



PSGR KRISHNAMMAL COLLEGE FOR WOMEN

College of Excellence

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



DEPARTMENT OF B.COM (ACCOUNTING AND FINANCE)

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION SYLLABUS

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE)

2017-2020



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PROGRAMME OUTCOMES

PO1. To provide a strong foundation level understanding of the functioning of business organizations, commercial transactions and of various specialized operations such as accounting, finance, marketing and taxation by offering a comprehensive curriculum.

PO2. To develop necessary professional knowledge and competency by adopting increased analytical and problem solving skills required for managing corporate confronts.

PO3. To disseminate the techniques of accounting and financial system by giving more insight to the latest development for the purpose of business functions and decision making to pursue career with an innovative professional potential.

PO4. To cultivate corporate level decision making capabilities by familiarizing corporate proceedings, accounting tools to analyze and interpret their financial statements with the ability to apply the knowledge of the provisions of laws in the areas of accounting and finance in practical situations.

PO5. To nurture the contextual knowledge with intellectual, personal, interpersonal and societal competence to pursue a professional career and challenging job assignments in the glooming business gamut.

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PROGRAMME SPECIFIC OUTCOME

PSO1. B.Com (Accounting & Finance) program is very highly rated in the fields of banking, management and consulting.

PSO2. It is a major bonus in competing for senior roles.

PSO3. The degree provides the knowledge on how to manage finance competently and opens up innumerable career options and opportunities to the aspiring Professionals both in India and abroad.



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DEPARTMENT OF B.COM (ACCOUNTING & FINANCE)

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION

SYLLABUS & SCHEME OF EXAMINATION

2017-2020

Sem	Part	Subject Code	Title of the Paper	Instr. Hrs/ Week	Contact Hours	TutorialH	Duration	Examination Marks			Credits
								CIA	ESE	Total	
I	I	TAM1601/ HIN1701/ FRE1701	Language I – Tamil I/ Hindi I/ French I	6	86	4	3	40	60	100	3
I	II	ENG1601/ ENG16F1	English I/ Functional English I	6	86	4	3	40	60	100	3
I	III	AF17C01	Core - 1 – Fundamentals of Accounting	5	71	4	3	40	60	100	4
I	III	AF17C02	Core-2 – Fundamentals of Commercial and Industrial Laws	5	71	4	3	40	60	100	4
I	III	TH16A07B TH16A07A	Allied I- Mathematics for Commerce-Level I/ Level II	6	86	4	3	40	60	100	5

I	IV	NME16B1/	Basic Tamil I/	2	28	2	2	50	50	100	2
		NME16A1/	Advanced Tamil I/		28	2	2	50	50	100	
		NME12WS/	Women Studies /		26	4	-	100	--	100	
		NME12AS/	Ambedkar Studies /		26	4	-	100	--	100	
		NME12GS	Gandhian Studies		26	4	-	100	--	100	
II	I	TAM1602/	Language II – Tamil II/	6	86	4	3	40	60	100	3
		HIN1702/	Hindi II/								
		FRE1702	French II								
II	II	ENG1602/	English II/	6	86	4	3	40	60	100	3
		ENG16F2	Functional English II								

II	III	AF17C03	Core- 3 – Financial Accounting	5	71	4	3	40	60	100	4
II	III	AF17C04	Core – 4- Fundamentals of Corporate Law, Ethics and Governance	5	71	4	3	40	60	100	4
II	III	TH16A08B/ TH16A08A	Allied I- Statistics for Commerce-Level I/ Level II	6	86	4	3	40	60	100	5
II	IV		Open Course:(self-study – online course)	--	--	--	--	--	--	--	2*
			**Advance Tamil/ Basic Tamil	--	--	--	--	--	--	--	Gr.
II	VI	REG16EE	Effective Communication	2	--	--	--	--	--	--	2
II	VI	NM12GAW	General Awareness - Self Study		--	--	On lin Test	--	--	--	Gr.
III	III	DA16C05	Core5- Security Analysis and Portfolio Management	6	86	4	3	40	60	100	4
III	III	AF17C06	Core6- Advanced Accounting	7	101	4	3	40	60	100	4
III	III	AF17C07	Core7- Direct Taxation I	7	101	4	3	40	60	100	5
III	III	AF17A01/ AF17A02	Allied– Operations and Strategic Management/ Business Environment	5	71	4	3	40	60	100	5
III	IV	SB17FA01 SB17FAP1	Skill Based Subject Financial Analytics and Information Systems	2 1	29 15	1 -	2	--	--	--	--

		R	Service								
V	III	CM16C11	Core11 -Management Accounting	5	71	4	3	40	60	100	4
V	III	AF17C12	Core12 - Company Accounts	4	56	4	3	40	60	100	4
V	III	AF17C13	Core13- Business Taxation	5	71	4	3	40	60	100	4
V	III	AF16E01/ AF16E02	Elective - Financial Markets and Institutions / Business Models	6	86	4	3	40	60	100	5
V	IV	NM13IS1	Information Security (Level I)	2	26	4	-	100	-	--	Gr.
V	III	AF16PROJ	Project	5	--	--	--	20	80	100	5
V	III	AF12AC1 AF12AC2	Advanced Learners Course – Self Study Paper 1. Human Resource Management 2 Logistics and Supply Chain Management	--	--	--	3	25	75	100	5*
V	IV	SB17FA02 SB17FAP2	Skill Based Subject Theory – Financial Analytics and Information System Practical – Accounting	2 1	29 15	1 -	-- -	-- -	-- -	-- -	-- -

			package									
V	III	CE	Online Comprehensive Examination	--	--	--	--	--	100	-	Gr.	
VI	III	CM16C14	Core – 14- Cost Accounting	6	86	4	3	40	60	100	4	
VI	III	CM16C15	Core-15 – Auditing	5	71	4	3	40	60	100	4	
VI	III	AF16C16	Core-16- Corporate Governance	5	71	4	3	40	60	100	4	
VI	III	AF17C17	Core-17- Performance management	5	71	4	3	40	60	100	4	
VI	III	AF16E03/ AF16E04	Elective - Total Quality Management / Banking Theory, Law and Practice	6	86	4	3	40	60	100	5	
VI	IV	SB17FA02 SB17FAP2	Skill Based Subject Theory – Financial Analytics and Information System Practical Accounting package	2 1	29 13	1 2	2 2	25 40	75 60	100 100	4 2	
VI	III	AF16AC3 DA15AC4	Advanced Learners Course – Self Study Paper 1. Information Systems for Business 2. Knowledge Management System	--	--	--	3	25	75	100	5*	
TOTAL										3800	140	

** Outside Regular Class hours

QUESTION PAPER PATTERN

ASSESSMENT PATTERN FOR THEORY, ACCOUNTING, FINANCE AND TAX PAPERS

CA I & II – Duration: 2 Hrs

Bloom's Category	Section	Marks		Total
Remember (K1)	A – 5*2 marks (No Choice)	10	1 or 2 sentences	50
Understand (K2)	B - 4 * 5 marks (No Choice)	20	250 words	
Apply, Analyse (K3, K4)	C – 2 out of 3* 10 marks	20	500 words	

ASSESSMENT PATTERN FOR THEORY PAPERS

Model Examination & End Semester – Duration: 3 Hrs

Bloom's Category	Section	Marks		Total
Remember (K1)	A – 12 out of 15*2 marks	24	1 or 2 sentences	100
Understand (K2)	B – 6 out of 8 *6 marks	36	250 words	
Apply, Analyze (K3, K4)	C – 4 out of 6* 10 marks	40	500 words	

ASSESSMENT PATTERN FOR ACCOUNTING, FINANCE AND TAX PAPERS

Model Examination & End Semester – Duration: 3 Hrs

Bloom's Category	Section	Marks		Total
Remember (K1)	A – 11* 2 marks (No Choice)	22	1 or 2 sentences or small problems	100
Understand (K2)	B – 5 out of 6 *6 marks	30	250 words or problems	
Apply, Analyze (K3, K4)	C – 4 out of 5* 12 marks	48	500 words or problems	

QUESTION PAPER PATTERN FOR SKILL BASED SUBJECT

Continuous Internal Assessment: 25 Marks

Duration: 1Hr

Marks:25

Section A 4 Questions out of 6 questions 4*4= 16

Section B 1 Question out of 2 questions 1*9=9

End Semester Examination: 50 Marks

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

ADVANCED LEARNERS COURSE(ALC)

Continuous Internal Assessment: 25Marks

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

End Semester Examination: 75 Marks

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

VALUE EDUCATION AND HUMAN RIGHTS / WOMEN STUDIES
/AMBEDKARSTUDIES / GANDHIAN STUDIES / ENTREPRENEURSHIP /
ENVIRONMENTALSTUDIES

Continuous Internal Assessment : 50 Marks

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

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

INFORMATION SECURITY

Continuous Internal Assessment : 50 Marks

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

INTERNSHIP TRAINING

Duration - (2 weeks) – submission of certificate

Subject Code - INST1

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:

Workdairy	15marks
Attendance	10marks
Report	50marks
Vivavoce	25marks
TOTAL	100Marks

PROJECT VIVA VOCE

Subject Code : AF16PROJ

Duration : 5 Hrs per Week

Credit : 5

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. 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.

