

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV
COLLEGE FOR WOMEN (AUTONOMOUS)**

CHENNAI - 600044.

Re accredited with A+ Grade by NAAC

BACHELOR OF COMMERCE

Under the Faculty of Commerce

(B.COM GENERAL) (DAY & SFS)

SYLLABUS



**CHOICE BASED CREDIT SYSTEM (CBCS)
OUTCOME BASED EDUCATION (OBE)**

(Effective from the Academic Year 2020-21)

SEMESTER I

FINANCIAL ACCOUNTING-I (CORE PAPER – I)

TOTAL HOURS: 90 HRS
CREDITS: 4

SUB CODE: 20UCOCT1001
L-T-P: 5-1-6

COURSE OUTLINE

UNIT - I (15 Hrs)

Introduction to Financial Accounting – Accounting Concepts and Conventions – Introduction to AS, Ind AS and IFRS – Accounting Standard 2, 3,4,5,7 and 10 (Only Theory).

UNIT - II (20 Hrs)

Rectification of errors –classification of errors, basic principles-suspense a/c-effects of rectification of net profit— Preparation of Final Accounts.

UNIT - III (20 Hrs)

Average Due Date– Methods of ascertaining the average due date- Account current-methods of calculation of interest-Account Current – Bank reconciliation statement.

UNIT - IV (20 Hrs)

Depreciation – Meaning, Causes, Types – Straight Line Method – Written down Value Method - Change in Method of Depreciation - Retrospective effect- Annuity Method. Insurance Claims - Average Clause (Loss of Stock only) including abnormal loss.

UNIT - V (15 Hrs)

Single entry - Meaning - Features- Difference between Single entry and Double entry system – Merits and Demerits - Statement of affairs method-Conversion method.

RECOMMENDED TEXTBOOKS

1. Reddy T.S& A.Murthy, 2007, Financial Accounting, 5TH Ed.,
Margham Publications, Chennai.
2. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, 6thEd. Sultan Chand &Sons,
New Delhi.

REFERENCE BOOKS

1. Jain .S.P & Narang .K., 2020, Financial Accounting, Kalyani Publishers, Ludhiana.
2. Gupta .R.L & Radhaswamy, 2014, Advanced Accountancy – Sultan Chand
Chand publishers.
3. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand &Sons, New Delhi.
4. Rajasekar, 2011, Financial Accounting – Pearson Publications.
5. Parthasarathy S. And Jaffarulla .A , 2008, Financial Accounting - Kalyani
Publishers –New Delhi.

E-LEARNING RESOURCES

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com
5. www.accountingtools.com

BUSINESS ECONOMICS (CORE PAPER –II)

TOTAL HOURS: 90 HRS
CREDITS: 4

SUB CODE: 20UCOCT1002
L-T-P: 5-1-6

COURSE OUTLINE

UNIT - I (20 Hrs)

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 (15 Hrs)

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – types of Demand – Demand forecasting – Supply concept

UNIT - III (20 Hrs)

Consumer Behaviour: Indifference Curve – Definition, Properties and Consumer equilibrium

UNIT - IV(15 Hrs)

Production: Law of Variable Proportion – Economies of Scale - Breakeven analysis

UNIT - V (20 Hrs)

Product pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating Monopoly – Monopolistic Competition – Oligopoly – Pricing Objectives and Methods.

RECOMMENDED TEXTBOOKS:

1. S. Shankaran, 2016, Business Economics, Margham Publications.

REFERENCE BOOKS:

1. S. Shankaran , 2016, Business Economics, Margham Publications
2. P.L. Mehta, 2015, Business Economics, Sultan Chand & Sons
3. Francis Cherunilam- 2003, Business Economics, Tata Mc Graw Hill
4. M. Chaudhary – 2006, Business Economics, Crest Publishing House
5. H.L Ahuja- 2009, Business Economics, S. Chand Publishing

E-LEARNING RESOURCES

1. <https://www.statsoft.com/Textbook/Demand-Forecasting>
2. https://www.economicsonline.co.uk/Competitive_markets/Introduction-to-indifference-curves.html
3. <https://www.coursera.org/learn/pricing-strategy>
4. <https://www.wisdomjobs.com/e-university/managerial-economics-tutorial-307/how-is-managerial-economics-useful-9984.html>
5. <https://corporatefinanceinstitute.com/resources/knowledge/modeling/break-even-analysis/>

BUSINESS STATISTICS AND OPERATION RESEARCH -I
(Allied - I)

TOTAL HOURS: 90
CREDITS: 5

SUB CODE: 20UCOAT1001
L-T-P: 5-1-6

COURSE OUTLINE

UNIT - I (16 Hrs)

Introduction – Classification and Tabulation of Statistical Data – Diagrammatic and Graphical Representations of Data.

UNIT - II (20 Hrs)

Measures of Central Tendency – Mean, Median & Mode – Dispersion, Range, Quartile Deviation, Mean Deviation, Standard Deviation –Coefficient of variation.

UNIT - III (20 Hrs)

Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines & Coefficient – Simple problems.

UNIT - IV (16 Hrs)

Time Series Analysis – Trend – Seasonal Variation only - Method of Simple Averages –simple problems.

UNIT - V (18 Hrs)

Introduction to Operations Research – Linear Programming – simple problems - Graphical Method.

RECOMMENDED TEXTBOOK

1. Dr. P.R.Vittal, 2012, Introduction to Operational Research, Margham Publications.

REFERENCE BOOKS

1. S.P Gupta, 2014 , Statistical Methods, Sultan Chand & Sons
2. Elhance, 2009, Statistics .
3. Hira &Gupta, 2012 , Operational Research ,S. Chand.
4. Dr. P.R.Vittal, 2012, Introduction to Operational Research, Margham Publications.

5. Handy & A. Taha, 2013, Operational Research, Macmillan Publishers.

E-LEARNING RESOURCES

1. <https://stmjournals.com/Journal-of-Statistics.html>
2. <https://www.iospress.nl/catalogue/>
3. <https://www.inderscience.com/jhome.php?jcode=ijor>
4. www.squeezedbooks.com
5. www.statistics.com

SEMESTER II

FINANCIAL ACCOUNTING II (Core paper – III)

TOTAL HOURS: 90 HRS
CREDITS: 4

SUB CODE: 20UCOCT2003
L-T-P : 5-1-6

COURSE OUTLINE

UNIT - I (20 Hrs)

Branch Accounts: - Dependant branches – stock and debtors system –
Distinction between wholesale profit and retail profit – Independent Branch
(foreign branches excluded).

UNIT-II (15 Hrs)

Departmental Accounts – Basis for allocation of expenses – Inter departmental
transfer at cost or selling price – Treatment of expenses which cannot be
allocated.

UNIT-III (15 Hrs)

Hire purchase and Installment – Default and Repossession – Hire Purchase
Trading Account – Installment Purchase system.

UNIT-IV (20 Hrs)

Admission of a Partner – Retirement of a Partner – Death of a Partner.

UNIT-V (20 Hrs)

Dissolution of a partnership – Insolvency of a partner (Application of Indian
Partnership Act 1932) - Insolvency of all partners

RECOMMENDED TEXTBOOKS

1. Reddy T.S & A.Murthy, 2007, Financial Accounting, Margham Publications, Chennai.
2. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. Jain .S.P & Narang .K.,2020,Financial Accounting,4thEd.,Kalyani Publishers, Ludhiana.
2. Gupta .R.L &Radhaswamy- 2014, Advanced Accountancy – Sultan Chand Publishers.
3. Shukla & Grewal, 2002,Advanced Accounting,15thEd.,Sultan Chand &Sons, New Delhi.
4. Rajasekar -2011, Financial Accounting – Pearson Publications.
5. Parthasarathy S. And Jaffarulla .A , 2008, Financial Accounting - Kalyani Publishers –New Delhi.

E - LEARNING RESOURCES

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com
5. www.accountingtools.com

INTERNATIONAL ECONOMICS (CORE PAPER - IV)

TOTAL HOURS: 90 HRS
CREDITS: 4

SUB CODE: 20UCOCT2004
L-T-P: 5-1-6

COURSE OUTLINE

UNIT - I (20 Hrs)

International Trade –Meaning – Importance – Features, Advantages & Disadvantages , Comparison of Internal and International trade -Theories of foreign Trade - Theories of Adam Smith, Ricardo, Haberler’s, and Hechsher – Ohlin.

UNIT- II (15 Hrs)

Balance of Trade - Balance of Payment – Concepts – Causes of Disequilibrium, methods to correct Disequilibrium –Euro Dollar marketing (An over view).

UNIT- III (20 Hrs)

Export Management – Export procedure and documents – Export Finance- Export Promotion – Export Pricing-Objectives, Factors-Role of RBI, Commercial Banks, EXIM, ECGC.

UNIT- IV (20 Hrs)

International Economic Organizations - IMF, IBRD, ADB, UNCTAD -Its objectives, Functions & Achievements and Criticisms.

UNIT- V (15 Hrs)

WTO-Objectives &Functions, GATT-TRIPS, TRIMS – Indian Patent Law- Meaning, Definition, Provisions and Rights.

RECOMMENDED TEXTBOOKS:

1. S. Shankaran , 2016, Business Economics, Margham Publications.

REFERENCE BOOKS:

1. Francis cherunilam ,2005 International Trade and Export Management , Himalaya publication.
2. K.R.Gupta- 2010, International Economics ,Atlantic Publishers & Distributors (P) Ltd
3. Paul R. krugman and Maurice Obstfeld,2004, International Economics (Theory & policy).
4. Robert J. Carbaugh,2003, International Economics.
5. H.G.Mannur-2004, International Economics, Vikaspublishing.

