

**DR. G.R.D.COLLEGE OF SCIENCE (AUTONOMOUS)**  
**SCHOOL OF COMMERCE & INTERNATIONAL BUSINESS**  
**BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING DEGREE COURSE**  
 (Under Choice Based Credit System)  
**FOR THE STUDENTS ADMITTED DURING 2016 - 2017**  
**EFFECTIVE FROM THE ACADEMIC YEAR 2016-2017**

SEM	PART	COURSE	COURSE TITLE	HOURS PER WEEK	MARKS					
					CREDITS	CA	TEE	TOTAL	EXAM DURATION	
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	Accountant in Business	5	4	25	75	100	3	
	III	Core	Financial Accounting	6	4	25	75	100	3	
	III	Core	Business Communication	5	4	25	75	100	3	
	III	Allied	Mathematics for Business	6	4	25	75	100	3	
	IV	Skill Based Subject	General Awareness	3	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 A ✓	Management Accounting ✓	6	4	25	75	100	3
		III	Core B ✓	Global Corporate and Business Law ✓	6	4	25	75	100	3
		III	Allied ✓	Statistics for Business ✓	6	4	25	75	100	3
		III	Skill Based Subject ✓	Computer Applications Practical - I (MS Office) ✓	4	2	40	60	100	3
		IV	Environmental Studies	Environmental Awareness	3	2	25	75	100	3

CXIII-06  
2016-17

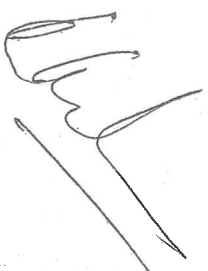
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**EFFECTIVE FROM THE ACADEMIC BATCH 2016-2019 AND 2017-2020**

SEM	PART	COURSE	COURSE TITLE	HOURS PER WEEK	CREDITS	MARKS			EXAM DURATION			
						CA	TEE	TOTAL				
III	IV	Basic Tamil/Advanced Tamil/ Non Major Elective	**Basic Tamil I/Advanced Tamil I / Personality, Development and Soft Skills	2	2	100	NA	100	3			
			40	60	100							
			Introduction to Information Technology	5	3	25	75	100	3			
			Performance Management	5	4	25	75	100*				
			Taxation	5	4	25	75	100	3			
			Computer Applications Practical-II (Oracle)	2	2	40	60	100				
			Principles of Marketing	5	3	25	75	100	3			
			Managerial Economics	5	3	25	75	100				
			Value Education	IV	Value Education	Indian Society People and Culture	2	2	25	75	100	3
			Extension Activities	V	Extension Activities	Mini Project	2	1	*GRADE			
IV	IV	Basic Tamil/Advanced Tamil/ Non Major Elective	**Basic Tamil II /Advanced Tamil II / Basics in Business Process Outsourcing.	2	2	100	NA	100	3			
			40	60	100							
			Financial Management	6	4	25	75	100	3			
			Financial Reporting	5	4	25	75	100				
			Audit and Assurance	6	4	25	75	100	3			
			Computer Applications Practical-II (C++)	2	2	40	60	100				
			Skill Based Subject	III	Skill Based Subject	Principles of Management	5	4	25	75	100	3
			Allied	III	Allied	Industrial Law	5	3	25	75	100	
			Skill Based Subject	IV	Skill Based Subject	Professional Communication	4	2	25	75	100	3

(VII)  
2017-18

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V	III	Core	Advanced Taxation	6	4	25	75	100	3
	III	Core	Governance Risks and Ethics	6	4	25	75	100	3
	III	Core	Corporate Reporting	6	4	25	75	100	3
	III	Core	Business Analysis	6	4	25	75	100	3
	III	Elective	Banking and Insurance Law	5	4	25	75	100	3
	III	Skill Based Subject	Institutional Training	2	2	40	60	100	3
	III	Core	Advanced Financial Management	6	4	25	75	100	3
VI	III	Core	Advanced Audit and Assurance	6	5	25	75	100	3
	III	Core	Advanced Performance Management	6	5	25	75	100	3
	III	Elective	Cyber Law	6	5	25	75	100	3
	III	Elective	Business Finance	6	2	25	75	100	3
	III	Skill Based Subject	Project work	2	2	25	75	100	3
	<b>TOTAL CREDITS AND MARKS</b>			<b>140</b>				<b>4200</b>	



CVII-03  
2017-18

SUBJECT CODE:

**FIRST SEMESTER**

**CORE : ACCOUNTANT IN BUSINESS - 118A**

**OBJECTIVES:** To introduce knowledge and understanding of the business and its environment and the influence this has on how organisations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organisation and its people and systems

**Unit I**

**(Teaching Hours: 14)**

Business organizations - Stakeholders and external environment - Macro economic and micro economic factors - Social, Demographic, Technological, Environmental and Competitive factors - Business organisation- Structure, Culture and Committees - Corporate Governance and Social Responsibility.

**Unit II**

**(Teaching Hours: 13)**

Accounting and Reporting systems-Relationship with other business functions- Law and regulations- Accounting and Auditing - Sources and purpose of internal and external financial information - Financial systems - Procedures and IT applications - Internal controls of data and compliance - Prevention of fraud and fraudulent behaviour.

**Unit III**

**(Teaching Hours: 13)**

Leadership - Management and Supervision - Recruitment and Selection - Individuals and Group behaviour in an organization - Team - Formation, development and management - Motivating individuals and groups, Learning and Training, Performance Appraisal and Review.

**Unit IV**

**(Teaching Hours: 15)**

Personal effectiveness - Consequences of ineffectiveness - Competence frameworks and personal development - Conflicts- Sources and techniques for resolution and referral - Communicating in business.

**Unit V**

**(Teaching Hours: 15)**

Professional Ethics in accounting and Business - Fundamental principles - Role of regulatory and professional bodies in promoting ethical standards - Corporate code of ethics- Ethical Conflicts and dilemmas.

**BOOKS RECOMMENDED:**

- 1.Accountant in Business, Becker Educational Development Corp., 2016
2. Accountant in Business,Kaplan Publishing, 2016
- 3 Accountant in Business, BPP Learning Media LTD, 2016
- 4 Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
- 5 L.N Prasad: Principles of management.

SUBJECT CODE:

**FIRST SEMESTER**

**CORE: FINANCIAL ACCOUNTING - 118B**

**OBJECTIVES :** To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

**UNIT I**

**(Teaching Hours: 12)**

Context and purpose of financial reporting - Scope and purpose of financial statements for external reporting - Users' and stakeholders' needs - Elements of financial reports - Regulatory framework - legislation and regulation, reasons and limitations, relevance of accounting standards- Duties and responsibilities of those charged with governance- Qualitative characteristics of financial information.

**UNIT II**

**(Teaching Hours: 13)**

Double-entry and accounting systems- Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, book of prime entry, and journals- Recording transactions and events

**UNIT III**

**(Teaching Hours: 13)**

Sales and purchases - Cash - Inventory - Tangible non-current assets and Depreciation - Intangible non-current assets and amortisation - Accruals and prepayments - Receivables and payables - Provisions and contingencies-Capital structure and finance cost.