Project Evaluation

Internal 20 Marks:

- Topic – 2Marks
- Review of Literature – 3Marks
- Research, Design & data Collection – 10Marks
- Analysis, Conclusion & Rough Draft – 5Marks

External 60 Marks:

- Quality of Idea – 5Marks
- Application of relevant Tools – 10 Marks
- Presentation of Report – 15Marks
- Presentation of Project – 10 Marks(PPT)
- Explanation (Clarity) – 10Marks
- Team Spirit – 5 Marks
- Plagiarism – 5Marks

VIVA – 20 Marks

COMMUNITY ORIENTED SERVICE

30 hours of community oriented service is mandatory for UG students during holidays before the end of the fourth semester and the students can take up in any of the following fields: Literacy, Public Health, Hygiene, Crisis Management (Training the Public) Traffic Regulation, Green Projects etc., in Villages, Schools, Orphanages, Hospitals, Old Age Homes, Prisons and SHG groups.

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 to complete a job-oriented course for 60 hours from a pool of courses offered by different departments before the end of Semester-V.

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.

ONLINE OPEN COURSE

Open Course in the Second Semester to be Substituted by Online Courses Offered by Various Departments and Students Should Opt Any One of the Course (Inter Disciplinary) and Completion Certificate to be Verified by the Department and to be Ensured by the End of the Semester

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

Theory

	CI A I	CI A II	Mod el Exa m	Assig n ment / Clas s Notes	Semin ar	Quiz	Class Particip ation	Librar y Usag e	Attendan ce	Max. Marks
Core / Allied	5	5	6	4	5	4	5	3	3	40
SBS	5	5	15	-	-	-	-	-	-	25
ALC		10	15	-	-	-	-	-	-	25
Informa tion Security	40	40		10		10				100

Practical

	Model Exam	Lab Performanc e	Regularity in Record Submissio n	Attendance	Maximu m Marks
Core / Allied / SBS	12	20	5	3	40

RUBRICS

Assignment/

Seminar

Maximum - 20 Marks (converted to 4 marks)

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

CLASS PARTICIPATION

Maximum - 20 Marks (converted to 5 marks)

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark	Points scored
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas	
Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.	
Behavior	Student almost never displays disruptive	Student rarely displays disruptive	Student occasionally displays disruptive	Student often displays disruptive	Student almost always displays	

	behavior during class	behavior during class	behavior during class	behavior during class	disruptive behavior during class	
Preparation	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.	
					Total	

MAPPING OF POs WITH COs

COURSE	PROGRAMME OUTCOMES				
	COURSEAF17C01				
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE AF17C02					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSEAF17C03					
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	M	M
COURSE AF17C04					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
COURSE DA16C05					
CO1	S	L	L	S	S
CO2	S	M	M	M	S

CO3	S	M	L	S	S
COURSE AF17C06					
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	M	M
COURSE AF17C07					
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	M	M
COURSE AF17A01					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
COURSE AF17A02					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE AF17C08					
CO1	S	M	L	S	L
CO2	S	M	L	S	L
CO3	S	M	M	M	L
COURSE CM16C09					
CO1	S	S	S	M	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S

COURSE AF17C10					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE AF17A03					
CO1	S	S	L	M	M
CO2	S	S	S	L	L
CO3	S	S	S	S	S
COURSE AF17A04					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE CM16C11					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
COURSE AF17C12					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE AF17C13					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

COURSE AF16E01					
CO1	S	S	M	L	S
CO2	S	M	L	L	S
CO3	S	S	S	S	S
COURSE AF16E02					
CO1	S	S	M	L	L
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE CM16C14					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
COURSE CM16C15					
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
COURSE AF16C16					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE AF17C17					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

COURSE AF16E03					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE AF16E04					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- STRONG; M-MEDIUM; L-LOW

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17C01	FUNDAMENTALS OF ACCOUNTING	CORE	71	4	-	4

Preamble

- To develop an understanding of the framework of accounting concepts, principles, and procedures that governs the format of financial statements.
- To obtain a solid understanding of the various accounting tools and techniques to analyze, record and rectify transactions for the preparation of final statements.

Prerequisite

- Basic knowledge of accounting

CourseOutcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand the elements, uses, and limitations of financial statements.	K1
CO2.	Classify and associate various heads of accounts.	K2
CO3.	Illustrate and apply the accounting principles	K3

Mapping with ProgrammeOutcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Theoretical Framework of Accounting; Generally Accepted Accounting Principles, Concepts and Conventions , Capital and Revenue transactions- capital and revenue expenditures, capital and revenue receipts , Measurement, Valuation and Accounting estimates, Double entry system, Books of prime entry, Subsidiary Books, Cash Book , Journal, Ledger, Trial Balance

Unit II (15 Hrs)

Preparation of Final Accounts: Of a Profit making concern (for sole proprietorship concern only) ,Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors , Preparation of Trading Account, Profit & Loss Account and Balance Sheet ,Of a Not-for- Profit making concern , Preparation of Receipts and Payments Account; ,Preparation of Income and Expenditure Account ,Under Single Entry and computation of profit (basic level)

Unit III (14 Hrs)

Bank Reconciliation Statements - basic understanding and application, Accounting for Depreciation - methods (Straight Line and Diminishing Balance methods only), computation and accounting treatment

Unit IV (14 Hrs)

Consignment (cost price, invoice price, commission & valuation) Joint Venture , Sale of goods on approval or return basis

Unit V (14 Hrs)

Bills of Exchange(excluding accommodation bill, insolvency), Accounting Standards

Text Book

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Jain SP and Narang KL	Advanced Accountancy I	Kalyani Publishers	2015

Reference Books

Sl.	Author Name	Title of the book	Publisher	Year and
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No.				edition
1	Sukla & Grewal	Advanced accountancy	S.Chand	New edition
2	Shukla	Advanced accountancy	S.Chand	New edition
3	Hanif and Mukherji	Financial Accounting	Tata McGraw-Hill Education	New edition

CourseDesigners

1.D.Sujini

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17CO2	FUNDAMENTALS OF COMMERCIAL & INDUSTRIAL LAWS	CORE	71	4	-	4

Preamble

To understand the statutory provisions that demonstrate the relationship between law and economic activity by developing an awareness of legal principles involved in business transactions.

- To appreciate the significant role played by the judiciary in the protection of individual liberty and private property.
- To identify ethical issues and business solutions in developing a practical decision matrix.

Prerequisite

- No prerequisite required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Examine the framework of commercial and industrial law	K1

CO2.	Identify the legal aspects relating to business activities	K2
CO3.	Recognize legal and ethical issues in business decisions	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14 Hrs)

Laws of Contracts: Essential elements of a contract, offer and acceptance, Void and voidable agreements, Consideration, Legality of object, Multinational agreement, e- contracts, Strategies and constraints to enforce contractual obligations, Quasi-contracts, contingent contracts, termination or discharge of contracts, Special contracts : Indemnity and Guarantee; Bailment and Pledge; Laws of Agency

Unit II

(14 Hrs)

Laws relating to Sale of Goods-Definition, Transfer of ownership, Performance of the contract of sale - Laws relating to Employees: (object, scope and applicability of the following Acts):Factories Act,1948, Industrial Disputes Act,1947, Workmen's Compensation Act,1923, Payment of Wages Act, 1936 and Minimum Wages Act,1948 ,Payment of Bonus Act, 1965 and Payment of Gratuity Act, 1972 ,Employees State Insurance (E.S.I)Act, 1950 ,Provident Fund (P.F.) Act, 1952 ,The Child Employee (Prohibition and Regulation) Act, 1986

Unit III

(14 Hrs)

Negotiable Instruments Act, 1881-Definition, Acceptance and negotiation ,Rights and liabilities of Parties,Dishonor of a Negotiable Instrument, Hundis,Bankers and Customers

Unit IV

(15 Hrs)

Laws related to Partnership:Indian Partnership Act,1932,Nature of Partnership ,Rights and liabilities of Partners ,Formation, Reconstitution and Dissolution of Firms,Limited Liability Partnership Act, 2008 Concept, Formation, Membership, Functioning ,Dissolution

Unit V

(14 Hrs)

Prevention of Money Laundering Act ,2011 (Bare Act)-Historical background

,Prevention of Money Laundering Act, 2011 ,Concepts, definitions, various transactions, etc,Obligations of Banks and Financial Institutions ,RBI Guidelines on KYC (Know Your Customer)

TextBook

Sl.No	Author Name	Title of the Book	Publisher	Year and edition
1	CA Munish Bhandari	Law,Ethics & Communication For Ca Intermediate (Ipc)	Bestword Publications Pvt. Ltd.	2014
2	GK Kapoor	Company Law A Comprehensive Text Book on Companies Act 2013	Taxmann's <i>Company Law</i> University Edition	19th Edition 2016

ReferenceBooks

Sl.No	Author Name	Title of the Book	Publisher	Year and edition
1	Dr.P.C. Tulsian	Tulsian's Business and Industrial Laws	S. Chand Publishing	2011
2	G.Sekar and B.Saravana Prasath	Padhuka's Students Handbook on Corporate and Allied Law	CCH Padhuka	December 2014

CourseDesigners

1. D.Sujini

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17C03	FINANCIAL ACCOUNTING	CORE	71	4	-	4

Preamble

- To understand the concepts and principles of various types of accounting
- To familiarize the methods of preparing accounts of various business transactions.

Prerequisite

- Basic Knowledge in Accounting Concepts.

CourseOutcomes

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

CO Number	CO Statement	Knowledge Level
C01	Define concepts and formats of different types of accounts	K1
CO2	Interpret business data to prepare appropriate accounting statements	K2
CO3	Demonstrate and apply various accounting practices applicable to business.	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(14 Hours)

Accounting for Depreciation, Depletion, Amortization and Impairment of Assets:
Depreciation Policy, Depletion, Amortization and Impairment of Assets - Depreciation Accounting ; Impairment of Assets - Methods, computation and accounting treatment..