E-LEARNING RESOURCES

1. <https://corporatefinanceinstitute.com/resources/knowledge/trading-investing/euro-to-dollar-exchange-rate/>
2. <https://www.investopedia.com/terms/d/disequilibrium.asp>
3. https://www.wto.org/english/tratop_e/devel_e/train_e/elearning_e.htm
4. https://www.wto.org/english/tratop_e/trips_e/trips_e.htm
5. <https://www.ipindia.nic.in/eLearning.htm>

BUSINESS STATISTICS AND OPERATIONS RESEARCH-II
(Allied - II)

TOTAL HOURS: 90
CREDITS: 5

SUB CODE: 20UCOAT2002
L-T-P : 5-1-6

COURSE OUTLINE

UNIT-I (20 Hrs)

Probability – Addition and Multiplication Theorem – Conditional Probability – Simple Problems.

UNIT-II (16 Hrs)

Sampling Techniques – Types of Sample and Sampling Procedures

UNIT-III (20 Hrs)

Tests of Significance – Normal, T, Chi-Square – Simple Problems.

UNIT-IV (16 Hrs)

Assignment and Transportation – Simple Problems

UNIT-V (18 Hrs)

Network Analysis – PERT and CPM (no crashing) – simple problems.

RECOMMENDED TEXTBOOK:

1. Dr. P.R.Vittal, 2012, Introduction to Operational Research, Margham Publications

REFERENCE BOOKS:

1. S.P Gupta, 2014 , Statistical Methods, Sultan Chand & Sons
2. Elhance, 2009, Statistics .
3. Hira &Gupta, 2012 , Operational Research ,S. Chand
4. Handy & A. Taha, 2013, Operational Research, Macmillan Publishers.

E-LEARNING RESOURCES:

1. <https://stmjournals.com/Journal-of-Statistics.html>
2. <https://www.iospress.nl/catalogue/>
3. <https://www.inderscience.com/jhome.php?jcode=ijor>
4. www.squeezedbooks.com
5. www.statistics.com

SEMESTER – III

CORPORATE ACCOUNTING – I (Core paper – V)

TOTAL HOURS: 90 HRS
Credits: 4

SUB CODE:
L-T-P: 5-1-6

COURSE OUTLINE

UNIT – I (20 Hrs)

Issue of shares – par – premium - discount –under-subscription – over-subscription-
pro-rata allotment - forfeiture – re-issue of forfeited shares - Redemption of
Preference Shares -implication of sec-55 of the Company’s act 2013 - Redemption
out of capital – profits.

UNIT – II (15 Hrs)

Issue of debentures - consideration for issue of debentures – Terms relating to
Issue price and conditions of Redemption of Debentures - different methods of
Redemption of debentures - redemption without provision - on specified Due date -
in instalments- Cum-interest and Ex-interest Quotations- redemption by
Conversion - Redemption out of provision - Sinking Fund - Insurance Policy
methods - underwriting of shares and debentures- types of underwriting-marked/
unmarked and firm underwriting-determining the net liability of Underwriters-
complete underwriting- partial underwriting – firm underwriting.

UNIT - III (15 Hrs)

Purchase of business – When new set of books are opened- accounting entries in
the books of purchasing and Vendor Company- Profits prior to Incorporation-Date
of Certificate of commencement of Business – Date of incorporation of business -
Basis of Apportionment of Expenses – Preparation of statement of P & L a/c.

UNIT – IV (15 Hrs)

Preparation of Company Final Accounts - Computation of Managerial
Remuneration - Statement of P & L a/c –Balance Sheet as per Revised schedule VI.

UNIT – V (25 Hrs)

Alteration of share capital-Different kinds of alteration of share capital – Procedure for Alteration of share capital - Internal reconstruction and reduction of capital – Preparation of Reconstructed Balance sheet - valuation of goodwill and shares- Need for valuing Goodwill-factors affecting value of Goodwill-Methods of Valuation of Goodwill-Need for valuation of shares-factors affecting valuation of shares-Methods of valuation of shares.

RECOMMENDED BOOKS:

1. T.S. Reddy and A. Murthy ,2013, Corporate accounting Margham Publications

REFERENCE BOOKS:

1. Jain and Narang ,2020, Company accounts ,Kalyani Publishers
2. S.N. Maheshwari ,2016, Corporate accounts , Sultan Chand Publication
3. R.L. Gupta ,2016, Corporate accounts ,Sultan Chand Publication
4. L. Radhaswamy,2014, Corporate accounts ,Sultan Chand and Sons

E-LEARNING RESOURCES:

1. <https://www.yourarticlelibrary.com/company/company-incorporation/profitloss-prior-to-incorporation-accounting-methods/73141>
2. <https://www.universityofcalicut.info/syl/BComIIISem>
3. www.wallstreetmojo.com
4. www.meritnation.com
5. <https://www.edudel.nic.in>

BUSINESS MANAGEMENT (CORE PAPER – VI)

TOTAL HOURS: 90 HOURS
CREDITS: 4

SUB CODE:
L-T-P : 5-1-6

COURSE OUTLINE

UNIT – I (15 Hrs)

Introduction: Concept, nature, process and significance of management; Managerial roles and skills. Scientific Management – meaning, scope, Henry Fayol, F.W. Taylor, Elton Mayo, Peter F. Drucker (An Overview).

UNIT – II (25 Hrs)

Planning – nature – Importance – Forms – Types – Steps in planning – Objectives – Policies – Procedures and Methods – Nature and types of Policies of decisions – Problems involved in decision – making.

UNIT – III (15 Hrs)

Organizing – Types of Organization (Line and Staff, Committees, Projects, Matrix) – Organizational structure – Span of control – Departmentalization – Informal Organization.

UNIT – IV (20 Hrs)

Delegation – Decentralization – Difference between authority and power – Distinction between centralization decentralization – Responsibility –Human Resource Management- Meaning, Nature and scope of Human Resource Management-Motivation -Theories of Maslow and Herzberg.

UNIT – V (15 Hrs)

Co-ordination – Need for Co-ordination – types – Techniques – Distinction between co-ordinations – Controlling – Meaning, importance and types of controls – control Process.- Leadership – Traits and Types.

RECOMMENDED TEXT BOOKS:

1. C.B. Gupta, 2018, Business Management, Sultan Chand & sons Publication.
2. L.M. Prasad , 2019, Principles of Management, Sultan Chand & sons

REFERENCE BOOKS:

1. P.C. Tripathi, 2008, Principles of Management,Sultan Chand Publications
2. Koontz ‘O’ Donnell , 2009, Principles of Management ,McGraw-Hill.
3. DinkarPagare , 2003, Principles of Management,Sultan Chand Publication

E- LEARNING RESOURCES:

1. <https://www.yourarticlelibrary.com/management/management-definitions-concept-objectives-and-scope/53128>.
2. <https://www.slideshare.net/MSOindia/importance-of-planning-34277141>
3. <https://www.yourarticlelibrary.com/organization/8-types-of-organisational-structures-their-advantages-and-disadvantages/22143>.
4. https://www.managementstudyguide.com/delegation_decentralization.htm
5. <https://www.toppr.com/guides/business-management-and-entrepreneurship/direction-and-coordination/importance-and-limitation-of-coordination/>

BUSINESS LAW (CORE PAPER – VII)

TOTAL HOURS: 90 HRS
CREDIT: 4

SUB CODE:
L-T-P : 5-1-6

COURSE OUTLINE

UNIT - I (15 Hrs)

Indian Contract Act 1872- Formation - Terms of Contract - Essentials elements of valid contract - Forms of contract - Offer and Acceptance - Legal rules regarding offer & acceptance - considerations - Legal rules regarding consideration.

UNIT - II (20 Hrs)

Capacity - flaw in consent (Coercion, fraud, mistake, misrepresentation, undue influence) Void agreements - Illegal agreements.

UNIT - III (15 Hrs)

Performance - tender - Quasi contract - Discharge - Remedies for breach of contract.

UNIT - IV (15 Hrs)

Contract of Agency - Types - Creation - Duties, Rights of Principal and Agent - Termination of agency.

UNIT - V (25 Hrs)

Sale of Goods Act 1930 - Sale and agreement to sell - Formation - Caveat emptor - implied - Conditions and warranty - Rights of unpaid seller.

RECOMMENDED TEXTBOOKS

1. N.D. Kapoor ,2019, Business law ,Sultan Chand & Sons
2. Gogna S. Chand,2015, Business law .
3. K.N. Ramaswamy,2011, Business law .

REFERENCE BOOKS

1. Sreenivasan, M.R, 2012, Business Laws, Margam Publications.
2. Pillai, R.S. N& Chand, S, 2014, Business Law, S. Chand& Co, Delhi,.
3. Shukla, M.C, 2013, A Manual of Mercantile Law, S.Chand & Co.,.
4. Balachandran, V &Thothadri, S, 2013,Business Law, Vijay Nicole Imprints Pvt.Ltd. Chennai.

E-LEARNING RESOURCES

1. <https://www.iosrjournals.org>
2. www.cramerz.com
3. www.digitalbusinesslawgroup.com
4. <https://swcu.libguides.com/buslaw>
5. <https://libguides.slu.edu/businesslaw>

BANKING AND FINANCIAL SERVICES (CORE PAPER –VIII)

TOTAL HOURS: 90
Credits: 4

SUB CODE:
L-T-P : 5-1-6

COURSE OUTLINE

UNIT – I (15 Hrs)

Definition of Banks –Role of Banks and Economic Development – Commercial Banks – Functions – Central Banks (RBI) – Functions – Private Banks – RBI norms for Private Banks.

