



SRI KANYAKA PARAMESWARI
ARTS & SCIENCE COLLEGE FOR WOMEN
Managed by SKPD & Charities
Affiliated to University of Madras
Chennai - 600 001.



DEPARTMENT OF COMMERCE - B.COM

PROGRAMME OUTCOME

- PO 1:** Imparting the students to adapt continuous learning to keep in phase current trends.
- PO 2:** Students can develop the skills and attitude which enables them to work effectively and efficiently in business environment.
- PO 3:** It also exposes students to entrepreneurship.
- PO 4:** In inculcate the ethical values in the minds of the students to lead a fair and just life both personally and professionally.

PROGRAMME SPECIFIC OUTCOME

- PSO 1:** Develop in depth knowledge in accounting principles, preparation of company accounts, Cost elements, financial analysis and decision making.
- PSO 2:** Understand the various provisions of IT Act and also the procedures and planning.
- PSO 3:** Develop various managerial skills.
- PSO 4:** Understand marketing practices of the business world.
- PSO 5:** Develop verbal and written communication skills.

SYLLABUS

Subject Name: Financial Accounting
Subject Code: CPZ1A

Year : I
Semester : I

Unit 1: Introduction: Meaning and Scope of Accounting - Objectives of Accounting - Basic Accounting Concepts - Accounting Transaction - Double Entry Book Keeping - Journal - Ledger - Preparation of Trial Balance - Preparation of Cash Book.

Unit 2: Final Accounts: Preparation of Final Account of a Sole Trading concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

Unit 3: Rectification of Errors and Bank Reconciliation Statement: Classification of Error - Rectification of Error - Preparation of Suspense a/c - Bank Reconciliation Statement - Need and Preparation.

Unit 4: Depreciation and Insurance Claim: Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method - Concept of useful life under Companies Act of 2013. Insurance Claims – Calculation of Claim Accounts –average clause

Unit 5: Single Entry System :Meaning and Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Conversion Method.

Reference Books:

1. Gupta, R.L. & Gupta, V.K., Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal Advanced Accounting, Kalyani Publishers, New Delhi.

COURSE OUTCOME

CO1: Understand accounting concepts and double entry system.

CO 2: Compute Final accounts with adjustments.

CO3: Understand types of errors and learn to rectify them.

Compute Bank Reconciliation Statement.

CO4: Compute Depreciation and insurance claim.

CO5: Compute Single Entry System

Subject Name: Business Communication
Subject Code: CPZ1B

Year : I
Semester: I

Unit1: Definition – Methods – Types – Principles of Effective Communication – Barriers to Communication – Business Letters – Layout.

Unit 2 : Meaning – Kinds of Business Letters – Application for a situation – Interview – Appointment Letter – Acknowledgement – Promotion – Enquiries – Reply Letter to Enquiries – Orders – Sales Letter – Circular Letter – Complaint Letter.

Unit 3: Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Share Holders & Directors.

Unit 4 : Reports – Meanings – Writing Reports – Meetings – Agenda – Minutes – Memorandum – Office Orders – Circular Notes .

Unit 5: Modern Form – Fax – Email – Video Conference – Internet – Websites – Uses of various forms of communication.

Reference Books:

1. Rajendra Paul & Korahalli, J.S. Essentials of Business communication, Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication for business, Pearson Publications, New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today – Pearson Education Private LTD- New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
5. Simon Collin, Doing business on the Internet, Kogan page Limited, London.
6. Mary Ellen Guffey, Business Communication – Process and product , international Thomson publishing, Ohio
7. Sunder. K.A, Business Communication, Vijay Nicole Imprints Pvt. Ltd., Chennai

COURSE OUTCOME

CO1: Understand concepts of Communication

CO2: Learn Kinds of Business letters

CO3: Develop Business Correspondence letters

CO4: Learn Report writing

CO5: Understand Modern forms of Communication

Subject Name: Business Economics
Subject Code: CDZ1A

Year : I
Semester : I

Unit I: 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: Meaning of demand-Determinants and distinctions of demand- Law of demand- Elasticity of demand- Demand forecasting-Supply concepts and Equilibrium.

Unit III: Law of Diminishing Marginal Utility- Equi marginal utility- Indifference curve- Definition, properties and equilibrium.

Unit IV: Law of Variable proportions- Laws of Returns to scale- Producer's equilibrium- Economies of scale. Cost classification- Break even analysis.

Unit V: Price and output determination under perfect competition, Monopoly- Discriminating monopoly-Monopolistic competition-Oligopoly- Pricing objectives and methods.

Reference Books:

1. S.Shankaran, Business economics – Margham Publications – Chennai- 17.
2. P.L.Mehta, Managerial Economics – Analysis , problems and cases - Sultan Chand &Sons, New Delhi.
3. Francis Cherunilam, Business Environment, Himalaya Publishing house – Mumbai 04
4. Peter Mitchelson & Andrew mann, Economics for business – Thomas Nelson Australia – Can -004603454.
5. C.M.Chaudhary, Business economics. RBSA Publishers – Jaipur - 03
6. H.L.Ahuja, Business Economics – Micro and Macro - Sultan Chand &Sons, New Delhi.

COURSE OUTCOME

CO1: Learn scope and importance of Business Economics.

CO2: Understand the concept of Demand, Supply, forecasting, Elasticity of Demand.

CO3: Understand the concept of law of diminishing marginal utility and indifference Curve.

CO4: Analyse the variable proportion, law of returns to scale.

CO5: Comprehend the Market structure, Price and output determination of different Markets

Subject: Non Major Elective I - Creche Organization
Subject Code: TNK1B

Year : I
Semester: I

Unit: 1 Selection of a site for a crèche, floor plan of model crèche, building-office/staff room, classroom, bedroom, kitchen, store room, toilets and wash rooms, outdoor and indoor play area.

Unit: 2 Equipment – outdoor, indoor, cooking, serving; selection of toys and creative materials. Furniture for different rooms; Personnel – qualities and qualification; budget – recurring and non-recurring expenditure; medical facilities – doctor's visits, first aid, accident prevention.

