

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)
FOR THE STUDENTS ADMITTED DURING 2019-2022
EFFECTIVE FROM THE ACADEMIC YEAR 2020-2021

CX-01
2019-20

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 I/Advanced Tamil I /	2	2	100	N	100	3
			Personality Development and Soft Skills			40	A		
	III	Core	Security Analysis and Portfolio Management	6	4	25	75	100	3
			Cost Accounting			25	75	100	
	III	Core	Direct Tax	6	4	25	75	100	3
			Lab : Programming for Analytics			40	60	100	
	III	Core	International Financial Reporting Standards	5	4	25	75	100	3
			Indian Society People and Culture			25	75	100	
	V	Extension Activities	Mini Project	2	1	GRADE			
IV	IV	Basic Tamil/Advanced Tamil/ Non Major Elective	**Basic Tamil II /Advanced Tamil II /	2	2	100	N	100	3
			Basics in Business Process Outsourcing			40	A		
	III	Core	Project Appraisal and Finance	6	5	25	75	100	3
			Online Swayam: Fundamentals in Banking and Insurance						
	III	Core	Management Accounting	5	5	25	75	100	3
			Goods and Service Tax (GST) & Customs Law			25	75	100	
	III	Allied	Lab: Business Statistics with R Programming	4	3	40	60	100	3
			Professional Communication			25	75	100	

CX - 03
2019-20

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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 Investment process

(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 Economic and Industry analysis

(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 Fundamental and Technical analysis

(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 Portfolio construction theories

(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 Portfolio revision

(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. PreethiSingh- '*Portfolio Management*' -HimalayaPublication(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- NewDelhi
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

CX - 04
2020-21

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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 Fundamental principles of cost accounting (Teaching Hours: 10)

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.

UNIT II Preparation of Cost sheet (Teaching Hours: 13)

Classification of cost: According to elements, functions, nature of cost, controllability, normality and relevance – types and techniques of costing – Items not to be included in cost accounts – preparation of Cost sheet or statement of cost

UNIT III Material Control (Teaching Hours: 15)

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

UNIT IV Labour and overhead costing (Teaching Hours: 14)

Labour: Methods of wage payment-**only** time rate and piece rate **excluding** variations - Premium bonus systems **only** Halsey and Rowan plan.

Overhead – Classification of overhead – allocation and apportionment of overhead **only** direct re-apportionment and step method– Machine hour rate.

UNIT V Process costing (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).

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.KSaxena&C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.

CX - 05
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 - Dinkar Pagare
4. Income Tax Law and Practice – Mehrotra
5. Direct Tax - Vinodh Singania, Taxman Publication.

CX - 06
2020-21

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SUBJECT CODE:

THIRD 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, SimonetTerblanche – 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 |



CX - 07
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.

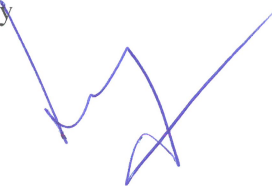
UNIT :V

(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



CX - 08
2019-20

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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

CX-09
2019-20

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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 and working capital requirements

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

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.(only theory)

UNIT: V

(Teaching Hours: 13)

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

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

CX - 10
2019-20

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SUBJECT CODE:

FOURTH SEMESTER
ALLIED: GOODS AND SERVICE TAX (GST) & CUSTOMS LAW
(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)

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)

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)

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)

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)

Taxability of E-Commerce, Anti-Profiteering, 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 Vidhanby* Government of India

CX - 11
2019-20

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SUBJECT CODE:

FOURTH SEMESTER
ALLIED –LAB: BUSINESS STATISTICS WITH R PROGRAMMING

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.

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SUBJECT CODE:

**FOURTH SEMESTER
ONLINE SWAYAM: FUNDAMENTALS IN BANKING AND INSURANCE**

OBJECTIVES OF THE COURSE:

Banking and insurance are two sectors which are fast evolving and witnessing a transformational change. Banks are the backbone of all activities, because every transaction where money is involved, the bank is the main character. Insurance business is one of the prominent financial services in modern times. Keeping these aspects in mind, this course in fundamentals in banking and Insurance has been designed to train students in basic concepts of banking and insurance. The course has incorporated the significant changes that have taken place in the global financial architecture and the new products and technology that have invaded this sector. This course has made an attempt to offer to student to a fundamental tool which will enhance their understanding of various businesses in the world economy.