UNIT – II (20 Hrs)

Opening of accounts-savings, current and fixed deposit accounts- Pass book, Cheque book
Negotiable Instruments – Features, Crossing, Endorsement, Material alteration, Paying Banker
– Rights and Duties – Statutory Protection – Dishonour of cheques – Role of Collecting Banker

UNIT-III (20 Hrs)

Advanced Banking Technology E- Banking - Personal Identification Number – Electronic Fund Transfer - Electronic Clearing Systems – SWIFT – RTGS – NEFT – Core Banking – KYC – AML –Services of Ombudsman.

UNIT – IV (20 Hrs)

Meaning and importance of Financial Services – Types of Financial Services — Players in Financial Services Sector- Stock Exchange – meaning, functions of stock exchange – types of speculators- Listing – SEBI – objectives, main features, powers –

UNIT – V (15 Hrs)

Leasing & Hire Purchase – Merchant Banking – Factoring — Venture capital.

RECOMMENDED TEXTBOOKS

1. B.Santhanam, 2012, Banking and Financial system, Margham Publications.
2. B.Santhanam, 2011, Banking Theory, Law and Practice, Margham Publications.

REFERENCE BOOKS

1. S.N.Maheswari, 2005, Banking Theory, Law and Practice, Kalyani Publishers
2. Varshney and Sundaram, 2004, Banking Theory, Law and Practice, Sultan Chand Publications.
3. Jayasankar, 2004, Banking Theory and Practice, Margham Publications.
4. Dr. S.Gurusamy, 2011, Financial services, Vijay Nicole Publications.

E- LEARNING RESOURCES

1. <https://www.economicdiscussion.net/banking/role-of-banks-in-the-economic-development-of-a-country/26094>
2. <https://www.yourarticlelibrary.com/banking/commercial-banks/commercial-banks-primary-and-secondary-functions-of-commercial-banks/30321>
3. <https://www.gr8ambitionz.com/2014/08/general-relationship-between-Banker-Customer.html>
4. <https://www.slideshare.net/AbdulQadirBhamani/collecting-and-paying-banker-73304669>
5. <https://www.vapulus.com/en/different-forms-of-advances-by-commercial-banks/>
6. <https://www.thewealthwisher.com/ombudsman-register-grievance/>

COMPUTER APPLICATIONS IN BUSINESS – I
ALLIED PAPER-III

TOTAL HOURS: 90 HRS
CREDITS: 5

SUB CODE:
L-T-P: 4-2-6

COURSE OUTLINE

Computerized Accounting – Tally. ERP 9

Introduction to Tally ERP.9 – Preparation of Trial Balance – Preparation of Final Accounts (with adjustments) – Voucher Posting (Including inventory) – Taxation – TDS, CST, VAT, EXCISE.

Overheads recording (cash, cheque &

NEFT) Payroll Preparation (cash, cheque,

NEFT) Statutory Compliance (cash,

cheque & NEFT)

- Introduction to Tally. ERP 9, Preparation of Trial Balance - 5 + 10 Hours
- Preparation of final accounts with adjustments -5 + 10 Hours
- Voucher entries postings, Inventory accounting -10 + 30 Hours
- Purchase and sales order
- Introduction to GST - 5 + 15 Hours

NON MAJOR ELECTIVE
SEMESTER –III
BASICS OF BANKING (AIDED)

TOTAL HOURS: 20
CREDIT: 2

SUB CODE:
L-T-P: 1-1-2

COURSE OUTLINE

UNIT-I

Definition of Banks- Types of Banks – Commercial banks – Central banks (RBI) – Public sector banks – Private sector banks – Co-operative banks – Foreign banks.

UNIT- II

Definition of customer – Opening of A/c, savings, current & Fixed deposit A/c.

UNIT-III

KYC Norms – Different types of customers – Passbook - cheque books

UNIT-IV

Cheques – Features, crossing, endorsement, - Demand draft - Types of loans – Secured – advances against various securities (jewel, FDR, shares, documents of title of goods & immovable properties)

UNIT-V

Advanced banking technology - E-banking – Core banking -Electronic fund transfer – Electronic dealing system – ATM – SWIFT –RTGS -NEFT.

REFERENCE BOOKS

1. Banking Theory & Practice - S.N. Maheshwari ,Sultan Chand & Sons
2. Banking Law & Practice- P.N. Varshney, Sultan Chand & Sons
3. Banking Theory Law & Practice – Dr. S. Guruswamy, Vijai Nicole *Publications*
4. Banking & Financial System – B. Santhanam, Margham *Publications*
5. Banking & Financial System – Dr. K. Nirmala Prasad, Himalaya Publication

E-LEARNING RESOURCES

1. <https://www.economicdiscussion.net/banks/7-important-types-of-banks-discussed/1879>
2. <https://www.bankexamstoday.com/2014/12/types-of-bank-accounts.html>
3. <https://bankingdigests.com/blog/types-of-customers-in-banks/>
4. <http://bankessentials.blogspot.com/2012/10/endorsement-and-crossing-of-negotiable.html>
5. <https://www.vedantu.com/commerce/banking-and-e-banking>

**NON MAJOR ELECTIVE
SEMESTER –III**

BASICS OF INDIRECT TAXATION (SFS)

TOTAL HOURS: 20 HRS

SUB CODE: 18UCONE3001

CREDIT: 2

L-T-P: 1-1-2

COURSE OUTLINE

UNIT I: INTRODUCTION TO TAXATION

Functions and Principles of taxation--Tax Systems in India – Meaning and Objectives of Taxation – Cannons of taxation -- Indirect Taxation—Meaning-- Direct taxation – Difference between Direct tax and Indirect tax

UNIT II: CUSTOMS DUTY

The customs duty– Organizations of custom departments –Levy and collection of customs duty – Offences and penalties - Exemptions from Customs duty

UNIT III: GST- INTRODUCTION

Introduction – Need for GST—Importance of GST—Scope and coverage of GST.

UNIT IV: GST- STRUCTURE

Administrative structure of GST-- CGST-- SGST and IGST.

UNIT V: GST- RATES

GST rate structure—Rates for goods and services – Refund, Demand and Recovery – Appeals and revision.

RECOMMENDED TEXTBOOKS

1. Business Taxation -T.S. Reddy & Dr. Y. Hariprasad Reddy
2. GST Law & Practice - Swetha Jain

REFERENCE BOOKS:

1. Direct & Indirect Tax- Rajiva S. Mishra

2. "Direct Taxes -Law and Practice" - Dr. Vinod K. Singhania
3. Indirect Taxes –Datty
4. Business taxation- Santhil & Santhil
5. Taxation Management- S. Bhat

E-LEARNING RESOURCES

1 WWW.gstjockey.com

2. WWW.gst.gov.in

3. <http://gstpanacea.com>

4. <http://taxheal.com>

SEMESTER-IV

ADVANCED CORPORATE ACCOUNTING (CORE PAPER – IX)

TOTAL HOURS: 90
Credits: 4

SUB CODE:
L-T-P : 5-1-6

COURSE OUTLINE

UNIT-I (15 Hrs)

Liquidation – Statement of Affairs and Deficiency Accounts (Theory & Format only) – Liquidator’s statement of Accounts.

UNIT-II (20 Hrs)

Final Accounts of Insurance Companies – Life Insurance – Determination of net Claims – Determination of Correct Life Assurance Fund – Determination of net liability – preparation of Valuation Balance sheet – Treatment of Profits in Life Insurance business – Revenue A/C (Form A-RA) – Balance sheet (form A-BS) – Preparation of final A/Cs – General Insurance – Fire Insurance & Marine Insurance – Revenue A/C (Form A-RA) – P & L A/c (Form A – PL) – B/S (Form A-BS) – Preparation of final A/cs.

UNIT-III (20 Hrs)

Final Accounts of banking Companies – Legal requirements – Items requiring special attention in preparation of final A/Cs – Details of Advances (Schedule 9) – Preparation of P & L A/C – Preparation of B/S.

UNIT-IV (20 Hrs)

Amalgamation –Methods – Merger - purchase method – simple problems only - Absorption and External Reconstruction of a Company – (inter- company investments excluded).

UNIT-V (15 Hrs)

Human resource accounting - theory only -Accounting standards (10, 13, 14, 20&26) theory only - financial reporting practices - theory only - Accounting for price level changes

RECOMMENDED BOOKS:

1. T.S. Reddy and A. Murthy , 1999, Advanced Corporate accounting, Margham Publications

RECOMMENDED BOOKS

1. Jain and Narang ,2020, Company accounts ,Kalyani Publishers
2. S.N. Maheshwari ,2016, Corporate accounts , Sultan Chand Publication
3. R.L. Gupta ,2016, Corporate accounts ,Sultan Chand Publication
4. L. Radhaswamy,2014, Corporate accounts ,Sultan Chand and Sons
5. T.S. Reddy and A. Murthy ,2009, Corporate accounting Margham Publications

E-LEARNING RESOURCES

- 1.<http://www.yourarticlelibrary.com/accounting/problems-accounting/amalgamation-and-external-reconstruction-8-accounting-problems/82088>
2. <http://www.accountingnotes.net/cppa/current-purchasing-power-accounting-cppa/5508>
- 3.<https://www.dynamictutorialsandservices.org/2018/09/accounts-of-banking-companies-solved.html>
- 4.https://newhorizonindia.edu/nhc_kasturinagar/wpcontent/uploads/2018/01/Final_Accounts_of_General_Insurance_Companies.pdf
- 5.<http://www.accountingnotes.net/liquidation/liquidation-of-companies-problems-and-solutions-accounting/12858>

BUSINESS COMMUNICATION (CORE PAPER – X)

TOTAL HOURS: 90
CREDITIS: 4

SUB CODE:
L-T-P : 5-1-6

COURSE OBJECTIVES

1. Recognize the significance of Communication in day to day life.
2. Enhance the clarity of communication by making them Familiar with formal and informal communication.
3. Obtain comprehensive knowledge regarding various types of business entity correspondence.
4. Develop diverse business report writing skills.
5. Improve knowledge in the field of virtual communication.

