

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

B.Com – PA (Professional Accounting)

(For the students admitted from the academic year 2019-20 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

Part	Study Components	Course Title	Ins. hrs / week	Exam				Credits
				Dur.Hrs	CIA	Mark	Total	
	SEMESTER – I							
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		4	3	25	75	100	4
III	Core II – Introduction to Information Technology		4	3	25	75	100	4
III	Allied Paper I : Mathematics for Business		4	3	25	75	100	4
III	Core-IV: Computer Applications Practical-I (MS Office)		4	3	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
	SEMESTER – II							
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Mercantile Law		7	3	25	75	100	4
III	Core IV– Computer Application Practical-I (MS Office)		4	3	40	60	100	4
III	Allied Paper II – Statistics for Business		5	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
	SEMESTER – III							
III	Core V –Industrial Law		5	3	25	75	100	4
III	Core VI – Strategic Management		5	3	25	75	100	4
III	Core VII – Cost Accounting		6	3	25	75	100	4
III	Allied : III - Managerial Economics		5	3	25	75	100	4
III	Core-VIII : Computer Applications Practical-II (Oracle)		4	3	-	-	-	-
IV	Skill based Subject-1: Principles of Marketing		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)Non-major elective–I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50		50	2
	SEMESTER – IV							
III	Core IX – Advanced Accounting-I		6	3	25	75	100	4
III	Core X – Management Accounting		6	3	25	75	100	4
III	Core XI – Executive Business Communication		5	3	25	75	100	4
III	Core XII – Computer Applications Practical-II (Oracle & C++)		4	3	40	60	100	4
III	Allied : IV Principles of Management		4	3	25	75	100	4
IV	Skill based Subject- 2 : Company Law		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #		2	3	50		50	2

	SEMESTER – V						
III	Core XIII – Advanced Accounting-II	5	3	25	75	100	4
III	Core XIV – Auditing and Assurance- I	5	3	25	75	100	4
III	Core XV – Principles of Auditing	4	3	25	75	100	4
III	Core XVI –Direct Tax-I	5	3	20	55	75	3
III	Core XVII –Direct Tax-II	4	3	20	55	75	3
III	Elective-I :	4	3	25	75	100	4
IV	Skill based Subject-3 : Banking and Insurance Law	3	3	20	55	75	3
	SEMESTER – VI						
III	Core XVII – Corporate Accounting	6	3	25	75	100	4
III	Core XIX - Auditing and Assurance-II	5	3	25	75	100	4
III	Core XX - Indirect Taxes	4	3	25	75	100	4
III	Elective –II :	6	3	25	75	100	4
III	Elective –III :	6	3	25	75	100	4
IV	Skill based Subject-4 : Cyber Law	3	3	20	55	75	3
V	Extension Activities @	-	-	50	-	50	2
	Total					3500	140

Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.
No University Examinations. Only Continuous Internal Assessment (CIA)
No Continuous Internal Assessment (CIA). Only University Examinations.

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Financial Management
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	Business Finance
	B	Brand Management
	C	Supply Chain Management
Elective – III	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce

Note: The syllabus for the paper **Company Law, Indirect Taxes & Business Finance** are revised and furnished below. For remaining papers the existing syllabus is to be followed.

BHARATHIAR UNIVERSITY, COIMBATORE-641 046.
UNDER GRADUATE DEGREE PROGRAMMES (CBCS Semester Pattern)
(For the students admitted during the academic year 2017 -2018 onwards)

பாடத்திட்டம் - முதற்பருவம் - பகுதி - I - தாள் - I
(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)
(செய்யுள், சிறுகதை, இலக்கிய வரலாறு, இலக்கணம், மொழிபெயர்ப்பு)

அலகு - I

1. பாரதியார் - புதுமைப் பெண்
2. பாரதிதாசன் - அழகின் சிரிப்பு - தமிழ்
3. கண்ணதாசன் - காலக்கணிதம்
4. சுரதா - சிக்கனம்
5. காசி ஆனந்தன் - பெருமூச்சு
6. இன்குலாப் - மனுசங்கடா நாங்க மனுசங்கடா

அலகு - II

7. அப்துல் ரகுமான் - ஒப்பில்லாத சமுதாயம்
8. அறிவுமதி - நட்புக்காலம்
9. நா.முத்துக்குமார் - அக்காவின் கடிதம்
10. தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்
11. ஈரோடு தமிழன்பன் - ஹைகூக் கவிதைகள் (10 கவிதைகள்)
12. நாட்டுப்புறப் பாடல்கள் - தெம்மாங்கு பாடல், தொழில் பாடல்

அலகு - III

❖ புதுமைப்பித்தன் முதல் இறையன்பு வரை -சிறுகதைத் தொகுப்பு -NCBH,வெளியீடு.

அலகு - IV - இலக்கிய வரலாறு

- ❖ புதுக்கவிதை, ஹைகூக் கவிதை - தோற்றமும் வளர்ச்சியும்
- ❖ படிமம், குறியீடுகள் - பற்றிய விளக்கங்கள்.
- ❖ சிறுகதையின் தோற்றமும் வளர்ச்சியும்.

இலக்கணம் :

1. மொழித்திறன், சொற்பொருள் வேறுபாடு, ர,ற,ல,ள,ழ,ந,ண,ன வேறுபடுத்தி அறியும் முறை.
2. தொடரில் வழுஉச் சொற்களை நீக்கி எழுதுதல், மரபுப் பிழையை நீக்கி எழுதுதல்
3. உண்டு, உள, உளது, அன்று, அல்ல, அல்லன், அல்லர் பயன்பாடு ஓர், ஒரு பயன்பாடு
4. ஒருமை, பன்மை தொடரில் அமையும் விதம்.

