

Dr.G.R.D.COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE & INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE (Corporate Secretaryship) Degree Course
 (Under Choice Based Credit System)
EFFECTIVE FROM THE ACADEMIC BATCH 2018-2021

SEM	PART	COURSE	COURSE TITLE	HOURS PER WEEK	CREDITS	MARKS				EXAM DURATION
						CA	TEE	TOTAL		
I										
	I	Language	Tamil I /Hindi I /French I /Malayalam I	5	3	25	75	100	3	
	II	English	Contemporary English -I	6	3	25	75	100	3	
	III	Core	Financial Accounting - I	6	5	25	75	100	3	
	III	Core	Business Organization and Management	5	4	25	75	100	3	
	III	Core	Corporate Communication	5	4	25	75	100	3	
	III	Allied	Business Economics	5	4	25	75	100	3	
	IV	Skill Based Subject	General Awareness	1	2	25	75	100	3	
II										
	I	Language	Tamil II /Hindi II /French II /Malayalam II	5	3	25	75	100	3	
	II	English	Contemporary English -II	6	3	25	75	100	3	
	III	Core	Financial Accounting - II	6	4	25	75	100	3	
	III	Core	Company Law and Secretarial Practice -I	5	4	25	75	100	3	
	III	Skill Based Subject	Principles and Practices of Modern Banking	5	4	25	75	100	3	
	III	Allied	Marketing Management	5	4	25	75	100	3	
	IV	Environmental Studies	Environmental Awareness	1	2	25	75	100	3	
III										
	IV	Basic Tamil/Advance Tamil/Non Major Elective	**Basic Tamil I/Advance Tamil I / Personality Development and Soft Skills	2	2	100	NA	100	3	
	III	Core	Financial Accounting - III	6	4	25	75	100	3	
	III	Core	Corporate Governance	5	4	25	75	100	3	
	III	Core	Company Law and Secretarial Practice -II	5	4	25	75	100	3	
	III	Skill Based Subject	Commercial Law	5	3	25	75	100	3	
	III	Allied	Business Mathematics	6	4	25	75	100	3	
	IV	Value Education	Indian Society People And Culture	2	2	25	75	100	3	
	V	Extension Activities	Mini Project	2	1					

CIV - 01
2018-19

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IV	IV	Basic Tamil/Advance Tamil/Non Major Elective	**Basic Tamil II /Advance Tamil II / Basics in Business Process Outsourcing	2	2	100	NA	100	3	
				6	4	25	75	100	3	
V	III	Core	Corporate Accounting -I	5	4	25	75	100	3	
	III	Core	Principles of Auditing	6	4	25	75	100	3	
	III	Core	Direct Tax	6	5	25	75	100	3	
	III	Skill Based Subject	International Financial Reporting Standards	6	4	25	75	100	3	
	III	Allied	Business Statistics	6	4	25	75	100	3	
	IV	Skill Based Subject	Professional Communication	3	2	25	75	100	3	
	III	Core	Corporate Accounting - II	6	4	25	75	100	3	
	III	Core	Cost Accounting	6	4	25	75	100	3	
	III	Core	Business Ethics and Corporate Social Responsibility	5	3	25	75	100	3	
	III	Elective	Corporate Law	5	4	25	75	100	3	
VI	III	Skill Based Subject	Lab-MS Office and Accounting Software	4	2	40	60	100	3	
	III	Skill Based Subject	Institutional Training	2	2	40	60	100	3	
	III	Core	Management Accounting	6	5	25	75	100	3	
	III	Core	Corporate Finance	5	4	25	75	100	3	
	III	Skill Based Subject	Entrepreneurial Development	5	5	25	75	100	3	
	III	Elective	Indirect Taxes	5	4	25	75	100	3	
	III	Elective	Industrial Law	5	5	25	75	100	3	
	TOTAL CREDITS & MARKS				140				3900	

Extra Credits
 ICICI Learning course - 6 Credits
 Business Fundamental Workshop - 4 Credits

 10 Credits

** For Basic Tamil & Advanced Tamil both CA only.

CIV -02
2018-19



FIRST SEMESTER
Core - FINANCIAL ACCOUNTING-I
(80% Problem, 20%Theory)

Objective: To know the basic method of preparing and maintaining books of accounts for business concern.

UNIT I

(Teaching Hours – 14)

Fundamentals of book keeping – accounting concepts and conventions-Merits and demerits of accounting – Journal and Ledger – Trial Balance.

UNIT II

(Teaching Hours – 14)

Subsidiary books – Preparation of different types of subsidiary books - Cash Book – preparation of different types of cash book – Bank Reconciliation Statement – meaning – uses - Errors – classification of errors- Rectification of Errors.

UNIT III

(Teaching Hours – 14)

Apportionment of capital and revenue expenditure – preparation of final statements of accounts of a sole trader business (Final accounts)

UNIT IV

(Teaching Hours – 14)

Accounting for non-trading concerns – Difference between income and expenditure A/c and receipts and payments a/c – preparation of income and expenditure a/c with balance sheet - Bills of exchange – Meaning – features – types- Accounting entries for Bill transactions- accommodation bills.

UNIT V

(Teaching Hours – 14)

Account current – Meaning – Preparation of Account Current under product method and daily balance method-Average Due date – meaning- Determination of Average Due date and calculation of interest.

BOOKS RECOMMENDED:

1. Financial Accounting - T.S. Reddy and A. Murthy, Margham publications, Chennai, Revised edition
2. Introduction to Advanced Accounting - R. L. Gupta, V. K. Gupta, Sultan Chand & Sons, New Delhi
3. Advanced Accounting - S.P.Iyengar, Sultan Chand and Sons, New Delhi.
4. Advanced Accounting - S.P.Jain & K.L.Narang, Kalyani Publisher, New Delhi
5. Advanced Accounting - R.L.Gupta & Radhaswamy, Sultan Chand & Sons, New Delhi

FIRST SEMESTER
Core - BUSINESS ORGANISATION AND MANAGEMENT

Objective: To gain knowledge on business organization and managerial functions in most useful and in an organized way.

UNIT I

(Teaching Hours – 13)

Business Organization: Nature and scope of business –forms of business organization – sole trader, partnership firm, joint stock companies, co-operative societies and public enterprises – Registration procedures –requirements of various documents – bank account – service tax number – Tax Identification Number(TIN)-Permanent Account Number(PAN) – Value Added Tax(VAT) or Sales tax documents.

UNIT II

(Teaching Hours – 13)

Location of business –factors influencing location –size of firms - Business combination – Causes – Types and forms - effect of business combination – SSI – meaning, characteristics – difference between SSI and cottage industries – significance and objectives of SSI.

UNIT III

(Teaching Hours – 13)

Definition of Management - Nature and scope of Management - Functions of Management - Planning - Meaning, Nature and importance of Planning - Advantages and limitations - Steps in planning - Methods and types of Plans

UNIT IV

(Teaching Hours – 13)

Decision making - Steps in decision making - Organisation - Meaning, nature, importance and process of organisation - Principles of sound organisation - Organisation structure - Departmentation, Delegation and Decentralisation –authority relationship – directing - requirements of effective directions.

UNIT V

(Teaching Hours – 13)

Motivation - Need - Maslow's theory of motivation - X, Y and Z theories - Co-ordination - Need and techniques- Control - Techniques of control –leadership – styles and qualities- Staffing – meaning, importance-authority and responsibilities

BOOKS RECOMMENDED:

1. Business Management - Dinkar Pagare, Sultan chand & sons
2. Principles of Management - T.Ramasamy, Himalaya publication house
3. Business organisation and Management - Bhushan y.k., Sultan chand & sons
4. Fundamentals of Business Organisation and Management - Bhushan Y.K, Sultan Chand & Sons, Delhi
5. Modern Business Organisation and Management – Sherlaker SA/ sherlaker V, Himalaya Publishing house

FIRST SEMESTER
Core - CORPORATE COMMUNICATION

Objective: To learn the various aspects of business communication and concepts of drafting various corporate letters.