Unit: 3 Curriculum- formal talk, music songs, and rhymes, storytelling, creative activities, habit formation in hygiene, toilet training, food habits etc.

COURSE OUTCOME

- CO1:** Design floor plan for Creche.
- CO2:** Plan the Equipments and furniture required for the Creche.
- CO3:** Describe Personal and educational qualification for staffs.
- CO4:** Distinguish Recurring and non-recurring expenditure.
- CO5:** Design Curriculum for Creche.

Subject Name: NME Stress Management
Subject Code: SNT1C

Year : I
Semester : I

Unit 1: what is stress? The stressor, stress reactivity, stress cycle,

Unit 2: General adaptation syndrome, consequences of stress, model of stress.

Unit 3: Stress Management – Assessment of stress, taking control, life events and stress, success Analysis.

Unit 4: Asserting self, communication Time management.

Unit 5: Relaxation techniques: Meditation, Autogenic Training and imagery, progressive relaxation.

COURSE OUTCOME

CO1: Learn the Causes of Stress

CO2: Understand the adaptation process and its models

CO3: Describe Management modalities

CO4: Understand Time management

CO5: Learn Relaxation techniques

Subject Name: Advanced Financial Accounting
Subject Code: CPZ2A

Year : I
Semester : II

Unit 1: Branch Accounting- Dependent Branch- Stock and Debtor System-Distinction between Wholesale Profit and Retail Profit-Independent Branch.

Unit2: Departmental Account-Branch for Allocation of Expenses-Inter Departmental Transfer at cost or selling price.

Unit 3: Hire Purchase system -Default and Repossession-Hire purchase Trading Account Installment Purchase System-Calculation of Profit.

Unit 4: Admission of a Partner-Retirement of a Partner-Death of a Partner.

Unit 5: Dissolution of Partnership - Insolvency of a Partner-Insolvency of all Partners-Gradual Realisation of Assets and Piecemeal Distribution of Cash in Repetition of Partnership firm.

Reference Books:

1. Gupta, R.L. & Gupta, V.K, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, Kalyani Publishers, New Delhi

COURSE OUTCOME

CO1: Compute branch accounts

CO2: Compute departmental accounts

CO3: Determine interest on hire purchase and installment system

CO4: Compute Admission, Retirement and Death of a partner.

CO5: Compute Dissolution and Insolvency of a partnership firm

Subject Name: Principles of Management
Subject Code: CPZ2B

Year : I
Semester : II

Unit 1: Definition-Importance-Nature and Scope of Management-Process of Management - Level of Management-Scientific Management-Contribution to Management By Different Schools of Thoughts.

Unit 2: Planning-Nature-Importance-Types of Planning-Steps in Planning- Objectives of Planning-Policies-Decision Making Process-Types of Decision Making.

Unit 3: Organization-Meanings and Types of Organization-Principles-Formal and Informal Organization- Organization Structure-Span of Control-Departmental Basis-Meaning and Importance of Departmentation-Policies-Meanings and Types- Procedures-Forecasting.

Unit 4: Authority and Responsibility-Authority-Definition-Sources-Limitation-Difference between Authority and Responsibility-Delegation of Authority-Meaning-Principles and Importance-Centralisation vs. Decentralisation

Unit 5: Direction, Co-ordination and Control-Direction-Nature-Purpose-Co-ordination-Needs-Types and Techniques-Requisites for Excellent Co-ordination-Controlling-Meaning- Importance-Control Process.

Reference Books:

1. Gupta, C.B. Management theory and practice, Sultan Chand & Sons, New Delhi.
2. Prasad. L.M, Principles and practice of management, Sultan Chand & Sons, New Delhi.
3. Tripathi, P.C. & Reddy. P.N Principles of management, TATA Mac.graw hill New Delhi.
4. Wehrich & koontz, Management – A Global perspective.
5. N.Premavathy, Principles of Management. Sri Vishnu Publications, Chennai.
6. Jayasankar.J. Business Management, Margham Publications Chennai.
7. Sundar. K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai.

COURSE OUTCOME

CO1: Understand Nature and Scope of Management

CO2: Explain Decision making and Types

CO3: Understand Departmentalization and Organization Structure.

CO4: Understand Recruitment, Selection, Training and Direction, Delegation & Decentralization

CO5: Describe Co-ordination and Controlling

Subject Name: Indian Economy
Subject Code: CDZ2A

Year : I
Semester : II

Unit1: Economic Growth and Economic Development-Feature of Economic Development – Indicators of Economic Development –National Income –Basic Concept of Computation of National Income

Unit2: Major problems of Indian economy –Poverty-Inequality-Unemployment-Population-Transport and Foreign Trade

Unit3: Agriculture- Contribution to economic development –Green Revolution-Irrigation - Minor, Medium, Major Irrigation works –Land Reform-Food Policy and Public Distribution System

Unit4: Industry-Role of Industries in Economics Development-Large and Small Scale Industries-New Economic Policy 1991

Unit5: Five Year Plan in India –Achievement and failures-Economics Development under Five Years Plan.

Reference Books:

1. I.C.Dingra, Indian Economy
2. Ruddar Datt &K.P.M Sundharam, Indian Economy – S.Chand & Sons – New Delhi.
3. K.N.Agarwal, Indian Economy –Problem of Development of planning – Wishwa Prakasan – New Age of International Ltd.
4. S.K. Misra & V.K.Puri, Indian Economy – Its Development – Himalaya Publishing House – Mumbai

COURSE OUTCOME

CO1: Understand the Economic development

CO2: Understand about Poverty, Population and Unemployment.

CO3: Understand Agriculture and Land Reforms

CO4: Distinguish small scale, large scale and cottage industries.

CO5: Understand 1 to 12th five year planning in India.

Subject Name: Non Major Elective II - Guidance and Counseling
Subject Code: TNK2B

Year : I
Semester: II

Unit 1: Guidance and Counseling. Meaning need and scope. Functions and principles of guidance and counseling. Role of counselor. Qualities of a good counselor.