அலகு - V - மொழிபெயர்ப்புப் பகுதி

பொதுப்பகுதி, அலுவலகப் பகுதி, ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல்.

BHARATHIAR UNIVERSITY – COIMBATORE

PART II – ENGLISH

Semester I

(For the students admitted from the academic year 2018-19 and onwards)

Prescribed Text: **PEARL STRING**

Board of Editors

Publishers: Emerald publishers

Unit I

Poetry

1. The Solitary Reaper – William Wordsworth
2. Gift – Alice Walker
3. Ode to the Westwind – P.B.Shelly

Unit II

Prose

1. The Refugee – K.A.Abbas
2. The Lady or the Tiger – Frank R. Stockton
3. The Sky is the Limit – Kalpana Chawla

Unit III

Short Stories

1. The Fortune Teller – Karel Capek
2. The Postmaster – Rabindranath Tagore
3. The Model Millionaire – Oscar Wilde

Unit IV

One Act Plays

1. The Death Trap – H.H.Munro
2. The Anniversary – Anton Chekov

Unit V

Grammar and Composition

1. Parts of Speech
2. Articles
3. Prepositions
4. Note Making
5. Jumbled Sentences
6. Welcome Address
7. Vote of Thanks

Part II English-Semester II

Prescribed Text: **SNOW FLAKES**

Board of Editors

Publishers: Harrows Publications Jains Ashraya, Phase I FB, I Block, Vembuli Amman Kovil
Street, Virugambakkam, Chennai-92.

Unit I

Poetry

1. Let Me not to the Marriage of true minds - Shakespeare

PRINCIPLES OF ACCOUNTANCY

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT –I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV

Accounting for consignments and Joint ventures

UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Note : Distribution of Marks between problems and theory shall be 80% and 20%.

BOOKS FOR REFERENCE

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

Introduction to Information Technology

Subject Description: To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.

Goals: To provide basic conceptual knowledge about the computer systems and information technology

Objectives:

After the successful completion of the course the students should have thorough knowledge about concepts and principles of information technology.

Unit - I

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

Unit - II

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.

Unit - III

Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

Unit - IV

Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet- Extranet- E.mail and its uses-world wide websites-mobile computers.

Unit - V

System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system

BOOKS FOR REFERENCE

1. Computer and common sense-Roger Hunt and John Shellery
 2. Using Micro Computers- Brightman and Dimsdale
 3. P.c.Software made simple-R.K.Taxali
 4. Introduction to computers-Alexis Leon and Mathews Leon
 5. Information technology for management-Henry c.Lucas
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MATHEMATICS FOR BUSINESS

Subject Description : This course aims to expose the students on the Applications of Mathematical Techniques in Business

Goals : To enable the students to apply mathematical knowledge to solve business problems.

Objectives : On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Note: Theory questions shall be restricted to Section A of the Question Paper

Books for Reference:

1. **Navanitham, P.A,**” Business Mathematics & Statistics” Jai Publishers,Trichy-21
2. **Sundaresan and Jayaseelan,**”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampangiram and Y.Rajan-A** Text book Business Mathematics-Himalaya Publishing House.

COMPUTER APPLICATION – PRACTICALS - I

I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:
Introduction, Growth, Maturity, Saturation, Decline.

III - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:
Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:
Creation of different slides, changing background color, font color using wordart.

கஞ்சிக் கலயம் கொண்டு
கருதுக்கப் போற புள்ள
காக்காய் அலம்புதடி
கருத்தப் புள்ள உங்கலயம்!

பெண்
நெல்லுக் கதிரானேன்
நேத்தறுத்த தாளானேன்
நேத்து வந்த தோழனுக்கு
நேரம் தெரியாதோ!

ஆண்
கருதுப்பில கங்காணத்திலே
கமகமங்குது குமுகுமுங்குது
கன்னத்து மஞ்சள் என்னைப்பகட்டுது
முன்னே போற பொண்ணே!
உன்னைத் தாண்டி பொண்ணே

பெண்
ஊரோரம் கதிரறுத்து
உரலுப் போல கட்டுக்கட்டி
தூக்கிவிடும் கொத்தனாரே
தூரகளம் போய்ச்சேர
கருதுத்துக் கிறுகிறுத்து
கண்ணு ரெண்டும் பஞ்சடைச்சி
தூக்கிவிடும் கொத்தனாரே
தோப்புக் களம் போய்ச் சேர

ஆண்
நெல்லுக் கருதுத்து
நிமிர்ந்து நிற்கும் செவத்தபுள்ள - என்
சொல்ல மறந்திராத - நீ
சொன்னபடி நானிருப்பேன்!

பெண்
தும்ப மலர் வேட்டி கட்டி
தூக்குப் போணி கையிலேந்தி
வராக எங்க மாமன்
வட்டம் உதுறுதற்கே!

BHARATHIAR UNIVERSITY, COIMBATORE-641 046.
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(For the students admitted during the academic year 2017 -2018 onwards)
பாடத்திட்டம் - இரண்டாம் பருவம் - பகுதி - I - தாள் - II
(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)
(செய்யுள், உரைநடை, இலக்கிய வரலாறு, விண்ணப்பம் வரைதல்)

அலகு - I

1.திருக்குறள் (மூன்று அதிகாரங்கள்)

அ.அன்புடைமை

ஆ.அறிவுடைமை

இ.பிரிவாற்றாமை

2.சிறுபஞ்சமூலம் - 11-20 பாடல்கள் (10 பாடல்கள்)

3.பழமொழி நானூறு - முயற்சி - முதல் 10 பாடல்கள்

அலகு - II

1. நந்திக் கலம்பகம்
2. திருப்பாவை, திருவெம்பாவை
3. சித்தர் பாடல்கள்

அலகு - III - உரைநடைத் திரட்டு -NCBH, வெளியீடு.