UNIT-I

(Teaching Hours – 13)

Definition-Types and patterns of communication-Spoken communication-Written communication- Non-verbal communication- Audio-visual communication and Multimedia communication - Communication in management.

UNIT-II

(Teaching Hours – 13)

Objectives of communication- Horizontal communication-Upward communication-Barriers to communication - Business correspondence-Functions-Variou kinds of business correspondence.

UNIT-III

(Teaching Hours – 13)

Business Letter-Characteristics- Organization, Structure and Layout of a business letter. Letter of Enquiries and Replies, Offers and quotations-Credit and Status Enquiries-Complaints, Claims and adjustments - Collection letters.

UNIT-IV

(Teaching Hours – 13)

Sales Letters – Circulars. Bank Correspondence - Insurance Correspondence. Report writing – corporate reporting - Classification - Characteristics of a good report - Curriculum Vitae.

UNIT-V

(Teaching Hours – 13)

Correspondence of a Company Secretary – Letters to Directors, Shareholders, Registrar, Public, Meeting Notices, Agenda and Minutes. Agency Correspondence – Career Strokes online practical Module.

BOOKS RECOMMENDED:

1. Business Communication – Dr. K.K. Ramachandran, Macmillan Publication
2. Essentials Of Business Communication – Rajendra Pal & J.S.Korlahalli,
Sultan Chand & Sons
3. Business Communication – Gartsie L.Chappel, Vikas Publishing House, New Delhi.
4. Business Communication – R.C.Bhatia, Ane Books India, New Delhi.
5. Business Communication - Dr V K Jain, Dr. O P Biyani, S Chand Group,
NewDelhi



FIRST SEMESTER
Allied - BUSINESS ECONOMICS

Objective: To learn the basic concepts in micro economics related to Demand, Supply and Market structure.

UNIT-I

(Teaching Hours – 13)

Business Economics meaning, Definition, characteristics of Business Economics - nature and scope of Business Economics – Uses of Business Economics – Distinction between Business Economics and Economics – Role and Responsibilities of a Business Economist.

UNIT-II

(Teaching Hours – 14)

Meaning of Demand-Determinants of Demand- Law of Demand- Demand Analysis – Demand Schedule- Elasticity of Demand-Types of Elasticity of Demand (Price, Income, Cross), -Methods of measuring Elasticity of Demand-Demand Forecasting - Methods of Demand forecasting

UNIT-III

(Teaching Hours – 14)

Factors of Production - Production function- Production functions with one variable input- Production functions with two variable inputs – all variable inputs - Law of Supply- Determinants of supply- Elasticity of Supply- Meaning of Cost-Types of cost- Cost and output relationship in the short run- Cost and output relationship in the long run.

UNIT-IV

(Teaching Hours – 14)

Market structure - definition-Types of Market (Perfect competition, Monopoly, Monopolistic, Oligopoly, Price discrimination)-Price and Output determination under Perfect and Imperfect markets.

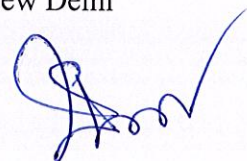
UNIT-V

(Teaching Hours – 13)

Business cycle – Meaning and different phases of business cycle - Monetary Policy of India - Objectives- instruments - Fiscal Policy of India – objectives – instruments – Inflation and its types, Deflation.

BOOKS RECOMMENDED:

1. Principles of Economics - Seth.M.L, Lakshmi Narayanan Agarwal, Agra.
2. Micro Economics - Jhingan M.L, Varinda Publications (P) Ltd
3. Business Economics - Sankaran S, Margham Publication Madras.
4. Managerial Economics – Varshney & Maheswari, Sultan Chand & Sons,
New Delhi
5. Business Economics - KPM Sundharam & E N Sundharam,
Sultan Chand & Sons, New Delhi



SECOND SEMESTER
Core - FINANCIAL ACCOUNTING – II
(80% Problem, 20% Theory)

Objective: To know the method of preparing and maintaining books of accounts related to consignment, joint venture, branch & department and depreciation.

UNIT-I

(Teaching Hours – 14)

Consignment accounts- meaning-difference between consignment and sale- cost and invoice price method – abnormal loss- Joint venture – difference between joint venture and consignment – own book method - separate set of book method.

UNIT -II

(Teaching Hours – 14)

Self- Balancing ledgers-advantages-Preparation of Adjustment accounts in the general ledger, debtors ledger and creditors ledger- Fire claims- computation of claim to be lodged for loss of stock- average clause.

UNIT-III

(Teaching Hours – 14)

Single Entry system of Accounting- meaning- limitations- Preparation of Statement of Affairs- Conversion of Single entry into Double entry – Calculation of missing figures.

UNIT-IV

(Teaching Hours – 14)

Branch Accounts- Dependent Branches- Debtors system- Stock and Debtors system- Final account system. Departmental Accounts- meaning – Advantages- Apportionment of common Expenses.

UNIT-V

(Teaching Hours – 14)

Depreciation – meaning- causes –determination of depreciation – methods of providing depreciation – original cost method – written-down value method- annuity method – sinking fund method – insurance policy method.

BOOKS RECOMMENDED:

- | | | | |
|----|---------------------------|---|---|
| 1 | Financial Accounting | - | T.S. Reddy & A. Murthy,
Margham Publications, Chennai, |
| 2. | Principles of Accounting. | - | R.L.Gupta & V.K.Gupta,
Sultan Chand & Sons, New Delhi |
| 3 | Advanced Accounting | - | S.P.Jain & K.L Narang,
Kalyani Publisher, New Delhi |
| 4 | Advanced Accounting | - | S.P.Iyengar, Sultan Chand & Sons, New Delhi |
| 5 | Financial Accounting | - | Dr S Ganeson, S R Kalavathi, Thirumalai
Publication |



SECOND SEMESTER
Core - COMPANY LAW AND SECRETARIAL PRACTICE – I

Objectives: To enable the students to have knowledge of the present fundamental principles of the Company Law in India. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

UNIT I

(Teaching Hours – 13)

Introduction - Definition of Company - Characteristic - Advantages - Lifting of the Corporate veil - Kinds of Company - The Companies Act, 2013 (Overview) - The Company Secretaries Act, 1980 (Overview).

UNIT II

(Teaching Hours – 13)

Secretary - Definition - Types of Secretaries - Company Secretary - Legal Position – Qualification - Appointment of Rights, Duties and Liabilities - Dismissal of Company Secretary.

UNIT III

(Teaching Hours – 13)

Formation of Company - Incorporation - Documents to be filed with Registrar - Certificate of Incorporation - Effects of Registration - Promoter - Preliminary Contracts - Duties of Secretary at the Promotion stage.

UNIT IV

(Teaching Hours – 13)

Memorandum of Association - Articles of Association - Contents - Alteration - secretary's Duties - Prospectus - Contents.

UNIT V

(Teaching Hours – 13)

Share Capital - Meaning Kinds - Alternation of Capital - Reduction of Capital – Secretarial procedure for reduction of Capital - Guidelines for the issue of fresh capital - Secretary's duties in connection with issue of shares.

Books for Reference:

1. N.D.Kapoor : Elements of Company Law.
2. Avtar Singh : Company Law & Secretarial Practice,
Eastern Book Company, New Delhi,
3. Balachandran : Company Law & Secretarial Practice,
Sulthan Chand & Sons, New Delhi.
4. P K Ghosh : Company Secretarial Practice, Sultan Chand & Sons , Delhi
5. B.N Tandon : Secretarial Practice, Sultan Chand & Company Ltd, Delhi



SECOND SEMESTER

Skill based subject –PRINCIPLES AND PRACTICES OF MODERN BANKING

Objective: To study the general functions, services of banking and recent trends in banking sector.

