

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
 (Under Choice Based Credit System)
EFFECTIVE FROM THE ACADEMIC BATCH 2019-2022

CIX-01
2019-20

SEM	PART	COURSE	COURSE TITLE	HOURS PER WEEK	MARKS				EXAM DURATION
					CREDITS	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	Principles of Accounting	6	4	25	75	100	3
	III	Core	Business Organization and Management	5	3	25	75	100	3
	III	Core	Business Communication	5	3	25	75	100	3
	III	Allied	Business Mathematics and Statistics	6	3	25	75	100	3
	IV	Skill Based Subject	General Awareness	2	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	5	3	25	75	100	3
	III	Core	Financial Accounting	6	4	25	75	100	3
	III	Core	Marketing Management	5	3	25	75	100	3
	III	Core	Business Economics	5	2	25	75	100	3
	III	Skill Based Subject	Legal Aspects of Business	5	3	25	75	100	3
	III	Allied	Lab: Excel Foundation	3	4	40	60	100	3
III	IV	Environmental Studies	Environmental Awareness	2	2	25	75	100	3
	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
	III	Core	Security Analysis and Portfolio Management	6	4	25	75	100	3
	III	Core	Cost Accounting	6	4	25	75	100	3
	III	Core	Direct Tax	6	4	25	75	100	3
	III	Allied	Lab : Programming for Analytics	4	3	40	60	100	3
	III	Skill Based Subject	Modern Banking and Insurance	5	4	25	75	100	3
IV	IV	Value Education	Indian Society People and Culture	2	2	25	75	100	3
	V	Extension Activities	Mini Project	2	1			GRADE	

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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
			6	40						
	III	Core	Project Appraisal and Finance	5	5	25	75	100	3	
	III	Core	International Financial Reporting Standards	6	4	25	75	100	3	
	III	Core	Management Accounting	5	5	25	75	100	3	
	III	Allied	Goods and Service Tax (GST) & Customs Law	6	4	25	75	100	3	
	III	Allied	Business Statistics with R Programming	4	3	25	75	100	3	
	IV	Skill Based Subject	Professional Communication	2	2	25	75	100	3	
V										
	III	Core	Corporate Accounting	6	4	25	75	100	3	
	III	Core	Financial Markets and Institutions	6	4	25	75	100	3	
	III	Core	Financial Management	6	4	25	75	100	3	
	III	Elective-I	Business Research Methods	6	4	25	75	100	3	
	III	Allied	Multivariate Data Analysis	6	4	25	75	100	3	
VI										
	III	Core	Business Environment and Entrepreneurship	6	5	25	75	100	3	
	III	Core	Auditing	6	4	25	75	100	3	
	III	Elective-II	Financial Services and Derivatives	6	5	25	75	100	3	
	III	Allied	Lab: Data Mining with R	4	4	40	60	100	3	
	III	Skill Based Subject	Project and Viva Voce	2	8	25	75	100	3	
			TOTAL CREDITS AND MARKS		140			3900		

NA – Not Applicable, Basic Tamil and Advanced Tamil - CA only

Extra Credits

Professional Development - 6 Credits

Business Fundamental Workshop - 4 Credits

10 Credits

CIX - 02
2019-20

CIX-03
2019-20

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SUBJECT CODE:

FIRST SEMESTER
CORE – PRINCIPLES OF ACCOUNTING
(80% Problem, 20% Theory)

Objectives:

- To develop an understanding of the framework of accounting concepts, principles, and procedures that governs the format of financial statements.
- To obtain a solid understanding on the preparation of final accounts, Consignment Account current and Average due Date.

UNIT I

(Teaching Hours: 13)

Fundamentals of book keeping – accounting concepts and conventions - merits and demerits of accounting – Journal and Ledger - Subsidiary Books.

UNIT II

(Teaching Hours: 13)

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: 13)

Trial Balance – preparation of final statements of accounts of a sole trader business.

UNIT IV

(Teaching Hours: 13)

Accounting entries for Bills transactions – Account Current – Meaning – Product method - Daily balance method - Average Due Date – meaning - Determination of Average Due date and calculation of interest.

UNIT V

(Teaching Hours: 13)

Consignment - meaning – distinguish between consignment and sale – Normal loss - Abnormal loss - Joint venture - Difference between Consignment and Joint Venture.

BOOKS RECOMMENDED

1. Financial Accounting - Reddy and Murthy, Margham Publications, Chennai, 2008.
2. Advanced accountancy - Jain S.P, Narang K.L, Kalyani Publishers, New Delhi, 2000.
3. Advanced Accounting - R.L. Gupta & Radhaswamy, Sultan Chand & Sons, New Delhi, 2001
4. Principles and Practice of Accountancy - R.L. Gupta, V. K. Gupta, Sultan Chand and Sons, New Delhi
5. Introduction to accounting - T. S. Grewal, Sultan Chand & Company Ltd, Delhi, 2008

C IX - 04
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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SUBJECT CODE:

FIRST SEMESTER
CORE: BUSINESS ORGANISATION AND MANAGEMENT
(100 % Theory)

Objective

To impart knowledge on various aspects of business and its organization and management

UNIT I:

(Teaching Hours: 13)

Nature and scope of business - Forms of Business Organisation: Sole trader, Partnership firms, Joint Stock Companies and co-operative societies - Public Enterprise - Registration Procedures

UNIT II:

(Teaching Hours: 13)

Location of business – factors influencing location, localisation of industries - size of firms - Stock exchange – functions – National Stock Exchange – OTCEI – DEMATING – depositories – listing of securities regulation of stock exchanges in India – functions of SEBI.

Unit III:

(Teaching Hours: 13)

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 . Decision making - Steps in decision making

Unit IV:

(Teaching Hours: 13)

Organisation - Meaning, nature and importance - Principles of sound organisation - Organisation structure- Span of control - Organisation chart- Key elements of organisation process viz., Departmentation, Delegation and Decentralisation - Authority relationships - Line, functional and staff.

Unit V:

(Teaching Hours: 13)

Motivation - Need - Motivational Theories in Management - Leadership styles –Management By Objectives (MBO) - Management by Exception (MBE) - Co-ordination - Techniques of co-ordination; Control – steps - Techniques of control

BOOKS RECOMMENDED

1. Business Organisation and Management - Bhushan Y.K, Sultan Chand & Co. Ltd,
2. Modern Business Organization and Management - S. A. Sherlekar and V. S. Sherlekar
3. Business organisation and management - Shukla, S chand & co. Ltd,
4. Modern business - Chatterjee
5. Business Management - Dinkarpagare, Sultan Chand & Sons.

C 1x - 05
2019-20

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SUBJECT CODE:

FIRST SEMESTER
CORE - BUSINESS COMMUNICATION
(Unit I to Unit IV theory, Unit V Practical)

Objective:

To develop ability to communicate on matters having relevance to day – to –day business operations.

Unit I

(Teaching Hours: 13)

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: 13)

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: 13)

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

Unit V

(Teaching Hours: 13)

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), 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

CIX-06
2019-20

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SUBJECT CODE:

FIRST SEMESTER
ALLIED- BUSINESS MATHEMATICS AND STATISTICS
(80 % Problem, 20% Theory)

Objective:

Students will learn basic mathematical concepts like Set Theory and basic concepts on Statistics & Probability. This foundation will help them in understanding analytical procedures used in Business Analytics.

UNIT – I

(Teaching Hours: 15)

Set Theory – Introduction to Sets, Sets and their Representation, Tabular or Roster Method, Rule Method or Set Builder, Empty or Void or Null Set, Finite sets and Infinite sets, Proper Subset, Improper Subset, Power Set, Universal Set, Open Interval, Closed Interval, Semi-Open or Semi Closed intervals, Infinite Intervals, Venn Diagrams, Operations on Sets, Union, Intersection of Sets, Disjoint Sets, Difference of Sets, Symmetric Difference of Sets, Complement of a Set, Laws of Algebra of Sets.

UNIT – II

(Teaching Hours: 15)

Matrices: Matrices and Determinants: Definition of a Matrix, Addition & Subtraction of Matrices, Multiplication of Matrices, Transpose of a Matrix. System of linear equations, Gauss elimination method, Inverse of a Matrix, Determinants, Determinants of order one and more, Properties of Determinants, Multiplication of two Determinants, Minors and Cofactors, Cramer's rule for solution of linear equations, Adjoint of a Matrix, Rank of a Matrix.