UNIT II

(14Hours)

Royalty and Hire Purchase - Accounting from the point of view of various parties - Possession and repossession in case of default in payments

UNIT III

(14 Hours)

Branch and Departmental Accounts

Branch Accounts-Debtors system, Stock & Debtors system, Foreign Branch - Departmental Accounts: Trading Account; Profit & Loss Account - Calculation of net profit of various departments and allocation of expenses on the basis of suitable base, treatment of shortages, treatment of unrealized profit - Preparation of General Profit & Loss Account and Balance Sheet

UNIT IV

(14Hours)

Self- Balancing Ledgers - Sectional Balancing Ledgers

UNIT V

(15Hours)

Investment Accounts - Insurance Claim (Loss of Stock and Loss of profit)

Text Book :

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Jain and Narang	Principles of Accountancy	Kalyani Publishers	2013 &Reprint

Books for Reference:

Sl.No.	Author name	Title of the book	Publisher	Year & Edition
1	M.C.Shukla,S.C.Gupta,	Advanced Accounts	S Chand	2016
	T.S. Grewal	Volume II		
2	Hanif and Mukherji	Financial Accounting	Tata McGraw-Hill Education	2010
3	Reddy TS& Murthy	Financial Accounting	Margham Publications	2015

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers

1.S.Dharchana

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17C04	FUNDAMENTALS OF CORPORATE LAW, ETHICS AND GOVERNANCE	CORE	71	4	-	4

Preamble

- To give an exposure to some of the important laws essential and relevant for a business entity.
- To demonstrate an overview of laws related to Companies
- To provide knowledge, comprehension and principles of Corporate Governance.

Prerequisite

- Requiring the skill levels of knowledge, comprehension, application and analysis.

Course Outcomes

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

related to Companies

CO Number	CO Statement	Knowledge Level
C01	Explain fundamental aspects of laws relevant for a business entity	K1
CO2	Understand the principles of corporate governance and ability to implement and report compliance	K2
CO3	Create awareness and understanding of the ethical values	K2,K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
C01	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

S- Strong; M-Medium; L-Lo

Syllabus

UNIT I

(DL 14Hrs)

Essentials of Corporate Laws: Company – Types, formation and related procedures - Director - roles, responsibilities, qualification, disqualification, appointment/re-appointment, retirement, resignation, removal, remuneration, powers, duties, Director’s Identification Number (DIN), Loans to Directors, Office or Place of Profit - Cost Accountant – Appointment-Role and Responsibilities under the applicable Companies Act - *Corporate Social Responsibility – overview*

UNIT II

(DL 14Hrs)

Right to Information Act, 2005 : Salient features, objective - Public authorities and their obligations -Designations of Public Information Officers (PIO) and their duties - Request for obtaining information

UNIT III

(DL 14 Hrs)

Ethics and Business :Evolution of Business Ethics (with reference to IFAC on Ethics – IEG- Ethics – meaning, importance, nature and relevance to business, values and attitudes of Professional Accountants -The “Seven Principles of Public Life” – selflessness, integrity,

objectivity, accountability, openness, honesty and leadership - Ethics in Business

UNITIV

(DL 14 Hrs)

Ethical Conflict:The relationship between ethics and law, difference between ethical codes and contracts Unethical behavior - consequences, Conflicts of interest – causes and remedies. Ethics of Management Accountant Professionals

UNITV

(DL 15 Hrs)

Governance Basic understanding of Corporate Governance -Corporate governance practices in India, USA, UK, Japan and Germany -Tools for ensuring Governance: Cost Audit Methodology and Corporate Governance - Internal Audit for Governance – nature, scope, function, planning process, investigation of fraud, internal audit reports -Statutory Audit for Governance.

* **SelfStudy**

TextBook

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	CA Munish Bhandari	Law,Ethics & Communication For Ca Intermediate (Ipc)	Bestword Publications Pvt. Ltd.	2014
	Dr.S.S.Khanka	Business Ethics and Corporate Governance (Principles and Practice)	S.Chand &Company	2015 Edition
2	GK Kapoor	Company Law A Comprehensive Text Book on Companies Act 2013	Taxmann's <i>Company Law</i> University Edition	19th Edition 2016

ReferenceBooks

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Dr.P.C. Tulsian	Tulsian's Business and Industrial Laws	S. Chand Publishing	2011
2	G.Sekar and B.Saravana Prasath	Padhuka's Students Handbook on Corporate and Allied Law	CCH Padhuka	December 2014

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers

- Ms.M.Ishwarya

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
DA16C05	SECURITY ANALYSIS AND PORTFOLIOMANAGEMENT	CORE	86	4	-	4

Preamble

- To familiarize the fundamental concept of Securities and Portfolio Management.
- To provide knowledge of risk and return involved in the different types of Securities.

Prerequisite

- No prerequisite required

Course Outcomes

On the successful completion of the course, students will be able to learn about the Investment pattern, stages in Investment, valuation of security and portfolio analysis.

CO	CO Statement	Knowledge
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Number		Level
CO1	Define the concept of security market and Portfolio management	K1
CO2	Classify the various types of security market	K2
CO3	Build security value and application of portfolio techniques	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(17 Hrs)

Nature and scope of Investment management: Investment Speculation and Gambling - Factors Favorable for Investment – Investment Media – Features of an Investment Programme – The Investment Process – Stages in Investment – Structure of Financial Markets - DEMAT-Ing – Functions.

UNIT II

(18 Hrs)

Security Valuation: Elements of Investment - Approaches to Investment - Historical Developments of Investment Management - Basic Valuation Models - Bonds, Preference Shares, Common Stock. Returns: Measurement - Traditional Technique - Holding Period – Yield - Probability Distributions - Statistical Methods. Risk: Risk Classification - Systematic, Unsystematic Risk Measurement - Standard Deviation and Variance - Regression Equation - Correlation Coefficient - Co-variance - Investor's Attitude towards Return and Risk.

UNIT III

(17 Hrs)

Fundamental Analysis: Economic Analysis - Industrial Analysis - Company Analysis. Technical Analysis: Assumptions - Dow Theory Charts and Signals - Technical Indicators. Efficient Market Theory: Weak Form – Semi - Strong Form - Strong Form of Market - Experiments and Analysis of Theory. Comparisons with Fundamental and Technical Analysis.

UNIT IV

(17 Hrs)

Portfolio Analysis: Traditional Vs. Portfolio Analysis - Markowitz Theory - Efficient Frontier -

Sharp ideal Index - Foreign Security Investment - Affecting the India Investor - Opportunities.
 Portfolio Selection and International Diversification: Types of Investors - Finding Cut offRate
 - InternalDiversification.

UNITY

(17 Hrs)

Techniques of Portfolio Revision: Formula Plans - Constant Rupee Value - Constant Ratio -
 Variable Ratio - Rupee Cost Averaging. Classification of Investment Companies - Management
 Performance evaluation - Sharp’s Index - Treynor’s Index - Jensen’s Index - Empirical Tests.

Distribution of Marks: Theory 75% Problems 25%

TextBook

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Preeti Singh	Investment Management	Himalaya Publishing house	20 th edition 2018

ReferenceBooks

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Punithavathy Pandian	Security Analysis and PortfolioManagement	Vikas Publishing House Pvt. Ltd.	2012, 2 nd Edition
2	Jack Clark Francis	Managements of Investments	McGraw-Hill	II Edition
3	Bhalla.V.K	Investment Management	S Chand & Co	17 th Edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

CourseDesigner

1. Mrs. M. Uma
2. Mrs. D.Sujini

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17C06	ADVANCED ACCOUNTING	CORE	101	4	-	4

Preamble

- To lay a special emphasis on Partnership Accounting and Service sector Accounting
- To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies and Insurance Companies.

Prerequisite

- Basic Knowledge in Accounting Concepts.

CourseOutcomes

On the successful completion of the course, students will be able to learn about the partnership accounts, retirement and dissolution accounts of partners, accounts for banking and insurance companies.

CO Number	CO Statement	Knowledge Level
CO1	Present an expert knowledge in the preparation of Partnership Accounts.	K1
CO2	Interpret the understanding of Accounting for Service sectors and other special concerns.	K2
CO3	Construct a foundation for drafting accounts for special corporate bodies such as Banking Companies and Insurance companies	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (20 Hrs)

Partnership Accounts – Partnership Deed – Capital Accounts – Profit & Loss
Appropriation Accounts – Past Adjustment and Guarantee – Admission

UNIT II (20 Hrs)

Retirement – Death – Treatment of Joint Life Policy – Amalgamation of Partnership Firms

UNIT III (21 Hrs)

Dissolution of Partnership Firms – Insolvency – Piecemeal Distribution – Conversion or Sale of
Partnership Firm to a Company

UNIT IV (20 Hrs)

Accounts of a banking company (as per banking regulation Act)

UNIT V (20 Hrs)

Accounts of insurance companies (as per insurance Act) including stock valuation

Distribution of Marks: Theory 20% Problems 80%.

TextBooks

Sl. No.	Author name	Title of the book	Publisher	Year & Edition
1	ICAI Executive Study Material 2016			
2	Jain SP and Narang KL	Advanced Accountancy – Volume I	Kalyani Publishers	2016, 18 th Edition
3	Jain SP and Narang KL	Advanced Accountancy – Volume II	Kalyani Publishers	2014, 20 th Edition

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year & Edition
1	M.C.Shukla, S.C.Gupta, T.S. Grewal	Advanced Accounts Volume II	S Chand	2016, 19 th Edition
2	Hanif and Mukherji	Financial Accounting	Tata McGraw-Hill Education	2013, 3 rd Edition
3	Reddy TS & Murthy A	Financial Accounting	Margham Publications	2012, 7 th Edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers

- Dr. (Mrs). M. RajaRajeswari
- Mrs. D.Sujaritha

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17C07	DIRECT TAXATION- I	CORE	101	4	-	5

Preamble

- To gain expert Knowledge of the provisions of Income tax Act under different heads of incomes.