UNIT I

(Teaching Hours – 13)

Evolution of Commercial Banks – Functions of modern commercial banks – Branch Banking. Nationalisation of commercial banks in India – RBI and its Functions.

UNIT II

(Teaching Hours – 13)

Customer service – CRM in banking – Opening of an accounts – types of deposits – types of customers(individuals, firms, trusts and companies) – banker-customer relationship – general and special relationship

UNIT III

(Teaching Hours – 13)

Negotiable instruments- definitions and features of Promissory notes, bill of exchange, cheque and draft-crossing –endorsement –material alterations-paying banker – rights and duties -statutory production –dishonour of cheques - role of collecting bankers

UNIT IV

(Teaching Hours – 13)

Bank computerization – core banking –electronic payment system –ATM – ECS – NEFT –RTGS – SWIFT – The intelligent auto teller and net-ware management system

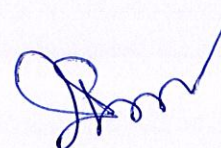
UNIT V

(Teaching Hours – 13)

Electronic cards and its types – impact of IT on banking service quality – customer grievance and redressal -ombudsman

BOOKS RECOMMENDED:

- | | | |
|--|---|--|
| 1. Principles & Practices of Banking Banking | – | Study material of Indian Institute of and Finance [Mac Millan Publication] |
| 2. Banking Theory Law and Practice | - | Gorden and Natarajan, Himalaya Publishing house |
| 3. Banking theory law and Practice | - | Sundarram and Varshney S. chand and co. |
| 4. Indian Banking. | - | Parameswaran, S. chand and co. Ltd., |
| 5. Banking Law and Practice | - | Kandasamy.K, S.Chand & Company, New Delhi |



SECOND SEMESTER
Allied – MARKETING MANAGEMENT

Objective: To understand the principles, concepts and techniques of marketing management and acquisition of distinctive abilities and skill to apply them.

UNIT I

(Teaching Hours – 13)

Marketing:- Definition – Concept of Modern Marketing - Definition of Market – Classification of Markets – Marketing and Selling – Marketing Functions.

UNIT II

(Teaching Hours – 13)

Product Mix – Definition of product – New Product Development – Product Life Cycle – Price Mix-Importance of price, Pricing objectives, kinds of pricing – Factors influencing Pricing.

UNIT III

(Teaching Hours – 13)

Physical Distribution – Definition – Importance – Factors influencing distribution channel – Types and Functions of Middleman. Promotion mix – Definition - methods of promotion – Advertising – Definition - characteristics and types – Sales promotion – Definition - Types - Personal selling - Importance.

UNIT IV

(Teaching Hours – 13)

Consumer Behaviour – Definition – Need – Factors influencing consumer behaviour – cultural, social, personal and psychological factors – Buyer decision making process. Market segmentation – Methods.

UNIT V

(Teaching Hours – 13)

Rural Marketing – Definition - New Insights – E-marketing – Online marketing – Retail marketing – importance and relevance.

BOOKS RECOMMENDED:

1. Principles of Marketing - Philip Kotler, Prentice hall of India, New Delhi
2. Marketing - Pillai, R.S.N(r) & Mrs. Bagavathi, Sultan Chand & Co, New Delhi
3. Marketing - Rajan Nair, Sultan Chand & Co, New Delhi
4. Marketing Management - Mamoria, C.B & Satish Mamoria, Kitab Mahal Agencies, Orissa
5. Marketing Management - Ramasamy, V.S. Namakumari, Macmillan India, New Delhi

THIRD SEMESTER
Core - FINANCIAL ACCOUNTING - III
(80% Problem, 20%Theory)

Objective: To know the method of preparing accounts for Hire Purchase system, Royalty and Partnership.

UNIT I

(Teaching Hours – 14)

Royalty – Meaning – Minimum rent – Short workings – Recoupment of Short workings – entries in the books of lessor & lessee (excluding sub lease)

UNIT II

(Teaching Hours – 14)

Hire Purchase System – Meaning – Features – Calculation of interest – Default and Repossession – Complete and partial Repossession (Excluding Hire Purchase Trading Account) – Installment Purchase system.

UNIT III

(Teaching Hours – 14)

Partnership accounts –capital accounts- fixed and fluctuating capital - Admission of partner

UNIT IV

(Teaching Hours – 14)

Retirement of a partner - Death of a partner – Sale to a company

UNIT V

(Teaching Hours – 14)

Dissolution – Insolvency of a partner – Insolvency of all partners- gradual realization of assets and piecemeal distribution – maximum loss method.

BOOKS RECOMMENDED:

1. Advanced Accountancy - Gupta. R.L & V.K. Gupta, Sultan Chand & Co, New Delhi
2. Advanced Accountancy - Gupta. R.L. & Radhasamy, Sultan Chand & Co, New Delhi
3. Financial Accounting - S.P. Jain & K.K.Narang, Kalyani Publication, New Delhi
4. Financial Accounting - T.S Reddy & A. Murthy, Margham publishers, Chennai
5. Advanced Accounts - M C Shukla, T S Grewal & S C Gupta, S Chand & co Ltd, Revised edition

THIRD SEMESTER
Core - CORPORATE GOVERNANCE

Objectives : To facilitate the students to have knowledge of the need for corporate governance and to understand the parameters of accountability to the stakeholders

Unit 1: (Teaching Hours – 13)

Evolution - Meaning of Corporate Governance – Corporate Governance systems – obligations to society, investors, employees, customers and managerial obligation. – history of Corporate Governance.

Unit 2: (Teaching Hours – 13)

Emergence Of Corporate Governance (CG) -CG committees and guidelines – working group on Company’s Act 1996 – Naresh Chandra committee report – Narayanamurthy Committee report – Irani Committee report.

Unit 3: (Teaching Hours – 13)

Corporate Governance and Stake Holders - Rights and privileges of shareholders - shareholder protection – Grievance redressal process – investor problems and protection.

Unit 4: (Teaching Hours – 13)

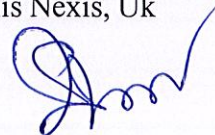
Board of Directors - Governance issues relating to the Board – role of directors – independent directors – Director’s remuneration.

Unit 5: (Teaching Hours – 13)

Audit Committee - Independent Audit Committee – qualifications – composition – meeting – powers – role of the audit committee.

BOOKS RECOMMENDED:

1. Corporate Governance - Principles, Policies and Practices - Fernando. A.C., Pearson Education, New Delhi
2. Compliance Guide to Corporate Governance - Prakash Pandya & R. Balakrishnan,, Taxmann’s Allied Services Ltd
3. Corporate Governance - The Indian Scenerio - Joshi Vasudha, Foundation Books
4. Corporate Governance and Accountability - Solomon Hill, , Lexis Nexis, Uk



THIRD SEMESTER

Core - COMPANY LAW AND SECRETARIAL PRACTICE – II

Objectives: To enable the students to have knowledge of the present fundamental principles of the Company Law in India. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

UNIT I

(Teaching Hours – 13)

Borrowing Powers: Meaning - Ultra Virus Borrowing - Mortgages and Charges - Fixed and Floating Charges - Registration of Charges - Legal Provisions - Effects and Consequences of Non registration of Charge - Debentures - Definition - Kinds - Guidelines for the issue of debentures - Duties of a Secretary - Comparison between a Shareholder and a Debenture Holder.

UNIT II

(Teaching Hours – 13)

Company Management : Introduction - Directors - Qualification - Disqualification – Appointment - Vacation - Removal - Specific powers of Directors - Duties of Directors - Liabilities of Directors.

