



**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 B.COM (ACCOUNTING & FINANCE)**

**CHOICE BASED CREDIT SYSTEM**

**BACHELOR OF COMMERCE (ACCOUNTING & FINANCE)**

**2015-2018**

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**DEPARTMENT OF B.COM (ACCOUNTING & FINANCE)**

**2015-2018**

Se m	Pa rt	Subject Code	Title of the Paper	Inst r. Hrs/ Wee k	Con tact Hou rs	Tuto rial Hour s	Dura tion	CI A	ESE	Tota l	Cre dits
I	I	TAM1401/ HIN1401/ FRE1401	Language I – Tamil I/ Hindi I/ French I	6	86	4	3	25	75	100	3
I	II	ENG1301/ ENG13F1	Language Through Literature Level I/ Language Through Literature Functional Level I	6	86	4	3	25	75	100	3
I	III	AF14C01	Core - 1 – Financial Accounting I	5	71	4	3	25	75	100	4
I	III	AF14C02	Core-2 -Business Economics	5	71	4	3	25	75	100	4
I	III	TH14A20B TH14A20A	Allied I- Fundamentals of Mathematics-LevelII/ Level II	6	86	4	3	25	75	100	5
I	IV	NME14B1/ NME14A1/ NME12WS/ NME12AS/ NME12GS	Basic Tamil I/ Advanced Tamil I/ Women Studies / Ambedkar Studies / Gandhian Studies	2	28 26 28 28 28	2 4 2 2 2	- 3 - - -	50 50 100 100 100	50 50 -- -- --	100 100 100 100 100	2

II	I	TAM1402/ HIN1402/ FRE1402	Language II – Tamil II/ Hindi II/ French II	6	86	4	3	25	75	100	3
II	II	ENG1302/ ENG14F2	Language Through Literature Level II/ Language Through Literature Functional Level II	6	86	4	3	25	75	100	3
II	III	AF14C03	Core- 3 – Financial Accounting II	5	71	4	3	25	75	100	4
II	III	AF14C04	Core – 4- Fundamentals of Law and Ethics	5	71	4	3	25	75	100	4
II	III	TH14A21B/ TH14A21A	Allied II- Fundamentals of Statistics - Level I/ Level II	6	86	4	3	25	75	100	5
II	IV	NME14B2/ NME14A2	Basic Tamil I/ Advanced Tamil I/ Open Course	2	28 26 29	2 4 1	- 3 2	50 50 25	50 50 75	100 100 100	2
II	IV	NM12GAW	General Awareness – self study	--	--	--	1	100	--	100	Gr.
III	III	AF14C05	Core-5- Financial Accounting III	7	101	4	3	25	75	100	5
III	III	AF15C06	Core-6- Income Tax	6	86	4	3	25	75	100	4
III	III	AF14C07	Core-7- Business Management and Communication	6	86	4	3	25	75	100	4
III	III	AF14A01/ AF13A02	Allied – Financial Markets and Institutions/ Business Environment	6	86	4	3	25	75	100	5
III	IV	SB13FM01	<b>Skill Based Subject</b> Theory	2	29	1	--	--	--	--	--

		SB13FMP1	Practical	1	15	-					
III	IV	NM11VED	Value Education	2	26	4	2	25	75	100	2
III	IV	NM14EVS	Environmental Studies– self study	--	--	--	--	--	--	--	--
III	V		Job Oriented Course								Gr
IV	III	AF14C08	Corporate Accounting	7	101	4	3	25	75	100	5
IV	III	AF14C09	Core-9- Cost Accounting	6	86	4	3	25	75	100	4
IV	III	AF15C10	Core-10- Company Law	6	86	4	3	25	75	100	4
IV	III	AF13A03/ AF13A04	Allied – Principles of Marketing/ International Trade	6	86	4	3	25	75	100	5
IV	IV		<b>Skill Based Subject</b>								
		SB13FM01	Theory	2	29	1	2	25	75	100	4
		SB13FMP1	Practical	1	13	2	2	40	60	100	2
IV	IV	NM14EVS	Environmental Studies	2	27	3	3	100	--	100	2
IV	IV		Internship Training (2 weeks) – submission of certificate	--	--	--	--	100	--	100	2
IV	V		NSS, NCC, YRC and Sports & Games, Eco Watch, YI Net, Rotaract	--	--	--	--	100	--	100	1
V	III	AF14C11	Core 11-Financial Accounting IV	5	71	4	3	25	75	100	4
V	III	AF14C12	Core-12- Management Accounting	5	71	4	3	25	75	100	4
V	III	AF14C13	Core-13- Financial Management	5	71	4	3	25	75	100	4
V	III		Elective- I –	5	71	4	3	25	75	100	5

		AF12E01/ AF12E02	Information Systems for Business / Strategic Management								
V	IV	NM13IS1	Information Security (Level I)	2	26	4	--	100	--	100	Gr.
V	III	AF14PROJ	Project	5	--	--	--	--	--	100	5
V	III	AF12AC1 AF12AC2	Advanced Learners Course – Self Study Paper 1. Human Resource Management 2. Logistics and Supply Chain Management	--	--	--	3	--	100	100	5*
V	IV	SB13FM02 SB13FMP2	<b>Skill Based Subject</b> Theory Practical	2 1	29 15	1 -	--	--	--	--	--
V	III		Online Comprehensive Examination	--	--	--	--	--	100	--	Gr.
VI	III	AF14C14	Core – 14- Advanced Accounting	6	86	4	3	25	75	100	4
VI	III	AF14C15	Core-15 – Financial Services	5	71	4	3	25	75	100	4
VI	III	AF15C16	Core-16- Investment Analysis and Security & Portfolio Management	5	71	4	3	25	75	100	4
VI	III	AF13C17	Core-17- Auditing	5	71	4	3	25	75	100	4
VI	III	AF13E03/ AF12E04	Elective II- Banking Theory, Law and Practice / Indirect Taxation	6	86	4	3	25	75	100	5
VI	IV		<b>Skill Based Subject</b>								

		SB13FM02	Theory	2	29	1	2	25	75	100	4
		SB13FMP2	Practical	1	13	2	2	40	60	100	2
VI	III		Advanced Learners Course – Self Study Paper	--	--	--	3	--	100	100	5*
		AF12AC3	1. Operations Management								
		AF12AC4	2. Corporate Governance and Business Ethics								
			<b>Total</b>							<b>3800</b>	<b>140</b>

\*Credits applicable to candidates who take up Advanced level Course examination

## **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. 2 weeks internship is to be arranged during the summer vacation after the fourth semester. The training shall be in banking, financial institution, or an industrial enterprise or consultancy organizations. Candidates should maintain a work dairy and submit a report at the end of the study. The department to conduct a viva-voce. The Principal of the college and the Head of the Department shall issue a certificate to the effect that the student had satisfactorily undergone the internship training for the prescribed period. The report should contain a minimum of 40 pages.

### **Evaluation:**

Work dairy	15 marks
Attendance	10 marks
Report	50 marks
Viva voce	25 marks

## **PROJECT VIVA VOCE**

Project work, which is compulsory, carries 100 marks. Group of students (3 to 5 students) should select a topic for the project work in the beginning of the fifth semester and submit the project report (dissertation) at the end of the fifth semester. There is viva for project work carrying 25 marks. The guide and an internal examiner shall evaluate the project report and conduct the viva. The project work shall be related to commerce and its related applications.

## **OPEN COURSE**

Students who have not opted Basic Tamil / Advance Tamil Course in Semester II can opt open courses offered by various departments. (Inter disciplinary). End semester examination will be conducted at the end of Semester II. The duration of the end semester examination will be 2 hours for a maximum of 50 marks. The ESE marks secured by the candidate will be equated to a maximum of 75 marks.

## **SKILL BASED SUBJECT**

Students have to select any one of the following skill based subject in the III Semester and the papers will be spread over four semesters (III, IV, V, VI semester). The exams will be conducted for these papers in the end of the IV and VI semester.

## **JOB ORIENTED COURSE**

Students are offered a job oriented course to create employment opportunity in the field of Finance and entrepreneurial development in III and IV Semesters. This course has theory and practical hands on training session with institutional tie-up.

## **ALLIED PAPERS**

Two options are given for the students in the allied papers in the III and IV semester and they have to choose any one paper. Exams will be conducted in the respective semesters.

## **ELECTIVE PAPERS**

Two options are given for the elective papers in the V and VI semester and they have to choose any one paper. Exams will be conducted in the respective semesters.

## **QUESTION PAPER PATTERN FOR PROBLEM PAPERS**

B.Com – CA, B.Com – e-commerce, B.Com (Actuarial Management), BCA, B.Sc (Computer Science), B.Com (Accounting & Finance) & M.Com Courses Question Paper Pattern for all Accountancy papers, Management Accounting, Cost Accounting, Financial Management and Income Tax.

