

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

CHENNAI - 600044.

Re accredited with A+ Grade by NAAC

BACHELOR OF COMMERCE

(SHIFT II)

Under the faculty of Commerce

B.COM (PROFESSIONAL ACCOUNTING)



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

(Effective from the Academic Year 2020-21)

PROGRAMME PROFILE
B.COM (PROFESSIONAL ACCOUNTING)

PART	COURSE	TITLE OF THE PAPER	CODE	L	T	H	C
I SEMESTER							
PART III	Core Paper I	Financial Accounting	19UPACT1001	5	1	6	4
	Core Paper II	Business Law	19UPACT1002	5	1	6	4
	Allied Paper I	Business Mathematics	19UPAAT1BM1	5	1	6	5
II SEMESTER							
PART III	Core Paper III	Advanced Financial Accounting	19UPACT2003	5	1	6	4
	Core Paper IV	Business Economics	19UPACT2004	5	1	6	4
	Allied Paper II	Business Statistics	19UPAAT2BS2	5	1	6	5
III SEMESTER							
PART III	Core Paper V	Corporate Accounting	19UPACT3005	5	1	6	4
	Core Paper VI	Income Tax Law & Practice-1	19UPACT3006	5	1	6	4
	Core Paper VII	Company Law	19UPACT3007	5	1	6	4
	Core Paper VIII	Principles of Management	19UPACT3008	5	1	6	3
	Allied Paper III	Computer Applications in Business-I	19UPAAP3001	2	4	6	5
IV SEMESTER							
PART III	Core Paper IX	Advanced Corporate Accounting	19UPACT4009	5	1	6	4
	Core Paper X	Income Tax Law & Practice-II	19UPACT4010	5	1	6	4
	Core Paper XI	Capital Markets	19UPACT4011	5	1	6	4
	Core Paper XII	Practical Auditing	19UPACT4012	5	1	6	3
	Allied Paper IV	Computer Applications in Business-II	19UPAAP4002	2	4	6	5
V SEMESTER							
PART III	Core Paper XIII	Financial Management	19UPACT5013	5	1	6	4
	Core Paper XIV	Cost Accounting	19UPACT5014	5	1	6	4
	Core Paper XV	Indirect Taxation	19UPACT5015	5	1	6	4
	Core Paper XVI	Operations Management	19UPACT5016	5	1	6	4
	Elective Paper I	Project Viva-voce*	20UPAPR5001	5	1	6	5
VI SEMESTER							
PART III	Core Paper XVII	Management Accounting	19UPACT6017	5	1	6	4
	Core Paper XVIII	Operations Research	19UPACT6018	5	1	6	4
	Core Paper XIX	Business Ethics & Values	19UPACT6019	5	1	6	4
	Elective Paper II	Strategic Management	19UPACE6001	5	1	6	5
	Elective Paper III	Entrepreneurship Development	20UPACE6002	2	4	6	5

***Project done through Internship**

L=LectureHrs; T=TutorialHrs; H= Hrsperweek; C=Credits

DEPARTMENT OF COMMERCE
SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
CHENNAI-600044.
B.COM (PROFESSIONAL ACCOUNTING)
COURSE FRAME WORK

I YEAR

SEMESTER – I		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part I	Paper I	20ULTFC1001	Tamil I	75	3	40	60	100
		20ULHFC1001	Hindi I	75				
		20ULSFC1001	Sanskrit I	75				
		19ULFFC1001	French I	75				
Part II	Paper I	20UGEFC1001	General English	75	3	40	60	100
Part III	Core Paper I	19UPACT1001	Financial Accounting	90	4	25	75	100
	Core Paper II	19UPACT1002	Business Law	90	4	25	75	100
	Allied Paper I	19UPAAT1BM1	Business Mathematics	90	5	25	75	100
Part IV	Soft Skill	18USSLC1001	Essential of Language and Communication Skills		3	50	-	100
	Value Education	18UESVE1001	Environmental Studies		-	-	-	-

SEMESTER – II		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part I	Paper II	20ULTFC2002	Tamil II	75	3	40	60	100
		20ULHFC2002	Hindi II	75				
		20ULSFC2002	Sanskrit II	75				
		19ULFFC2002	French II	75				
Part II	Paper II	20UGEFC2002	General English	75	3	40	60	100
Part III	Core Paper III	19UPACT2003	Advanced Financial Accounting	90	4	25	75	100
	Core Paper IV	19UPACT2004	Business Economics	90	4	25	75	100
	Allied Paper II	19UPAAT2BS2	Business Statistics	90	5	25	75	100
Part IV	Soft Skill	18USSP2002	Essential of Spoken and Presentation Skills		3	50	-	100
	Value Education	18UESVE1001	Environmental Studies		2	50	-	100

SEMESTER I

CORE PAPER I – FINANCIAL ACCOUNTING

TOTAL HOURS: 90

SUB CODE: 19UPACT1001

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- Gain the knowledge on basic concepts & conventions and Accounting standards & IND AS.
- Enable the students to know the Principles of accounting in general.
- Understand the practical applicability of Financial Accounting.

COURSE OUTCOMES

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

CO No.	CO Statement
CO1	Basic concepts of Accounting & Conventions, Accounting Standards & IND AS, Preparation of Journal, Ledger, Trial Balance and Cash Book.
CO2	Classification of errors and how to rectify those errors, Preparation of Bank Reconciliation Statement and Final Accounts of Manufacturing & Non-Manufacturing entities.
CO3	Bill of Exchange & Promissory Notes, Sale of Goods on approval or return basis, Consignment transactions and Joint Venture for Non-Corporate Entities.
CO4	Preparation of analytical table & various accounts in Royalty Accounts and maintaining of accounts like Average due date & Account Current.
CO5	Calculation of Depreciation under various methods.

SYLLABUS

UNIT I: INTRODUCTION (15 HOURS)

Theoretical framework - Meaning and Scope of Accounting - Objectives of Accounting - Basic Accounting Concepts – Conventions - Accounting Transactions - Double Entry Book Keeping - Accounting Standards – Indian Accounting Standards(IND AS) (Theory only) -Journal - Ledger - Preparation of Trial Balance - Preparation of Cash Book

UNIT II: BOOK KEEPING AND FINAL ACCOUNTS (20 HOURS)

Classification of Errors - Rectification of Errors - Preparation of Suspense A/c- Bank Reconciliation Statement.Preparation of Final Accounts of a Sole Trading Concern Elements of financial statements, Closing Adjustment Entries, Trading Account, Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities.

UNIT III: ACCOUNTING FOR SPECIAL TRANSACTIONS I (20 HOURS)

Bill of Exchange and Promissory Notes : Meaning and its treatment in the Accounts - Sale of Goods on approval or return basis : Meaning and its accounting treatment - Consignments - Meaning of consignment transactions, the difference between sale and consignment, the accounting treatment of such transactions and events in the books of consignor and consignee

Joint Venture for Non– Corporate Entities : Meaning and features, Distinction between a joint venture and partnership and Methods of maintaining Joint Venture Accounts.(Simple problems only)

UNIT IV: ACCOUNTING FOR SPECIAL TRANSACTIONS II (15 HOURS)

Royalty Accounts : Meaning and methods of maintaining such accounts - Average due date : Meaning and its calculation in various situations - Account Current : Meaning and Methods of its preparation (Simple problems only)

UNIT V: INVENTORIES AND DEPRECIATION (20 HOURS)

Calculation of cost, Net Realizable Value, and its disclosure in the Financial Statements -Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method – Sinking Fund method – Annuity method.

TEXT BOOKS

1. Gupta, R.L & Gupta, V.K, (2013). Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi.
2. Jain, S.P & Narang, N.L, Simmi Agarwal & Monika Sehgal. (2018). Advanced Accountancy, Volume I, Kalyani Publishers, New Delhi.

BOOKS FOR REFERENCE

1. Reddy, T.S & Murthy, A.(2012). Financial Accounting, Margham Publications, Chennai.
2. Shukla, M.C, Grewal, T.S, and Gupta S.C., (2016). Advanced Accounts Volume I, S.Chand & Co., New Delhi.
3. Jain, S.P & Narang, N.L, (2017) Financial Accounting, Kalyani Publishers, New Delhi.
4. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.

E-LEARNING RESOURCES

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

Mapping of CO with PSO

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	2	2	2
CO5	2	2	2	2	2
Average	2.8	2.4	2.6	2.6	2.6

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	0
II	1	2	-	1	-	1
III	1	1	1	1	-	1
IV	1	2	-	1	1	1
V	1	2	-	1	-	1
TOTAL	5	7	2	5	1	4

CORE PAPER II – BUSINESS LAW

TOTAL HOURS: 90

SUB CODE: 19UPACT1002

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- Highlight the Provisions of Law governing General Contract and Special Contracts.
- Enable the students to understand the Legal Remedies available in the Law to the Business and other People.

COURSE OUTCOMES

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

CO No.	CO Statement
CO1	Understand the terms of contract, forms of contract, offer and acceptance and legal rule regarding consideration.
CO2	Learn offer, acceptance and consideration.
CO3	Explore about the capacity of parties, free consent, undue influence, void and unlawful agreements.
CO4	Gain the knowledge about performance of contracts, discharge and breach of contract.
CO5	Understand the Sales of goods act, conditions & warranty and rights of unpaid seller.