**UNIT IV**

**(Teaching Hours: 15)**

Preparation of Trial balance - Correction of errors - Control accounts and reconciliations - Bank reconciliations- Suspense accounts - Statements of financial position - Statements of profit or loss and other comprehensive income -Disclosure notes - Events after the reporting period -Statements of cash flows - Incomplete records.

**UNIT V**

**(Teaching Hours: 15)**

Preparing simple consolidated financial statements - Subsidiaries and Associates - Interpretation of financial statements - Importance and purpose of analysis of financial statements - Ratios - Analysis of financial statements.

**BOOKS RECOMMENDED:**

1. Fundamentals of Financial Accounting, Becker Educational Development Corp., 2016
2. Fundamentals of Financial Accounting, Kaplan Publishing, 2016
3. Fundamentals of Financial Accounting, BPP Learning Media LTD, 2016
4. Financial Accounting, Paul S K, New Central Book Agency.
5. Financial Accounting, Jain S.P, Narang K L, Kalyani Publishers, Delhi.
6. Financial Accounting, Grewal, Shukla, S.Chand Publications, New Delhi.

SUBJECT CODE:

FIRST SEMESTER

CORE- BUSINESS COMMUNICATION - 118C  
(UNIT 1 TO 4 THEORY, UNIT 5 FOR PRACTICAL)

**Objective:** To develop ability to communicate on matters having relevance to day - to -day business operations.

**Unit I**

(Teaching Hours: 14)

Definition -Types and patterns of communication - Spoken communication -Written communication- Non-verbal communication - Audio-visual communication and Multimedia communication. Objectives of communication - Horizontal communication - Upward communication - Barriers to communication.

**Unit II**

(Teaching Hours: 14)

Business correspondence - Functions -Various kinds of business correspondence. Business Letter- Characteristics - Organization Structure and Layout of a business letter. Letter of Enquiries and Replies, Offers and quotations - Orders and Execution - Credit and Status Enquiries - Complaints, Claims and adjustments.

**Unit III**

(Teaching Hours: 13)

Sales Letters - Circulars - Bank Correspondence - Life Insurance Correspondence. Collection letters - Correspondence of a Company Secretary.

**Unit IV**

(Teaching Hours: 12)

Report writing - Classification - Characteristics of a good report. Management Information System - meaning - Information needed for management - Curriculum Vitae

**Unit V**

(Teaching Hours: 12)

**Career strokes:** On-line Practical modules - Communication skills - Group Discussion - Interviews - Team work - Time management - Business awareness

**BOOKS RECOMMENDED:**

1. Business Communication - Dr. K.K. Ramachandran, Vikas Publication, (Text Book), New Delhi 2015
2. Essentials of Business Communication - Rajendra Pal, J.S.Korlahalli, Sultan Chand and Sons - 2007.
3. Business Communication - R.K.Madhukar, Vikas Publishing House, NewDelhi.
4. Business Communication - R.C. Bhatia, Ane Books India, New Delhi - 2007.
5. Communication for Business - Shisley Taylor, Pearson

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CXIV-10  
2016-17

SUBJECT CODE:

FIRST SEMESTER

Allied- MATHEMATICS FOR BUSINESS -118D

(80% Problem, 20% Theory)

**Objective: To enable the students to apply mathematical knowledge to solve business problems.**

UNIT – I

(Teaching Hours: 16)

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

(Teaching Hours: 14)

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT – III

(Teaching Hours: 14)

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

(Teaching Hours: 16)

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.


UNIT – V

(Teaching Hours: 10)

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simplex Method.

**BOOKS RECOMMENDED:**

1. P. A Navinitham -Business Mathematics, Jai Publications, Trichy, 2000
2. Sundaresan and Jayaseelan,"Introduction to Business Mathematics",Sultan chand Co& Ltd,Newdelhi
3. Sanchetti, D.C and Kapoor, V.K," Business Mathematics" , Sultan chand Co& Ltd, Newdelhi
4. G.K.Ranganath, C.S.Sampamgiram and Y.Rajan-A Text book Business Mathematics- Himalaya Publishing House.

  
(E. KOMALADEVI)



SUBJECT CODE:

**SECOND SEMESTER**  
**CORE: MANAGEMENT ACCOUNTING - 218A**  
**(60% Problem, 40% Theory)**

**Objectives:** To develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context

**UNIT I**

**(Teaching Hours: 13)**

The nature, source and purpose of management information -Accounting for management-Role and purpose - Strategic, tactic and operational panning- Attributes of good information- imitations of management information, Sources of data - Sampling techniques-, Cost classification -production and non production costs- different types of cost behaviour- cost objects, cost units and cost centres- cost, profit, investment and revenue centres, Presenting information - tables, charts, graphs, pie charts, scatter diagrams.

**UNIT II**

**(Teaching Hours: 15)**

Accounting for material- ordering receiving and issue- material inventory account-Value of closing inventory LIFO, FIFO and average methods, Accounting for Labour - Remuneration methods-time based systems, piece work systems and individual and group incentive schemes- Labour turnover, Accounting for overheads -overhead absorption rates, Absorption and marginal costing-concept of contribution, Cost accounting methods - Job and batch costing, principles-Process costing- Service/operation costing- Alternative cost accounting.

**UNIT III**

**(Teaching Hours: 15)**

Nature and purpose of budgeting - Statistical techniques - Analysis of cost data- forecasts of costs and revenues- Linear regression Analysis-Time series Analysis- Moving Averages- Index numbers- Budget preparation - Flexible budgets -Capital budgeting and discounted cash flow - NPV,IRR and Payback methods - Budgetary control and reporting - Behavioural aspect of budgeting.

**UNIT IV**

**(Teaching Hours: 13)**

Standard costing system - Variance calculations and analysis : Sales price and volume variance- Materials total, price and usage variance- Labour total, rate and efficiency variance- Variable overhead total expenditure and efficiency variance-interrelationship with variables- Réconciliation of budgeted and actual profit.

**UNIT V**

**(Teaching Hours: 14)**

Performance measurement overview - Performance measurement application - Cost reductions and value enhancement Profitability and quality of service - Cost control, cost reduction and value analysis -Monitoring performance and reporting: non financial performance, short term and long term performance- Role of benchmarking.

**BOOKS RECOMMENDED:**

1. Fundamentals of Management Accounting, Becker Educational Development Corp., 2016
2. Fundamentals of Management Accounting, Kaplan Publishing, 2016
- 3 Fundamentals of Management Accounting, BPP Learning Media LTD, 2016
- 4 Management Accounting, Rao A P, everest Publishers
- 5 Management Accounting Khan, M Y Jain, Tata Mcgraw Hill

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C XIII - 2  
2016-17

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EFFECTIVE FROM THE ACADEMIC YEAR 2016-2017

SUBJECT CODE:

**SECOND SEMESTER**

**CORE- GLOBAL CORPORATE AND BUSINESS LAW - 218B**

**Objective:** To develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.

**UNIT I**

(Teaching Hours – 13)

Essential elements of the legal system - Law and the legal system –Definition- Types - Structure and operation of the courts -Sources of law - Case law and precedent- Legislation - Rules and presumptions used by the courts- Human rights law.