**Duration : 3 hrs**

**Marks : 75**

**Section A** 8 questions with open choice (5/8)  
(short answers, definition etc.,)

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

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

## **QUESTION PAPER PATTERN FOR THEORY PAPERS**

**Duration : 3 hrs**

**Marks : 75**

**Section A** 8 questions with open choice (5/8)  
(short answers, definition etc.,)

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



**QUESTION PAPER PATTERN FOR OPEN COURSE & SKILL BASED SUBJECT**

**Duration:** 3Hrs

**Marks:**50

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

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

**QUESTION PAPER PATTERN FOR ADVANCED LEARNERS COURSE**

**Duration:** 3Hrs

**Marks:**75

**Section A** 5 Questions out of 8 questions  $5*5= 25$

**Section B** 5 Questions out of 8 questions  $5*10=50$

**SEMESTER I –PART III**  
**CORE 1 – FINANCIAL ACCOUNTING I**  
**SUBJECT CODE: AF14C01**

**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

**Credits : 4**

**Hours: 71**

**UNIT I (DL 14 Hrs)**

Accounting Concepts and Conventions- Apportionment of Capital and Revenue Expenditure - Preparation of Journal-Ledger-Trial balance – Subsidiary books - Preparation of Final Accounts of Trading Concerns.AS-1,4,5,10

**UNIT II (DL 14 Hrs)**

Rectification of errors - Bank Reconciliation Statement – Depreciation - Meaning- \*causes and nature\*-methods-Reserves and Provisions (excluding change in method of Depreciation) - AS 6

**UNIT III (DL 14 Hrs)**

Average Due Date – Account Current - Bills of Exchange

**UNIT IV (DL 14 Hrs)**

Consignment - Joint Venture

**UNIT V (DL 15 Hrs)**

Accounting for Non-Trading Concerns- Accounting for Professionals

**\* Self Study**

Distribution of Marks: Theory: 20% Problems 80%

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Jain S.P.& Narang K.L.	Principles of Accountancy	Kalyani Publications	2013, 21 <sup>st</sup> Edition

**Books for Reference:**

Sl.No	Author Name	Title of the book	Publisher	Year and
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				<b>edition</b>
1	Nagarajan KL, Vinayagam.N & Mani P.L	Principles of Accountancy	Sultan Chand & Sons	2013, VIII Edition
2	Reddy T.S & Murthy A	Financial Accounting	Margham Publications	2013, VI Edition

**SEMESTER I –PART III**  
**CORE 2 –BUSINESS ECONOMICS**  
**SUBJECT CODE: AF14C02**

**Credits: 5**

**Hours: 71**

**Objective:** To have basic knowledge in the concepts involved in economics

- To acquire expert knowledge in the principles of economics

**UNIT I (DL 14 Hrs)**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics. \*Definition – Scope and Importance of Business Economics\*. Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

**UNIT II (DL 14 Hrs)**

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium. Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium

**UNIT III (DL 14 Hrs)**

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale. Cost Classification – Break Even Analysis. Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

**UNIT IV (DL 14 Hrs)**

National Income - Gross National Product -Net National Product - Measurement of National Income - Consumptions, savings and investments. Theory of Employment- Type of unemployment- Labour and Population theories- Definition of capital and growth of capital-

Steps in capital formation. Money - Definition and functions of money- Quantity theory of money. Public Finance-Direct and indirect taxes-Principle of taxation-Effect of taxation on production and distribution-Deficit financing system.

**UNIT V (DL 15 Hrs)**

Monetary and Fiscal Policies– measures of money stock – policy and money supply – instruments of monetary policy – fiscal policy – the union budget – state budgets – finances of the union and the states – the Finance commission – importance of the budget.

**\*Self study**

**Text Books:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Francis Cherunilam	Business Environment(Unit V)	Himalaya Publishing House, Mumbai – 04.	2010 V edition
2	Shankaran S	Business Economics (Unit IV)	Margham Publications Ch -17	2009 V edition
3	Sundharam KPM Sundharam EN	Business Economics (Unit I-IV)	Sultan Chand & Sons - New Delhi – 02.	Reprint 2008

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Chaudhary C.M	Business Economics	RBSA Publishers - Jaipur - 03.	2009,V edition
2	Mehta P.L	Managerial Economics–Analysis, Problems & Cases	Sultan Chand & Sons - New Delhi – 02.	2008,X edition

**SEMESTER II –PART III**  
**CORE 3 – FINANCIAL ACCOUNTING II**  
**SUBJECT CODE: AF14C03**

**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

**Credits: 4**

**Hours: 71**

**UNIT I (DL 14 Hrs)**

Royalties including Sublease

**UNIT II (DL 14 Hrs)**

Single Entry – \*Difference between single entry and Double Entry\*-Self Balancing Ledgers

**UNIT III (DL 14 Hrs)**

Branch Accounting – AS 11

**UNIT IV (DL 14 Hrs)**

Departmental Accounting

**UNIT V (DL 15 Hrs)**

Hire-purchase and Installment accounting

**\* Self Study**

Distribution of Marks Theory 20% Problems 80%.

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
1	Jain and Narang	Advanced Accountancy-I	Kalyani publications	2013, 18 <sup>th</sup> Edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
1	Gupta R.L and Radhaswamy	Advanced Accountancy-I	Sultan Chand & Sons	2013, 23 <sup>rd</sup> Edition
2	Reddy and Murthy	Financial Accounting	Margham publication	2013, VI Edition

**SEMESTER II –PART III**  
**CORE 4 – FUNDAMENTALS OF LAW AND ETHICS**  
**SUBJECT CODE: AF14C04**

**Objectives:**

- To gain basic knowledge in Laws and Ethics to understand the concepts of regulatory compliance, requirements and desired ethics expected from professionals
- Understand the basic knowledge of ethics including allied regulatory compliance and requirements

**Credits: 4**

**Hours: 71**

**UNIT I (DL 14 Hrs)**

**Laws of Contracts:** Essential elements of a contract- offer and acceptance-Void and voidable agreements-Consideration- legality of object and consideration- Capacity of Parties, free consent- Quasi-contracts, contingent contracts, termination or discharge of contracts.

**UNIT II (DL 14 Hrs)**

**Laws relating to Sale of Goods:** Definition- Transfer of ownership- Performance of the Contract of Sale. Sale of goods Act 1930-Contract of Indemnity & Guarantee – Rights of Surety – Discharge of Surety - Bailment & Pledge – Rights and duties of Bailor and Bailee – (Rights and Liabilities of Finder of Lost Goods- \*Rights and duties of pawnor and pawnee\*

**UNIT III (DL 14 Hrs)**

**Negotiable Instruments Act-1881:**Definition- Acceptance and negotiation-Rights and liabilities of Parties- Dishonour of a Negotiable Instrument- hundis- Bankers and Customers. **Indian Partnership Act-1932:**Nature of Partnership- Rights and liabilities of Partners- Dissolution of Firms.

**UNIT IV (DL 14 Hrs)**

**Factories Act-1948:** Objective- Scope- Applicability of Factories Act,1948. **Payment of Wages Act- 1936 and Minimum Wages Act-1948:**Objective - Scope- Applicability of Payment of Wages Act- 1936 and Minimum Wages Act-1948.

**UNIT V (DL 15 Hrs)**

**The Employees' State Insurance Act- 1948:** Objective, scope. **Applicability of ESI Act-1948.** **The Child Labour (Prohibition and Regulation)Act-1986:** Objective Scope- Applicability of The Child Labour (Prohibition and Regulation) Act,1986.

**Ethics and Business:** Ethics – meaning, importance- The Seven Principles of Public Life-The relationship between Ethics and Law.

**\*Self Study**

**Text Books:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Kapoor N.D	Elements of Mercantile Law	Sultan Chand & Sons	Reprint 2010, 5 <sup>th</sup> edition
2	Tulsian	Business Law	Tata McGraw Hill Publishing Co Ltd	Reprint 2008, 2 <sup>nd</sup> edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Pillai R.S.N, Bagavathi B	Business Law	S.Chand& Co ltd	Reprint 2008,1 <sup>st</sup> edition
2	ICAI MATERIAL			

**SEMESTER III –PART III**  
**CORE 5 – FINANCIAL ACCOUNTING III**  
**SUBJECT CODE: AF14C05**

**Credits: 5****Hours: 101****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(DL 20 Hrs)**

Partnership Accounts –\*Partnership definition under Partnership Act 1932 – Rules applicable for partnership\* - Division of Profits - Fixed & Fluctuating Capital - Past Adjustments - Guarantee of Profits - Admission

**UNIT II(DL 20 Hrs)**

Retirement - Death - Joint Life Policy- Amalgamation of firms – Limited Liability Partnership

**UNIT III(DL 20 Hrs)**

Dissolution – Insolvency - Rule in Garner Vs Murray - Piece -Meal Distribution. Sale or conversion of firm into a Company

**UNIT IV(DL 20 Hrs)**

Insurance Claims- Loss of Stock and loss of profit

## UNIT V(DL 21 Hrs)

Investment Accounting - Insolvency of Individuals

### \* Self Study

Distribution of Marks Theory 20% Problems 80%.

### Text Book:

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
1	Gupta R.L and Radhaswamy	Advanced Accountancy-I	Sultan Chand & Sons	2013, 23 <sup>rd</sup> Edition

### Books for Reference:

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
1	Jain and Narang	Advanced Accountancy-I	Kalyani publications	2013, 18 <sup>th</sup> Edition
2	Reddy and Murthy	Financial Accounting	Margham publication	2013, VI Edition

## SEMESTER III - PART-III

### CORE 6 - INCOME TAX

### SUBJECT CODE: AF15C06

**Credits: 4**

**Hours: 86**

### Objectives:

- To gain expert 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(DL 17 Hrs)

The Income Tax Act - Definition of Income - Assessment Year - Previous Year - Assessee – Types of Assessee - Scope of Income - Charge of Tax - Residential Status - Incomes which do not Form Part of Total Income - Tax Rates

## UNIT II (DL hrs = 18)

Heads of Income - Salaries - Computation of Income from salaries.



**UNIT III (DL hrs = 17)**

Income from House property - 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 (DL hrs = 17)**

Income from Capital Gains - Computation of Capital Gains-Income from Other Sources - Computation of Income from Other Sources - Set off and Carry Forward - Set off losses.

**UNIT V (DL hrs = 17)**

Deductions to be made in computing Total Income –Computation of Gross Total Income -Assessment of Individuals. Introduction to e-Filing.