COURSE OUTCOMES

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

CO No.	CO Statement
CO 1	Describe about principles of effective and impressive communication.
CO 2	Make communication in effective manner and classifying the different kinds of business letters and its purpose.
CO 3	Improve their communication by differentiating the correspondence into banking, insurance and agency correspondence and correspondence with shareholders and directors.
CO 4	Prepare formal reports as per the latest reporting styles and improve their technical skills required for business correspondence.
CO 5	Capable to make persuasive modern and digital forms of communication to face the virtual world.

COURSE OUTLINE

UNIT – I (15 Hrs)

Definition – Methods – Types – Principles of effective communication – barriers to communication – Business letter – Layout of Business letter And Office Environment.

UNIT – II (20 Hrs)

Kinds of Business letters: Interview – Appointment – Acknowledgment – promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

UNIT – III (20 Hrs)

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with shareholders, directors.

UNIT – IV (20 Hrs)

Report writing – Agenda, Minutes of Meeting – Memorandum – Office order – Circular – Notes.

UNIT – V (15 Hrs)

Modern forms of communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.

RECOMMENDED TEXT BOOKS

1. N S. Raghunathan & B. Santhanam, 2013, Business Communication - Margham Publications.
2. Rajendra Pal and J.S. Korlahalli, 2012, Essentials of Business Communication – Sultan Chand.

REFERENCE BOOKS

1. Dr. Natarajan, 2004, Business Communication - Margham Publications.
2. Dr. N. Premavathy, 2008, Business Communication – Prasanna Publication.
3. K.K. Sinha, 2003, Business Communication
4. Sharma R.C. & Mohan. K, 2006, Business Correspondence & Report Writing – TMH.

E-LEARNING RESOURCES

1. <https://www.educba.com/types-of-communication/>
2. <https://work.chron.com/10-types-business-letters-9438.html>
3. <https://www.toppr.com/guides/business-correspondence-and-reporting/writing-formal-letters/types-formal-letters-samples/>
4. <https://campussuite-storage.s3.amazonaws.com/prod/1280306/3a32f069-629b-11e7-99ef-124f7febbf4a/1676236/b195db02-e552-11e7-bd11-0a1aa3e608a2/file/ENG-216.pdf>
5. <http://www.yourarticlelibrary.com/business-communication/modern-forms-of-communication-fax-email-and-videoconferencing/27654>

COMPANY LAW (CORE PAPER – XI)

TOTAL HOURS: 90
CREDITS: 4

SUB CODE:
L-T-P : 5-1-6

COURSE OBJECTIVES

1. Understand the various provisions in forming a Company.
2. Study the legal nature of company as a business structure.
3. Learn about the provisions relating to management of Companies.
4. Gain knowledge on the raising of capital by companies in compliance with SEBI regulations.

COURSE OUTCOMES

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

CO No.	CO Statement
CO 1	Understand the flexibility and simplicity in formation and maintenance of company.
CO 2	Apply new concepts and procedures to facilitate ease of doing business while protecting the interest of all the stakeholders.
CO 3	Evaluate the needs for effective and time bound approvals and compliance requirements.
CO 4	Analyze corporate problems by identifying appropriate legal obligations.
CO 5	Understand the principles of corporate personalities.
CO 6	Analyze various case laws in relation to Companies Act 2013.

COURSE OUTLINE

UNIT-I (15 Hrs)

Definition of Joint Stock Company - Kinds – Formation – Incorporation.-
Corporate social responsibility.

UNIT-II (20 Hrs)

Memorandum of Association – Contents and Alteration – Doctrine of Ultra Vires – Articles of Association – Contents – Distinction between the two – Doctrine of Indoor Management – Prospectus – Contents – Statement in Lieu of prospectus.

UNIT-III (25 Hrs)

Share capital - kinds & classification-Application, Allotment, Transfer- Kinds of shares(excluding Alteration of share capital) – Voting rights – Borrowing powers of companies – Membership in a company – Directors – Legal position – Appointment, removal, rights, duties and powers – Qualification and Disqualification. (2013 amendments excluding alteration of share capital).

UNIT-IV (15 Hrs)

Meetings and resolutions – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Ordinary and Special.

UNIT-V (15 Hrs)

Winding up of a company –Modes of winding up – Winding up by the court – Voluntary winding up – Member’s voluntary winding up – Creditor’s voluntary winding up.

RECOMMENDED TEXTBOOK

1. N.D. Kapoor, 2019, Company Law, Sultan Chand And Sons

REFERENCE BOOKS

1. Bagrial, 2004, Company Law – *Vikas publication*
2. Singh Avtar, 2008, Company Law – - Eastern Book Company Publication
3. M.C. Shukla and S.S. Gulshan, 2009, Principles of Company Law -Sultan Chand & Sons.
4. N.D. Kapoor, 2004 Company Law - Sultan Chand And Sons
- 5 M.R. Sreenivasan, 2011, Company Law - Margam Publications

E-LEARNING RESOURCES

1. http://corporatelawreporter.com/companies_act/section-43-of-companies-act-2013-kinds-of-share-capital/
2. <https://taxguru.in/company-law/companies-share-capital-and-debentures-amendment-rules-2019.html>
3. <https://lawrato.com/indian-kanoon/corporate-law/winding-up-of-company-under-companies-act-2013-634>
4. <http://www.yourarticlelibrary.com/accounting/liquidation-of-companies/modes-of-winding-up-of-a-company-2-methods/58505>
5. <http://www.yourarticlelibrary.com/company/meetings/company-meetings-8-main-types-of-company-meetings/75910>

PRINCIPLES OF AUDITING (CORE PAPER-XII)

TOTAL HOURS: 90

SUB CODE:

CREDITS: 3

L-T-P: 5-1-6

COURSE OBJECTIVES

- To provide exposure on the basic concepts of auditing and their significance.
- To inculcate deep knowledge on the procedure of auditing and the concepts relating to vouching, internal check & control, valuation & verification of assets and liabilities.
- To educate the students with the computerized approach towards auditing – EDP.
- To understand the principles of company audit as per the legislations and the role of an auditor regarding the same.
- To familiarize with the specialized audits conducted in different types of organizations.

COURSE OUTCOMES

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

CO. No	CO Statement
CO 1	Get acquainted with the basic knowledge of auditing.
CO 2	Gain knowledge on the various principles and distinctive procedure of auditing in companies.
CO 3	Understand the concepts of auditing through computers.
CO 4	Analyze the duties and responsibilities of an auditor while conducting a company audit.
CO 5	Enhance their knowledge in specialized audits conducted in different types of organizations and institutions.

COURSE OUTLINE

UNIT I (15 Hrs)

Auditing – meaning, definition – objects, types of audit, audit programmes – meaning, objects, advantages & disadvantages

UNIT II (20 Hrs)

Vouching of Cash Transactions – credit sales, credit purchase, objects of Internal check – difference between Internal Audit & Internal control. Verification & Valuation of Assets & Liabilities – Verification of Inventories & Investments.

UNIT III (15 Hrs)

EDP audit–Impact of computerization on audit approach- Type of Internal control in the computer-based system-Approaches to EDP auditing–Auditing around with computers- Auditing with computers, Auditing through computers. Information security audit - introduction. (Meaning with brief explanation)

UNIT IV (20 Hrs)

Introduction to company Audit - Audit Appointment of Auditor– Qualifications and disqualification– removal, powers, rights & liabilities of an Auditor under the Companies Act -(2013).-Audit report.

UNIT V (20 Hrs)

Specialised Audits – points to be considered while auditing, Educational Institutions, Hotels, Banks & Insurance Companies

RECOMMENDED TEXTBOOKS

1. Dr. L. Natarajan, 2016, Practical Auditing, Margham publications.
2. Dr.G.Anitha, Dr.J.Sankari, Practical Auditing .
3. Dr.N.Premavathy, Practical Auditing .

REFERENCE BOOKS

1. B.N. Tandon, 2006, Practical Auditing, S. Chand.
2. Dr. Premavathy, 2011, Auditing, Vishnu Publications.
3. Dinkarpagare, 2012, Principles and practice of auditing, Sultan Chand & Sons.
4. S. Vengadamani, 2010, Practical Auditing, Margham Publication.
5. R G Saxena, 2006, Principles and Practice of Auditing.

