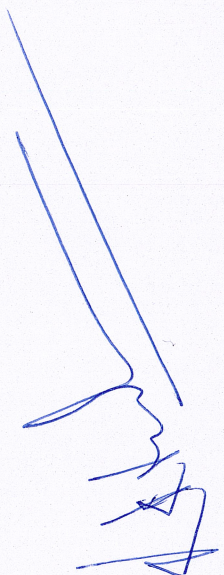


**Dr. G.R.D.COLLEGE OF SCIENCE (AUTONOMOUS)**  
**SCHOOL OF COMMERCE & INTERNATIONAL BUSINESS**  
**BACHELOR OF COMMERCE - PROFESSIONAL ACCOUNTING DEGREE COURSE**  
**(Under Choice Based Credit System)**  
**EFFECTIVE FROM THE ACADEMIC BATCH - 2019-2022**

SEM	PART	COURSE	COURSE TITLE	HOURS PER WEEK	MARKS				EXAM DURATION	
					CREDITS	CA	TEE	TOTAL		
<b>I</b>										
	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	
	<b>II</b>									
		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	Management Accounting	5	4	25	75	100	3	
III		Core	Global Corporate and Business Law	5	4	25	75	100	3	
III		Core	Financial Accounting - II	5	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)	2	2	40	60	100	3	
IV		Environmental Studies	Environmental Awareness	2	2	25	75	100	3	

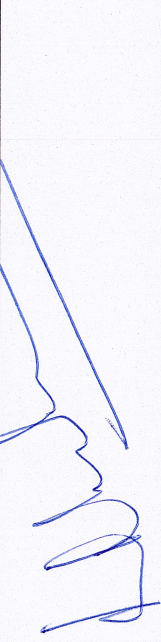
CVIII - 01  
2019-20



**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 – 2019-2022**

SEM	PART	COURSE	COURSE TITLE	HOURS PER WEEK	MARKS				EXAM DURATION	
					CREDITS	CA	TEE	TOTAL		
III	IV	Basic Tamil/Advanced Tamil/ Non Major Elective	**Basic Tamil II/Advanced Tamil I / Personality Development and Soft Skills	2	2	100	NA	100	3	
			Performance Management	6	4	25	75	100		3
	III	Core	Taxation – I	6	4	25	75	100	3	
			Financial Reporting	6	4	25	75	100	3	
	III	Skill Based Subject	Principles of Marketing	6	3	25	75	100	3	
			Indian Society People and Culture	3	2	25	75	100	3	
	IV	Value Education	Mini Project	4	2	*GRADE				
			Extension Activities							
	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
				Financial Management	6	4	25	75	100	
III		Core	Corporate Accounting - I	6	4	25	75	100	3	
			Audit and Assurance	6	4	25	75	100	3	
III		Skill Based Subject	Strategic Management	5	4	25	75	100	3	
			Taxation – II	5	3	25	75	100	3	
IV		Skill Based Subject	Professional Communication	4	2	25	75	100	3	

CVIII-02  
2019-20





SUBJECT CODE:

**FIRST SEMESTER**  
**CORE: ACCOUNTANT IN BUSINESS**

**OBJECTIVES:** To introduce knowledge and understanding of the business and its environment and the influence this has on how organizations 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 organization 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 organization- 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 behavior.

**UNIT III** **(Teaching Hours: 13)**  
Leadership - Management and Supervision - Recruitment and Selection - Individuals and Group behavior 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**

**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, books 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 amortization - 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**  
**(UNIT 1 TO 4 THEORY, UNIT 5 FOR PRACTICAL)**

**OBJECTIVES:** 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)**

**Careerstrokes: On-line Practical UNITS** – Communication skills – Group Discussion – Interviews – Team work – Time management – Business awareness

**BOOKS RECOMMENDED:**

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

**SUBJECT CODE:**

**FIRST SEMESTER**  
**ALLIED- MATHEMATICS FOR BUSINESS**  
**(80% Problem, 20%Theory)**

**OBJECTIVES:** 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.

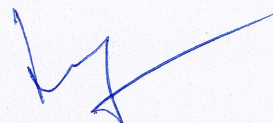
**UNIT – V**

**(Teaching Hours: 10)**

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

**BOOKS RECOMMENDED:**

1. P. A Navinitham -Business Mathematics, Jai Publications, Trichy
2. Sundaresan and Jayaseelan, "Introduction to Business Mathematics", Sultanchand 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.