UNIT III

(Teaching Hours – 13)

Meetings and Procedures : Introduction - Kinds of Meetings - Meetings of Share Holders - Statutory Meeting - Annual General Meetings - Extra Ordinary General Meeting – Class Meetings - Board Meetings - Secretarial Work Relating to Meetings - Motions and Resolutions - Types of Resolutions - Agenda - Minutes - Voting and Poll - Proxy - Quorum - Chairman of Meeting - Duties of Secretary.

UNIT IV

(Teaching Hours – 13)

Dividend: Definition - Rules regarding Dividends - Secretarial procedure regarding payment of Dividends - Accounts - Statutory Books - Books of Accounts - Annual Accounts and Balance Sheet - Secretarial Duties.

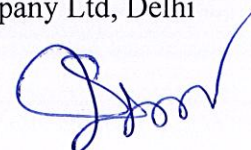
UNIT V

(Teaching Hours – 13)

Winding Up: Meaning - Modes of Winding Up - Compulsory Winding up - Voluntary winding up - Winding up subject to supervision of court - Duties of Secretary in respect of winding up - Consequences of Winding up - Liquidators - Duties and powers of Liquidator.

Books Recommended:

1. Elements of Company Law - N.D.Kapoor : .
2. Company Law & Secretarial Practice - Avtar Singh, Eastern Book Company, New Delhi
3. Company Law & Secretarial Practice - Balachandran, Sulthan Chand & Sons, New Delhi.
4. Company Secretarial Practice - P K Ghosh, Sultan Chand & Sons , Delhi.
5. B.N Tandon : Secretarial Practice, Sultan Chand & Company Ltd, Delhi



THIRD SEMESTER
Skill Based Subject-COMMERCIAL LAW

Objective: To learn about the Indian contract act and to understand the technical elements of the contract provisions.

UNIT I

(Teaching Hours – 13)

Sources of Law – Indian Contract Act 1872 – Definition - Nature – kinds of Contract - Essentials of Valid contract – Offer and acceptance – Legal Provisions relating to Offer and Acceptance.

UNIT II

(Teaching Hours – 13)

Consideration – capacity to contract - Free consent – Mistake – Misrepresentation – Fraud – Coercion and undue influence. – Agreement opposed to public policy.

UNIT III

(Teaching Hours – 13)

Performance of contract – types of performance- valid tender – discharge of contracts – modes of discharge of contract – remedies of breach of contract – principles for awarding damages – contingent contract.

UNIT IV

(Teaching Hours – 13)

Special contracts – Contract of Indemnity and Guarantee – distinguish between contract of indemnity and contract of guarantee- Rights of surety – Discharge of surety - Bailment and Pledge – rights and duties of bailer and bailee - Law of Agency – Kinds of Agencies – Rights and liabilities of Principal and Agent.

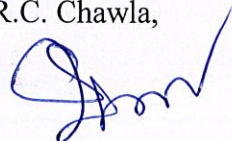
UNIT V

(Teaching Hours – 13)

Sale of goods Act 1930 – Definitions - Formation of contract - conditions and Warranties - Actual and implied warranties – Principles of Caveat Emptor - Rights of an unpaid seller

BOOKS RECOMMENDED:

- 1 Commercial Law, - Kapoor N.D, Sultan Chand & Sons, New Delhi
- 2 Business Law - M.C. Kuchhal, Vikas Publishing House, New Delhi
3. Principles of Business Law - Aswathappa, Himalaya Publishing House, Mumbai
4. Mercantile Law - P.C.Tulsan , Tata MC.Graw Hill Publishing Co.
5. Commercial Law - K.c.Garg, V.K.Sareen, Mukesh Sharma & R.C. Chawla, Kalyani Publications



THIRD SEMESTER
Allied- BUSINESS MATHEMATICS
(80% Problem, 20% Theory)

Objective: To Cater the needs of Mathematical applications in Business.
To Familiarize the students with the basic concepts of Mathematics.
To Train the students with Mathematics for their application in business decisions.
To Guide the students in understanding.

UNIT I

Teaching Hours – 15

Matrix - Basic Concepts-Addition and Multiplication of matrices-Inverse of matrix-Rank of a Matrix- determinants of a matrix -solution of Simultaneous linear equations – Cramer’s rule and matrix method.

UNIT II

Teaching Hours – 13

Simple and Compound Interest-Present value. Discounting of bills-True Discount-Bankers discount - Bankers Gain-Annuities.

UNIT III

Teaching Hours – 12

Operations Research – Meaning – Scope and limitations - Linear programming problem-Formulation- Canonical & standard forms of L.P.P-solution by Graphical method-solution by Simplex method(Basic problems only).

UNIT IV

Teaching Hours – 15

Network Analysis-Introduction-Basic concepts-Rules of Network Construction-Critical Path Analysis(CPM)- Project Evaluation and Review Technique (PERT)- Probability Considerations in PERT- Distinction Between PERT and CPM.

Teaching Hours – 15

UNIT V

Transportation Problem-Introduction-matrix form of T.P-The transportation Table-balanced and unbalanced - Initial Basic feasible solution-NWC, LCM, VAM -The assignment problem –the assignment algorithm-unbalanced assignment problem – Hungarian Method.

BOOKS RECOMMENDED

- | | | |
|-------------------------------|---|---|
| 1. Business Mathematics | - | P. A Navinitham, JAI Publicatio, Trichy |
| 2. Business Mathematics | - | Dr.P.R., Vittal, Margham Publications |
| 3. Operations Research | - | Kanti Swarup P.K.Gupta and Man Mohan,
S.Chand and Company- New Delhi |
| 4. Operation Research methods | - | -P.Mariappan, New Century Book House Pvt.Ltd. |
| 5. Operations Research | - | - Hamdy A.Taha |

FOURTH SEMESTER
Core - CORPORATE ACCOUNTING – I
(80% Problem, 20%Theory)

Objective: To know the accounting methods of issue of shares & debentures and to know the accounting practices and procedures of companies.

UNIT I

(Teaching Hours – 14)

Shares – issue of shares- calls-in –arrears and calls-in-advance-over subscription and under subscription-Issue of shares at premium – issue of shares at discount- forfeiture of shares – re-issue of forfeited shares- redemption of preference shares.

UNIT II

(Teaching Hours – 14)

Debentures – issue of debentures–terms relating to issue price and condition of redemption of debentures – redemption of debentures- redemption out of provision – sinking fund method – insurance policy method- redemption without provision – redemption out of capital – out of profits – redemption by conversion-purchase of own debentures.

UNIT III

(Teaching Hours – 14)

Profit prior to incorporation – Computation of ratios – ascertainment of profit or loss prior to incorporation(Revised Schedule VI) – final accounts of companies.- preparation and presentation of final accounts(Revised Schedule VI) – legal requirements- tax adjustments – calculation of managerial remuneration.

UNIT IV

(Teaching Hours – 14)

Amalgamation of companies – absorption of companies – Purchase consideration – various methods for ascertainment of purchase consideration.

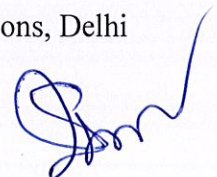
UNIT V

(Teaching Hours – 14)

Reconstruction – Reduction and Re-organisation of share capital – Alteration of share capital - Internal Reconstruction – Reduction of share capital -External Reconstruction (Excluding inter company holdings).

BOOKS RECOMMENDED:

1. Advanced Accountancy - Jain S.P, Narang K.L, Kalyani Publishers, New Delhi
2. Advanced Accountancy - M.C.Shukla, Sultan Chand & Sons, Delhi
3. Advanced Accounting - T.S.Grewal, Sultan Chand & Sons, Delhi
4. Advanced Accounting - R.L.Gupta & Radhaswamy, Sultan Chand & Sons, Delhi
5. Corporate Accounting - Reddy& Murthy, Margham Publicatio



FOURTH SEMESTER
Core - PRINCIPLES OF AUDITING

Objective: To understand the procedures and techniques of examination of books and accounts.