COURSE OUTLINE:

Week 1 : Introduction to Banking and Insurance

Week 2 : Deposit Accounts

Week 3 : Lending Principles and Negotiable Instruments

Week 4 : Technology in Banks

Week 5 : Introduction to Insurance

Week 6 : Insurance in the Contemporary Context

BOOKS AND REFERENCES

- Tannan's Banking Law and Practice in India - M L Tannan, 23rd Edition, 2010, LexisNexisButterworthsWadhwa, Nagpur
- Electronic and Internet Banking - C. N. Reddy, 2008, Pearl Books, New Delhi
- Digital Bank - Strategies to Launch or Become a Digital Bank, Chris Skinner, 2017, Embassy Books, Mumbai
- Banking Products and Services, Indian Institute of Banking & Finance - 2nd Edition, 2007, Taxmann Publications (Pvt.) Ltd., New Delhi

CX - 13
2019-20

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

- Handbook of Banking Information - N. S. Toor, 25th Edition, 2007, Skylark Publication, New Delhi
- Introduction to Banking - VijayaragavanIyengar, 2007, Excel Books, New Delhi
 - Banking Law and Practice - P. N. Varshney, 22nd Edition, 2007, Sultan Chand & Sons, New Delhi
 - Marketing in Banks - Concepts and Approaches, G Gopala Krishna Murthy, 2007, TheIcfai University Press, Hyderabad
 - Money Banking Trade and Public Finance - M C Vaish, 3rd Edition, 1996, New Age International (P) Ltd., New Delhi
 - Law of Banking - Dr. S. R. Myneni, 2011, Asia Law House, Hyderabad
 - Indian Banking - R. Parameswaran, S. Natarajan, 1st Edition, 2001, S. Chand & Company Ltd. New Delhi
 - Insurance - Principles Practice - M. N. Mishra, 1999, S. Chand & Company Ltd. New Delhi
 - Fundamentals of Banking - Dr. Rita S. Swami, 2014, NarendraPrakashan, Pune
 - Insurance - Principles and Performance - Dr. Harish M. Chandarana, 2009, Paradise Publishers, Jaipur
 - Fundamentals of Risk and Insurance - Emmett J. Vaughan, Therese Vaughan, 9th Edition, 2010, Choudhary Press, New Delhi
 - Elements of Insurance - W. A. Dinsdale, 2nd Edition, 1954, London Sir Isaac Pitman & Songs, Ltd.
 - Insurance - Fundamentals, Environment and Procedures - B. S. Bodla, M. C. Garg, K. P. Singh, 2003, Deep & Deep Publications Pvt. Ltd
 - Insurance Industry in India - Features, Reforms and Outlook - Uma Narang, 2013, New Century Publications, New Delhi.



CX - 14
2019-20

**Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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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: Issue of shares

(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: Company Final Accounts

(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: Valuation of Goodwill and shares

(Teaching Hours: 13)

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

Unit IV: Amalgamation and Absorption

(Teaching Hours: 13)

Amalgamation of companies – Absorption of companies –Purchase consideration – various methods of ascertaining purchase consideration.

Unit V: Holding companies

(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 **(Only Problems)**

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.SShukla,S.Chand&Sons Publication-NewDelhi

CX - 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
(Under Choice Based Credit System)
FOR THE STUDENTS ADMITED DURING 2019-2022
EFFECTIVE FROM THE ACADEMIC YEAR 2020-2021

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. Indian Financial System Varshney P.N. & Mittal D. K. Sultan Chand 2014 edition
2. Financial markets and Institutions Dr. Gurusamy S Tata McGraw Hill Publishing co.Ltd 2015 Edition
3. Financial services in India Rajesh kothari sage 2010 first
4. Marketing of Financial Services Avadhani V.A Himalaya Publishing House 3rd edition 2017
5. Financial markets and services Gordan E, Natarajan K Himalaya Publishing House

CX - 16
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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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)

Capitalization-over capitalization and under capitalization. (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 - ShashiK.Gupta and R.K.Sharma, Kalyani Publishers, New Delhi,

CX - 17
2019 - 20

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

CX - 18
2019-20

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

FIFTH SEMESTER
ALLIED-LAB: MULTIVARIATE DATA ANALYSIS

Objectives:

This course will enable students to exercise Multivariate Techniques in R environment in different BusinessCases. 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 Nonmetric 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 Autoregression.

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.