1. சங்கச் சான்றோர்களின் ஆளுமைப் பண்புகள் - பேரா.இரா.மோகன்
2. உருவ ஊன்று பாத்திரங்கள் - முனைவர் கா.மீனாட்சிசுந்தரம்
3. திருக்குறளும் தந்தை பெரியாரும் - பேரா.க.பஞ்சாங்கம்
4. இயற்கையும் மனிதனும் - முனைவர் க.சிவமணி
5. பாட்டு ஆட்டங்கள் - ஆறு.இராமநாதன்

அலகு - IV

1. வல்லினம் மிகும் இடம் - மிகா இடம்
2. வினா விடை வகைகள் - (அறுவகை வினா, எண்வகை விடை)
3. ஆகுபெயர் விளக்கம் - பயன்பாடு வகைகள் 10.

அலகு - V - இலக்கிய வரலாறு பாடத்திட்டத்தைத் தழுவியது.

1. பதினெண் கீழ்க்கணக்கு நூல்கள்
2. தமிழ் உரைநடையின் தோற்றமும் - வளர்ச்சியும்

பயிற்சிக்குரியன

3. விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்.

இரண்டாம் பருவம் - பகுதி I - தாள்-II

வினாத்தாள் அமையும் முறை

நேரம் : 3 மணி

மதிப்பெண்கள் : 75

பிரிவு - அ

10×1=10

சரியான விடையைத் தேர்ந்தெடுத்து எழுதுக.

ஒரு சொல் / தொடரில் விடை தருக.

பிரிவு - ஆ

5×5=25

செய்யுள் - 2 வினாக்கள்

உரைநடை - 2 வினாக்கள்

அலகு - 4 - 1 வினா

பிரிவு - இ

5×8=40

செய்யுள் - 2 வினாக்கள்

உரைநடை - 1 வினா

இலக்கிய வரலாறு - 1 வினா

பயிற்சிக்குரியன - 1 வினா (மடல்கள், விண்ணப்பங்கள்)

BHARATHIAR UNIVERSITY – COIMBATORE

PART II – ENGLISH

Semester I

(For the students admitted from the academic year 2018-19 and onwards)

Prescribed Text: **PEARL STRING**

Board of Editors

Publishers: Emerald publishers

Unit I

Poetry

1. The Solitary Reaper – William Wordsworth
2. Gift – Alice Walker
3. Ode to the Westwind – P.B.Shelly

Unit II

Prose

1. The Refugee – K.A.Abbas
2. The Lady or the Tiger – Frank R. Stockton
3. The Sky is the Limit – Kalpana Chawla

Unit III

Short Stories

1. The Fortune Teller – Karel Capek
2. The Postmaster – Rabindranath Tagore
3. The Model Millionaire – Oscar Wilde

Unit IV

One Act Plays

1. The Death Trap – H.H.Munro
2. The Anniversary – Anton Chekov

Unit V

Grammar and Composition

1. Parts of Speech
2. Articles
3. Prepositions
4. Note Making
5. Jumbled Sentences
6. Welcome Address
7. Vote of Thanks

Part II English-Semester II

Prescribed Text: **SNOW FLAKES**

Board of Editors

Publishers: Harrows Publications Jains Ashraya, Phase I FB, I Block, Vembuli Amman Kovil Street, Virugambakkam, Chennai-92.

Unit I

Poetry

1. Let Me not to the Marriage of true minds - Shakespeare

2. Stopping by woods on a Snowy Evening –Robert Frost
- 3.The Lotus – Toru Dutt

Unit II

Prose

1. My Greatest Olympic Prize – Jesse Owens
2. Early Influence - Dr.A.P.J.Abdul Kalam
3. On Keyhole Morals - A.G.Gardiner

Unit III

Short Stories

1. The Selfish Giant – Oscar Wilde
2. Tree Speaks – C.Rajagopalachari
3. The Diamond Necklace - Guy De Maupassant

Unit IV

Biography

Abraham Lincoln – James Russel Lowell
Indira Gandhi – Papul Jayakar

Unit V

Grammar & Composition

1. *Sentence Pattern*
 2. *Kinds of Sentences*
 3. *Voice*
 4. *Reported Speech*
 5. *Letter Writing (Formal & Informal)*
 6. *Writing Cover Letter & Resume Writing.*
- Question Paper Pattern: Existing Pattern is to be followed.

Part II English-Semester III

(For the students admitted from the academic year 2018-19 and onwards)

Prescribed Text: **DEW DROPS**

Board of Editors

Publishers: New Century Book House(p)Ltd., 41B,SIDCO Industrial Estate Chennai-98.

Unit I

Poetry

1. Ulysess – Alfred Tennyson
2. O Captain! My Captain! – Walt Whitman
3. The Unknown Citizen – W.H.Auden

Unit II

Prose

1. Sweet for Angels – R.K.Narayan
2. My Lost Dollar – Stephen Leacock
3. The Loss of the Titanic – Lawrence Beesley

Unit III

Short Stories

1. Orpheus and Eurydice – Rev. G.W.Cox
2. At the Church Door – Guy De Maupassant

Semester II– Mercantile Law

Objectives:

- To test the general comprehension of elements of mercantile law

Unit I

The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.

Unit II

Other essentials elements of a valid contract.