UNIT I

(Teaching Hours – 13)

Origin of Auditing - Definition - Difference between auditing and accountancy - objectives of auditing - Types of Errors and Fraud - Advantages and limitations of auditing - Difference between Auditing and investigation - qualification and qualities of an auditor.

UNIT II

(Teaching Hours – 13)

Different classes of audit – Mode of audit - Continuous audit - Final audit - Interim Audit - Balance sheet audit - Audit procedure - Planning of audit - Audit Programme - Audit Note book - Audit working papers - Internal control - Internal check and Internal audit - Internal check on wages and sales.

UNIT III

(Teaching Hours – 13)

Vouching – Definition – objectives – Auditor's duties regarding vouching of cash receipts - vouching of cash payments – vouching of credit purchase - vouching of credit sales – vouching of impersonal ledger – outstanding assets and liabilities.

UNIT IV

(Teaching Hours – 13)

Verification of assets and liabilities – Definition – objectives – Difference between vouching and verification - valuation of assets and liabilities - meaning – objectives – Auditor's position in respect of valuation of assets – plant and machinery – building – stock – debtors - Auditor's duties regarding verification and valuation of liabilities - capital – creditors – loans and advances.

UNIT V

(Teaching Hours – 13)

Company Audit - Appointment and removal of auditors – Rights, duties and Liabilities of Company auditors - Audit of share capital and share transfer.

BOOKS RECOMMENDED:

1. Practical Auditing - Tandon, B.N, Sultan Chand & Company ltd, Delhi
2. Principles and Practice of Auditing, - Dinkar Pagare , Sultan Chand & Sons, New Delhi
3. Auditing - Kamal Nath Tata Mcgraw –Hill Publishing Company ltd, New Delhi
4. Auditing - R C Bhatia Vikas Publishing House Pvt Ltd, Delhi.
5. Practical Auditing - Dr Radha, Prasanna Publishers

FOURTH SEMESTER
Core-DIRECT TAX
(60% Problem, 40%Theory)

Objective: To learn the various concepts, rules & regulations and procedures related to Income tax.

UNIT I

(Teaching Hours –14)

The Income Tax Act - Definition of Income - Assessment year - Previous year – Assessee - Assessee in default - Scope of income - Charge of Tax - Residential status – Exempted income U/S 10.

UNIT II

(Teaching Hours – 14)

Heads of Income – Income from salary - Salary – Definition – Characteristics – Computation of Income from salary - Rates of tax for individuals.

UNIT III

(Teaching Hours – 14)

Income from House Property – Characteristics - Exempted Incomes from House property - Deductions - Computation of Income from house property - Income from Business and Profession: - Meaning of Business and Profession - Expenses expressly allowed - Expenses expressly disallowed - Computation of profits and gains of business and profession of an individual.

UNIT IV

(Teaching Hours – 14)

Income from Capital Gain: – Capital asset – Long term capital asset – Short term capital asset – Indexation - Computation of Income from Capital Gain-Income from other sources: – Various sources of income - Computation of income from other sources.

UNIT V

(Teaching Hours – 14)

Set off and carry forward of losses. Income Tax Authorities: - Central Board of Direct Taxes – Organisation structure – Function – General Powers –Assessment & its Procedure– Types of Assessment.

BOOKS RECOMMENDED:

1. The Income Tax Act 1961 - Bare Act,
2. Income Tax Law and Practice- Gaur and Narang, Kalyani Publishers- Revised Edition
3. Students' guide to Income Tax- Vinod Singhanian, Taxmann Publications (p) Ltd- Revised edition
4. Income Tax Law and Practice – Mehrothra, Sahithya Bhawan, Agra
5. Students Guide to Income Tax- Vinod Singhanian, Taxmann Publications Pvt Ltd, NewDelhi.

FOURTH SEMESTER

Skill Based Subject: INTERNATIONAL FINANCIAL REPORTING STANDARDS

Objective: To develop, in the public interest, a single set of high quality, understandable, enforceable and globally accepted financial reporting standards based upon clearly articulated principles.

UNIT-I: IASB and IFRS:

(Teaching Hours: 13)

Structure of the IFRS/IASB - Extant standards of the IASB - The framework - The status of IFRSs around the world-The use of IFRS around the world - The IASB roadmap - The annual IASB bound volume and its use- Principal differences between Indian GAAP and IFRS- Proposals for change

UNIT-II: PRESENTATION AND PROFIT:

(Teaching Hours: 13)

IAS 1: Presentation of financial statements - IFRS 15: Revenue from contracts with customers - IAS 8: Accounting policies, changes in accounting estimates and errors.

UNIT-III ACCOUNTING FOR ASSETS AND LIABILITIES: (Teaching Hours: 13)

IAS 16:Property plant and equipment - IAS 38: Intangible assets - IAS 40: Investment Property - IAS 36: Impairment of assets - IAS 23: Borrowing costs - IAS 20: Accounting for government grants and disclosure of government assistance - IAS 2:Inventories - IAS 17: Leases - IFRS 5: Non-current assets held for sale and discontinued operations-IFRS 13: Fair Value Measurement - IAS 32: Financial instruments- presentation - IFRS 9: Financial instruments- IFRS 7: Financial instruments: disclosures- IFRS 2: Share-based payment-IAS 37: Provisions, contingent liabilities and contingent assets - IAS 10: Events after the reporting period - IAS 19: Employee benefits - IAS 12: Income taxes - IAS 41: Agriculture - IFRS 6: Exploration for and evaluation of mineral resources.

UNIT-IV: GROUP ACCOUNTING:

(Teaching Hours: 13)

IFRS 10: Consolidated Financial Statements-IAS 27 (revised 2011): Separate financial statements-IFRS 3: Business Combinations-IAS 28 (revised 2011): Investments in associates and joint ventures-IFRS 11: Joint arrangements-IFRS 12: Disclosure of interests in other entities-IAS 21: The effects of changes in foreign exchange rates-IAS 29: Financial reporting in hyperinflationary economies.

UNIT-V: DISCLOSURE STANDARDS:

(Teaching Hours: 13)

IAS 7: Statement of cash flows-IAS 24: Related party disclosures-IAS 33: Earnings per share-IAS 34: Interim financial reporting-IFRS 4: Insurance contracts-IFRS 1: First time adoption of IFRS-IFRS 8-Operating segments.

Books Recommended:

1. International Financial Reporting Standards (IFRS) & Indian Accounting practices – by Jagadish R.Raiyani, New Century Publications
2. Accounting Standards , M.P.Vijay kumar, Snow White Publications Pvt. Ltd., Mumbai
3. Accounting Theory and Standards, P.Mohana Rao, Deep & Deep Publications Pvt. Ltd, New Delhi
4. International Financial Reporting Standards: A Practical Guide – by Henie Van Greuning , World Bank Publications
5. IFRS Simplified: A fast and easy –to-understand overview of the New International Financial Reporting Standards – by Mika Morley, Amazon Digital South Asia Services, Inc.



FOURTH SEMESTER
Allied - BUSINESS STATISTICS
(80% Problem, 20% Theory)

Objective: To Cater the needs of Statistical applications in Business.
To use Statistical Techniques in business decision making.
To develop skills in structuring and analysing business problems statistically.
To formulate answers to common business decision problems through statistics.

UNIT I

Teaching Hours: 12

Meaning, Definition and scope of statistics-Sources of data-Collection of data-primary and secondary-Methods of primary data collection-Editing secondary data-Sampling and its methods-Classification and Tabulation-Presentation of data by diagrams-Bar diagram and Pie diagram-Graphic representation of frequency distribution.

UNIT II

Teaching Hours: 15

Averages-Mean, Median, Mode, Geometric mean and Harmonic mean-their computation-properties and uses-Measures of dispersion-Range, Quartile deviation, Mean deviation, Standard deviation, co-efficient of variation.