CS - 19
2019 - 20

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

**FIFTH SEMESTER
ONLINE SWAYAM: ENTREPRENEURSHIP DEVELOPMENT**

OBJECTIVE OF THE COURSE:

The main objective of this course is develop entrepreneurial abilities by providing background information about support systems , skill sets , financial and risk covering institutions and other for building an enterprise so that future budding entrepreneurs can make right decisions for starting and running a venture. With a solid introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in Entrepreneurial start-ups, manage family-owned companies ,context of is intended to be a foundation course for those who plan to work and start a business enterprise social innovation and social entrepreneurship and issues and practices of financing entrepreneurial businesses., and live cases of social , techno, women entrepreneurs along with visit and interaction with entrepreneurship development institutes in India, helps the participants in learning basic fundamentals of decision making towards establishing enterprises in real life situations.

COURSE OUTLINE:

Unit - 1:Entrepreneurial Management

Lecture 1:Introduction to Entrepreneurship and Its Evolution

Lecture 2:Roles of an Entrepreneur

Lecture 3:Idea Generation, Screening, Selection and Managing Resources

Lecture 4: Leading and Building the team in an enterprise

Lecture 5:Strategic Planning for Business

Lecture 6:Forms of Ownership (Part-1)

Lecture 7:Forms of Ownership(Part-2)

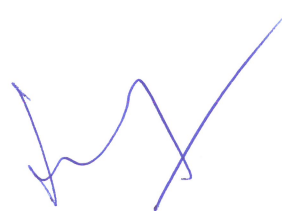
Lecture 8: Franchising - form of Business Ownership

Lecture 9:Financing Entrepreneurial Ventures

Lecture 10 Managing growth, expansion and winding up of business

Lecture 11: Valuation of a new company

Lecture 12: Corporate entrepreneurship



CX - 20
2019 - 20

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SUBJECT CODE:

Lecture 13: Entrepreneurship in the era of Globalization: Environment and Strategy

Unit – 2: Entrepreneurship, Creativity and Innovation

Centre of Innovation, Incubation and Entrepreneurship- An expert Interview

Lecture 14: Entrepreneurship: Role of stimulating creativity

Lecture 15: Creative teams and managerial responsibilities

Lecture 16: Innovation and entrepreneurship: types and sources of innovation

Creativity and Innovations in Start Ups : A case of Altmat

Unit – 3: Social entrepreneurship

Lecture 17: Introduction to social entrepreneurship

Lecture 18: Innovation and entrepreneurship in social context

Lecture 19: Start-ups, early venture issues

Startups in India – Interviews of Founders and Supporters

Lecture 20: Sustainability of non-profit organizations

Lecture 21: Financing and risks in social enterprises

Lecture 22: Business Strategies and Scaling up

Unit – 4: Family business and entrepreneurship

Lecture 23: Family Business: Concept, Characteristics, and Kinds of family Business

Lecture 24: Conflict and Conflict resolution in Firm


Lecture 25: Managing leadership & succession planning in family business

Lecture 26: SUCCESSION PLANNING

Lecture 27: Succession and Continuity

Lecture 28: Women entrepreneurship: issues, challenges

Lecture 29: Women issues and encouraging change in family business:
A case analysis of Wastengapvt. Ltd.



CX - 21
2019 - 20

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SUBJECT CODE:

Unit – 5: FINANCING THE ENTREPRENEURIAL BUSINESS

Funding & Start up and Entrepreneurship Councils in India

Lecture 30: Arrangement of funds

Lecture 31: Exercise on writing of project report

Lecture 32: Entrepreneurial Financing and Risk

Lecture 33: Appraisal of loans by financial institutions

Lecture 34: Role of Commercial Banks in financing Business Entrepreneurs

Lecture 35: Venture Capital :

Entrepreneurship Institutions in India - A Visit to EDII



CE - 22
2019 - 20

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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 Sundarabahu.- 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.

CX - 23
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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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 |

CX - 24
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
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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. AnandRajaraman. (2011). Mining of Massive Datasets. Cambridge University Press.
5. Mitchell (2013). Machine Learning. McGraw Hill.

EX - 25
2019-20

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SUBJECT CODE:

SIXTH SEMESTER

SKILL BASED SUBJECT –RESEARCH 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

CX -26
2019-20

Dr. G.R.D. COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS
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EFFECTIVE FROM THE ACADEMIC YEAR 2020-2021

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	