**UNIT II**

(Teaching Hours – 13)

Law of obligations - Formation of contract –Simple contract- Offer- Acceptance- Consideration Content of contracts- Contractual terms- Exclusion clauses, Breach of contract and remedies- Mode of discharge of contract- Effect of breach of contract- Award of damages, The law of torts and professional negligence - Meaning- tort of 'Passing off' - tort of negligence- duty of accountants and auditors.

**UNIT III**

(Teaching Hours – 13)

Employment law - Contract of employment - common laws and statutory duties on the employer and employee - Dismissal and redundancy- Termination of employment by notice- summary and constructive dismissal-wrongful dismissal- unfair dismissal. Agency law- Partnerships - Corporations and legal personality – sole traders, partnerships and companies- Limited liability- Types of companies- Formation and constitution of a company - Duties of promoters- rules of pre-incorporation contracts- Procedures for company registration- Statutory books-Article of association.

**UNIT IV**

(Teaching Hours – 13)

Capital and financing of companies - Share capital – Types of shares- Rights issue- Bonus issue Issue of Shares at discount or premium, Loan capital - Debenture- Fixed and floating charges, Capital maintenance and dividend law, Management, administration and the regulation of companies-Company directors - Other company officers -Company meetings and resolutions.

**UNIT V**

(Teaching Hours – 13)

Insolvency law – Voluntary liquidation- Compulsory liquidation- Insolvency and administration - Corporate fraudulent and criminal behavior –Legal control over insider dealing - money laundering, bribery - Fraudulent and criminal behavior.

**BOOKS RECOMMENDED:**

1. Global Corporate and Business Law, Becker Educational Development Corp., 2016
2. Global Corporate and Business Law, Kaplan Publishing, 2016
- 3 Global Corporate and Business Law, BPP Learning Media LTD, 2016
- 4 Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
- 5 M.C. Shukla & Gulshan: Principles of Company Law.

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CXIV-13  
2016-17

SUBJECT CODE:

SECOND SEMESTER

ALLIED – STATISTICS FOR BUSINESS - 218C

(80% Problem, 20%Theory) ✓

**Objective :** To enable the students to learn the Statistical methods and their applications in Commerce

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

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation

Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

**Unit II:** (Teaching Hours: 17)

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.

Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

**Unit III:** (Teaching Hours: 14)

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.

Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

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

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

**Unit V:** (Teaching Hours: 13)

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition– Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.

**BOOKS RECOMMENDED:**

1. Statistical Methods by S.P. Gupta
2. Business Mathematics and Statistics by P. Navaneetham
3. Statistics by R.S.N. Pillai and V. Bagavathi
4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
5. Applied General Statistics by Frederick E. Croxton and Dudley J. Cowden

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C X III -14  
2016 -17

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**EFFECTIVE FROM THE ACADEMIC YEAR 2016-2017**

SUBJECT CODE:

**SECOND SEMESTER**

**SKILL BASED SUBJECT - COMPUTER APPLICATIONS PRACTICAL – I (MS OFFICE) -218P**

**Objectives :** To improve the skills in MS Office Package.

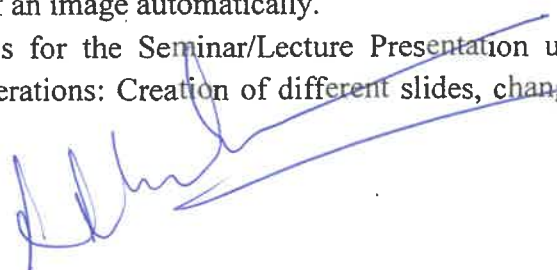
**MS WORD**

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

**MS EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

**MS POWER POINT**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
  2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
  3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
  4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
  5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.
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CVI-13  
2017-18 & 16-17.

318C o.p  
Pending

SUBJECT CODE:

**THIRD SEMESTER**

**CORE: INTRODUCTION TO INFORMATION TECHNOLOGY - 318A**

**Objectives:** To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.

**UNIT - I**

(Teaching Hours:13)

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

**UNIT - II**

(Teaching Hours:14)

Types of computer systems- Micro, mini, mainframe and super computers. Analog, Digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Networking's: Local and wide area networks.

**UNIT - III**

(Teaching Hours:13)

Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

**UNIT - IV**

(Teaching Hours:13)

Operating systems: Dos, windows, UNIX, windows NT, windows98 – E Commerce. Internet- Extranet- E-mail and its uses - World wide websites- Mobile computers.

**UNIT -V**

(Teaching Hours:12)

System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system

**BOOKS RECOMMENDED**

1. Computer and common sense-Roger Hunt and John Shellery
2. Using Micro Computers- Brightman and Dimsdale
3. P.C.Software made simple- R.K.Taxali
4. Introduction to computers-Alexis Leon and Mathews Leon
5. Information technology for management- Henry c.Lucas

D. VANISREE

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SUBJECT CODE:

THIRD SEMESTER  
CORE: PERFORMANCE MANAGEMENT - 318B <sup>C VIII - 14</sup>  
(60% PROBLEM, 40% THOERY) <sub>2017-18 & 16-17</sub>

**Objectives:** To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

**UNIT I**

14 hours

Specialist cost and management accounting techniques : Activity Based Costing –Cost drivers- Target costing – Target costing in service and manufacturing industries-Life-cycle costing - Throughput accounting –Theory of constraints- Throughput Accounting Ratio- Environmental accounting.

**UNIT II**

14 hours

Decision-making techniques- Relevant cost analysis – Opportunity costs- Cost volume profit analysis – Break even point- Margin of safety-Break even charts, profit volume charts - Limiting factors –Shadow prices- Slack for decision making, Pricing decisions – price elasticity of demand- Pricing strategies- Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision- making.

**UNIT III**

14 hours

Budgeting and control: Budgetary systems - Types of budget – Fixed, Flexible, zero based, activity based, incremental, top-down, bottom up, master and functional budgets, Quantitative analysis in budgeting –Learning rate and learning effect-Learning curve, Standard costing .

**UNIT IV**

11 hours

Variance; Material mix and yield variances -Sales mix and quantity variances -Planning and operational variances -Performance analysis and behavioural aspects.


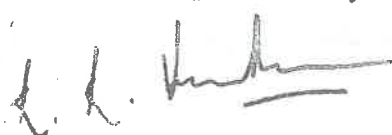
**UNIT V**



13 hours

Performance measurement and control : Performance management information systems - Sources of management information -Management reports - Performance analysis in private sector organisations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organisations and the public sector - External considerations and behavioural aspects.

**BOOKS RECOMMENDED:**

- 1.Performance Management, Becker Educational Development Corp., 2016
2. Performance Management,Kaplan Publishing, 2016
- 3 Performance Management, BPP Learning Media LTD, 2016
- 4 Advanced Management Accounting,Robert S Kaplan,Anthony A Atkinson, Prentice Hall,1998

  
  
[Dr. M. JAYANTH]

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SUBJECT CODE:

**THIRD SEMESTER**

CVII -15

**CORE: TAXATION - 318C**

2017-18 216-17

**Objectives:** To develop knowledge and skills relating to the tax system as applicable to individuals, single companies, and groups of companies.

