



**SRI KANYAKA PARAMESWARI**  
**ARTS & SCIENCE COLLEGE FOR WOMEN**  
Managed by SKPD & Charities  
Affiliated to University of Madras  
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## **B.COM (ACCOUNTING & FINANCE) PROGRAMME OUTCOME**

- PO 1:** Learnt to be Ethical in Personal and Professional life.
- PO 2:** Self-Confidence and Self Direction inherited in decision making process.
- PO 3:** Confidence to face the world with the aid of Good Communication.
- PO 4:** Accomplished to apply Learnt Theories into Practice.
- PO 5:** Self – Belief to become a Women Entrepreneur.

## **PROGRAMME SPECIFIC OUTCOME**

- PSO 1:** Aware of the importance and relevance of Marketing in today's business world.
- PSO 2:** Ability to Manage Business through learnt Laws, thus contributing towards the development of Indian Economy.
- PSO 3:** Agility to apply Banking & Financial Sector's knowledge into practice.
- PSO 4:** Dexterity to connect theoretically learnt Accounts with the Corporate World.
- PSO 5:** Astuteness and handiness of Income Tax.
- POS6:** Acquaintance of Basic Computing Skills.

## SYLLABUS

**Subject Name: Financial Accounting**  
**Subject Code: CPG1A**

**Year : I**  
**Semester: I**

**Unit I:** Introduction: Meaning and Scope of Accounting - Objective of Accounting - Basic Accounting Concepts - Accounting Transactions - Double Entry Book Keeping – Journal – Ledger - Preparation of Trial Balance - Preparation of Cash Book.

**Unit II:** Final Accounts: Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

**Unit III:** Rectification of Errors and Bank Reconciliation Statement: Classification of Errors – Rectification of Errors – Preparation of Suspense A/C.  
Bank Reconciliation Statement – Need and Preparation.

**Unit IV:** Depreciation and Insurance Claims: Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Concept of Useful Life Under Companies Act, 2013.  
Insurance Claims – Calculation of Claim Amount – Average Clause.

**Unit V:** 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.

### **Suggested Readings:**

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons.
2. Jain & Narang, Financial Accounting, Kalyani Publishers.
3. Reddy. T.S & Murthy. A, Financial Accounting, Margham Publications.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co.
5. Parthasarathy.S & Jaffarulla.A, Financial Accounting, Kalyani Publishers.

## COURSE OUTCOME

**CO1:** Understand Accounting Concepts and Double Entry System.

**CO2:** Compute Final Accounts with Adjustments.

**CO3:** Understand types of Errors and Apply the Concepts to Rectify them.

**CO4:** Compute Bank Reconciliation Statement.

**CO5:** Compute Depreciation and Insurance Claim.

**CO6:** Compute Single Entry System.

**Subject Name: Marketing**  
**Subject Code: CPG1B**

**Year : I**  
**Semester : I**

**Unit I:** Introduction: Marketing – Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classifications of Markets.

**Unit II:** Market Segmentation and Consumer Behaviour: Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need to Study – Consumer Buying Decision Process – Buying Motives.  
Marketing Research – MIS – Meaning and Differences.

**Unit III:** Marketing Mix and Product Policy: Marketing Mix – Meaning – Product – Introduction – Product Policy – Product Planning – Stages of New Product Development – Introduction to PLC – Packaging – Branding – Labeling – Product Mix – Price – Pricing Policies and Methods.

**Unit IV:** Channels of Distribution: Channels of Distribution – Levels – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales Promotion and Personal Selling.

**Unit V:** Recent Trends in Marketing: E – Marketing – Online Retailing – Shopping Malls – Consumer Protection Act – Salient Features – Consumerisation – Consumer Rights, Consumer Grievance Redressal Forums – Role of Social Media in Marketing.

**Suggested Readings:**

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

**COURSE OUTCOME**

**CO1:** Understand the Importance, Functions and Role of Marketing.

**CO2:** Understand Market Segmentation, Marketing Research, Consumer Behavior.

**CO3:** Understand Marketing mix, Product Life Cycle and Pricing Decisions.

**CO4:** Learn Channels of Distribution and Types of Sales Promotion.

**CO5:** Learn the Consumer Rights and Role of Social Media.

**CO6:** Analyse the Role of E-Marketing.

**Subject Name: Business Statistics**  
**Subject Code: CDG1A**

**Year : I**  
**Semester : I**

**Unit I:** Introduction: Meaning and Definition of Statistics – Collection and Tabulation of Statistical Data – Presentation of Statistical Data – Graphs and Diagrams

**Unit II:** Measures of Central Tendency and Measures of Variation: Measures of Central Tendency – Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation – Standard Deviations – Mean Deviation – Quartile Deviation – Skewness and Kurtosis – Lorenz Curve.

**Unit III:** Correlation and Regression Analysis: Simple Correlation – Scatter Diagram – Karl Pearson's Correlation – Spearman's Rank Correlation – Regression – Meaning – Linear Regression.

**Unit IV:** Time Series: 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 Square (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 V:** Index Numbers: 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 – Deflation – Errors in Pricing Index and its uses – Statistical Quality Control.

**Suggested Readings:**

1. Dhingra I C and M.P. Gupta, Lectures in Business Statistics, Sulthan Chand & Sons.
2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sulthan Chand & Sons.
3. Gupta S C, Fundamental of Statistics, Himalaya Publishing House.
4. Sharma J K, Fundamental of Statistic's, 2<sup>nd</sup> Edition, Vikas Publishing House Pvt Ltd,
5. Rajagopalan S P and Sattanathan R, Business Statistics and Operations Research, Vijay Nicole Imprints Pvt. Ltd.
6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprints Pvt. Ltd.