UNIT – III

(Teaching Hours: 15)

Vector Algebra: Vectors, Types of Vectors, Operations on Vectors, Addition of Vectors, Properties of Operation of Addition, Subtraction, Properties of Operation of Subtraction, Multiplication by a scalar, Orthonormal Bases, Product of Two Vectors, Scalar Product or Dot Product of Two Vectors, Properties of Scalar Product, Vector Product or Cross Product, Properties of Vector Product.

UNIT – IV

(Teaching Hours: 15)

Statistics : Introduction to Statistics, Scale of Measurement, Nominal, Ordinal, Interval & Ratio. Frequency Distribution, Bar Chart, Pie Chart, Histogram, Frequency Polygon, Ogive, Pareto Chart, Stem-and-leaf Chart, Scatter Plot, Measure of Central Tendency, Properties, Advantages and Disadvantages of Arithmetic Mean, Geometric Mean, Harmonic Mean. Positional Averages, Median, Quartiles, Deciles, Percentiles & Mode. Measure of Dispersion, Range, Interquartile Range, Standard Deviation.

UNIT – V

(Teaching Hours: 15)

Probability

Introduction to Probability, Experiment, Event, Compound Event, Independent and Dependent Events, Mutually Exclusive Events, Equally Likely Events, Marginal, Union, Joint, Conditional Probability, Basic Probability Rules, General Rule of Addition, ~~General Rule of~~ Multiplication, Concept of Baye's Theorem.

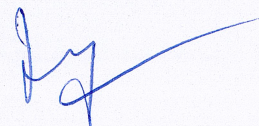
C IX - 07
2019-20

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SUBJECT CODE:

BOOKS RECOMMENDED:

1. Business Mathematics: Sancheti Kapoor, S Chand
2. Business Mathematics: Zameeruddin, Khanna & Bhambri, Vikas
3. Mathematics and Statistics for Management: Mittal, Satyaprasad & Rao, Himalaya
4. Business Statistics: Naval Bajpai, Pearson
5. Business Statistics: Ken Black, Wiley



C IX - 08
2019-20

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SUBJECT CODE:

SECOND SEMESTER
CORE - FINANCIAL ACCOUNTING
(80% Problem, 20% Theory)

Objective: To gain understanding and to provide working knowledge of accounting concepts, detailed procedures and documentation involved in financial accounting system.

UNIT I

(Teaching Hours: 13)

Depreciation – Objectives – Causes - Factors to be considered in charging depreciation -Methods – Straight line method ,Written down value method , Annuity method only –Types of reserves and provision - difference between reserves and provisions. Royalty accounts – Royalty - Minimum Rent - Short workings calculation - Recoupment of short workings - Entries in the Books of Lessor and Lessee (excluding sub lessee).

UNIT II

(Teaching Hours: 13)

Branch accounts (Only Debtors System) and Departmental accounts -Hire purchase System – Features – Accounting treatment – Calculation of interest – (excluding Hire Purchase Trading A/c and default & repossession) - Installment system – Difference between hire-purchase and installment system.

UNIT III

(Teaching Hours: 13)

Single Entry System – Meaning - features - Difference between single entry system and double entry system – Difference between statement of affairs and balance sheet –Accounting treatment - Statement of affairs method and conversion Method (Excluding final accounts).

UNIT IV

(Teaching Hours: 13)

Partnership deed- Rules applicable in the absence of partnership deed – Profit and loss appropriation account – capital accounts of partners : fixed capital method and fluctuating capital method. Admission of a partner- Treatment of Goodwill –Revaluation of assets and liabilities –calculation of Ratios for distribution of profits-Capital Adjustments.

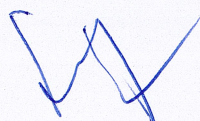
UNIT V

(Teaching Hours: 13)

Retirement of partner; Calculation of gaining Ratio- Revaluation of Assets and Liabilities –Treatment of Goodwill through capital Account only-settlement of Accounts-Retiring partners loan Account with equal Instalments.

BOOKS RECOMMENDED:

- | | | |
|-------------------------|---|---|
| 1. Financial Accounting | - | T.S.Reddy&A.Murthy, Margham Publications, Chennai, 2005 |
| 2. Advanced Accounting | - | R.L.Gupta&Radhaswamy, Sultan Chand & Sons, New Delhi,2001 |
| 3. Advanced Accounting | - | Jain and Narang, Kalyani Publishers, New Delhi, 2000 |
| 4. Advanced Accounting | - | S.N.Maheswari, Vikas Publishing house, New Delhi,2005 |
| 5. Financial Accounting | - | Dr S Ganesan, S R Kalavathi, Thirumalai Publication 2005 |



CIX - 09
2019-20

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SUBJECT CODE:

SECOND SEMESTER
CORE- MARKETING MANAGEMENT
(100 % Theory)

Objective: To teach students about the concept of Marketing management, Marketing mix, emerging concepts of Marketing and its significance for Business.

UNIT-I

(Teaching Hours-13)

Marketing – Meaning - Objectives and importance of marketing - Evolution of marketing concept - Concept of modern Marketing Management - Marketing functions – Market – Definition - Classification of markets - Marketing and selling.

UNIT- II

(Teaching Hours-13)

Product mix - Meaning of product - Product planning and development - product Life cycle – Branding - features, types and functions – Packaging – features – types – advantages - Brand name and trademark - Price mix - importance of price - pricing objectives - Factors affecting pricing decisions - kinds of pricing.

UNIT- III

(Teaching Hours-13)

Distribution channels – meaning – importance - types of channel - factors affecting choice of distribution channels. Promotion mix – objectives - kinds of promotion - factors affecting promotion mix - methods of promotion – Advertising - meaning – Benefits - media of advertising -factors affecting choice of media - characteristics and types - Personnel selling - importance-Benefits - Sales promotion – meaning – functions - methods of sales promotion - importance.

UNIT-IV

(Teaching Hours-13)

Consumer Behavior – meaning - Need - Factors influencing consumer behavior – cultural-social-personal and psychological factors - Buyer decision making process - Market segmentation –Methods - CRM - meaning and concept of CRM - advantages of CRM - strategies for maintaining customer relations.

UNIT-V

(Teaching Hours-13)

Rural Marketing - Meaning and New Insights - E-Marketing - Online marketing - retail marketing – meaning - importance and relevance -Viral Marketing.

BOOKS RECOMMENDED:

- | | |
|----------------------------|---|
| 1. Marketing | - Pillai, R.S.N & Mrs.Bagavathi , Sultan Chand & Co, New Delhi, |
| 2. Marketing | - Rajan Nair, Sultan Chand & Co, New Delhi, 1998. |
| 3. Marketing Management | - Mamoria, C.B & Satish Mamoria, Kitab Mahal Agencies, Orissa. |
| 4. Marketing Management | - Ramasamy, V.S.Namakumari, Macmillan India, New Delhi, 2004. |
| 5. Principles of Marketing | - Philip Kotler, Prentice hall of India, New Delhi, 2000. |

CIX - 10
2019-20

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SUBJECT CODE:

SECOND SEMESER
CORE: BUSINESS ECONOMICS
(100 % Theory)

Objectives:

- To study definition and scope of economics , law of demand, law of supply, types of elasticity of demand
- To study production function with one variable, two and all variable inputs, and cost and output relationship in the short run and long run

UNIT-I

(Teaching Hours: 13)

Definition and Scope of Economics – Methodology of Business Economics – Objectives of business firms - Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

UNIT-II

(Teaching Hours: 13)

Meaning of Demand-Determinants of Demand- Law of Demand -Demand Forecasting – objectives of demand forecasting- Methods of Demand forecasting- Consumer Behaviour: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium

UNIT-III

(Teaching Hours: 13)

Production functions with one variable input- Production functions with two variable inputs - Production functions with all variable input - Law of Supply- Determinants of supply- Meaning of Cost- Types of cost- Cost and output relationship in the short run and the long run - Economies of scale- Diseconomies of scale. Pricing policies and methods. Price and Output determination in Perfect competition , Monopoly, Monopolistic, oligopoly

UNIT-IV

(Teaching Hours: 13)

National Income - Gross National Product -Net National Product - Measurement of National Income - Consumptions, savings and investments. Public Finance-Direct and indirect taxes- Effect of taxation on production and distribution-Deficit financing system.