**UNIT I**

**12 hours**

The UK tax system and its administration: The overall function and purpose of taxation in a modern economy - Principal sources of revenue law and practice-. The systems for self-assessment and the making of returns -The time limits for the submission of information, claims and payment of tax, including payments on account -The procedures relating to compliance checks, appeals and disputes. Penalties for non-compliance.

**UNIT II**

**14 hours**

Income tax and NIC liabilities: The scope of income tax -Income from employment - Income from self-employment - Property and investment income - The comprehensive computation of taxable income and income tax liability - National insurance contributions for employed and self-employed persons -The use of exemptions and reliefs in deferring and minimising income tax liabilities.

**UNIT III**

**14 hours**

Chargeable gains for individuals: The scope of the taxation of capital gains- The basic principles of computing gains and losses - Gains and losses on the disposal of movable and immovable property - Gains and losses on the disposal of shares and securities - The computation of capital gains tax -The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets.

**UNIT IV**

**12 hours**

Inheritance tax: The basic principles of computing transfers of value - The liabilities arising on chargeable lifetime transfers and on the death of an individual -The use of exemptions in deferring and minimising inheritance tax liabilities - Payment of inheritance tax.

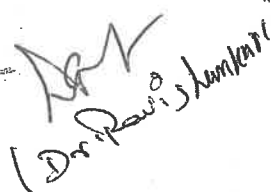
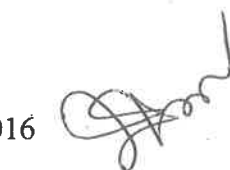
**UNIT V**

**13 hours**

Corporation tax liabilities: The scope of corporation tax -Taxable total profits -Chargeable gains for companies -The comprehensive computation of corporation tax liability-The effect of a group corporate structure for corporation tax purposes 6. The use of exemptions and reliefs in deferring and minimising corporation tax liabilities, Value added tax: The VAT registration requirements - The computation of VAT liabilities -The effect of special schemes.

**BOOKS RECOMMENDED:**

1. Taxation, Becker Educational Development Corp., 2016
2. Taxation, Kaplan Publishing, 2016
- 3 Taxation, BPP Learning Media LTD, 2016



(Dr. P. S. Shankar)

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 (Under Choice Based Credit System)  
 EFFECTIVE FROM THE ACADEMIC BATCH 2016-2019 AND 2017-2020

SUBJECT CODE:

**THIRD SEMESTER**

**CORE : COMPUTER APPLICATIONS PRACTICAL-II**

c viii - 16  
2017-18 x 16-1

**ORACLE - 318 P**

1. Create a table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

- Display all the records of the company which are in the ascending order of GP percent.
- Display the name of the company whose supplier name is "Telco".
- Display the details of the company whose GP percent is greater than 20 and order by GP Percent.
- Display the detail of the company having the employee ranging from 300 to 1000.

Display the name of the company whose supplier is same as the Tata's.

2. Create a table named "Employee" with the following fields and insert the values.

Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places

**QUERIES**

- Display the name of the employee whose salary is greater than Rs.10,000
- Display the details of employees in ascending order according to Employee Code.
- Display the total salary of the employees whose grade is "A"
- Display the details of the employee earning the highest salary.
- Display the names of the employees who earn more than "Ravi"

3. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

*[Handwritten signature]*

*[Handwritten signature]*

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D. VANISREE

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THIRD SEMESTER

SUBJECT CODE:

318E - SKILL BASED SUBJECT: PRINCIPLES OF MARKETING

C VII -17  
2017-18 & 16-17

**Objective:** To make the students understands about the Modern Marketing and other marketing concepts

UNIT I

13 hours

Marketing -Definition of market and marketing-Importance of marketing -Modern Marketing concept-Global Marketing -E-marketing -Tele marketing- Marketing Ethics -Career OpportUNITies in Marketing

UNIT II

13 hours

Marketing functions-Buying -Selling -Transportation -Storage -Financing -Risk Bearing -Standardisation - Market Information

UNIT III

12 hours

Consumer Behaviour -meaning -Need for studying consumer behavior - Factors influencing consumer behaviour-Market segmentation - Customer Relations Marketing

UNIT IV

14 hours

Marketing Mix - Product mix -Meaning of Product -Product life cycle -Branding- Labelling- Price Mix-Importance-Pricing objectives - Pricing strategies -Personal selling and Sales Promotion -Place mix-Importance of channels of distribution -Functions of middlemen - Importance of retailing in today's context

UNIT V

13 hours

Marketing and Government -Bureau of Indian Standards -AGMARK -Consumerism - Consumer Protection - Rights of consumers- Green Marketing -Forward Trading in Commodities

BOOKS RECOMMENDED

- |                            |  |
|----------------------------|--|
| 1. Marketing Management    | - Rajan Sexena                         |
| 2. Principles of Marketing | - Philip Kotler & Gary Armstrong       |
| 3. Marketing Management    | - V.S. Ramasamy and Namakumari         |
| 4. Marketing               | - William G. Zikmund & Michael D'Amico |
| 5. Marketing               | - R.S.N. Pillai & Bagavathi            |

M. J. J. (Dr. M. JAYANTH)

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SUBJECT CODE:

C.V.D. - 18  
2017-18 & 16-17

THIRD SEMESTER

ALLIED: MANAGERIAL ECONOMICS - 318D

**Objectives:** To enable the students to understand various economic strategies in business decision making.

**UNIT-I**

13 hours

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm.

**UNIT-II**

13 hours

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

**UNIT-III**

13 hours

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

**UNIT-IV**

13 hours

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

**UNIT-V**

13 hours

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

**BOOKS RECOMMENDED:**

1. R.L.Varshney and K.L.Maheshwari----Managerial Economics----Sulthan Chand and Sons
2. Alak Gosh and Biswanath Gosh----Managerial Economics----Kalyani Publications
3. D.Gopalakrishna----Managerial Economics----Himalaya Publishing House
4. S.Sankaran---- Managerial Economics----Margham Publications
5. M.L.Seth----- Principles of Economics

D. VANISREE

FOURTH SEMESTER  
CORE: FINANCIAL MANAGEMENT - 418A

**Objectives:** To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

UNIT I

13 hours

Financial management function: The nature and purpose of financial management - relationship between financial management and financial and management accounting. Financial objectives and relationship with corporate strategy -Stakeholders and impact on corporate objectives -Financial and other objectives in not-for-profit organisations.

UNIT II

12 hours

Financial management environment: The economic environment for business - main macroeconomic policy targets.- role of fiscal, monetary, interest rate and exchange rate policies -The nature and role of financial markets and institutions - role of financial intermediaries - functions of a stock market and a corporate bond market -The nature and role of money market : the role of banks and other financial institutions- Interest-bearing instruments -Discount instruments - Derivative products .

UNIT III

14 hours

Working capital management: The nature, elements and importance of working capital - relevant accounting ratios: Management of inventories, techniques in managing inventory -accounts receivable: techniques in managing accounts receivable, accounts payable: techniques in managing accounts payable and cash : relevant techniques in managing cash, - Determining working capital needs and funding strategies.

UNIT IV

14 hours

Investment appraisal: Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal -Adjusting for risk and uncertainty in investment appraisal -Specific investment decisions (lease or buy; asset replacement, capital rationing), Business finance : Sources of, and raising business finance -Estimating the cost of capital -Sources of finance and their relative costs - Capital structure theories and practical considerations -Finance for small- and medium-sized entities.