Prerequisite

No prerequisite Knowledge required

Course Outcomes

On the successful completion of the course, students will be able to basic concepts of Income tax and computation of salaries, house property, capital gains and set of losses and deductions in

computing total income.

CO Number	CO Statement	Knowledge Level
CO1	Define the basic principles of the Income Tax Act	K1
CO2	Illustrate the assessment procedure of different heads of incomes	K2
CO3	Solve the taxable income of an assess ee	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (21 Hrs)

Income Tax Act, 1961 - Basic Concepts and Definitions - Capital and Revenue - Receipts - Basis of Charge and Scope of Total Income - Residential Status and Incidence of Tax - Incomes which do not form part of Total Income (Sec.10, 10a, 10b And 11 To 13a) – Agricultural Income.

UNIT II (20 Hrs)

Heads of Income and Computation of Total Income under various heads - Income from salaries.

UNIT III (20 Hrs)

Income from House property - Profits and Gains from Business or Profession.

UNIT IV (20 Hrs)

Income from Capital Gains - Income from Other Sources.

UNIT V (20 Hrs)

Set off and Carry Forward of losses - Income of Other Persons Included in Assessee's Total Income- Aggregation of Income and Set Off or Carry Forward of Losses-Deductions in Computing Total Income-Rebates & Reliefs-Applicable Rates of Tax and Tax Liability.

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

TextBooks

Sl.No.	Author name	Title of the	Publisher	Year &Edition

		book		
1	ICAI Executive Study Material 2016			
2	Dr. Vinod K. Singhanian	Direct Taxes	Taxmann's Publication	Current Edition

ReferenceBooks

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Dr.Girish Ahuja &	Notes on Direct	Bharat Law House	Current Edition
	Dr. Ravi Gupta	Taxes	Pvt. Limited,	
2	T.V. Manoharan	<i>Students Handbook on</i>	Snow White Publications	Current Edition
		<i>Taxation</i>		

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

CourseDesigners

1. Dr. (Mrs). M. RajaRajeswari
2. Mrs. D.Sujini

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17A01	OPERATIONS AND STRATEGIC MANAGEMENT	ALLIED	71	4	-	5

Preamble

- To provide an in depth study of the various business process, analyze operations, productionplanning

Prerequisite

- No prerequisite Knowledge required

CourseOutcomes

On the successful completion of the course, students will be able to operations management, designing of operational systems and control, Productivity Management and Quality Management, Economics of Maintenance and spares Management and Strategic Analysis and strategic planning.

COs	CO Statement	Knowledge Level
CO1	To label an in depth study of the various business process; analyze operations, and strategic management.	K1
CO2	Identify and evaluate activities for determination of work centre	K2
CO3	Illustrate production planning and resource management	K2, K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(14 Hrs)

Operations Management – Introduction – Scope characteristics of modern operations functions – recent trends in production / operations management. operations planning: Demand forecasting – capacity planning - capacity requirement planning - facility location - facility layout – Resource aggregate planning – Material requirements planning – Manufacturing resource planning – Economic Batch quantity.

UNIT II

(15 Hrs)

Designing of operational systems and control: Product Design, Process design - Selection - Product Life Cycle – Process Planning – Process Selection. production planning and control: Introduction – Control Measures – Time study, Work study, Method study, Job Evaluation, Job Allocation (Assignment Technique), Scheduling Queuing Models, Simulation and Line Balancing – Optimum Allocation of resources – Lean Operations – JIT – Transportation Model and Linear Programming Technique (Formulation of equations only).

UNITIII**(14 Hrs)**

Productivity Management and Quality Management: Measurement techniques of productivity index, productivity of employee, productivity of materials, productivity of management resources, productivity of other factors – productivity improving methods – TQM basic tools and certification – ISO standards basics. project Management: Project planning – project life cycle – Gantt charts, PERT and CPM.

UNITIV**(14Hrs)**

Economics of Maintenance and spares Management: Break down Maintenance – Preventive Maintenance – Routine Maintenance – Replacement of Machine – Spare Parts Management.

UNITV**(14 Hrs)**

Strategic Analysis and strategic planning Situational Analysis –SWOT Analysis – Portfolio Analysis – BCG Matrices – Stages in Strategic Planning – Alternatives in Strategic Planning- Formulation and Implementation of strategy: Strategy formulation function wise (Production Strategy, Marketing Strategy, Man Power Strategy) – Structuring of Organisation for implementation of strategy – Strategic Business Unit – Business Process re-engineering.

TextBook

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	ICAI Executive Study Material 2016			
2	Richard, B. Chase, F. Robert, Jacobs, Nicholas, J. Aquilano, and Nitin, K. Agarwal	Operations Management for Competitive Advantage	Tata McGraw-Hill Education	Reprint 2014, 11 th Edition

ReferenceBook

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Arunkumar, B.K. Agnihotri	Operation Management and Informationsystem	ShuchitaPrakashan (P) Ltd	2016, 14 th Edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

CourseDesigner

1. Mrs. S.Manasha
2. Mrs. R.Shiji

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17A02	BUSINESS ENVIRONMENT	ALLIED	71	4	-	5

Preamble

- 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.

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

On the successful completion of the course, students will be able to Theoretical Framework of Business Environment, Economic Environment of Business, Social Environment, Financial Environment of Business and Social Responsibilities of Trade Unions.

CO Number	CO Statement	Knowledge Level
CO1	Describe the concept, Elements, Dimensions of business Environment	K1
CO2	Discuss about Socio Economic, Cultural Values and Financial Environment in Business	K2
CO3	Discover Labour Environment and Trade Unionism in India	K3

Mapping with Programme Outcomes

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

CO3	S	S	S	S	M
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S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(14Hrs)

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

(14 Hrs)

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

(14Hrs)

Social Environment – Socio - Cultural Environment - Critical Elements of Socio Cultural Environment - Social Institutions and System social Values and Attitude social Groups - Middle Class - Emerging Rural Sector in India - Consumerism in India - Social Responsibility of Business - Social Audit - Corporate Governance.

UNIT IV

(15 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

(14 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.

TextBook

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Francis Cherunilam	Business Environment	Himalaya Publishing House	2011, 20 th edition

ReferenceBook

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	AdhikaryM	Economic Environment of Business	Sultan Chand & Co New Delhi,	2010, 12 th revised edition
2	Aswathappa	Essentials of Business Environment	Himalaya Publishing House	2011, 11 th edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

CourseDesigners

1. Mrs. D.Sujini
2. Mrs. D.Sujaritha

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17C08	BUSINESS ECONOMICS	CORE	101	4	-	4

Preamble

- To introduce microeconomic and macro economic concepts
- To familiarize various economic theories
- To interpret and examine the monetary and fiscal policy

Prerequisite

- Basic knowledge in economics

CourseOutcomes

On the successful completion of the course, Students will demonstrate their knowledge of the fundamental and technical concepts of economics and also students will be able to make decisions wisely using cost-benefit analysis.

CO Number	CO Statement	Knowledge Level
CO1.	Define and understand the various laws of economics	K1
CO2.	Demonstrate different market structure and pricing policy	K2
CO3.	Interpret and Develop economic theories and policies	K2, K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (20 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 (20 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 – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium

Unit III (20 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 (21 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

(20 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.

TextBook

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Francis Cherunilam	Business Environment(Unit V)	Himalaya Publishing House, Mumbai –04.	2017,25 th Edition
2	Shankaran S	Business Economics (Unit IV)	Margham Publications Ch -17	2012,3 rd Edition
3	Sundharam KPM Sundharam E N	Business Economics (Unit I-IV)	Sultan Chand & Sons - New Delhi – 02.	2015 Edition

ReferenceBooks

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Chaudhary C.M	Business Economics	RBSA Publishers - Jaipur - 03.	2015 Edition
2	Mehta P.L	Managerial Economics–Analysis, Problems & Cases	Sultan Chand & Sons - New Delhi – 02.	2015,14 th Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

1. Mrs.M.RajaRajeswari
2. Mrs.S.Dharchana

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
CM16C09	PRINCIPLES OF FINANCIAL MANAGEMENT	CORE	86	4	-	4

Preamble

To interface with accounting and finance departments, help them to understand how firms meet their financial objectives utilizing financial decision-making

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

On the successful completion of the course, students will be able to learn the business finance, capital structure, and cost of capital, working capital management and dividend.

CO Number	CO Statement	Knowledge Level
CO1	Define and identify the concepts of Financial Management	K1
CO2	Understand Capital Structure, Cost of Capital for strategic Financial Decision Making	K2
CO3	Apply and practice the Theories for financial planning	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(17 Hrs)

Business Finance - Meaning, Definition, Scope, Importance, Finance Functions, Fixed and variable objectives of Financial Management - Factors influencing Financial Decisions - Source of Capital - Financial Planning - Capitalization-Time Value of Money.

UNIT II

(17 Hrs)

Capital Structure - Introduction - Importance-Financial Break Even Point - Point of Indifference - Optimal Capital Structure - Risk Return Trade off - Theories of Capital Structure, NI, NOI, MM, Arbitrage process - Factors Determining Capital Structure - Capital Gearing. Leverage - Meaning, Types, Impacts, Significance and Limitation.