UNIT-V

(Teaching Hours: 13)

Monetary and Fiscal Policies– instruments of monetary policy – fiscal policy – the union budget – state budgets – finances of the union and the states – the Finance commission – importance of the budget- Inflation- Deflation.

BOOKS RECOMMENDED:

1. Principles of Economics - Seth.M.L, Lakshmi Narain Agarwal, Agra, 1981.
2. Micro Economics ———- Jhingan M.L, Varinda Publications P ltd 2002, Mumbai.
3. Business Economics ———- Sankaran S , Margham Publications , Madras, 2007.
4. Business Economics ———- Sundharam KPM Sundharam E N, Sultan Chand & Sons - 2015 Edition
5. Principles of Economics – JhinganM.L,Vrinda Publications

CIX - 11
2019-20

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SUBJECT CODE:

SECOND SEMESTER
SKILL BASED SUBJECT: LEGAL ASPECTS OF BUSINESS
(100% Theory)

Objective

To gain the knowledge about various acts related to the business and its technical elements.

Unit I:

(Teaching Hours: 13)

The Indian Contract Act, 1872 - Contract - Definition – Essential elements of Valid Contract - Classifications of Contract. Offer – Legal rules. Acceptance – Legal rules. Consideration – Legal rules. Capacity of Parties to Contract- Free consent - Different modes of discharge of contract - Remedies for breach of contract. Contingent and quasi contract.

Unit II:

(Teaching Hours: 13)

The sale of goods Act, 1930 – Formation of the contract of sale, Conditions and Warranties – Transfer of ownership and delivery of goods, unpaid seller and his rights.

Unit III:

(Teaching Hours: 13)

The Companies Act, 2013 – Definition – Features – Types of Companies – Incorporation of Company- Memorandum of Association – Articles of Association – Prospectus. Shares and Debentures – Meaning and Classification - Doctrine of indoor management.

Unit IV:

(Teaching Hours: 13)

The Indian partnership Act, 1932 – General nature of partnership, Rights and duties of partner, Reconstitution of firms, Registration and dissolution of firm.

Unit V:

(Teaching Hours: 13)

Cyber Law – Definition – Categories – Components of Cyber crime – Cyber law issues and solutions.

Books Recommended:

1. Legal Systems in Business- Dr. N. Premavathy, Sri Vishnu Publications, Chennai,
2. Business Law- TejpalSheth, Dorling Kindersely (INDIA) Pvt. Ltd,
3. Mercantile Law- P.C.Tulsan , Tata MC.Graw Hill Publishing Co.,
4. Company Law- Kapoor N.D, Sultan Chand & Sons, New Delhi,
5. Legal aspects of Business – S. Sumathi, P. Saravanel, Emerald Publishers, Chennai,

C IX -12
2019-20

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SUBJECT CODE:

SECOND SEMESTER
ALLIED – LAB - EXCEL FOUNDATION

Objective: Students will learn how to start working with M S Excel right from basics to Tables, Templates and Printing of their work.

Unit I: **(Teaching Hours: 10)**

Introducing Excel - Workbooks and Worksheets, Moving Around a Worksheet, Ribbon tabs, Types of commands on the Ribbon, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Getting started on your worksheet, Creating a chart, Printing your worksheet, Saving your worksheet, Exploring Data Types, Modifying Cell Contents, Deleting, Replacing, Editing of a cell. Some handy data entry techniques, Number Formatting.

Unit II: **(Teaching Hours: 10)**

Worksheet Operations - Moving and resizing windows, Switching among windows, Activating a worksheet, Adding, Deleting a worksheet, Changing a sheet tab color, Rearranging your worksheets, Hiding, un-hiding a worksheet, Worksheet View, Comparing sheets side by side, Selecting ranges, complete rows and columns, noncontiguous ranges, multi-sheet ranges, special types of cells. Copying or Moving Ranges. Paste Special dialogue box, Adding comments to cells.

Unit III: **(Teaching Hours: 10)**

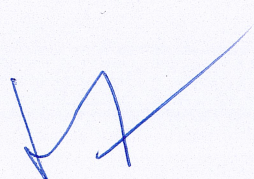
Tables and Formatting - Creating a Table, Changing the Look of a Table, Navigating in a Table, Selecting parts of a Table, Adding, Deleting new rows or columns, Moving a Table, Working with the Total Row, Removing duplicate rows from a table. Sorting and filtering a table, Converting Table into Range. Formatting tools on the Home tab, Mini Toolbar, Fonts, Text Alignment, Wrapping text to fit a cell, Colors and Shading, Borders and Lines. Naming Styles.

Unit IV: **(Teaching Hours: 10)**

Excel Files & Templates - Creating a New Workbook, Filtering filenames, Saving and Auto Recovery, Password-Protecting a Workbook, Recovering unsaved work, Protect Workbook options, Checking Compatibility. Creating a Excel Templates, Modifying a template, Custom Excel Templates, Default Templates, Editing your Template, Resetting the default workbook, Saving your Custom Templates, Getting ideas for creating Templates.

Unit V: **(Teaching Hours: 10)**

Printing Your Work
Normal, Page Layout, Page Break View, Choosing your printer, Specifying what you want to print, Changing Page Orientation, Specifying paper size, Adjusting page margins, Inserting a page break, Removing manual page breaks, Printing Row and Column Titles, Scaling printed output, Header or Footer Options, Preventing certain cells, Objects from being printed, Creating Custom Views of your Worksheet. Creating PDF files.



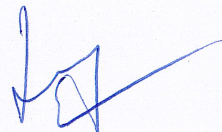
C IX - 13
2019-20

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SUBJECT CODE:

BOOKS RECOMMENDED

1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
3. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.
4. Excel Functions and Formulas: Bernd Held, BPB Publications.
5. Financial Analysis and Modeling using Excel and VBA: Chandan Sengupta, Wiley



C IX - 14
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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SUBJECT CODE:

THIRD SEMESTER
CORE: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
(100%Theory)

Objective:

- To familiarize the fundamental concept of Securities and Portfolio Management
- To provide knowledge of risk and return involved in the optimal portfolio selection

UNIT I

(Teaching Hours: 13)

Features of an Investment Programme – The Investment Process – Stages in Investment – Structure of New issue market – types of issue - Book building - Secondary market – SEBI - trading methods – settlement

UNIT II

(Teaching Hours: 13)

Security analysis meaning and methods :Fundamental analysis : Economy analysis and Industry analysis- Economic analysis – economic forecasting. Industry analysis – Analytical tools. Company analysis- study of financials, going beyond numbers- analysis of financial statements- Estimation of intrinsic value.

UNIT III

(Teaching Hours: 13)

Fundamental Analysis: Technical Analysis: Assumptions - Dow Theory – trends – charts – Efficient Market Theory: Weak Form – Semi- Strong Form - Strong Form of Market - Experiments and Analysis of Theory .Comparisons with Fundamental and Technical Analysis.

UNIT IV

(Teaching Hours: 13)

Portfolio construction: Traditional Vs. Portfolio Analysis - Markowitz Model - Efficient Frontier - Sharpe ideal Index - construction of optimal portfolio- Capital Asset Pricing theory (CAPM) – assumptions - Security market line – Arbitrage portfolio

UNIT V

(Teaching Hours: 13)

Portfolio revision : Sharpe's performance Index - Treynor's performance Index - Jensen's performance Index. Management of portfolio: Passive management and Active management.