UNIT V

12 hours

Business valuations : Nature and purpose of the valuation of business and financial assets- Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares, Risk management :The nature and types of risk and approaches to risk management - Causes of exchange rate differences and interest rate fluctuations -Hedging techniques for foreign currency risk - Hedging techniques for interest rate risk.

**BOOKS RECOMMENDED:**

1. Financial Management, Becker Educational Development Corp., 2016
2. Financial Management, Kaplan Publishing, 2016
3. Financial Management, BPP Learning Media LTD, 2016
4. Bhalla, V.K.: "Financial Management & Policy," Anmol Publications, Delhi.
5. Chandra, P: "Financial Management- theory and practice", Tata Mc Graw Hill.

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SUBJECT CODE:

**FOURTH SEMESTER**  
**CORE: FINANCIAL REPORTING -418B**  
**(60% PROBLEM, 40% THEORY)**

C VIII -20  
2017-18 2016-17

**Objectives:** To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

**UNIT I**

12 hours

The conceptual and regulatory framework for financial reporting :The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialised, not-for-profit, and public sector entities -Regulatory framework -The concepts and principles of groups and consolidated financial statements.

**UNIT II**

12 hours

Accounting for transactions in financial statements : Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets - Financial instruments - Leasing - Provisions and events after the reporting period -Taxation - Reporting financial performance - Revenue - Government grants.

**UNIT III**

13 hours

Analysing and interpreting financial statements :Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs - Limitations of interpretation techniques - Specialized, not-for-profit, and public sector entities.

**UNIT IV**

14 hours

Preparation of financial statements: Preparation of single entity financial statements : Statement of Financial position- statement of profit and loss account and other comprehensive income- statement of changes in equity- Statement of Cash flows.

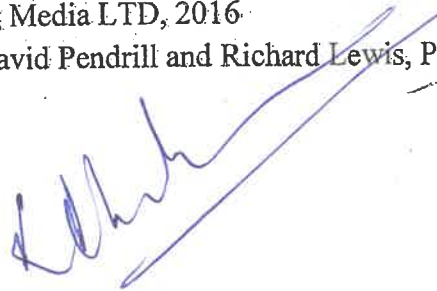
**UNIT V**

14 hours

Preparation of consolidated financial statements: Consolidated statement of financial position- Consolidated statement profit and loss account and other comprehensive income.

**BOOKS RECOMMENDED:**

1. Financial Reporting, Becker Educational Development Corp., 2016
2. Financial Reporting, Kaplan Publishing, 2016
3. Financial Reporting, BPP Learning Media LTD, 2016
4. Advanced Financial Accounting, David Pendrill and Richard Lewis, Pearson Education Limited



FOURTH SEMESTER  
CORE: AUDIT AND ASSURANCE -418C

**Objectives:** To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

UNIT I

14 hours

Audit framework and regulation: The concept of audit and other assurance engagements - External audits -Corporate governance 4.-Professional ethics and ACCA's Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and internal audit -The scope of the internal audit function, outsourcing and internal audit assignments.

UNIT II

13 hours

Planning and risk assessment: Obtaining and accepting audit engagements -Objective and general principles -Assessing audit risks -Understanding the entity and its environment -Fraud, laws and regulations -Audit planning and documentation.

UNIT III

14 hours

Internal control: Internal control systems - Components-The use and evaluation of internal control systems by auditors -Limitations in internal control, Tests of control - General IT controls and applications control - control objectives , procedures and activities, Communication on internal control.

UNIT IV

14 hours

Audit evidence: Financial statement assertions and audit evidence - Quality and quantity of audit evidence- Relevance and reliability of audit evidence, Audit procedures-Audit sampling and other means of testing -The audit of specific items -Computer-assisted audit techniques -The work of others - Not-for-profit organization

UNIT V

13 hours

Review and reporting : Subsequent events -Purpose, responsibilities , procedures , Going concern - significance, importance and needs-Written representations - Audit finalisation and the final review -Audit reports- basic elements-unmodified audit opinions.

**BOOKS RECOMMENDED:**

1. Audit and Assurance, Becker Educational Development Corp., 2016
2. Audit and Assurance, Kaplan Publishing, 2016
3. Audit and Assurance, BPP Learning Media LTD, 2016
4. Institute of Chartered Accountants of India: "Auditing and Assurance Standards", ICAI, New Delhi.
5. Gupta, Kamal, and Ashok Arora: "Fundamentals of Auditing," Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi

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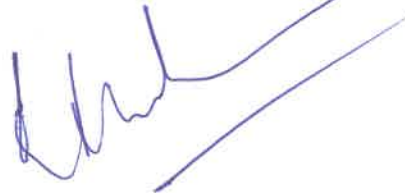
SUBJECT CODE:

FOURTH SEMESTER

CORE : COMPUTER APPLICATIONS PRACTICAL-II C++

C VIII - 22  
2017-18 2016  
- 418P

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method ( Using class, defining member function inside the class)
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' payroll statement (using control structures).
5. Program to calculate simple Interest and compound Interest(using nested class).
6. Program to calculate net income of a family(using friend function in two classes).
7. Program to print the book list of library( using array of objects).
8. Program to prepare cost sheet (using inheritance).
9. Program to calculate margin of safety (using multilevel inheritance).
10. Program for bank transaction (using constructor and destructor).
11. Program to calculate increase or decrease in working capital using operator overloading.
12. Program to create the student file and prepare the marks slip by accessin the file.



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C.VIII-24  
2017-18  
SUBJECT CODE: 206-07

FOURTH SEMESTER  
ALLIED: INDUSTRIAL LAW - 418D

**Objectives:** To test working knowledge of business laws and their practical application in commercial situation.

**UNIT I:** 14 hours

**Factories Act 1948:** Scope and Objective – Definitions – Formalities and Requirements to start factory – Inspecting staff – Health, Safety and Welfare measures – Working hours of Adults – Employment of Children's, Young persons and Women – Annual leave with wages – Penalties and Procedures – Special provisions.

**UNIT II:** 12 hours

**Workmen's Compensation Act 1923:** Scope and Coverage – Definitions – Rules regarding Workmen's compensation – Amount of Compensation – Distribution of Compensation – Notice and Claim.

**UNIT III:** 13 hours

**The Payment of Bonus Act 1965:** Objective and Application of Act – Definitions – Types of Bonus - Eligibility and Disqualification of Bonus: Computation of Gross Profit, Determination of available surplus, Allocable surplus – Special provisions: Inspectors, Penalties, Offences.

**UNIT IV:** 13 hours

**The Employees Provident Funds and Miscellaneous Provisions Act 1952:** Scope and Application – Definitions – Employers Provident Fund Schemes – Employees Pension Scheme and Fund – Mode of Recovery of amount due from Employer – Miscellaneous provisions.

**UNIT V:** 13 hours

**Payment of Gratuity Act, 1972:** Scope and Coverage – Definitions – Payment and Forfeiture of Gratuity and Exemption – Compulsory Insurance and Protection of Gratuity – Nomination – Determination and Recovery – Inspectors – Penalties and Offences – Miscellaneous provisions.

