hours: 86**

**Objectives :**

- ❖ *To create an awareness of the various investment potentials available for a secured return.*
- ❖ *To provide a theoretical knowledge for the construction of a portfolio after a rational analysis and interpretation of fundamental and technical analysis.*

**Unit I (18Hrs)**

Nature and scope of Investment management - organisation and \*structure of security markets in India\* -- SEBI – objectives- scope and functions- principles of investments- Demating

**Unit II (17 Hrs)**

Security analysis - valuation and grading - evaluation models- fundamental analysis

**Unit III (17 Hrs)**

Technical Analysis- random walk analysis- risk and return analysis

**Unit IV (17Hrs)**

Portfolio Management - portfolio risk and return- portfolio construction models.

**Unit V (17Hrs)**

Portfolio construction- eligible assets - estimating risks and return for asset classes - determining the optimum mix

**Note :** \*Self study portion



**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Preeti Singh	Investment Management	Himalaya Publishing house	XIII th ed 2005

**Books For Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	V.K.Bhalla	Investment Management	S Chand & Co	Reprint 2006
2	Gopalakrishnan	Investment Management	Kalyani Publishers	

**Semester VI - PART III -Group C - Elective II****Paper XIX – B2 - SERVICE MARKETING (CM12E04/CM12AC4)****Credits: 5****Hours: 86****Objectives:**

- ❖ *To create awareness among the students about the ever growing importance of the service sectors and the unique challenges faced by managers in the service sector.*
- ❖ *To impart knowledge to the students about CRM and the importance of retaining customers in any organization.*

**Unit I (18Hrs)**

Service marketing – Definition, Characteristic – Growth- reasons for growth –evolution of services as value contributors- difference between services and goods- classification of different types of services- customer involvement and perception- contribution of service sector to the economy

**Unit II (17 Hrs)**

Consumer behaviour in service- importance and factors influencing consumer behaviour- consumers expectations- levels and factors influencing consumer expectation-consumer perception-customer satisfaction and service quality – satisfaction Vs service quality - strategies for influencing customer perception.

**Unit III (17 Hrs)**

Relationship marketing- meaning and concept, and essentials of relationship marketing – CRM in marketing-meaning and concept- customer retention- successful approaches to CRM life time value of customer -consumer protection in service marketing – \*consumer rights-consumer movement in India and customer protection.\*

**Unit IV (17Hrs)**

Delivering and performing service –employee and customer’s role in service delivery-financial and economic effects of service.

**Unit V (17Hrs)**

Delivering service through intermediaries- Pricing of services- Case study relating to  
a)quality service b) modernizing service quality c) Employee and customer relationship

**Note :** \*Self study portion

**Text Book:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Valarie A Zeithaml Mary Jo Bitner	Service marketing	Tata Mc Grawhill Publishing House, Delhi	Fifth Edition Reprint 2004

**Books For Reference:**

S. No	Authors	Title	Publishers	Year of Publication
1.	Douglas Hottmann. K. John EG Bateson	Essential of service marketing concepts strategies and Cases	Thomson south western	second edition 2002
2	Gupta. S.C. &Ratna. VV	Marketing of services– an Indian Perspective	Wisdom Publications	First Edition 2005

## SEMESTER V / VI

### SKILL BASED SUBJECT - Part-IV

#### Paper III - INTERNET AND E-COMMERCE (SB12BC03)

**Credits:4**

**Hours: 43**

**Objectives:**

- ❖ To understand the basic concepts of E-commerce.
- ❖ To impart knowledge about E-commerce working models.
- ❖ To provide clear idea about, how businesses are performed in the internet.

**Unit I (9 Hours)**

Internet Connection Concepts: Definition – Evolution of the Internet – Internet Services – Types of Accounts – Telephone, Cable and Satellite Connections – Choosing an ISP – TCP/IP and Connection Software.

**Unit II (9 Hours)**

World Wide Web Concepts: Elements of the Web – Web Browsers – keeping track of favorite web sites – Security and privacy issues.

E-mail Concepts: e-mail addressing – Downloading e-mail – Using Smiley, Emotions and Abbreviations – Signatures and Stationery – e-mail attachments – Common e-mail error messages.

**Unit III (8Hours)**

Basic e-mail Commands: Common e-mail tasks

Sending and Receiving files by e-mail: General information about attachments.

Controlling e-mail volume: Controlling e-mail volume and reducing spam.

Online Chatting and Conferencing concepts: Forms of chat and conferencing – Working of chat. Usenet Newsgroup Concepts: Definition – Reading Newsgroup

**Unit IV (9 Hours)**

Microsoft Internet Explorer: Acquiring and Installing Internet Explorer – Elements of Internet Explorer Window – Viewing pages in Internet Explorer – Customizing Internet Explorer – Security in Internet Explorer.

**Unit V (8 Hours)**

E-Commerce: Meaning – Definition – Developments – Utilities – Transactions – Historical Developments – Business practices – Factors including expansion – I-WAY – Types – Technical Components – EDI – EFT.

**References:**

1. Margaret Levine Young ;The Complete Reference – Millennium Edition ; Tata Mc Graw Hill
2. Dr.S.V.SrinivasaVallabhan., An introduction to Information Technology; Sultan Chand.,;First Edition

Of the total hours of 3 hours per week 1hr will be for theory

**SEMESTER V/VI - Part-IV SKILL BASED SUBJECT  
BUSINESS COMMUNICATION & E-COMMERCE  
PAPER IV PRACTICALS (SB12BCP2)**

**Credits: 2**

**Hours : 45**

**Accounting Package - Latest version**

**MODEL LIST OF PRACTICAL**

- Creation of a new company
- Creation of groups, ledgers, vouchers
- Preparation of final accounts
- Preparation of final accounts with adjustments
- Voucher entries
- Preparation of Bank Reconciliation Statement
- Accounts with inventory
- Bill wise statement
- Creation of go-downs
- Create an e-mail ID and send a mail
- Visit various search engine and collect materials
- Online ticket booking
- Online shopping
- E-payment
- E-learning
- E-Government.