**COURSE OUTCOME**

**CO1:** Understand the Concepts of Statistics

**CO2:** Compute Central Tendency

**CO3:** Compute Regression & Correlation Analysis

**CO4:** Learn Time Series Analysis

**CO5:** Learn Price Relative Method in day-to-day life.

**Subject Name: Business and Office Applications**  
**Subject Code: SNE1A (Theory) & SNE2A (Lab)**

**Year : I**  
**Semester : I, II**

**Unit I:** Word Processor: Introduction- Features – Ms Word – Components – Create, Open and Save Ms Word Documents, Navigation and Selection Ms Word – Editing Documents – Printing Documents, Formatting.

**Unit II:** Word Processor: Advance Formatting Techniques: Alignment – Job Settings – Creating Tables – Working with Views, Mail-Merging – Find and Replace – Spell-Check – Auto Text – Bookmarks – Header and Footer – Word Tools.

**Unit III:** Spreadsheet: Introduction – Concept – Excel – Features – Entering and Editing Data – Addressing Techniques – Simple Formulas and Functions – Formatting Cells – Aligning Cells – Copying and Linking Cells and Spreadsheets.

**Unit IV:** Working with Fill Methods: Data Analysis – Charts – Types of Charts – Converting Data to Charts – Macros – Forms – Pivot Table – Goal Seek – Auditing, Sorting – Freezing Panes – Inserting Objects and Pictures.

**Unit V:** Ms Power Point: Introduction to Power Point – Features – Understanding Slide Types – Creating and Viewing Slides – Applying Special Objects – Including Objects and Pictures – Adding Navigation Buttons – Slide Transition - Animation Effects – Timing.

### **COURSE OUTCOME**

**CO1:** Understand and Apply Ms Word Tools.

**CO2:** Learn and Compute Mail-Merge.

**CO3:** Learn Various Tools of Ms Excel.

**CO4:** Learn Converting of Data to Charts and Inserting of Pictures.

**CO5:** Understand the Features of Power Point.

**CO6:** Apply Features of Power Point in Preparation of Presentation.

**Subject Name: Advanced Financial Accounting**  
**Subject Code: CPG2A**

**Year : I**  
**Semester: II**

**Unit I:** Branch Accounts: Dependent Branches – Stock and Debtors System – Distinction between Wholesale Profit and Retail Profit –Independent Branches (Foreign Exchange Excluded)

**Unit II:** Departmental Accounts: Basis of Allocation of Expenses – Calculation of Profit – Inter-Departmental Transfer at Cost or Selling Price.

**Unit III:** Hire Purchase and Installment System: Hire Purchase System – Default and Repossession – Hire Purchase Trading Account. Installment System – Calculation of Profit.

**Unit IV:** Partnership Accounts: Admission of a Partner – Retirement of a Partner – Death of a Partner.

**Unit V:** Partnership Accounts: Dissolution of a Partnership Firm – Insolvency of Partner – Insolvency of all Partners – Piece Meal Distribution of Cash in Case of Liquidation of Partnership Firm.

**Suggested Readings:**

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons.
2. Jain & Narang, Financial Accounting, Kalyani Publishers.
3. Reddy. T .S & Murthy. A, Financial Accounting, Margham Publications.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co.
5. Parthasarathy.S & Jaffarulla.A, Financial Accounting, Kalyani Publishers.
6. Tulsian P.C., Financial Accounting

**COURSE OUTCOME**

**CO1:** Compute Branch Accounts

**CO2:** Compute Departmental Accounts

**CO3:** Compute 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.

**CO6:** Evaluate Goodwill.

**Subject Name: Business Environment**  
**Subject Code: CPG2B**

**Year : I**  
**Semester: II**

**Unit I:** Introduction: 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 II:** Political Environment: Meaning – Government and Business Relationship in India – Traditions of Indian Constitutions Pertaining to Business

**Unit III:** Social Environment: Meaning – Cultural Heritage – Social Attitudes – Impact of Foreign Culture – Castes and Communities – Joint Family Systems – Linguistic and Religious Groups – Types of Social Organizations – Social Responsibilities of Business

**Unit IV:** Economic Environment: Economic Systems and Their Impact on Business – Macro Economic Parameters like GDP, Growth Rate Population – Urbanization. Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions – Five Year Planning

**Unit V:** Global environment: Factors Determining Global Environment – Forex Environment – Financial Environment. Financial System – Commercial Banks – Financial Institution – RBI – Monetary Policy – Stock Exchange – IDBI – Non-Banking Financial Companies (NBFCs).

### **Suggested Readings:**

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.

### **COURSE OUTCOME**

**CO1:** Understand the Concept of Different Types of Environment.

**CO2:** Learn the Political and Indian Constitution Pertaining to Business.

**CO3:** Understand the Social Responsibility of Business.

**CO4:** Analyze the Economic Environment and its Impact on Business

**CO5:** Learn Financial Environment, GDP, RBI Stock Exchange, IDBI

**CO6:** Understand Banking and Non – Banking Roles and Functions.

**Unit I:** Introduction: Operation Research – Meaning – Definition – Origin and History – Characteristics Features – Need – Scope – Steps – Techniques – Application – Limitation.

**Unit II:** Linear Programming Problem (LPP): Meaning – Requirements – Assumptions – Applications – Formulating LPP – Advantages – Limitations – Formulating LP Model (Simple Problems only).

**Unit III:** Methods of LPP: 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 Problem: Meaning – (Initial Basic Feasible Solution) – Assumptions – Degenerate Solution – North –West Corner Methods – Least Cost Method – Vogel's Approximation Method – Assignment Problems – Features – Transportation Problem Vs Assignment Problem – Hungarian Method (Simple Problems only).