UNIT III

(17 Hrs)

Cost of Capital – Meaning – Significance - Classification of cost - Computation of cost of capital - Cost of debt, Preference, Equity and Weighted average Cost of Capital. Capital Budgeting – Meaning – Need - Importance-Kinds and process of Capital Budgeting Techniques of Appraisal of Investment Proposal.

UNIT IV

(18 Hrs)

Working Capital Management - Meaning, Concepts, Classification, Importance, Objects of working Capital - Factors determining the Working Capital Requirements - Management of working capital - Methods of Estimating Working Capital Requirements. **Cash Management** - Determining optimum cash balance.

UNIT V

(17 Hrs)

Receivables Management - Forming of credit policy. Inventory Management - Tools and Techniques of Inventory Management.

Dividend Policy - Factors Affecting Dividend - Types of Dividend - Advantages and disadvantages of stable dividend policy - Theory of Relevance and Irrelevance - Bonus Issue - Rights Issue.

*Theory Only

Distribution of Marks Theory 40% Problems 60%.

TextBook

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Shashi .K.Gupta Sharma R.K	Financial Management	Kalyani Publishers	2014, 7 th Edition

ReferenceBooks

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Khan&Jain	Financial Management	Tata McGraw Hill	2017,6 th Edition
2	Maheshwari S.N	Financial Management	Sultan Chand & Sons	2013,14 th Edition
3	Pandey I.M	Financial Management	Vikaspublishing House Ltd	2013, Reprint
4	Prasanna Chandra	Financial Management	TataMcGrawHill	2017, 4 th Edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

1. Dr.(Mrs). S.Sumadevi
2. Dr. (Mrs).M.Nagamani

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17C10	DIRECT TAXATION - II	CORE	101	4	-	5

Preamble

To gain knowledge about the direct and international tax laws in force for the relevant rules and principles emerging from leading cases, to provide and insight into practical aspects and apply the provisions of laws to varioussituations

Prerequisite

- No prerequisite required

CourseOutcomes

On the successful completion of the course, students will be able to learn about the Assessment of Income of Different Persons, Basic Concepts on ICDS, Introduction to Black Money Act, International Taxation and Tax Practice and Procedures.

CO Number	CO Statement	Knowledge Level
CO4.	Understand Taxplanning, assessment for various assesses, return filing procedures and management under DirectTax	K1
CO5.	Explain international Taxation and other relevant issues	K2
CO6.	Explain case laws governing core provisions of the above Acts.	K3

Mapping with ProgrammeOutcomes

COs	PO1	PO2	P03	P04	P05
CO1.	S	S	S	S	M
CO2.	S	S	S	S	M
CO3.	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

UnitI

(20 Hrs)

Assessment of Income of Different Persons: Taxation of Individuals Including Non-Residents - Hindu Undivided Family, - Firms, LLP, Association of Persons - Co-Operative Societies - Trusts, Charitable and Religious Institutions - Corporate Taxation: (A) Classification, Tax Incidence, Computation of Taxable Income and Assessment of Tax Liability - Dividend Distribution Tax (DDT) - Minimum Alternate Tax (Mat) - Other Special Provisions Relating to Companies

UnitII

(20Hrs)

Tax Deduction at Source - Tax Collection at Source - Advance Tax - Administrative Procedure And ICDS. Administrative Procedures- Return Filing and Refund Procedures , Demand, Recovery, Assessment, Appeal, Revision, and Settlement. - Special Procedure for Assessment Of Search Cases - e-Commerce Transaction and Liability in Special Cases - Penalties, Fines And Prosecution- Income Computation and Disclosure Standards – Basic Concepts on ICDS

UnitIII

(21 Hrs)

Different Aspects of Tax Planning – CBDT and Other Authorities - Black money Act, 2015 -
Introduction to Black Money Act - Highlights of Black Money Act

Unit IV (20 Hrs)

International Taxation – Double Taxation Avoidance Agreement (DTAA) – Procedures –
Transfer Pricing Issues

Unit V (20 Hrs)

Tax Practice and Procedures –Settlement of Cases - Liability Under Special Cases - Settlement
of Cases [Section 245A To 245L] - Advance Ruling - Case Study Analysis

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

TextBooks

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	ICAI Executive Study Material 2016			
2	Gaur V.P and Narang D.B	Income Tax and Practice	Kalyani Publishers	Current Edition

ReferenceBooks

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Dr. Girish Ahuja & Dr.Ravi Gupta	Notes on Direct Taxes	Bharat Law House Pvt. Limited,	Current Edition
2	Dr. Vinod K. Singhania & Dr. Monica Singhania	Direct Taxes Law &Practice	Professional Edition	Current Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

CourseDesigners

1. Dr. (Mrs). M. RajaRajeswari
2. Mrs. D.Sujini

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17A03	BUSINESS MANAGEMENT AND ETHICS	ALLIED	71	4	-	5

Preamble

- To gain basic knowledge in the principles of management.

Prerequisite

- No prerequisite required

Course Outcomes

On the successful completion of the course, students will be able to process of planning, Steps in Decision Making, motivation theories, coordination and ethics concern of the business.

CO Number	CO Statement	Knowledge Level
CO1	Relate the basic concepts of management and ethics	K1
CO2	Demonstrate the principles of management and ethics	K2
CO3	Apply management principles and ethics in managerial environment	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

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 – Planning - Meaning – Nature – Importance - purpose of planning - planning process - Methods and Types of Plans - Advantages and

Limitations

UNITII

(15 Hrs)

Decision Making - Steps in Decision Making. 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 – Group Dynamics and Organizational Climate

UNITIII

(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.

UNITIV

(14 Hrs)

Coordination – Meaning – Definition – Principles - Advantages And Disadvantages – Control – Meaning – Importance - Process & Techniques Of Control.

UNITV

(14 Hrs)

Business Ethics: Ethics – Meaning, Importance, Nature and Relevance – Values And Attitudes of Professional Accountants - Seven Principles of Public – Ethics In Business

Text Books:

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	DinkarPagre	Principles of Management(Unit I – III)	Sultan Chand &Sons, NewDelhi	2009,5th edition
2	Rajendra Pal &KorlahalliJ.S	Essentials of Business Communication(Unit IV ,V)	Sultan Chand &Sons, NewDelhi	2008,11 th 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	2009,5th edition

2	Jain V.K Omprakash Biyani	Business Communication	Sultan Chand & Company Ltd, New Delhi	2009, 1 st edition
3	Koontz and O'Donnel	Principles of Management	Tata McGraw Hill	2009, 6 th edition
4	Pillai R.S.N & Bagavathi	Modern Commercial Correspondence	Sultan Chand & Co Ltd, New Delhi	2008, 3 rd edition

Course Designers

1. Mrs. M.RajaRajeswari
2. Mrs. D.Sujini

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF17A04	PRINCIPLES OF MARKETING	ALLIED	71	4	-	5

Preamble

- 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

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

On the successful completion of the course, students will be able to learn about the marketing concepts, functions, marketing mix and Behaviour of the consumer and Consumer Protection Act.

CO Number	CO Statement	Knowledge Level
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CO1	Describe the Objectives, Functions of Market and Marketing	K1
CO2	Interpret about Marketing Mix and Consumer behavior	K2
CO3	Experiment the Consumerism & New approaches in marketing	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

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

UNIT II (14 Hrs)

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

UNIT III (15 Hrs)

Market Mix - Product Mix - Price mix-Market Segmentation - Promotion Mix - Advertising and Personal Selling - Physical Distribution Mix – Functions - Types of Middlemen

UNIT IV (14 Hrs)

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

UNIT V (14 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 – Plano gram.

TextBook

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

ReferenceBooks

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Chandrasekaran K.S	Marketing Management	The McGraw Hill companies	2010 , 1 st edition
2	Pillai R.S.N and Bhagavathi	Modern Marketing Principles and Practice	Sultan Chand, New Delhi	2010, 14 th edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

CourseDesigners

1. Mrs. D.Sujini
2. Mrs. S.Manasha

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
CM16C11	MANAGEMENT ACCOUNTING	CORE	71	4	-	4

Preamble

- To provide the fundamental knowledge and techniques in ManagementAccounting
- To apply the tools and techniques used to plan, control and makedecisions
- To learn the Budgetary control procedures, reporting of organizational performance

and calculation of variances

Prerequisite

- Basic Knowledge in Financial Statements

Course Outcomes

On the successful completion of the course, students will be able to prepare and present information for management decision making and control process

CO Number	CO Statement	Knowledge Level
CO1	Find and Apply tools and techniques used to plan, control and make decision	K1, K3
CO2	Prepare budgets and demonstrate budget control techniques	K2, K3
CO3	Illustrate and Build the knowledge of break-even analysis and profit maximization	K2, K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(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

(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

(14 Hrs)

Fund Flow & Cash Flow Analysis – AS 3

UNIT IV

(14 Hrs)

Budgeting and Budgetary Control - Definition, Importance, Essentials and Classification of Budgets, Master Budget, Preparation of Different Budgets- Budgetary control-Steps in

Budgetary Control – Zero Base Budgeting.

UNITV

(15 Hrs)

Marginal Costing - CVP Analysis 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

Distribution of Marks Theory 20% and Problems80%

TextBook:

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	Reprinted 2016, IV 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 st 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

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

CourseDesigners

1. Dr.G.Kavitha – Department of Commerce
2. Dr.S.Sujatha - Department of Commerce

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17C12	COMPANY ACCOUNTS	CORE	56	4	-	4

Preamble

- To lay down a foundation for drafting accounts for Joint stock companies
- To acquire a working knowledge of accounting standards.

Prerequisite

- Basic Knowledge in Accounting Concepts.