**\*Self Study**

Distribution of Marks Theory 40% Problems 60%

**Text Book :**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Gaur V.P and Narang D.B	Income Tax and Practice	Kalyani publishers	Current edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Dinkar Pagare	Income Tax and Practice	Sultan chand & Sons	Current edition
2	Mehrothra	Income Tax and Practice	Sultan chand & Sons	Current edition
3	Rajavelu K	Income Tax Law and Practice	Sri Venkateswara Educational Publication	Current edition

**SEMESTER III - PART III**  
**CORE 7 - BUSINESS MANAGEMENT AND COMMUNICATION**  
**SUBJECT CODE: AF14C07**

**Credits: 4**

**Hours: 86**

**Objective:**

- To have basic knowledge in the concepts involved in management
- To acquire expert knowledge in the functions of management

**UNIT I(DL 17 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 -Planning-Meaning -Nature-importance- purpose of planning-planning process - Methods and Types of Plans-Advantages and Limitations

**UNIT II(DL 17 Hrs)**

Decision Making- Steps in Decision Making. Organisation- meaning-nature and importance-process of organisation-structure- \*Departmentation\* -Delegation-Centralization-Decentralisation-authority- responsibility relationship-Line, Line & Staff- functional- Span of control- charts and manuals - MBO & MBE – Group Dynamics and Organisational Climate

**UNIT III(DL 17 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. Coordination-meaning-definition-principles-advantages & disadvantages-Control-meaning-importance- process & techniques of control

**UNIT IV(DL 17 Hrs)**

Introduction to Communication – \*Objectives-Importance – Elements of Communication process – Internal and External Communication\* – Media of Communication –Electronic media-Barriers to Communication – Principles of Communication- Formal and Informal Communication – Upward, Downward, Lateral and Diagonal Communication – Communication network

**UNIT V(DL 18 Hrs)**

Essentials of Business Letters – Enquiries and replies – Orders and execution – Credit and Status letters. Complaints and Adjustments- Collection letters- Circular and Sales letters – Application Letters. Report Writing – Importance of report – Types of business reports –

Characteristics of good report – Notice, Agenda and Minutes, Resolutions of company meetings – Public Speaking

**\* Self study**

**Text Books:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Dinkar Pagre	Principles of Management (Unit I – III)	Sultan Chand & Sons, New Delhi	2009 Vth edition
2	Rajendra Pal & Korlahalli J.S	Essentials of Business Communication (Unit IV ,V)	Sultan Chand & Sons, New Delhi	2008,11 <sup>th</sup> edition

**Books for Reference:**

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Bhushan Y.K	Business Organization and Management	Sultan Chand & Sons	2009 Vth edition
2	Jain V.K Omprakash Biyani	Business Communication	Sultan Chand & Company Ltd, New Delhi	Reprint 2009, 1 <sup>st</sup> edition
3	Koontz and O'Donnell	Principles of Management	TataMcGraw Hill	2009 VI <sup>th</sup> edition
4	Pillai R.S.N & Bagavathi	Modern Commercial Correspondence	Sultan Chand & Company Ltd, New Delhi	2008, 3 <sup>rd</sup> edition

**SEMESTER III –PART III**  
**ALLIED I – FINANCIAL MARKETS AND INSTITUTIONS**  
**SUBJECT CODE: AF14A01**

**Objectives:**

- To enable the students to know the functioning of Indian financial markets and institutions
- To enable the students to know about the methods of financing by these agencies and the key role played by them in corporate financing.

**Credits: 5**

**Hours: 86**

**UNIT I (DL 17 Hrs)**

Indian Financial System: Financial Market-Meaning-Need and Objectives. Functions-Classifications of Financial Market. Capital Market: Role of Capital Markets – Functions – Capital market instruments - Recent Trends in capital market in India\* – Money Market: Money market instruments.

**UNIT II (DL 17 Hrs)**

New issue market – Secondary market. Stock Exchange – objectives - functions. SEBI: Role and Powers of SEBI. Recent Trends and developments in Security market-OTCEI-NSE-BSE-achievements – guidelines-DEMAT-objectives-importance

**UNIT III (DL 17 Hrs)**

Investment Institutions in India: UTI-ICICI-IDBI-IFCI-SFC. Commercial Banks-role and functions-Central bank-objectives and functions – Insurance Companies –History and development of Insurance companies –kinds of insurance –IRDA – Powers and functions – Debt Market-types of bonds.

**UNIT IV (DL 17 Hrs)**

Mutual Fund- meaning, definition-Advantages-types-Mutual Fund products-performance of Mutual Fund-Role of Mutual Fund Sector-SEBI regulations on issue of Mutual Fund - recent developments in mutual fund. Credit Rating – features-advantages – CRISIL & ICRA– domestic and global Credit Rating agencies.

**UNIT V(DL 18 Hrs)**

Derivatives-meaning-definition- importance-kinds of financial derivatives-Forwards-features-financial forward – Futures - types of futures-options-types-benefits-Swap-kinds-Derivatives in India- Securitization-definition-mechanism of Securitization – Securitization in India

**\* Self Study**

**Text Book :**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Varshney P.N. & Mittal D. K.	Indian Financial System	Sultan Chand & Sons	12 <sup>th</sup> revised edition 2010

**Books for Reference :**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Avadhani V.A	Marketing of Financial Services	Himalaya Publishing House	2012, Reprint
2	Gordan E, Natarajan K	Financial markets and services	Himalaya Publishing House	7 <sup>th</sup> edition 2012
3	Dr. Gurusamy S	Financial markets and Institutions	Tata McGraw Hill Publishing co.Ltd	3 <sup>rd</sup> edition 2009

**SEMESTER III–PART III****ALLIED I – BUSINESS ENVIRONMENT****SUBJECT CODE: AF13A02****Credits: 5****Hours: 86****Objective:**

- To acquaint the student with the national and global environment pertaining to business
- To provide knowledge of the policies and legal provisions of the Government with respect to the business environment in India.
- To be able to assess the likely impact of environmental changes on business

**UNIT I(DL 17 Hrs)**

Theoretical Framework of Business Environment - Concept, Significance & Nature of Business Environment - Elements of Business Environment-Levels of Environment-Internal and external: Changing Dimensions of Business Environment-- Economic System Interface-environmental scanning and monitoring

**UNIT II(DL 17 Hrs)**

Economic Environment of Business - Economic environment of business: economic planning in India: Industrial policy, fiscal policy, monetary policy, export and import policy: public sector and economic development: economic reforms, liberalization and structural adjustment programmes.

### **UNIT III(DL17Hrs)**

Social Environment - Socio-cultural environment: Critical elements of socio cultural environment: social institutions and systems: social values and attitudes: social groups: middle class: emerging rural sector in India: consumerism in India. Social responsibility of business; social audit; corporate governance.

### **UNIT IV(DL 17 Hrs)**

Financial Environment of Business - Indian Money Market- Monetary and Fiscal policies-Financial Market structure-\*Growth of capital-Money and Capital Markets\*- Industrial Finance-Industrial Financial Institutions.

### **UNIT V(DL 18 Hrs)**

Labour Environment - Labour Legislation in India-Labour Welfare and Social security-Industrial Relations- Trade Unions. Social responsibilities of trade unions-limitations and problems of trade unionism in India.

#### **\* Self Study**

#### **Text Book:**

<b>Sl.No.</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year and edition</b>
1	Francis Cherunilam	Business Environment	Himalaya Publishing House	2010, V edition

#### **Books for Reference:**

<b>Sl.No.</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year and edition</b>
1	Adhikary M	Economic Environment of Business	Sulthan Chand & Co New Delhi,	2008, 11 <sup>th</sup> edition
2	Aswathappa	Essentials of Business Environment	Himalaya Publishing House	2011 ,11 <sup>th</sup> edition

**SEMESTER IV – PART– III**  
**CORE 8 - CORPORATE ACCOUNTING**  
**SUBJECT CODE: AF14C08**

**Credits: 5**

**Hours :101**

**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(DL 20 Hrs)**

Share capital – \*Definition of shares - Types of Shares\* - Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares –Accounting for Bonus issue - Rights Issue – Surrender of Shares.

**UNIT II(DL 20 Hrs)**

Issue and Redemption of Debentures(including own debenture) – Underwriting – Accounting for Stock option plan – Profits prior to Incorporation.

**UNIT III(DL 20 Hrs)**

Final Accounts of Companies – Calculation of Managerial Remuneration.

**UNIT IV(DL 20 Hrs)**

Alteration of Share Capital and Internal Reconstruction – Accounting for Mergers and acquisitions- Buy-Back of shares(accounting entries only) - Amalgamation of Company (excluding Inter Company Holding)

**UNIT V(DL 21 Hrs)**

Liquidation of Companies and Preparation of Statement of Affairs - Liquidator's Final Statement of Accounts.

Distribution of Marks Theory 20% and Problems 80%

**\* Self Study**

**Text Books:**

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Raman B.S	Corporate Accounting	United Publishers, Bangalore	2013 & Reprint

2	Reddy. T S and Murthy	Corporate Accounting	Margham Publications	2013 Reprint
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**Books for reference:**

Sl.No.	Author name	Title of the book	Publisher	Year & Edition
1	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- I	Sultan chand	2013 Revised Edition
2	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II,	Sultan chand	2013 Revised Edition

**SEMESTER IV –PART III**  
**CORE 9 - COST ACCOUNTING**  
**SUBJECT CODE: AF14C09**

**Objectives:**

- To enhance the student’s knowledge on accounting methods
- To have practical application on costing
- To understand the basics on material, labor and overheads

**Credits: 4**

**Hours: 86**

**UNIT I (DL 17 Hrs)**

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

**UNIT II (DL 17 Hrs)**

Materials – Material control – Techniques of material control - Maximum, Minimum & Reordering Levels – EOQ – Purchasing of Materials, Procedure and Documentation involved in Purchasing – Requisitioning for Stores – ABC analysis– VED Analysis-Methods of Valuing Material Issues-Cost Accounting Standards 6

**UNIT III (DL 17 Hrs)**

Labour – Computation of Labour cost - Idle Time - over time - Labour Turnover – Remuneration and incentives-Cost Accounting Standards 7

Overhead – Classification of Overhead – Allocation, Apportionment and Absorption of Overhead – Computation of Machine Hour Rate- Cost Accounting Standards 11



**UNIT IV (DL 17 Hrs)**

Process Costing – Features – Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain and Inter-process Profit (Excluding Equivalent Production) - Costing of Joint Products and By-Products – ABC Costing

**UNIT V(DL 18 Hrs)**

Operating Costing – Contract Costing - Reconciliation of Cost and Financial Accounts.

**\*Self Study**

Distribution of Marks Theory 20% and Problems 80%.