**BOOKS RECOMMENDED:**

1. Elements of Industrial Law, N.D. Kapoor, Sultan Chand and Sons
2. Labour and Industrial Law, K.M. Pillai, Allahabad Law Agency
3. Handbook of Industrial Law, N.D. Kapoor, Sultan Chand and Sons
4. Labour and Industrial Laws, P.K. Padhi, PHI Learning Private Limited

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**EFFECTIVE FROM THE ACADEMIC BATCH 2016-2019 AND 2017-2020**

SUBJECT CODE:

FOURTH SEMESTER

-418E C VIII-23

SKILL BASED SUBJECT: PRINCIPLES OF MANAGEMENT 2017-18

Objectives: To enable the students to know the theories/concepts about management

2016-17

**UNIT I** **13 hours**

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

**UNIT II** **12 hours**

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

**UNIT III** **14 hours**

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

**UNIT IV** **14 hours**

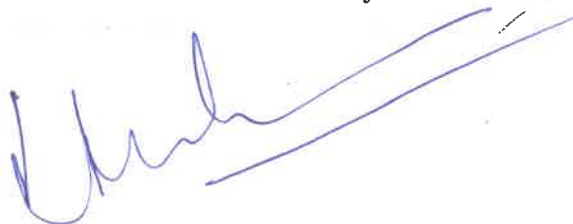
Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

**UNIT V** **12 hours**

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

**BOOKS RECOMMENDED:**

- |    |                                      |                       |
|----|--------------------------------------|-----------------------|
| 1. | Principles of Management             | - Koontz and O'Donald |
| 2. | Business Management                  | - Dinkar - Pagare     |
| 3. | The Principles of Management         | - Rustom S. Davan     |
| 4. | Business Organization and Management | - Y. K. Bhushan       |
| 5. | Business Management                  | - Chatterjee          |



**FIFTH SEMESTER**  
**CORE: ADVANCED TAXATION - 518A**

**Objectives:** Apply further knowledge and understanding of the UK tax system through the study of more advanced topics within the taxes studied previously and the study of stamp taxes and Identify and evaluate the impact of relevant taxes on various situations and courses of action, including the interaction of taxes.

**UNIT I**

**13 hours**

Knowledge and understanding of the UK tax system -study of stamp taxes: Income and income tax liabilities: overseas aspects and in relation to trusts, and the application of additional exemptions and reliefs - Chargeable gains and capital gains tax liabilities: overseas aspects and in relation to closely related persons and trusts-additional exemptions and reliefs -Inheritance tax; scope of the tax and the calculation of the liabilities- the principles of valuation and the reliefs- transfers of property to and from trusts, overseas aspects and further aspects of administration .

**UNIT II**

**14 hours**

Corporation tax liabilities -application of additional exemptions and reliefs - Stamp taxes - Value added tax, tax administration and the UK tax system , The impact of relevant taxes on various situations and courses of action, including the interaction of taxes: Taxes applicable to a given situation or course of action and their impact - Alternative ways of achieving personal or business outcomes.

**UNIT III**

**14 hours**

Taxation effects of the financial decisions made by businesses (corporate and unincorporated) and by individuals- Tax advantages and/or disadvantages of alternative courses of action- Statutory obligations imposed in a given situation, including any time limits for action and the implications of non-compliance. Minimising and/or deferring tax liabilities by the use of standard tax planning measures.

**UNIT IV**

**12 hours**

Legitimate tax planning measures- The appropriateness investment, expenditure or measures-particular taxpayer's circumstances or stated objectives -The mitigation of tax in the manner recommended-numerical analysis and/or reasoned argument- Ethical and professional -Current issues in taxation.

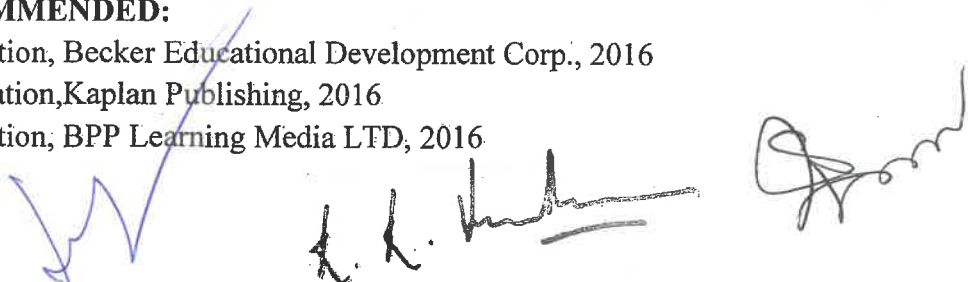
**UNIT V**

**12 hours**

Communicating with clients, HM Revenue and Customs and other professionals - Communication of advice, recommendations and information in the required format- Presentation of written information, in language appropriate to the purpose of the communication and the intended recipient.- supporting computations- Assumptions or limitations in the analysis-inadequacies in the information available- Other non-tax factors that should be considered.

**BOOKS RECOMMENDED:**

1. Advanced Taxation, Becker Educational Development Corp., 2016
2. Advanced Taxation, Kaplan Publishing, 2016
3. Advanced Taxation, BPP Learning Media LTD, 2016



CVIII-26  
2017-18 2016-17

SUBJECT CODE:

**FIFTH SEMESTER**  
**CORE: GOVERNANCE, RISKS AND ETHICS - 518 B**

**Objectives:** To define governance and explain its function in the effective management and control of organisations and of the resources for which they are accountable, to evaluate the Professional Accountant's role in internal control, review and compliance, to explain the role of the accountant in identifying and assessing risk and to explain and evaluate the role of the accountant in controlling and mitigating risk

**UNIT I**

**14 hours**

Governance and responsibility : The scope of governance - Agency relationships and theories - The board of directors - Board committees - Directors' remuneration - Different approaches to corporate governance - Corporate governance and corporate social responsibility -Governance: reporting and disclosure - Public sector governance.

**UNIT II**

**13 hours**

Internal control and review: Management control systems in corporate governance - Internal control, audit and compliance in corporate governance - Internal control and reporting - Management information in audit and internal control.

**UNIT III**

**12 hours**

Identifying and assessing risk: Risk and the risk management process - Categories of risk - Identification, assessment and measurement of risk.

**UNIT IV**

**12 hours**

Controlling risk: Targeting and monitoring risk - Methods of controlling and reducing risk - Risk avoidance, retention and modeling.

**UNIT V**

**14 hours**

Professional values, ethics and social responsibility: Ethical theories - Different approaches to ethics and social responsibility - Professions and the public interest - Professional practice and codes of ethics - Conflicts of interest and the consequences of unethical behaviour - Ethical characteristics of professionalism - Social and environmental issues in the conduct of business and of ethical behavior.

**BOOKS RECOMMENDED:**

1. Governance Risks and Ethics, Becker Educational Development Corp., 2016
2. Governance Risks and Ethics, Kaplan Publishing, 2016
3. Governance Risks and Ethics, BPP Learning Media LTD, 2016



**FIFTH SEMESTER**

**CORE: CORPORATE REPORTING - 518 C**

**Objectives :** To evaluate the financial reporting framework and to prepare the financial statements of groups of entities in accordance with relevant accounting standards

**UNIT I**

**13 hours**

The professional and ethical duty of the accountant and financial reporting framework: Professional behaviour and compliance with accounting standards- Ethical requirements of corporate reporting and the consequences of unethical behaviour - Social responsibility - The applications, strengths and weaknesses of an accounting framework - Critical evaluation of principles and practices.