Unit 2: Guidance – types – personal, educational and vocational. Counseling – types – direct and indirect. Areas of counseling – personal, educational, vocational (job placement) and marital.

Unit 3: Techniques of individual management. Family therapy and psychotherapy.

COURSE OUTCOME

CO1: Understand, need and scope of Guidance and Counseling.

CO2: Learn Role and qualities of good counselor.

CO3: Understand Types of Guidance and Counseling in various areas.

CO4: Identify Techniques on Individual management.

CO5: Learn Family therapy and Psychotherapy techniques.

Subject Name: Non Major Elective II - Problem Solving and Creativity
Subject Code: SNT2J

Year : I
Semester: II

Unit 1: Problem solving: an overview, Methods for solving problems.

Unit 2: Facilitating effective problem solving, Factors that interfere with problem solving..

Unit 3: Well defined and ill defined problems, typologies of problems, tactics of problems.

Unit 4: Nature of creativity, creative processes, characteristics of creative individuals, nurturing creativity.

Unit 5: Creativity and decision making.

COURSE OUTCOME

CO1: Understand methods of solving social and personal problems.

CO2: Learn problem solving strategies.

CO3: Comprehend Tactics of problems and application of the methodologies

CO4: Learn types of creativity types and nurturing it

CO5: Identify Creativity and decision making.

Subject Name: Corporate Accounting
Subject Code: CPZ3A

Year : II
Semester: III

Unit 1: Issue of shares – Types of shares – Forfeiture of shares – Reissues of shares – Underwriting of shares – Stock split – Meaning of Redemption – Redemption of preferences shares.

Unit 2: Meaning – Types of debentures – Issue – Underwriting of debentures – Redemption of debentures. Acquisition of business – Meaning – Profit prior to incorporation.

Unit 3: Final accounts – Preparation of P&L A/C and Balance sheet – Managerial Remuneration – Calculation and Legal provisions.

Unit 4: Valuation of shares and goodwill – Meaning – Methods of valuation of shares and goodwill.

Unit 5: Meaning – Internal Reconstruction – Reduction of share capital.

Reference Books:

1. Gupta, R.L. & Radhaswamy, M, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi.

COURSE OUTCOME

CO1: Understand the shares and its types

CO2: Compute Debentures, Acquisition of Business and Profit Prior to Incorporation.

CO3: Compute Final accounts.

CO4: Analyse valuation of Shares and Goodwill.

CO5: Understand Internal Reconstruction.

Subject Name: Business Laws
Subject Code: CPZ3B

Year : II
Semester: III

Unit 1: Indian contract act – Formation – Nature and elements of contract – Classification of contracts – Contracts – Contract VS Agreements.

Unit 2: Offer – Definition - Forms of offer – Requirements of a valid offer. Acceptance – Meaning – Legal rules as to a valid acceptance. Consideration – Definition – Types – Essential.

Unit 3: Capacity of parties – Definition – Persons competent to contract. Free consent – coercion – undue influence – fraud – misrepresentation – mistake. Legality of objectives – void agreements. - Unlawful agreements.

Unit 4: Performance of contract – 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 5: Sale – contract of sale – sale VS agreement to sell – meaning of goods – conditions and warranty – caveat emptor – exceptions of a caveat emptor - buyer and seller of goods – unpaid seller – definition – rights of an unpaid seller.

Reference Books:

1. Balachandran.V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. LTd. Chennai.
2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
3. Sreenivasan, M.R. Business Laws, Margam Publications.
4. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
5. Badre Alam, S. & Saravanavel, P. Mercantile Law.
6. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi.
7. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi.
8. Shukla, M.C, Business Laws, S. Chand & Co.

COURSE OUTCOME

CO1: Understand the concept of contract

CO2: Understand Offer, Acceptance and consideration of contract.

CO3: Learn elements of valid contract

CO4: Identify kinds of performances of the contract.

CO5: Learn rules and regulations of sale of goods act.

Unit 1: History of banking – components of Indian banking – Indian banking system – phases of development – banking structure in India – payment and small banks- commercial banking – definition – classification of banks . Banking system – universal banking – commercial banking – functions – role of banks in economic development. Central banking – definition – needs – principles- central VS commercial banking – functions of central bank.

Unit 2: Establishment – objective – legal frame work –functions –SBI – origin and history – establishment – Indian subsidiaries – foreign subsidiaries – non-banking –subsidiaries – personal banking – international banking – trade financing – correspondent banking . Co-operative banks – meaning and definitions – features – co-operative VS commercial banks- structure.

Unit 3: Meaning – services – e-banking and financial services – initiatives – opportunities - internet banking – meaning – internet banking VS traditional banking – services – drawbacks – Frauds In internet banking – mobile banking - meanings – features – services – security issues – electronic mobile wallets. ATM – Evolution – concept – features – types – mechanism – function. Electronic money – meaning – categories – merits of e-money – electronic funds transfer (EFT) system – meaning – steps –benefits.

Unit 4: Opening –types of accounts-FDR-steps in opening accounts-saving VS current account – Donatio Mortis Causa-passbook-bank customer relationship –special types of customers – KYC norms. Bank lending sources – bank lending principles – forms of lending – loan evaluation process – securities of lending – factors influencing bank lending – negotiable instruments – meaning – characteristics – types. Crossing – definition – objectives – crossing and negotiability – consequences of crossing.

Unit 5: Meaning – components – kinds of endorsements – cheques payable to fictitious persons – endorsement by legal representative – negotiation back – effect of endorsement – rules regarding endorsement. Paying banker – banker's duty – dishonoring of cheque – discharge of paying banks – payment of a crossed cheque – material alteration – statutory protection under section 85 – refusal of cheque payment. Collecting banker – statutory protection under section 131 – collecting banker's duty – RBI instructions – paying banker VS collecting banker – customer grievances – grievances redressal – banking ombudsman.

