

**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 2020-23 batch)**

PART	COURSE	TITLE OF THE PAPER	CODE	L	T	H	C
<b>I SEMESTER</b>							
III	BCOM	FINANCIAL ACCOUNTING-I	20UCOCT1001	5	1	6	4
III	BCOM	BUSINESS ECONOMICS	20UCOCT1002	5	1	6	4
III	BCOM	ALLIED -BUSINESS STATISTICS AND OPERATION RESEARCH-I	20UCOAT1001	5	1	6	5
<b>II SEMESTER</b>							
III	BCOM	FINANCIAL ACCOUNTING II	20UCOCT2003	5	1	6	4
III	BCOM	INTERNATIONAL ECONOMICS	20UCOCT2004	5	1	6	4
III	BCOM	ALLIED- BUSINESS STATISTICS AND OPERATION RESEARCH-II	20UCOAT12R2	5	1	6	5
<b>III SEMESTER</b>							
III	BCOM	CORPORATE ACCOUNTING I		5	1	6	4
III	BCOM	BUSINESS MANAGEMENT		5	1	6	4
III	BCOM	BUSINESS LAW		5	1	6	4
III	BCOM	BANKING AND FINANCIAL SERVICES		5	1	6	4
III	BCOM	ALLIED -COMPUTER APPLICATION IN BUSINESS I		4	2	6	5
<b>IV SEMESTER</b>							
III	BCOM	ADVANCED CORPORATE ACCOUNTING II		5	1	6	4
III	BCOM	BUSINESS COMMUNICATION		5	1	6	4
III	BCOM	COMPANY LAW		5	1	6	4
III	BCOM	PRINCIPLES OF AUDITING		5	1	6	4
III	BCOM	ALLIED - COMPUTER APPLICATION IN BUSINESS II		4	2	6	5
<b>V SEMESTER</b>							
III	BCOM	COST ACCOUNTING		5	1	6	4
III	BCOM	INTERNSHIP		5	1	6	3
III	BCOM	INDIRECT TAXATION		5	1	6	4
III	BCOM	MANAGEMENT ACCOUNTING		5	1	6	4
III	BCOM	ELECTIVE I -INCOME TAX LAW AND PRACTICE I		5	1	6	5
<b>VI SEMESTER</b>							

III	BCOM	ENTREPRENEURIAL DEVELOPMENT		5	1	6	3
III	BCOM	MARKETING		5	1	6	3
III	BCOM	ADVANCED COST ACCOUNTING		5	1	6	3
III	BCOM	ELECTIVE II-FINANCIAL MANAGEMENT		5	1	6	5
III	BCOM	ELECTIVE III -INCOME TAX LAW AND PRACTICE II		5	1	6	5

# **SEMESTER I**

## **FINANCIAL ACCOUNTING-I (CORE PAPER – I)**

**TOTAL HOURS: 90 HRS**  
**CREDITS: 4**

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

### **COURSE OBJECTIVES**

1. Gain knowledge about the basic concepts and conventions of Accounting.
2. Enable the students to acquire knowledge for rectification of errors and prepare final accounts.
3. Recognize the various concepts like average due date and account current for calculating the debt payments and to reconcile the differences between cash book and pass book.
4. Foster knowledge on Depreciation Accounting and Fire Insurance Claims.
5. Familiarize the procedures of Accounting under Single entry system.

### **COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
CO1	Explain the various accounting concepts, conventions and overview of Accounting Standard (AS) 2, 3,4,5,7 and 10 and IND AS.
CO2	Understand the various types of errors and on how to rectify those errors and preparation of final accounts.
CO3	Outline the concepts of Average due date, interest and describe about Preparation of Bank Reconciliation Statement (BRS).
CO4	Analyze the principles of Accounting on Depreciation under Straight line, written down value method, annuity and Determination of insurance claim on fire accident.
CO5	Apply the notions of the single entry system of book keeping to determination of Profit/loss under Statement of affairs and conversion method.

## **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](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)
5. [www.accountingtools.com](http://www.accountingtools.com)

## Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	3	3	3	2	3
CO3	3	3	3	1	3
CO4	3	3	3	2	3
CO5	3	3	3	0	3
<b>Average</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1.2</b>	<b>3</b>

3 – Significant    2 – Moderate    1- Low    0 – Nil

## **BUSINESS ECONOMICS (CORE PAPER –II)**

**TOTAL HOURS: 90 HRS**  
**CREDITS: 4**

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

### **COURSE OBJECTIVES**

1. Enable students to apply various economic tools in business.
2. Learn about the various situations that affect business.
3. Foster knowledge on consumer behaviour.
4. Obtain the comprehensive knowledge of various price output determination.
5. Apply economic theory and tools to make effective business decisions.

### **COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
<b>CO1</b>	Able to apply the standard analytical tool of applied economics and analysis to business Situation.
<b>CO2</b>	Understand the economic concepts and principles and to apply them in different economic Situation.
<b>CO3</b>	Ability to take important business decisions by integrating the concepts of economics.
<b>CO4</b>	Ability to apply economic theory in the analysis of problems or issues.
<b>CO5</b>	Clear understanding of general economic theories.