UNIT III

Teaching Hours: 15

Skewness-Karlpearson's and Bowley's coefficient of Skewness- -Index Numbers-meaning-uses-selection of base year-Simple and Weighted Index Numbers-Tests of an Index Number- Consumer Price Index.

UNIT IV

Teaching Hours: 15

Correlation-meaning and definition-Scatter diagram-Pearson's coefficient of correlation -Computation and interpretation-Rank correlation-Regression-Meaning and methods of forming the regression equations and lines-Properties of Regression coefficients.

UNIT V

Teaching Hours: 13

Time series-Meaning-components-Models-Methods of estimating trend-Graphic, semi-average, moving average and least square methods (Linear equations only)-Seasonal Variation-Simple average Method.

BOOKS RECOMMENDED

1. Business Mathematics and Statistics. - PA. Navinitham, JAI Publications
2. Business Statistics. - Dr.P.R.Vittal, Margham Publications
3. Fundamentals of mathematical Statistics - S.C.Grupta & V.K.Kapoor,
Sultan Chand & Co, New Delhi
4. Statistical Methods. - S.P.Gupta, Sultan Chand & Co
5. Business Statistics - Sharma.J.K.

FIFTH SEMESTER
Core - CORPORATE ACCOUNTING – II
(80% Problem, 20%Theory)

Objective: To gain knowledge on valuation of shares and goodwill, and to know the methods of accounting for holding companies, banking and insurance companies.

UNIT –I

(Teaching Hours – 14)

Valuation of Goodwill-Need for valuation-Factors affecting the value of goodwill-Average Capital Employed-Methods of valuing goodwill: Average profit, Super Profit, Goodwill based on Super Profit Method, Capital Profit - Valuation of Shares.

UNIT –II

(Teaching Hours – 14)

Liquidation of Companies (Statement of affairs-Specimen & Theory)-Order of payment- Liquidators Remuneration- Liquidators final statement of Account (problems).

UNIT –III

(Teaching Hours – 14)

Holding Company Accounts(Excluding Chain Holdings)-Capital and Revenue Profit, Minority Interest-Capital Reserve-Treatment of unrealized profit, Mutual obligation, Revaluation of Assets and Liabilities, Bonus shares issued by subsidiary co., Preference shares. (Revised Schedule VI)

UNIT –IV

(Teaching Hours – 14)

Banking Company Accounts – Legal requirements affecting final accounts-New form of Balance sheet.

UNIT –V

(Teaching Hours – 14)

Insurance Company Accounts – Revenue Accounts: Life Assurance Companies-Valuation Balance sheet, Statements of Distribution of profits. Insurance – Fire, Marine.

BOOKS RECOMMENDED:

1. Advanced Accountancy - Jain S.P, Narang K.L Kalyani Publication, New Delhi
2. Corporate Accounting - T.S.Reddy & Murthy Margam Publication, Chennai
3. Advanced Accountancy - R.L.Gupta & Radhaswamy, Sultan Chand & Sons, New Delhi
4. Advanced Accountancy - S.N.Maheswari, Kalyani Publication, New Delhi
5. Advanced Accounting - Shukla M C, Grewal T S& S C Gupta, S Chand publication, New Delhi

FIFTH SEMESTER
Core-COST ACCOUNTING
(60% Problem, 40% Theory)

**Objective: To study the objective of cost accounting and accounting techniques like
EOQ, ABC analysis, etc.**

UNIT I

(Teaching Hours – 13)

Cost Accounting - Definition, meaning and objectives-scope - Relationship of Cost accounting with financial accounting -advantages and importance- methods of costing – cost term – concept- Elements of cost, preparation of cost sheet and tender

UNIT II

(Teaching Hours – 13)

Materials - Purchasing of materials, procedure and documentation involved in purchasing - requisitioning for stores- methods of Valuing material issues - Maximum, minimum and reordering levels - ABC analysis-EOQ - perpetual inventory - control over wastages, scrap and spoilage,

UNIT III

(Teaching Hours – 13)

Labour - Systems of wage payment, idle time, control over idle time-labour turnover-causes of labour turnover-Overhead - Classification of overhead – Allocation and Apportionment of overhead-basis of apportionment- absorption of overhead-machine hour rate(problems relating to primary and secondary distribution).

UNIT IV

(Teaching Hours – 13)

Process costing: Features of process costing - Process losses, waste, scrap, normal process loss, abnormal process loss, and abnormal gain (excluding equivalent production) – costing of joint products & by products.

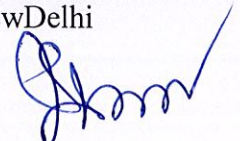
UNIT V

(Teaching Hours – 13)

Operating costing, contract costing, Reconciliation of costs and financial accounts – Standard costing (Material Variance Only).

BOOKS RECOMMENDED:

1. Cost Accounting - Jain, S.P(r) & Narang, K.L
Kalyani Publications, New Delhi
2. Cost Accounting and Methods and Problems - Bhar B.K, Academic Publication,
New Delhi
3. Cost Accounting and Methods and Problems - Murthy & Reddy, Margam Publications,
Chennai
4. Cost Accounting - R.S.N Pillai & Bhagavathi , Sultan Chand
& Sons Company LTD, New Delhi
5. Cost and Management Accounting - S N Maheswari, S Chand , NewDelhi



FIFTH SEMESTER
CORE - BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

Objective: To educate the students in various aspects of Business Ethics and to familiarize the students with ethical concepts of corporate sector.

UNIT I **(Teaching Hours:13)**

Meaning and Definition of Business Ethics – Principles of Ethics – Advantages of Managing Ethics in Workplace – Causes of Unethical Behaviour – Structure of Ethics Management – Objectives, types and Factors Influencing Business Ethics.

UNIT II **(Teaching Hours:13)**

Ethical Theories: Hosmer Model – Normative Theories – Guidelines for Managing Ethics in Business – Ethics in Practice – Ethics for Managers: Characteristics of Quality Managers – Principles – Role – Functions – Ethical Manager Vs Unethical Manager.

UNIT III **(Teaching Hours:13)**

Legal Aspects of Ethics: Political System – Implications of Political Environment for Business – Legal Environment; Code of Ethics – Importance – Business Issues in Indian Context.

UNIT IV **(Teaching Hours:13)**

Ethics in HRM – Marketing Ethics – Ethical Aspects of Financial Management – Technology Ethics and Professional Ethics; Environmental Ethics – Approaches – Issues – Possible Solutions – Indian Culture and Values – Features – Indian Values for the Workplace.

UNIT V **(Teaching ours:13)**

Corporate Social Responsibility – Meaning & Definition – Nature – Evolution – Scope – Types – Strategies for CSR – Implementation of CSR – Challenges of CSR – CSR in India.

BOOKS RECOMMENDED:

- (1) Business Ethics, Corporate Social Responsibility & Governance – Saraoj Kumar, Veera Karoli, Thakur Publicatons, Chennai
- (2) Ronald D. Francis, Mukti Mishra, Business Ethics – An Indian Perspective, TATA Mcgraw Hill education, New Delhi
- (3) C.V.Baxi and Ajit Prasad, Corporate Social Responsibility – Concepts and Cases, Excel Books, New Delhi
- (4) Laura.P.Hartman, Perspectives in Business Ethics, TATA Mcgraw Hill education, New delhi



FIFTH SEMESTER
Elective -CORPORATE LAW

Objective: To study the concepts of FEMA, IDR(ACT), Securities Contract Act, Trade Marks Act.

UNIT -I

(Teaching Hours – 13)

Competition act 2002- objectives- definition – Competition Commission of India – Anti Competitive Agreements- abuse of Dominant Position – regulation of combinations – penalties – Adjudication and appeals.

UNIT -II

(Teaching Hours – 13)

Industries (Development and Regulation) Act 1951 - Object of the Act – Regulatory mechanisms – Exemptions from Licensing provision - Take-over of management of Industrial undertakings by central Government – Effects of the order of Central Government.