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Jain S.P and Narang K.L	Cost Accounting	Kalyani Publishers	2013, 23 <sup>rd</sup> Revised Edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Iyengar	Cost Accounting	Sultan Chand	2009, 3 <sup>rd</sup> Edition
2	Maheswari S.N	Principles of Cost Accounting	Sultan Chand	Reprint 2010
3	Pillai R.S.N and Bagawathi	Cost Accounting	S. Chand & co Ltd., New Delhi	2010, VII Edition
4	Shukla M.C, Grewal T.S	Cost Accounting	S.Chand	2009, XI Edition

**SEMESTER IV- PART III**  
**CORE 10 - COMPANY LAW**  
**SUBJECT CODE: AF15C10**

**Objectives:**

- ❖ To provide indepth knowledge about the working of the Companies under the Companies Act, 2013.

**Credits: 4**

**Hours: 86**

**UNIT I (DL Hrs = 18)**

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

**UNIT II (DL Hrs =17)**

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

**UNIT III (DL Hrs = 17)**

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

**UNIT IV (DL Hrs =17)**

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

**UNIT V (DL Hrs = 17)**

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)

**\*Self Study**

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Gogna P.P.S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	2013, 10 <sup>th</sup> Revised Ed
2	Kapoor N.D	Company Law	Sultan Chand & Sons, New Delhi	Revised Edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Bahi J.C	Secretarial Practice in India practices	N.M.Tripathi(p) Ltd	11 <sup>th</sup> edition 2007
4	Kapoor N.D	Elements Of Company Law	Sultan Chand & Company Ltd, New Delhi	Reprint 2014

**SEMESTER IV –PART III****ALLIED II – PRINCIPLES OF MARKETING****SUBJECT CODE: AF13A03****Credits: 5****Hours: 86****Objectives :**

- To emphasize on the importance of marketing as a strategy for market segmentation and for establishing a market share
- To highlight the role of advertising and personal selling for increased turnover and profitability

**UNIT I (DL 17 Hrs)**

Marketing - Definition of Market & Marketing – Classifications of Markets - Marketing & Selling-Objectives & Importance of Marketing – Modern Marketing Concept.

**UNIT II (DL 17 Hrs)**

Marketing Functions-Marketing Process-Classification-Functions of Exchange-Physical Supply-Facilitating Functions-Standardization and Grading -AGMARK-BIS/ISI

**UNIT III (DL 17 Hrs)**

Market Mix - Product Mix - Price mix - Market Segmentation - Promotion Mix-

Advertising and Personal Selling - Physical Distribution Mix - Functions-Types of Middlemen

**UNIT IV (DL 17 Hrs)**

Consumer Behaviour-Meaning- Need for Studying Consumer Behaviour- Factors Influencing Consumer Behaviour- Buyers Decision Making Process.

**UNIT V(DL 18 Hrs)**

Consumerism- Need for Consumer Protection-Consumer Protection Act - Features- Competition Act- Commission Act- RTI Act- Unfair and Restricted Trade Practices.

New Approaches in Marketing- Web-Based Marketing-E-Marketing-\*E-Retailing-Multi Level Marketing- Tele Marketing \*- Planogram

**\* Self Study**

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Rajan N, Nair, Sanjith, Nair R	Marketing	Sultan Chand & sons	2012 7 <sup>th</sup> edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Chandrasekaran K.S	Marketing Management	The McGraw Hill companies	2010 , 1 <sup>st</sup> edition
2	Pillai R.S.N and Bhagavathi	Modern Marketing Principles and Practice	Sultan chand, New Delhi	2009, 4 <sup>th</sup> Revised edition

**SEMESTER IV - PART III**  
**ALLIED II - INTERNATIONAL TRADE**  
**SUBJECT CODE: AF13A04**

**Credits: 5**

**Hours: 86**

**Objectives :**

- To emphasize on the importance of trade in international business
- To highlight the role of export and liberalization in international market

**UNIT I(DL 17 Hrs)**

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler’s Hechsher -Ohlin

**UNIT II(DL 17 Hrs)**

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – \*Euro – Dollar Marketing - An Over View\*

**UNIT III(DL 17 Hrs)**

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing.

**UNIT IV(DL 17 Hrs)**

International Economic Organizations and its Functions -IMF, IDA, IFA, IBRD, ADB, UNCTAD,UNIDO

**UNIT V(DL 18 Hrs)**

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade –TRIPS, TRIMS – Indian Patent Law

**\* Self Study**

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Francis Cherunilam	International Trade and Export Management	Himalaya Publishing House	Reprint 2010 18 <sup>th</sup> Revised Edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
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1	H.G. Mannur	International Economics	Vikas Publishing House (P) Ltd New Delhi -14.	Ed. 2002
2	Paul.R.Krugman and Maurice Obstfeld	International Economics (Theory and Policy)	Pearson Education Asia Delhi – 92.	Ed. 2009
3	Robert J.Carbaugh	International Economics	Wadsworth Publishing Company - California.	Ed. 2008

**SEMESTER V - PART-III**  
**CORE 11 - FINANCIAL ACCOUNTING IV**  
**SUBJECT CODE: AF14C11**

**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 tools and techniques of financial analysis

**UNIT I(DL 14 Hrs)**

Human Resource accounting – Meaning – Objectives – Methods of valuation of HR – Benefits – Problems and Limitations

**UNIT II(DL 14 Hrs)**

Accounts of Holding Companies (Excluding Inter Company Holdings).

**UNIT III(DL 14 Hrs)**

Valuation of Shares and Goodwill- Social Accounting for Corporates.

**UNIT IV(DL 14 Hrs)**

**Accounting in Computerised Environment -** \*An overview of computerized accounting system - Salient features and significance\*, Concept of grouping of accounts, Codification of accounts, Maintaining the hierarchy of ledger, Accounting packages and consideration for their selection, Generating Accounting Reports – Segmental Reporting

**UNIT V(DL 15 Hrs)**

Introduction to Government accounting- Comptroller and Auditor General of India - appointment -powers and duties.

**\* Self Study**

Distribution of Marks Theory 20% Problems 80%

**Text Book :**

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Jain. S.P and . Narang. K.L	Higher Corporate Accounting	Kalyani publishers	2013 & 17 <sup>th</sup> Edition

**Books for reference:**

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Gupta. R L and. Radhasamy. M	Corporate Accounting	Sultan chand	2013& Revised Edition
2	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II,	Sultan chand	2013& Revised Edition

**SEMESTER V - PART-III**

**CORE 12 - MANAGEMENT ACCOUNTING**

**SUBJECT CODE: AF14C12**

**Credits: 4**

**Hours: 71**

**Objectives:**

- To provide an in depth knowledge on application of accounting concepts in Management areas.
- To assist the students in Decision making.

**UNIT I(DL 14 Hrs)**

Management Accounting- Meaning, Objectives & Scope - \*Need and Significance\* - Relationship Between Management Accounting, Cost Accounting & Financial Accounting. Financial Statement and their importance- Tools for Analysis and Interpretation- Common Size Statements, Comparative statement and Trend Analysis

**UNIT II(DL 14 Hrs)**

Ratio Analysis - Significance of Ratios - Ratios for Long term and Short term - Financial Position – Profitability, Liquidity - Uses and Limitations of Ratios.

**UNIT III(DL 14 Hrs)**

Cost - Volume - Profit Analysis - Fund Flow & Cash Flow Analysis – AS 3

**UNIT IV(DL 14 Hrs)**

Budgeting and Budgetary Control - Definition, Importance, Essentials and Classification of Budgets, Master Budget, Preparation of Different Budgets- preparation of Different Budgets- Budgetary control-Steps in Budgetary Control – Zero Base Budgeting.

**UNIT V(DL 15 Hrs)**

Marginal Costing and Break-Even Analysis, Managerial Applications of Marginal Costing including transfer pricing -Significance and limitations of Marginal Costing. Standard Costing - Meaning- suitability as a management tool- limitation- Variance Analysis- Material and Labour Variances only.

**\* Self study**

Distribution of Marks Theory 40% and Problems 60%

**Text Book:**

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers	2013, VI edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Jain and Narang	Cost and Management Accounting	Kalyani Publishers	2013, 21 <sup>st</sup> Edition
2	Maheswari S.N	Management Accounting	Sultan Chand and Sons	2013, Reprint
3	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications	2013, VIII Edition



**SEMESTER V - PART-III**  
**CORE 13 - FINANCIAL MANAGEMENT**  
**SUBJECT CODE: AF14C13**

**Credits: 4**

**Hours: 71**

**Objectives:**

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

**UNIT I(DL 14 Hrs)**

Introduction - Nature Objective - Functions - Sources of Capital Sources of Financial Information. Corporate Planning - Financial Planning- Objectives and Goals - Practical Guide to Corporate Planning - \*Role of Corporate Planner\*. Time Value of Money- Concept- Computation of Time Value- Compounding and Discounting.

**UNIT II(DL 14 Hrs)**

Cost of Capital – Meaning - Importance - Measurement of Cost of Equity Capital, Preference Capital, Debt, Retained Earnings and weighted average cost of capital-capital budgeting-Techniques.

**UNIT III(DL 14 Hrs)**

Financial leverages-measures-EBIT-EPS analysis-operating leverage-financial, business and operating risks. Capital Structure - Meaning - theories of capital structure-traditional, MM, NI, And NOI-Planning Capital Structure, its Analysis - Factors Affecting it.

**UNIT IV(DL 14 Hrs)**

Working Capital Concepts, Kinds, Importance of working Capital – Working Capital Requirements and Sources. Working Capital Management:-Meaning- \*Factors affecting Working Capital\*- Estimating Working Capital requirements. Cash Management- Strategies in Cash Management.

**UNIT V(DL 15 Hrs)**

Receivables Management -Optimum Credit Policy - Credit Policy Variables – Credit Evaluation- Credit Granting Decision- Control of Receivables. Payables Management - Dividend Policy - Factors Affecting Dividend - Walter's Approach - Determinants of Dividend -. Dividend Practices of Indian Companies.