BOOKS RECOMMENDED

- 1.Preethi Singh- '*Portfolio Management*'- Himalaya Publicatiobn (2007).
2. Punithavathy Pandian- *Security Analysis and Portfolio Management*- Vikas publishing House
- 3.Bhalla. V.K. *Investment Management: Security Analysis and Portfolio Management*- Sultan Chand- New Delhi
- 4.Fischer- Donald E. and Ronald J. Jordan- *Security Analysis and Portfolio Management*- Prentice Hall of India
5. Avadhani V A , "*Security Analysis and Portfolio management*", Himalaya Publishing House, Mumbai

CIX - 15
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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EFFECTIVE FROM THE ACADEMIC BATCH 2019 – 2022

SUBJECT CODE:

THIRD SEMESTER
CORE : COST ACCOUNTING
(80% Problem, 20%Theory)

Objectives: After the successful completion of the course the student should have a thorough knowledge on the cost accounting principles and the methods of accounting cost

UNIT I

(Teaching Hours: 13)

Cost Accounting – Definition – Meaning and Scope – fundamental principles of cost accounting – Costing an aid to Management – Relationship of cost accounting with financial accounting & management accounting – Essentials of good cost system. Classification of cost: According to elements, functions, nature of cost, controllability, normality and relevance – types and techniques of costing – preparation of Cost sheet or statement of cost

UNIT II

(Teaching Hours: 13)

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III

(Teaching Hours: 13)

Labour: System of wage payment – Idle time – Control over idle time – methods of labour remuneration. Overhead – Classification of overhead – allocation and apportionment of overhead – absorption of overhead : machine hour rate.

UNIT IV

(Teaching Hours: 13)

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production). Reconciliation of Cost and Financial accounts.

UNIT V

(Teaching Hours: 13)

Standard costing – Only material costing variance (MCV) and Labour cost variance (LCV)

BOOKS RECOMMENDED

1. S.P. Jain and KL. Narang, “Cost Accounting”, Kalyani Publishers, New Delhi. Edn. 2005
2. R.S.N. Pillai and V. Bagavathi, “Cost Accounting”, S. Chand and Company Ltd., New Delhi. Edn. 2004
3. S.P. Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
4. V.K. Saxena & C.D. Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. M.N. Arora, “Cost Accounting”, Sultan Chand, New Delhi 2005.

CIX-16
2019-20

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SUBJECT CODE:

THIRD SEMESTER
CORE: DIRECT TAX
(60% Problem, 40%Theory)

Objective

To learn the various concepts and procedures related to taxation purpose

Unit I:

(Teaching Hours: 13)

The Income Tax Act - Definition of Income - Assessment year - Previous year – Assessee - Types of Assessee - Scope of income - Charge of Tax - Residential status - Incomes which do not form part of total income.

Unit II:

(Teaching Hours: 13)

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

Unit III:

(Teaching Hours: 13)

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: 13)

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: 13)

Set off and Carry forward of losses: - Income Tax Authorities: - Central Board of Direct Taxes – Organisation structure – Functions – General Powers – Procedure for Assessment – Types of Assessment - E file return.

BOOKS RECOMMENDED

1. Bare Act — - The Income Tax Act 1961
2. Income Tax Law and Practice - Gaur and Narang, Kalayani Publishers
3. Income Tax Law and Practice - DinkarPagare
4. Income Tax Law and Practice – Mehrothra
5. Direct Tax - VinothSingania, Taxman Publication.

CIX-17
2019-20

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SUBJECT CODE:

THIRD SEMESTER

ALLIED – LAB: PROGRAMMING FOR ANALYTICS

Objectives:

This module introduces Students to various programming languages in the field of Analytics like SQL, R, SAS, Python and form foundation for further analysis of Datasets.

UNIT: I

(Teaching Hours:10)

Introduction: Database Management Systems - Definition, Characteristics of DBMS, Architecture & Security, Types of Data Models, Concepts and constraints of RDBMS, Introduction to Structured Query Language, MySql Installer, Download sample Database, Loading Sample Database.

UNIT: II

(Teaching Hours:10)

Data definition and Manipulation - SQL Process, SQL Commands — DDL, DML, DCL, DQL, SQL Constraints, Data Integrity, Data Types, SQL Operators, Expressions, Querying Database, Retrieving result sets, Sub Queries, Syntax for various Clauses of SQL, Functions and Joins, Indexes, Views, Transactions.

UNIT :III

(Teaching Hours:10)

Basics of SAS - Introduction to SAS, Installation of SAS university Edition, prerequisites for data analysis using SAS, SAS Architecture, Data Types, Formats and Informats, SAS coding- Data step and proc step, Libraries, Importing external data, Reading and Manipulating Data, Functions, Data Transformations, Conditional Statements.

UNIT :IV

(Teaching Hours:10)

Python: Basics of Python - Installation of Anaconda Navigator, Data types — string, tuples, set, lists, dictionary, Arrays. Spyder, Importing and Exporting Files, Data Manipulation, Descriptive Statistics and Documentation with Jupyter.

UNIT :V

(Teaching Hours:10)

R Programming - Basics of R, Installation of R studio, Vectors, Matrices, Data types, Importing files, Writing files, Merging Files, Data Manipulation, Creation and Deletion of New Variables, Sorting of Data, Functions, Graphical Presentation and Descriptive Statistics.

BOOKS RECOMMENDED:

1. Dyer. (2008). MYSQL in a nutshell. O' Reilly
2. DuBois. (2014). MySQL cookbook. O' Reilly
3. Delwiche& Slaughter. (2012). SAS The little SAS Book SAS Institute
4. Hemedinger&McDaniel. (2010). SAS for dummies. Wiley
5. Madhavan. (2015). Mastering Python for Data Science. Packt
6. McKinney. (2017). Python for Data Analysis. O' Reilly
7. Grolemond. (2014). R: Hands-on Programming; Garrett, O' Reilly
8. Paul. (2011). R: R Cookbook. O' Reilly

C IX - 18
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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SUBJECT CODE:

THIRD SEMESTER
SKILL BASED SUBJECT- MODERN BANKING AND INSURANCE
(100 % Theory)

Objective:

- To understand the banking practices in the current scenario.
- To learn the basic concepts related to insurance.

Unit: I

(Teaching Hours: 13)

Evolution of Commercial Banks - Functions of modern commercial banks - Branch Banking - Nationalization of commercial banks in India – RBI and its functions - Customer Service - CRM in banking

Unit:II

(Teaching Hours: 13)

Bank computerization – Core banking- Tele banking – Mobile banking – ATM - Evolution of EFT systems – SWIFT – NEFT - RTGS - electronic cards- Electronic payment systems- impact of IT in banking service quality

Unit: III

(Teaching Hours: 13)

Insurance – Meaning – Definition – Characteristics of Insurance contract - Functions of insurance - Importance of insurance - Benefits of Insurance - Kinds of insurance organizations - Role of Insurance in the Development of Commerce and Industry - Scope of Insurance Business - Essentials of Valid Insurance Contract.

Unit: IV

(Teaching Hours: 13)

Life Insurance – Meaning – Definition – History of Life Insurance - Characteristics of Life Insurance – Economics Uses of Life Insurance – Advantages of Life Insurance – Scientific principles of Life Insurance – Laws relating to Life Insurance – Essential element of Life Insurance contract.

Unit: V

(Teaching Hours: 13)

General Insurance – Meaning – History of general insurance – Law relating to general insurance – General Insurance Corporation of India – About GIC –Establishment of GIC – Sources of funds – GIC and its Subsidiaries – Organization structure of GIC - Functions of GIC.

BOOKS RECOMMENDED:

1. Principles and Practice of Banking – study material of Indian Institute of Banking
2. Indian Banking - Parameswaran, S Chand and Co.Ltd.
3. Fundamentals of Insurance - Dr.P.Periyasamy, Vijay Nicole Imprints P Ltd, Chennai
4. Principles and Practice of Life Insurance - Dr.A.Murthy, Margham publications, Chennai
5. Principles and Practice of Insurance – MN Mishra & SB Mishra, Sultan chand & Sons.

CIX - 19

2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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EFFECTIVE FROM THE ACADEMIC BATCH 2019 – 2022

SUBJECT CODE:

FOURTH SEMESTER
CORE: PROJECT APPRAISAL AND FINANCE

Objective

- To understand the characteristics of a project and to identify and select a project
- To Identify skills necessary to manage a project and to finance a project

Unit I

(Teaching Hours: 13)

Introduction To Project Management: Importance – Types, Features – Project life cycle. Project planning - Pre-requisites of a successful project implementation. Management Actions - Investment returns -Corporate strategy.

Unit II

(Teaching Hours: 13)

Project Identification and Selection: Introduction, Project Identification Process, Project Initiation, Pre-Feasibility Study, Feasibility Studies, Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts.