### **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](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/>

### Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	1	3	1	0
<b>CO2</b>	3	1	3	1	1
<b>CO3</b>	3	2	3	1	1
<b>CO4</b>	3	1	3	1	0
<b>CO5</b>	3	1	3	1	0
<b>Average</b>	3	1.2	3	1	0.4

3- Significant    2 – Moderate    1- Low    0 - Nil

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

**TOTAL HOURS: 90**  
**CREDITS: 5**

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

## **COURSE OBJECTIVES**

1. To obtain the comprehensive knowledge of statistics and operation research.
2. To study statistical methods which are often used in Research process.

## **COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
<b>CO1</b>	Understand and gain knowledge of concepts, tools and techniques used in business statistics and operations research.
<b>CO2</b>	Application of basic statistical analysis tools in research process.
<b>CO3</b>	Calculate Measures of central tendency; Mean, Median and Mode which helps to solve various business problems.
<b>CO4</b>	Compute measures of Dispersion; Quartile deviation, Mean deviation, standard deviation and its coefficient.
<b>CO5</b>	Design, evaluate, apply regression and correlation analysis and operation research

## **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](http://www.squeezedbooks.com)
5. [www.statistics.com](http://www.statistics.com)

### Mapping of CO with PSO

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	3	1	3
<b>CO2</b>	2	2	3	1	2
<b>CO3</b>	2	1	3	1	2
<b>CO4</b>	3	2	3	1	2
<b>CO5</b>	3	1	3	1	1
<b>Average</b>	2.6	1.8	3	1	2

3 – Significant 2 – Moderate 1- Low 0 – Nil

# **SEMESTER II**

## FINANCIAL ACCOUNTING II (Core paper – III)

**TOTAL HOURS: 90 HRS**  
**CREDITS: 4**

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

### COURSE OBJECTIVES

1. To understand Branch Accounts and calculate profits or losses of a Branch.
2. To analyses the various concepts of departmental accounting.
3. To get exposed to Accounting techniques with respect to Hire Purchase and Installment System.
4. To study the concepts of Partnership relating to Admission, Retirement and Death of a Partner.
5. To understand the Accounting Procedures in Dissolution and Insolvency of partners.

### COURSE OUTCOMES

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

C O U R S E  O U T C O M E S	CO No.	CO Statement
	CO1	Prepare and explain the branch accounts, inter branch and head office Accounts.
	CO2	Understand the accounting methods of department accounts with respect to Apportionment of overheads and treatment of expenses that cannot be allocated.
	CO3	Analyse the interest on hire purchase and installment purchase system.
	CO4	Apply the knowledge of Accounting principles in the admission of a new partner, retirement and death of a partner.
	CO5	Use the accounting treatment for dissolution of a partner.

## **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, 4<sup>th</sup> Ed., Kalyani Publishers, Ludhiana.
2. Gupta .R.L & Radhaswamy- 2014, Advanced Accountancy – Sultan



Chand Publishers.

3. Shukla & Grewal, 2002, Advanced Accounting, 15<sup>th</sup> Ed., 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](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)
5. [www.accountingtools.com](http://www.accountingtools.com)

## **Mapping of CO with PSO**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	3	0	3
<b>CO2</b>	3	3	3	0	3
<b>CO3</b>	3	3	3	0	3
<b>CO4</b>	3	3	3	0	3
<b>CO5</b>	3	3	3	0	3
<b>Average</b>	3	3	3	0	3

3 – Significant    2 – Moderate    1- Low    0 – Nil

## **INTERNATIONAL ECONOMICS (CORE PAPER - IV)**

**TOTAL HOURS: 90 HRS SUB CODE: 20UCOCT2004**

**CREDITS: 4**

**L-T-P: 5-1-6**

### **COURSE OBJECTIVES**

1. Understand the various theories relating to International Economics.
2. Learn about the various economic trends that affect business and its consequences.
3. Learn about international organizations and its functions.
4. To know concepts related to International trade.
5. Study about recent trade agreements.

### **COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
<b>CO1</b>	Clear understanding of theories of international economics.
<b>CO2</b>	Demonstrate the relevance of theory in analyzing the existing patterns of international trade.
<b>CO3</b>	Understanding of key concepts and practical applications of international trade.
<b>CO4</b>	Analyze the link between trade, international finance, economic growth and globalization, on specific situation.
<b>CO5</b>	To critically examine the current issues on international economic policy.

### **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](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](https://www.wto.org/english/tratop_e/trips_e/trips_e.htm)

5. <https://www.ipindia.nic.in/eLearning.htm>

### Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	0	2	1	0
CO2	1	1	2	1	1
CO3	3	2	2	1	1
CO4	3	2	3	1	1
CO5	2	1	3	1	0
Average	2.2	1.2	2.4	1	0.6

3 – Significant    2 – Moderate    1- Low    0 – Nil

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

**TOTAL HOURS: 90**  
**CREDITS: 5**

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

**COURSE OBJECTIVES**

1. To obtain the comprehensive knowledge of statistics and operation Research.
2. To study statistical methods which are often used in Research Process.

**COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
CO1	Develop a deeper understanding about theory of probability, rules of probability and its distribution.
CO2	Understand the meaning and the process of hypothesis testing, including one sample and two sample tests.
CO3	Formulate the network models for service and manufacturing system, and apply operations research techniques.
CO4	Create a Model and solve transportation and assignment problem which helps in solving business decision problem.
CO5	Develop the ability to design new simple models, like: CPM, PERT to improve decision making, critical thinking and objective analysis of decision problems.

**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](http://www.squeezedbooks.com)
5. [www.statistics.com](http://www.statistics.com)

**Mapping CO WITH PSO**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	1	2	3	2
<b>CO2</b>	2	3	2	3	2
<b>CO3</b>	2	3	2	2	1
<b>CO4</b>	2	2	2	3	1
<b>CO5</b>	3	3	3	1	3
<b>Average</b>	2.4	2.4	2.2	2.4	1.8

3 – Significant    2 – Moderate    1- Low    0 - Nil



# **SEMESTER – III**



## **CORPORATE ACCOUNTING – I (Core paper – V)**

**TOTAL HOURS: 90 HRS**

**Credits: 4**

**SUB CODE:**

**L-T-P: 5-1-6**

### **COURSE OBJECTIVES:**

1. To provide exposure on issue, forfeiture and redemption of shares.
2. To inculcate deep knowledge on issue & redemption of debentures and underwriting of shares & debentures.
3. To educate the students in the preparation of final accounts as per revised Schedule VI.
4. To understand the accounting concepts followed during purchase of business and valuation of goodwill & shares.
5. To familiarize the key concepts of formation, alteration & reduction of share capital and internal reconstruction.

### **COURSE OUTCOMES:**

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

<b>CO No.</b>	<b>CO Statement</b>
<b>CO1</b>	Get acquainted with the accounting procedures of Issue of Shares and Forfeiture, Reissue, Underwriting of shares and debentures.
<b>CO2</b>	Gain knowledge on accounting treatment adopted for raising funds and redeeming them by issuing preference shares and Debentures.
<b>CO3</b>	Understand and prepare final accounts of joint stock companies as per revised schedule VI & the concepts of profit prior to incorporation.
<b>CO4</b>	Equipped with the valuation of goodwill and shares.
<b>CO5</b>	Enhanced knowledge on Alteration of share capital and internal reconstruction.

## **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](http://www.wallstreetmojo.com)
4. [www.meritnation.com](http://www.meritnation.com)
5. <https://www.edudel.nic.in>

### **Mapping CO WITH PSO**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	0	2	1	3
<b>CO2</b>	1	2	2	1	2
<b>CO3</b>	3	2	3	3	3
<b>CO4</b>	1	0	2	2	2
<b>CO5</b>	3	2	2	1	2
<b>AVERAGE</b>	<b>2</b>	<b>1.2</b>	<b>2.2</b>	<b>1.6</b>	<b>2.4</b>

3 – Significant 2 – Moderate 1- Low 0 – Nil





## **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](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/>

### **Mapping of CO WITH PSO**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	3	2	3
<b>CO2</b>	3	3	3	2	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	3	3	3	2	3
<b>CO5</b>	3	3	3	2	3
<b>AVERAGE</b>	3	3.2	3	2	3

3 – Significant    2 – Moderate    1- Low    0 - Nil

## **BUSINESS LAW (CORE PAPER – VII)**

**TOTAL HOURS: 90 HRS**  
**CREDIT: 4**

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

### **COURSE OBJECTIVES**

1. Study the legal environment of business within which the business activities shall be carried out.
2. Gain basic legal knowledge about business transactions.
3. Define legal relevant terms in business.
4. Describe relationship between ethics and laws in business.

### **COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
CO1	Understand the core concepts of Business law.
CO2	Identify the fundamental legal principles behind contractual agreements.
CO3	Acquire problem solving techniques and to be able to present coherent, concise legal arguments.
CO4	Analyse current laws, rules and regulations related to settling business disputes.
CO5	Identify business contractual remedies.

### **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](http://www.cramerz.com)
3. [www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
4. <https://swcu.libguides.com/buslaw>
5. <https://libguides.slu.edu/businesslaw>

### Mapping of CO WITH PSO

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	1	2	1	3
<b>CO2</b>	3	1	3	2	2
<b>CO3</b>	1	2	3	2	1
<b>CO4</b>	3	0	2	1	2
<b>CO5</b>	3	1	3	2	3
<b>AVERAGE</b>	2.6	1	2.6	1.6	2.2

3 – Significant

2 – Moderate

1- Low

0 - Nil

## **BANKING AND FINANCIAL SERVICES (CORE PAPER –VIII)**

**TOTAL HOURS: 90**

**SUB CODE:**

**Credits: 4**

**L-T-P : 5-1-6**

### **COURSE OBJECTIVES**

1. To provide exposure on types of banking and its functions..
2. To familiarize deep knowledge on types of deposits.
3. To educate the students the modern banking technology
4. To understand the financial services and types of speculators
5. To familiarize the key concepts of formation, alteration & reduction of share capital and internal reconstruction.