E-LEARNING RESOURCES

1. www.audit.org.gy
2. <https://www.accountingtools.com>
3. <https://www.pcmag.com>
4. <https://www.indiafilings.com>
5. www.accountingnotes.net

COMPUTER APPLICATIONS IN BUSINESS – II

ALLIED PAPER IV

TOTAL HOURS: 90 HRS
CREDITS:5

SUB CODE:
L-T-P: 4-2-6

COURSE OUTLINE

SPSS - Statistical Package for Social Science

- Construction of frequency tables, Graphical representation of data - 5 + 20 Hours
- Measures of central tendency, Measures of dispersion - 5 + 15 Hours
- Correlation co-efficient -5 + 10 Hours

MS-Excel (5 + 25 Hours)

- Calculation of NPV of projects
- Cash Budget
- Break-Even Analysis
- Comparison of prices across years of Multiple products
- Flexible Budgets
- Variance Analysis

NON MAJOR ELECTIVE
SEMESTER –IV
BASICS OF BANKING (AIDED)

TOTAL HOURS: 20
CREDIT: 2

SUB CODE : 18UCOND4002
L-T-P: 1-1-2

COURSE OUTLINE

UNIT-I

Definition of Banks- Types of Banks – Commercial banks – Central banks (RBI) – Public sector banks – Private sector banks – Co-operative banks – Foreign banks.

UNIT- II

Definition of customer – Opening of A/c, savings, current & Fixed deposit A/c.

UNIT-III

KYC Norms – Different types of customers – Passbook - cheque books

UNIT-IV

Cheques – Features, crossing, endorsement, - Demand draft - Types of loans – Secured – advances against various securities (jewel, FDR, shares, documents of title of goods & immovable properties)

UNIT-V

Advanced banking technology - E-banking – Core banking -Electronic fund transfer – Electronic dealing system – ATM – SWIFT –RTGS -NEFT.

REFERENCE BOOKS

1. S.N. Maheshwari , 2011, Banking Theory & Practice , Sultan Chand & Sons.
2. P.N. Varshney, 2009, Banking Law & Practice, Sultan Chand & Sons
3. Dr. S. Guruswamy, 2011, Banking Theory Law & Practice, Vijai Nicole Publications.
4. B. Santhanam, 2009, Banking & Financial System, Margham Publications

5. Dr. K. Nirmla Prasad, 2010, Banking & Financial System –Himalaya Publication.

E-LEARNING RESOURCES

1. <https://www.economicdiscussion.net/banks/7-important-types-of-banks-discussed/1879>
2. <https://www.bankexamstoday.com/2014/12/types-of-bank-accounts.html>
3. <https://bankingdigests.com/blog/types-of-customers-in-banks/>
4. <http://bankessentials.blogspot.com/2012/10/endorsement-and-crossing-of-negotiable.html>
5. <https://www.vedantu.com/commerce/banking-and-e-banking>

**NON MAJOR ELECTIVE
SEMESTER –IV
BASICS OF INDIRECT TAXATION (SFS)**

TOTAL HOURS: 20 HRS	SUB CODE: 18UCONE4002
CREDIT: 2	L-T-P: 1-1-2

COURSE OUTLINE

UNIT I: INTRODUCTION TO TAXATION

Functions and Principles of taxation--Tax Systems in India – Meaning and Objectives of Taxation – Cannons of taxation -- Indirect Taxation—Meaning-- Direct taxation – Difference between Direct tax and Indirect tax

UNIT II: CUSTOMS DUTY

The customs duty– Organizations of custom departments –Levy and collection of customs duty – Offences and penalties - Exemptions from Customs duty

UNIT III: GST- INTRODUCTION

Introduction – Need for GST—Importance of GST—Scope and coverage of GST.

UNIT IV: GST- STRUCTURE

Administrative structure of GST-- CGST-- SGST and IGST.

UNIT V: GST- RATES

GST rate structure—Rates for goods and services – Refund, Demand and Recovery – Appeals and revision.

RECOMMENDED TEXTBOOKS

1. Business Taxation -T.S. Reddy & Dr. Y. Hariprasad Reddy
2. GST Law & Practice - Swetha Jain

REFERENCE BOOKS:

1. Direct & Indirect Tax- Rajiva S. Mishra
2. “Direct Taxes -Law and Practice” - Dr. Vinod K. Singhania
3. Indirect Taxes –Datty
4. Business taxation- Santhil & Santhil
5. Taxation Management- S. Bhat

E-LEARNING RESOURCES

- 1 WWW.gstjockey.com
2. WWW.gst.gov.in
3. <http://gstpanacea.com>
4. <http://taxheal.com>

SEMESTER – V

COST ACCOUNTING (CORE PAPER - XIII)

Total Hours: 90 Hour

Credits: 4

SUB CODE:

L-T-P: 5-1-6

COURSE OUTLINE

UNIT I (15 Hrs)

Nature and scope of Cost Accounting. Cost analysis, concepts and Classifications. Installation of costing systems, cost centres and profit centres.

UNIT II (10 Hrs)

Cost sheets, tenders and quotations.- Reconciliation of cost and financial accounts.

UNIT III (25 Hrs)

Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department. EOQ, Bin card, Stores ledger, perpetual inventory system- Stores records, ABC analysis, VED analysis. – FSN analysis – JIT analysis.

Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.-Different Reorder levels.

UNIT IV (20 Hrs)

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and Piece rate system –Taylor's differential piece rate- Merricks multiple piece rate-incentive plan- Halsey, Rowan, Emerson, Gantt task & group bonus- Idle time and over time. Labour turnover.

UNIT V (20 Hrs)

Overheads – Classification. Allocation, Apportionment and Absorption - Accounting and control of overheads – Manufacturing (Primary and Secondary

Distribution)- Machine Hour Rate.

RECOMMENDED TEXTBOOKS

1. T.S. Reddy and Hari Prasad Reddy, 2019, Cost Accounting, Margham publications

REFERENCE BOOKS

1. Jain S.P. and Narang K.L., 2014, Cost Accounting, Kalyani Publications.
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., 2010, Practical Costing, S.Chand & Sons.
3. Reddy and Murthy, 2012, Cost Accounting, Margham Publications.
4. S.P. Iyengar, 2011, Cost Accounting, Sultan Chand & Sons.

E-LEARNING RESOURCES

1. <https://www.accountingtools.com>
2. www.accountingnotes.net
3. <https://accountlearning.com>
4. <https://cleartax.in>
5. <https://www.accaglobal.com>

SEMESTER – V

INTERNSHIP (CORE PAPER - XIV)

Total Hours:
Credits: 3

SUB CODE:
L-T-P: 5-1-6

Semester: V
INDIRECT TAXATION (CORE PAPER - XV)

TOTAL HOURS: 90 HRS
CREDITS: 4

SUB CODE:
L-T-P: 5-1-6

COURSE OUTLINE

UNIT - I (15 Hrs)

Objectives of Taxation – Cannons of Taxation - Tax Systems in India –types - Direct & Indirect Taxes – Advantages and Disadvantages.

UNIT - II (20 Hrs)

Background behind implementing GST – The need for GST- Business impact – Benefits of GST-SGST-CGST and IGST – Taxes covered by GST- Definitions - Scope and Coverage Scope of supply-Levy of tax - Rate Structure –Taxable Events.

UNIT - III (20 Hrs)

Return – Refunds - Input Tax Credit - Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST - Officers as per CGST Act - Officers as per SGST Act - Jurisdiction - Appointment Powers.

UNIT - IV (15 Hrs)

Assessment and Audit under GST – Demands and Recovery – Appeals and revision –Advance ruling Offences and Penalties.

UNIT -V (20 Hrs)

The customs duty –Levy and collection of customs duties –Organizations of custom departments -Officers of customs – powers – Appellate Machinery – Infringement of the Law –Offences and penalties - Exemptions from duty Customs duty draw back – duties free Zones.

RECOMMENDED TEXTBOOKS

1. T.S. Reddy & Dr. Y. Hariprasad Reddy,2010, Business Taxation

REFERENCE BOOKS

1. Swetha Jain ,2018, GST Law & Practice.
2. Rajiva S. Mishra ,2012, Direct & Indirect Tax.
3. Dr. Vinod K. Singhania ,2009, “Direct Taxes -Law and Practice”
4. Datty,2003, Indirect Taxes.

E-LEARNING

1. <https://www.youtube.com/indirecttaxcommittee>
2. <https://idtc-icai.s3.ap-southeast-1.amazonaws.com/download/pdf20/VCConGST.pdf>
3. www.taxmann.com
4. Cleartax.in
5. globalindirecttaxmanagement.com

SEMESTER: V
MANAGEMENT ACCOUNTING (CORE PAPER -XVI)

TOTAL HOURS: 90
CREDITIS: 4

SUB CODE:
L-T-P : 5-1-6

COURSE OUTLINE

UNIT - I (15 Hrs)

Management accounting –meaning, scope, importance & limitation management accounting vs. Cost accounting, management accounting vs. financial accounting, Analysis & interpretation of financial statements-nature, objectives, tools-methods, comparative statements, common size statements & trend analysis – Simple problems.

UNIT - II (10 Hrs)

Variance analysis (Only Material and Labour Variance) – Simple problems.

UNIT - III (15 Hrs)

Ratio analysis-interpretation, benefits & limitations. Classification of ratios-liquidity, profitability, Turnover, capital structure – Earnings per share – Profit earnings ratio – Return on Investment only – Simple problems.

UNIT - IV (25 Hrs)

Funds flow analysis: concepts of funds flow statement-sources & uses of funds-managerial uses of funds flow statement.

Cash flow analysis: distinction of cash from funds –utility of cash flow statements-accounting Standard 3(AS 3) construction of cash flow statement.

UNIT - V (25 Hrs)

Budgets & budgetary control –meaning, objectives, merits& demerits –types of budgets- Production, cash& flexible budgets Selling overhead budget.