SYLLABUS

UNIT I : FORMATION OF CONTRACT (15 HOURS)

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract vs Agreement.

UNIT II : OFFER, ACCEPTANCE AND CONSIDERATION (15 HOURS)

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance– Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

UNIT III : OTHER ELEMENTS OF VALID CONTRACT (20 HOURS)

Capacity of Parties - Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

UNIT IV : PERFORMANCE OF CONTRACT (20 HOURS)

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

UNIT V : SALE OF GOODS ACT (20 HOURS)

Sale - Contract of Sale - Sale vs Agreement to Sell – Formation - Caveat Emptor – Implied conditions and warranty - Unpaid Seller - Definition - Rights of an Unpaid Seller.

TEXT BOOKS

1. Kapoor, N.D, (2016). Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R, (2012). Business Laws, Margam Publications.

REFERENCE BOOKS

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

E-LEARNING RESOURCES

1. www.cramerz.com
2. www.digitalbusinesslawgroup.com
3. <http://swcu.libguides.com/buslaw>
4. <http://libguides.slu.edu/businesslaw>

Mapping of PO with PSO

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	2	2
CO5	3	3	3	3	3
AVERAGE	3	3	3	2.8	2.8

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

ALLIED PAPER I – BUSINESS MATHEMATICS

TOTALHOURS: 90

SUB CODE: 19UPAAT1BM1

CREDIT: 5

L-T : 5-1

COURSE OBJECTIVES

- Understand the basic Mathematical tools and its application.
- Develop their application in Business, Finance, and Economics.
- Gain the knowledge about Logical thinking and Analytical reasoning.

COURSE OUTCOMES

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

CO No.	CO Statement
CO1	Basic concepts of Set Theory, Relations, Functions of Sets and Permutation & Combination.
CO2	Computation of Quadratic and Cubic equations, Algebra of Matrices and determinants.
CO3	Business Applications related to Ratio, Proportion and Variations, Laws of Indices, Binominal Theorem, Exponential and Logarithmic Series.
CO4	Application of practical knowledge in business.
CO5	Application of Calculus differentiation and Maxima & Minima in Business.

SYLLABUS

UNIT – I: SET THEORY (15 HOURS)

Theory of Sets - Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets - Permutation and Combination

UNIT – II: EQUATIONS AND MATRIX (20 HOURS)

Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable - Matrices: Algebra of Matrices, Inverse of a Matrix and determinants, solving system of equations by Cramer's Rule (involving not more than three variables).

UNIT – III: RATIO AND PROPORTION (20 HOURS)

Algebra - Ratio, Proportion and Variations - (Business Applications related to Ratio and Proportion) Laws of Indices, Binominal Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions

UNIT – IV: BUSINESS APPLICATION (15 HOURS)

Time value of Money- Simple Interest - Compound interest – Effective Rate of Interest - Present Value - Net Present Value - Future Value – Perpetuity – Annuities - Sinking Funds - Valuation of Bonds

UNIT – V: CALCULUS (20 HOURS)

Differential Calculus - Differentiation - Meaning - Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business

TEXT BOOKS

1. Vittal, P.R, (2012). Business Mathematics, Margham Publications.
2. Sancheti D.C. and Kapoor V.K, (2019). Business Mathematics, Sultan Chand & Sons.

BOOKS FOR REFERENCE

1. Rajagopalan, S.P. Sattanathan, R. (2010), Business Mathematics, Tata MC Graw Hill Education, Private Limited.
2. Ameet Kumar, N. Banerjee, (2012). Business Mathematics, BS Publication.
3. Agarwal, B. M. (2010). Business Mathematics & Statistics. Ane Books Pvt Ltd.
4. Soni, R. S. (1996). Business Mathematics with Applications in Business and Economics. Pitambar Publishing.

E-LEARNING RESOURCES

1. www.open.umn.edu.com
2. www.libguides.uwlax.edu.com
3. www.taxmann.com
4. www.udemy.com
5. www.library.wcc.hawaii.edu.com

Mapping of CO with PSO

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

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	3	-	1	-	1
II	-	2	-	2	-	1
III	-	2	-	2	-	1
IV	-	3	-	1	-	1
V	-	2	-	1	-	1
TOTAL	-	12	-	7	-	5

SEMESTER II

CORE PAPER III – ADVANCED FINANCIAL ACCOUNTING

TOTAL HOURS: 90

SUB CODE: 19UPACT2003

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- Enable the students to get a comprehensive understanding of the Financial Accounting
- Make the students to know the various methods of maintaining the accounting records in various forms of Business.

COURSE OUTCOMES

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

CO No.	CO statements
CO1	Preparation of Dependent Branches and Independent Branches Accounting.
CO2	Basis of Allocation of Expenses and calculation of Inter-departmental Transfer at Cost or Selling Price.
CO3	Accounting techniques with respect to Hire Purchase System and Installment Purchase System
CO4	Concepts of Partnership related to Admission, Retirement and Death of a Partner.
CO5	Accounting Procedures in Dissolution and Insolvency.

SYLLABUS

UNIT I : BRANCH ACCOUNTS (15 HOURS)

Dependent Branches – Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

UNIT II : DEPARTMENTAL ACCOUNTS (15 HOURS)

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

UNIT III : HIRE PURCHASE AND INSTALLMENT SYSTEM (20 HOURS)

Hire Purchase System – Default and repossession – Hire Purchase Trading Account. Installment System - Calculation of Profit.

UNIT IV : PARTNERSHIP ACCOUNTS (20 HOURS)

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

UNIT V : PARTNERSHIP ACCOUNTS (20 HOURS)

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners – Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

TEXTBOOKS

1. Gupta, R.L & Gupta, V.K, (2013). Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi.
2. Jain, S.P & Narang, N.L, Simmi Agarwal & Monika Sehgal, (2018). Advanced Accountancy, Volume I, Kalyani Publishers, New Delhi.

BOOKS FOR REFERENCE

1. Reddy,T.S & Murthy,A. (2012). Financial Accounting, Margham Publications, Chennai.
2. Shukla, M.C. & Grewal, T.S. (2016). Advanced Accounting, S.Chand & Co., NewDelhi.
3. Tulsian P.C. (2017). Financial Accounting, Pearson publications.
4. Parthasarathy,S.&Jaffarulla,A. (2013). FinancialAccounting,KalyaniPublishers,NewDelhi.

E-LEARNING RESOURCES

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

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	3	3	3	3

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	-	-	0
II	1	2	-	1	-	-
III	1	2	-	1	-	1
IV	-	1	1	2	1	1
V	1	1	-	1	-	2
TOTAL	4	8	2	5	1	4

CORE PAPER IV – BUSINESS ECONOMICS

TOTAL HOURS: 90

SUB CODE: 19UPACT2004

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- Understand the concept of economics
- Enables to know about demand and supply behaviour
- Learn about the various situations that affect business.
- Obtain the comprehensive knowledge of various price output determination.

COURSE OUTCOMES

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

CO No.	CO statements
CO1	Know the theories of Economics, Scope, Importance and Concepts of Business Economics
CO2	Understand the Demand and Supply Function, Demand Forecasting, Supply concept and Equilibrium.
CO3	Familiarize with the concept of Law of Diminishing Marginal utility, Equi-marginal Utility, Indifference Curve properties and equilibrium.
CO4	Explain the Law of Variable Proportion, Laws of Returns to Scale, Economies of Scale and Break Even Analysis.
CO5	Discuss about the Product Pricing and can make comparison of Perfect Competition, Monopoly, Discriminating monopoly, Monopolistic Competition and Oligopoly.

SYLLABUS

UNIT I : INTRODUCTION (15 HOURS)

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

UNIT II: DEMAND AND SUPPLY FUNCTION (15 HOURS)

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

UNIT III: CONSUMER BEHAVIOUR (20 HOURS)

Consumer Behaviour: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT IV: PRODUCTION LAW (20 HOURS)

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

UNIT V: PRODUCT PRICING (20 HOURS)

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

TEXTBOOKS

1. Shankaran, S. (2012). Business Economics - Margham Publications.
2. Mehta,P.L., (2016). Managerial Economics. Analysis, Problems & Cases, Sultan Chand & Sons - New Delhi.

BOOKS FOR REFERENCE

1. Francis Cherunilam, (2007). Business Environment: Text and cases, Himalaya Publishing House, Mumbai.
2. Mitchelson, Peter and Mann, Andrew(2014). Economics for Business, Thomas Nelson, Australia.
3. Chaudhary, C.M. (2019). Business Economics, RBSA Publishers, Jaipur.
4. Ahuja, H.L. (2016). Business Economics: Micro & Macro, Sultan Chand & Sons, New Delhi.

E-LEARNING RESOURCES

1. www.edx.org/economics.com
2. www.raco.cat.com
3. [http:// online.hbs.edu/courses.com](http://online.hbs.edu/courses.com)
4. <http://www.cnbc.com>

Mapping of CO with PSO

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

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

ALLIED PAPER II – BUSINESS STATISTICS

TOTAL HOURS: 90

SUB CODE: 19UPAAT2BS2

CREDIT: 5

L-T : 5-1

COURSE OBJECTIVES

- Facilitate the understanding of the relevance and need of the subject Statistics in the current scenario.
- Gain the knowledge of statistical methods which are often used in Research process.
- Customize the importance of business statistics for the commerce students.