Unit III

Performance of contract and Breach of contract

Unit IV

The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights

Unit V

The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm

BOOKS FOR REFERENCE:

Book Name	Author Name	Publisher	Year & Edition
Business Law	N.D.Kapoor	Sultan Chand	Fifth edition 2007
Business Law	R.S.N.Pillai & Bhagavathi	S.Chand	Reprint 2009
Business Law	P.Saravanavel & Syed Bandre Alam	Himalayan Publishing House	2007
Elements of Commercial Law	N.D.Kapoor	S.Chand	Reprint 2008
Elements of Mercantile Law	N.D.Kapoor	S.Chand	29 th revised edition reprint 2008
Mercantile Law for CA Common Proficiency	P C Tulsian	Tata McGraw Hill Publishing co Ltd	3 rd reprint 2008

SEMESTER - II COMPUTER APPLICATION – PRACTICALS - I

II - MS WORD

I - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details:
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

II – TALLY AND INTERNET

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods)
a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

STATISTICS FOR BUSINESS

Allied Paper

Subject } : This course introduces the concepts, methods and the application of
Description } : Statistical Tools that are essential for commerce, economics and industry

Goal: To enable the students to learn the Statistical methods and their applications in Commerce

Objective : On successful completion of this course the students shall enrich to solve the
Statistical problems in commerce

UNIT I :

Meaning and Definition of Statistics – Collection of data — Primary and Secondary -
Classification and Tabulation – Diagrammatic and Graphical presentation

Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean –
simple problems

UNIT II :

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and
Co-efficient of Variation.

Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of
Skewness.

UNIT III :

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient
of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.

Regression Analysis – Meaning of regression and linear prediction – Regression in two variables
– Uses of Regression

UNIT IV :

Time Series – Meaning, Components and Models – Business forecasting – Methods of
estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal
Variation – Method of Simple average.

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted
index numbers – Tests of an Index number – Cost of living index number.

UNIT V :

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition
– Addition and Multiplication theorems of Probability (statement only) – simple problems based on
Addition and Multiplication theorems only.

Books Recommended:

1. Statistical Methods by S.P. Gupta
 2. Business Mathematics and Statistics by P. Navaneetham
 3. Statistics by R.S.N. Pillai and V. Bagavathi
 4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
 5. Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden
-

SEMESTER – III
Industrial Law

Objectives:

- To test working knowledge of business laws and their practical application in commercial situation.

Unit I

Factories Act, 1948

Unit II

Workmens compensation Act, 1923

Unit III

The Payment of Bonus Act, 1965

Unit IV

The Employees Provident Fund and Miscellaneous Provisions Act, 1952

Unit V

The Payment of Gratuity Act, 1972

BOOKS FOR REFERENCE:

Book Name	Author Name	Publisher	Year & Edition
A textbook of Mercantile Law	P.P.S. Gonga	S.Chand	2008
Business and Corporate Law	C.C.Bansal	Excel Books	2007
Mercantile Law	M.C.Kuchhal	Vikas publishing house	6 th edition 4 th reprint
Elements of Industrial Law	N.D.Kapoor	Sultan chand & sons	Reprint 2006

Semester IV: Strategic Management

Objectives:

- To develop an understanding of the general and competitive business environment;
- To develop an understanding of strategic management concepts and techniques;
- To be able to solve simple cases.

Unit I

Business Environment: General Environment – Demographic, Socio- cultural, Macro – economic, Legal / political, Technological and Global Competitive Environment. **Business Policy and Strategic Management:** Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations

Unit II

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. **Strategic Planning:** Meaning, stages, alternatives, strategy formulation.

Unit III

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy

Unit IV

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centres by business, product or service, market segment or customer; Leadership and behavioral challenges.

Unit V

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

BOOKS FOR REFERENCE:

Book Name	Author Name	Publisher	Year & Edition
Business Policy and Strategic Management	P. Subbha Rao	Himalaya Publishing House	Reprint 2003
Strategic Management Text and Cases	VSP Rao & V.Harikrishna	Excel Books	1 st edition 2003
Quality Management	Howard S. Gitlow, Alan J. Oppenheim Rosa David M. Levine	Tata McGraw Hill Publishing co Ltd	3 rd edition 2009
Business Policy and Strategic Management	Azhar Kazmi	Tata McGraw Hill Publishing co Ltd	7 th reprint 2004
Quality Management	K.Shridara Bhatt	Himalaya	1 st edition 2007

COST ACCOUNTING

Objectives: On successful completion of this course, the student should be well versed in the concepts, methods and principles in cost accounting

UNIT I

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

UNIT IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT V

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

NOTE : Distribution of marks : Theory 40% and Problems 60%

Books for Reference:

1. **S.P. Jain and K.L. Narang** , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. **R.S.N. Pillai and V. Bagavathi** , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
3. **S.P.Iyyengar**, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
4. **V.KSaxena & C.D.Vashist**, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. **M.N.Arora**, “Cost Accounting”, Sultan Chand, NewDelhi 2005.

Managerial Economics

- Subject Description** : To enable the students to understand various economic strategies in business decision making.
- Goals** : To make the students to understand the tools the techniques and economic analysis applied in the art of managerial decisions.
- Objectives** : On successful completion of this course, the student should be well versed in the concepts, tools and principles in the field of Economics and Business Management.

UNIT-I

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm.