Course Outcomes

On the successful completion of the course, students will be able to learn about the right share, underwriting of shares and debentures, Amalgamation and reconstruction and Liquidator's statement of account of winding up.

CO Number	CO Statement	Knowledge Level
CO1	Define the framework of financial statements various pronouncements of professional standards and their applicability	K1
CO2	Associate with accounting methods formatted for the corporate bodies from the time of their inception to their liquidation date.	K2
CO3	Prepare financial statements as may be required under applicable statutes for fair representation, understanding and reliability of stakeholders	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(11 Hrs)

Accounting For Shares: **Issue of Equity Shares, Forfeiture of Shares, Reissue of Forfeited**

Shares.

UNITII

(11 Hrs)

Right Shares-Bonus Shares-Sweat Equity Shares-Shares issued otherwise than for cash-**Buy Back of Equity Shares-Issue and Redemption of Preference Shares.**

UNITIII

(11 Hrs)

Issue and Redemption of Debentures -**Under writing of Shares and Debentures-Profit prior to Incorporation.**

UNITIV

(12 Hrs)

Business Combinations and Corporate Restructuring Accounting for Amalgamation-**Business acquisition**-Amalgamation and reconstruction (excluding problems of amalgamation of inter-company holding)-**Internal Reconstruction.**

UNITV

(11 Hrs)

Accounting involved in liquidation of companies, Statement of affairs (including deficiency/surplus accounts) and **Liquidator's statement of account of winding up .**

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

TextBooks

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	ICAI Executive Study Material 2016			
2	Jain and Narang	Advanced Accountancy	Kalyani Publishers	2014, 20th Edition

ReferenceBooks

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	M.C.Shukla,S.C.Gupta, T.S. Grewal	Advanced Accounts VolumeII	S Chand	2016, 18 th edition
2	Hanif and Mukherji	Financial Accounting	Tata McGraw- Hill Education	2013, 2 nd edition

PEDAGOGY

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

CourseDesigners

- Dr. (Mrs). M. Raja Rajeswari
- Mrs. D.Sujaritha

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17C13	BUSINESS TAXATON	CORE	71	4	-	4

Preamble

To provide an in depth study of the various provisions of indirect taxation laws

Prerequisite

- No prerequisite Knowledge required

CourseOutcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Relate the basic principles underlying the Indirect Taxation	K1
CO2	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	K2

CO3	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.	K2,K3
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Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(14 Hrs)

Assessment of Firms (Including LLP) – Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm’s Business Income – Treatment of Interest, Commission, Remuneration received by partners. Problems on Computation of tax liability

UNIT II

(14 Hrs)

Assessment of Companies – Introduction – Meaning of Company – Types of Companies – Computation of Depreciation u/s 32 – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) – Deductions u/s 80G, 80GGB, 80IA, 80 IB and Problems on Computation of Tax Liability

UNIT III

(14 Hrs)

Introduction To Goods And Services Tax (GST) – Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments

UNIT IV

(15 Hrs)

Procedure and Levy under GST: Definition- Goods and Services, Aggregate turnover, Business, Place of business, Person, Casual taxable person, Non-resident person, Supply, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Manufacture, Input tax credit, Input service distributor, Forward Charges, Reverse charge, Works contract, Adjudicating authority.

Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods

and services, Value of taxable supply, Inter-state supply, intra-state supply, Zero rates supply, – Computation of taxable value and tax liability.

Input tax Credit: eligibility, apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) - Simple Problems on valuation, payment of tax, Input tax credit adjustment.

UNITV

(14 Hrs)

Customs Act: Meaning –Features-objective– Types of Custom Duties – Valuation for Customs Duty – Tariff Value – Customs Value – Methods of Valuation for Customs – Problems on valuation and payment of Custom Duty.

Distribution of Marks: Theory 75% Problems 25%

Text Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Gaur V.P and Narang D.B – UNIT I&II	Income Tax and Practice	Kalyani Publishers	Current Edition
2	Dr.R.Parameshwaran CA. P. Viswanathan – UNIT III,IV,V	Indirect Taxes GST and Custom Laws	Kavin Publications	Current Edition

ReferenceBooks

Sl.No	Author Name	Title of the book	Publisher	Year and edition
1	Dr. Vinod K. SinghaniaandKapilSinghania	Direct Tax Law and Practice	Taxmann Publication	2018 Edition
2	Dr. Mehrotra and Dr. Goyal	Direct Taxes Law and Practice	SahityaBhavan Publication.	2018
3	Dr. VandanaBangar, YogendraBangar	Indirect Tax Laws	AadhyaPrakashanAllalab ad	2018

4	Gaur and Narang	Direct Taxes	Kayani Publishers	2018
5	V.S. Datey	All About GST	Taxmann Publication	2018
6	V.S. Datey	Indirect Taxes Law and Practice	Taxmann Publication	2018
7	V.S. Datey	GST Law and Practice with Customs and FTP	Taxmann Publication	2018
8	K.M Bansal	GST and Customs Law	Taxmann Publication	2018
9	Dr. Vinod K. Singhanian and Monica Singhanian	Student's guide to Income Tax including Service Tax/ VAT/ Excise Duty/ Custom Duty/ CST	Taxmann publication	2018
10	Dr. Vinod K. Singhanian and Monica Singhanian	Student's guide to Income Tax with Problems and Solution,	Taxmann publication	2018
11	Dr. Mehrotra and Dr. Goyal	Income Tax Law and Practice	SahityaBhavan Publication	2018
12	Dinakar Pagare	Law and Practice of Income Tax	Sultan Chand and sons	2018
13	B.B. Lal and N. Vashisht	Income Tax Law and Practice	I.K. International Publishing House Pvt.Ltd	2018

14	Mahesh Chandra	Income Tax Law and Practice	Pragati Publication	2018
15	V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri	Income Tax Law and Practice	Kalyani Publications	2018

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers

1. Dr. (Mrs). M. RajaRajeswari
2. D.Sujini

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF16E01	FINANCIAL MARKETS & INSTITUTIONS	ELECTIVE	86	4	-	5

Preamble

- To enable the students to know the functioning of Indian financial markets and institutions

Prerequisite

- No prerequisite knowledge required.

Course Outcomes

On the successful completion of the course, students will be able to understand the Indian financial systems, new issue markets, Investment Institutions in India, Mutual Fund and Derivatives concepts.

CO Number	CO Statement	Knowledge Level
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CO1	Relate the concepts of instruments and role of agents in financial markets	K1
CO2	Interpret and Analyze the degree of risk for its effective management	K2
CO3	Organize the investment opportunities based on the relevance of financial institutions	K2,K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(17Hrs)

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

(18Hrs)

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

(17Hrs)

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

(17Hrs)

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.

UNITY

(17Hrs)

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

TextBooks

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	2014 edition

ReferenceBooks

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Avadhani V.A	Marketing of Financial Services	Himalaya Publishing House	3 rd edition 2017
2	Gordan E, Natarajan K	Financial markets and services	Himalaya Publishing House	10 th edition 2018
3	Dr. Gurusamy S	Financial markets and Institutions	Tata McGraw Hill Publishingco.Ltd	2015 Edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers

1. Mrs.D.Sujaritha
2. Mrs. M. Uma

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF16E02	BUSINESS MODELS	ELECTIVE	86	4	-	5

Preamble

- To provide a theoretical knowledge about the process of decision making with models of business.

Prerequisite

- No prerequisite Knowledge required

CourseOutcomes

On the successful completion of the course, students will be able to prepare a business plan and to know about the financing models of the business.

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic ideas of Business	K1
CO2	Interpret the Preparation method of business models.	K2
CO3	Develop procedural aspects in the various models of business	K3

Mapping with ProgrammeOutcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(17 Hrs)

Meaning of Business – Entrepreneur (Meaning, Characteristics of an Entrepreneur) – Enterprise - a Business Venture - Business Idea and Opportunity - Examining Some Business Ideas in Agriculture, Agro - Based Enterprises, General Trade (including shops), Manufacturing Products and Services (including Hotels) and Their Unique Features by Incorporating Outsourcing.

UNIT II

(17 Hrs)

Preparing a Business Plan – Retail Selling Grocery Shop - A Textiles Selling Shop - Any Other Consumer Goods Selling Business - A Small Scale Manufacturing Unit - Printing Press - Electrical and Electronic Goods Dealership. Contract Works as Business - Estimating the Returns or Profits - Preparing A Conceptual and Graphic Model.

UNIT III

(18 Hrs)

Financing model for a business: Sources for A Small Business - Owned Capital, Friends And Relatives - Banks - Government Sources - Suppliers and Customers - Interest and Other Costs and The Terms and Conditions Attached to Such Sources and Investing the Finance in Assets - The Working Capital Cycle.

UNIT IV

(17 Hrs)

Marketing and Selling Models - Advertising and Soliciting Customers - Customer Relationship - Quality Assurance - Pricing Methods - Competition and Strategies in Facing the Competition.

UNIT V

(17 Hrs)

Models for Managing the Human Resources in the Business – Recruitment – Training - Employee Productivity and Compensation - Building Up Organizational Procedures and Commitment - Loyalty.

Text Books

Sl.No	Author Name	Title of the Book	Publisher	Year and edition
1	Rashmi Bansal	Take Me Home: The Inspiring Stories of 20 Entrepreneurs	Westlands.	2014 edition
2	Peter F. Drucker	Innovative Entrepreneurship	Harper Business	2006 Reprint
3	Peter Theil	Zero to One: Note on	Crown Business	2014 edition

		Start- ups or How to		
		build the future		

ReferenceBooks

Sl. No	Author Name	Title of the Book	Publisher	Year and edition
1	SangramKeshari Mohanty	Fundamentals of Entrepreneurship	PHI	2005 edition
2	Alexander Osterwandler	Business Model Generation	Crown Business	2014 edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

CourseDesigners

1. Mrs. M. Uma
2. Mrs. R. Shiji

Semester: V of UG programme / III of PG programme

Title: Information Security (Level I)* NM13IS1

Objective

Lecture Hours:26

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.