COURSE OUTCOMES

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

CO No.	CO statements
CO1	Understand the concept of Statistics, Collection, Tabulation & Presentation of Statistical Data, and also measures the Central Tendency & Measures of Variation.
CO2	Apply the Simple Correlation, Karl Pearson's Correlation, Spearman's Rank Correlation and Linear Regression in their research
CO3	Understand the meaning of Index numbers, Problems in Construction of Index numbers, Consumer Price index and Statistical Quality Control
CO4	Apply the concept of Probability, Theoretical Distributions, Basic application and Normal Distribution in the practical life.
CO5	Understand the concept of Sampling procedures and simple application of Hypothesis testing in their research.

SYLLABUS

UNIT - I INTRODUCTION (20 HOURS)

Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams - Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

UNIT- II: CORRELATION AND REGRESSION ANALYSIS (15 HOURS)

Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation - Regression - Meaning - Linear Regression

UNIT - III: INDEX NUMBERS (15 HOURS)

Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing – deflating - Consumer Price index and its uses - Statistical

Quality Control

UNIT- IV: PROBABILITY (20 HOURS)

Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation - Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications.

UNIT – V: SAMPLING (20 HOURS)

Sampling procedures-Simple, Stratified and Systematic sampling. Hypothesis testing- Fundamental ideas- Large Sample test- Small sample test- t, F, ANOVA-Chi-square (without proof)- Simple application.

TEXTBOOKS

1. Gupta, S.P, (2012). Statistical Methods, Sultan Chand & Sons.
2. Dhingra, I.C & Gupta, M.P, (2009). Lectures in Business Statistics, Sultan Chand and Sons, New Delhi

BOOKS FOR REFERENCE

1. Vittal, P.R. (2016). Quantitative Techniques, Margham Publications.
2. Gupta, S.C, (2016). Fundamentals of Statistics, Himalaya Publishing House.
3. Sharma, J.K, (2014). Fundamentals of Business Statistics, 2nd edition, Vikas Publishing House Pvt. Ltd.

E-LEARNING RESOURCES

1. www.spss.co.in
2. <https://statlearning.class.stanford.edu>
3. <http://www.mit.edu> & www.springer.com

Mapping of CO with PSO

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

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	1
II	-	2	-	1	-	1
III	-	3	-	1	-	1
IV	-	2	-	2	-	1
V	-	3	-	1	-	1
TOTAL	-	12	-	7	-	5

DEPARTMENT OF COMMERCE
SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS) CHENNAI-600044.
B.COM (PROFESSIONAL ACCOUNTING)
COURSE FRAME WORK

II YEAR

SEMESTER – III		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part III	Core Paper V	19UPACT3005	Corporate Accounting	90	4	25	75	100
	Core Paper VI	19UPACT3006	Income Tax Law & Practice-1	90	4	25	75	100
	Core Paper VII	19UPACT3007	Company Law	90	4	25	75	100
	Core Paper VIII	19UPACT3008	Principles of Management	90	3	25	75	100
	Allied Paper III	19UPAAP3001	Computer Applications in Business-I	90	5	25	75	100
Part IV	Non-Major Elective IV	19UPANE3001	Supply Chain Management		2	50	-	100

SEMESTER – IV		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part III	Core Paper IX	19UPACT4009	Advanced Corporate Accounting	90	4	25	75	100
	Core Paper X	19UPACT4010	Income Tax Law & Practice-II	90	4	25	75	100
	Core Paper XI	19UPACT4011	Capital Markets	90	4	25	75	100
	Core Paper XII	19UPACT4012	Practical Auditing	90	3	25	75	100
	Allied Paper IV	19UPAAP4002	Computer Applications in Business-II	90	5	25	75	100
Part IV	Non-Major Elective IV	19UPANE4002	Supply Chain Management		2	50	-	100

SEMESTER - III

CORE PAPER V: CORPORATE ACCOUNTING

(As Per Revised Schedule III)

TOTALHOURS: 90

SUB CODE: 19UPACT3005

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- To enable the students to prepare Company accounts.
- To motivate the students to understand the various Provisions of the Companies Act.

COURSE OUTCOME

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

CO No.	CO statements
CO1	Understand the various provisions related to Issue and redemption of shares and debentures.
CO2	Acquire knowledge on preparation of profit and loss account and balance sheet of companies as per new and revised format
CO3	Know how to Value the shares and goodwill in practice.
CO4	Understand the provisions related to Profit prior to incorporation and acquisition of Business.
CO5	Get depth Knowledge on Human Resource Accounting and Computerized Accounting .

SYLLABUS

UNIT I : SHARE CAPITAL (20 HOURS)

Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

UNIT II : DEBENTURES & ACQUISITION OF BUSINESS (20 HOURS)

Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

UNIT III : FINAL ACCOUNTS (20 HOURS)

Final Accounts - Preparation of P & L A/c and Balance Sheet – Managerial Remuneration- Calculation and Legal Provisions.

UNIT IV : VALUATION OF SHARES AND GOODWILL (15 HOURS)

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

UNIT V : OTHER ACCOUNTING METHODS (15 HOURS)

Accounting for Price Level Changes - Human Resource Accounting – Computerized Accounting Meaning.

TEXTBOOKS

1. Shukla, M.C & Grewal, T.S. & Gupta, S.C, (2016). Advanced Accounts, S.Chand& Co., New Delhi.
2. Maheswari, S.N and Maheswari, S.K, (2009). Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida.

BOOKS FOR REFERENCES

1. Gupta, R.L & Radhaswamy, M, (2017). Advanced Accountancy, Vol. I, Sultan Chand, New Delhi.
2. Jain, S.P & Narang, K.L, (2014). Advanced Accounting, Kalyani Publications.
3. Reddy, T.S. & Murthy, A, (2012). Corporate Accounting, Margham Publications, Chennai.

E- LEARNING RESOURCES

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

Mapping of CO with PSO

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

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	1	-	0
II	-	2	-	1	-	1
III	1	1	-	1	-	1
IV	1	2	1	1	1	1
V	1	1	-	1	-	1
TOTAL	4	8	2	5	1	4

CORE PAPER VI: INCOME TAX LAW AND PRACTICE – I

TOTALHOURS: 90

SUB CODE: 19UPACT3006

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- To Provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students about the Assessment Procedures and Tax Planning.

COURSE OUTCOME

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

CO No.	CO statements
CO1	Understand the basic concepts like Assessee, Residential Status, Scope of Total Income and Incomes Exempt from tax.
CO2	Compute the Income from salary, Income from House property and Profits and gains from Business or profession.
CO3	Apply the concept of e-filing and submission of Returns practically.
CO4	Understand the concept of Permanent Account Number (PAN) and its usage.
CO5	Understand the various provisions of I.T. Act.

SYLLABUS

UNIT- I: INTRODUCTION (20 HOURS)

Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income – Incomes Exempt from tax.

UNIT – II: INCOME FROM SALARY (20 HOURS)

Income from Salary – Allowances – Valuation of perquisites – Deductions from Salary - Gratuity- Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary-Provident Funds-Deductions under Sec.80.

UNIT - III: INCOME FROM HOUSE PROPERTY (15 HOURS)

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

UNIT - IV : PROFITS AND GAINS FROM BUSINESS OR PROFESSION (20 HOURS)

Income from Business or Profession - Allowable expenses – Not allowable expenses- General deductions- Provisions relating to Depreciation – Deemed Business Profits – Undisclosed incomes-Investments- Compulsory maintenance of Books of accounts- Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis –Computation of Income from Business or Profession.

UNIT - V: E-FILING & SUBMISSION OF RETURNS (15 HOURS)

e-filing- Concept- Procedure - 26AS- TDS- Traces- Filing of Return- Various Returns-Permanent Account Number (PAN)- Usage of PAN

TEXTBOOKS

1. Singhanian, V. S. (2013). Students'guide To Income Tax. Taxmann Publications Pvt.
2. Mehrotra, H.C. (2019). Income Tax Law & Accounts, Sathiya Bhavan Publications.
3. Hariharan N, (2018). Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.

BOOKS FOR REFERENCE

1. Gaur, V.P.& Narang, D.B. (2020). Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y(2019). Income Tax - Theory, Law & Practice, Margham Publications, Chennai.
3. Murthy, A. (2019). Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.

E-LEARNING RESOURCES

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

Mapping of CO with PSO

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

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	1
II	1	2	-	2	-	1
III	1	2	-	1	-	1
IV	1	2	-	1	-	1
V	1	-	1	-	1	-
TOTAL	5	7	2	5	1	4

CORE PAPER VII: COMPANY LAW

TOTALHOURS: 90

SUB CODE: 19UPACT3007

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- To enlighten the students on the Provisions governing the Company Law.
- To make the students aware on the recent amendments to Companies Act, 2013.

COURSE OUTCOME

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

CO No.	CO statements
CO1	Understand the various provisions and procedures in forming a various type of companies.
CO2	Understand the legal nature of company as a business structure and can gain knowledge on various sources of capital of companies in compliance with SEBI guidelines.
CO3	Get depth knowledge on Companies Act 2013 and its legal provisions.
CO4	Know what are the meeting to be conducted and how the resolution to be passed.
CO5	Analyze the corporate problems by identifying appropriate legal obligation.

SYLLABUS

UNIT I: JOINT STOCK COMPANY (20 HOURS)

Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation-Memorandum of Association- Contents- Restriction on "Other Objects"- Doctrine of Ultra Vires - Articles of Association- Contents- Prospectus- Contents- Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) – Underwriting – Book Building Process – Green Shoe Option- E-Filing-Dematerialisation.