Reference Books:

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publications, 2015, Chennai.
2. Clifford Gomez, Banking and Finance, Theory, Law, and Practice, Jain Book Agency, 2010, Mumbai.
3. Gupta, R.K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
4. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.
5. Maheswari, S.N. Banking Law Theory and Practice, Kalyani Publications, 2011, Mumbai.
6. Santhanam B, Banking Theory Law and Practice, Margham Publications.
7. Nirmala Prasad, Banking and Financial Services, Himalaya Publications

COURSE OUTCOME

- CO1:** Understand Banking Structure and its functions
CO2: Learn Functions of RBI, Co-operative Banks and Commercial Banks
CO3: Comprehend E-Banking and Financial services
CO4: Describe Types of bank accounts and Negotiable instruments
CO5: Distinguish paying banker Vs collecting banker.

Subject Name: Marketing
Subject Code: CPZ3D

Year : II
Semester : III

Unit 1: Marketing – meaning – definition and functions of marketing – marketing orientation – role and importance of marketing – classification of markets.

Unit 2: **Market** segmentation – concept – benefits – basis and level. Introduction to consumer behavior – need for study – consumer buying decision process – buying motive – marketing research – MIS – meaning and difference.

Unit 3 :Marketing mix – meaning – product – introduction – product policy – product planning - stages of new product development – introduction to PLC – packing – branding – labeling – product mix – price – pricing policies methods.

Unit 4: Channels of distribution – levels – channels members – promotion – communication mix- basis of advertising, sales promotion and personal selling.

Unit 5: E-marketing – online retailing – shopping malls – consumer protection act –salient features – consumerisation – consumer rights, consumer grievance redressal forums – role of social media in marketing.

Reference Books:

1. Rajan Nair, Marketing, Sulthan Chand & Sons, New Delhi.
2. Varshney, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Chandrasekar K S, Marketing Management: Text and Cases, Vijay Nicole Imprints, Chennai, 2014.
4. Gandhi, J.C, Marketing, Himalaya Publications.
5. Radha, Marketing, Prasanna Publications, Chennai.
6. Sandhanam, Marketing, Margham Publications, Chennai.
7. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd., Chennai

COURSE OUTCOME

CO1: Understand functions of marketing.

CO2: Understand market segmentation, marketing research, consumer behavior.

CO3: Assimilate Marketing mix, product life cycle and pricing decisions.

CO4: Comprehend Channels of distribution and types of sales promotion

CO5: Learn the Consumer Rights and role of social media.

Unit 1: Meaning and definition of statistics – collection and tabulation of statistical data – presentation of statistical data – graphs and diagrams.

Unit 2: 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 3: Simple correlation – scatter diagram – Karl Pearson's correlation – spearman's rank correlation – regression – meaning – linear regression.

Unit 4: Analysis of time series – causes of variation in time series data – components of time series ; additive and multiplicative models – determination of trend by semi average, moving average and least squares(linear, second degree and exponential) methods –computation of seasonal indices by simple average, ratio- to –moving average, ratio-to-trend and link relative methods.

Unit 5: Meaning and types of index number – problems in construction of index number – methods of construction of price and quantity indices – tests of adequacy – errors in index number – chain base index number – base shifting – splicing – deflating – consumer price index and its uses – statistical quality control.

Reference Books:

1. Dhingra I C & M.P. Gupta, Lectures in Business statistics, Sultan Chand and Sons, New Delhi, 2009.
2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9th Revised Edition 2013.
3. Gupta S.C, Fundamentals of Statistics, Himalaya Publishing House.
4. Sharma J K, Fundamentals of Business Statistics, 2nd Edition, Vikas Publishing House Pvt Ltd, 2013
5. Rajagopalan.S.P. and Sattanathan, R., Business statistics and Operations Research, Vijay Nicole Imprint Pvt. Ltd., Chennai.
6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai.

COURSE OUTCOME

CO1: Understand the concepts of statistics

CO2: Compute Central tendency

CO3: Compute regression & correlation analysis

CO4: Apply time series analysis

CO5: Solve Price relative method in day-to-day life

Subject Name: Advanced Corporate Accounting
Subject Code: CPZ4A

Year : II
Semester : IV

Unit 1: Amalgamation, absorption and external reconstruction of companies

Unit 2: Holding company – subsidiary company – meaning – preparation of consolidated final statement of accounts – treatment of dividend. (Inter – company owing excluded)

Unit 3: Preparation of final accounts of banking insurance companies

Unit 4: Meaning – preparation of liquidator's final statements of account – calculation of liquidators remuneration

Unit 5: Accounting for price level changes – human resources accounting – computerised accounting meaning

Reference Books:

1. Gupta, R.L. & Radhaswamy, M, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain, S.P & Narang, K.L., Advanced Accounting, Kalayni Publishers, New Delhi.
3. Reddy, T.S & Murthy A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla, M.C. & Grewal, J.S, Advanced Accounting, S. Chand & Co., New Delhi.

COURSE OUTCOME

CO1: Compute Human Resource Accounting, accounting price level changes and inflationary Accounting.

CO2: Prepare bank accounts.

CO3: Compute Insurance accounts.

CO4: Apply amalgamation, absorption & external reconstruction.

CO5: Compute liquidator's final statement.

Subject Name: Company Law
Subject Code: CPZ4B

Year : II
Semester : IV

Unit 1: Meaning – kinds of companies (special provisions with respect of private company, public company, one person company, small company, dormant company) – formation – memorandum of association – contents – restriction on “other objects”- doctrine of ultra virus – articles of association – contents – prospectus – content – types (statement in lieu of prospectus, shelf prospectus, red herring prospectus)- underwriting – book building process – green shoe option – E-filing – dematerialization.

Unit 2: Meaning of shares – kinds of shares – voting rights – issue of shares at premium and discount – partly paid shares – bonus shares – rights shares – sweat equity shares. Debentures – meaning – types.

Unit 3: Directors – Women directors- Independent directors – Director Identification numbers – other key managerial personnel- Related party transaction.

Unit 4: 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. Resolution – ordinary resolution – special resolution – resolution requiring special notice.

