

## COURSE FRAMEWORK

### SEMESTER I

SEM	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	TOTAL
1	20UBCCT1001	MAJOR I	Financial Accounting-I	90	4	40	60	100
1		MAJOR II	Corporate Management	90	4	40	60	100
1	20UBCAT1001	ALLIED I	Managerial Economics	90	5	40	60	100
1	20ULSSLC1001		Essentials of language & communication skills		3	50	---	50
			TOTAL		16			

## MAJOR I

### FINANCIAL ACCOUNTING I

**TOTAL HOURS:90**  
**CREDIT:4**

**SUB CODE: 20UBCCT1001**  
**L-3,T-1,P-6**

#### COURSE OBJECTIVES

- To gain knowledge of the basic concepts and convention of Financial Accounting.
- To understand the practical application to rectify the errors and preparation of Final Accounts.
- To gain the knowledge about Average Due Date, Account Current.
- To learn about the how to calculate depreciation in different methods.
- To study about the single-entry system of Accounting.

#### COURSE OUTCOME

CO NO	CO STATEMENT
CO 1	Acquire conceptual knowledge of basics of accounting and accounting standards from 1-6
CO 2	Recognize circumstances providing for increased exposure to errors and frauds. Equip with the knowledge of accounting process and preparation of final accounts
CO 3	Identify and analyze the reasons for the difference between cash book and pass book balances.
CO 4	Determine the useful life and value of the depreciable asset. Know the ascertainment of profit under the Single Entry system. Understand the meaning and features of Non-Profit Organizations. Learn to prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations.
CO 5	Know the ascertainment of profit under the Single Entry system. Identify and analyze the transition from incomplete records to double entry system.

## **SYLLABUS**

### **UNIT I**

**(15 Hours)**

Introduction to Financial Accounting – Accounting Concepts and Conventions – Accounting Standards (AS) 1 – 6 – Average Due Date.

### **UNIT II**

**(15 Hours)**

Rectification of errors – Preparation of Final Accounts.

### **UNIT III**

**(20 Hours)**

Average Due Date – Account Current- Bank Reconciliation Statement - Insurance Claims – Average Clause (Loss of Stock only) is including abnormal loss.

### **UNIT IV**

**(20 Hours)**

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method. (Change in Method excluded).

Accounts of Non – Trading Organizations (simple problems).

### **UNIT V**

**(20 Hours)**

Single entry - meaning - features- difference between single entry and double entry- statement of affairs method-conversion method.

### **TEXT BOOK:**

- T.S.Reddy& A. Murthy, Financial Accounting - Margham Publications.
- Jain &Narang, Advanced Accounting -Kalyani Publication
- R.L. Gupta, Advanced Accounting- Sultan Chand Publications.
- R.Narayanaswamy, Financial Accounting –A managerial perspective-PHI Learning Pvt.Ltd.
- Shukla&Grewal, Advanced Accounting- S Chand Publication

### **REFERENCE BOOKS:**

- Jain,&Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.
- Mukherjee, A., &Hanif, M. (2002). Modern Accountancy (Vol. II). New Delhi: Tata McGraw Hill.
- Raman, A. Advanced Accountancy. New Delhi: Himalaya Publishing House.
- Shukla, M. C., &Grewal, T. S. Advanced Accounts. New Delhi: S. Chand &Co .
- Vinayakam, N., &Charumati, B. Financial Accounting. New Delhi: S. Chand.

## E-SOURCE

- [www.accountingcoach.com](http://www.accountingcoach.com).
- [www.icaai.org](http://www.icaai.org) .
- [www.futureaccountant.com](http://www.futureaccountant.com)
- [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)
- [www.accountingtools.com](http://www.accountingtools.com)

## MAPPING OF CO WITH PSO:

### CO & PSO MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	1	1	1	1	3
CO 2	2	3	1	1	2
CO 3	1	1	1	3	1
CO 4	2	3	1	2	2
CO 5	1	3	1	1	1
AVERAGE	1.4	2.2	1	1.6	1.6

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

## GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	0	1	1	1	0
II	1	1	-	1	-	1
III	1	2	-	1	-	1
IV	-	2	-	1	-	1
V	1	2	1	1	-	1
<b>TOTAL</b>	<b>5</b>	<b>7</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>4</b>

**MAJOR II  
CORPORATE MANAGEMENT**

**TOTAL HOURS: 90  
CREDIT:**

**SUB CODE:**

**L(3)-T(1)-P(6)**

**Course Objectives:**

- To make the students to understand the basic concept of management.
- To prepare the students to know about the significance of management in corporate world.
- To understand the basic Knowledge of Human Resource Management.
- To provide the Knowledge of techniques of Performance Appraisal.
- To make the students to understand purpose of Directing, Motivation and Controlling

**COURSE OUTCOMES:**

<b>CO No.</b>	<b>CO Statement</b>
CO1	To gain knowledge about the basic concept of management and theories of Management.
CO2	To gain knowledge about the significance of management in corporate world.
CO3	To understand about the basic Knowledge of Human Resource Management.
CO4	To have a clear understanding about techniques of Performance Appraisal.
CO5	To recognize the purpose of Directing, Motivation and Controlling.