UNIT II: SHARE CAPITAL AND DEBENTURES (15 HOURS)

Meaning of Shares- Kinds of Shares – Voting rights- Issue of shares at a Premium and Discount-Partly paid shares- Bonus Shares- Rights shares- Sweat Equity Shares. Debentures - Meaning-Types.

UNIT III: MANAGERIAL PERSONNEL (15 HOURS)

Directors- Women Directors- Independent Directors- Director Identification Number- Other Key Managerial Personnel- Related Party Transactions.

UNIT IV: MEETINGS AND RESOLUTION (20 HOURS)

Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting- Notice of Meeting - Quorum- Proxy- Board of Directors Meeting –Committee – Types of Committee – Audit Committee – Stake Holders Relationship Committee- Corporate Social Responsibility Committee. Resolutions – Ordinary Resolution – Special Resolution –Resolution requiring special notice

UNIT V: WINDING UP OF COMPANY (20 HOURS)

Modes of Winding up – Winding up by the Court- Voluntary Winding up-Types–Members Voluntary Winding up- Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

TEXTBOOKS

1. Dhandapani, M.V, (2007). Business Laws, Sultan Chand and Sons, New Delhi.
2. Singh, A. (2015). Company law. Eastern Book Company.
3. Avatar Singh, (2015). Company Law, Eastern Book Company.
4. Shukla, M.C. & Gulshan, S.S., (1986). Principles of Company Law, S. Chand, New Delhi.
5. Badri Alam,S & Saravanavel, (2012). Company Law, Himalaya Publications
6. Gogna, P.P.S, (2015). Text Book of Company Law, S.Chand & Co.
7. Gaffor & Thothadri, S. (2014). Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai.

BOOKS FOR REFERENCES

1. Kapoor, N.D, (2014). Business Laws, Sultan Chand and Sons, New Delhi.
2. Sreenivasan, M.R, (2012). Business Laws, Margham Publications, Chennai.

E-LEARNING RESOURCES

1. www.mca.gov.in
2. www.companyliquidator.gov.in
3. www.companyformationinindia.co.in
4. www.iepf.gov.in

Mapping of CO with PSO

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

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

COREPAPER VIII – PRINCIPLES OF MANAGEMENT

TOTALHOURS: 90

SUB CODE: 19UPACT3008

CREDIT: 3

L-T : 5-1

COURSE OBJECTIVES

- To make the students to understand the basic concepts of management.
- To prepare the students to know about the significance of the management in Business.

COURSE OUTCOME

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

CO No.	CO statements
CO1	Enable the students to understand the concepts and theories of management.
CO2	Ability to apply the acquired knowledge in planning and analyze problems in decision making.
CO3	Applying the knowledge on functions of organization and its types.
CO4	Imparting thorough understandings about the concept of Delegation, decentralization, Authority and Responsibility.
CO5	Enhancing in depth knowledge in co-ordination and controlling.

SYLLABUS

UNIT I: INTRODUCTION (20 HOURS)

Definition- Importance- Nature and Scope of Management- Process of Management- Role and functions of Managers -Levels of Management -Scientific Management- Contributions to Management by different School of thoughts.

UNIT II: PLANNING (15 HOURS)

Nature- Importance- Types of Planning- Steps in planning- Objectives of Planning- Policies-Decision making Process – Types of Decisions.

UNIT III: ORGANISATION (20 HOURS)

Meaning and Types of organizations – Principles – Formal and Informal organization – Organisation Structure – Span of Control- Departmentalisation - Basis- Meaning and Importance of

Departmentalisation. Policies – Meaning and Types- Procedures- Forecasting.

UNIT IV: AUTHORITY AND RESPONSIBILITY (20 HOURS)

Authority- Definition- Sources- Limitations- Difference between Authority and Responsibility – Delegation of Authority - Meaning- Principles and importance- Centralisation vs Decentralisation.

UNIT V: DIRECTION CO-ORDINATION & CONTROL (15 HOURS)

Direction – Nature - Purpose. Co-ordination- Need – Types and Techniques - Requisites for Excellent Co-ordination. Controlling- Meaning- Importance- Control Process.

TEXTBOOKS

1. Wehrich, Heinz and Koontz, Harold (1994). Management: A Global Perspective.
2. Premavathy, N, (20096). Principles of Management, Sri Vishnu Publications, Chennai.
3. Jayasankar, J. (2009). Business Management, Margham Publication, Chennai.
4. Sundar,K. (2017). Principles of Management, Vijay Nicole Imprints Pvt. Ltd.,Chennai.

BOOKS FOR REFERENCES

1. Gupta,C.B. (2017). Management Theory & Practice, Sultan Chand & Sons, NewDelhi.
2. Prasad,L.M. (2013). Principles & Practice of Management, Sultan Chand & Sons, NewDelhi.
3. Tripathi, P.C. & Reddy, P.N. (2010). Principles of Managements, Tata Mc. Graw Hill, NewDelhi.

E-LEARNING RESOURCES

1. www.wisdomjobs.com
2. www.aima.in
3. www.clep.collegeboard.org

Mapping of CO with PSO

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

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

ALLIED PAPER III – COMPUTER APPLICATIONS IN BUSINESS I

TOTALHOURS: 90

SUB CODE: 19UPAAP3001

CREDIT: 5

L-T : 2-4

COURSE OBJECTIVES

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

COURSE OUTCOME

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

CO No.	CO statements
CO1	Acquire the knowledge of Accounting process through computers.
CO2	Understand the preparation of Trial Balance using Tally ERP 9.
CO3	Preparation of final accounts with adjustments.
CO4	Categorize stock items and stock group.
CO5	Classify purchase order and sales order processing.

SYLLABUS

UNIT I: INTRODUCTION (15 HOURS)

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

UNIT II: FINAL ACCOUNTS (15 HOURS)

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

UNIT III: VOUCHER (40 HOURS)

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

UNIT IV: PURCHASE AND SALES ORDER (10 HOURS)

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

UNIT V: GST (10 HOURS)

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

Mapping of CO with PSO

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

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

UNIT IV: PROCUREMENT AND OUTSOURCING

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

UNIT V: CUSTOMER VALUE

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

TEXTBOOKS

1. Raghuram, G., & Rangaraj, N. (1999). Logistics and Supply chain Management-Leveraging Mathematical and Analytical Models.
2. Chopra, S., Meindl, P., & Kalra, D. V. (2013). *Supply chain management: strategy, planning, and operation* (Vol. 232). Boston, MA: Pearson.

BOOKS FOR REFERENCE

1. Shah, J. (2009). Supply chain management: text and cases. Pearson Education India.
2. Sople, V. V. (2009). Logistics Management, 2/E. Pearson Education India.
3. Ganapathi. S. L., Nandi, S. K., (2015). Logistics management, Oxford higher education.

E-LEARNING RESOURCES

1. www.libguides.slu.edu.com
2. www.libguides.mit.edu.com
3. www.libguides.bellevue.edu.com
4. www.library.jgu.edu.in
5. www.libguides.bcu.ac.uk

Mapping CO with PSO

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1	1
CO2	1	1	1	1	1
CO3	1	1	2	1	1
CO4	1	2	2	2	1
CO5	1	1	1	1	1
AVERAGE	1	1.2	1.4	1.2	1

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

SEMESTER - IV

CORE PAPER IX – ADVANCED CORPORATE ACCOUNTING

TOTAL HOUR: 90 HOURS

SUB CODE: 19UPACT4009

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- To make the students understand the applications of accounting transactions in corporate sector.
- To facilitate the students to understand the Provision of the Indian Companies Act, 2013.

COURSE OUTCOME

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

CO No.	CO statements
CO1	Understand and apply the various provisions and entries of the companies act with regard to amalgamation, absorption, internal and external reconstruction
CO2	Compare, analyze, understand the differences between amalgamation, absorption, internal reconstruction and external reconstruction and apply in practice
CO3	Acquire knowledge on preparation of profit and loss account and balance sheet of banking companies as per new and revised format and practical application of the same
CO4	Understand, remember and apply the provisions of preparation of profit and loss account and balance sheet of the life insurance and general insurance companies
CO5	Develop and improve skills on accounting entries and provisions and give assistance to corporate, banking and insurance companies.

SYLLABUS

UNIT I : MERGER & AMALGAMATION (20 HOURS)

Acquisition, Amalgamation, absorption and reconstruction External reconstruction schemes

UNIT II : INTERNAL RECONSTRUCTION (20 HOURS)

Meaning - Internal Reconstruction - Reduction of Share Capital – Statements for liquidation of companies.

UNIT III: HOLDING COMPANY (20 HOURS)

Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

UNIT IV : FINAL ACCOUNTS OF BANKING COMPANIES (15 HOURS)

Preparation of Final Accounts of Banking Companies.

UNIT V : Insurance Companies (15 HOURS)

Preparation of Final Accounts of Insurance Companies.

TEXTBOOKS

1. Shukla, M.C & Grewal, T.S & Gupta, S.C, (2017). Advanced Accounts, S.Chand & Co., New Delhi.
2. Maheswari, S.N and Maheswari, S.K, (2009). Corporate Accounting, Vikas Publishing House Pvt. Ltd. Noida.