UNIT-II

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

UNIT-III

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

UNIT-IV

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

UNIT-V

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

Books for Reference:

1. R.L.Varshney and K.L.Maheshwari----Managerial Economics----Sulthan Chand and Sons
2. Alak Gosh and Biswanath Gosh----Managerial Economics----Kalyani Publications
3. D.Gopalakrishna----Managerial Economics----Himalaya Publishing House
4. S.Sankaran---- Managerial Economics----Margham Publications
5. M.L.Seth----- Principles of Economics

SEMESTER-III : Computer Applications Practical-II

ORACLE – SQL

1. Create a table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

- Display all the records of the company which are in the ascending order of GP percent.
 - Display the name of the company whose supplier name is "Telco".
 - Display the details of the company whose GP percent is greater than 20 and order by GP Percent.
 - Display the detail of the company having the employee ranging from 300 to 1000.
 - Display the name of the company whose supplier is same as the Tata's.
2. Create a table named "Employee" with the following fields and insert the values.

Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places

Queries

- Display the name of the employee whose salary is greater than Rs.10,000
- Display the details of employees in ascending order according to Employee Code.
- Display the total salary of the employees whose grade is "A"
- Display the details of the employee earning the highest salary.
- Display the names of the employees who earn more than "Ravi"

3. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

Queries:

- a) Calculate the average percentage of students.
- b) Display the names of the students whose percentage is greater than 80.
- c) Display the details of the student who got the highest percentage.
- d) Display the details of the students whose percentage is between 50 and 70.
- e) Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.

4. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places

Queries:

- a) Using update statements calculate the total amount and then select the record.
- b) Select the records whose unit of measure is "Kg".
- c) Select the records whose quantity is greater than 10 and less than or equal to 20.
- d) Calculate the entire total amount by using sum operation.
- e) Calculate the number of records whose unit price is greater than 50 with count operation.

5. Create the table PAYROLL with the following fields and insert the values:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

- a) Update the records to calculate the net pay.
- b) Arrange the records of the employees in ascending order of their net pay.
- c) display the details of the employees whose department is "Sales".
- d) Select the details of employees whose HRA>= 1000 and DA<=900.
- e) Select the records in descending order.

6. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10

Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

Queries:

- Insert the records into the table publisher and book.
- Describe the structure of the tables.
- Show the details of the book with the title "DBMS".
- Show the details of the book with price>300.
- Show the details of the book with publisher name "Kalyani".
- Select the book code, book title, publisher city is "Delhi".
- Select the book code, book title and sort by book price.
- Count the number of books of publisher starts with "Sultan chand".
- Find the name of the publisher starting with "S".

7. Create a table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	15
Customer Name	Var Char	20
Balance Amount	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

Queries:

- Insert the records into the table.
 - Describe the structure of the table.
 - Display the records of Deposit and Loan.
 - Find the number of loans with amount between 10000 and 50000.
 - List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
 - Find the average account balance at the Coimbatore branch.
 - Update deposits to add interest at 5% to the balance.
 - Arrange the records in descending order of the loan amount.
 - Find the total amount of deposit in 'Erode' branch.
-

SEMESTER – III

Skill Based Subject-1

Principles of Marketing

Objective

To make the students understands about the ‘Modern Marketing and other marketing concepts

UNIT I

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing

UNIT II

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

UNIT III

Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

UNIT IV

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

UNIT V

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities

BOOKS FOR REFERENCE

- | | |
|----------------------------|--|
| 1. Marketing Management | - Rajan Sexena |
| 2. Principles of Marketing | - Philip Kotler & Gary Armstrong |
| 3. Marketing Management | - V.S. Ramasamy and Namakumari |
| 4. Marketing | - William G. Zikmund & Michael D’Amico |
| 5. Marketing | - R.S.N. Pillai & Bagavathi |

SEMESTER – IV: ADVANCED ACCOUNTING -I

SUBJECT DESCRIPTION

This course presents advance accounting, emphasizing various aspects of accounting namely Depreciation, Branch accounts, Hire purchase and installment system, Single entry system and Partnership accounts.

GOALS:

To enable the students to learn the functional aspects of accounting.

OBJECTIVES:

On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

UNIT I

Depreciation – Methods - Reserves and provisions.

UNIT II

Branch accounts excluding foreign branches. Departmental Accounts.

UNIT III

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.

UNIT IV

Hire Purchase and Installment System including Hire purchase Trading Accounts.

UNIT V

Royalties including Sub-tax – Insolvency of Individuals only.

Note: 20% Marks for theory and 80 % marks for problem.

BOOKS FOR REFERENCE

- | | | |
|---------------------------|---|----------------------|
| 1. Jain and Narang | : | Advanced Accounting |
| 2. T.S. Grewal | : | Advanced Accounting |
| 3. M.C Shukla | : | Advanced Accounting |
| 4. T.S.Reddy & A.Murthy | : | Financial Accounting |
| 5. Gupta.R.L& Radhasamy.M | : | Advanced Accounting |

MANAGEMENT ACCOUNTING

- Subject Description** : This course aims to to develop an understanding of the conceptual framework of Management Accounting
- Goals** : To acquaint the students, the Management Accounting Tchniques that facilitates managerial decision – making.
- Objectives** : After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

UNIT I

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

UNIT II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

UNIT IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks : Theory 40% and Problems 60%

Books for Reference:

1. **Dr. S.N. Maheswari.** “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi,2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing House.

SEMESTER - IV

EXECUTIVE BUSINESS COMMUNICATION

Subject Description : This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

Goals : To develop the written and oral Business Communication Skills.

Objectives : After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

Unit - I

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

Books for Reference:

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.
4. Madhukar.Rk Business communication
5. Raghunathan V.S, Santhanam.V Business Communication

SEMESTER – IV

Computer Applications Practical-II

OOPS With C++

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' payroll statement (using control structures).
5. Program to calculate simple Interest and compound Interest(using nested class).
6. Program to calculate net income of a family(using friend function in two classes).
7. Program to print the book list of library(using array of objects).
8. Program to prepare cost sheet (using inheritance).
9. Program to calculate margin of safety (using multilevel inheritance).
10. Program for bank transaction (using constructor and destructor).
11. Program to calculate increase or decrease in working capital using operator overloading.
12. Program to create the student file and prepare the marks slip by accessin the file.