SUBJECT CODE:

**SECOND SEMESTER**  
**CORE: MANAGEMENT ACCOUNTING**  
**(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- Reconciliation 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

SUBJECT CODE:

**SECOND SEMESTER**  
**CORE- GLOBAL CORPORATE AND BUSINESS LAW**

**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 reach 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.

SUBJECT CODE:

**SECOND SEMESTER**

**CORE: FINANCIAL ACCOUNTING – II**

**OBJECTIVES:** To enable the students learn the basic concepts of Partnership accounting and allied aspects of accounting.

**UNIT – I**

**(Teaching Hours: 14)**

Partnership – Definition – Capital accounts of Partners – Profit sharing ratio – treatment of Goodwill – Admission of a partner – Revaluation of assets and liabilities

**UNIT – II**

**(Teaching Hours: 13)**

Retirement of a Partner – Calculation of gaining ratio – revaluation of assets and liabilities – Treatment of goodwill – Memorandum Revaluation Account.

**UNIT – III**

**(Teaching Hours: 13)**

Death of a partner – Dissolution of partnership firm – Insolvency of all partners – Garner Vs Murray rule and Piecemeal distribution – Proportionate capital method only.

**UNIT – IV**

**(Teaching Hours: 13)**

Royalty accounts excluding sub lease

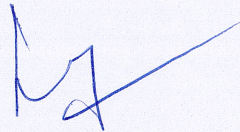
**UNIT – V**

**(Teaching Hours: 12)**

Insurance claims – claims for loss of stock and loss of profits – Voyage Accounts .

**BOOKS RECOMMENDED**

1. Reddy T. S & Murthy A. (2013), “ Financial Accounting” , Margham Publications.
2. Gupta R.L & Gupta V. K (2002), “ Advanced Accounting”, Sultan Chand Publications.
3. Sukla & Grewal (2010), “ Advanced Accounting”, S. Chand Publications.
4. Gupta R.L and Radhaswamy .M, “ Financial Accounting”, Sultan Chand and Sons.
5. S.P. Jain & Narang K .L , “ Advanced Accounting” , Kalyani Publishers.



SUBJECT CODE:

**SECOND SEMESTER**  
**ALLIED – STATISTICS FOR BUSINESS**  
**(80% Problem, 20% Theory)**

**OBJECTIVES :** 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.

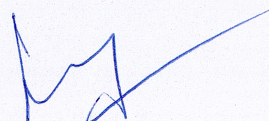
Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

**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



SUBJECT CODE:

**SECOND SEMESTER**

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

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

**MS WORD**

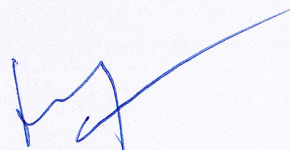
1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background colour, Text colour, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for 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.



SUBJECT CODE:

**THIRD SEMESTER**  
**CORE: PERFORMANCE MANAGEMENT**  
**(60% PROBLEM, 40% THOERY)**

**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** **(Teaching Hours: 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** **(Teaching Hours: 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** **(Teaching Hours: 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** **(Teaching Hours: 11 hours)**  
Variance; Material mix and yield variances -Sales mix and quantity variances -Planning and operational variances -Performance analysis and behavioural aspects.