**Unit V:** Game Theory: 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).

### **Suggested Readings:**

1. Agarwal N.P and Sonia Agarwal, Operations Research and Quantitative techniques, RB SA Publishes.
2. Gurusamy S, Elements of Operations Research, Vijay Nicole Imprints.
3. Anand Sharma, Operations Research, Himalaya Publishing House.
4. Gupta P K & Gupta S P, Quantitative Techniques & Operations Research, Sulthan Chand & Sons.
5. Kanti Swarup, P.K. Gupta & Man Mohan, Operations Research, Jain Book Agency.
6. Sarangi, S.K. Applied Operations Research and Quantitative Methods, Himalayan Publishing House.
7. Shridhara. K. Bhat, Operations Research, Himalayan Publishing House.

### **COURSE OUTCOME**

**CO1:** Understand Concepts of Operations Research.

**CO2:** Compute Linear Programming Problem (LPP).

**CO3:** Compute Linear Programming

**CO4:** Compute Transportation and Assignment problems.

**CO5:** Learn Techniques of Game theory.



**Subject Name: Corporate Accounting**  
**Subject Code: CPG3A**

**Year : II**  
**Semester: III**

**Unit I:** Share Capital: Issue of Shares – Types of Shares – Forfeiture of Shares – Reissue of Shares – Underwriting of Shares – Stock Spilt – Meaning of Redemption – Redemption of Preference Shares.

**Unit II:** Debentures & Acquisition of Business: Meaning – Types of Debentures – Issue – Underwriting of Debentures – Redemption of Debentures. Acquisition of Business – Meaning – Profit Prior to Incorporation.

**Unit III:** Final Accounts: Final Accounts – Preparation of P&L A\C and Balance Sheet – Managerial Remuneration – Calculation and Legal Provisions.

**Unit IV:** Valuation of Shares and Goodwill: Valuation of Shares and Goodwill – Meaning – Methods of Valuation of Shares and Goodwill.

**Unit V:** Alteration of Share Capital: Meaning – Internal Reconstruction – Reduction of Share Capital.

### **Suggested Readings:**

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

### **COURSE OUTCOME**

**CO1:** Understand 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.

**Unit I:** Formation of Contract: Indian Contract Act – Formation – Nature and Elements of Contract – Classification of Contract – Contract Vs Agreement.

**Unit II:** Offer, Acceptance and Consideration: 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: 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: 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 V:** Sale of Goods Act: Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods – Unpaid Seller – Definition – Rights of an Unpaid Seller.

### **Suggested Readings:**

1. Kapoor N.D, Business Laws, Sulthan Chand & Sons.
2. Sreenivasan M.R, Business Laws, Margham Publications.
3. Dhandapani M.V, Business Laws, Sulthan Chand & Sons.
4. Badre Alam S & Saranavel P, Mercantile Law
5. Pillai R.S.N & Chand S, Business Law, S Chand & Co.
6. Ramaswamy K.N, Business Law, S Chand & Co.
7. Shukla M.C, Business Law, S Chand & Co
8. Balachandran V & Thothadri S, Business Law, Vijay Nicole Imprints Pvt. Ltd.

### **COURSE OUTCOME**

**CO1:** Understand the Concept of Contract and Elements of Valid Contract

**CO2:** Learn the Legal Rules Regarding Offer, Acceptance and Consideration of Contract.

**CO3:** Understand the Performances of Contract, Breach of Contract and the Remedies.

**CO4:** Learn and Remember the Rules and Regulations of Sale of Goods Act.

**CO5:** Understand and Remember the Rights and Duties of the Buyer and Unpaid Seller.

**Unit I:** Introduction to Banking: History of Banking – Components of Indian Banking – Indian Banking System – Phases of Development – Banking Structure in India – Payment Banks 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 – Need – Principles – Central Banking Vs Commercial Banking – Functions of Central Bank.

**Unit II:** RBI: 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 Definition – Features - Co-Operative Banks Vs Commercial Banks – Structure.

**Unit III:** E-Banking: 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 – Meaning – Features – Services – Security Issues – Electronic Mobile Wallets. ATM – Evolution – Concept – Features – Types – Mechanism – Functions. Electronic Money - Meaning – Categories – Merits of E-Money – Electronic Funds Transfer (EFT) system – Meaning – Steps – Benefits.

**Unit IV:** Bank Account: Opening – Types of Accounts – FDR – Steps in Opening Accounts – Savings 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 V:** Endorsement: Meaning – Components – Kinds of Endorsements – Cheques Payable to Fictitious Persons – Endorsement by Legal Representatives – Negotiation Back – Effect of Endorsement – Rules Regarding Endorsement – Paying Banker – Bankers Duty – Dishonoring of Cheque – Discharge of Paying Banker – 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.

### **Suggested Readings:**

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publications.
2. Clifford Gomez, Banking and Finance, Theory, Law and Practice, Jain Book Agency.
3. Gupta R.K, Banking Law and Practice, Jain Book Agency.
4. Sundaram & Varshney, Banking Theory, Law and Practice, Sulthan Chand Co.
5. Maheswari S.N, Banking Law, Theory and Practice, Kalyani Publications.
6. Santhanam B, Banking Theory, Law and Practice, Maragam Publications.

### **COURSE OUTCOME**

**CO1:** Understand Banking Structure and its Functions

**CO2:** Learn Functions of RBI, Co-operative Banks and Commercial Banks

**CO3:** Understand E-Banking and Financial Services

**CO4:** Understand Types of Bank Accounts, Loans and Negotiable Instruments

**CO5:** Learn Paying Banker Vs Collecting Banker

**Unit I:** Concept of Entrepreneurship: Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors Influencing Entrepreneurship – Functions of Entrepreneurs.