UNIT -III

(Teaching Hours – 13)

Foreign Exchange Management Act, 1999- Definition and objects – Authorized Person, Regulation and management of foreign Exchange,- Non –resident Investment – Bank accounts of Non- residents – Non –resident (external) account and foreign currency account – offences and penalties.

UNIT - IV

(Teaching Hours – 13)

Trade Marks Act, 1999, Patents and trademark - Object of trade mark law – Registration of Trade Marks – Licensing and Assignment of Trade Marks – Rectification and Removal of Marks from the Register – Infringement and certification of trade marks.

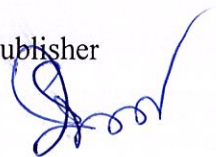
UNIT - V

(Teaching Hours – 13)

Securities Contract (Regulation) Act, 1956 - Recognition of stock Exchanges by the Central Government – Membership of Stock Exchanges – Qualifications and Disqualifications – Government Regulations of dealing by members – Listing of securities – compliances under the listing agreement.

BOOKS RECOMMENDED:

- | | | |
|------------------------------------|---|---|
| 1. Corporate Laws, Text and Cases. | - | Dr. N.D. Kapoor, Sultan Chand & Sons, New Delhi |
| 2. Corporate Laws. | - | Prof. Saravanavel, Emerald Publishers |
| 3. Corporate Laws | - | Jain N.K, Deep & Deep Publications |
| 4. Corporate Laws | - | Dr.Radha & Sethurajan, Prasanna Publishers |
| 5. Business and Corporate Laws | - | (Dr.) P.C. Tulsian, S.Chand Publisher |



FIFTH SEMESTER

Skill Based Subject - LAB - MS OFFICE AND ACCOUNTING SOFTWARE

MS WORD

1. Type a word document with atleast 100 words. Give a title for the passage and format the same as per the specification given below:
 - Font size, style
 - Title should be in Bold, italics, underlined
 - Set left margin to 1.5, right margin to 1.75
 - Line spacing should be doubled
 - Apply border to the passage
 - Insert date and time
2. Using mail merge prepare an interview call letter.
3. Prepare a timetable using Table Auto format in Ms Word.
4. Prepare a bio-data using Ms word using wizard.
5. Using borders & shading options prepare an invitation for your college day or for your department function.
6. Design value added web pages in Ms word that convey information about your curriculum-Hyperlink

MS EXCEL

7. Enter your semester's marks & calculate total, average using auto sum & save the file in "MARKS".
8. Prepare an excel sheet under the main heads of assets & liabilities & do the following:
 - Select column & change the number format to Rs & Paise (00.00) format.
 - Change the particular range for cells font as bold.
 - Select a cell and change the line style.
9. With a given data prepare a payroll.
 - Basic – Rs. 6500, D.A – 40%, HRA – 12%, TA – 10%, MA – 5%, CCA – 10%, PF – 12%, Deductions – 10%.
10. With a given data draw various graphs & diagrams

Place	During the year	Growth of viruses		
		1960	1970	1980
City A	1000	2500	2900	3700
City B	1750	2750	4500	5000
City C	2000	2500	4000	3000

MS POWER POINT

11. Prepare a PowerPoint presentation for department inaugural function.
12. Design an advertisement.
13. Draw an organization chart.



MS ACCESS

14. With a given fields create a table (using design view, wizard view) in Ms-Access.

Register Number (Primary key), Name, Class, Mark1, Mark2, and Mark3

15. With given fields create a table in Ms Access.
Employee Number (Primary Key), Employee Name, Department, Designation.
16. Create an item table with the following structure:
EMP_NO, EMP_NAME, DESIGNATION, SALARY, PF_NO
And apply the SQL Commands to prepare employee list.

ACCOUNTING SOFTWARE

17. Create a Company using Tally.
18. Single Ledger - Create Assets, Liabilities, Income and Expenditure account .
19. Create accounting groups.
- 20..Enter some test transactions, say numbering 100 in the form of Cash Receipts, cash Payments, Bank receipts, Bank payments, Purchase Bills, Sales Invoices, Debit Note, Credit note and General Journal Vouchers.
21. Voucher Entries - Print the primary books for the same.
22. Create an opening Trial Balance and print the same.
23. Profit and Loss and Balance sheet.
24. Financial Ratio Analysis.



FIFTH SEMESTER

Skilled Based Subject – Institutional Training

GUIDELINES FOR DOING INSTITUTIONAL TRAINING

Objective

This Institutional Training is to be done during the summer break after Semester 4 and is encouraged in order to enable students to gain practical experience in the field of their study. The type of Institutional Training needs to be approved by the Director. A request letter will be given to the student when approaching an organisation for Institutional Training opportunity.

Guidelines for Students

1. Every student must do the Institutional Training for a minimum period of 21 days.
2. Students can select only the Private/Public limited companies for their Institutional Training.
3. The Institutional Training can be on the overall functioning of the organization or particularly about the functions of any department.
4. No two students can select the same company/department for doing Institutional Training.
5. Students are required to register with the concerned tutor about the company in which they propose to do the Institutional Training.
6. The students are suggested to choose the nature of the company in which they have interest.
7. A **Training Work Diary** is to be maintained by the student for recording the day to day Institutional Training activities which is duly signed by the company authorities on a daily basis.
8. Every student must submit the certificate issued by the Company Authorities regarding the successful completion of the Institutional Training attended by the student after the summer vacation.
9. The students must collect all data regarding the performance of the organization/department for the purpose of drafting report after the Institutional Training.
10. The students are advised to contact the respective tutor for any clarification regarding the Institutional Training.



SIXTH SEMESTER
Core- MANAGEMENT ACCOUNTING
(60% Problem, 40% Theory)

Objective: To gain knowledge on financial analysis and interpretation, working capital & Cash flow and Fund flow analysis, Budget.

UNIT I

(Teaching Hours – 14)

Management accounting - Meaning, objectives, functions and scope - Relationship between Management Accounting, Cost Accounting and Financial Accounting - need and significance of management accounting.

UNIT II

(Teaching Hours – 14)

Analysis and interpretation of financial statements - Ratio analysis - significance and classification of ratios – Profitability ratios – Turnover ratios – Solvency ratios - Uses and limitation of ratios

UNIT III

(Teaching Hours – 14)

Working capital - concepts, importance, and sources of working capital – Estimation of working capital requirements - fund flow and cash flow analysis

UNIT IV

(Teaching Hours – 14)

Marginal Costing – Features – Assumptions - Cost-Volume profit analysis - Break even analysis - Managerial applications of marginal costing - Significance and limitations of marginal costing

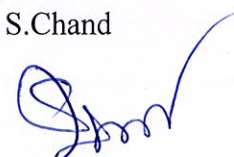
UNIT V

(Teaching Hours – 14)

Budgeting and budgetary control - definition, Objectives, importance, essentials, classification of budgets - Cash Budget, Flexible Budget, Materials, Production Budget, Master budget and Zero Based Budgeting – process and its importance - Preparation of different budgets.

BOOKS RECOMMENDED:

1. Management Accounting - R.K.Sharma & Shashi K Gupta, Kalyani Publishers, New Delhi
2. Cost and Management Accounting - S.P. Jain and Narang, Kalyani Publishers, New Delhi
3. Management and Financial Control - Sashi Kapoor and Mehta, sultan chand & sons, New Delhi ,
4. Management Accounting - S.N.Maheshwari, Sultan chand & sons.New Delhi
5. Management Accounting - RSN Pillai & Bagavathi, S.Chand



SIXTH SEMESTER
Core -CORPORATE FINANCE
(60% Problem, 40%Theory)

Objective: To understand the concepts of financial planning and various sources of funds.