### **COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
<b>CO1</b>	Acquire the knowledge of various types of banks and its functions.
<b>CO2</b>	Understanding the types of deposits
<b>CO3</b>	Gain the knowledge of banking technology development
<b>CO4</b>	Analyse the various types of financial services and its players
<b>CO5</b>	Identify leasing and factoring.

### **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/>

### Mapping of Co with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	0	3	3	3
CO2	3	0	2	1	3
CO3	2	0	1	2	3
CO4	2	0	1	1	3
CO5	3	0	3	3	3
<b>AVERAGE</b>	2.6	0	2	2	3

3 – Significant    2 – Moderate    1- Low    0 - Nil

**COMPUTER APPLICATIONS IN BUSINESS – I**  
**ALLIED PAPER-III**

**TOTAL HOURS: 90 HRS**  
**CREDITS: 5**

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

**Allied Paper III – COMPUTER APPLICATIONS IN BUSINESS I**

**TOTAL HOURS: 90**  
**CREDIT: 5**

**SUBJECT CODE:**

**COURSE OBJECTIVES**

- Objective 1: To enable the students to understand the basics of Tally Accounting Software.  
Objective 2: To make the students do simple applications of Tally in Business operations

**COURSE OUTCOMES**

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

<b>CO 1</b>	Acquire the knowledge of Accounting process through computers.
<b>CO2</b>	Understand the preparation of Trial Balance using Tally ERP 9
<b>CO3</b>	Preparation of final accounts with adjustments.
<b>CO4</b>	Categorize stock items and stock group
<b>CO5</b>	Classify purchase order and sales order processing.

**COURSE OUTLINE**

**Tally ERP 9.0**

**Unit I:**

**(Hours 10)**

Introduction to Tally.ERP 9 – list of ledgers and groups in Tally ERP 9.0 - Preparation of Trial Balance

**Unit II:**

**(Hours 10)**

Preparation of final accounts – balances of fixed assets, current assets, share holders funds, short-term and long term liabilities - final accounts with adjustments –Cost centre

**Unit III :**

**(Hours 15)**

Voucher entries postings – preparation of accounting vouchers – preparation of inventory vouchers

**Unit IV:**

**(Hours 15)**

Purchase and sales order entries – processing, allowing invoice with inventory details

**Unit V:****(Hours 10)**

Introduction to GST – preparation of accounting entries for GST – with input tax credit, reversal credit

**MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	1	2
CO2	2	2	2	2	2
CO3	3	3	1	2	2
CO4	2	2	2	1	2
CO5	2	2	1	2	1
TOTAL	11	12	8	8	9
AVERAGE	2.2	2.4	16	1.6	1.8

3 – Significant 2 – Moderate 1 – Low 0 - Nil

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

**TOTAL HOURS: 20**  
**CREDIT: 2**

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

**COURSE OBJECTIVES**

1. To gain Knowledge of kinds of banks.
2. To understand the various types of deposits and opening of accounts.
3. To develop in-depth knowledge about KYC norms.
4. To acquire knowledge of Cheques and advanced banking technology.

**COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
CO 1	Understand the kinds of Banks.
CO 2	Analyze the various types of deposits.
CO 3	Gain the knowledge about the norms of KYC
CO 4	Analyze the cheques, endorsement and types of loans.
CO 5	Understand the advanced banking technology

**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>

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	0	3	3	3
<b>CO2</b>	3	0	2	1	3
<b>CO3</b>	2	0	1	2	3
<b>CO4</b>	2	0	1	1	3
<b>CO5</b>	3	0	3	3	3
<b>AVERAGE</b>	2.6	0	2	2	3

3 – Significant 2 – Moderate 1- Low 0 – Nil



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](http://www.gstjockey.com)
2. [www.gst.gov.in](http://www.gst.gov.in)
3. <https://gstpanacea.com>
4. <https://taxheal.com>

#### **MAPPING OF CO WITH PSO**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	0	3	3	3
CO2	3	0	2	1	3
CO3	2	0	1	2	3
CO4	2	0	1	1	3
CO5	3	0	3	3	3
AVERAGE	2.6	0	2	2	3

**3 – Significant 2 – Moderate 1- Low 0 – Nil**

# **SEMESTER-IV**

## **ADVANCED CORPORATE ACCOUNTING (CORE PAPER – IX)**

**TOTAL HOURS: 90**  
**Credits: 4**

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

### **COURSE OBJECTIVES**

1. To enhance deep knowledge on the accounting procedure adopted during liquidation of companies.
2. To inculcate the procedures of preparation of financial statements for insurance companies.
3. To give a comprehensive understanding on the various provisions and procedure of preparation of final accounts of banking companies.
4. To enrich the students with various accounting skills and procedure followed during corporate reconstruction.
5. To familiarize the accounting concepts and standards given by various legislations in India.

### **COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
CO 1	Able to prepare the liquidator's Final statement of Accounts and Statement of Affairs.
CO 2	Able to prepare the financial Statements of Insurance companies as per provision.
CO 3	Understand the preparation of Banking Accounts as per specified schedules.
CO 4	Gain good knowledge on Amalgamation, absorption and External Reconstruction schemes of companies.
CO 5	Become familiar with Accounting Standards, Human Resource Accounting and Financial Reporting Practices.