**Unit II:** Entrepreneurial Development Agencies: Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organizations – Small Industries Service Institute. All India Financial Institution. SIPCOT and its Objectives . MSME Sector and its Coverage – Objectives of Ministry of MSME . Role and Functions of MICRO Small and Medium Enterprises – Development Organization (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 Agencies (MUDRA).

**UNIT III:** Project Management: 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 Programmes: Entrepreneurial Development Programmes (EDP) – Role, Relevance and Achievements – Role of Government in Organizing Edps – Critical Evaluation.

**Unit V:** Economic Development an Entrepreneurial Growth: 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 Mantra Jan-Dhan Yojana – Six pillars of its Mission Objectives.

### **Suggested Readings:**

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

### **COURSE OUTCOME**

**CO1:** Learn the Qualities and Classification of Entrepreneurship.

**CO2:** Learn Entrepreneurial Development Institutions.

**CO3:** Understand Feasibility Study, Project Report & Tools of Appraisal.

**CO4:** Understand Provisions of Women Entrepreneurship.

**CO5:** Understand Economic Development and Entrepreneurial growth.

**Unit I:** Economic Growth and Economic Development, Features of a Developing Economy – Indicators of Economic Development.

**Unit II:** National Income – Trends – Structural Changes – Regional Development Disparities.

**Unit III:** Major Problems of Indian Economy – Poverty and Inequality – Unemployment – Population.

**Unit IV:** India's Planned Economy – Objectives Strategies – Financing, Achievements and Failures.

**Unit V:** Infrastructure for Development – Transport, Communication, Power, Irrigation. Social Infrastructure – Education, Primary Health.

**Suggested Readings:**

1. Indian Economy – I.C.Dingra
2. Indian Economy – S.Shankaran
3. Indian Economy – Ruddar Datt and K.P.M Sundharam
4. Indian Economy – Problem of Development and Planning, A.N. Agarwal.

**COURSE OUTCOME**

**CO1:** Understand the Factors Determining Economic development.

**CO2:** Learn and Remember the Concept and Trends of National Income.

**CO3:** Understand Poverty, Inequality, Population and Unemployment.

**CO4:** Understand 1 to 12<sup>th</sup> Five Year Planning in India

**CO5:** Understand Various Social and Physical Infrastructures and its Problems.

**Unit I:** Company Accounts: Amalgamation, Absorption and External Reconstruction of Companies.

**Unit II:** Holding Company: Holding Company – Subsidiary Company – Meaning – Preparation of Consolidated Final Statement of Accounts – Treatment of Dividend. (Inter – Company Owing Excluded).

**Unit III:** Banking Company & Insurance Company: Preparation of Final Accounts of Banking Insurance Companies.

**Unit IV:** Liquidation: Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator's Remuneration.

**Unit V:** Accounting for Price Level Changes: Accounting for Price Level Changes – Human Resources Accounting – Computerised Accounting Meaning.

### **Suggested Readings:**

1. Gupta, R.L & Radhaswamy M, Advanced Accounts, Sulthan Chand.
2. Jain S.P & Narang N.L, Advanced Accounting, Kalyani Publishers.
3. Reddy. T .S & Murthy. A, Corporate Accounting, Margham Publications.
4. Shukla M.C & Grewal J.S & Gupta, Advanced Accounting, S. Chand & Company.

### **COURSE OUTCOME**

**CO1:** Compute Human Resource Accounting, Capital and Revenue Profit.

**CO2:** Understand Bank Accounts.

**CO3:** Compute Insurance Accounts.

**CO4:** Learn Amalgamation, Absorption & External Reconstruction.

**CO5:** Compute Liquidator's final statement.

**Unit I:** Introduction: 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 Market – Interest Rate Determination – Macro Economic Aggregates in India.

**Unit II:** Merchant Banking and Public Issue Management: 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 Issues Market Vs Secondary Market – Underwriting – Types – Benefits Functions.

**Unit III:** Money Market and Stock Exchange: Characteristics – Functions – Indian Capital Market – Constituents of Indian Capital Market – New Financial Institutions and Instruments – Investor Protection – Stock Exchange – Function – Services – Features – Role – Stock Exchange Traders – Regulations of Stock Exchange – Depository – SEBI – Functions and Working.

**Unit IV:** Leasing: Characteristics – Types – Participants – Myths about Leasing – Hire Purchase – Lease Financing Vs Hire Purchase Financing – Factoring – Mechanism – Functions of a Factor – Factoring – Players – Types – Operational Profile of Indian Factors – Operational Problems in Indian Factoring – Factoring Vs Bills Discounting – Consumer Finance – Mechanics – Sources – Modes Demand for Consumer Finance – Factors – Consumer Finance Insurance .

**Unit V:** Venture Capital: Origin and Growth of Venture Capital – Investment Nurturing Methods – 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.

### **Suggested Readings:**

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

### **COURSE OUTCOME**

**CO1:** Understand Functions, Types and Players in Financial Services.

**CO2:** Learn Merchant Bank and New Issue Market vs. Secondary Market.

**CO3:** Understand Indian Capital Market

**CO4:** Understand Leasing, Hire purchase, Factoring and Consumer Finance.

**CO5:** Learn Venture Capital, Mutual Funds and its Types.

**Unit I:** Introduction: 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 Schools of Thought.

**Unit II:** Planning: Nature – Importance – Types of Planning – Steps in Planning – Objectives of Planning – Policies – Decision Making Process – Types of Decisions.