Unit III

(Teaching Hours: 13)

Project appraisal by financial institutions: Technical, Commercial, financial and managerial appraisal - Economic and environment appraisal - Social cost benefit analysis - Preparation of Project report

Unit IV

(Teaching Hours: 13)

PERT and CPM: Introduction, Development of Project Network, Time Estimation, Determination of the Critical Path, PERT Model, Measures of variability, CPM Model, Network Cost System.

Unit V

(Teaching Hours: 13)

Project Risk Management: Introduction, Risk, Steps in Risk Management, Risk Identification, Risk Analysis, Reducing Risks. Project Quality Management and Value Engineering

Books Recommended

1. Gardiner P D, "Project Management: a strategic planning approach ", Palgrave Mcmillan, London,
2. Total Project Management: The Indian Context - P. K. Joy, Macmillan India Ltd, 12 edition
3. Mike Field and Laurie Keller, "Project Management", Second edition, Thompson Business press, 2002
4. Nicholas J M , "Project Management for business and technology", Second edition, Pearson Education, 2007
5. Prasanna Chandra, "Projects – Planning, Analysis, Financing, Implementation and Review", Sixth edition, Tata McGraw Hill, 200

CIX-20
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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SUBJECT CODE:

FOURTH SEMESTER
CORE: INTERNATIONAL FINANCIAL REPORTING STANDARDS
(100% Theory)

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 IFRS – IASB – Extant Standards of the IASB – The Framework – The status of IFRS around the world – The use of IFRS around – The IASB roadmap – The annual IASB bound volume and its use – Principal difference between Indian GAAP and IFRS – Proposals for change.

Unit: II – PRESENTATION AND PROFIT

(Teaching Hours: 11)

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: 15)

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 instrument 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 Interest 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: A Practical Guide | Hennie Van Greuning, Darrel Scott, Simonet Terblanche – World Bank. (ISBN: 9780821384282) |
| 2 | Understanding IFRS Fundamentals: International Financial Reporting Standards | Nandakumar Ankarath, Kalpesh J. Mehta, T.P. Ghosh, Yass A. Alkafaji WILEY Publications. (ISBN 9780470399149) |
| 3 | International Financial Reporting Standards: An Introduction | Belverd E. Needles, Marian Powers, Cengage Learning Publications |
| 4 | IFRS Simplified: A fast and easy to understand overview of the new IFRS. | Mike Morely, Kindle Edition. |
| 5 | IFRS Explained: A guide of IFRS | BPP Learning media standards |

CIX - 21
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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SUBJECT CODE:

FOURTH SEMESTER
CORE: MANAGEMENT ACCOUNTING
(60% Problem, 40% Theory)

Objective:

- To provide the fundamental knowledge and techniques in Management Accounting
- To apply the tools and techniques used to plan, control and make decisions
- To learn the Budgetary control procedures, reporting of organizational performance and calculation of variances

UNIT: I

(Teaching Hours: 13)

Management Accounting- Need and Significance - Relationship between Management Accounting, Cost Accounting & Financial Accounting. Financial Statement and their importance- Tools for Analysis and Interpretation- Common Size Statements, Comparative statement and Trend Analysis (only problems)

UNIT: II

(Teaching Hours: 13)

Ratio Analysis - Significance of Ratios - Ratios for Long term and Short term - Financial Position – Profitability, Liquidity, solvency , turnover ratios - Uses and Limitations of Ratios

UNIT: III

(Teaching Hours: 13)

Fund Flow & Cash Flow Analysis – AS 3,

UNIT: IV

(Teaching Hours: 13)

Budgets and Budgetary Control - Essential requirements of Good Budgetary Control –Preparation of Production Budget – Sales Budget – Cash Budget – Flexible Budget – Zero Base Budgeting (ZBB): Advantages.

UNIT :V

(Teaching Hours: 13)

Working capital - importance and sources – Estimation of working capital requirements - cost volume profit analysis – Break even analysis- managerial applications of marginal costing. (only problems)

Books Recommended

1. Khan M Y & Jain P K, “Management Accounting”, Fourth Edition, Tata McGraw-Hill, New Delhi, 2007.
2. Colin Drury, “Management and Cost Accounting”, Sixth Edition. Thomson Learning, 2007.
3. Horngreen, Sundem, Stratton, “Introduction to Management Accounting”, Thirteenth Edition, Pearson Publications, 2006
4. Leslie G. Eldenburg, Susan K. Wolcott, “Cost Management”, First edition, John Wiley & Sons, New York, 2005
5. Paresh Shah, “Management Accounting” First Edition, Oxford university press, 20

CIX - 22
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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EFFECTIVE FROM THE ACADEMIC BATCH 2019 – 2022

SUBJECT CODE:

FOURTH SEMESTER
ALLIED: GOODS AND SERVICE TAX (GST) & CUSTOM LAWS
(100 % Theory)

Objective: To provide students with a working knowledge of principles and provisions of GST and Customs Law

Unit I: Introduction

(Teaching Hours -14 hours)

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

Unit II: Levy and collection of GST

(Teaching Hours -12 hours)

Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

Unit III: Input Tax Credit

(Teaching Hours -13 hours)

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Unit IV: Procedures

(Teaching Hours -13 hours)

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

Unit V: Special Provisions and customs law

(Teaching Hours -13 hours)

Taxability of E-Commerce, Anti-Profititeering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals. **Customs Law:** Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.

References:

1. Dr. R Parameswaran, CA. P. Viswanathan, Indirect taxes GST and Customs Laws, Kavin Publications,
2. Gupta, S.S., *GST- How to meet your obligations (April 2017)*, Taxmann Publications
3. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017
4. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
5. *Vastu and Sevakar Vidhan* by Government of India

C1X-23
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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EFFECTIVE FROM THE ACADEMIC BATCH 2019 – 2022

SUBJECT CODE:

FOURTH SEMESTER
ALLIED - BUSINESS STATISTICS WITH R PROGRAMMING
(60% problems, 40% theory)

Objectives:

The objective of this module to make students exercise the fundamentals of statistical analysis in R environment. They would be able to analysis data for the purpose of exploration using descriptive and inferential statistics. Students will understand probability and sampling distributions and learn the creative application of linear regression in multivariate context for predictive purpose.

UNIT :I

(Teaching Hours: 13)

Introduction to R Programming - R and R Studio, Logical Arguments, Missing Values, Characters, Factors and Numeric, Help in R, Vector to Matrix, Matrix Access, Data Frames, Data Frame Access, Basic Data Manipulation Techniques, Usage of various apply functions — apply, lapply, sapply and tapply, Outliers treatment.

UNIT: II

(Teaching Hours: 13)

Descriptive Statistics - Types of Data, Nominal, Ordinal, Scale and Ratio, Measures of Central Tendency, Mean, Mode and Median, Bar Chart, Pie Chart and Box Plot, Measures of Variability, Range, Inter-Quartile- Range, Standard Deviation, Skewness and Kurtosis, Histogram, Stem and Leaf Diagram, Standard Error of Mean and Confidence Intervals.

UNIT : III

(Teaching Hours: 13)

Probability & Sampling Distribution - Experiment, Sample Space and Events, Classical Probability, General Rules Of Addition, Conditional Probability, General Rules For Multiplication, Independent Events, Bayes' Theorem, Discrete Probability Distributions: Binomial, Poisson, Continuous Probability Distribution, Normal Distribution & t-distribution, Sampling Distribution and Central Limit Theorem.

UNIT : IV

(Teaching Hours: 13)

Statistical Inference and Hypothesis Testing - Population and Sample, Null and Alternate Hypothesis, Level of Significance, Type I and Type II Errors, One Sample t Test, Confidence Intervals, One Sample Proportion Test, Paired Sample t Test, Independent Samples t Test, Two Sample Proportion Tests, One Way Analysis of Variance and Chi Square Test.

UNIT :V

(Teaching Hours: 13)

Correlation and Regression - Analysis of Relationship, Positive and Negative Correlation, Perfect Correlation, Correlation Matrix, Scatter Plots, Simple Linear Regression, R Square, Adjusted R Square, Testing of Slope, Standard Error of Estimate, Overall Model Fitness, Assumptions of Linear Regression, Multiple Regression, Coefficients of Partial Determination, Durbin Watson Statistics, Variance Inflation Factor.