Unit 5: Modes of winding up- winding up by the court- voluntary winding up- types- members voluntary winding up – creditors winding up. National company law appellate tribunal

Reference Books:

1. Kapoor N.D., Business Laws, Sultan Chand and Sons, New Delhi.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
4. Avatar Singh, Company Law, Eastern Book Company.
5. Shukla, M.C, & Gulshan, S.S. Principals of Company Law.
6. Badri Alam, S. & Saravanel, Company Law, Himalaya Publications.
7. Gogna, P.P.S., Text Book of Company Law, S. Chand & Co.,
8. Gaffor & Thothadri, Company law, Vijay Nicole Imprint Pvt. Ltd, Chennai.

COURSE OUTCOME

CO1: Understand Kinds of companies, Memorandum and Articles of Association.

CO2: Understand Shares & Debentures.

CO3: Identify Types of Directors and Directors Identification Number.

CO4: Describe Different types of Meeting and Types of committee, resolutions.

CO5: Understand Modes of Winding u

Unit 1: Financial services – concept – objectives – functions- characteristics – financial services market – concept – constituents – growth of financial services in India – financial services sector problems – financial services environment – the forces – players in financial markets – interest rate determination – macro economic aggregate in India.

Unit 2: Definition – functions – merchant bankers code of conduct – public issue management – concept – functions – categories of securities issue – mechanics of public issue management – issue manager – role of issue manager – marketing of issue – new issue market VS secondary market- underwriting – types – benefits functions.

Unit 3: Characteristics – functions- Indian capital market- constituents of Indian capital market – new financial institutions and instruments – investors protection – stock exchange – functions – services – features – role – stock exchange traders- regulation of stock exchanges- depository – SEBI- functions and working.

Unit 4: Characteristics – types – participants – myths about leasing – hire purchase – lease financing VS hire purchase financing – factoring – mechanism – functions of factor – factoring – players – types – operational profile of Indian factoring – operational problems in Indian factoring – factoring VS bills discounting – consumer finance – mechanics – sources – modes- demand for consumer finance – factors – consumer finance insurance.

Unit 5 : Origin and growth of venture capital – investment nurturing method – mutual funds – portfolio management process in mutual funds – credit rating system – growth factors – credit rating process- global and domestic credit rating agencies – principles of insurance – life and non-life insurance – IRDA- powers – pension fund – objectives – functions – features – types – Chilean model – pension investment policy – pension financing .

Reference Books:

1. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
2. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008.
3. Meir Kohn, Financial Institutions and Markets, Oxford University Press.
4. Rajesh Kothari, Financial Services in India: Concept and Application, Sage Publications, 2012, New Delhi.
5. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai.
6. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd, 2000, Mumbai.
7. Santhanam B, Financial Services, Margham Publications

COURSE OUTCOME

- CO1:** Understand functions and players in financial services.
- CO2:** Understand Merchant Bank and new issue market vs. secondary market.
- CO3:** Comprehend Indian capital market
- CO4:** Understand Leasing, Hire purchase and consumer finance.
- CO5:** Understand venture capital, mutual fund

SKPCC

Subject Name: Indirect Taxation
Subject Code: CPZ4D

Year : II
Semester : IV

Unit 1: History and objectives of Taxation- Tax systems in India – Direct and Indirect taxes- Meaning and types – Powers of union and states to levy Taxes.

Unit 2: 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 3: 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 4: Assessment and Audit under GST- Demands and recovery – Appeals and Revision- Advance ruling offences and penalties.

Unit 5: The customs duty – levy and collection of customs duty- organizations of customs departments- officers of customs- Powers- Appellate Machinery- Infringement of laws- offences and penalties- exemptions from duty – Customs duty drawback- Duty free zones.

Reference Books:

1. Swetha Jain GST Law & Practice Taxmann Publishers. July 2017
2. V.S. Daty- GST- Input Tax Credit- Taxmann Publishers. 2nd Edition. Aug 2017.
3. C.A. AnuragPandy – Law & Practice of GST – Sumedha Publications House 2017.
4. DR. Vandana Banger – Beginner's – Guide Aadhaya Prakahana Publishers -2017.
5. Dr. M.Govindarajan – A Practical Guide – Centax Publishers – July 2017.

COURSE OUTCOME

CO1: Understand Tax systems in India.

CO2: Describe GST concepts.

CO3: Understand the GST Assessment procedures.

CO4: Understand GST audit .

CO5: Comprehend the customs duty.

Subject Name: Elements of Operations Research
Subject Code: CDZ4A

Year : II
Semester : IV

Unit 1: Operations research – meaning – definition- origin and history – characteristics features – need – scope – steps – techniques – applications – limitations.

Unit 2: Meaning – requirements – assumptions – applications – formulating LPP – advantages - limitations – formulating LPP model (simple problems only)

Unit 3 : Obtaining optimal solution for linear programming problem(LPP) – graphical method – problems- simplex method for types of LPP & for slack variables case – maximization function – minimization function (simple problem only)

Unit 4 : Meaning – (initial basic feasible solution) – assumptions – degenerate solution – north west corner method – least cost method – Vogel’s approximation method – assignment problem – features – transportation problem VS assignment problem – Hungarian methods(simple problem only)

Unit 5 : Meaning – types of game – basic assumptions – finding value of game for pure strategy – mixed strategy – indeterminate matrix and average method – graphical method – pure strategy – saddle point – payoff matrix value of game (simple problem only)

Reference Books:

1. Dhingra I C & M.P. Gupta, Lectures in Business statistics, Sultan Chand and Sons, New Delhi, 2009.
2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9th Revised Edition 2013.
3. Gupta S.C, Fundamentals of Statistics, Himalaya Publishing House.
4. Sharma J K, Fundamentals of Business Statistics, 2nd Edition, Vikas Publishing House Pvt Ltd, 2013
5. Rajagopalan.S.P. and Sattanathan, R., Business statistics and Operations Research, Vijay Nicole Imprint Pvt. Ltd., Chennai.
6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai.