**Unit III:** Organization: Meaning and Types of Organization – Principles – Formal and Informal Organization – Organization Structure – Span of Control – Departmentalization – Basis – Meaning and Importance of Departmentalization. Policies – Meaning and Types – Procedures – Forecasting.

**Unit IV:** Authority and Responsibility: Authority – Definition – Sources – Limitations – Difference Between Authority and Responsibility – Delegation of Authority – Meaning – Principles and Importance – Centralization Vs Decentralization.

**Unit V:** Direction Co-Ordination & Control: Direction – Nature – Purpose – Co-Ordination – Need – Types and Techniques – Requisites for Excellent Co-Ordination. Controlling – Meaning – Importance – Control Process.

### **Suggested Readings:**

1. Gupta, C.B, Management Theory & Practice, Sulthan Chand & Sons.
2. Prasad L.M, Principles & Practice of Management, Sulthan Chand & Sons.
3. Tripathi P.C & Reddy P.N, Principles of Management, Tata Mc Graw Hill.
4. Weihrich and Koontz, Management – A Global Perspective.
5. Premavathy N, Principals of Management, Sri Vishnu Publications.
6. Jayasankar J, Business Management, Margham Publication.
7. Sundar K, Principles of Management, Vijay Nicole Imprints Pvt. Ltd.

### **COURSE OUTCOME**

**CO1:** Understand Nature and Scope of Management

**CO2:** Understand the Functions of Various Levels of Management.

**CO3:** Learn Decision Making and its Types

**CO4:** Understand Departmentalisation and Organisation Structure.

**CO5:** Understand Functions of Management, Delegation & Decentralisation

**CO6:** Learn Types of Planning, Tests and Interview.



**Unit I:** Communication: Definition – Methods – Types – Principles of Effective Communication – Barriers to Communication – Business Letters – Layout.

**Unit II:** Business Letters: Meaning – Types of Business Letters – Application for a Situation – Interview – Appointment Letter – Acknowledgment – Promotion – Enquires - Reply Letter to Enquires – Orders – Sales Letter – Circular Letter – Complaint Letters.

**Unit III:** Correspondence: Bank Correspondence – Insurance Correspondence - Agency Correspondence – Correspondence with Share Holders & Directors.

**Unit IV:** Reports and Meetings: Reports – Meaning – Writing of Reports – Meetings – Agenda – Minutes – Memorandum – Office Order – Circular Notes .

**Unit V:** Forms of Communication: Modern Forms – Fax – E-Mail – Video Conference – Internet – Websites – Uses of The Various Forms of Communication.

### **Suggested Readings:**

1. Rajendra Paul & Korlahalli, J.S, Essentials of Business Communication, Sulthan Chand & Sons.
2. Shirley Taylor, Communication for Business, Pearson Publications.
3. Bovee, Thill, Schatzman, Business Communication Today – Pearson Education Private Ltd.
4. Penrose, Rasbery, Myers, Advanced Business Communication.
5. Simon Collin, Doing Business on the Internet, Kogan Page Ltd.
6. Mary Ellen Guffey, Business Communication – Process and Product, International Thomson Publishing, Ohio.
7. Sundar K.A, Business Communication, Vijay Nicole Imprints Pvt. Ltd.

### **COURSE OUTCOME**

**CO1:** Understand Concept of Communication

**CO2:** Learn Kinds of Business letters

**CO3:** Understand Kinds of Correspondence

**CO4:** Learn Report Writing

**CO5:** Understand Modern forms of Communication and its Barriers.

**Subject Name: Indian Economy - II**  
**Subject Code: CDG4A**

**Year : II**  
**Semester: IV**

**Unit I:** Agriculture – Contribution to Economic Development, Green Revolution, Agriculture Productivity; Land Reforms;; Sources of Farm Credit; - Food Subsidy and Public Distribution System.

**Unit II:** Industry, Role of Industries in Economic Development; - Industrial Development under the Planning Regime. New Economic Policy 1991. Role of Public Sector and Restructuring the Public Sectors. Role of Small Scale Industries in Economic Development.

**Unit III:** Foreign Trade: Composition, Direction and EXIM Policy.

**Unit IV:** Public Finance: Fiscal Policy – Components, Fiscal Policy in the Liberated Era.

**Unit V:** Information Technology (IT) Industry – Information Technology and Knowledge Economy – Growth and Present Stage of IT Industry in India – Future Prospects of IT Industry.

### **Suggested Readings:**

1. Indian Economy – I.C.Dingra
2. Indian Economy – S.Shankaran
3. Indian Economy – Ruddar Datt and K.P.M Sundharam
4. Indian Economy – Problem of Development and Planning, A.N. Agarwal.
5. Indian Economy – Its Development Experience – S.K. Misra and V.K.Puri.
6. Indian Economy – 2008 58<sup>th</sup> Editions by Rudder Datt and KPM. Sundram P.xiv – Part – IV Indian Industries 37<sup>th</sup> Chapter pp 643-655.”

### **COURSE OUTCOME**

**CO1:** Learn Agricultural and Land Reforms

**CO2:** Learn Small Scale, Large Scale and Cottage Industries.

**CO3:** Understand Foreign Trade and EXIM policy.

**CO4:** Understand Prospects of IT industries and its policies.

**CO5:** Learn Fiscal Policies and its Components.

**UNIT I:** Multidisciplinary nature of environmental studies; Scope and importance; concept of sustainability and sustainable development.