BOOKS FOR REFERENCE

1. Gupta, R.L &Radhaswamy, M, (2017). Advanced Accountancy Vol. II, Sultan Chand& Sons, New Delhi.
2. Jain, S.P & Narang, N.L, (2017). Advanced Accounting, Kalyani Publications.
3. Reddy, T.S & Murthy, A, (2016). Corporate Accounting, Margham Publications, Chennai.

E-LEARNING RESOURCES

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

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CO2	2	3	3	3	2
CO3	2	3	3	3	2
CO4	2	3	3	3	2
CO5	2	3	3	3	2
AVERAGE	2	3	3	3	2

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	0
II	1	2	-	1	-	1
III	1	1	1	1	-	1
IV	-	2	-	1	1	1
V	1	2	-	1	-	1
TOTAL	4	8	2	5	1	4

CORE PAPER X: INCOME TAX LAW AND PRACTICE – II

TOTALHOUR: 90 HOURS

SUB CODE: 19UPACT4010

CREDIT: 4

COURSE OBJECTIVES

- To help the students to understand the relevance and significance of Tax.
- To Facilitate the students in understanding the various Provisions I.T. Act.

COURSE OUTCOMES

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

CO No.	CO statements
CO1	Compute the Income from Capital Gain and Income from Other Sources.
CO2	Understand the Provisions related to clubbing of incomes, Setoff-Carry forward and set off of losses.
CO3	Know the Permissible Deductions from Gross Total Income - Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.
CO4	Apply Provisions related to Income Tax Authorities and Procedure of Assessment
CO5	Compute the Individuals' taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to them.

SYLLABUS

UNIT I: INCOME FROM CAPITAL GAIN (20 HOURS)

Capital Gain - Meaning- Short term and Long term Capital Gains – Certain Transactions not included as transfer- Cost of Acquisition- Cost of Improvement- Indexation- Capital Gain under different circumstances- Exempted Capital Gains- Computation of Capital Gains.

UNIT II: INCOME FROM OTHER SOURCES (15 HOURS)

Computation- Grossing up- Deductions in Computing Income under the head and other related provisions.

UNIT III: CLUBBING OF INCOMES (20 HOURS)

Clubbing of Incomes and Set off / Carry forward and Set-Off of losses Clubbing of Incomes under various situations- Deemed Incomes- Simple Problems on clubbing of incomes- Setoff- Carry forward and setoff of losses.

UNIT IV: DEDUCTIONS FROM GROSS INCOME (20 HOURS)

Permissible Deductions from Gross Total Income- Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual-Computation of Tax.

UNIT V: INCOME TAX AUTHORITIES AND PROCEDURE OF ASSESSMENT (15 HOURS)

Income Tax Authorities- Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures- Self Assessment- Best Judgement Assessment- Income Escaping Assessment (Reassessment)-Advance Payment of Tax- Meaning and Due dates.

TEXTBOOKS

1. Singhania, V. S. (2013). *Students'guide To Income Tax*. Taxmann Publications Pvt..
2. Mehrotra, H.C. (2019). *Income Tax Law & Accounts*, Sathiya Bhavan Publications.
3. Hariharan N, (2018). *Income Tax Law & Practice*, Vijay Nicole Imprints Pvt. Ltd., Chennai.

BOOKS FOR REFERENCE

1. Gaur, V.P. & Narang, D.B. (2020). *Income Tax Law & Practice*, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y.(2019). *Income Tax - Theory, Law & Practice*, Margham Publications, Chennai.
3. Murthy, A. (2019). *Income Tax Law & Practice*, Vijay Nicole Imprints Pvt. Ltd., Chennai.

E-LEARNING RESOURCES

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

Mapping of CO with PSO

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	2	2	1
CO2	1	3	2	2	1
CO3	1	3	2	2	1
CO4	1	3	2	2	1
CO5	1	3	2	2	1
AVERAGE	1	3	2	2	1

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	1	1	1
II	1	2	-	1	-	1
III	1	2	-	1	-	1
IV	-	2	-	2	-	1
V	1	-	1	-	-	-
TOTAL	4	8	2	5	1	4

CORE PAPER XI: CAPITAL MARKETS

TOTALHOUR: 90 HOURS

SUB CODE: 19UPACT4011

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- To enable the students to understand Capital Market.
- To understand the practical applicability of Capital Market.

COURSE OUTCOME

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

CO No.	CO statements
CO1	Understand the basic and overall concepts of financial services, its importance in general
CO2	Acquire knowledge on different types of financial services, traditional and modern financial services like merchant banking, public issue, secondary market, leasing, insurance, banking, venture capital etc.
CO3	Analyze the different types of financial services, players of financial services, compare and evaluate the merits and demerits of each financial services
CO4	Have indepth knowledge, remember and expand the knowledge with regard to money market, stock exchanges, SEBI, etc.
CO5	Apply, Create and Design their methods or approach towards banks, insurance and financial institutions etc. and get benefitted and help the fellow people too.

SYLLABUS

UNIT -I : INTRODUCTION (15 HOURS)

Overview of Indian Financial System Introduction to Companies Act & company formation procedures- registration of companies, raising share capital- Overview of Primary & Secondary markets

UNIT-II : SEBI (20 HOURS)

SEBI and its components, rules & regulations- Over view of the Financial Markets - NSE & BSE- its functions, operations & rules & regulations

UNIT-III : STOCK EXCHANGE (20 HOURS)

NSE - Cash Market & F&O Segment- BSE - Cash Market- Depository Participants-Types & functions- Insight into Commodity markets – NCDEX- Insight into Commodity markets - MCX

UNIT–IV: ONLINE TRADING (20 HOURS)

NSE - online trading (ODIN)- BSE - online trading (ODIN)- NCDEX - online trading (ODIN)- MCX - online trading (ODIN)

UNIT -V : MUTUAL FUNDS (15 HOURS)

Insight into Mutual Funds (MFs)- Types & Workings of MFs -Back office operations - account opening- Back office operations – RMS-Real Time Gross Settlement (RTGS)& National Electronic Funds Transfer(NEFT)

TEXTBOOKS

1. Agarwal, M. (1997). Kohn Meir, Financial Institutions and Markets. *FINANCE INDIA*, 11, 423-425.
2. Apte, P. G., & Kapshe, S. (2020). *International Financial Management*/. McGraw-Hill Education.
3. Avadhani, V. A. (2013). *Capital Market Management*. Himalaya Publishing House.
4. Khan, M. Y. (2013). *Indian financial system*. Tata McGraw-Hill Education.

BOOKS FOR REFERENCES

1. Gurusamy. (2009). Indian Financial System, 2E. Tata McGraw-Hill Education.
2. Bhole, L. M. (2004). Financial institutions and markets: structure, growth and innovations, 4e. Tata McGraw-Hill Education.
3. Varshney, P.N and Mittal, D.K, (2015). Indian Financial System, Sultan Chand & Sons.

E-LEARNING RESOURCES

1. www.indiacorporateadvisor.com
2. www.nse-india.com
3. www.nsdl.co.in

Mapping of CO with PSO

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

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

CORE PAPER XII-PRACTICALAUDITING

TOTALHOUR: 90 HOURS

SUB CODE: 19UPACT4012

CREDIT: 3

COURSE OBJECTIVES

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

COURSE OUTCOME

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

CO No.	CO statements
CO1	Understand the concepts of Auditing Practices.
CO2	Understand the qualities, duties and responsibilities of auditor.
CO3	Vouch all the cash transactions and trading transactions.
CO4	Verify and valuate all the assets and liabilities.
CO5	Audit the company accounts as per the principles and procedures.

SYLLABUS

UNIT I: INTRODUCTION (15 HOURS)

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit

UNIT II: AUDIT PROGRAMME (20 HOURS)

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

UNIT III: VOUCHING (20 HOURS)

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts (cash sales, cash received from debtors, loans, sale of fixed assets) and Vouching of Cash

Payments (cash purchase, payment to creditors, wages sheet, salaries, dividends) – Vouching of Trading Transactions(purchases, purchases return, sales, sales return, sale or return, hire purchase)

UNIT IV: VERIFICATION AND VALUATION (20 HOURS)

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of Assets (fixed assets – plant and machinery, land and building; current asset – stock, cash in hand, cash at bank) and Liabilities (capital, debentures, trade creditors).

UNIT V: QUALIFICATION (15 HOURS)

Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Rights – Powers – Duties of Auditors – Auditor’s Report – Importance and Contents.

TEXTBOOKS

1. Kumar, Ravinder and Sharma,Virendar. (2015). Auditing: Principles and Practice, Eastern Economy edition.
2. Tandon, B.N, (2007). Practical Auditing, Sultan Chand & Sons.

BOOKS FOR REFERENCE

1. Kumar.Pradeep, Sachdeva. Baldev, Singh. Jagwant, (2014). Auditing: Principles and Practices, Kalyani Publishers.
2. Jain, D.P, (2002). Auditing, Konark Publishers Pvt Ltd.

E-LEARNING RESOURCES

1. www.aicpa.org.com
2. www.ucl.ac.uk.com
3. www.360digitmg.com

Mapping of CO with PSO

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

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

ALLIED PAPER IV – COMPUTER APPLICATIONS IN BUSINESS II

TOTALHOUR: 90 HOURS

SUB CODE: 19UPAAP4002

CREDIT: 5

L-T : 2-4

COURSE OBJECTIVE

- To enable students to know about the applications of SPSS package and MS-Excel in business.