**UNIT II**

**14 hours**

Reporting the financial performance of entities: Performance reporting - Non-current assets - Financial instruments - Leases - Segment reporting - Employee benefits - Income taxes - Provisions, contingencies and events after the reporting date - Related parties - Share-based payment - Reporting requirements of small and medium- sized entities (SMEs).

**UNIT III**

**14 hours**

Financial statements of groups of entities, specialized entities and specialized transactions: Group accounting including statements of cash flows - Continuing and discontinued interests- Changes in group structures - Foreign transactions and entities - Financial reporting in specialized, not-for-profit and public sector entities - Entity reconstructions.

**UNIT IV**

**14 hours**

Implications of changes in accounting regulation on financial reporting and appraisal of financial Performance: The effect of changes in accounting standards on accounting systems - Proposed changes to accounting standards - The creation of suitable accounting policies - Analysis and interpretation of financial information and measurement of performance.

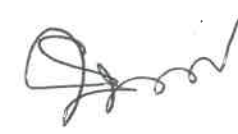
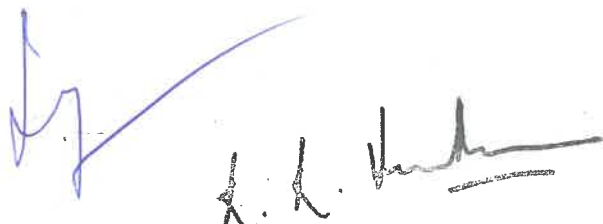
**UNIT V**

**13 hours**

Current developments: Environmental and social reporting - Convergence between national and international reporting standards - Current reporting issues.

**BOOKS RECOMMENDED:**

1. Corporate Reporting, Becker Educational Development Corp., 2016
2. Corporate Reporting, Kaplan Publishing, 2016
- 3 Corporate Reporting, BPP Learning Media LTD, 2016



**FIFTH SEMESTER**

**CORE: BUSINESS ANALYSIS - 518 D**

**Objectives:** To assess the strategic position of an organisation and to evaluate the strategic choices available to an organization

**UNIT I**

**13 hours**

Strategic position: The need for, and purpose of, strategic and business analysis - Environmental issues affecting the strategic position of, and future outlook for, an organisation - Competitive forces affecting an organisation - Marketing and the value of goods and services - The internal resources, capabilities and competences of an organisation - The expectations of stakeholders and the influence of ethics and culture.

**UNIT II**

**13 hours**

Strategic choices and Strategic action: The influence of corporate strategy on an organisation - Alternative approaches to achieving competitive advantage - Alternative directions and methods of development - Organising and enabling success - Managing strategic change - Understanding strategy development.

**UNIT III**

**14 hours**

Business and process change and Information technology: Business change - The role of process and process change initiatives - Improving the processes of the organisation - Software solutions - Principles of information technology - Principles of e-business - E-business application: upstream supply chain management - E-business application: downstream supply chain management - E-business application: customer relationship management.

**UNIT IV**

**13 hours**

Project management: The nature of projects - Building a business case - Managing and leading projects - Planning, monitoring and controlling projects - Concluding a project.

**UNIT V**

**14 hours**

Financial Analysis and People: The link between strategy and finance - Finance decisions to formulate and support business strategy - The role of cost and management accounting in strategic planning and implementation - Financial implications of making strategic choices and of implementing strategic actions - Strategy and people: leadership - Strategy and people: job design - Strategy and people: staff development.

**BOOKS RECOMMENDED:**

1. Business Analysis, Becker Educational Development Corp., 2016
2. Business Analysis, Kaplan Publishing, 2016
3. Business Analysis, BPP Learning Media LTD, 2016

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C VIII-29  
2017-18  
SUBJECT CODE:

2016-17

FIFTH SEMESTER

-CORE: BANKING AND INSURANCE LAW - 51801  
Elective I

**Objectives:** To enlighten the students on the recent trends in Banking and Insurance sector and the regulating provisions

**UNIT - I**

12 hours

Banker and Customer - Definition - Relationship - Functions of Commercial Banks - Recent Developments in Banking

**UNIT - II**

13 hours

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration - Payment of cheques - Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

**UNIT - III**

14 hours

Insurance: Meaning - Functions - Principles: General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk - Impact of LPG on Indian Insurance Industry.

**UNIT - IV**

12 hours

Legal dimension of Insurance: Insurance Act, 1938 - Life Insurance Act, 1956 - General Insurance Business Act, 1932 - Consumer Protection Act, 1986

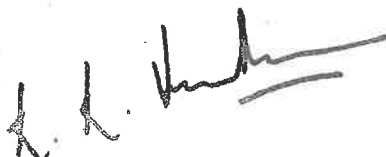
**UNIT - V**

14 hours

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

**BOOKS RECOMMENDED:**

1. Varshney, "Banking Theory, Law and Practice", Sultan & Chand Ltd.
2. Gordon and Nataraj, "Banking Theory, Law and Practice", Himalaya Publishing House.
3. M.L. Tanna, "Banking Law and Practice", Thacker & Co Ltd.
4. B.S Bodla, M.C. Garg & K.P. Singh, "Insurance - Fundamentals, Environment & Procedures", Deep & Deep Publications Pvt. Ltd., New Delhi
5. M.N. Mishra, "Insurance - Principles and Practice", S.Chand & Company Ltd., New Delhi



SEMESTER VI  
CORE: ADVANCED FINANCIAL MANAGEMENT - 618A

**Objectives:** To evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders; to evaluate the impact of macro economics and recognise the role of international financial institutions in the financial management of multinationals and to evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally

**UNIT I**

13 hours

Role and responsibility towards stakeholders and Economic environment for multinational Organizations: The role and responsibility of senior financial executive/advisor - Financial strategy formulation - Conflicting stakeholder interests - Ethical issues in financial management - Environmental issues and integrated reporting - Management of international trade and finance - Strategic business and financial planning for multinational organizations.

**UNIT II**

14 hours

Advanced investment appraisal: Discounted cash flow techniques - Application of option pricing theory in investment decisions - Impact of financing on investment decisions and adjusted present values - Valuation and the use of free cash flows - International investment and financing decisions.

**UNIT III**

13 hours

Acquisitions, mergers, corporate reconstruction and re-organisation: Acquisitions and mergers versus other growth strategies - Valuation for acquisitions and mergers - Regulatory framework and processes - Financing acquisitions and mergers - Financial reconstruction - Business re-organisation.

**UNIT IV**

14 hours

Treasury and advanced risk management techniques - The role of the treasury function in multinationals - The use of financial derivatives to hedge against forex risk - The use of financial derivatives to hedge against interest rate risk - Dividend policy in multinationals and transfer pricing.