**UNIT II:** What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: Food chains, food webs and ecological succession, Case studies of the following ecosystem:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

**UNIT III:** Land resources and land use change: Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over – exploitation of surface and ground water, floods, droughts, conflicts over water (international and inter – state). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

**UNIT IV:** Levels of biological diversity: genetics, species and ecosystem diversity, Bio graphic zones of India: Biodiversity patterns and global biodiversity hot spots India as a mega- biodiversity nation, Endangered and endemic species of India. Threats to biodiversity: Habit at loss, poaching of wild life conflicts, man- wildlife conflicts, biological invasions; Conservations of bio diversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and bio diversity services: Ecological, economic, social, ethical, aesthetic and informational value.

**UNIT V:** Environmental pollution: types, causes, effects and controls: Air, water, soil and noise pollution. Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste. Pollution case studies.

**UNIT VI:** Environmental policies and practices: Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment laws: Environment protection Act, Air (prevention & control of pollution) Act; water (prevention & control of pollution) Act; Wild life protection Act; Forest conservation Act. International agreements: Montreal and Kyoto protocols and convention on biological diversity (CBD). Nature reserves, tribal populations and rights, and human wild life conflicts in India context.

**UNIT VII:** Human communities and the environment: Human population, population growth, impacts on environment, human health and welfare. Resettlement and rehabilitation of projects affected persons; case studies. Disaster management: floods, earthquake, cyclone and landslides. Environmental movements: chipko, silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g. CNG vehicles in Delhi)

**UNIT VIII:** Visit to an area to document environmental assets: rivers / forest/ flora / fauna etc. Visit to a local polluted site – Urban / Rural / Industrial / Agricultural. Study of common plants, insects, birds and basic principles of identification. Study of simple ecosystem – pond, river, Delhi Ridge etc.

### **Suggested Readings:**

1. Carson R 2002 Silent Spring Houghton Mifflin Harcourt
2. Gadgil M. & Guha R. 1993. This Fissured land: An Ecological History of India. Univ. of California Press.
3. Glesson B and Low N (eds.) 1999. Global Ethics and Environment, London Routledge.
4. Gleick P.H 1993. Water Crisis. Pacific Institute for Studies in Dev., Environment and Security. Stock Holm Env. Institute, Oxford Univ. Press.

## **COURSE OUTCOME**

**CO1:** Discuss Scope and importance of EVS.

**CO2:** Create Public Awareness on environmental issues.

**CO3:** Explain Structure and functions of ecosystem.

**CO4:** Enumerate Renewable and non-renewable natural resources.

**CO5:** Describe Biodiversity, environmental pollution, environmental policies and practices.

**CO6:** Explain Link between human communities and the environment.

SKPCC

**Unit I:** Introduction: Meaning and Definition of Auditing – Distinction Between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audit – Audit Planning – Meaning – Audit Programme – Meaning – Objectives and Contents – Audit Notebook – Contents, Usefulness of Audit Notebook – 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 II:** Vouching and Verification: Vouching – Meaning and Definitions – Objectives – 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 Verification.

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

**Unit IV:** Auditors and Audit Report: Appointment – Procedures – Eligibility and Qualification – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors – Audit Report – Preparation and Presentation. Auditors Responsibilities and Liabilities towards Share Holders, Board and Audit Committee. Restriction and Other Service.

**Unit V:** Recent Trends in Auditing: EDP Audit – Meaning – Division 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.

### **Suggested Readings:**

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 Tandom, Sultan Chand and Co.
4. Contemporary Auditing, Kamal Gupta, Tata Mc Graw Hill.
5. Practical Auditing, Dinkar Pagare, Sultan Chand and Co.
6. Sundar K & Paari K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd.

### **COURSE OUTCOME**

**CO1:** Understand Concept of Auditing.

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

**CO3:** Understand Auditor's Responsibility.

**CO4:** Learn Appointment of Auditor, their Rights and Duties.

**CO5:** Learn Auditing in EDP Environment.

**Subject Name: Elements of Cost Accounting**  
**Subject Code: CPG5B**

**Year : III**  
**Semester: V**

**Unit I:** Cost Accounting: Definition – Nature and Scope – Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Cost – Cost Centre – Profit Centre .

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

**Unit III:** Material Costing: 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 IV:** Labour Costing: 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 V:** Overheads Costing: 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.

### **Suggested Readings:**

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

### **COURSE OUTCOME**

**CO1:** Understand Principles and Classification of Cost

**CO2:** Compute Cost Sheet and Reconciliation of Financial and Cost accounts.

**CO3:** Compute Material Issue, Control and Stock Maintenance.

**CO4:** Compute Wage Payment and Incentives.

**CO5:** Learn Different Methods to Apportion Overheads

**Unit I:** Introduction: 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 – Income Exempt from Tax.

**Unit II:** Income from Salary: Definition – Allowances – Valuation of Perquisites – Deductions from Salary – Gratuity – Pension – Computation of Pension – Leave Salary – Profits in Lieu of Salary – Provident Funds – Deductions Under Sec.80

**Unit III:** Income from House Property: Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

**Unit IV:** Profits and Gains from Business or Profession: 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 and Accounts – Audit of Account 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: E-Filing – Concept – Procedure – 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number(PAN) – Usage of PAN – Concept of Transfer Pricing – Fundamentals.

### **Suggested Readings:**

1. Vinod K, Singhania, 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.
5. Murthy A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.

### **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:** Learn E- filling and Submission of Returns.

**Unit I:** Introduction: 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: Meaning – Factors Affecting Capital Structure – Planning – Theories of Capital Structure – Determining Debt Equity Proportion – Leverage Concept.

**Unit III:** Cost of Capital: 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: Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models – Walter's Model – Gordon's Model – MM Model – Hypothesis Model.

**Unit V:** Working Capital: Working Capital – Meaning and Importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital Requirements – Working Capital Operating Cycle.