### **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

#### **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
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](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>

### **Mapping of CO with PSO**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	3	3	2	3
<b>CO2</b>	2	3	2	1	2
<b>CO3</b>	2	2	3	2	2
<b>CO4</b>	3	2	2	1	3
<b>CO5</b>	2	1	2	1	2
<b>AVERAGE</b>	1.8	2.2	2.4	1.4	2.4

3 – Significant    2 – Moderate    1- Low    0 – Nil

## **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

<b>CO No.</b>	<b>CO Statement</b>
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>

## Mapping of CO with PSO

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	3	3	1	3
<b>CO2</b>	3	0	3	2	3
<b>CO3</b>	3	0	3	0	3
<b>CO4</b>	3	3	3	2	3
<b>CO5</b>	2	1	3	0	3
<b>AVERAGE</b>	2.6	1.4	3	1	3

3 – Significant 2 – Moderate 1- Low 0 - Nil

## **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

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

### Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	0	3	1	3
CO2	3	1	3	3	3
CO3	3	3	2	3	3
CO4	3	2	3	3	3
CO5	3	0	3	3	3
CO6	3	3	3	3	3
AVERAGE	3	1.8	3.4	2.6	3

3 – Significant    2 – Moderate    1- Low    0 - Nil

## **PRINCIPLES OF AUDITING (CORE PAPER-XII)**

**TOTAL HOURS: 90**

**SUB CODE:**

**CREDITS: 3**

**L-T-P: 5-1-6**

### **COURSE OBJECTIVES**

1. To provide exposure on the basic concepts of auditing and their significance.
2. To inculcate deep knowledge on the procedure of auditing and the concepts relating to vouching, internal check & control, valuation & verification of assets and liabilities.
3. To educate the students with the computerized approach towards auditing – EDP.
4. To understand the principles of company audit as per the legislations and the role of an auditor regarding the same.
5. 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

<b>CO. No</b>	<b>CO Statement</b>
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](http://www.audit.org.gy)
2. <https://www.accountingtools.com>
3. <https://www.pcmag.com>
4. <https://www.indiafilings.com>
5. [www.accountingnotes.net](http://www.accountingnotes.net)

## Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	2	1	3
CO2	3	2	1	1	1
CO3	1	2	3	2	1
CO4	3	3	1	3	1
CO5	2	2	3	1	3
<b>AVERAGE</b>	<b>2.2</b>	<b>2</b>	<b>2</b>	<b>1.6</b>	<b>1.8</b>

3 – Significant 2 – Moderate 1 – Low 0 - NIL



## COMPUTER APPLICATIONS IN BUSINESS – II

### ALLIED PAPER IV

**TOTAL HOURS: 90 HRS**  
**CREDITS:5**

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

#### COURSE OBJECTIVES

- Objective 1: To enable students to know about the applications of SPSS package  
Objective 2: To make students use MS-Excel appropriately in business.

#### COURSE OUTCOMES

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

CO No.	CO statements
CO1	Understand Measures of Central Tendency using SPSS
CO2	Analyze Dispersion and Correlation using SPSS
CO3	Utilize MS-Excel to calculate NPV, to prepare Cash Budget and Flexible Budgets
CO4	Evaluate the Break-Even Analysis
CO5	Demonstrate the Variance of Analysis using MS-Excel

#### COURSE OUTLINE

##### SPSS - Statistical Package for Social Science

##### Unit I: Measures of Central Tendency

(15 Hours)

Construction of frequency tables - Graphical representation of data - Measures of central tendency – computation of mean, median and mode

##### Unit II: Dispersion and Correlation

(15 Hours)

Measures of dispersion – Computation of standard deviation and variance - Correlation coefficient – computation of Karl Pearson's and Spearman's correlation-chi square test- ANOVA using SPSS

##### MS-Excel

##### Unit III: Budgets

(10 Hours)

Calculation of NPV of projects –preparation of Cash Budget - Flexible Budgets

##### Unit IV: Break- Even Analysis

(10 Hours)

Break-Even Analysis - Comparison of prices across years of Multiple products

**Unit V: Variance Analysis**

**(10 Hours)**

Variance Analysis – Material and Labour only

**MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	2	1
CO2	3	1	3	2	2
CO3	2	1	2	2	2
CO4	3	3	2	2	1
CO5	2	3	3	2	2
TOTAL	13	9	13	10	8
AVERAGE	2.6	1.8	2.6	2	1.6

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

**TOTAL HOURS: 20**  
**CREDIT: 2**

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

**COURSE OBJECTIVES**

1. To gain Knowledge of kinds of banks.
2. To understand the various types of deposits and opening of accounts.
3. To develop in-depth knowledge about KYC norms.
4. To acquire knowledge of Cheques and advanced banking technology.

**COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
<b>CO 1</b>	Understand the various kinds of Banks.
<b>CO 2</b>	Analyze the various types of deposits.
<b>CO 3</b>	Gain the knowledge about the norms of KYC
<b>CO 4</b>	Analyze the cheques, endorsement and types of loans.
<b>CO 5</b>	Understand the advanced banking technology.