**\* Self Study**

Distribution of marks Theory 40% Problems 60%

**Text Book :**

Sl.No.	Author name	Title of the	Publisher	Year
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		<b>book</b>		<b>&amp;Edition</b>
1	Shashi .K.Gupta Sharma R.K	Financial Management	Kalyani Publishers	2013, Reprint

**Books for Reference:**

<b>Sl.No.</b>	<b>Author name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year &amp;Edition</b>
1	Khan&Jain	Financial Management	Tata McGraw Hill	2014, Reprint
2	Maheshwari S.N	Financial Management	Sultan Chand & Sons	2013, Reprint
3	Pandey I.M	Financial Management	Vikas publishing House Ltd	2013, Reprint
4	Prasanna Chandra	Financial Management	Tata McGraw Hill	2013, Reprint

**SEMESTER V - PART-III**

**ELECTIVE I - INFORMATION SYSTEMS FOR BUSINESS**

**SUBJECT CODE: AF12E01**

**Credits: 5**

**Hours: 71**

**Objectives:**

- To gain knowledge of ERP, MIS, SAD, Database and Knowledge management.
- To develop understanding of Information Technology and its use in Decision Making areas of business environment.

**UNIT I(DL 14 Hrs)**

Management Information systems in a Digital Firm: Concept-Definition – Role of MIS – Impact – MIS and User – Management as a Control System – MIS: support to Management – Management effectiveness and MIS-Organisation as a System – Organisation effectiveness – MIS for a Digital Firm. Decision Making: \*Concepts – Process\* – Decision analysis by Analytical Modelling – Behavioural Concepts in Decision Making – Organisational Decision-Making – MIS and Decision Making.

**UNIT II(DL 14 Hrs)**

Systems Engineering Analysis and Design: System Concepts – System Control – System Types – Handling System Complexity – Classes of Systems – General Model of MIS

– Need for System Analysis – System Analysis of Existing system- New Requirement – System development Model – SSAD-OOA-OOT-OOSAD. Development Process of MIS: Long Range plans – Ascertaining class of Information – Determining – Development and Implementation of MIS – Management of Information Quality in MIS – Organisation for Development of MIS-Development Process Model.

### **UNIT III (DL 15 Hrs)**

Decision support system and Knowledge Management: Concept - GDSS – DSS application in e-Enterprise-Knowledge Management-Knowledge Management Systems-KBES-MIS and the benefits of DSS. Enterprise Management Systems:EMS-ERP System – ERP Models and Modules-Benefits-ERP Product Evaluation-ERP Implementation-SCM-Information Management in SCM-CRM-EMS and MIS. Applications in Manufacturing and Service Sector: Personnel management – Financial management – Production management – Materials management – Marketing management – Introduction to service sector – Applications in service industry.

### **UNIT IV(DL 14 Hrs)**

Information, Knowledge, Business Intelligence:-Concepts-Classification-Methods-Value of Information-Business Intelligence - MIS and Information and knowledge. Database and Client Server Architecture: Concepts-Models-Data Models-Database Design-Conceptual Model and Physical Model – RDBMS-Client-Server Architecture-Client-Server Implementation Strategies-MIS and RDBMS.

### **UNIT V(DL 14 Hrs)**

Information Security Challenges in e-Enterprises: Introduction-Security Threats and Vulnerability-Controlling Security Threat and Vulnerability-Managing Security Threat in e-Business-Disaster Management-Information Security. Information Technology Impact on Society: Introduction – Impact of IT on Privacy – Ethics – Technical Solutions for Privacy Protection – Intellectual Property, Copyright and Patents – Impact of IT on Workplace – Information System Quality and Impact – Impact on Quality of Life.

**\* Self Study**

#### **Text Book:**

<b>Sl. No.</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year and edition</b>
1	Jawadekar W.S	Management Information Systems	TMGH, New Delhi	Reprint 2009

#### **Books for Reference:**

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Gordon B Davis and Margethe H Olson	Management Information Systems	TMGH, New Delhi	2010, 2 <sup>nd</sup> Edition
2	Sadagopan	Management Information Systems	Prentice hall of India	2012, 1 <sup>st</sup> Edition

**SEMESTER V – PART –III**  
**ELECTIVE I - STRATEGIC MANAGEMENT**  
**SUBJECT CODE: AF12E02**

**Credits: 5**

**Hours: 71**

**Objectives:**

- To acquire an executive level perspective and strategy formulation and implementation.
- To provide conceptual components of the entire strategy management process.

**UNIT I(DL 14 Hrs)**

Environmental of International Business – Political, cultural, technological, social and financial context of corporate strategy – The 7’s framework.

**UNIT II(DL 14 Hrs)**

Corporate strategic plans – mission & vision of the firm, hierarchical levels of planning – strategic planning, process – merits and limitations – organizational structure and strategy.

**UNIT III(DL 14 Hrs)**

Competitive cost dynamic – Expertise curve – BCG approach – Porters approach – Importance of scanning environment SWOT analysis – strategy and technology – Technology management - In house development of technology – Acquisition and absorption of technology.

**UNIT IV(DL 14 Hrs)**

Diversification – Mergers and acquisition – Turnaround management – Implementation of strategy – Evaluation and control of strategy – Strategies for globalization.

**UNIT V(DL 15 Hrs)**

\*Compulsion for Indian companies to go global – Indian competitive advantage as a nation\* - Trust products for export – Concern for quality.

**\* Self Study**

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Rao V.P & Hari Krishnan	Strategic Management	Excel Books	2004, II edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Srinivasan	Strategic Management	Prentice Hall	2008, III edition
2	Subba Rao P	Business Policy and Strategic Management	Himalaya Publishing House	2010, IV edition

**SEMESTER V – PART – III****AF14PROJ – PROJECT****Credits:5****Hours:5****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 time frame:**

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:**

Dissertation	75 marks
Viva Voce	25 marks
Total	100 marks

**Evaluation done by:**

The evaluation of the project work and the conduct of the viva voce will be done by the Guide , Head of the Department and other Faculty members.

**SEMESTER V – PART – III**  
**ADVANCED LEARNERS COURSE – SELF STUDY PAPER**  
**HUMAN RESOURCE MANAGEMENT**  
**SUBJECT CODE: AF12AC1**

**Credits : 5**

**Objective:**

- To enable the students to acquire knowledge on Human Resource Management in General.

**UNIT I**

Human Resource Management – Nature and Scope of the HRM – Managerial and Operating Functions – Difference between Personnel management and HRM – Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

**UNIT II**

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs –Development – Methods – Performance Appraisal – Methods – Promotions and Transfers

**UNIT III**

Remuneration – Factors determining remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures –

**UNIT IV**

Collective Bargaining – Workers participation in Management – Types – Quality Circles – Management by Objectives – Environment of HRM – HRM as a Profession.

**UNIT V**

Human Resource Audit – Nature – Benefits – Scope – Approaches

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Shashi K.Gupta and Rosy Joshi	Human Resource Management	Kalyani Publishers	Fourth Edition 2010

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and
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				<b>edition</b>
1	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	2010 Revised Edition
2	Gary Dessler	Human Resource Management	Prentice Hall Of India	2010 13 <sup>th</sup> edition
3	Gupta C.B	Human Resource Management	Sultan Chand & Sons	12 <sup>th</sup> edition 2010

**SEMESTER V – PART – III**  
**ADVANCED LEARNERS COURSE – SELF STUDY PAPER**  
**LOGISTICS AND SUPPLY CHAIN MANAGEMENT**  
**SUBJECT CODE: AF12AC2**

**Credits : 5**

**Objectives:**

- To know the SCM Concepts.
- To learn the concept integrated logistics management
- To integrate the SCM with E-business

**UNIT I**

Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management – Competitive advantages of Logistics – Functions of logistics management – Principles . Supply chain management – Nature and Concepts – Value chain – Functions – Supply chain effectiveness

**UNIT II**

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing – Material handling – Order Processing –Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

**UNIT III**

Transportation - Position of Transportation in Logistics and Supply chain management – Road, Rail, Ocean, Air, Transport Multi model transport – containerization – CFS – ICDS - Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

**UNIT IV**

Logistical Information system (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management. Components of a Logistic system – transportation – Inventory carrying – warehousing – order processing – Ocean transport – ships – types – measurement of capacity of ships –shipping information.

#### UNIT V

Multi Model transportation – Role of containerization –Problems – Characterizing practices – Port Procedures – Exporting General Merchandise – Containerized cargo for export through Inland container Depots – Bill of lading - Infrastructure development – Air Transport – Comparative evaluation of transport system – Decision Criteria – Advantages of Air transport – Importance – Insurance aspects of logistics.

#### Text Books:

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Agrawal D.K	Text book of Logistics and Supply Chain Management	Macmillan India Ltd	2009, V edition
2	Sunil Chopra & Peter Meindl	Supply chain management	Pearson Education (Singapore) Pvt.ltd	Fourth edition 2010

#### Books for Reference:

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Donald.J.Bower sox, David J.Closs	Logistics Management The Integrated Supply Chain Process	Tata McGraw-Hill	Fifth edition, 2003
2	Reji Ismail	Logistics Management	Excel Books	2010, III Edition
3	Sahay B.S	Supply chain management	Macmillan India ltd	2010, IV Edition



**SEMESTER VI – PART- III**  
**CORE 14 - ADVANCED ACCOUNTING**  
**SUBJECT CODE: AF14C14**

**Credits: 4**

**Hours : 86**

**Objective:**

- To strengthen the understanding of Accounting for public utility concerns, Insurance companies and other special concerns.
- To get a good working knowledge of Accounting standards.

**UNIT I(DL 17 Hrs)**

Accounts of Insurance Companies – Preparation of financial statements for Life insurance, Fire insurance and Marine insurance (New format only – excluding Final Accounts format)- Accounts of Banking Companies

**UNIT II(DL 17 Hrs)**

Double Account system – including accounts of Electricity companies (New format only- excluding Final Accounts format)

**UNIT III(DL 17 Hrs)**

Banking Company Accounts - Inflation accounting – Current Purchasing power accounting – Current cost accounting – Specific and general price level accounting – Periodic revaluation of fixed assets along with LIFO method of inventory

**UNIT IV(DL 17 Hrs)**

Hotel Accounting- Farm accounting – Environmental Accounting – Forensic/ Investigating Accounting.

**UNIT V(DL 18 Hrs)**

Accounting Standards AS1, AS2, \*IFRS – XBRL\*.