COURSE OUTCOME

- CO1:** Understand Concepts of operations research
CO2: Determine Linear Programming problem (LPP)
CO3: Compute Linear Programming
CO4: Compute transportation methods
CO5: Understand techniques of Game theory.

Unit 1: Definition – scope and importance – needs for public awareness.

Unit 2: Renewable –non renewable resources – natural resources and associated resources – forest resources- use and over exploitation. Deforestation – case studies-timber extraction-mining –dams and their effects on forest and tribal people. Water resources-use and over utilization of surface and ground water-floods-drought-conflicts over water –dams – benefits and problems. Mineral resources –uses and exploitation- environmental effects and extracting and using minerals resources-case studies. World food problems-changes caused by agricultural and over grazing –effects of model agriculture-fertilizer-pesticides problems-water logging –salinity-case studies. Energy resource-growing energy-needs-renewable and non renewable energy resources-uses of alternative energy sources-case studies. Land resources-land as a resources-land degradation-man includes landslides- soil erosion and desertification –role of individual in conservation of natural resources- equitability uses of resources for sustainable life style.

Unit 3: Concept of eco system, structure and function of eco system, producers, consumer and decomposer, energy flow in the co system, Ecological succession. Food chain, Food Webs, Ecological Pyramids. Introduction-types, characteristics, features, structure and functions of following eco system. Forest ecosystem. Grassland ecosystem. Desert ecosystem. Aquatic ecosystem (ponds, streams, lakes, oceans, rivers)

Unit 4: Introduction- definition-genetic,species,ecosystem diversity,bio-geographical classification of India, value of bio-diversity-consumption use, productive use- social ethical-aesthetic and option value, bio-diversity at global, national and state level India as a mega diversity nation- hotspot of bio-diversity- threads to bio-diversity- habits loss-poaching of wildlife-man- wildlife conflicts. Endangered and endemic species of India. Conservation of bio-diversity-in-situ-ex-situ conservation of bio-diversity

Unit 5: Definition – causes, effects and control measures of air pollution , water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, nuclear hazards, solid waste management, causes, effects and control measures of urban and industrial waste – role of an individual in prevention of pollution- pollution case studies- floods, earthquake, disaster pollution, cyclone, landslides.

Unit 6: From unsustainable to sustainable development urban problem related to energy water conversation, rain water harvesting – water sued management settlement and rehabilitation of people, problems and consent – case studies. Environmental ethics – issues and possible solution – climates changes – global warming- acid rain – ozone layer depletion nuclear accidents and holocaust – case studies. Waste land reclamation – consumerization and waste production legal provision to protect the environment forest conversation act, prevention of cruelty to animals (pca). Wildlife protection act, water (prevention and control of pollution) act. Air (prevention and control of pollution) act. Issues involves in enforcement environmental legislation.

Unit 7 : Population growth – various among nations – population explosion – family welfare programs – environment and human wealth – human rights – value education – HIV/AIDS – women and children welfare – role of information technology in environment and human wealth Case studies.

Unit 8: Field work

COURSE OUTCOME

CO1: Understand scope and importance of environmental studies

CO2: Describe Natural resources

CO3: Understand Eco system

CO4: Identify Bio-diversity and its conservation

CO5: Understand Environmental pollution

CO6: Comprehend Social issue and environment

CO7: Understand Human population and environment

CO8: Field work

Unit 1 : 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.

Unit 2: Meaning – Preparation of Cost Sheet – Reconciliation of Cost and Financial Accounts.

Unit 3 : Material 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 4 : 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 5 : 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.

Reference Books:

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole imprints Pvt. Ltd. Chennai
2. Jain S.P & Narang, K.L., Cost Accounting, Kalyani Publishers
3. Khanna, B.S Pandey, I.M- Ahuja, G.K and Arora M.N., Practical Costing, S.Chand & Sons
4. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margham Publications
5. Prasad. N.K and Prasad, V.K, Cost Accounting, Book Syndicate
6. Saxena and Vashist, Cost Accounting Sultan Chand and Sons, 2014, New Delhi

COURSE OUTCOME

CO1: Understand Principles and Classification of Cost

CO2: Compute Cost Sheet

CO3: Compute Material Issue and Control

CO4: Compute Wage Payment

CO5: Understand Allocation and Apportionment of Overheads

Subject Name: Practical Auditing
Subject Code: BPZ5B

Year : III
Semester : V

Unit 1 : Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitation of Audit – Scope of Audit – Classifications of Audit – Audit Planning – Meaning. Audit programme – Meaning – objectives and Contents – Audit Note Book, Contents, Usefulness of Audit Note Book – Audit Working papers – Meaning. Ownership and Custody – Test Checking and Routine Checking – Meaning. Internal Control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal Check – Meaning – Objectives difference between Internal Control, Internal check and Internal Audit.

Unit 2: Vouching – Meaning and Definitions – Objective. Trading Transactions – Audit of Ledger – Scrutinizing of ledgers – Vouching of Cash Receipts and Payments – Vouching of outstanding assets and liabilities – Verification – Meaning – Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

Unit 3: Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing – Standards of Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

Unit 4 : Appointment – Procedures - Eligibility and Qualifications - Powers and Duties - Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors – Audit report – Preparation and Presentation – Auditor's Responsibilities and liabilities towards shareholders, Board and Audit committee. Restriction on other services.

Unit 5: EDP Audit – Meaning – Divisions of auditing in EDP Environment. Impact of computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP System.

Reference Books:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.,
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition
3. Practical Auditing, B.N. Tandon, Sultan Chand and Co., New Delhi.
4. Contemporary Auditing, Kamal Gupta, Tata Mc Graw Hill
5. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
6. Sundar.K & Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt.Ltd. Chennai

COURSE OUTCOME

CO1: Understand Concept of Auditing.

CO2: Understand Cash Vouching, and Verification of Assets & Liabilities.

CO3: Identify Auditor's Responsibility on Depreciation & Reserves.

CO4: Understand Appointment of Auditor, their Rights and Duties.

CO5: Identify Auditing in Electronic Data Processing Environment.

Unit 1: Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.