UNITI

(5 HRS)

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

UNITII

(6 HRS)

Cryptography: Concepts and techniques-Plain text and cipher text- Encryption principles- Cryptanalysis. Authentication methods-passwords-keys versus passwords-Attacking Systems via passwords-Password verification

UNITIII

(5 HRS)

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

Design Principles of Firewall

UNITIV

(5 HRS)

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

UNITV

(5 HRS)

Case studies: DNS, IP SEC- Social media

Applicable to

* BA(all Branches), B. Sc Advanced Zoology & Biotechnology, B. Sc Plant Biology & Plant Biotechnology, B. Sc Chemistry, B. Com Aided & SF , BBA Aided &SF.

MA & M. Sc all branches except Mathematics & Physics

TEXT BOOK:

S.no	Author	Title of book	Publisher	Year of publication
1	Dr.Michael E. Whitman, Herbert J. Mattord	Principles and Practices of Information Security	Course Technology Cengage Learning	4 th edition, 2012
2	AtulKahato	Cryptography and Network Security	McGraw Hill Education	3 rd Edition 2012
3	William Stallings	Network Security Essential Applications and standard	Prentice Hall	Current Edition
4	Devan N. Shah	Information Security Principles and Practice	Wiley India	Current Edition

Course material will be supplied

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

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	ShashiK 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 edition
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 th edition
3	Gupta C.B	Human Resource Management	Sultan Chand & Sons	12 th edition
		Management		2010

CourseDesigners

1. Dr. (Mrs). M. RajaRajeswari
2. Mrs. S.Dharchana

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

Credits : 5

Objectives:

- To know the concepts of logistics and Supply Chain management

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.

TextBooks

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	Current Edition
2	Sunil Chopra & Peter Meindl	Supply chain management	Pearson Education (Singapore)Pvt.ltd	Fourth edition 2010

ReferenceBooks

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Donald.J.Bowe rsox, David J.Closs	Logistics Management The Integrated Supply ChainProcess	Tata McGraw-Hill	1996 Edition
2	Reji Ismail	Logistics Management	Excel Books	2010, III Edition
3	Sahay B.S	Supply chain management	Macmillan India ltd	2010, IV Edition

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
CM16C14	COST ACCOUNTING	CORE	86	4	-	4

Preamble

- To provide an in depth study of the Cost Accounting Principles and Techniques for identification, analysis and classification of cost components

- To Explain the basic concepts and processes in determination of cost of products and services
- To facilitate managerial decision making process

Prerequisite

- Knowledge on Classification of Material, Labour and Overheads

Course Outcome

On the successful completion of the course, students will be able to learn about the basic concepts of cost concepts, preparing the cost sheet and tender and methods of valuing material issues, classification of overheads and process costing concepts.

CO Number	CO Statement	Knowledge Level
CO1	Understand and explain the conceptual framework of Cost Accounting	K1 & K2
CO2	Familiarize concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies	K2
CO3	Provide an in depth knowledge on cost ascertainment. And to identify the areas of application of costing techniques.	K3

Mapping with Programme Outcomes

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

Syllabus

Unit I

(18 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.

UnitII (17 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.

UnitIII (17 Hrs)

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

UnitIV (17 Hrs)

Overhead – Classification of Overhead – Allocation and Absorption of Overheads. Activity Based Costing.

UnitV (17 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.

Distribution of Marks Theory 20% and Problems 80%.

Text book:

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain and Narang	Cost Accounting	Kalyani Publishers	Reprint2015

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai R.S.N and Bagawathi	Cost Accounting	S Chand & co	2015ed
2	Maheswari. S N	Principles of Cost Accounting	Sultan Chand & sons	Reprint 2016

CourseDesigners

1. Dr. G.Kavitha – Department ofCommerce
2. Dr. C. Gomathy – Department ofCommerce

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
CM16C15	AUDITING	CORE	71	4	-	4

Preamble

- To introduce the basic concepts of auditing, with the emphasis on the external and internal auditing contexts
- To gain a fair working knowledge in the areas of internal check in practice in various organizations
- To ensure a complete understanding of the importance of vouching of Financial Statements

Course Outcomes

On the successful completion of the course, students will be able to learn about the principles of auditing, vouching, verification and valuation of assets and liabilities and also to prepare the audit report.

Prerequisite

- No prerequisite required

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic auditing principles, concepts, planning an audit and due diligence.	K1
CO2	Illustrate the steps required to perform Internal control and Internal check, Vouching and Verification and Valuation of Assets and Liabilities.	K2
CO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds.	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14Hrs)

Definition - General Objectives of Auditing-Advantages and Limitations of Auditing- Auditing and Investigation-Qualification of an Auditor – Auditors Vis-a Vis Errors and Frauds. Various types of audit - Continuous audit-Final Audit-interim audit-Balance Sheet audit-Merits and Demerits.

Unit II

(14 Hrs)

Auditing in EDP Environment-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

(14 Hrs)

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 & duty regarding Reserves and provisions-Depreciation

Unit V

(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- Qualities of audit report.

TextBook

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	DinkarPagare	Principles and Practice of Auditing	Sultan Chand &Sons,New Delhi	Edition 10 th ,2014

ReferenceBooks

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Tandon.B.N,Sudharsanam and Sundarabahu.	A Hand Book of Practical Auditing	S.Chand& Company Ltd.	Edition,2016
2.	Kumar, PardeepSachdeva, Baldev Singh, Jagwant	Auditing Theory and practice	Kalyani Publishers	Edition : 13th, 2014

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF16C16	CORPORATE GOVERNANCE	CORE	71	4	-	4

Preamble

- To analyse corporate governance mechanism and principles
- To understand the code and guidelines of corporategovernance

Course Outcomes

On the successful completion of the course, students will be able to know about the Corporate Governance Mechanism and Overview, Issues Related to Corporate Governance and Code of BusinessEthics.

CO Number	CO Statement	Knowledge Level
CO1	Find and Summarize mechanism, principles, and issues related to corporate governance.	K1, K2

CO2	Illustrate the corporate governance code and guidelines	K2
CO3	Develop the role of corporate governance in national and International companies	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(14 Hrs)

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

(14 Hrs)

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

(15 Hrs)

Decision System- Role of the Directors and Management – The Board Performs its Oversight Function- Relationships with Stockholders and other Constituencies-Corporate capital and its property rights- Mechanism and control -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

(14 Hrs)

Codes and Guidelines- Guidelines for Person in charge – Duties and Responsibilities of Person in charge- General Code of Corporate Governance- Guidelines- Rules and Regulations – Enforcement of Regulations-e-Governance.

UNIT V

(14 Hrs)

International Corporate Governance –Germany – France- United Kingdom- USA- Corporate Governance in leading Indian Companies.

TextBook

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Swami Parthasarathy	Corporate Governance	New Delhi : Biztantra	Fifth edition reprint 2008

ReferenceBooks

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Kesho,Prasad	Corporate Governance	New Delhi : Prentice Hall India	Fourth edition 2006
2.	Singh.S	Corporate Governance	New Delhi : Excel Books	Third edition 2010

CourseDesigners

1. Dr. M. Raja Rajeswari

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF17C17	PERFORMANCE MANAGEMENT	CORE	71	4	-	4

Preamble

- To provide an in depth study of the both financial and non-financial performance measures in management and the difficulties in assessing performance in divisionalized businesses

Prerequisite

- No prerequisite Knowledge required

CourseOutcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Illustrate application of modern techniques of costing in industrial settings	K1
CO2	Illustrate how a business should be managed and controlled and how information systems can be used to facilitate this	K2
CO3	Examine the problems surrounding scarce resource, pricing and make-or-buy decisions, and how this relates to the assessment of performance	K2,K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(14 Hrs)

SPECIALIST COST ACCOUNTING TECHNIQUES – Activity-based costing – Identify cost drivers under ABC, Calculate costs per driver and per unit using ABC, Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours. Target costing - Derive a target cost in manufacturing and service industries; Explain the difficulties of using target costing in service industries; Suggest how a target cost gap might be closed. Life cycle costing - Identify the costs involved at different stages of the life-cycle; Derive a life cycle cost in manufacturing and service industries; Identify the benefits of life cycle costing.

UNIT II

(14 Hrs)

SPECIALIST MANAGEMENT ACCOUNTING TECHNIQUES – Throughput accounting - Discuss and apply the theory of constraints, Calculate and interpret a throughput accounting ratio (TPAR), Suggest how a TPAR could be improved, Apply throughput accounting to a multi-product decision-making problem. Environmental accounting - Discuss the issues business face

in the management of environmental costs; Describe the different methods a business may use to account for its environmental costs.

UNIT III

(14 Hrs)

DECISION MAKING TECHNIQUES – Relevant cost analysis - Cost volume profit analysis - Limiting Factors Pricing decisions - Make-or- buy and other short-term decisions - Dealing with risk and uncertainty in decision making

UNIT IV

(15 Hrs)

BUDGETING AND CONTROL: Budgetary systems and types of budget - Quantitative analysis in budgeting Standard costing - Material mix and yield variances - Sales mix and quantity variances - Planning and operational variances

UNIT V

(14 Hrs)

PERFORMANCE MEASUREMENT AND CONTROL: Performance management information systems - Sources of management Information - Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organizations and the public sector - External considerations and behavioral aspects.