**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. Nirmala 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>

### Mapping of Co with PSO

<b>CO/PSO1</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	0	3	3	3
<b>CO2</b>	3	0	2	1	3
<b>CO3</b>	2	0	1	2	3
<b>CO4</b>	2	0	1	1	3
<b>CO5</b>	3	0	3	3	3
<b>AVERAGE</b>	2.6	0	2	2	3

3 – Significant    2 – Moderate    1- Low    0 – Nil

**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 OBJECTIVES**

1. To gain Knowledge of the Principles of Indirect Taxation
2. To understand the various provisions of GST laws.
3. To develop in-depth knowledge about slab rates, returns and refunds of GST.
4. To acquire knowledge of Customs duty.

**COURSE OUTCOMES**

Students will be able to

<b>CO No.</b>	<b>CO Statement</b>
CO 1	Understand the tax system in India.
CO 2	Analyze GST, IGST, SGST, and CGST.
CO 3	Evaluate returns and refunds of GST
CO 4	Analyze the demand and recovery, appeals and revision of GST
CO 5	Understand overview of custom duties

**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>

#### MAPPING OF CO WITH PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	0	3	3	3
CO2	3	0	2	1	3
CO3	2	0	1	2	3
CO4	2	0	1	1	3
CO5	3	0	3	3	3
<b>AVERAGE</b>	<b>2.6</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>3</b>

**3 – Significant 2 – Moderate 1- Low 0 – Nil**

**SEMESTER – V**



## **COST ACCOUNTING (CORE PAPER - XIII)**

**Total Hours: 90 Hour**

**SUB CODE:**

**Credits: 4**

**L-T-P: 5-1-6**

### **COURSE OBJECTIVES**

- 1) To impart knowledge to understand the various concept on the basics of cost accounting.
- 2) To prepare cost sheet, tender and quotation.
- 3) To study the fundamentals and techniques of material costing.
- 4) To understand the labour cost and computation of wages and incentives.
- 5) To define and study about the allocation, apportionment and absorption of overhead.

### **COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
<b>CO 1</b>	Understand with various methods and techniques of costing.
<b>CO 2</b>	Evaluate the knowledge in calculation of unit costing.
<b>CO 3</b>	Imparted knowledge on preparation of operating costing.
<b>CO 4</b>	Explore in depth knowledge on process costing.
<b>CO 5</b>	Develop an understanding about joint products and by products.
<b>CO 6</b>	Know about the accounting and control of overheads in costing.

### **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](http://www.accountingnotes.net)
3. <https://accountlearning.com>
4. <https://cleartax.in>
5. <https://www.accaglobal.com>

## **Mapping of CO with PSO**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	3	3	1	3
<b>CO2</b>	2	3	3	1	3
<b>CO3</b>	2	3	2	2	1
<b>CO4</b>	2	3	2	2	1
<b>CO5</b>	2	3	3	1	1
<b>CO6</b>	3	3	3	1	2
<b>AVERAGE</b>	<b>2.17</b>	<b>3</b>	<b>2.67</b>	<b>1.33</b>	<b>1.83</b>

3 – Significant    2 – Moderate    1 – Low    0 – NIL

**SEMESTER – V**

**INTERNSHIP (CORE PAPER - XIV)**

**Total Hours:**  
**Credits: 3**

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

30 days internship during IV semester vacation/ or in July/ August when tax returns are filed

**Semester: V**  
**INDIRECT TAXATION (CORE PAPER - XV)**

**TOTAL HOURS: 90 HRS**  
**CREDITS: 4**

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

**COURSE OBJECTIVES**

1. To make the students to gain knowledge of the principles of Indirect taxation.
2. To enable the students to gain knowledge of Goods & Services Tax (GST) & Customs duty.

**COURSE OUTCOMES**

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

<b>CO. No</b>	<b>CO Statement</b>
<b>CO 1</b>	Gain knowledge about the Tax system in India.
<b>CO 2</b>	Familiarize the overview of GST, SGST and CGST.
<b>CO 3</b>	Enable the students to have a clear understanding of returns and refunds, officers as per CGST and SGST.
<b>CO 4</b>	Foster knowledge about demand and recovery, advance ruling, Offences and Penalties.
<b>CO5</b>	Understand custom duties and offences and penalties.

**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](https://www.amazonaws.com/download/pdf20/VCConGST.pdf)
3. [www.taxmann.com](http://www.taxmann.com)
4. [Cleartax.in](http://Cleartax.in)
5. [globalindirecttaxmanagement.com](http://globalindirecttaxmanagement.com)

### **MAPPING OF CO WITH PSO**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	0	3	2	3
<b>CO2</b>	3	1	3	2	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	3	2	3	2	3
<b>CO5</b>	3	2	3	2	3
<b>AVERAGE</b>	3	1.6	3	2	3

3 – Significant

2 – Moderate

1 – Low

0 - Nil

**SEMESTER: V**  
**MANAGEMENT ACCOUNTING (CORE PAPER -XVI)**

**TOTAL HOURS: 90**  
**CREDITIS: 4**

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

**COURSE OBJECTIVES**

1. Imparting the importance of management accounting and various techniques of the analysis of financial statements.
2. Develop comprehensive understanding with the concepts of standards and variance through variance analysis.
3. Inculcating knowledge in calculating different types of ratios for financial analysis.
4. Familiarizing the latest concepts of preparing cash flow and fund flow statements.
5. Providing in-depth learning and preparation of special types of budgets and marginal costing concept.