Unit 2: Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organization – 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 3: Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities – Preparation of Project Report – Tools of Appraisal.

Unit 4: Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation.

Unit 5: 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 – Dhan Yojana – Six pillars of its Mission objectives.

Reference Books:

1. Saravanel, P, Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House -1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organisation and Management, Pearson Education India, 2002, Delhi
3. Janakiram.B and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011, Delhi
4. Arun Mittal & Gupta, S.L – Entrepreneurship Development International Book House Pvt.Ltd, 2011, Mumbai
5. Anil Kumar. S, Poornima. S Abraham.K, Jayashree.K – Entrepreneurship Development New Age International (P) ltd , 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons
7. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Pvt.Ltd. Chennai

COURSE OUTCOME

- CO1:** Understand the Concept of Entrepreneurship.
- CO2:** Identify Entrepreneurial Development Institutions.
- CO3:** Apply Feasibility Study, Project Report & Tools of Appraisal.
- CO4:** Understand Entrepreneurial Development Programmes.
- CO5:** Understand Economic Development and Entrepreneurial growth.

SKPCC

Subject Name: Financial Management
Subject Code: BPZ5D

Year : III
Semester : V

Unit 1: 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 2: Meaning – Factors affecting Capital Structure – Planning – Theories of Capital Structure – Determining Debt Equity Proportion – Leverage Concept.

Unit 3: 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 4 : 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 – Hypothesis Model.

Unit 5: Working Capital – Meaning and importance – Factors influencing Working capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating Cycle.

Reference Books:

1. I.M. Pandey, Financial Management, Vikas Publishing House
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications
3. S.N. Maheswari, Financial Management, Sultan Chand & Sons
4. Y.Khan and Jain, Financial Management, Sultan Chand & Sons
5. P.Periyasamy.P. Financial Management, Vijay Nicole Imprints Pvt., Ltd. Chennai
6. Murthy A, Financial Management, Margam Publications, Chennai
7. Srivatsava, Financial Management, Himalaya Publications

COURSE OUTCOME

CO1: Understand Foundation Concepts of Financial Management

CO2: Understand Theories of Capital Structure

CO3: Compute Leverage

CO4: Compute Dividend Model

CO5: Determine Working Capital and its Operating Cycle

Subject Name: Income Tax Law & Practice – I
Subject Code: BVZ5A

Year : III
Semester : V

Unit 1: 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 2 : Definition – 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 3: Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions

Unit 4 : Income from Business of 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 of profession.

Units 5 : e-filing – Concept – Procedure – 26 AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing – Fundamentals.

Reference Books:

1. Vinod.K, Singhania, Students Guide to Income Tax, Taxman Publications Pvt.Ltd.,
2. Mehrota – Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications
3. Garu & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Reddy T.S & Hariprasad Reddy.Y, Income Tax Theory, Law &Practice, Margham publications, Chennai
5. Murthy.A Income Tax Law & Practice, Vijay Nicole Imprints Pvt.ltd. Chennai
6. Hariharan.N. Income Tax Law & Practice, Vijay Nicole Imprints Pvt.ltd. Chennai

COURSE OUTCOME

CO1: Understand Income tax and Residential status

CO2: Compute Income under the Head Salary

CO3: Compute Income from House Property

CO4: Compute Profits and gains from Business or profession

CO5: E- file and submission of returns

Subject Name: Value Education
Subject Code: VAE5Q

Year : III
Semester : V

Units 1: Value education and its relevance to present day – meaning of value education – what does Kura say – Review questions.

Units 2: What are personal values – love – compassion =gratitude – courage - optimism – friendship – Reviews questions.

Units 3: Who is a leader – What makes a person a leader – How charismatic leaders emerge and disappear – win – win –lose/lose situations - -what does the Kural say – Review questions.

Units 4 : What is a professional – professional bodies: code of conduct and ethics – How do professionals get organized – What are common ethical guidelines for all professions – Average Morals and individual standards – professional codes of different professions - -Basic principles of professional ethics – what does the kural say – Review question.

Units 5: Value of faith – criticisms of religion and answers – what does the Kural say - Review questions

Units 6: Service of great men and women to mankind – what does the kural say - Review questions

Units 7: American society and secularization – what does the Kural say - Review questions.

Units 8: Awareness and commitment. Students and politics.

COURSE OUTCOME

CO1: Understand Value Education

CO2: Incorporate Personal Value

CO3: Develop Leadership

CO4: Understand Professional Ethics

CO5: Develop Value of Faith

CO6: Understand Service of great men and women

CO7: Understand Secularism

CO8: Develop Social sense

Subject Name: Advanced Cost Accounting
Subject Code: BPZ6A

Year : III
Semester : VI

Unit 1 : Definition – Features of Contract Costing – Calculation of Profit on Contracts – Cost plus Contract – Contract Costing Vs Job costing – Preparation of Contract A/C.

Unit 2: Features of Process costing – Process Loss – Normal and Abnormal Loss – Abnormal Gain – Joint Products – By Products – Concept of Equivalent Production – Process Accounts – Process Accounts – Process Losses & Gains.

Unit 3: Operating Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing – Hospital Costing – Simple Problems.

Unit 4: Meaning – Features – Absorption Costing – Marginal Costing Vs Absorption Costing – Contribution – PV Ratio – Break Even Point – Key Factor – Margin of Safety – Preparation of Marginal Cost Statement.

Unit 5 : Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance analysis – Material, Labour, Overhead and Sales Variances – Calculation of Variances.

Reference Books:

1. Jain S.P & Narang, K.L., Cost Accounting, Kalyani Publishers
2. Khanna B.S. Pandey, I.M- Ahuja, GK and Arora M.N Practical Costing, S Chand & Sons
3. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting Margam Publications
4. Prasad, N.K. and Prasad, V.K, Cost Accounting, Book Syndicate.
5. Saxena and Vashist, Cost Accounting Sulthan Chand and Sons, 2014, New Delhi
6. Murthy A & Gurusamy S. Cost Accounting, Vijay Nicole Imprints Pvt.Ltd., Chennai

COURSE OUTCOME

CO1: Understand Methods of Costing

CO2: Compute Contract Costing

CO3: Compute Process Accounts

CO4: Compute Operating Costing

CO5: Apply Marginal Costing Techniques & Decision Making.