**\* Self Study**

Distribution of Marks 80% Problems and 20% Theory

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
1	Gupta R.L and Radhaswamy	Advanced Accountancy-I	Sultan Chand & Sons	2013, 13 <sup>th</sup> Edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
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1	Jain and Narang	Advanced Accountancy-I	Kalyani publications	2013, 23 <sup>rd</sup> Edition
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**SEMESTER VI - PART III**  
**CORE 15 - FINANCIAL SERVICES**  
**SUBJECT CODE: AF14C15**

**Credits: 4**

**Hours: 71**

**Objectives:**

- To provide a comprehensive knowledge of the various financial, service providers, such as the underwriters, merchant bankers and lease financiers and insurance services and venture capital
- TO gain an analytical knowledge of the credit rating institutions and their objectives

**UNIT I(DL 14 Hrs)**

Introduction to financial services- concept- \*objectives-characteristics\*-financial services market- concept- constituents- growth of financial services in India- financial service sector in India- problems faced- merchant banking- meaning- definition-scope and objectives- functions-merchant banker's code of conduct- SEBI guidelines

**UNIT II(DL 14 Hrs)**

Mutual funds- SEBI guidelines performance-service-institutions involved, UTI,LIC, Commercial banks- entry of private sector- performance- growth of mutual funds in India- SEBI guidelines

**UNIT III(DL 14 Hrs)**

Lease financing-definition, characteristics, types of lease, financial lease vs operating lease-test for financial lease- participants- leasing process-services of the lessor -advantages of leasing-limitation of lease financing- the Indian leasing scenario

**UNIT IV(DL 14 Hrs)**

Factoring-concept-significance-types-factoring mechanism-factoring vs leasing forfeiting- RBI guidelines for factoring- factoring Indian scenario-major factoring firms operational profile and operational problems in Indian factoring- Kalyana sundaram committee recommendations

**UNIT V(DL 15 Hrs)**

Venture capital- meaning- features-advantages- origin and growth of venture capital- stages of venture capital financing- analyzing venture capital proposal- exit mechanism- credit rating- benefits-credit rating system- rating symbols– constitution.

**\* Self Study**

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
1	Dr.Joseph Anbarasu, Boominathan V.K, Manoharan P and Gnanaraj G	Financial services	Sultan Chand & Sons	VI Edition 2011

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
1	Dr. Gurusamy S	Financial services	Vijay Nichole Imprints Private limited chennai	II Edition 2009
2	Khan M.Y	Financial services	TATA McGraw- Hill Publishing company Ltd	IV Edition 2009

**SEMESTER VI - PART III**

**CORE 16 - INVESTMENT ANALYSIS AND SECURITY &**

**PORTFOLIO MANAGEMENT**

**SUBJECT CODE: AF15C16**

**Credits: 4**

**Hours: 71**

**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(DL 14 Hrs)**

Investments - Investment Vs. Speculation - Investment Process - Investment categories - Risk and return - Factors Influencing Risk - Measuring Risk and Return, Valuation of Equity: Dividend Models, Price/Earnings Approach.

#### **UNIT - II(DL 14 Hrs)**

**Equity stock Analysis:** Economic analysis: Key Macroeconomic Factors. **Industry analysis:** Industry Life Cycle Analysis. Analysing the Structure and Characteristics of an Industry - Profit Potential of Industries. **Company Analysis:** Analysing the Financial Statements, The Chemistry of Earnings, Forecasting via the Earnings Model, Market Share/Profit Margin Approach, Independent Forecast of Revenue and Expenses. Bond analysis - Returns and Risk - Valuation of Bonds - Bond Management Strategies: Duration.

#### **UNIT – III(DL 14 Hrs)**

**Technical Analysis:** Market Indicators, Forecasting Individual Stock Performance. Efficient Market Theory - Random Wall - The Efficient Market Hypothesis.

**Portfolio Analysis:** Effects of combining securities - Markowitz's Mean-Variance model. Portfolio selection: Risk and investor Preferences - Constructing the portfolio - Significance of beta in the Portfolio.

#### **UNIT – IV(DL 14 Hrs)**

Fixed-Income Securities – Overview of fixed-income securities – Risk factors in fixed-income securities (Systematic and unsystematic) – Bond analysis – Types of bonds – Major factors in bond rating process – Bond returns – Holding period return – Concept of yield – Current yield – Yield-to-Maturity – Price-yield relationship – Convexity -Term structure of interest rates and yield curve – Duration - Valuation of preference shares. Stock Return and Valuation – Anticipated returns, Present value of returns, Constant Growth model, Two-Stage Growth model, The Three-Phase Model, Valuation through P/E ratio.

#### **UNIT – V(DL 15 Hrs)**

Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz's Model – Assumptions – Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios – Leveraged portfolios – Corner portfolios – Sharpe's Single Index model – Portfolio evaluation measures – Sharpe's Performance Index – Treynor's Performance Index – Jensen's Performance Index. Capital market Theory: CAPM - Arbitrage Pricing Theory.

#### **\*Self Study**

**Text Book:**

<b>Sl.No.</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year and edition</b>
1	Donald E, Fischer and Ronald J.Jordan	Security Analysis And Portfolio Management	Prentice Hall of India	6th Ed, 2000
2	Prasanna Chandra	Managing Investments	Tata McGraw Hill	6 <sup>th</sup> Ed., 2008
3	Punithavathy Pandian	Security Analysis and Portfolio Management	Vikas Publishing house	4 <sup>th</sup> edition, 2005

**Books for Reference:**

<b>Sl.No.</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year and edition</b>
1	R.J.Fuller and J.L. Farrel	Modern Investments And Security Analysis	Tata McGraw Hill	7 <sup>th</sup> edition, 2006
2	Jack Clark Francis	Management Of Investments	Tata McGraw Hill	13 <sup>th</sup> edition, 2010
3	Stron Robert	Portfolio Management Hand Book	Jaico, Bombay	4 <sup>th</sup> edition, 2011

**SEMESTER VI- PART-III**  
**CORE 17 - AUDITING**  
**SUBJECT CODE: AF13C17**

**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(DL 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(DL 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.

**UNIT III(DL 14 Hrs)**

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

**UNIT IV(DL 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 Reserves and Provision\*

**UNIT V(DL 15 Hrs)**

Company Audit – Audit of Share capital and share transfer-Appointment and Removal of Auditors – Rights and Duties of Company Auditors – Liabilities – Audit Report-qualification of audit report

**\*Self Study**

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edit
1	Dingar Pagre	Principles & Practice of Auditing	Sultan Chand & Sons	2014, Eleventh Reprint

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Kishnadwalla	Auditing	Sultan Chand & Sons	Reprint 2009
2	Pradeep Kumar	Auditing Principles and Practice	Kalyani Publishers	Reprint 2009
3	Tandon B.N	Practical Auditing	Sultan Chand & Sons	Reprint 2010

**SEMESTER VI- PART- III****ELECTIVE II - BANKING THEORY, LAW AND PRACTICE****SUBJECT CODE: AF13E03****Credits:5****Hours:86****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(DL 17 Hrs)**

Banking Regulation Act 1949 - Definition of banker and customer – Relationships between banker and customer – Obligations of a Banker – Banker's right.

**UNIT II(DL 17 Hrs)**

Central Bank – Functions – Opening of account – types of deposit – Bank Pass book – special types of customer - e- Banking – \*mobile banking – ATM \*– EFT – Types of plastic money.

**UNIT III(DL 17 Hrs)**

Negotiable Instruments - Cheques – material alteration - crossing of cheques – types of crossing - collection of cheques – statutory protection - payment of cheques - statutory

protections to paying banker - refusal of payment cheques - Holder & Holder in due course – Duties – RTG’s.

#### **UNIT IV(DL 17 Hrs)**

Loan and advances – classification – factors limiting the level of bank’s advances – Secured advances - Non Fund based Advances – Unsecured Loan- modes of creating charge - lien - pledge - hypothecation – mortgage – Guarantees – Indemnity – Letter of Credit.

#### **UNIT V(DL 18 Hrs)**

Forms of securities – Advances against documents of title to goods – stock exchange securities – mutual fund units – life insurance policies – real estate – FDR – book debts – gold ornaments.

#### **\*Self Study**

#### **Text Book**

<b>Sl.No.</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year and edition</b>
1	Sundharam Varshney	Banking Theory, Law and Practice	Sultan chand & sons	14 <sup>th</sup> Revised edition 2012

#### **Books for Reference:**

<b>Sl. No.</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year and edition</b>
1	Gordon Natarajan	Banking Theory, Law and Practice	Himalaya Publishing House	Nineth edition 2012
2	Kandasami K.P Natarajan S Parameswaran R	Banking Law and Practice	S. Chand & Co. Ltd.	Revised edition 2007
3	Tannanm. Lrt.Honourable , Tayakar MR	Banking Law And Practice In India	Thacker And Co Ltd - Bombay	Ed. 2007



**SEMESTER VI- PART- III**  
**ELECTIVE II - INDIRECT TAXATION**  
**SUBJECT CODE: AF12E04**

**Credits: 5**

**Hours: 86**

**Objectives:**

- This syllabus is designed to provide knowledge about the basic concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.

**UNIT I(DL 17 Hrs)**

Tax – definition and general characteristics – direct and indirect taxes – comparisons – merits and demerits of direct and indirect taxes. Proportional, progressive taxation – Canons of taxation – Shifting and incidence of taxation. \*Effects of taxation on production, distribution and consumption\*

**UNIT II(DL 17 Hrs)**

The Central Excise Duties: UNION excise duties at present excise duty & sales tax objectives central excise & scale Act 1944 – Important definitions – Levy & collection of duty – Valuation of excisable goods powers and duties of officers & hand holders – Transportation by sea special provisions relating to salt – Excise duty with reference to small scale Industries & exports – Recent amendments in the budget proposal.

**UNIT III(DL 17 Hrs)**

The Customs Duties Act: Types of customer tariff import & export duties in India objectives – The customs Act. 1962 important definitions- power to prohibit importation and exportation of goods detection of illegally imported goods - prohibition of disposal prevention & detection of illegal export of goods- Levy & exemption of customs duties conveyance carrying imported or exported goods -seizers & arrest confederating of goods - conveyance & imposition of penalties -appeal & revision.