BOOKS RECOMMENDED:

1. Ken Black (2013). Business Statistics, New Delhi, Wiley.
2. Anderson, David R., Thomas A. Williams and Dennis J. Sweeney. (2012). Statistics for Business and Economics. New Delhi: South Western.
3. Levin, Richard I. and David S. Rubin (1994). Statistics for Management. New Delhi: Prentice Hall.
4. Waller, Derek. (2008). Statistics for Business London: BH Publications.
5. Lee, Cheng. et al. (2013). Statistics for Business and Financial Economics. New York: Heidelberg Dordrecht.

CIX-24
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
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SUBJECT CODE:

FIFTH SEMESTER
CORE: CORPORATE ACCOUNTING
(80% Problem, 20%Theory)

Objective

To enhance the students to understand the preparation of final accounts of a company , ascertain pre and post incorporated profits and to prepare liquidators final statement of accounts.

Unit I: (Teaching Hours: 13)

Shares: Issue- 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: 13)

Profits prior to incorporation - Ascertainment of profit or loss prior to incorporation. Preparation and presentation of Company Final Accounts - Computation of Managerial Remuneration - preparation of profit/loss account - Balance sheet.

Unit III (Teaching Hours: 13)

Valuation of Goodwill and shares – need – Factors affecting the value of Goodwill- Methods-Valuation of Shares.

Unit IV: (Teaching Hours: 13)

Amalgamation of companies – absorption of companies – Purchase consideration – various methods of ascertaining purchase consideration

Unit V: (Teaching Hours: 13)

Banking company accounts – Insurance company accounts

BOOKS RECOMMENDED

1. Advanced Accounting - R.L.Gupta & Radhaswamy, Sultan Chand & Sons, New Delhi, 2001
2. Advanced Accounting - Jain and Narang, Kalyani Publishers, New Delhi, 2000
3. Corporate Accounting - T.S.Reddy & A.Murthy, Margham Publications, Chennai, 2005
4. Advanced Accounting - S.N.Maheswari, Vikas Publishing house, New Delhi, 2005
5. Advanced Accounting-II - T.S.Agarwal, M.S Shukla, S.Chand & Sons Publication-New Delhi

CIX -25
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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SUBJECT CODE:

FIFTH SEMESTER
CORE: FINANCIAL MARKETS AND INSTITUTIONS

Objective

To learn the basic concepts of capital, dividends and fund management

Unit I

(Teaching Hours: 13)

Indian Financial System: Financial Market - Meaning - Need and Objectives. Functions - Classifications of Financial Market. Capital Market: Role of Capital Markets - Functions - Capital market instruments - Recent Trends in capital market in India – Money Market: Money market instruments.

Unit II

(Teaching Hours: 13)

New issue market and Secondary market - Stock Exchange - Objectives - Functions. SEBI: Role and Powers of SEBI. Recent Trends and developments in Security Market - OTCEI - NSE - BSE - Achievements - Guidelines - DEMAT - Objectives – Importance - Depositories

Unit III

(Teaching Hours: 13)

Debt Market - Types of Bonds. Investment Institutions in India: UTI - ICICI - IDBI - IFCI - SFC. Commercial Banks - Role and functions - Central Bank - Objectives and Functions - IRDA - Powers and Functions.

Unit IV

(Teaching Hours: 13)

Mutual Fund - Meaning, Definition – Advantages – Types - Performance of Mutual Fund - SEBI Regulations on Issue of Mutual Fund - Recent Developments in Mutual Fund. Merchant Banking and Factoring in India - Credit Rating - Features – Advantages - CRISIL & ICRA - Domestic and Global Credit Rating Agencies.

Unit V

(Teaching Hours: 13)

Derivatives – Meaning – Definition – Importance - Kinds of Financial Derivatives – Forwards –Features - financial forward - Futures - Types of Futures – Options – Types – Benefits – Swap –Kinds - Derivatives in India – Securitization – Definition - Mechanism of Securitization – Securitization in India

BOOKS RECOMMENDED

1. Financial Management- Prasanna Chandra, Tata Mc-Graw Hill Publishing Co.Ltd, New Delhi,
2. Financial Management - I.M.Pandey, Vikas Publishing House Pvt.LtdNewDelhi
3. Financial Management - Khan & Jain, Tata Mc-Graw Hill Publishing Ltd, New Delhi,
4. Elements of Financial Management - Dr. S. N. Maheshwari, Sultan Chand and Sons, New Delhi,
5. Financial Management theory and practice - ShashiK.Gupta and R.K.Sharma,Kalyani Publishers, New Delhi,

CIX - 26
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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SUBJECT CODE:

FIFTH SEMESTER
CORE: FINANCIAL MANAGEMENT
(40% Problem, 60% Theory)

Objective

To learn the basic concepts of capital, dividends and fund management

Unit I

(Teaching Hours: 13)

Nature of financial management – Scope - objectives – Functions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money. Financial Planning & Financial Plan – meaning – Scope of financial planning.

Unit II

(Teaching Hours: 13)

Capitalisation-over capitalisation and under capitalisation.(only theory). Financial leverage – measures – EBIT – EPS Analysis– operating leverage – financial, business and operating risks (only theory) – Theories of capital structure – net income approach – Net operating income Approach. MM Hypothesis, Traditional approach, (only theory). – Determinants of capital structure.

Unit III

(Teaching Hours: 13)

Capital budgeting – Techniques – Payback period method, discounted cash flow, Accounting Rate of Return method (problems).

Unit IV

(Teaching Hours: 13)

Cost of Capital – Meaning and importance – cost of debt, preference, equity and retained earnings – weighted average cost of capital (problems)

Unit V

(Teaching Hours: 13)

Dividend Policy - meaning- Factors determining dividend policy- Theories – MM Hypothesis - Walter's Hypothesis (only theory)

BOOKS RECOMMENDED

1. Financial Management- Prasanna Chandra, Tata Mc-Graw Hill Publishing Co.Ltd, New Delhi,
2. Financial Management - I.M.Pandey, Vikas Publishing House Pvt.Ltd New Delhi
3. Financial Management - Khan & Jain, Tata Mc-Graw Hill Publishing Ltd, New Delhi,
4. Elements of Financial Management - Dr. S. N. Maheshwari, Sultan Chand and Sons, New Delhi,
5. Financial Management theory and practice - Shashi K. Gupta and R.K. Sharma, Kalyani Publishers, New Delhi,

CIX - 27
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
(Under Choice Based Credit System)
EFFECTIVE FROM THE ACADEMIC BATCH 2019 – 2022

SUBJECT CODE:

FIFTH SEMESTER
ELECTIVE I: BUSINESS RESEARCH METHODS

Objective

To enable the students to learn the importance of the research, various methods of analysis of data and its applications in the business management.

UNIT I

(Teaching Hours: 13)

Research - meaning - scope and significance – Types of research - Research Process - Characteristics of good research - Scientific method - Problems in research - Identifying research problem – concepts, constructs and theoretical framework.

UNIT II

(Teaching Hours: 13)

Hypothesis:- meaning - sources - Types - formulation Research design - Types - Features of good design - measurement - meaning - need Errors in measurement - Tests of sound measurement Techniques of measurement - Scaling Techniques - meaning - Types of scales - scale construction techniques.

UNIT III

(Teaching Hours: 13)

Sampling design - meaning - concepts - steps in sampling - criteria for good sample design - Types of sample designs - Probability and non-probability samples. Data collection:- Types of data - sources - Tools for data collection methods of data collection - constructing questionnaire - Pilot study - Data processing:- coding - editing - and tabulation of data - Data analysis.

UNIT IV

(Teaching Hours: 13)

Test of Significance:- Assumptions about parametric and non-parametric tests. Parametric Test - T test, F Test and Z test - Non Parametric Test - U Test, Kruskal Wallis, sign test. SPSS and its applications. (only theory)

UNIT V

(Teaching Hours: 13)

Interpretation - meaning - Techniques of interpretation - Report writing:- Significance - Report writing:- Steps in report writing - Layout of report - Types of reports - Oral presentation - executive summary - mechanics of writing research report - Precautions for writing report - Index and Bibliography.