Marginal costing- Absorption costing and marginal costing – CVP Analysis-Break even Analysis- Applications of marginal costing -Decision Making (key-factor, make or buy decision, plant merger decision, product mix or sales mix,

export decision, incremental analysis, product elimination decision, plant or equipment purchase decision).

RECOMMENDED TEXT BOOKS

1. T.S. Reddy & Y. Hari Prasad Reddy, 2012, Management Accounting, Margham Publications.
2. DR.S.N. Maheshwari, 2014, Management Accounting, Vikas Publications.

REFERENCE BOOKS

1. Khan, M.Y. Jain, 2014, Management Accounting .
2. Charles T.Horngren & Garyn Sundem, 2010, Introduction To Management Accounting, Longman Higher Education;
3. Sharma & Shashi K. Gupta, 2015, Management Accounting, Kalyani Publishers.
4. Saxena, 2003, Advanced Cost & Management Accounting, Sultan Chand & Sons.

E-LEARNING RESOURCES

1. https://www.tutorialspoint.com/accounting_basics/management_accounting_introduction.htm
2. <https://www.accountingtools.com/articles/what-is-variance-analysis.html>
3. <https://www.accountingtools.com/articles/ratio-analysis.html>
4. <https://www.civilserviceindia.com/subject/Management/notes/fund-flow-analysis.html>
5. <https://businessjargons.com/marginal-costing.html>

SEMESTER – V
INCOME TAX LAW AND PRACTICE- I (ELECTIVE PAPER - I)

TOTAL HOURS: 90 HRS
CREDITS: 5

SUB CODE:
L-T-P : 5-1-6

COURSE OUTLINE

UNIT - I (15 Hrs)

Meaning of Income –Canons of taxation and the Income Tax Act –Important definitions (Persons, Assessee, Previous year, Assessment year, Income, Gross Total income) – Scope of total income or incidence of tax – Residential status – Income exempt from tax.

UNIT - II (20 Hrs)

Income from salaries – Allowances –Perquisites –Profits in lieu of salary (Gratuity, Pension, Leave Encashment) – Deductions from salary U/s 16 – Rebate –Deduction U/s 80 C – Computation of salary income.

UNIT - III (15 Hrs)

Income from House property –Incomes exempt from House Property - Determination of Annual value – Deductions from Net Annual Value – Computation of Income from House Property.

UNIT - IV (20 Hrs)

Income from Business or Profession – Admissible and Inadmissible expenses –

General deductions– provisions relating to depreciation – Deemed business profits chargeable to tax – Compulsory maintenance of books of accounts – audit of accounts of certain persons – special provisions for computing income on estimated basis under sections 44 AD and 45 AE – Computation of income from business or profession.

UNIT - V (HRS 20)

Income tax authorities – Appointment – powers – PAN – Assessment procedure in brief – Types of Assessment (Self-Assessment, Best Judgment Assessment, Re-Assessment) – Filing of return of income – Due date for filing the return – Types of Return .

RECOMMENDED TEXTBOOKS

1. Gaur & Narang, 2021, Income Tax Law and Practice, Kalyani Publications.
2. Hariharan, 2021, Income Tax Law and Practice, Vikas Publicataions.

REFERENCE BOOKS

1. Hariharan, 2021, Income Tax Law and Practice, Vikas Publications.
2. Y. Hariprasad Reddy, 2021, Income Tax Law and Practice –Margham Publications.
3. Singhania, 2020, Income Tax Law and Practice, taxmanns publications.
4. Mehrotra,2021, Income tax law and practice.

E-LEARNING RESOURCES

1. <https://economictimes.indiatimes.com/wealth/tax/5-confusing-pairs-of-income-tax-terms/articleshow/65081182.cms?from=mdr>

2. <https://cleartax.in/s/income-tax-basics-for-beginners>
3. <https://economictimes.indiatimes.com/wealth/tax/how-to-calculate-income-from-house-property-for-itr-1/articleshow/64475018.cms?from=mdr>
4. <https://www.bankbazaar.com/income-tax.html>
5. <https://cleartax.in/s/income-tax-assessment>
6. <https://www.caclubindia.com/articles/various-types-of-assessment-under-income-tax-act-1961--29940.asp>

SEMESTER - VI

ENTREPRENEURIAL DEVELOPMENT (CORE PAPER -XVII)

TOTAL HOURS: 90 HOURS
CREDITS: 3

SUB CODE:
L-T-P : 5-1-6

COURSE OUTLINE

UNIT - I (15 Hrs)

Concept of Entrepreneurship:

Entrepreneurship – Meaning – Schumpeter, Peter F.Drucker – McClelland -
Types – Qualities Of An Entrepreneur – Classification Of Entrepreneurs –
Factors Influencing Entrepreneurship – Functions Of Entrepreneurs.

UNIT -II (20 Hrs)

Project Management:

Business Idea Generation Techniques – Identification Of Business Opportunities
– Feasibility Study – Marketing, finance, technology and Legal Formalities –
Preparation Of Project Report – Tools Of Appraisal- Patents & IPRs.

UNIT - III (20 Hrs)

Entrepreneurial Development – Agencies.

Commercial Banks – District Industries Centre – National Small Industries
Corporation – Small Industries Development Organization – SIDBI, TIIC,
SIPCOT, MSME Development Institute.

UNIT - IV (15 Hrs)

Economic development programmes [EDP] – Role, relevance and achievements
– Role of Government in organizing EDPs – Critical evaluation.- Make in India.

UNIT - V (20 Hrs)

Women Entrepreneurship – women entrepreneurship & economic development
– problems – women empowerment - SHG – Meaning, Importance and
Government Assistance. Start ups India – Incubation Centre.-Digital
entrepreneurship & Social entrepreneurship

RECOMMENDED TEXTBOOKS

1. C.B.Guptas& Srinivasan N.P, 2011, Entrepreneurial Development ,Sultan & Sons Publications.
2. Jayashree Suresh,2008, Entrepreneurial Development.

REFERENCE BOOKS

1. Saravanel, 2005, Entrepreneurial Development,Ess Pee Key Publishing House, Chennai-2,
2. Vasant Desai, 2004, Project Management, Himalaya Publishing House.
3. New venture creation, 2009, Entrepreneurship, Holt.
4. S.Saini and S.K.Dhameja, 2011, Entrepreneurship and Small Business ,Rawart New Delhi.
5. C.Jain,2012, Handbook for New Entrepreneurs, Oxford University Press.,

E- LEARNING RESOURCES

1. <http://www.ddegjust.ac.in/studymaterial/mba/cp-401.pdf>
2. <https://ecestudy.files.wordpress.com/2015/02/theories-of-entrepreneurship.pdf>
3. <http://www.bimkadapa.in/materials/ED-5-UNITS-PDF.pdf>
4. https://www.theseus.fi/bitstream/handle/10024/115894/Laamanen_Pirita.pdf?sequence=1&isAllowed=y
5. <https://bbamantra.com/preparation-of-a-business-plan/>

SEMESTER – VI

MARKETING (CORE PAPER - XVIII)

TOTAL HOURS: 90 Hours
CREDITS: 3

SUB CODE:
L-T-P : 5-1-6

COURSE OUTLINE

UNIT - I (15 Hrs)

Introduction to marketing – Meaning – Definition and Functions of Marketing – Role and Importance of Marketing – Classification of Markets.

UNIT - II (15 Hrs)

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments).

UNIT - III (20 Hrs)

Market Segmentation – Concept – Benefits – Basis and levels, Introduction to Consumer Behaviour – Need for study – consumer buying decision process – Buying motives – CRM – Meaning & Importance.

UNIT - IV (20 Hrs)

Marketing Mix-Product – Meaning –Introduction to PLC – Product Mix, Price – Pricing Policies and Methods, Place – Channels of Distribution (Levels) – Channel Members – Recent trends in Retail Marketing - Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

UNIT - V (20 Hrs)

Recent Trends in marketing - A Basic understanding of E – Marketing – Digital Marketing & Social Media Marketing - Consumer Protection Act - Rights of Consumers-consumer Exploitation - Market Research, MIS and Marketing

Regulations.-Neuro Marketing

RECOMMENDED TEXTBOOK

1. Dr. L.Natarajan ,2012, MARKETING - Margham Publications.

REFERENCE BOOKS

1. William J Stanton,2003, Marketing McGraw-Hill,Publications.
2. Still and Cundiff,2006, Marketing Management.
3. J. Jayasankar,2003, Marketing.
4. Dr. C.B. Gupta and Dr. N. Rajan Nair,2007, Marketing Management .

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/marketing/marketing-management-meaning-and-importance-of-marketing-management-explained/25885>
2. <https://www.studocu.com/en/document/guru-gobind-singh-indraprastha-university/marketing-management/lecture-notes/marketing-management-notes-unit-1/3372388/view>
3. <https://www.cleverism.com/understanding-marketing-mix-concept-4ps/>
4. https://globaljournals.org/GJMBR_Volume12/5-Market-Segmentation-and-Its-Impact.pdf
5. <https://pdfs.semanticscholar.org/2253/945370442e02653d0a15297fb080618e6a75.pdf>

SEMESTER – VI
ADVANCED COST ACCOUNTING (CORE PAPER - XIX)

TOTAL HOURS: 90
CREDITS: 3

SUB CODE:
L-T-P : 5-1-6

COURSE OUTLINE

UNIT - I (15 Hrs)

Job Costing – Features of job costing – Job costing procedure – Forms used in Job costing – Batch costing – Determination of Economic Batch Quantity or Economic Lot Size , Unit or Single or Output Costing—Meaning and Applicability – Accumulation of costs—Treatment of scrap of material – Presentation of costs – Production Account – Preparation of Manufacturing & Trading Account.