Subject Name: Management Accounting
Subject Code: BPZ6B

Year : III
Semester : VI

Unit 1: Management Accounting – Meaning – Scope – Importance - Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Unit 2: Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

Unit 3 : Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios – Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

Unit 4: Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows – Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making – Make or Buy – Shutdown or Continue – Exploring New Markets.

Unit 5 : 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 Accounting Rate of Return Method.

Reference Books:

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
2. Murthy A and Gurusamy S. Management Accounting – Theory & Practice, Vijay Nicole Imprints Pvt., Ltd., Chennai
3. Charles T. Horngren and Gary Sundem. N, Introduction to Management Accounting Prentice Hall
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
5. Reddy T.S & Dr. Hariprasad Reddy Y, Management Accounting , Margham Publications, Chennai
6. Hansen – Mowen, Cost Management Accounting and Control, South Western College

COURSE OUTCOME

- CO1:** Understand Management accounting concepts
CO2: Apply Financial Statement analysis
CO3: Compute Ratio Analysis
CO4: Prepare Cash Flow Analysis and Marginal costing
CO5: Compute Budgeting and Capital Budgeting.

Subject Name: Business Environment
Subject Code: BPZ6C

Year : III
Semester : VI

Unit 1 : The Concept of Business Environment – Its Nature and Significance – Brief overview of Political, Cultural, Legal, Economic, Social and Global Environments and their impact on Business and Strategic Decisions.

Unit 2: Meaning – Government and Business Relationship in India – Provisions of Indian Constitution pertaining to Business.

Unit 3: Meaning – Cultural heritage – Social attitudes – impact of foreign culture – Castes and Communities – Joint family systems – Linguistic and Religious groups – Types of Social organization – Social Responsibilities of Business.

Unit 4: Economic Systems and their impact on Business – Macro Economic parameters like GDP, Growth Rate Population – Urbanisation. Fiscal Deficit – Plan investment – Per Capital income and their impact on Business decisions – Five Year Planning.

Unit 5: Factors Determine Global Environment – Forex Environment – Financial Environment. Financial System – Commercial Banks – Financial Institutions – RBI – Monetary Policy Stock Exchange – IDBI – Non-Banking Companies (NBFCs).

Reference Books:

1. Sankaran S., Business Environment
2. Francis Cherunilam, Business Environment, Himalaya Publishing House
3. Aswathappa, Business Environment , Himalaya Publishing House
4. Dasgupta & Sengupta, Government and Business In India
5. Srinivasan.K., Productivity and Social Environment, ASIA
6. Dhanabakiyam & Kavitha M, Business Environment, Vijay Nicole Imprints Pvt.Ltd Chennai

COURSE OUTCOME

CO1: Understand the Concept of different types of environment.

CO2: Identify the Political and Indian constitution pertaining to business.

CO3: Understand about the social responsibility of business.

CO4: Analyse the Economic environment and its impact on business

CO5: Understand about Financial environment, GDP, RBI stock exchange, IDBI, Non-Banking financial companies (NBFC).

Unit 1 : 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 2: Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

Unit 3: Clubbing of Incomes under various situations – Deemed Incomes- Simple Problems on clubbing of incomes – Set off – Carry forward and set off of losses.

Unit 4: Permissible Deductions from Gross Total Income – Sec. 80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

Unit 5: 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 Judgment Assessment – Income Escaping Assessment (Re assessment) – Advance Payment of Tax – Meaning and Due dates.

Reference Books:

1. Vinod,K. Singhanian , Students Guide to Income Tax. Taxman Publications Pvt.,Ltd.,
2. Mehrotra – Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law &Practice, Kalyani publishers.
4. Reddy, T.S. & Hariprasad Reddy Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai
5. Murthy.A Income Tax Law & Practice, Vijay Nicole Imprints, Pvt.ltd. Chennai
6. Hariharan.N Income Tax Law & Practice, Vijay Nicole Imprints Pvt Ltd. Chennai

COURSE OUTCOME

CO1: Compute Income from Capital Gain

CO2: Compute Income from other sources

CO3: Compute Clubbing of Incomes and Set off / carry forward and Set - off Losses

CO4: Enumerate Deductions from Gross Income

CO5: Understand the Procedure of Assessment

Subject Name: Human Resource Management
Subject Code: BVZ6B

Year : III
Semester : VI

Unit 1 : Nature and scope of Human Resources Management – Differences between personnel management and HRM - Environment of HRM – Human Resource Planning – Recruitment – Selection – Methods of selection – uses of various Tests – Interview techniques in selection and placement.

Unit 2: Meaning –induction- methods – Techniques - identification of the Training needs – training and development – performance appraisal – transfer - promotion and termination of services – career development.

Unit 3: Cost to company – CTC Fixed and Flexible pay – components – incentives – benefits – Motivation –Welfare and social security measures.

Unit 4: Need –Functions of Trade unions – Forms of collective bargaining – workers participation in management – Types and effectiveness. Industrial Disputes and settlements (laws excluded)

Unit 5: Human Resource Audit – Nature – Benefits – Scope – Approaches.

Reference Books:

1. Rao, V S P, Human Resource Management , Excel Books
2. Ashwathappa ,Human Resource Management, Himalaya Publishing House
3. Garry Deseler, Human Resource Management, Prentice Hall
4. Prasad. L.M, Human Resource Management, Sultan Chand & Sons
5. Tripathi. Human Resource Management, Prentice Hall
6. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt.Ltd.Chennai

COURSE OUTCOME

CO1: Understand Nature and scope of HRM, planning, Recruitment and Selection.

CO2: Understand Induction, Training and Career Development.

CO3: Enumerate Welfare and social security measures.

CO4: Understand Industrial Disputes and Settlements.

CO5: Apply Human Resource Audit.