UNIT I

(Teaching Hours – 13)

Meaning, nature and scope of corporate finance - financial organization –functions of finance. – Functions of financial management- objectives of financial management – profit maximization, wealth maximization - importance of financial management - function of financial controller and treasurer.

UNIT II

(Teaching Hours – 13)

Capitalization – capital structures decisions – factors determining capital structures – leverages – operating, financial and composite leverage.

UNIT III

(Teaching Hours – 13)

Cost of capital – Significance – cost of debt – cost of preference – cost of equity – cost of retained earnings – weighted average cost of capital

UNIT IV

(Teaching Hours – 13)

Capital budgeting – importance – techniques of capital budgeting – pay- back period – average rate of return – net present value – profitability index and internal rate of return.

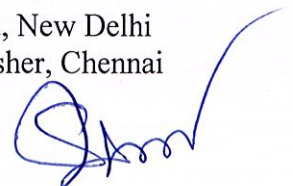
UNIT V

(Teaching Hours – 13)

Term loans - institutional finance -Unit Trust of India - Industrial Finance Corporation - State Finance Corporation - ICICI and IDBI

BOOKS RECOMMENDED:

- | | |
|---|---|
| 1. Corporation finance | - Kuchal S.C,
Chitanya Publishing house, Allahabad, |
| 2. Financial management | - Kulkarni P.,
Himalaya Publishing house, New Delhi |
| 3. Financial management | - I.M.Pandey,
Urkes Publishing house (p) ltd,
New Delhi, |
| 4. Fundamentals of Financial Management | - James C Vanhorne,
Prentice Hall of India(p) ltd, New Delhi |
| 5. Advanced Corporate Finance | - S. K. Gupta, Kalyani Publisher, Chennai |



SIXTH SEMESTER
Skill Based Subject – ENTREPRENEURIAL DEVELOPMENT

Objective: To study the functions, types and motivating factors of Entrepreneurs. To identify the new areas of research and development in entrepreneurial venture.

UNIT I **(Teaching Hours: 13)**
Concept of Entrepreneurship – Definition and functions of Entrepreneur –Personality traits of an Entrepreneur - Types of Entrepreneurs – Distinguish between an entrepreneur and a manager –Entrepreneurial Development Programme - Development of Women entrepreneurs and Rural entrepreneurs.

UNIT II **(Teaching Hours: 13)**
Creating and leading an Entrepreneurial Organisation: Identifying new venture opportunities –Idea processing and selection – Environment scanning – SWOT & PEST Analysis.

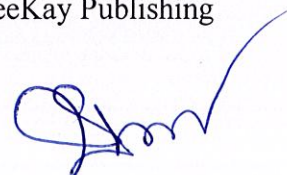
UNIT III **(Teaching Hours: 13)**
Incentives and subsidies offered by the Central and State Government –Overview of micro financial institution - Institutional finance to entrepreneurs - SFC, SIPCOT, SIDB – Role of Government and other organisations in entrepreneurial growth. - DIC, NSIC, IRCI.

UNIT IV **(Teaching Hours: 13)**
Growth Strategy – Objective, Stages of growth – Types of Growth strategies - Entrepreneurial motivation – Motivating factors – creativity and innovation – creativity process – components of creativity performance.

UNIT V **(Teaching Hours: 13)**
Project management: Project classifications - Identifications - formulation and design - feasibility analysis - Preparation of Project Report and presentation.

BOOKS RECOMMENDED:

1. Entrepreneurial Development - Gupta C.B and Srinivasan, N.P, Sultan Chand & Sons, New Delhi
2. Dynamics of Entrepreneurial Development - Vasant Desai, Himalaya Publishing House, New Delhi
3. Entrepreneurial Development - S.S.Khanka, S.Chand & Company, New Delhi
4. Entrepreneurial Development - Gordon & Natarajan, Himalaya Publishing House, Delhi
5. Entrepreneurial Development - P Saravanavel, ESS PeeKay Publishing House



SIXTH SEMESTER
Elective-INDIRECT TAXES

Objective: To gain knowledge on various rules and regulations related to indirect taxes in India.

UNIT I

(Teaching Hours – 14)

Indirect taxes: Introduction, Importance, Characteristics and objectives of taxation-canons of taxation-direct and indirect taxes-advallorem and specific duties-GST in India.

UNIT II

(Teaching Hours – 14)

Basics of goods & service tax-GST Law-GST levy-features of GST-Taxes subsumed under GST-benefits of GST-GST rate structure-GSTN-taxable event under GST-supply-composite and mixed supply-levy and collection under GST

UNIT III

(Teaching Hours – 14)

Place of supply of goods and services-time of supply of goods and services-valuation of goods and services

UNIT IV

(Teaching Hours – 14)

Input tax credit under GST-salient features-methods of input tax credit-mechanism-framework of input tax credit-input tax credit in special circumstances-documents required-registration under GST-tax invoice, credit and debit notes-filing of returns.

UNIT V

(Teaching Hours – 14)

Customs Law: objectives and scope of customs law-important definitions-prohibition on importation and exportation of goods-taxable event-types of customs duties-computation of customs duty(theory)-classification of goods-valuation-miscellaneous.

BOOKS RECOMMENDED:

1. GST Law and Procedures - Anandaday Mishra, Taxmann.
2. Goods and service tax acts
3. Indirect Taxes GST and Customs Laws - Dr. R Parameswaran and P Viswanathan, Kavin Publications
4. GST The essentials of goods and service tax- Dr Thomas Josheph, Dr. Jaya Jacob and Ms. Chinnu Mariam Chacko Himalaya Publishing House, Mumbai
5. Publication on GST by the ICAI and CBEC.

SIXTH SEMESTER

Elective - INDUSTRIAL LAW

Objective: To understand the various laws related to industrial workers, employers.

UNIT I

(Teaching Hours – 13)

Introduction to Industrial Law: - Factories Act 1948 - Provisions relating to Health, Safety and Welfare - Employment of Child, Young man and Adult workers - Women workers – Dangerous Operations – Employment of workers in Dangerous Operations.

UNIT II

(Teaching Hours – 13)

Industrial Disputes Act 1947: – Definitions – The Amendment Act 1982 – State or Central Government activities – Procedure regarding Settlement, Adjudication and Arbitration - Provisions relating to Strike, Lockout and Retrenchment. Lay off - Closure - Machinery to solve the Disputes.

UNIT III

(Teaching Hours – 13)

Trade Unions Act 1926: – Definitions - Registration - Rights and Privileges - Cancellation of Registration - Political Fund - Purpose for which Funds can be spent. Payment of Wages Act 1936: - Permissible Deductions - Time and Mode of payment.

UNIT IV

(Teaching Hours – 13)

The Minimum Wages Act 1948: - Objectives – Scope of the Act – Norms to fix the Minimum Wage – Minimum Wage, Fair Wage and Living Wage – Contents of Minimum Wage - Workmen's Compensation Act 1923: – Employers' liability & Non-liability – Disability - Partial, Permanent and Total Disablement - Occupational Diseases.

UNIT V

(Teaching Hours – 13)

The Payment of Bonus Act 1965: - Meaning of Gross Profit - Computation of Available and Allocable Surplus - Eligibility for Bonus - Minimum & Maximum Bonus - Exemption - Applicability of the Act - Employees State Insurance Act of 1948: - Definition - Its Constitution & Membership - Powers & duties - Standing Committee - Medical Board - Benefits.

BOOKS RECOMMENDED:

1. Industrial Law - N D Kapoor, Sultan chand and sons, New Delhi
2. Industrial and Production Management - L M Prasad, Sultan chand and sons, New Delhi
3. Commercial and Industrial Law - Dr.M R Sreenivasan, Margham Publications, Chennai
4. Mercantile Law and Industrial Law - M.Baswaraja & B K Hussain, Himalaya Publishing house, Mumbai
5. A Textbook of Business and Industrial Laws -Gogna,P.P.S, S.Chand Publisher