UNIT - II (15 Hrs)

Contract Costing – Distinction between Job Costing and Contract Costing -- Recording of cost of a contract – Profit or Loss on contracts – Escalation Clause – Cost Plus Contracts.

UNIT III (20 Hrs)

Operating and Operation Costing – Meaning and definition – Operating Costing in Some Service Industries – Transport Costing – computation of “Cost Unit” in Road Transport Business – Operation Costing.

UNIT IV (20 Hrs)

Process Costing I- Meaning – Characteristic Features – Types of Industries using Process Costing – Advantages and Disadvantages of process costing – Costing Procedure – Important aspects of Process Costing – Process Losses – Inter Process Profit.

UNIT V (20 Hrs)

Process Costing II- Work – In- Progress and Equivalent Production – Joint Products Costing – Methods of Apportionment of Joint Costs among Joint

Products using Average Unit Cost Method and Physical Units Method.

Accounting of By-Products—Non-Cost or sales method – other income or

Miscellaneous Income Method – By Products Sales added to the main product sales – By product value deducted from total cost.

RECOMMENDED TEXTBOOKS

1. Jawahar Lal.,2012 Cost accounting, Tata McGraw Hill,
2. Nigam & Jai., 2010, Cost Accounting Principles and Practices, Prentice Hall of India Publishers
3. Blocher, I. & Lin., 2007, Cost Management: A Managerial Emphasis, Pearson education, Mumbai

REFERENCE BOOKS

1. Reddy.T.S. and Hari Prasad Reddy.Y,2012, Cost Accounting
2. Jain And Narang,2008, Cost Accounting
3. Iyengar .S.P,2009, Cost Accounting
4. Maheswari S.N,2016, Advanced Problems and Solutions in cost accounting .

E-LEARNING RESOURCES

1. <https://www.accountingtools.com>
2. www.accountingnotes.net
3. <https://accountlearning.com>
4. <https://cleartax.in>
5. <https://www.accaglobal.com>

SEMESTER – VI
FINANCIAL MANAGEMENT (ELECTIVE PAPER - II)

TOTAL HOURS: 90 HRS
CREDITS: 5

SUB CODE:
L-T-P :5-1-6

COURSE OUTLINE

UNIT - I (15Hrs)

Finance function, nature & objectives- goals- profit maximization, wealth maximization- major decisions of finance manager.

UNIT - II (20 Hrs)

Capital structure- under capitalization –over capitalization- over trading- decision of the firm –composition and sources of long-term funds- leverage (simple problems)-factors determining fund requirements. Cost of capital.

UNIT - III (15 Hrs)

Capital budgeting of capital expenditure-capital budgeting procedure -problems involving payback method, average rate of return method & discounted cash flow method, net present value method, Internal rate of return method, profitability index method –methods of ranking Investment proposals-problems involving payback method, average rate of return method & discounted cash flow method – simple problems.

UNIT - IV (20 Hrs)

Working capital – concept, determining working capital requirements–factors influencing working capital- components of working capital management – management of inventory-management of receivables-management of cash.

UNIT - V (20 Hrs)

Dividend policies-Factors affecting –dividend payment- provision of companies act on dividend payment. Gordon,Walter & MM Model

RECOMMENDED TEXTBOOKS

1. T.S. Reddy and Murthy T.S, 2012, Management accounting.

REFERENCE BOOKS

1. Dr.V .Balu,2004, Business finance.
2. Manmohan and Goyal, 2006, Management Accounting, SahityaBhawan,
3. Pandey.I.M, 2001. Financial management, Vikas Publishing House.
4. Maheswari.S.N, 2008, Financial management,Sultan Chand and Sons.

E-LEARNING RESOURCES

1. <https://ag.purdue.edu/commercialag/Pages/Resources/Finance/Financial-Analysis/Working-Capital-Enough.aspx>
2. <https://www.simplilearn.com/dividends-rar166-article>
3. <https://www.managementstudyguide.com/capital-structure.htm>
4. www.managementstudyguide.com
5. managementhelp.org

INCOME TAX LAW AND PRACTICE II (ELECTIVE PAPER III)

TOTAL HOURS: 90
CREDITS: 5

SUB CODE:
L-T-P: 5-1-6

COURSE OUTLINE

UNIT - I (25 Hrs)

Income under Capital Gains – Short term capital gains & Long-term capital gains – Transfer of Capital assets – Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Cost Inflation Index - Indexation of Cost – Exempted Capital gains – Computation of Income under the head Capital Gains.

UNIT - II (20 Hrs)

Income from Other Sources (as a residuary head of income) – General income – specific income –Tax deducted at source - Grossing up – Deductions in computing income under the head Income from other sources –Computation of Income from other sources.

UNIT III (15 Hrs)

Clubbing of income – transfer of income without transfer of assets – circumstances under which the individual is assessable in respect of remuneration of spouse – assessability of income from assets transferred to spouse, sons wife, any other persons for the benefit of them with special reference to income of minor child –Set Off & Carry forward of losses – Provisions relating to Set off & Carry forward of losses (Problems only from Set off and Carry forward).

UNIT IV (15Hrs)

Permissible deductions from gross total income – Chapter VI A deductions:(Problems to be based on 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD,80DDA,80DDB, 80E, 80G, 80GG,80GGA,80TTB, 80U for individuals only) .

UNIT V (15 Hrs)

Assessment of individuals (theory and problems)- Computation of Gross Total Income – Deductions U/s 80C to 80U – Computation of Taxable income-

Computation of Tax liability - Assessment of Partnership firms and Association of persons (theory only) –E-Filing & Form 26 AS (theory only).

RECOMMENDED TEXTBOOKS

1. Gaur & Narang, 2021, Income Tax Law and Practice, Kalyani Publications.
2. Dr. Hariharan, 2021, Income Tax Law and Practice, Vikas Publications.

REFERENCE BOOKS

1. Gaur & Narang, Income Tax Law and Practice (AY 2020-21), Kalyani Publications
2. Dr. Hariharan N, Income Tax Law and Practice (AY 2020-21), Vikas Publications.
3. Y. Hari Prasad Reddy, Income Tax Law and Practice (AY 2020-21), Margham Publications.
4. Singhania, Taxation (Direct and Indirect) (AY 2020-21), Taxman's Publications Pvt. Ltd. New Delhi
5. Murthy, A., Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

E-LEARNING RESOURCES

1. <https://www.sciencedirect.com/science/article/abs/pii/S0047272778900245>
2. <https://economictimes.indiatimes.com/wealth/tax/how-to-fill-income-from-other-sources-in-itr-1/articleshow/64555174.cms?from=mdr>
3. [https://www.worldwidejournals.com/international-journal-of-scientific-research-\(IJSR\)/article/a-study-on-the-salaried-assessee-awareness-on-income-tax-provisions-with-reference-to-the-coimbatore-city/NDYyMg==/?is=1](https://www.worldwidejournals.com/international-journal-of-scientific-research-(IJSR)/article/a-study-on-the-salaried-assessee-awareness-on-income-tax-provisions-with-reference-to-the-coimbatore-city/NDYyMg==/?is=1)
4. <https://economictimes.indiatimes.com/some-tax-deductions-on-gross-total-income/articleshow/2588720.cms#:~:text=The%20Income%20Tax%20A>

ct%20specifies,gross%20total%20income%20are%20allowed.&text=Under%20Section%2080C%2C%20an%20employee,limit%20of%20Rs%201%20lakh.

5. <https://www.theigc.org/wp-content/uploads/2019/01/Jensen-and-Di-Gregorio-2017-Final-report.pdf>

ANNEXURE

ANNEXURE (AIDED)
Semester: III Year II
Allied - I: Basic Financial Accounting

Total Hours: 90 HOURS
Credits: 5

SUB CODE: 08UECAT3FA3
L-T-P: 5-1-6

COURSE OUTLINE

UNIT 1

Accounting- Principles- Concepts and Conventions- Double entry system of accounting.

UNIT 2

Introduction to basic books of accounts of sole proprietary concern (Journal and Ledger)
Closing of books of accounts and Preparation of trial balance- Bank Reconciliation
Statement.

UNIT 3

Preparation of Final accounts- Trading, Profit and Loss account – Balance Sheet.

UNIT 4

Depreciation- Meaning, causes, Types- Methods of depreciation Accounting- Straight line
method, Written down Value method.

UNIT 5

Single Entry System- Meaning, Features, Defects- Difference between Single entry and
Double Entry System- Statement of Affairs Method- Conversion Method (Only
simple problems).