**COURSE OUTCOMES**

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

<b>CO NO.</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Enable the students to calculate, analyze and interpret financial statements.
<b>CO2</b>	Ability to calculate, apply, compare the standards from the actual performance through variance analysis
<b>CO3</b>	Inculcate Knowledge in applying the concepts and to calculate through ratio analysis
<b>CO4</b>	Enhancing better understanding in the preparation of cash flow and funds flow statements as per recent amendments.
<b>CO5</b>	Imparting knowledge of various kinds of budgets and evaluation of budgetary control and marginal costing.



## **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](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>

## Mapping of CO with PSO

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	1	0	3
<b>CO2</b>	3	3	1	0	3
<b>CO3</b>	3	3	1	0	3
<b>CO4</b>	3	3	2	0	3
<b>CO5</b>	3	3	1	0	3
<b>AVERAGE</b>	3	3	1.2	0	3

3-significant 2-Moderate 1-Low 0-Nil

**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 OBJECTIVES**

1. Enrich the students with all the sources and heads of income.
2. Enable them to prepare the salary form and find out the tax liability.
3. Study the various concepts of Income Tax Act.
4. Learn the Assessment procedure and their types in brief.
5. Help them to prepare Income from Business or Profession.

**COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
CO 1	Acquire the complete knowledge of basic concepts of Income Tax.
CO 2	Compute the income under the head “Income from salary”.
CO 3	Calculate the residential status of a person.
CO 4	Compute income under the head “Income from house property”.
CO 5	Compute income under the head “profits/gains from business or profession”.

**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 Publications.

## **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-it-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>

## Mapping of CO with PSO

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	1	3	1	3
<b>CO2</b>	1	1	2	1	3
<b>CO3</b>	1	1	1	1	3
<b>CO4</b>	1	1	1	1	3
<b>CO5</b>	2	2	3	1	3
<b>AVERAGE</b>	<b>1.6</b>	<b>1.2</b>	<b>2</b>	<b>1</b>	<b>3</b>

3-significant

2-Moderate

1-Low

0-Nil

# **SEMESTER - VI**



## **ENTREPRENEURIAL DEVELOPMENT (CORE PAPER -XVII)**

**TOTAL HOURS: 90 HOURS**  
**CREDITS: 3**

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

### **COURSE OBJECTIVES**

1. Understanding basic concepts in the area of entrepreneurship
2. Acquire knowledge about the various Entrepreneurial development agencies.
3. Adopting of the key steps in the elaboration of business idea and writing of project reports.
4. Understanding the role and importance of entrepreneurip for economic development,
5. Highlight the various measures taken by various agencies in supporting Women Entrepreneurs.

### **COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
CO 1	Ability to discern distinct entrepreneurial traits.
CO 2	Discuss Role of financial institutions in the development of entrepreneurs.
CO 3	Evaluate Parameters to assess opportunities and constraints for new business ideas anddevice a business plan.
CO 4	Analyze the role of government in EDP.
CO 5	Explain the growth and problems of women Entrepreneurs.

### **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. Saravanavel, 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](https://www.theseus.fi/bitstream/handle/10024/115894/Laamanen_Pirita.pdf?sequence=1&isAllowed=y)
5. <https://bbamantra.com/preparation-of-a-business-plan/>

## **Mapping of CO with PSO**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	3	3	1
<b>CO2</b>	2	1	2	1	0
<b>CO3</b>	3	2	3	0	0
<b>CO4</b>	2	0	2	1	0
<b>CO5</b>	2	0	3	3	0
<b>AVERAGE</b>	2.4	1	2.6	1.6	0.2

3 – Significant

2 – Moderate

1 – Low

0 – Nil

## SEMESTER – VI

### MARKETING (CORE PAPER - XVIII)

**TOTAL HOURS: 90 Hours**  
**CREDITS: 3**

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

#### COURSE OBJECTIVES

1. To gain knowledge on significance and classification of markets.
2. To understand the various concepts of marketing and their application.
3. To study on Consumer behavior and their buying decision process.
4. To get knowledge about Marketing mix strategies.
5. To have an overall view of recent developments in marketing field.

#### COURSE OUTCOMES

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

CO No.	CO Statement
CO 1	Understand the fundamental marketing policies, concepts and theories.
CO 2	Analyze the marketing decisions and practices with regards to micro-macro environment.
CO 3	Evaluates the process of market segmentation and consumer buying decision.
CO 4	Identify the product development, pricing and promotional strategies prevailing in the market.
CO 5	Develops a deeper understanding of consumer protection act and the grievance redressal system.