BOOKS RECOMMENDED

1. Rao K.V. Research methods for management and commerce - sterling
2. Zikmund, Business Research Methods
3. Kothari C.R. - Research methodology
4. Donald R. Cooper and Pamela S. Schindler - Business Research Methods - Tata McGraw Hill.
5. Uma Sekaran, Research Methods for Business, Wiley Publications.

C 1x - 28

2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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SUBJECT CODE:

FIFTH SEMESTER
ALLIED - MULTIVARIATE DATA ANALYSIS
(80% THEORY, 20% PROBLEM)

Objectives:

This course will enable students to exercise Multivariate Techniques in R environment in different Business Cases. They will know the different techniques covered under the scope of Multivariate Analysis and will be able to apply and build select Predictive Models in the context of Binary Classification and Time Series.

UNIT I:

(Teaching Hours:13)

Overview of Multivariate Statistics -Nature of Multivariate Analysis, Validity and Reliability, Types of Multivariate Techniques, PCA and Factor Analysis, Multiple Regression, Logistic Regression, Canonical Correlation, Conjoint Analysis, Cluster Analysis, Multi-Dimensional Scaling, Correspondence Analysis, Structural Equation Modeling, Multivariate Model Building.

UNIT II

(Teaching Hours: 13)

Data Cleaning and Multivariate Techniques Graphical Examination of Data, Convert Un-Tidy Data into Tidy Data. Missing Data, Imputation of Missing Data by Central Tendency and KNN Method. Outliers, Winsorization of Outliers, Testing the Assumptions of Multivariate Analysis, Incorporating Non metric Data with Dummy Variables, Managerial Overview of the Results.

UNIT III

(Teaching Hours: 13)

Logistic Regression -Binary Classification versus Point Estimation, Odds versus Probability, Logic Function, Classification Matrix, Individual Group Classification Efficiency, Overall Classification Efficiency, Nagelkerke R Square, Receiver Operating Characteristic Curve, Sensitivity, Specificity, Area Under ROC Curve, Cut-Offs, True Positive Rate and False Positive Rate.

UNIT IV

(Teaching Hours: 13)

Introduction to Time Series- Nature of Time Series, Components of Time Series, Secular Trend, Seasonal Variations, Cyclical Variations, Irregular Variations, Time Series Decomposition, Smoothing Techniques, Moving Average, Weighted Moving Average, Exponential Smoothing, Double Exponential Smoothing, Regression Trend Analysis, Autocorrelation and Auto regression.

UNIT V

(Teaching Hours: 13)

Univariate Time Series Models - Tests for Stationarity, Graphical Method, Unit Root Test, Augmented Dickey Fuller Test, Phillips—Perron Test, Schmidt-Phillips Test, KPSS Test, Identification Of ARMA Models & Parameter Estimation, Testing Significance with Forecasting, Stationary Restriction for ARMA Models, ARIMA Models, Model Parameter- Estimation, Testing Parameter Significance.

BOOKS RECOMMENDED:

1. Hair, J. F. et al. (2015). Multivariate Data Analysis, 6th edition. NJ: Prentice Hall.
2. Aiken, L. S., & West, S. G. (1991). Multiple Regression: Testing and Interpreting Interactions. Newbury Park, CA: Sage.
3. Hamilton, J. D. (1994). Time Series Analysis. Princeton University Press.
4. Enders, W. (2010). Applied Econometric Time Series. Hoboken, NJ: John Wiley & Sons.
5. Menard, S. (2002). Applied Logistic Regression Analysis. Thousand Oaks, CA: Sage.
6. Tabachnick, B. and Fidell, L (2007). Using Multivariate Statistics, New York: Allyn & Bacon.

C 1st - 29

2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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EFFECTIVE FROM THE ACADEMIC BATCH 2019 – 2022

SUBJECT CODE:

SIXTH SEMESTER
CORE: BUSINESS ENVIRONMENT AND ENTREPRENEURSHIP

Objective:

The study helps to understand the Business environment, types of entrepreneurs, motivating factors and identify the new areas of research and development in entrepreneurial venture.

Unit: I

(Teaching Hours: 13)

Business Environment : Introduction – Characteristics of Business environment- components and need – the impact of Economic environment on Business – Impact of changes in Government policy on Business and Industry

Unit: II

(Teaching Hours: 13)

Business responsibility towards society –Concept of Entrepreneurship –Personality traits of an Entrepreneur - Types of Entrepreneurs – Distinguish between an entrepreneur and a manager – Entrepreneurial Development Program - Women entrepreneurs – role ,problems and their prospects and Rural entrepreneurs.

Unit: III

(Teaching Hours: 13)

Entrepreneurial Motivation – Motivating factors – Entrepreneurial ambitions – Compelling reasons – Facilitating factors.

Unit: IV

(Teaching Hours: 13)

Managerial Decision making – Concept and process - Decision making environment - Types of managerial decisions - Creativity in Decision making - Approaches to Decision Analysis - Cost – Benefit analysis - System Analysis - Sensitivity Analysis and information for forecasting

Unit: V

(Teaching Hours: 13)

Creating and Leadership of Entrepreneurial Organisation: Identifying new venture Opportunities – Environment Scanning – Idea processing and selection, SWOT and PEST analysis.

Books for Reference

- | | | |
|---|---|--|
| 1 | Business Environment | Dr. Sawalia Bihari Varma, Vayu education of India |
| 2 | Entrepreneurial Development | Gupta C.B & Srinivasan, N.P, Sultan Chand & Sons, New Delhi. |
| 3 | Dynamics of Entrepreneurial Development | Vasant Desai, Himalaya Publishing House New Delhi. |
| 4 | Entrepreneurial Development | P Saravanel, ESS PeeKay Publishing House. |
| 5 | Entrepreneurial Development | Gordon & Natarajan, Himalaya Publishing House, Delhi. |

CIX - 30
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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SUBJECT CODE:

**SIXTH SEMESTER
CORE: AUDITING**

OBJECTIVE

- To gain a fair working knowledge in the areas of internal check in practice in various organizations
- To ensure a complete understanding of the importance of vouching of Financial Statements

Unit I

(Teaching Hours: 13)

Definition-General Objectives of Auditing-Advantages and Limitations of Auditing-Auditing and Investigation-Qualification of an Auditor – Auditors Vis-a Vis Errors and Frauds. Various types of audit-Continuous audit-Final Audit-interim audit-Balance Sheet audit-Merits and Demerits.

Unit II

(Teaching Hours: 13)

Auditing in EDP Environment-Audit procedure-Planning of Audit-Audit programme-Audit Note book-Audit Working Papers-Internal Control-Internal Check. Internal Check as regards cash, wages, sales etc.-position of External Auditors as to Internal Auditor.

Unit III

(Teaching Hours: 13)

Vouching –Vouching of Cash transactions-Trading transactions-Impersonal ledger.

Unit IV

(Teaching Hours: 13)

Verification and Valuation of Assets and Liabilities – Land & Buildings, Plant & Machinery, patents & Trademarks, Furniture, Investments, Stock ,Bills Receivable, Cash. Auditors' position & duty regarding Reserves and provisions-Depreciation

Unit V

(Teaching Hours: 13)

Company Audit-Audit of Share capital and Share Transfer-Appointment and Removal of Auditors –Rights and Duties of Company Auditors – liabilities – Audit Report- Qualities of audit report.

BOOKS RECOMMENDED

1. Dinkar Pagare - Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2. Tandon, B.N., Sudharsanam and Sundara bahu.- A Hand Book of Practical Auditing, S.Chand & Co Ltd.
3. Kumar, Pardeep Sachdeva, Baldev Singh, Jagwant- Auditing Theory and practice, Kalyani Publishers
4. Kamal Gupta, Ashok Arora, *Fundamentals of Auditing* ,Tata McGraw Hill, New Delhi
5. D. P. Jain, *Auditing*, Konark Publishes Pvt. Ltd., Delhi.

CIX - 31
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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SUBJECT CODE:

SIXTH SEMESTER
ELECTIVE II: FINANCIAL SERVICES AND DERIVATIVES
(100% THEORY)

Objective:

To understand the principle, concepts and financial aspects related to financial services and to have basic knowledge about financial derivative market.