SEMESTER – IV

PRINCIPLES OF MANAGEMENT

Subject Description: To enable the students to know the theories/concepts about management

Goals : To make the students to understand the elements of effective Management

Objectives : On successful completion of this course, the student will have an opportunity to examine and apply appropriate theories/concepts about managing the business effectively.

Unit I

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker.

Unit II

Planning – Meaning – Nature and Importance of Planning – Planning premises – Methods and Types of plans – Decision Making.

Unit III

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit IV

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

Unit V

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

Books for Reference:

- | | |
|--|-----------------------|
| 1. Principles of Management | - Koontz and O'Donald |
| 2. Business Management | - Dinkar - Pagare |
| 3. The Principles of Management | - Rustom S. Davan |
| 4. Business Organization and Management | - Y. K. Bhushan |
| 5. Business Management | - Chatterjee |

SEMESTER - IV

SEMESTER - IV

Skill Based Subject-2

COMPANY LAW

Subject Description : This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with relevant case laws.

Goals : To enlighten the students' knowledge on Companies Act.

Objectives : After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

Unit - I

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

Unit - II

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

Unit - III

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus.

Unit - IV

Director – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

Unit - V

Winding up – Meaning - Modes of Winding Up – Consequences of winding up.

Books for Reference:

1. **N.D.Kapoor**, “Company Law” Sultan Chand & Sons, New Delhi 2005
2. **Bagrial A.K**, “Company Law”, Vikas Publishing House, New Delhi
3. **Gower L.C.B**, “Principles of Modern Company Law”, Steven & Sons, London.
4. **Ramaiya A**, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
5. **Singh Avtar**, “Company Law”, Eastern Book Co., Lucknow

SEMESTER – V

Advanced Accounting - II

Objectives:

- To have an understanding of the conceptual frame work for the preparation and presentation of financial statements;
- To gain working knowledge of the professional standards and application of accounting principles to different practical situations; and
- To gain the ability to solve advanced problems in the case of different entities.

Unit I

Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Final accounts of Partnership firms

Unit II

Admission, retirement and death of a partner including treatment of goodwill

Unit III

Dissolution of partnership firms including piecemeal distribution of assets.
Amalgamation of partnership firms

Unit IV

Conversion into a company and Sale to a company

Unit V

Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs. AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.

Books for Reference:

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.**, ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
4. **Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.
6. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004

Semester V – Auditing and Assurance -I

Objectives:

- To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case – studies.

Unit I - Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

Unit II - Auditing engagement – Auditors engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.

Unit III - Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Vouching, verification, Direct confirmation, Written Representations.

Unit IV - Auditing in Computerized Environment - Division of auditing in EDP Environment – Online computer systems - Documentation under CAAT - Using CAAT in small business computer environment - Limitations of EDP Audit.

Unit V - Audit Performance - Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.

TEXT BOOK:

1. Aina pure, V., & Ania pure, M. (2009). *Auditing and Assurance* (Second ed.). New Delhi: PHI Learning Private Limited.
2. Kumar, R., & Sharma, V. (2011). *Auditing Principles and Practice* (Second ed.). New Delhi: PHI Learning Private Limited.

BOOKS FOR REFERENCE:

1. Kishandwala, V., & Kishandwala, N. (2005). *Principles & Practice of Auditing*. S.Chand & Co., Ltd.,.
2. Kumar, P. (2006). *Auditing*. Kalyani Publisher.
3. Pagare, D. (2007). *Principles of Auditing*. S.Chand & Co., Ltd.,.
4. RavinderKumar, & Sharma, V. (2001). *Practical Auditing*. Prentice Hall of India.
5. Tondon, B.N, & Sudharsanam, S. (2003). *Practical Auditing*. S.Chand & Co., Ltd.,.

Semester V – PRINCIPLES OF AUDITING

Subject Description : This course aims to create interest in the minds of students towards Auditing Profession.

Goals : To familiarize the students with the Principles of Auditing.

Objectives : On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

Unit – I

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

Unit – II

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit – III

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit – IV

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit V

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Books for Reference:

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”
Kamal Gupta, “Auditing “ , Tata Mcgriall Publications

Semester V – Direct Tax-I

Objectives:

- To gain the knowledge of the provisions of Income- tax law relating to the topics mentioned in the contents below; and
- To gain ability to solve simple problems concerning assesses with the status of “Individual” and covering the areas mentioned in the contents below.

Unit I

Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of previous year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income

Unit II

Income from salary – Income from House Property

Unit III

Income from Business or Profession

Unit IV

Income from Capital Gains – Income from other sources

Unit V

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief’s – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

Books for Reference

1. .Gaur and Narang, “Income Tax Law and Practice” Kalyani Publishers, New Delhi
2. Dr. HC.Mehrotra, “Income Tax Law and Accounts” Sahithya Bhavan publishers
3. Dr.Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice.
4. V.S.Datey, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002
5. Balachandran, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006.
6. R.L.Gupta V.K.Gupta, “Indirect Tax”

Semester V – Direct Tax-II

Objectives:

- To gain the knowledge of the provisions of assessment of various types of persons, Appeals, Provisions and Prosecution, Wealth tax and
- To gain ability to solve simple problems concerning assesses with the status of HUF, Firms, Person, Company, Cooperative Societies and covering the areas mentioned in the contents below.

Unit I

Assessment of HUF, Firms.