RECOMMENDED TEXTBOOKS

1. Reddy T.S& A.Murthy, 2007, Financial Accounting, 5TH Ed., Margham Publications, Chennai.
2. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, 6thEd. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. Grewal.T. : Double Entry Book Keeping, Sultan Chand, New Delhi
2. Gupta.R.L Gupta.V.K : Financial Accounting, Sultan Chand & Sons
3. Jai Narayan : Book Keeping & Accounting, S. Chand & Co.,
4. Maheswari.S.N : Financial Accounting, Vikas Publishing House Pvt. Ltd.
- 5.Reddy. T.S& : Financial Accounting, Margham Publications
- 6.Moorthy.A Shukla. M.C& : Advanced Accountancy, S. Chand & Co, ., New Delhi

Grewal.T.S

E-LEARNING RESOURCES

1. <https://www.investopedia.com>
- 2.<https://www.accountingedu.org>
3. <https://www.accountingcoach.com>
4. <https://www.investopedia.com/terms/d/depreciation.asp>
5. [https://www.freshbooks.com/hub/accounting/single-entry-bookkeeping.](https://www.freshbooks.com/hub/accounting/single-entry-bookkeeping)

Semester: IV Year II
Allied - II: Principles of Management

Total Hours: 90 HOURS
Credits: 5

SUB CODE: 08UECAT4PM4
L-T-P: 5-1-6

COURSE OUTLINE

UNIT-I

Management: Importance-Definition-Nature and Scope of Management Process Role and Functions of a Manager-Levels of Management-Development of Management and other Schools of thought and approaches.

UNIT-II

Planning : Nature – Importance – Forms –Types- Steps in Planning – Objective – Policies Procedures and Methods – Nature and Types of Policies – Decision Making Process of Decision Making – Types of Decisions.

UNIT-III

Organizing: Types of Organization – Organization Structure – Span of Control and Committees – Departmentalization – Informal Organization.

UNIT-IV

Authority – Delegation – Decentralization – Difference between Authority and Power Responsibility – Recruitment – Sources, Selection, Training – Direction – Meaning, features, importance and Principles of Direction

UNIT-V

Co-ordination-Need, Type and Techniques, Requisites for Excellent Co-ordination Controlling- Meaning and Importance-control Process.

RECOMMENDED BOOKS

1. L.M. Prasad ,2004, Principles of Management, Sultan Chand & sons
2. C.B. Gupta,2012, Business Management, Sultan Chand Publication

REFERENCE BOOKS

1. P.C. Tripathi ,2008, Principles of Management,Sultan Chand Publications
2. Koontz 'O' Donnell , 2009, Principles of Management ,cGraw-Hill.
3. DinkarPagare ,2003, Principles of Management,Sultan Chand Publication

E- LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/management/management-definitions-concept-objectives-and-scope/53128>
2. <https://www.slideshare.net/MOIndia/importance-of-planning-34277141>
3. <http://www.yourarticlelibrary.com/organization/8-types-of-organisational-structures-their-advantages-and-disadvantages/22143>
4. https://www.managementstudyguide.com/delegation_decentralization.htm
5. <https://www.toppr.com/guides/business-management-and-entrepreneurship/direction-and-coordination/importance-and-limitation-of-coordination/>

ANNEXURE (SFS)
DEPARTMENT OF COMMERCE
ALLIED – I B.Sc Mathematics
SEMESTER – I Year I
Allied – Paper I - Financial Accounting

Total Hours: 90 Hours
Credits: 4

SUB CODE: 20UMAAT1E01
L-T-P: 5-1-6

COURSE OUTLINE

UNIT I (15 hrs)

Meaning and scope of accounting, Basic accounting concepts and Conventions –
objectives of accounting – Accounting Transactions, Double entry.

UNIT II (20 hrs)

Book Keeping –Journal, Ledger, Preparation of Trial Balance – Preparation of cashbook (Only
simple problems).

UNIT III(20 hrs)

Preparation of Final Accounts of sole trading concern- Adjustments- closing stock,
outstanding and prepaid items, depreciation, provision for Bad Debts, provision for Discount
on Debtors, Interest on Capital and Drawings (Only simple problems)

UNIT IV (20 hrs)

Depreciation-Meaning causes, Types-straight line methods, written down value method
change in method excluded (Only simple problems)

UNIT V(15 hrs)

Single entry-Meaning, Features, Defects, Difference between single entry and double entry
system- Statements of Affairs method (Only Simple problems).

RECOMMENDED TEXTBOOKS

1. R.L.Gupta, Financial Accounting, 2016, Sultan & Chand, Publications

REFERENCE BOOKS

1. T.S. Reddy and A. Murthy, 2012, Financial Accounting , Margham Publications

E-RESOURCE LEARNING

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. <https://www.managementstudyguide.com/financial-accounting-articles.htm>
4. <https://www.coursera.org/lecture/core-concepts-of-accounting/2-2-depreciation-tdeFQ>
5. <https://www.patriotsoftware.com/blog/accounting/what-is-single-entry-bookkeeping-system-example/>

Semester: II Year I
Allied - Paper 1I: Management Accounting

Total Hours: 90 Hrs
Credits: 5

Subject Code: 20UMAAT2E02
L-T-P: 5-1-6

COURSE OUTLINE

UNIT – I (15 hrs)

Management Accounting: Meaning , Nature, Scope and functions , Need , Importance and limitations. Management accounting vs. Financial Accounting.

UNIT – II (20 hrs)

Ratio analysis: Meaning of ratios, Benefits and limitations, Classifications of ratios, Liquidity, Profitability, Turnover, Capital structure and coverage - Simple problems.

UNIT-III (20 hrs)

Cash flow statement: Meaning and Importance- Accounting Standard AS3 (simple problems only)

UNIT – IV(20 hrs)

Budgeting and budgetary control : Meaning , Objectives of budgetary control . Classification of Budgets - Production budget, Cash budget, Flexible budget - Simple problems.

UNIT – V (15 hrs)

Marginal costing (excluding decision making) : Cost volume profit analysis , Fixed cost , Variable cost, Contribution - Breakeven analysis ,Breakeven point, Margin of safety - Simple problems.

RECOMMENDED TEXTBOOKS

1. Dr.S.N. Maheswari, 2018, Management Accounting, Vikas Publishing House

REFERENCE BOOKS

1. Management Accounting, Murthy .A, Gurusamy.S,
- 2.Hari Prasad.Y Margham 2000, Vijay Nicole imprints Pvt Ltd.

E-LEARNING RESOURCES

- 1.https://www.tutorialspoint.com/accounting_basics/management_accounting_introduction.htm
2. <https://www.accountingtools.com/articles/ratio-analysis.html>

3.<https://www.civilserviceindia.com/subject/Management/notes/fund-flow-analysis.html>

4.<https://businessjargons.com/marginal-costing.html>

**DEPARTMENT OF COMMERCE
ALLIED – II BCA**

**Semester: III Year II
Allied - I: Financial Accounting**

**Total Hours: 90
Credits: 5**

**Subject Code: 18UCAAT3FA3
L-T-P : 5-1-6**

COURSE OUTLINE

UNIT 1

The accounting structure: basic accounting – concept and conventions – meaning of accounting – groups interested in accounting information.

UNIT 2

Journal and ledger – Subsidy books – Trial balance preparation (simple problems).

UNIT 3

Final accounts (simple problems)

UNIT 4

Depreciation accounting – meaning of depreciation – methods of providing depreciation – fixed percentage on original cost – fixed percentage on diminishing balance.

UNIT 5

Branch accounts – Debtors system – Department accounts – basic for allocation of expenses – inter department transfer at cost – treatment of expenses which cannot be allocated.

RECOMMENDED TEXTBOOKS

1. T.S.Reddy and A.Murthy – Financial accounting.

REFERENCE BOOKS

1. Thomas R. Weirich – Accounting and Auditing Research and database, 2012.
2. John G. Salek – Accounts receivables management best practices, 2005.
3. Steven M. Bragg – Accounting control best practices, 2006.

E-LEARNING RESOURCES

1. <https://www.investopedia.com>
2. <https://www.accountingedu.org>
3. <https://www.accountingcoach.com>
4. www.onlinelibrary.wiley.com
5. www.accountingtools.com

Semester: IV Year II
Allied - II: Cost and Management Accounting
TOTAL HOURS: 90 HRS **SUBJECT CODE: 18UCAAT4CM4**
CREDITS: 4 **L-T-P : 5-1-6**

COURSE OUTLINE

UNIT 1

Cost accounting: Definition, meaning and objectives – distinction between cost accounting and financial accounting – elements of cost and preparation of cost sheets (Basic cost sheet).

UNIT 2

Management accounting; Definition and objectives – distinction between management accounting and financial accounting.

UNIT 3

Fund flow : Importance of Fund flow – schedule of changes in working capital – preparation of fund flow statement.

UNIT 4

Preparation of Cash flow statement and its analysis, difference between fund flow and cash flow.

UNIT 5

Marginal costing; the concept of Break even analysis – Ratio analysis, profitability ratios – gross profit ratio – net profit ratio – expenses ratio – operating profit ratio – turnover ratio – inventory turnover ratio – debtors turnover ratio – creditors turnover ratio – fixed asset ratio -working capital ratio (simple problems).

RECOMMENDED BOOKS

1. Reddy &Y. Hari Prasad Reddy, 2012, Management Accounting ,Margham Publications.
2. DR.S.N. Maheshwari, 2014, Management Accounting, Vikas Publications.

REFERENCE BOOKS

1. Khan, M.Y. Jain, 2014, Management Accounting .
2. Charles T.Horngren & Garyn Sundem, 2010, Introduction To Management

- Accounting, Longman Higher Education;
3. Sharma & Shashi K. Gupta, 2015, Management Accounting, Kalyani Publishers.
 4. Saxena, 2003, Advanced Cost & Management Accounting, Sultan Chand & Sons.

E-LEARNING RESOURCES

1. <https://www.icsi.edu>
2. <https://www.costmanagement.eu>
3. <https://www.topaccountingdegrees.org>
4. https://www.tutorialspoint.com/accounting_basics/management_accounting_introduction.htm
5. <https://www.accountingtools.com/articles/what-is-variance-analysis.html>