**UNIT IV(DL 17 Hrs)**

The Central Sales Tax Act 1956 – Definitions- Sale of purchase of goods in the course of inter-state trade or commerce- Sale of purchase of goods in the course of inter-state trade or commerce- Sale of Purchase goods outside a state-Sale of purchase in the course of import or export- Purchase in the course of import or export inter-state sales tax & rate of tax- Determination of turnover- Procedure for levy & collection – Authorities distribution of proceeds offences & penalty.

**UNIT V(DL 18 Hrs)**

Service Tax – Meaning – Salient Features -Taxable Services- Advantages - Registration, Payment of tax etc. Value Added Tax – Meaning- Definitions-Salient features- advantages- Methods - Registration under VAT composition scheme – Rates & levy of tax under VAT.

**\*Self Study**

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Radhakrishnan P	Indirect Taxation	Kalyani publishers	Current edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Balachandran	Indirect Taxation	Sultan Chand & Sons	2008 VIth edition
2	Manoharan T.N Hari G.R	Income Tax, VAT & Service Tax	Snow White Publications Pvt Ltd.	2010 XVIth edition

### **SEMESTER VI – PART – III**

#### **ADVANCED LEARNERS COURSE – SELF STUDY PAPER**

#### **OPERATIONS MANAGEMENT**

**SUBJECT CODE: AF12AC3**

**Credits: 5**

**Objectives**

- To identify various production systems, processes and inventory management techniques and develop the skills needed to make operations a competitive advantage.

#### **UNIT I**

Introduction to the field of operations management-Production systems-Operations as service-Historical development of Operations management-Current issues of Operations management-Operations strategy-Operations competitive dimensions-Corporate strategy design process-Strategic fit.

#### **UNIT II**

Product Design and Process selection-Process Analysis-Process flowcharting-types of processes-Measuring process performance-Process throughput time reduction-Product design process-Designing for the customer-Designing products for manufacture and Assembly-(Measuring product Development performance)

**UNIT III**

Electronic Commerce and E-ops-Nature of e-commerce-context of E-ops challenges and recommendations-Supply chain design Strategy-Measuring supply chain performance-Design for logistics-Value Density-Mass customization-Process capability and Statistical Quality control.

**UNIT IV**

Facility location-Issues-Methods – Locating service facilities-Inventory control and Inventory cost – Inventory System- Inventory models-Aggregate sales operations-Aggregate Planning Techniques-Manufacturing requirements planning.

**UNIT V**

Just in time- Logic- JIT implementation and requirements-Just in time services-Operations Scheduling – Nature and importance of work centers-Priority rules and techniques – Shop floor control – personnel scheduling in services

**Text Book:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Richard, B. Chase, F. Robert, Jacobs, Nicholas, J. Aquilano, and Nitin, K. Agarwal	Operations Management for Competitive Advantage	Tata McGraw-Hill	10 <sup>th</sup> Edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Krajewski, Lee J., Ritzman, Larry P., and Manoj K. Malhotra	Operations Management: Processes and Value Chains	Pearson Education	Edition 2008

2	Roberta, S. Russel and Bernard, W. Taylor	Management: Creating Value Along the Supply Chain,	Wiley India	Edition 2008
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**SEMESTER VI – PART – III**  
**ADVANCED LEARNERS COURSE – SELF STUDY PAPER**  
**CORPORATE GOVERNANCE AND BUSINESS ETHICS**  
**SUBJECT CODE: AF12AC4**

**Credits: 5**

**Objectives:**

- To provide an insight into the ethical aspects in all areas of business, including global business.
- To study the principles and mechanisms of Corporate Governance.

**UNIT I**

Corporate Governance – Introduction – People Orientation of Public Governance- Different Systems in Public Governance- Structure of Public and Corporate Governance- Comparison between Corporate Governance and Public Governance- History of Corporate Governance – Concept of Corporate Governance & Stakeholder.

**UNIT II**

Corporate Governance Mechanism and Overview – 4 P’s of Corporate Governance- Wealth Creation, Management and Distribution – Disclosure in Offer Documents- Clause 49. Principles of Corporate Governance – Introduction – OECD Principles of Corporate Governance – Annotations to the OECD Principles of Corporate Governance. Issues Related to Corporate Governance- Introduction – Need for Good Corporate Governance- (Role and Responsibilities of Investors- Competency and Training.)

**UNIT III**

Decision System- Role of the Directors and Management – The Board Performs its Oversight Function- Relationships with Stockholders and other Constituencies- Systemic Problem of Corporate Governance- Introduction and History- Code of Business Conduct- Code of Business Ethics. – Corporate Social Responsibility- Introduction – Implementation Generate Business Benefits.

**UNIT IV**

Codes and Guidelines- Guidelines for Person in charge – Duties and Responsibilities of Person in charge- General Code of Corporate Governance- Guidelines- Rules and Regulations. International Corporate Governance –Germany – France- United Kingdom- USA- Corporate Governance in leading Indian Companies.

## UNIT V

Ethics – Meaning, Definition, Objectives, Sources, Types – Ethics and Business– Need, Importance, Nature, Scope and Objectives – Myths about Business Ethics - Ethics and the Organisation -Running an ethical business. Ethics in Production and Operations Management – Ethics in Finance Specific laws that affect retailers. Ethics in global business – Ethical International decision-making methods – Corporate Responsibility and the environment.

### Text Book:

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Murthy C.S.V	Business Ethics, Text and Cases	Himalaya Publishing House	Second edition, 2006
2	Swami Parthasarathy	Corporate Governance	New Delhi : Biztantra	Edition 2008

### Books for Reference:

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Joseph W Weiss	Business Ethics , A Stakeholder and Issues Management Approach	Thomson (South-Western )	2008,III Edition
2	Kesho, Prasad	Corporate Governance	New Delhi : Prentice Hall India	3rd Edition 2014
3	Singh.S	Corporate Governance	New Delhi : Excel Books	Edition 2005

**SKILL BASED SUBJECT- FINANCIAL APPLICATIONS & MODELLING**

Sem	Sub code	Title of paper	Hrs/week	Duration	CI A	ES E	Total	Credits
III&IV	SB13FM01	Basics of e-Commerce	2	2	25	75	100	4
III&IV	SB13FMP1	Practical I - Advanced Excel & Accounting Package	1	2	40	60	100	2
V&VI	SB13FM02	Fundamentals of Financial Modelling	2	2	25	75	100	4
V&VI	SB13FMP2	Practical II - Financial Modelling	1	2	40	60	100	2

**FINANCIAL APPLICATIONS & MODELLING  
SEMESTER III&IV- PAPER-I - BASICS OF e-COMMERCE  
SUBJECT CODE- SB13FM01**

**Objective:**

- ❖ To facilitate the students to manage computerized accounts and to generate reports, maintain payroll and perform tax calculation.

**Credits: 4**

**Hours: 58**

**Unit I (DL 11 Hrs)**

**Introduction to e-Commerce:** Definition – History – Framework – e-Commerce Drivers – Working of e-Commerce – Nature and scope of e-commerce – e-Business – Categories of e-commerce applications – Comparison between Traditional and Electronic Commerce – Advantages and Disadvantages of e-Commerce

**Unit II (DL 12 Hrs)**

**Business Models of e-Commerce -** Business to Consumer(B2C) – Business to Business(B2B) – C2C – G2C – B2G

**Unit III (DL 12 Hrs)**

B2B e-Commerce and EDI – Business Applications of e-Commerce.

**Unit IV(DL 12 Hrs)**

**Online Banking:** Introduction Concepts and Meaning-Need for computerization-Automated Teller Machine(ATM)-Electronic Fund Transfer(EFT)-uses-computerization in clearing houses-Telebanking-Electronic Money Transfer(EMT)-e-Cheque- MICR Cheques.

**Unit V(DL 11 Hrs)**

**M-Commerce and its Implementation:** Mobile commerce & Map – Mobile

Commerce Risk Security & Payment Methods.

\* **Self Study**

**Text Books:**

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
1	Jon Duckett	Beginning Web Programming with HTML, XHTML and CSS (Unit V)	Wiley India Pvt. Ltd.	2 <sup>nd</sup> Edition 2012
2	Dr. Pandey U.S Dr. Saurabh Shukla	e-Commerce and Mobile Commerce Technologies (Unit I,II,III,IV)	S. Chand	Revised Edition 2010
3	Dr.Rayudu C.S	e-Commerce e-Business (Unit III e-Online Banking)	Himalaya publishing	2004, 1 <sup>st</sup> Ed.,

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Jaiswal S	Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business)	Galgotia Publications.	Ist Ed.,2003
2	Murthy C.S.V	E-Commerce– Concepts, Models, Strategies,	Himalaya Publishing House.	1 <sup>st</sup> Ed.,2000
3	Ravi Kalakota Andrew B. Whinston	Frontiers of e-Commerce	Pearson Education	Nineth Impression, 2009

**FINANCIAL APPLICATIONS & MODELLING**  
**SEMESTER III & IV – PRACTICAL - I - MODEL PRACTICAL LIST**  
**ADVANCED EXCEL & ACCOUNTING PACKAGE**  
**SUBJECT CODE: SB13FMP1**

**Credits: 2**

**Hours: 28**

**EXCEL**

1. Calculate Simple and Compound Interest.
2. Enter the semester marks and calculate total auto-sum, average, Mean, Median, Mode, Standard Deviation and Correlation for the semester marks.
3. Calculate Current Ratio, Liquid Ratio, Stock Turnover Ratio, Return on Net Capital Employed, Operating Ratio.
4. Creating Pivot Table to analyse sales report
5. Advance Filter with Multi Criteria
6. Basic concepts related with user defined Macros by automating recording a Macro

**ACCOUNTING PACKAGE**

1. To Create Company, Groups and Ledgers
2. To prepare Receipt & Payment voucher entries
3. To prepare Purchase Order, Purchase voucher and Debit Note for a given list of transactions
4. To prepare Sales Order, Sale voucher and Credit Note for a given list of transactions
5. To prepare Contra and Journal vouchers
6. To prepare Final Accounts for a given trial balance
7. To prepare Inventory accounts with Stock and Godown wise summary.