Unit II

Assessment of AOP and Companies

Unit III

Assessments of cooperative societies, Assessment in special cases, Assessments of Fringe benefits.

Unit IV

Appeals and Provisions, Penalties and Prosecution.

Unit V

Wealth Tax.

Books for References:

Government of India, Income Tax Manual
Dr.H.C.Mehrotra Income Tax Law and Practice.
Dr.Bhagawathi Prasad, Law & Practice of Income Tax India.
Dinakar Pagare, Law & Practice of Income Tax.
Lal, B.B. Income Tax Law & Practice.
Dr.Vinod K.Singhania, Taxmen's Direct Taxed Law & Practice.

SEMESTER - V

Skill Based Subject-2

BANKING AND INSURANCE LAW

Subject Description : This course aims to enlighten the students on the recent trends in Banking and Insurance sector and the regulating provisions.

Goals : To enlighten the students' knowledge on Banking and Insurance Regulation Acts.

Objectives : After the successful completion of the course the student should have a through knowledge on Indian Banking and Insurance System and Acts pertaining to it.

Unit – I

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking,

Unit – II

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

Unit – III

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

Unit – IV

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

Unit - V

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

Books for Reference:

1. **Varshney**, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.
2. **Gordon and Nataraj**, “Banking Theory, Law and Practice”, Himalaya Publishing House..
3. **M.L. Tannan**, “Banking Law and Practice”, Thacker & Co Ltd.
4. **B.S Bodla, M.C. Garg & K.P. Singh**, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
5. **M.N. Mishra**, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi, 2006

SEMESTER - VI

CORPORATE ACCOUNTING

- Subject Description :** This course aims to enlighten the students on the accounting procedures followed by the Companies.
- Goals :** To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.
- Objectives :** After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the Corporate.

Unit - I

Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

Unit - II

Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.

Unit - III

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit - IV

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit - V

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

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

Books for Reference:

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.** ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
4. **Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.
6. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004

Semester VI – Auditing and Assurance -II

Objectives:

- To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them, in audit and attestation engagements and solving simple case – studies.

Unit I

Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other Receipts.A-30 – **Audit of Purchases** – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.

Unit II

Audit of Sales - Vouching cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire- purchase agreement, Returnable containers, various types of allowances given to customers, Sale returns. **Audit of Suppliers ledger and the debtor's ledger** – Self balancing and the sectional balancing system, Total or control accounts Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, writing off bad debts

Unit III

Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserve and provisions, Implications of change in the basis of accounting. **Audit of assets and liabilities**

Unit IV

Company Audit – Audit of shares, Qualifications and Disqualifications of auditors, Appointment of Auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the companies Act ,1956.**Audit Report**- Qualifications , Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

Unit V

Special points in audit of different types of undertakings, ie.,Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies). Features and basic principles of government audit, Local bodies and not – for – profit organizations, Comptroller and Audit General and its Constitutional role.

BOOKS FOR REFERENCE:

Book Name	Author Name	Publisher	Year & Edition
Principles of Auditing	Dinkar Pagare	S chand &co Ltd	Reprint 2007
Practical Auditing	RavinderKumar, Virendar Sharma	Prentice Hall of India	Reprint 2001
Practical Auditing	B.N.Tandon, S.Sudharsanam	S chand &co Ltd	Reprint 2003
Auditing	Pradeep Kumar	Kalyani Publishers	Reprint 2006
Principles & Practiceof Auditing	V.H.Kishnadwala, N.H. Kishnadwala	S chand &co Ltd	Reprint 2005

Semester VI – INDIRECT TAXES

Subject Description : This course aims to provide knowledge on the Indirect Taxed in India.

Goals : To familiarize the students with recent changes in Indirect Taxes.

Objectives : On successful completions of this course, the student should be well-versed in the prevailing Indirect Tax Laws.

UNIT-I

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues.

UNIT-II

Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.

UNIT-III

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies.

Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

UNIT-IV

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination.

Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.

UNIT-V

Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.

BOOKS FOR REFERANCE:

1. Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.
2. Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan,
Kavin Publications, Coimbatore.
3. GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.
4. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi.

BOOKS FOR REFERENCE:

1. Indirect Taxes - V.S. Datey. Taxmann Publication (p) Ltd. New Delhi
2. Indirect Taxation - V. Balachandran. Sultan Chand & Co. New Delhi
3. Indirect Tax - V.K. Gupta,
4. Indirect Taxes: GST and Customs Laws - R. Parameswaran and P. Viswanathan
5. Relevant Bare Acts

SEMESTER - VI

Skill Based Subject-2

CYBER LAW

Subject Description : This course aims to expose the students to be aware on the information Technology Law.

Goals : To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.

Objectives : After the successful completion of the course the student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts

Unit I

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

Unit II

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.

Unit III

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

Unit IV

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit V

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

Book for Reference:

1.The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi

Elective – I	A	FINANCIAL MANAGEMENT
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Objective

To acquaint knowledge about the budgetary controls used in the corporates

Unit I

Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

Unit II

Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.

Unit III

Lease financing: Concept, types. Advantages and disadvantages of leasing.
Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.

Unit IV

Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.

Unit V

Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.

Text Books

1. S N Maheshwari, Financial Management Principles and Practice.
2. Khan and Jain, Financial Management.
3. Sharma and Sashi Gupta, Financial Management.
4. I M Pandey, Financial Management.
5. James c Vanhorne, Financial Management.
6. Prasanna Chandra, Financial Management

Elective – I	B	ENTREPRENEURIAL DEVELOPMENT
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Subject Description : This course enables the students to know the fundamentals of being a good entrepreneur.

Goals : To enable the students to learn the concept of Entrepreneurship

Objectives : On successful completion of this course, the student should be well versed in Concept relating to entrepreneur , Knowledge in the finance institution, project report incentives and subsidies.