COURSE OUTCOME

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

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

SYLLABUS

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 co-efficient – computation of Karl Pearson’s and Spearman’s correlation using SPSS

UNIT III: BUDGETS (40 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 CO with PSO

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	2	2	1
CO2	1	2	2	2	1
CO3	1	2	2	2	1
CO4	1	2	2	2	1
CO5	1	2	2	2	1
AVERAGE	1	2	2	2	1

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

SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS) CHENNAI-600044
B.COM (PROFESSIONAL ACCOUNTING)
COURSE FRAME WORK

III YEAR

SEMESTER – V		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part III	Core Paper XIII	19UPACT5013	Financial Management	90	4	25	75	100
	Core Paper XIV	19UPACT5014	Cost Accounting	90	4	25	75	100
	Core Paper XV	19UPACT5015	Indirect Taxation	90	4	25	75	100
	Core Paper XVI	19UPACT5016	Operations Management	90	4	25	75	100
	Elective Paper I	20UPAPR5001	Project Viva-Voce	90	5	25	75	100
Part IV	Skill Based Elective IV				3	50	-	100

SEMESTER – VI		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part III	Core Paper XVII	19UPACT6017	Management Accounting	90	4	25	75	100
	Core Paper XVIII	19UPACT6018	Operations Research	90	4	25	75	100
	Core Paper XIX	19UPACT6019	Business Ethics & Value	90	4	25	75	100
	Elective Paper II	19UPAET6001	Strategic Management	90	5	25	75	100
	Elective Paper III	20UPAET6002	Entrepreneurship Development	90	5	25	75	100
Part IV	Computing Skills IV	18USSC6004	Artha Vidhya		3	50	-	100

SEMESTER V

CORE PAPER XIII : FINANCIAL MANAGEMENT

TOTALHOUR: 90 HOURS

SUB CODE: 19UPACT5013

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

COURSE OUTCOMES

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

CO No.	CO statements
CO1	Outline the objectives and functions of Financial Management.
CO2	Evaluate the factors and different theories of Capital structure and leverages.
CO3	Compute and analyse the different theories of cost of capital
CO4	Solve the problems relating various models of dividend
CO5	Demonstrate the working capital requirements of the organization

SYLLABUS

UNIT I : INTRODUCTION (15 HOURS)

Meaning and Objectives of Financial Management - Functions of Financial Management. Finance - Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management.

UNIT II : CAPITAL STRUCTURE (20 HOURS)

Meaning - Factors affecting Capital Structure - Planning - Theories of Capital Structure - Determining Debt Equity Proportion - Leverage Concept.

UNIT III : COST OF CAPITAL (20 HOURS)

Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

UNIT IV : DIVIDEND (20 HOURS)

Meaning - Dividend Policies - Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law - Dividend Models - Walter's Model - Gordon's Model- M.M. Model

UNIT V : WORKING CAPITAL (15 HOURS)

Working Capital - Meaning and importance - Factors Influencing Working Capital - Determining (or) Forecasting of Working Capital requirements -Working Capital Operating cycle.

TEXTBOOKS

1. Chandra, P. (2011). *Financial management*. Tata McGraw-Hill Education.
2. Khan, M.Y. and Jain, P.K. (2004). *Financial Management*, Sultan Chand & Sons.
3. Periyasamy, P, (2017). *Financial Management*, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4. Srivatsava, R.M. (2010). *Financial Management*, Himalaya publishing house

BOOKS FOR REFERENCES

1. Reddy, T.S. &Murthy A, (2017). *Financial Management*, Margam Publications, Chennai.
2. Maheswari, S.N, (2016). *Financial Management*, Sultan Chand & Sons.
3. Peiris, M. S., Dewasiri, N. J., & Banda, Y. W. (2020). *Book review: IM Pandey (Ed.), Financial Management.*, Vikas Publishing House.

E-LEARNING RESOURCES

1. www.cpdwise.com
2. www.simplilearn.com
3. www.findtutorials.com
4. www.studyfinance.com

Mapping of CO with PSO

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	3	3	2	2	3
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	3	2	2	2	2
AVERAGE	2.6	2.5	2	2	2.5

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A	SECTION B	SECTION C
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	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	-	2	-	2	-	1
III	1	2	-	1	-	1
IV	1	2	-	1	-	1
V	1	1	1	1	-	1
TOTAL	5	7	2	5	1	4

CORE PAPER XIV: COST ACCOUNTING

TOTALHOUR: 90 HOURS

SUB CODE: 19UPACT5014

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- To make the students to know the Process of Accounting for Cost Elements.
- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

COURSE OUTCOMES

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

CO No.	CO statements
CO1	Apply the basic costing concepts, principles in Cost Accounting and Reconciliation.
CO2	Calculate various methods and techniques of material costing.
CO3	Compute Labour Costing and Turnover.
CO4	Computation of Overheads and Machine Hour Rate
CO5	Understanding the concept of Process & Job Costing.

SYLLABUS

UNIT I : COST ACCOUNTING (15 HOURS)

Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting vs Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre – Cost Sheet - Meaning - Preparation of Cost Sheet - Reconciliation of Cost and Financial Account

UNIT II : MATERIAL COSTING (20 HOURS)

Control - Meaning and Objectives - Purchase of Materials - Stock Levels of Materials - EOQ - Stores Records - ABC Analysis - Issue of Materials - Methods of Issue - FIFO - LIFO - HIFO - Base Stock Method - Specific Price Method - Simple and Weighted Average Method - Standard and Inflated Price Method.

UNIT III : LABOUR COSTING (20 HOURS)

Direct Labour and Indirect Labour- Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.

UNIT IV : OVERHEADS COSTING (20 HOURS)

Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorption of Overheads - Preparation of Overheads Distribution Statement- Machine Hour Rate - Computation of Machine Hour Rate.

UNIT V : PROCESS AND JOB COSTING (15 HOURS)

Systems for product cost determination – concepts in cost determination-activity based costing and management -job and process costing –applications

TEXTBOOKS

1. Khanna, B.S. Pandey, I.M - Ahuja, G.K and Arora M.N., (2015). Practical Costing, S Chand & Sons Publications.
2. Prasad, N.K and Prasad, V.K, (2017). Cost Accounting, Book Syndicate Pvt. Ltd.
3. Saxena, V.K. & Vashist, C.D. (2014). Cost Accounting Sulthan Chand and Sons, 2014, New Delhi

BOOKS FOR REFERENCE

1. Murthy A &Gurusamy S, (2014). Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Jain, S.P & Narang, K.L., (2019) Cost Accounting, Kalyani Publishers
3. Reddy, T.S. and Hariprasad Reddy, Y, (2019). Cost Accounting, Margam Publications

E-LERNING RESOURCES

1. www.accountinglectures.com
2. www.accountingcoach.com
3. <http://simplestudies.com/accounting-lectures.html>
4. www.accountingstudyguide.com

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	2	2	2	2	2
CO3	2	2	1	1	2
CO4	1	2	1	2	1
CO5	2	2	1	2	1
AVERAGE	2	2.5	1.4	1.8	1.8

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	-	1	1
II	1	2	-	1	-	1
III	-	1	-	1	-	-
IV	1	2	-	2	-	1
V	1	1	1	1	-	1
TOTAL	4	8	2	5	1	4

CORE PAPER XV: INDIRECT TAXATION

TOTAL HOUR: 90 HOURS

SUB CODE: 19UPACT5015

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- To make students understand the Principles of Indirect Taxation.
- To make the students gain knowledge of taxation system in India.
- To enable the students to have the knowledge about GST.

COURSE OUTCOMES

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

CO No.	CO statements
CO1	Understand the basics of Indirect tax principles.
CO2	Summarize the important regulations of customs law.
CO3	Generalize the importance of GST in the current tax structure.
CO4	Comprehend the administrative structure of GST.
CO5	Describe the guidelines of GST Assessment and audit

SYLLABUS

UNIT I: INTRODUCTION TO TAXATION (20 HOURS)

Functions and principles of taxation - Tax system in India - Meaning and Objectives of taxation - Canons of taxation – Indirect taxation – meaning - Direct taxation – meaning, Difference between direct and indirect taxation

UNIT II: CUSTOMS DUTY (20 HOURS)

Customs duty – organisation of customs department – levy and collection of customs duty – offences and penalties – exemptions from customs duty

UNIT III: GST – INTRODUCTION (20 HOURS)

Introduction – Need for GST – Importance of GST – scope and coverage of GST

UNIT IV: GST – STRUCTURE (15 HOURS)

Administrative structure of GST – CGST – SGST and IGST

UNIT V: GST RATES (15 HOURS)

GST rate structure – rates for goods and services – refunds, demand and recovery – appeals and revision

TEXTBOOKS

1. Girish. Ahuja& Ravi. Gupta,(2016). Practical Approach to Income Tax, 33rd Edition, Bharat Law House Pvt., Ltd.
2. Kumar.Sanjeev,(2015). Systematic Approach to Indirect Taxes with Practical Problems and Solutions, Bharat Law House Pvt. Ltd., New Delhi.
3. Datta, D.C, (2017). Layman’s Guide on GST, Taxman Publications.
4. Taxman, (2017). GST Manual.

BOOKS FOR REFERENCES

1. Gaur, V.P and Narang, D.B, Gaur. Puja and Puri. Rajiv, (2017). Income Tax Law and Practice, Kalyani Publications.
2. Reddy, T.S and Murthy, A, (2012). Business Taxation, Margham Publications.