**UNIT V** **(Teaching Hours: 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

SUBJECT CODE:

**THIRD SEMESTER**  
**CORE-TAXATION - I**  
**(60% Problem, 40% Theory)**

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

**UNIT I** **(Teaching Hours –13 hours)**

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

**UNIT II** **(Teaching Hours – 13 hours)**

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

**UNIT III** **(Teaching Hours – 12 hours)**

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 – 12 hours)**

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 – 12 hours)**

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

**BOOKS RECOMMENDED:**

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

SUBJECT CODE:

**THIRD SEMESTER**  
**CORE: FINANCIAL REPORTING**  
**(60% PROBLEM, 40% THEORY)**

**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** **(Teaching hours – 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** **(Teaching hours – 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** **(Teaching hours – 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** **(Teaching hours – 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** **(Teaching hours – 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, DavidPendrill and Richard Lewis, Pearson Education Limited

SUBJECT CODE:

**THIRD SEMESTER**

**SKILL BASED SUBJECT: PRINCIPLES OF MARKETING**

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

**UNIT I**

**(Teaching Hours - 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**

**(Teaching Hours - 13 hours)**

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

**UNIT III**

**(Teaching Hours - 12 hours)**

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

**UNIT IV**

**(Teaching Hours - 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**

**(Teaching Hours - 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            |

SUBJECT CODE:

**FOURTH SEMESTER**

**CORE: FINANCIAL MANAGEMENT**

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

**UNIT I**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 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 McGraw Hill.

SUBJECT CODE:

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

**OBJECTIVES :** To enhance the students to understand the preparation of company accounts

**UNIT I**

**(Teaching Hours - 13 hours)**

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- Rights issue- Bonus issue – Underwriting of shares and debentures- Complete underwriting(excluding Firm underwriting)

**UNIT II**

**(Teaching Hours – 13 hours)**

Redemption of preference shares- Issue redemption of debentures (out of provision)- Acquisition of business- Determination of purchase consideration- When new set of books are opened- When same set of books are continued.

**UNIT III**

**(Teaching Hours: 12 hours)**

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

**UNIT IV**

**(Teaching Hours: 13 hours)**

Liquidation of companies - Statement of Affairs - Liquidator's Final Statement of Account.

**UNIT V**

**(Teaching Hours: 10 hours)**

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

**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.

SUBJECT CODE:

**FOURTH SEMESTER**  
**CORE: AUDIT AND ASSURANCE**

**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**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 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

SUBJECT CODE:

**FOURTH SEMESTER**  
**SKILL BASED SUBJECT: STRATEGIC MANAGEMENT**

**OBJECTIVES:** This paper helps to acquire an executive level perspective and business strategy formulation and implementation. It provides major components of the entire business strategy management process.

**UNIT I**

**(Teaching Hours: 12 hours)**

Strategic management: Definition – Evolution – Objectives – Significance – Framework of Strategic management – Levels of strategy – Benefits – Limitations – Strategic management process

**UNIT II**

**(Teaching Hours: 12 hours)**

Strategic Intent: Vision – Features – Formation. Mission – Features – Formation – Components – Difference between vision and mission. Goals and Objectives – Setting Objectives – Factors influencing formulation of Objectives.

**UNIT III**

**(Teaching Hours: 12 hours)**

Environmental analysis: Techniques: PESTEL analysis. Industrial analysis – Importance – Framework. Competition analysis – Analytical models: Porters five-forces Model.

**UNIT IV**

**(Teaching Hours: 12 hours)**

Corporate Strategies: Growth strategy: Types – Stability strategy: Types – Retrenchment strategy: Types – Combination strategy. Business strategy: Strategic Business Unit – Models: Michael Porters Generic Strategies

**UNIT V**

**(Teaching Hours: 12 hours)**

E- business strategy: Effect of Internet on Competitive strategies – Blue ocean strategy – The BCG Matrix – Strategic Leadership: Importance – Role of Strategic Leader – Leadership Approaches.

**BOOKS RECOMMENDED:**

1. Strategic Management and Business Policy – C. AppaRoa, B. Parvathiswara Road, K. Sivaramakrishna, Excel Books, 2008 edition
2. Strategic management - L.M. Prasad, Sultan Chand & Sons, 2011 edition
3. Strategic Management - Pearce & Robinson, Tata McGraw Hill International publication, 2003 edition
4. Strategic Management text and cases - VSP. Rao, Harikrishana, Excel Books, 2006 edition
5. Business Policy and Strategic Management - By G. V. SatyaSekhar, I.K. International Publishing House Pvt. Ltd., 2010 edition

SUBJECT CODE:

**FOURTH SEMESTER  
ALLIED - TAXATION - II**

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

**UNIT I**

**(Teaching Hours – 12 hours)**

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

**UNIT II**

**(Teaching Hours – 13 hours)**

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

**UNIT III**

**(Teaching Hours – 12 hours)**

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

**UNIT IV**

**(Teaching Hours – 13 hours)**

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

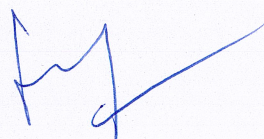
**UNIT V**

**(Teaching Hours – 12 hours)**

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

**BOOKS RECOMMENDED:**

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



SUBJECT CODE:

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

**OBJECTIVE :** To enhance the students to understand the preparation of banking company and insurance company accounts as per the procedures

**UNIT I** **(Teaching Hours: 13)**  
Amalgamation, Absorption and External Reconstruction (Excluding Intercompany Holding)  
**(Theory and Problems)**

**UNIT II** **(Teaching Hours: 10)**  
Banking Companies Accounts **(Only Problems)**

**UNIT III** **(Teaching Hours: 13)**  
Insurance Companies Accounts-Revenue accounts: Life assurance companies- Valuation Balance Sheet, Statement of distribution of profits. General Insurance –Fire, Marine Insurance **(Theory and Problems)**

**UNIT IV** **(Teaching Hours: 13)**  
Accounts of Holding Companies (excluding chain Holdings) Capital and Revenue profit-Minority Interest-Capital Reserve-Treatment of unrealised profits-Mutual obligation-Revaluation of Assets and liabilities- Bonus shares issued by subsidiary company-Preference shares **(Only Problems)**

**UNIT V** **(Teaching Hours: 10)**  
Accounting Standards - Scope of Accounting Standards - Procedure for issuing Accounting Standards - Disclosure of Accounting policies - Valuation of Inventories - Cash flow Statements - Depreciation Accounting. **(Theory Only)**

**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.

**SUBJECT CODE:**

**FIFTH SEMESTER**  
**CORE: GOVERNANCE, RISKS AND ETHICS**

**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** **(Teaching Hours - 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** **(Teaching Hours - 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** **(Teaching Hours - 12 hours)**

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

**UNIT IV** **(Teaching Hours - 12 hours)**

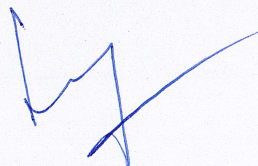
Controlling risk: Targeting and monitoring risk - Methods of controlling and reducing risk - Risk avoidance, retention and modeling.

**UNIT V** **(Teaching Hours - 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



SUBJECT CODE:

**FIFTH SEMESTER**

**CORE: CORPORATE REPORTING**

**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**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 14 hours)**

Implications of changes in accounting regulation on financial reporting and appraisal of financialPerformance: 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**

**(Teaching Hours - 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

SUBJECT CODE:

**FIFTH SEMESTER**  
**CORE: BUSINESS ANALYSIS**

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

**UNIT I**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 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

SUBJECT CODE:

**FIFTH SEMESTER**

**ELECTIVE I : BANKING AND INSURANCE LAW**

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

**UNIT – I**

**(Teaching Hours - 12 hours)**

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

**UNIT – II**

**(Teaching Hours - 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**

**(Teaching Hours - 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**

**(Teaching Hours - 12 hours)**

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

**UNIT – V**

**(Teaching Hours - 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. Tannan, “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. “Insurance – Principles and Practice”, M.N. Mishra, S.Chand & Company Ltd., New Delhi

SUBJECT CODE:

**FIFTH SEMESTER**

**SKILLED BASED SUBJECT – INSTITUTIONAL TRAINING**

**GUIDELINES FOR DOING INSTITUTIONAL TRAINING**

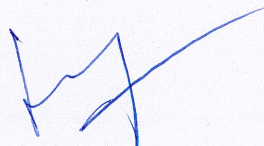
**Objective**

SUBJECT CODE:

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

**Guidelines for Students**

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



SUBJECT CODE:

**SIXTH SEMESTER**  
**CORE: ADVANCED FINANCIAL MANAGEMENT**

**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** **(Teaching Hours - 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** **(Teaching Hours - 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** **(Teaching Hours - 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** **(Teaching Hours - 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** **(Teaching Hours - 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

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2019-20

**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 2019 – 2022**

**SUBJECT CODE:**

**SIXTH SEMESTER**  
**CORE: ADVANCED AUDIT AND ASSURANCE**

**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** **(Teaching Hours - 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** **(Teaching Hours - 13 hours)**  
Practice Management -Quality control - Advertising, publicity, obtaining professional work and fees -Tendering - Professional appointments.