Unit – I

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu

Elective – I	C	MICRO FINANCE
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Objective: To acquire conceptual knowledge of the micro financing system in India

Unit 1: Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

Unit II: Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring

Unit III: Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

Unit IV: Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises

Unit V: Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer

Recommended Books and References:

- 1) Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
- 2) Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C.
- 3) Malcolm Harper, “Practical Microfinance” A training Guide for South Asia, Vistaar Publication, New Delhi.2003.
- 4) C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing

5) Jorritt De Jong, et al Edited “Microfinance in Access to Government”
Cambridge, 2008

The following websites are recommended for a variety of materials and news about MF

<http://www.microfinancegateway.org/> Microfinance Gateway contains research and publications, news, events and job listings for the microfinance industry.

<http://www.mixmarket.org/> MIX Market provides financial information on microfinance institutions.

<http://www.kiva.org/about/microfinance>, What is Microfinance? includes FAQs about microfinance, lists of websites, organizations and books.

<http://www.devdir-microfinance.org/> Directory of Development Organizations for microfinance.

<http://www.yearofmicrocredit.org/> International Year of Microcredit 2005 describes the UN program of 2005.

<http://aede.osu.edu/programs/RuralFinance/> Rural Finance Program - The Ohio State University includes publications and links.

<http://www.uncdf.org/english/index.php> United Nations Capital Development Fund is the Microfinance arm of the UN.

<http://www.accion.org/Page.aspx?pid=191> Accion International

<http://bouldermicrofinance.org/> The Boulder Institute of Microfinance

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<http://www.sksindia.com/> SKS Microfinance

<http://www.cgap.org/p/site/cCGAP> is a consortium of microfinance investors, home of many articles on emerging trends within microfinance.

Journals recommended

- 1) International Public Management Journal
- 2) Journal of Economic Perspective,
- 3) The Economic Journal
- 4) Economic and Political Weekly

5. Relevant Bare

Acts Web Sites:

1. www.gstindia.com
2. www.gst.gov.in

Elective – II	A	BUSINESS FINANCE
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Subject Description : This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

Goals : To enable the students to know the intricacies of Business Finance.

Objectives : On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

Unit – I

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance
Traditional and Modern Concepts – Contents of Modern Finance Functions.

Unit – II

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

Unit – III

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

Unit – IV

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

Unit – V

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

Books for Reference:

- | | |
|-----------------------------------|----------------------|
| 1. Essentials of Business Finance | - R.M. Sri Vatsava |
| 2. Financial Management | - Saravanavel |
| 3. Financial Management | - L.Y. Pandey |
| 4. Financial Management | - S.C. Kuchhal |
| 5. Financial Management | - M.Y. Khan and Jain |

Elective – II	B	BRAND MANAGEMENT
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Objective

To teach the importance of brand and its impacts among the customers

Unit I

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit II

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit III

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

Unit IV

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

Unit V

Brand Strategies: Designing and implementing branding strategies – Case studies

REFERENCES:

Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

Elective – II	C	SUPPLY CHAIN MANAGEMENT
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Objective

To create awareness about the supply chain activities taken in order to deliver the goods

Unit I

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit IV

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

Reference Books:

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
- 3.R.B. Handfield and E.L. Nochols, Introduction to Supply Chain Management. Prentice Hall, 1999.
- 4.Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.

Elective – III	A	INVESTMENT MANAGEMENT
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Objective

The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis and Investment Decision Making Process, including Portfolio Management.

Unit I

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;

Unit II

Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;

Unit III

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk;

Unit IV

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis

Unit V

Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model

Suggested Reading :

1. Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2. Ballad, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.
3. Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and Investment Analysis”, John Wiley, New York.
4. Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.
5. Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.
6. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
7. Haung, Stanley, S. C. and Randall, Maury, R. (198) “Investment Analysis and Management”, London, Allyn and Bacon, London.
8. Lee, Chang F. (1990), “Security Analysis and Portfolio Management”, Scott, Foremen.
9. Markowitz, and Harry, M. (), “Mean Variance Analysis in Portfolio Choice and Capital Markets”, Basic Blackwell, London.

10. Sharpe and William, F. (199), “Investment”, Prentice Hall of India, New Delhi.
11. Jones. P. (2001), “Investments”, John Wiley and Sons, New Delhi.
12. Bodie, “ Investments”, Tata McGraw Hill, New Delhi.
- 13 Cottle, “Graham & Todd’s Security Analysis”, Tata McGraw Hill, New Delhi.

The list of cases, specific references, websites, and recent articles will be announced in the class from time to time during the course.

Elective – III	B	FINANCIAL MARKETS
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Subject Description : This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

Goals : To enable the students to know the functioning of Indian Financial Markets and Institutions.

Objectives : On successful completion of this course, the student should know about the methods of financing by these agencies and the key role played by them in Corporate Financing.

Unit – I

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

Unit – II

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

Unit – III

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit – IV

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit – V

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India,

Books for Reference:

- | | |
|---|----------------------|
| 1. Essentials of Business Finance | - R.M. Sri Vatsava |
| 2. Financial Management | - Saravanavel |
| 3. Financial Management | - L.Y. Pandey |
| 4. Financial Management | - S.C. Kuchhal |
| 5. Financial Management | - M.Y. Khan and Jain |
| 6. Principles of Financial Management | - S.N. Maheshwari |
| 7. Financial Management Theory and Practice | - Prasanna Chandra |

Elective – III	C	PROJECT WORK
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- 1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks

25 Marks

3) End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks (Jointly given by the external and internal examiner)

75 Marks