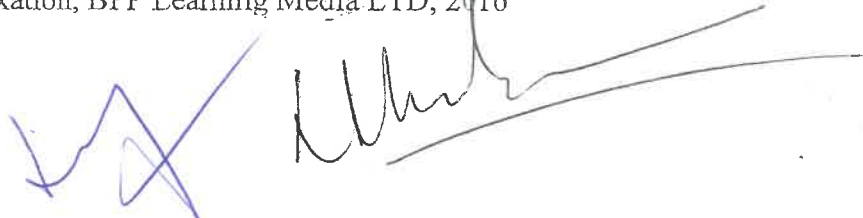
**UNIT V**

13 hours

Emerging issues in finance and financial management: Developments in world financial markets - Developments in international trade and finance - Developments in Islamic financing.

**BOOKS RECOMMENDED:**

1. Advanced Financial Management, Becker Educational Development Corp., 2016
2. Advanced Taxation, Kaplan Publishing, 2016
3. Advanced Taxation, BPP Learning Media LTD, 2016



Dr. G.R.D.COLLEGE OF SCIENCE (AUTONOMOUS)  
SCHOOL OF COMMERCE & INTERNATIONAL BUSINESS  
BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING DEGREE COURSE  
(Under Choice Based Credit System)  
EFFECTIVE FROM THE ACADEMIC BATCH 2016-2019 AND 2017-2020

C VIII-31  
2017-19  
SUBJECT CODE: 2016-

SEMESTER VI

CORE: ADVANCED AUDIT AND ASSURANCE - 618B

**Objectives:** To analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

UNIT I

13 hours

Regulatory Environment -International regulatory frameworks for audit and assurance services- Money laundering - Laws and regulations- Professional and Ethical Considerations - Code of Ethics and Conduct - Fraud and error - Professional liability.

UNIT II

13 hours

Practice Management -Quality control - Advertising, publicity, obtaining professional work and fees -Tendering - Professional appointments.

UNIT III

12 hours

Audit of historical financial information - The audit of historical financial information including- Planning, materiality and assessing the risk of misstatement - Evidence - Evaluation and review - Group audits.

UNIT IV

12 hours

Other assignment- Audit-related and assurance services - Prospective financial information - Forensic audits -Internal audit – Outsourcing- Auditing aspects of insolvency (and similar procedures) - Reporting - Auditor's reports - Reports to those charges with governance and management - Other reports.

UNIT V

13 hours

Current Issues and Developments - Professional and ethical - Transnational audits - The audit of social , environmental and integrated reporting - Other current issues.

BOOKS RECOMMENDED:

1. Advanced Audit and Assurance, Becker Educational Development Corp., 2016
2. Advanced Audit and Assurance, Kaplan Publishing, 2016
3. Advanced Audit and Assurance, BPP Learning Media LTD, 2016



SEMESTER VI

CORE: ADVANCED PERFORMANCE MANAGEMENT - 618C

**Objectives:** Use strategic planning and control models to plan and monitor organisational performance, Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organisational performance

UNIT I

13 hours

Strategic planning, control and external influences on performance: Introduction to strategic management accounting - Performance management and control of the organisation - Changes in business structure and management accounting - Effect of Information Technology (IT) on strategic management accounting - Other environmental and ethical issues - Changing business environment - Impact of external factors on strategy and performance.

UNIT II

13 hours

Performance measurement systems and design: Performance management information systems - Sources of management information - Recording and processing methods - Management reports.

UNIT III

14 hours

Strategic performance measurement: Performance hierarchy - Strategic performance measures in private sector- Divisional performance and transfer pricing issues - Strategic performance measures in not-for profit organisations - Non- financial performance indicators - The role of quality in management information and performance measurement systems - Performance measurement and strategic human resource management issues - Performance measurement and the reward systems - Other behavioural aspects of performance measurement.

UNIT IV

14 hours

Performance evaluation and corporate failure : Alternative views of performance measurement and management - Strategic performance issues in complex business structures - Predicting and preventing corporate failure.

UNIT V

13 hours

Current developments and emerging issues performance management : Current developments in management accounting techniques - Current issues and trends in performance management.

BOOKS RECOMMENDED:

1. Advanced Performance Management, Becker Educational Development Corp., 2016
2. Advanced Performance Management, Kaplan Publishing, 2016
3. Advanced Performance Management, BPP Learning Media LTD, 2016

SEMESTER VI  
ELECTIVE: CYBER LAW - 61801

Objectives: To expose the students to be aware on the information Technology Law.

UNIT I

13 hours

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E- Commerce- Cyber law in E-Commerce- Contract Aspects

UNIT II

13 hours

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.

UNIT III

14 hours

Evidence Aspects: Evidence as part of the law of procedures -Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act 1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

UNIT IV

13 hours

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

UNIT V

12 hours

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

BOOKS RECOMMENDED:

1. The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi
2. Cyber Law, Jayashankar K.K., Pacific Publications
3. Cyber Law and Intellectual Property Rights, Raghav Rajendra, Cyber Tech Publications
4. Cyber Law Simplified, Sood, Vivek, Tata Mcgraw Hill Publishing Company Limited

SEMESTER VI

Elective ~~III~~ SKILL-BASED SUBJECT: BUSINESS FINANCE - 618V1

Objectives: To throw light on the importance of Finance to Business and the proper ways of managing it.

- UNIT I 13 hours  
Business Finance: Introduction – Meaning – Concepts – Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.
- UNIT II 12 hours  
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.
- UNIT III 14 hours  
Capitalization - Bases of Capitalization – Cost Theory – Earning Theory – Over Capitalization – Under Capitalization: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalization.
- UNIT IV 13 hours  
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.
- UNIT V 13 hours  
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

BOOKS RECOMMENDED:

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain

SEMESTER VI  
SKILL BASED SUBJECT : PROJECT WORK - 6185

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

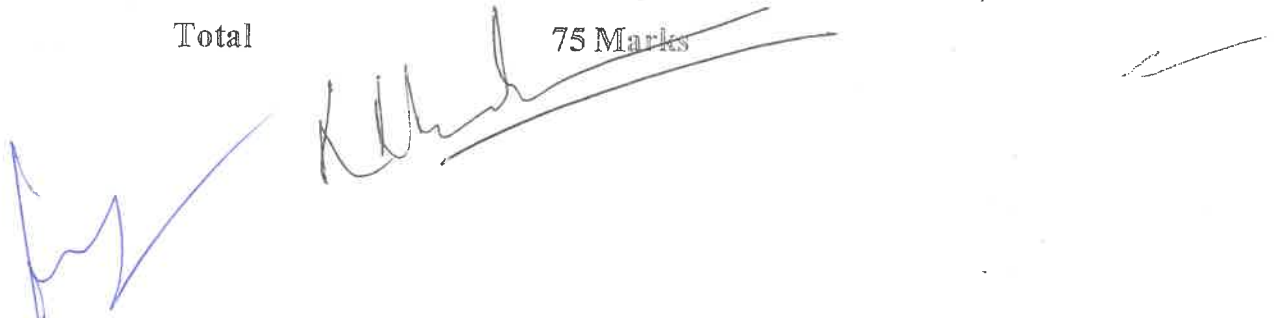
First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks
Total	25 Marks

3) End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks (Jointly given by the external and internal examiner)

Total 75 Marks

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