### **Suggested Readings:**

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, Financial Management, Vijay Nicole Imprints Pvt. Ltd.
6. Murthy A, Financial Management, Margam Publications.

### **COURSE OUTCOME**

**CO1:** Understand Foundation Concepts of Financial Management

**CO2:** Learn Theories of Capital Structure

**CO3:** Compute Cost of Capital and Leverages.

**CO4:** Understand Dividend Policies.

**CO5:** Learn Working Capital and its Operating Cycle.



**Subject Name: Portfolio Management**  
**Subject Code: CVG5A**

**Year : III**  
**Semester: II**

**Unit I:** Introduction: Portfolio – Meaning – Objectives – Terms Relating to Portfolio – Securities – Risk – Return – Introduction to Portfolio Management – Role of Portfolio Managers.

**Unit II:** Value of Money: Time Value – Computation of Present Value Interest Factor (PVIF) – Future Value Interest Factor (FVIF) - Present Value Interest Factor at an Annuity (PVIFA) - Future Value Interest Factor at an Annuity (FVIFA) Simple Problems Relating to it.

**Unit III:** Portfolio Analysis: Planning – Selection – Evaluation – Revision – Various Steps Involved in Portfolio Development – Theories Relating to Portfolio Analysis.

**Unit IV:** Risk & Return: Interpretation of Risk and Return – Mean – Variance and Analysis – B(Beta) Measures. Portfolio Diversification – Bond Valuation.

**Unit V:** Need and Importance of Portfolio Management: Portfolio Management Vs Wealth Management –Introduction to Derivatives – Futures – Options – Swaps – SEBI Regulations Relating to Portfolio Operations.

### **Suggested Readings:**

1. Francis – Management of Investments, McGraw Hill Publications.
2. V.K Bhalla – Investment Managemt, S. Chand & Co.
3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints Pvt. Ltd.
4. Fisher and Jordand Security Analysis and Portfolio Management, Prentice Hall.
5. Punithaathi Pandian - Security Analysis and Portfolio Management, Vikas Publishing House.

### **COURSE OUTCOME**

**CO1:** Understand Portfolio Management.

**CO2:** Compute Present and Future value Interest Factor.

**CO3:** Learn Theories of Portfolio Analysis.

**CO4:** Analyse Risk and Return.

**CO5:** Learn SEBI Regulations of Portfolio Operations.

**Unit – I:** Value education – its purpose and significance in the present world- Value system – the role of culture and civilization-Holistic Living-Balancing the outer and inner- Body, Mind and intellectual level-Duties and responsibilities.

**Unit – II:** Salient values for life- Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity and inclusiveness, Self-esteem and Self-confidence, punctuality - Time, Task and Resource management- Problem solving and Decision-making skills – Inter personal and Intra personal relationship – Team work – Positive and Creative thinking.

**Unit – III:** Human Rights – Universal Declaration of Human rights – Human rights violation - National Integration- Peace and non – violence – Dr. A. P.J kalam’ s ten points for enlightened citizenship – Social values and Welfare of the citizen – The role of media in value building.

**Unit – IV:** Environment and Ecological balance – interdependence of wellbeing – living and non – living. The binding of man and nature – Environment conservation and enrichment.

**Unit – V:** Social Evils – Corruption, Cybercrime, Terrorism – Alcoholism, Drug addiction, Dowry – Domestic violence – Untouchability – Female infanticide – atrocities against Women – How to tackle them.

### **Suggested Readings:**

1. MG. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K. : Values and ethics for organization: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Satchidananda, M.K. : Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991.
4. Das, M.S. & Gupta, V.K.: Social Values among young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
5. Bandiste, D.D.: Humanist Values: A source book, B.R. Publishing Corporation, Delhi, 1999.
6. Ruhela, S.P.: Human Values and education, Sterling publications, new delhi, 1986.
7. Kaul, G.N.: Values and education in independent indian Associated publishers, Mumbai, 1975.
8. NCERT, Education in values, New Delhi, 1992.
9. Swami Budhananda (1983) How to build character A primer: Ramakrishna mission, New delhi.
10. A Cultural heritage of india (4 vols), Bharatiya vidya bhavan, Bombay. (Selected chapters only)
11. For life, for the future : Reserves and Remains – UNESCO Publication.

### **COURSE OUTCOME**

**CO1:** Explain basic principles of professional ethics and mass media ethics.

**CO2:** Compare leadership, ethical business decisions

**CO3:** Describe value of faith, social awareness and commitment

**CO4:** Analyze Impact of globalization and consumer awareness

**CO5:** Discuss Evolution of human rights and the international law in operation

**Subject Name: Management Accounting**  
**Subject Code: CPG6A**

**Year : III**  
**Semester: VI**

**Unit I:** Introduction: Management Accounting – Meaning – Scope – Importance – Limitations - Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

**Unit II:** Financial Statement Analysis: 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: 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 and Marginal Costing: Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statements – 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 Market.

**Unit V:** Budgetary Control & Capital Budgeting Control: 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.

### **Suggested Readings:**

1. Maheswari S.N, Management Accounting, Sulthan Chand & Sons.
2. Murthy. A & Gurusamy S, Management Accounting Theory and Practice, Vijay Nicole Imprints Pvt. Ltd.
3. Charles T Horngren and Gary Sundem N, Introduction to Management Accounting, Prentice Hall
4. Shrama & Shashi K Gupta, Management Accounting, Kalyani Publishers.
5. Reddy T.S and Hariprasad Reddy Y, Management Accounting, Margam Publications.
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:** Learn Cash Flow Analysis and Marginal costing

**CO5:** Compute Budget.

**Unit I:** Contract Costing: Definition – Features of Contract Costing – Calculation of Profit on Contract – Cost Plus Contract – Contract Costing Vs Job Costing – Preparation of Contract Account.