**FINANCIAL APPLICATIONS & MODELLING**  
**SEMESTER V&VI - PAPER-II - FUNDAMENTALS OF FINANCIAL MODELLING**  
**SUBJECT CODE-SB13FM02**

**Objective:**

- To enable the students to construct spreadsheet for basic financial applications using financial functions available in spreadsheet.

**Credits: 4**

**Hours: 58**

**UNIT-I ( DL 11 Hrs)**

Network – Types - Internet Operations – Creation of Mail Id’s – Configuring Outlook Express – e-Mail etiquette

**UNIT-II( DL 12 Hrs)**

Financial Statements Format – Financial Functions – Pivot Table – Solver – Data Tables – Statistical Functions

**UNIT-III( DL 12 Hrs)**

Practical Accounting Applications – Financial Reporting – Annual Reports – Content of Annual Report – Companies Act of 1956 - Corporate Governance - Accounting Standards – Overview on IFRS (International Financial Reporting Standards)

**UNIT-IV( DL 12 Hrs)**

Financial Statement Analysis - Depreciation – Methods of Depreciation - Management Information Systems – Budget for Revenue and Costs

**UNIT-V( DL 12 Hrs)**

Schedule VI – Balance Sheet – Statement of Profit & Loss A/C – Cash Flow Statement – Other Financial Reporting Tools - Format of Revised Schedule VI

**Books Recommended**

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Galgotia	Microsoft office	BPB publications	2000, V edition
2	Saravanakumar R, Parameshwaran R Jayalakshmi T	A Textbook of Information Technology	S.Chand	Reprint 2010

3	Taxali-Tata R.K	PC software for windows made simple	McGraw Hill Publications Pvt.Ltd	1998, I edition
4	Vikas Gupta	Comdex Business Accounting with MSExcel2010 and Tally.ERP 9 Course Kit	Dreamtech	2011, I edition

**FINANCIAL APPLICATIONS & MODELLING**  
**SEMESTER V&VI - PRACTICAL II –MODEL PRACTICAL LIST**  
**FINANCIAL MODELLING**  
**SUBJECT CODE: SB13FMP2**

**Credits: 2**

**Hours: 28**

**1. Preparation of Income Statement:**

**Input:** Receipts & Payments. **Functions to be used:** Data validation, Audit Toolbar, 'fx' – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct.

**Expected Output:** Income Statement

**2. Time Value of money:**

**Input:** Cash Flows. **Functions to be used:** FV, NPER, PMT, PV, TYPE,

**Expected Output:** NPV, IRR, ROI

**3. Estimating the share price:**

**Input:** Share Prices. **Functions to be used:** Graph, Trend Setting.

**Expected Output:** Trend line

**4. Calculation of Risk Adjusted Rate**

**Input:** Share Prices. **Functions to be used:** CAPM Functions

**Expected Output:** Beta value and Trend line

**5. Capital Rationing.**

**Input:** Cash Flows.

**Functions to be used:** Solver Parameters

**Expected Output:** Ranking based on Pay-back period

## 6. Leverage

**Input:** Various Costs.

**Functions to be used:** Goal Seek.

**Expected Output:** DOL, DFL and DCL; BEP graph

## 7. Designing Capital Structure

**Input:** Summarized Income Statement.

**Functions to be used:** Goal Seek

**Expected Output:** EPS, EPS growth rate.

## 8. Inventory Management

**Input:** Inventory data. **Functions to be used:** Scenarios

**Expected Output:** EOQ, Max level, Min level, Graph.

## 9. Credit Policy

**Input:** Opening and Closing Receivables.

**Functions to be used:** Min, Max.

**Expected Output:** Aging Schedule

## 10. Cash flow Estimation

**Input:** Cash flows.

**Functions to be used:** Auto correct

**Expected Output:** Cash Budget

**Note:** Theory combined with problems using formulas are taught simultaneously in Computer lab using MS Excel software.

### Book Recommended:

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Bodhanwala.R.J	Financial Management using Excel Spreadsheet	Taxmann Publication	2010 3 <sup>rd</sup> ed.

**Semester** : V of UG programme / III of PG programme

**Title** : Information Security (Level II)\* NM13IS2

**Credits** :2 **Lecture Hours: 26**

**Objective**

*This course aims on introducing the theory and practice of designing and building secure computer systems that protect information and resist attacks. It covers all aspects of cyber security including network security, computer security and information security.*

**UNIT I (5HRS)**

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

**UNIT II (6HRS)**

Cryptography: Concepts and techniques- plain text and cipher text- Encryption principles- Cryptanalysis-cryptograph algorithm- Cryptograph tools  
Authentication methods-passwords-keys versus passwords-Attacking Systems via passwords- Password verification

**UNIT III (5HRS)**

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

**UNIT IV (5HRS)**

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

**UNIT V (5 Hrs)**

Case studies: DNS, IP SEC- Social media

**Applicable to**

\*B.Sc Mathematics & B. sc & M. Sc Physics have the option to choose any of the courses- level 1/ level2. All UG Computer Science courses

**Course material will be supplied**

**TEXT BOOK:**

S.no	Author	Title of book	Publisher	Year of publication
1	Dr.Michael E. Whitman, Herbert	Principles and Practices of	Course Technology	4 <sup>th</sup> edition, 2012

	J. Mattord	Information Security	Cengage Learning	
2	Atul Kahato	Cryptography and Network Security	McGraw Hill Education	3 <sup>rd</sup> Edition 2012
3	William Stallings	Network Security Essential Applications and standard	Prentice Hall	2 <sup>nd</sup> Edition 2009
4	Devan N. Shah	Information Security Principles and Practice	Wiley India	2009

**Hours allotted – 2hrs / week**

There will be only internal evaluation for these papers. Two internal tests in two units each ( Unit 1 &2 for the CA I and Unit 3 &4 for the CA II ) . The duration of the test will be 2hours for a maximum of 40 marks. There will be no credits awarded. Marks secured will be converted into grades.

**Evaluation ( Internal )**

Tests	2x40 = 80 marks.
Quiz	10 marks
Assignment	10 marks
Total	100marks

**Question paper pattern**

**Section A**

Answer in two sentences                      2x5= 10 marks (5 out of 8)

**Section B**

Answers in one page                            5x6= 30 marks (6 out of 8)

Total    **40 marks**

**SEMESTER III - JOB ORIENTED COURSE**  
**CAPITAL MARKET CERTIFICATION PROGRAM - THEORY**

**Hours: 60**

**Objective:**

- **To understand the concepts in the field of finance and capital market**
- **To enable the students to recognize the NCFM, NISM and BCSM certification courses**
- **To provide hands on training in trading, clearing and settlement activities in the field of finance and capital market**

**UNIT I (DL = 6 Hrs)**

Introduction – Market Segments – Products and Participants – Reforms in Indian Security Market – Brief discussion about Equity and Derivative Markets. Government of India – SEBI – RBI – SAT – Stock Exchange – Testing and Certifications. Securities Contract regulation Act 1956 – Securities Contract(Regulation) Rules 1957 – Securities and Exchange Board of India Act 1992 – SEBI (Stock Brokers and Sub Brokers) Regulations 1992 – SEBI (Prohibition of Insider Trading) regulations 1992.

**UNIT II (DL = 6 Hrs)**

The Depositories Act 1996 – The Companies Act 1956 – Indian Contract Act 1956 – Income Tax Act 1961 – Money Laundering Act 2002. Broker – Sub Broker – Investment Consultant, PMS Investor Service – Office setup. Client enrollment – KYC norms – UCC, Upload NSE / BSE / Depository BO account – Broker Client Relations – Legal implication – Disputes – Arbitrations Mechanism.

**UNIT III (DL = 6 Hrs)**

Stock Exchange – Clearing Corporation Trading – Clearing and Settlement Mechanism. Margins Capital adequacy norm – volume – Turnover Corporate Manager – Broker / Sub broker terminal management – Risk management. Corporate Benefits – Bonus – Split – Merger and acquisition – Demerger – Face value – Market lot – Reduction of share capital demat.

**UNIT IV (DL = 6 Hrs)**

Market intermediaries – Registration – Renewal – Testing & Certification – files – FII's – FI's – QIB – NRI – OCB – PIO.

**UNIT V (DL = 6 Hrs)**

Technical analysis – Charting – Fundamental analysis – Study of annual report ratios  
 – Investment ideas, Recommendations.

**Text Book:**

<b>Sl.No.</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year and Edition</b>
1	Finance/Capital Market Certification Program	Annamalai Capital Services		

**Books for Reference :**

<b>S.No</b>	<b>Author Name</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year and Edition</b>
1	V.A. Avadhani	Marketing of Financial Services	Himalaya Publishing House	3 <sup>rd</sup> Edition, 2013
2	E.Gordan, K.Natarajan	Financial markets and services	Himalaya Publishing House	8 <sup>th</sup> Edition, 2013
4	Dr.S Gurusamy	Financial markets and Institutions	Tata McGraw Hill Publishing co.Ltd	3rd Edition, 2011
5	Varshney P.N. & Mittal D. K.	Indian Financial System	Sultan Chand & Sons	12 <sup>th</sup> Edition, 2010

**SEMESTER III - JOB ORIENTED COURSE**  
**CAPITAL MARKET CERTIFICATION PROGRAM - PRACTICAL / HANDS ON**  
**TRAINING**

1. Broker – Sub Broker – Investment Consultant, PMS Investor Service – Office setup.  
Client enrollment – KYC norms – UCC, Upload NSE / BSE / Depository BO account –  
Broker Client Relations – Legal implication – Disputes – Arbitrations Mechanism.
2. Stock Exchange – Clearing Corporation Trading – Clearing and Settlement Mechanism.  
Margins Capital adequacy norm – volume – Turnover Corporate Manager – Broker / Sub  
broker terminal management – Risk management.
3. Front end, back end software – Trading terminal setup – back office management
4. Market type - Market Phase – Log in NEAT / BOLT Screen – Order /Management –  
trade Management – Delivery In / Out – Pay In / Out – Auction Market – Risk  
Management – Reports – File Transfer Protocol.
5. Technical analysis – Charting – Fundamental analysis – Study of annual report ratios –  
Investment ideas, Recommendations.