E-LEARNING RESOURCES

1. <https://www.taxmann.com>
2. <https://www.bankbazaar.com>
3. <https://tax.thomsonreuters.com>
4. www.legalserviceindia.com
5. www.indiacorporateadvisor.com
6. www.tnvat.gov.in
7. www.cbec.gov.in
8. www.aces.gov.in

Mapping of CO with PSO

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	3
CO2	3	3	2	2	3
CO3	3	3	3	3	3
CO4	3	2	2	2	3
CO5	3	2	3	2	2
AVERAGE	5	2.4	2.4	2.4	2.8

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

CORE PAPER XVI: OPERATIONS MANAGEMENT

TOTAL HOUR: 90 HOURS

SUB CODE: 19UPACT5016

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- To make the students understand the concept of Operations Management
- To enable the students to enhance their Technical Knowledge

COURSE OUTCOMES

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

CO No.	CO statements
CO1	Understand the basics of operations management, decision making, planning.
CO2	Summarize about the manufacturing facility, service facility and human factors in job.
CO3	Describe about the production and inventory control.
CO4	Understanding the concept of work management methods & analysis.
CO5	Familiarise with quality control, dynamic purchasing, value analysis

SYLLABUS

UNIT - I : INTRODUCTION (20 HOURS)

Introduction: Nature and Scope of Operations Management -Production design & Process planning: Plant Capacity - Capacity Planning – Make or Buy Decisions – Use of Crossover Chart for Selection Processes.

Plant location: Factors to be considered in Plant Location – Choice of General Region, Particular Community and Site – Multiple Plant Location Decision – Plant Location Trends.

UNIT – II : LAYOUT (20 HOURS)

Layout of Manufacturing facilities: Principles of a Good Layout – Layout Factors – Basic Types of Layout – Service Facilities – Principles of Materials Handling – Materials Handling Equipment.

Human Factors in Job-Design: Consideration of Man and Machine in Job–Design, Adaptation of Machine to Man – Ergonomics – Working Environment – Worker Safety.

UNIT – III : PRODUCTION AND INVENTORY CONTROL (20 HOURS)

Production and Inventory Control: Basic types of production, Intermittent, Batch, Continuous – Routing, Scheduling, Activating and Monitoring – Basic Inventory Models – Economic Order Quantity, Economic

Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock - ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP). JIT.

UNIT – IV : WORK MEASUREMENT (15 HOURS)

Methods Analysis and Work Measurement: Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique.

UNIT – V: QUALITY CONTROL (15 HOURS)

Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts for Variables, Fraction Defectives and Defects. Dynamic Purchasing: Purchasing Function – Selection of Materials and Vendors – Purchasing Organisation – Concept of Value Analysis

TEXTBOOKS

1. Arnold, T., Chapman, S.N. and Clive, L.M., (2009). Introduction to Materials Management, 6th Edition, Pearson.
2. Chary, S.N., (2012). Production and Operations Management, 5th Edition, Tata McGraw-Hill.
3. Panneerselvam, R., (2012). Production and Operations Management, 3rd Edition, PHI Learning.

BOOKS FOR REFERENCES

1. Srinivasan, G., (2017). Quantitative Models in Operations and Supply Chain Management, PHI Learning Pvt. Ltd.
2. Stevenson, W., (2009). Operations Management, 9th Ed, Tata McGraw-Hill Education Pvt. Ltd.

E-LEARNING RESOURCES

1. www.investopedia.com
2. www.managementhelp.org
3. www.vssut.ac.in
4. www.iare.ac.in
5. www.ocw.mit.edu
6. www.ebooks.lpude.in

Mapping of CO with PSO

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

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

ELECTIVE PROJECT: PROJECT VIVA VOCE

TOTALHOUR: 90 HOURS

SUB CODE: 20UPAPR5001

CREDIT: 5

L-T : 5-1

PROJECT THROUGH INTERNSHIP

Course Objective:

- To acquire practical knowledge on the topic selected by the students related to Commerce.
- To inculcate Research interest among students.

Course Outcome:

- CO – 1:** Practical exposure of the Knowledge gained in the classroom.
- CO – 2:** Experience in preparing Internship Report.

Students will undergo an internship related to Accounting and finance in any firm for a period of 30 days in the V semester. After completion of 30 days of internship a report along with the certificate from respective concerns will be submitted by the students. Internal Faculty in-charge and the External examiner shall evaluate the project report during the Viva-Voce exam. During V semester Viva-Voce Examination will be conducted for 75 marks (External) and 25 marks (Internal) for 5 credits.

Mapping of CO with PSO

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
AVERAGE	3	3	3	3	3

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

SEMESTER VI

CORE PAPER XVII: MANAGEMENT ACCOUNTING

TOTAL HOURS: 90

SUB CODE: 19UPACT6017

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- Acquire the knowledge of business transactions and can make decision on management activities
- Enable the students to get knowledge about the various techniques of Management Principles.
- Make the students to get practical skill in solving management problems.

COURSE OUTCOMES

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

CO No.	CO Statement
CO1	Basics of accounting, scope and importance on management and its limitations.
CO2	Analyse the Financial Statements its nature, significance, types and tools of financial analysis.
CO3	Application of various types of ratios to calculate financial performance of the business.
CO4	Preparation of cash flow statement and application of marginal costing in decision making
CO5	Preparation of various Budgets and assessment of Capital Expenditure.

SYLLABUS

UNIT I : Introduction (15 Hours)

Management Accounting - Meaning - Scope - Importance - Limitations – Management Accounting vs Cost Accounting – Management Accounting vs Financial Accounting.

UNIT II : Financial Statement Analysis (15 Hours)

Analysis and Interpretation of Financial Statements - Nature and Significance - Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement -Trend Analysis.

UNIT III: Ratio Analysis (20 Hours)

Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Calculation of Ratios.

UNIT IV : Cash Flow Analysis & Marginal Costing (20 Hours)

Meaning of Cash Flow Statements - Advantages - Limitations- Preparation of Cash Flow Statement - Types of Cash flows(Indirect Method only) - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue – Exploring New Markets.

UNIT V : Budgetary Control & Capital Budgeting Control (20 Hours)

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method, Net Present Value Method and AccountingRate of Return Method.

TEXT BOOKS

1. Horngren, C. T., Sundem, G. L., & Stratton, W. O. (2007). Introduction to Management Accounting. *Pearson College Div.*
2. Sharma, R.K. & Shashi K. Gupta, (2017). Management Accounting, Kalyani Publishers
3. Hansen, Don. R. &Mowen, (2005). Cost ManagementAccounting andControl, South Western College

BOOKS FOR REFERENCE

1. Maheswari, S.N., (2018). Management Accounting, Sultan Chand & Sons
2. Murthy, A. & Gurusamy S, (2011). Management Accounting: Theory & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai
3. Reddy, T.S. & Dr. Hariprasad Reddy,Y, (2013). ManagementAccounting, Margham Publications, Chennai.

E-LEARNING RESOURCES

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

Mapping of CO with PSO

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

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	-	2	-	1	-	1
III	1	2	1	-	-	1
IV	-	2	-	1	-	1
V	1	2	-	1	-	1
TOTAL	4	8	2	5	1	4

CORE PAPER XVIII : OPERATIONS RESEARCH

TOTAL HOURS: 20

SUB CODE: 19UPACT6018

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- Understanding of the concept of operation research
- Enable the students to grasp knowledge towards various techniques of solving problems in operations research.
- Make the students to acquire the ability to get familiar with the analytical method of problem solving and decision making that is useful in the management of organizations.

COURSE OUTCOMES

On successful completion of the course the students will be able to acquire knowledge on

CO No.	CO Statement
CO1	Basic concepts on operations research, its characteristic features, need, scope, steps, techniques, application and limitations.
CO2	Applications and formulations of linear programming problems models
CO3	Linear programming problem function helps in developing and solving a decision making problems by mathematical techniques.
CO4	Students gain knowledge to minimize the cost of distributing a product from a number of sources or the origins to a number of designations with initial basic feasible solution.
CO5	Application of game theory aids in statistical prediction and logical theory.

SYLLABUS

UNIT I : Introduction (15 Hours)

Operations Research - Meaning - Definition - Origin and History - Characteristic features - Need - Scope - Steps - Techniques - Application - Limitations.

UNIT-II: Linear Programming Problem (LPP) (15 Hours)

Meaning - Requirements - Assumption - Applications - Formulating LPP - Advantages - Limitations - formulating LP Model (simple problems only)

UNIT-III Methods of LPP (20 Hours)

Obtaining Optimal solution for Linear Programming Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)

UNIT-IV Transportation Problems (20 Hours)

Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North - West Corner Method - Least Cost Method - Vogel's Approximation Method - Assignment Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only)

UNIT-V Game Theory (20 Hours)

Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy - Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method - Pure Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)

TEXT BOOKS

1. Agarwal, N.P. and Agarwal. Sonia,(2009). Operations Research and Quantitative techniques, RB S A Publishers, New Delhi.
2. Sharma. Anand, (2014). Operations Research, Himalayan Publishing House, Mumbai.
3. Swarup.Kanti, Gupta. P.K &Mohan.Man (2014). Operations Research, Jain Book Agency, New Delhi.
4. Sarangi, S.K, (2014). Applied Operations Research and Quantitative Methods, Himalaya Publishing House, Mumbai.
5. Shridhara K. Bhat, (2011). Operations Research, Himalayan Publishing House, Mumbai.