Unit: I

(Teaching Hours: 13)

Financial services – Meaning – Objectives of Financial Services – Characteristics of Financial services – Scope of Financial Services – Growth of Financial Services in India – Problems in Financial Services sector – Regulatory Framework – Need for Regulations – Types of regulatory framework – Causes for Financial innovations – New Financial products and services – Challenges faced by Financial Services sector.

Unit: II

(Teaching Hours: 13)

Credit Rating – Meaning – Definition – Origin of Credit Rating – Credit Rating in India – Features of Credit Rating – Advantages of Credit Rating – Drawbacks of Credit Rating – Credit Rating Agencies in India – Functions of Credit Rating.

Unit: III

(Teaching Hours: 13)

Mutual fund – Meaning – Definition – Characteristics of Mutual fund – Types of Mutual fund – Functions of Mutual fund – Advantages of Mutual fund – Drawbacks of Mutual fund – Mutual fund players – Unit linked mutual fund - RBI guidelines for Mutual fund.

Unit: IV

(Teaching Hours: 13)

Merchant Banking – Meaning – Definition – Concept of Merchant banking – Origin of Merchant banking & Merchant Banking in India – Merchant Banking functions or services – Qualities required for Merchant Bankers – Guidelines for Merchant Bankers – Problems of Merchant bankers – Scope of Merchant Banking in India.

Unit: V

(Teaching Hours: 13)

Derivatives – Definition – Types: over the counter derivatives and exchange based derivatives – underlying value- interest rate – Types of derivative contracts : Features of Future contract, forward contract , swaps and option trading - risks involved in derivative trading.

Books for Reference

- | | | |
|---|---------------------------------------|--|
| 1 | Financial Services | Dr. S. Gurusamy, Tata McGraw Hill Education Pvt Ltd. |
| 2 | Financial Markets and Services | E. Gordon & K. Natarajan, Himalaya Publishing House. |
| 3 | Financial Markets & Services | Dr. L. Natarajan, Margham Publications. |
| 4 | Financial Management | R.K. Sharma and Shashi K. Gupta, Kalyani publishers |
| 5 | Fundamentals of Financial derivatives | N.R. Parasuraman |

CIX - 32
2019 - 20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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SUBJECT CODE:

SIXTH SEMESTER

ALLIED: LAB: DATA MINING WITH R

OBJECTIVE:

After this course students will gain critical knowledge and understanding about major Data Mining procedures like Decision Tree, Cluster Analysis, Neural Networks, Support Vector Machine, Bayesian Networks and Machine Learning fundamentals. Students will be able to apply and practice this gained knowledge in variety of Business Scenarios.

UNIT: I

(Teaching Hours:10)

Classification and Regression Tree Classification & Regression, Working of a Decision Tree, Attribute Selection Measures, Information Gain, Gain Ratio, Gini Index, Building Decision Trees, CART, C5.0, and CHAID Trees, Prediction by Decision Tree, Advantages and Disadvantages of Decision Trees, Model Overfitting, Building Decision Trees in R.

UNIT: II

(Teaching Hours:10)

Clustering- Cluster Analysis versus Factor Analysis, Overview of Basic Clustering Methods, Agglomerative Hierarchical Clustering, Within-Group Linkage, Nearest Neighbour or Single Linkage, Furthest Neighbour or Complete Linkage, Centroid Clustering, Ward's Method, K-Means Algorithm, Dendrogram, Profiling of Cluster, Cluster Evaluation.

UNIT: III

(Teaching Hours:10)

Artificial Neural Networks: -Structure of a Neural Network, Input Layer, Hidden Layer, Output Layer, Nodes, Synaptic Weights, Analogy with Biological Neural Network, Scaling of Data, Activation Functions, Hyperbolic Tangent, Sigmoid, Identity, Softmax, Optimization Algorithms, Scaled Conjugate Gradient, Gradient Descent, Model Accuracy.

UNIT: IV

(Teaching Hours:10)

Support Vector Machine- Decision Boundaries for Support Vector Machine, Maximum Margin Hyperplanes, Structural Risk Minimization, Linear SVM-Separable Case, Linear SVM-Non-Separable Case, Kernel Function, Kernel Trick, Kernel Hilbert Space, Model Evaluation.

UNIT: V

(Teaching Hours:10)

Market Basket Analysis- Market Basket Analysis and Association Analysis, Market Basket Data, Stores, Customers, Orders, Items, Order Characteristics, Product Popularity, Tracking Marketing Interventions, Association Rules, Support, Confidence, Lift, Chi-Square Value, Sequential Pattern Analysis.

BOOKS RECOMMENDED

1. Han, Jiawei and Kamber, Micheline. (2012). Data Mining: Concepts and Techniques. Morgan Kaufman Publishers.
2. Tang, P.N., Steinback, M. and Kumar, V. (2014). Introduction to Data Mining. Pearson.
3. Myatt, Glenn and Johnson, Wayne. (2009), Making Sense of Data II. Wiley.
4. Anand Rajaraman. (2011). Mining of Massive Datasets. Cambridge University Press.
5. Mitchell (2013). Machine Learning. McGraw Hill.

CIX - 33
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE – ACCOUNTING AND FINANCE Degree Course
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SUBJECT CODE:

SIXTH SEMESTER
SKILL BASED SUBJECT -PROJECT AND VIVA VOCE

OBJECTIVES:

The Objectives of the main project should facilitate the students,

- To apply business analytics strategies and investigations of research methodology to provide solutions to the organizational problems.
- To apply best practices of business management to organizational settings
- To understand and analyse the key performance indicators.

AREA OF RESEARCH:

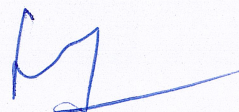
PROJECT FEASIBILITY STUDIES, FINANCIAL STATEMENT ANALYSIS, RATIO ANALYSIS, BUDGETING, CASH AND FUND FLOW ANALYSIS , SECURITY VALUATION & MARKET CAPITALISATION, DIVIDEND DECISIONS , STRATEGIES OF RISK DIVERSIFICATION AND TAXATION.

PERIOD:

One Month of their final Year.

INSTRUCTIONS TO THE STUDENTS:

1. Students are expected to identify a company, preferably in Coimbatore or nearby areas, since they are expected to be in contact with the company throughout the project. However, the students can do the project anywhere in India after getting approval from the guide.
2. Guide will be allocated to each student and he/she should regularly communicate to the concerned guide and has to get approval for every process.
3. Project Work should be either a Field Survey study, Comprehensive Case study on the functioning of a business organization, or Financial performance, Inter-organizational study, market study and application of optimization techniques for business decisions.
4. Choose any organization preferably a medium sized or a large enterprise and approach its HR manager / PRO for necessary permission.
5. Each Student will be interviewed by an Expert Committee to validate the project. Each Student



CIX - 34
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
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SUBJECT CODE:

- should appear with the Company Name, chapter scheme and tool selection for approval.
6. After getting approval from the Expert Committee, the student has to submit the acceptance letter and attendance certificate received from the company and followed by that he/she will be permitted to start the process relevant to project.
 7. Students will be evaluated by their performance in their reviews. Students are asked to appear for all the reviews without fail and are advised to maintain a record of such review duly signed and approved by the guide.
 8. Review presentation should be made by the students in PowerPoint. Mark will not be provided to the student if he/she is absent for the review.
 9. Cover wrapper should be Grey in color. Students should submit one copy of fair draft report in the form of soft binding during the time of submission along with the CD.
 10. Students are informed to stick on to the given instructions.

STRUCTURE OF PROJECT:

Structure of project work should contain the following chapters to maintain the uniformity in preparation and presentation

Chapter No. 1	-	Introduction
Chapter No. 2	-	Literature Review
Chapter No. 3	-	Research Methodology
Chapter No. 4	-	Data Analysis & Interpretation
Chapter No. 5	-	Findings, Suggestions and Conclusion

PROJECT AND VIVA VOCE:

CA	:	25	
Review-I	:	10	
Review II	:	10	
Work Diary	:	5	
Total	:	25	

TEE	:	75	
External Examiner	:	25	
Internal Examiner	:	25	
Vivo voce Examination	:	25	
Total	:	75	