#### 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](https://globaljournals.org/GJMBR_Volume12/5-Market-Segmentation-and-Its-Impact.pdf)
5. <https://pdfs.semanticscholar.org/2253/945370442e02653d0a15297fb080618e6a75.pdf>

## Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	0	3	2	1
CO2	3	0	3	3	1
CO3	3	0	3	2	1
CO4	3	0	3	3	1
CO5	3	0	3	3	1
CO6	3	0	3	3	1
<b>AVERAGE</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>2.67</b>	<b>1</b>

3 – Significant

2 – Moderate

1 – Low

0 – Nil

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

**TOTAL HOURS: 90**  
**CREDITS: 3**

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

**COURSE OBJECTIVES**

1. To give a comprehensive understanding of the system of cost accounting
2. To develop in-depth knowledge about cost accounting.
3. To understand Job costing and explain how it varies from contract costing.
4. To get a clear view of output costing and preparation of trading account.
5. To gain knowledge about process costing I&II.

**COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
CO 1	Understand with various methods and techniques of costing.
CO 2	Evaluate the knowledge in calculation of unit costing.
CO 3	Imparted knowledge on preparation of operating costing.
CO 4	Explore in depth knowledge on process costing.
CO 5	Develop an understanding about joint products and by products.

**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](http://www.accountingnotes.net)
3. <https://accountlearning.com>
4. <https://cleartax.in>
5. <https://www.accaglobal.com>

## Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	1	3
CO2	3	3	3	1	3
CO3	2	2	2	2	1
CO4	2	3	2	2	3
CO5	2	3	2	1	3
<b>AVERAGE</b>	<b>2.2</b>	<b>2.8</b>	<b>2.4</b>	<b>1.4</b>	<b>2.6</b>

3 – Significant    2 – Moderate    1 – Low    0 – Nil

**SEMESTER – VI**  
**FINANCIAL MANAGEMENT (ELECTIVE PAPER - II)**

**TOTAL HOURS: 90 HRS**  
**CREDITS: 5**

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

**COURSE OBJECTIVES**

1. To learn the various techniques of Financial Management.
2. To identify the objectives of profit maximization and wealth maximization of a concern
3. To calculate working capital of the organization and inventory and receivables management
4. To know the organizational dividend policies and dividend payments.
5. To enable students to describe how people analyze the capital structure and leverage of corporate under different conditions
6. To learn about the capital budget of organization and the investment proposals and methods of investment.

**COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
<b>CO 1</b>	Enable the students to understand the basic finance functions and to have an in-depth knowledge about role of finance manager
<b>CO 2</b>	Facilitates to have an idea about working capital concepts, inventory, receivables, cash management and cost of capital and its applications.
<b>CO 3</b>	Imparting knowledge in analyzing dividend policies, Methods and dividend payments.
<b>CO 4</b>	Enhancing knowledge about capital structure theories, under and over capitalization and to describe knowledge about leverage concept and its types.
<b>CO 5</b>	Inculcating knowledge about capital budgeting methods and its evaluation process.

## **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](http://www.managementstudyguide.com)
5. [managementhelp.org](http://managementhelp.org)

## Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	2	3
CO2	3	3	2	1	3
CO3	2	1	1	2	2
CO4	3	1	3	2	2
CO5	3	1	3	2	2
<b>AVERAGE</b>	<b>2.8</b>	<b>1.8</b>	<b>2</b>	<b>1.8</b>	<b>2.4</b>

3 – Significant

2 – Moderate

1 – Low

0 - Nil

## **INCOME TAX LAW AND PRACTICE II (ELECTIVE PAPER III)**

**TOTAL HOURS: 90**  
**CREDITS: 5**

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

### **COURSE OBJECTIVES**

1. Enrich the students with the concepts of capital gains.
2. Enable them to know the Income from other sources.
3. Study the various concepts of clubbing of income.
4. Learn the various deductions from gross total income.
5. Help them to assess income of the individuals.

### **COURSE OUTCOMES**

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

<b>CO No.</b>	<b>CO Statement</b>
<b>CO 1</b>	Understand the basic concepts of capital gains.
<b>CO 2</b>	Impart knowledge under the head “income from other sources”.
<b>CO 3</b>	Helps to build an idea about clubbing of income and setoff/carry forward of losses.
<b>CO 4</b>	Acquire complete knowledge about various deductions from gross total income.
<b>CO 5</b>	Enhance students’ knowledge in computation of gross total income of an individual.

### **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 Publicataions.

## **REFERENCE BOOKS**

1. Gaur &Narang, Income Tax Law and Practice (AY 2020-21), Kalyani Publications
2. DrHariharan 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%20Act%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>

## **Mapping of CO with PSO**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	1	2	1	3
<b>CO2</b>	1	1	2	1	2
<b>CO3</b>	1	1	1	1	2
<b>CO4</b>	1	1	2	1	2
<b>CO5</b>	2	1	2	1	3
<b>AVERAGE</b>	<b>1.2</b>	<b>1</b>	<b>1.8</b>	<b>1</b>	<b>2.4</b>

3 – Significant 2 – Moderate 1 – Low 0 – Nil.