BOOKS FOR REFERENCE

1. Gupta, P.K & Gupta, S.P, (2014). Quantitative Techniques & Operations Research, Sultan Chand and Sons, New Delhi.
2. Gurusamy, S, (2015). Elements of Operations Research, Vijay Nicole Imprints, Chennai.

E-LEARNING RESOURCES

1. <http://www.learnaboutor.co.uk/>
2. <http://www.theorsociety.com/>
3. www.orcomplete.com/
4. <http://www.orsi.in/LK>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	2	2
CO5	3	3	3	3	3
AVERAGE	3	3	3	2.8	2.8

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

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	1	-	-	1	-	1
III	1	2	1	1	-	1
IV	-	2	-	1	-	1
V	1	3	1	1	-	1
TOTAL	5	7	3	4	1	4

CORE PAPER : XIX: BUSINESS ETHICS & VALUES

TOTAL HOURS: 90

SUB CODE: 19UPACT6019

CREDIT: 4

L-T : 5-1

COURSE OBJECTIVES

- Understanding of the concept of Business Ethics
- Provide a competitive advantage in society by learning business ethics and values
- Demonstrate knowledge of established methodologies of solving ethical problems.

COURSE OUTCOMES

On successful completion of the course the students will be able to acquire knowledge on

CO No.	CO Statement
CO1	Contemporary organizational standards, principles, sets of values and norms in the business organization.
CO2	Reexamine their knowledge of business and economic concepts from an ethical perspective.
CO3	Recognize and resolve ethical issues in business.
CO4	Confidently apply systematic ethical reasoning to business dilemmas and communicate effectively.
CO5	Basis of the social responsibility of business towards shareholders, employees, customers, dealers, community & government and social audit.

SYLLABUS

UNIT I : Introduction (15 hours)

Introduction – Ethics, Morality and Value System. Business Ethics – Definition – Importance Of Ethics In Business – Arguments For And Against Business Ethics – Role Of CEO – Impact On Business Culture.

UNIT II : Types of Ethical Issues (20 hours)

Types of Ethical Issues – Bribery and Corruption – Theft And Piracy – Coercion & Compulsion – Deception& Duplicity – Unfair Discrimination.

UNIT III: Internal Ethics of Business (20 hours)

Internal Ethics of Business: - Hiring Employees – Screening Practices – Promotion – Wages – Exploitation Of Employees – Discipline – Whistle Blowing.

UNIT IV: External Ethics (20 hours)

External Ethics: - Ethics of Competition and Fair Prices – Consumer Rights – Ethics In Advertisements

&False Claims. Ethics of Environment Protection & Pollution Control-Types-soild waste pollution-air pollution and water pollution.

UNIT V : Social Responsibility of Business (15 hours)

Social Responsibility of Business towards Shareholders, Employees, Customers, Dealers, Community & Government – Social Audit.

TEXT BOOKS

1. Sankaran, S, (2016). Business Ethics And Values, Margham Publications.
2. Senthil Kumar, D & Senthil Rajan, A, (2010). Business Ethics And Values - Himalaya Publishing House.

BOOKS FOR REFERENCES

1. Manna. Samitha &Chakraborti. Suparna,(2012). Values and ethics in business and profession, PHI publications
2. Khanka. S. S. (2014). Business ethics and corporate governance: principles and practice, S. Chand Publications

E-LEARNING RESOURCES

1. www.ethicssage.com
2. www.managementhelp.org
3. www.managementstudyguide.com

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	2	3	3
CO2	2	1	2	3	3
CO3	2	1	2	3	3
CO4	2	1	2	3	3
CO5	2	1	2	3	3
AVERAGE	2	1	2	3	3

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

ELECTIVE PAPER II : STRATEGIC MANAGEMENT

TOTAL HOURS: 90

SUB CODE: 19UPAET6001

CREDIT: 5

L-T : 5-1

COURSE OBJECTIVES

- Designed to develop an understanding of the general and competitive business environment
- Develop an understanding of strategic management concepts and techniques 'To be able to solve simple cases.
- Discuss the theory and practice of strategy formulation and implementation in business.

COURSE OUTCOMES

On successful completion of the course the students will be able to acquire knowledge on

CO No.	CO Statement
CO1	Application of conceptstools and techniques to practical situations for diagnosing and solving practical problems in business and general environment.
CO2	Present a credible business analysis, SWOT analysis and matrices like TOWS and BCG to engage in strategic planning.
CO3	Basic concepts principles and practices associated with marketing strategy, financial strategy, production strategy, logistics strategy, human resource strategy
CO4	Apply knowledge towards organizational structures
CO5	Reaching strategic edge towards business process reengineering, benchmarking, total quality management and six sigma contemporary strategic issues.

SYLLABUS

UNIT I: INTRODUCTION (15 HOURS)

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

UNIT II: SITUATIONAL ANALYSES (20 HOURS)

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

UNIT III: STRATEGIC ANALYSES (20 HOURS)

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

strategy, Human resource strategy

UNIT IV: STRATEGIC CONTROL (20 HOURS)

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

UNIT V: TQM (15 HOURS)

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

TEXT BOOKS

1. Subbha Rao,P, (2011). Business Policy and Strategic Management, Himalaya Publishing House.
2. Shridara Bhatt,K, (2016). Quality Management, Himalaya Publishing House.
3. Rao,V. S. P. and Harikrishna.V, (2005). Strategic Management Text and Cases, Excel Books.

BOOKS FOR REFERENCE

1. Gupta. C. B., (2016). Strategic management text and cases, S. Chand
2. Mathur,(2005). Textbook of strategic management, Laxmi publications.

E-LEARNING RESOURCES

1. www.managementhelp.org
2. www.open.umn.edu.com
3. www.open.oregonstate.education.com
4. www.sk.sagepub.com

Mapping CO with PSO

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

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

ELECTIVE PAPER III: ENTREPRENEURIAL DEVELOPMENT
TOTALHOUR: 90 HOURS **SUB CODE: 20UPAET6002**
CREDIT: 5 **L-T : 5-1**

COURSE OBJECTIVES

- To make the students understand the concept of Entrepreneurship.
- To enable the students to know the effectiveness of the Man power in Entrepreneurship.

COURSE OUTCOMES

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

CO No.	CO statements
CO1	Understand with the concepts of entrepreneurship
CO2	Familiarise with various entrepreneurial development agencies
CO3	Describe about the project management and business idea generation techniques.
CO4	Study about the government role in conducting entrepreneurial development programme
CO5	Summarize the entrepreneurial growth and economic development.

SYLLABUS

UNIT I: CONCEPT OF ENTREPRENEURSHIP (15 HOURS)

Entrepreneurship- Meaning- Types- Qualities of an Entrepreneur- Classification of Entrepreneurs- Factors influencing Entrepreneurship- Functions of Entrepreneurs.

UNIT II: ENTREPRENEURIAL DEVELOPMENT AGENCIES (20 HOURS)

Commercial Banks – District Industries Centre- National Small Industries Corporation- Small Industries Development Organisation- Small Industries Service Institute. All India Financial Institutions. SIPCOT and its objectives. MSME Sector and its coverage- Objectives of Ministry of MSME.

Role and Functions of MICRO Small and Medium Enterprises-Development Organisation (MSME-DO)- Objectives of SIDCO- Functions of Tamil Nadu SIDCO-IRBI and its Role. NABARD and its role in the Rural Development of India-Introduction to Micro Units Development Refinance Agency (MUDRA).

UNIT III: PROJECT MANAGEMENT (20 HOURS)

Business idea generation techniques- Identification of Business opportunities- Feasibility study-Marketing,

Finance, Technology & Legal Formalities- Preparation of Project Report-Tools of Appraisal.

UNIT IV- ENTREPRENEURIAL DEVELOPMENT PROGRAMME (15 HOURS)

Entrepreneurial Development Programme (EDP)- Role, relevance and achievements- Role of Government in organizing EDPs- Critical evaluation.

UNIT V- ECONOMIC DEVELOPMENT AND ENTREPRENEURIAL GROWTH (20 HOURS)

Role of Entrepreneur in Economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs- Networking, Niche play, Geographic Concentration, Franchising/ Dealership- Development of Women Entrepreneurship.

Self-help groups and empowerment of Women in India- Financing SHG and their role in Micro-financing.

Financial inclusion and its penetration in India, Challenges and Government role in Financial inclusion-

Pradhan Mantri Jan-DhanYojana-Six Pillars of Its Mission objectives.

TEXTBOOKS

1. Tulsian,P.C & Vishal Pandey, (2002). Business Organization and Management, Pearson Education India, Delhi.
2. Anil Kumar,S, Poornima,S, Abraham, K, Jayashree,K (2012). Entrepreneurship Development, New age International (P) Ltd, Delhi.
3. Raj Shankar, Entrepreneurship, VijayNicoleImprintsPvt.Ltd.Chennai.

BOOKS FOR REFERENCE

1. Gupta C. B. and Srinivasan N.P., (2015). Entrepreneurial Development, Sultan Chand & Sons.
2. Saravanavel,P. (1997). Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House,Chennai.

E-LEARNING RESOURCES

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

Mapping of CO with PSO

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

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