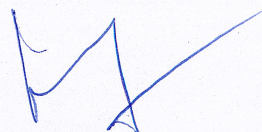
**UNIT III** **(Teaching Hours - 12 hours)**  
Audit of historical financial information - The audit of historical financial information including- Planning, materiality and assessing the risk of misstatement - Evidence - Evaluation and review - Group audits.

**UNIT IV** **(Teaching Hours - 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** **(Teaching Hours - 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



**SUBJECT CODE:**

**SIXTH SEMESTER**

**CORE: ADVANCED PERFORMANCE MANAGEMENT**

**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**

**(Teaching Hours - 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**

**(Teaching Hours - 13 hours)**

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

**UNIT III**

**(Teaching Hours - 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**

**(Teaching Hours - 14 hours)**

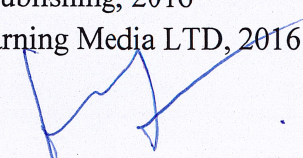
Performance evaluation and corporate failure : Alternative views of performance measurement and management - Strategic performance issues in complex business structures - Predicting and preventing corporate failure.

**UNIT V**

**(Teaching Hours - 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
- 

SUBJECT CODE:

**SIXTH SEMESTER**  
**ELECTIVE - II: RESEARCH METHODOLOGY**

**OBJECTIVES :** 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 - 12 hours)**

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 - 12 hours)**

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 hours)**

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 hours)**

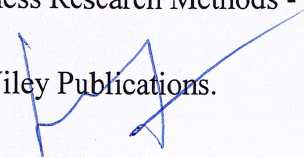
Test of Significance:- Assumptions about parametric and non-parametric tests. Parametric Test - T test, F Test and Z test - Non Parametric Test - U Test, Kruskal Wallis, sign test. SPSS and its applications. (only theory)

**UNIT V**

**(Teaching Hours - 12 hours)**

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.
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SUBJECT CODE:

**SIXTH SEMESTER**  
**ELECTIVE - III: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**OBJECTIVES :** To expose the students to the concepts of investment Risks and securities. To enable them to understand and utilize the tools available for analysis. To stress the need of portfolio management and its application.

**UNIT I**

**(Teaching Hours - 12hours)**

Investment \_ Meaning and process of Investment Management – Speculation Investment Avenues in India.

**UNIT II**

**(Teaching Hours - 12 hours)**

Risk and Return – Historical and Expected return – Measurement – Risk and its measurement – Systematic and Unsystematic risk – Types – Measurement and significance of Beta.

**UNIT III**

**(Teaching Hours - 13hours)**

Security Valuation – Bond, Equity and preference share valuation – Yield to maturity- Bond value theorems.

**UNIT IV**

**(Teaching Hours - 13 hours)**

Fundamental and Technical Analysis – Economy, Industry and Company analysis – Tools for technical analysis.

**UNIT V**

**(Teaching Hours - 12 hours)**

Portfolio Selection, performance evaluation and portfolio revision- Formula plans. – Capital Asset Pricing Model (CAPM)

**BOOKS:**

1. Kevin.s. Security Analysis and Portfolio Management, prentice hall of India
2. Prasanna Chandra, Investment analysis and portfolio management, second edition, Tata McGraw Hill
3. Punithavathypandian, Security Analysis and portfolio management, Vikas
4. Investment Management, V.K.Bhalla

SUBJECT CODE:

**SEMESTER VI**  
**SKILL BASED SUBJECT : PROJECT WORK**

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
<b>Total</b>	<b>25 Marks</b>

**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)
<b>Total</b>	<b>75 Marks</b>