**Unit II:** Process Costing: Features of Process Costing – Process Loss – Normal and Abnormal Loss – Abnormal Gain – Joint Products – By Products – Concept of Equivalent Production – Process Accounts – Process Losses and Gains.

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

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

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

### **Suggested Readings:**

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

### **COURSE OUTCOME**

CO1: Understand Methods of Costing  
CO2: Compute Contract Costing  
CO3: Compute Process Accounts  
CO4: Compute Operating Costing  
CO5: Compute Marginal and Absorbtion Costing Techniques.  
CO6: Compute Standard Costing

**Unit I:** Income from Capital Gain: Capital Gain – Meaning – Short Term and Long Term Capital Gain – Certain Transactions not Include 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: Computation – Grossing Up – Deductions in Computing Income under the Head and other Related Provisions.

**Unit III:** 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: 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 V:** Income Tax Authorities and Procedure of Assessment: 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.

### **Suggested Readings:**

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.
5. Murthy A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.

### **COURSE OUTCOME**

**CO1:** Compute Capital Gain.

**CO2:** Compute Income from Other Sources

**CO3:** Understand Clubbing of Incomes

**CO4:** Learn Deductions from Gross Income

**CO5:** Understand the Procedure of Assessment.

**Subject Name: Working Capital Management**  
**Subject Code:**

**Year : III**  
**Semester: VI**

**Unit I:** Introduction: Working Capital Meaning – Importance of Working Capital Management – Components of Working Capital – Factors Influencing Working Capital Requirements – Estimating Working Capital Management - Working Capital Life Cycle – Role of Finance Manager in Working Capital.

**Unit II:** Financing Current Assets: Different Approaches to Financing Current Assets – Conservative, Aggressive and Matching Approach – Sources of Finance Committees on Working Capital Finance.

**Unit III:** Cash Management: Importance – Factors Influencing Cash Balance – Determining Optimum Cash Balance – Cash Budgeting – Controlling and Monitoring Collection and Disbursements.

**Unit IV:** Receivables Management: Credit Policy Variables – Credit Standards – Credit Period – Cash Discount and Collection Efforts – Credit Evaluation – Control of Receivables.

**Unit V:** Inventory Management: Need for Inventories and Importance of its Management – Techniques for Managing Inventory – Economic Order Quantity (EOQ) – Stock Levels – Analysis of Investment in Inventory – Selective Inventory Control – ABC, VED and FSN Analysis.

### **Suggested Readings:**

1. Hrishikes Battacharya, Working Capital Management Strategies and Techniques, Prentice Hall
2. Joshi R.N, Cash Management, New Age International Publishers.
3. Chitnis K.N, Working Capital Management of Large Industrial Units, Dastane Ramachandra & Co.

### **COURSE OUTCOME**

- CO1:** Understand Working capital  
**CO2:** Learn Sources of Finance Committees.  
**CO3:** Compute Cash Budget.  
**CO4:** Understand Credit Evaluation.  
**CO5:** Learn Inventory Management.

**Unit I:** Introduction: Financial Markets – Definition – Role – Functions – Constituents – Financial Instruments – Indian Financial Market – Global Financial Market – Capital Market – Evolution and Growth – Constituents – Capital Market Instruments – Types – Preference Shares – Equity Shares – Non-Voting Equity Shares – Company Fixed Deposits – Warrants – Debentures and Bonds – Global Debt Instruments.

**Unit II:** Regulation of Indian Capital Market: Regulatory Framework – Committees on Regulatory Framework – SEBI – Objectives – Management – Powers and Functions – Regulatory Role – Investor Protection – Insider Trading – Rationale – Insiders – Insider Information – Connected Persons.

**Unit III:** Stock Exchange: History – Meaning – Functions – Stock Exchange Vs Commodity Exchange - Stock Exchange Traders – Regulation of Stock Exchange – Steps in Stock Trading – BSE and NSE – World Stock Exchanges – New York, London, Hongkong and Tokyo Stock Exchanges.

**Unit IV:** Primary Market: Meaning – NIM Vs Secondary Market – Methods of New Issue – Intermediaries in the New Issues Market – SEBI Guidelines on Primary Market – Listing – Agreement – Benefits – Consequences on Non Listing – Under Writing – Definition – Types – Mechanics – Benefits – Book Building – Concept – Characteristic – Process – IPO Including E-IPO – Reverse Book – Building.

**Unit V:** OTCEI: Concept – Features – Benefits – OTCEI Vs Other Stock Exchanges – Depository Services – Banks Vs Depository – Demat Account – Electronic Settlement of Trade – Role of CDSL and NSDL – Speculation – Online Stock Trading – Debt Market – Types – Role – Price Determination.

### **Suggested Readings:**

1. Gurusamy, Capital Market, Vijay Nicole Imprints.
2. Frank J Fabozzi, Franco Modigliani, Capital Markets Institutions and Instruments, Prentice Hall.
3. Moorad Choudhry, Capital Markets Instruments, - Analysis and Valuation, FT Press Publications.
4. Mahesh Kulkarni & Dr. Suhas Kulkarni, Capital Markets and Financial Services, Nirali Publications.
5. Rajesh Chakraborty, Shankar D.E, Capital Markets in India, Sage Publications.

### **COURSE OUTCOME**

- CO1:** Understand Financial Market  
**CO2:** Learn the regulations of Indian capital market.  
**CO3:** Understand Stock exchange operations.  
**CO4:** Understand Primary Market.  
**CO5:** Understand the role of OTCEI.