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

S. No	Authors	Title	Publishers	Year of Publication
1.	Performance Management (ACCA), - Kaplan Publishing			

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai R.S.N and Bagawathi	Cost Accounting	S Chand & co	2015ed
2	Maheswari. S N	Principles of Cost Accounting	Sultan Chand & sons	Reprint 2016

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

CoursDesigners

- Dr. (Mrs). M. RajaRajeswari
- D.Sujini

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF16E03	TOTAL QUALITY MANAGEMENT	ELECTIVE	86	4	-	5

Preamble

- To enhance the knowledge of total quality management and ISO standards

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

On the successful completion of the course, students will be able to learn about the Dimensions of manufacturing and service quality, the seven traditional tools of quality and Quality Function Deployment.

CO Number	CO Statement	Knowledge Level
CO1	Show the definition and essential elements of Total Quality Management	K1
CO2	Explain about the performance of Personnel's at every level of organization	K2
CO3	Apply the various tools that can be employed to enhance Quality	K3

Mapping with ProgrammeOutcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UnitI

(17Hrs)

Introduction - Need for quality - Evolution of quality - Definition of quality - Dimensions of manufacturing and service quality - Basic concepts of TQM - Definition of TQM – TQM Framework - Contributions of Deming, Juran and Crosby – Barriers to TQM.

UnitII

(17Hrs)

Leadership – Strategic quality planning, Quality statements - Customer focus –Customer orientation, Customer satisfaction, Customer complaints, Customer retention -Employee involvement– Motivation, Empowerment, Team and Teamwork, Recognition and Reward, Performance appraisal - Continuous process improvement – PDSA cycle,5s, Kaizen - Supplier partnership – Partnering, Supplier selection, Supplier Rating.

UnitIII

(18Hrs)

The seven traditional tools of quality – New management tools – Six-sigma: Concepts, methodology, applications to manufacturing, service sector including IT – Bench marking– Reason to bench mark, Bench marking process – FMEA – Stages, Types.

UNITIV

(17 Hrs)

Quality circles – Quality Function Deployment (QFD) – Taguchi quality loss function –TPM Concepts, improvement needs – Cost of Quality – Performance measures.

UNITV

(17Hrs)

Need for ISO 9000- ISO 9000-2000 Quality System – Elements, Documentation, Quality auditing- QS 9000 – ISO 14000 – Concepts, Requirements and Benefits – Case studies of TQM implementation in manufacturing and service sectors including IT.

TextBook

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Total Quality Management	Dale H.Besterfiled,	Pearson	Fourth Edition,2016

ReferenceBook

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	The Management and Control of Quality,	James R. Evans and William M. Lindsay	Pearson Education Asia,	6th Edition, South-Western (Thomson Learning), 2005.
2	TQM – Text withCases	Oakland, J.S	Butterworth – HeinemannLtd	3Oxford, 3rd Edition, 2003.
3	Total Quality Management	Suganthi,L and AnandSamuel	Prentice Hall (India) Pvt. Ltd	Reprint 2004
4	“Total Quality Management – Text and Cases	Janakiraman,B and Gopal, R.K	Prentice Hall (India) Pvt. Ltd	Reprint 2006

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion,Seminar

CourseDesigners

1. Mrs. D.Sujaritha
2. Mrs. R. Shiji

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF16E04	BANKING THEORY, LAW AND PRACTICE	ELECTIVE	86	4	-	5

Preamble

- To instill understanding of the legal procedures formulated under Banking Regulation

Act, Negotiable Instruments Act and other legal issues.

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

On the successful completion of the course, students will be able to learn about the banking functions, e-banking, loans and advances and Forms of Securities.

CO Number	CO Statement	Knowledge Level
CO1	To show specialized knowledge of law and practice relating to Banking	K1
CO2	Explain about the banking instruments and the new advancements in the banking sector	K3
CO3	Relating the banking forms of securities that will be useful for the business	K2,K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

UNIT I

(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

(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

(18 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.

UNITIV

(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.

UNITV

(17 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.

Text Book

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Sundharam Varshney	Banking Theory, Law and Practice	Sultan chand& sons	17 th Revised edition 2012

Books for Reference:

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Gordon Natarajan	Banking Theory, Law and Practice	Himalaya Publishing House	Nineth edition 20
2	Kandasami K.P Natarajan S Parameswaran R	Banking Law and Practice	S. Chand & Co. Ltd.	Fourth Revised Edition
3	Tannanm. Lrt.Honourable Tayakar MR	Banking Law And Practice In India	Thacker And Co Ltd - Bombay	27 th Edition 2017

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar.
- 1. Mrs. D.Sujaritha
- 2. Mrs. R. Shiji

SKILL BASED SUBJECT - FINANCIAL ANALYTICS AND INFORMATION SYSTEMS

Sem	Sub code	Title of paper	Hrs/week	Duration	CI A	ES E	Total	Credits
V&VI	SB17FA02	THEORY ACCOUNTING INFORMATION SYSTEMS	2	2	25	75	100	4
V&VI	SB17FAP2	PRACTICALS ACCOUNTING PACKAGE	1	2	40	60	100	2

Credits: 58

SKILL BASED SUBJECT

SEMESTER V&VI- ACCOUNTING INFORMATION SYSTEMS SUBJECT

CODE - SB17FA02

OBJECTIVES

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

Syllabus

Unit I(11 Hrs)

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

Unit II(12 Hrs)

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

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

Unit III(12 Hrs)

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

Introduction to Transaction Processing: An overview of Transaction Processing: Transaction Cycles. Accounting Records: Manual System – The Audit Trail – Computer Based Systems.

Unit IV(12 Hrs)

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

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

Unit V(11 Hrs)

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

Text Book				
S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	James A. Hall Peter E. Bennett Chair in Business and Economics Lehigh University	Accounting Information Systems	South-Western Cengage Learning	Seventh Edition
Reference Books				
S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Daniela Mancini, Eddy H.J. Vaassen, Renato Paola Dameri	Accounting Information Systems for DecisionMaking	Springer	2015 Revised Edition
2.	Learning Tally.ERP 9	https://neerajthakur645.files.wordpress.com/2015/07/tally-erp-9-tutorial.pdf		

SKILL BASED SUBJECT
SEMESTER V&VI- ACCOUNTING PACKAGE
SUBJECT CODE- SB17FAP2

Credits :2

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

SEMESTER VI – PART III

ADVANCED LEARNERS COURSE – SELF STUDY PAPER

INFORMATION SYSTEMS FOR BUSINESS

SUBJECT CODE : AF16AC3

Credits : 5

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

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-Organization as a System – Organization effectiveness – MIS for a Digital Firm. Decision Making: Concepts – Process – Decision analysis by Analytical Modelling – Behavioural Concepts in Decision Making – Organizational Decision-Making – MIS and Decision Making.

UNIT II

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 – Organization for Development of MIS- Development Process Model.

UNIT III

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

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

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.

Text Book:

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
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 nd Edition
2	Sadagopan	Management Information Systems	Prentice hall of India	2012, 1 st Edition

CourseDesigners

1. Mrs. D.Sujini
2. Mrs. R.Shiji

ADVANCED LEARNERS COURSE – SELF STUDY PAPER

KNOWLEDGE MANAGEMENT SYSTEM

SUBJECT CODE: DA15AC4

Credits: 5

UNIT I

Knowledge Management: KM Myths – KM Life Cycle – Understanding Knowledge – Knowledge, intelligence – Experience – Common Sense – Cognition and KM – Types of Knowledge – Expert Knowledge – Human Thinking and Learning.

UNIT II

Knowledge Management System Life Cycle :Challenges in Building KM Systems – Conventional Vrs KM System Life Cycle (KMSLS) – Knowledge Creation and Knowledge Architecture – Nonaka's Model of Knowledge Creation and Transformation. Knowledge Architecture.

UNIT III

Capturing Knowledge :Evaluating the Expert – Developing a Relationship with Experts – Fuzzy Reasoning and the Quality of Knowledge – Knowledge Capturing Techniques, Brain Storming – Protocol Analysis – Consensus Decision Making – Repertory Grid- Concept Mapping – Black boarding.

UNIT IV

Knowledge Codification :Modes of Knowledge Conversion – Codification Tools and Procedures – Knowledge Developer's Skill Sets – System Testing and Deployment – Knowledge Testing – Approaches to Logical Testing, User Acceptance Testing – KM System Deployment Issues – User Training – Postimplementation.

UNIT V

Knowledge Transfer And Sharing :Transfer Methods – Role of the Internet – Knowledge Transfer in e-world – KM System Tools – Neural Network – Association Rules – Classification Trees – Data Mining and Business Intelligence – Decision Making Architecture – Data Management – Knowledge Management Protocols – Managing Knowledge Workers.

Text Book:

S. No	Author	Title of Book	Publisher	Year of Publication
1	Elias.M. Award & Hassan M. Ghaziri	Knowledge Management	Pearson Education	2003 Edition

Books for Reference:

S. No	Author	Title of Book	Publisher	Year of Publication
1	Guus Schreiber, Hans Akkermans, AnjoAnjewierden, Robert de Hoog, Nigel Shadbolt, Walter Van de Velde and BobWielinga	Knowledge Engineering and Management	Universities Press	2001 Edition

2	C.W. Holsapple	Handbooks on Knowledge Management	International Handbooks on Information Systems	Vol 1 and 2, 2003 edition
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CourseDesigners

1. Mrs. D.Sujini
2. Mrs. R. Shiji