## **SYLLABUS**

### **UNIT 1**

#### **Introduction to Management**

Nature and functions of Management – Principles – role and function of Manager – Levels of Management – Development of Scientific Management and other Schools of thought and Approaches.

### **UNIT 2**

#### **Planning and Organising**

Planning – need and importance – forms – types – steps – decision making – types – process.  
Organisation – types – Organisation structure – Centralisation and Decentralisation – Departmentation.

### **UNIT 3**

#### **Human Resource Management**

Human Resource – HRM and Personnel Management – Recruitment, Selection and Training methods – Human Resource Audit.

### **UNIT 4**

#### **Performance Appraisal and Incentives**

Performance Appraisal – methods – promotions and transfer – incentives – monetary and non-monetary- welfare and social security measures.

### **UNIT 5**

#### **Direction and Control**

Direction – purpose – requirements of effective direction – motivation theories.  
Co-ordination – need, type and techniques for excellent co-ordination – controlling- meaning and importance – control process.

#### **TEXT BOOKS:**

1. Wehrich and Koontz, Essentials of Management, McGraw Hill, New Delhi
2. Dinakar Pagare, Principles of Management, Sultan Chand & Sons, New Delhi.
3. C.B.Gupta – Business Management, Sultan Chand & Sons, New Delhi.
4. L.M.Prasad – Principles of Management, Sultan Chand & Sons, New Delhi.
5. L.M.Prasad – Human Resource Management, Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

- “Management Principles and Practices” by Lallan Prasad and S S Gulshan.
- “Management: Principles and Practice” by S K Mandal
- Ashwathappa, Human Resource Management, Tata McGraw Hill, New Delhi.
- Tripathi - Human Resource Management, Sultan Chand & Sons, New Delhi.
- Rao.V.S.P,Human Resources Management-ExcelBooks

**E-LEARNING RESOURCES:**

- [www.toppr.com](http://www.toppr.com)
- [www.managementstudyhq.com](http://www.managementstudyhq.com)
- [www.whatishumanresource.com](http://www.whatishumanresource.com)
- [www.inc.com](http://www.inc.com)
- [Www.programs.upgrad.com](http://Www.programs.upgrad.com)

**MAPPING OF CO WITH PSO**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	3	3
CO2	2	3	3	2	2
CO3	1	3	2	2	2
CO4	2	3	3	3	3
CO5	1	2	2	2	2
<b>AVERAGE</b>	<b>1.6</b>	<b>2.8</b>	<b>2.6</b>	<b>2.4</b>	<b>2.4</b>

**3 – SIGNIFICANT 2 – MODERATE 1 – LOW 0 – NIL**

**ALLIED I**  
**MANAGERIAL ECONOMICS**

**TOTAL HOURS:90**

**SUB.CODE: 20UBCAT1001**

**CREDIT:5**

**L-4,T-1,P-6**

**COURSE OBJECTIVE**

- To gain knowledge about the nature and scope of Managerial Economics
- To learn about Law of Demand and Law of Supply
- To Know about Pricing Strategies in the different forms of markets
- To acquire knowledge about capital budgeting decisions and its importance in managerial decision making.
- To learn about theories and the nature of profit.

**COURSE OUTCOME**

CO NO	CO STATEMENT
CO 1	Understand the roles of managers in firms and the internal and external decisions to be made by managers
CO 2	Analyze the demand and supply conditions and assess
CO 3	Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.
CO 4	Demonstrate awareness about capital budgeting.
CO 5	To understand theories of profit and nature of profit.

## **SYLLABUS**

### **UNIT – I**

**(10 Hours)**

Nature and Scope of Managerial Economics – Role of Managerial Economist in business-  
Managerial Economics and Decision Making

### **UNIT – II (10 Hours)**

Law of Demand – Elasticity of Demand – Price, Income, Cross and Advertising - Demand  
Forecasting – Law of Supply – Elasticity of demand - Elasticity of Supply-Production analysis-  
meaning, production function and cost of production.

### **UNIT – III (15 Hours)**

Cost Curves – Revenue Curves – Pricing under different market forms – Perfect Competition,  
Monopoly, Monopolistic competition and Oligopoly – Price Discrimination – Break Even  
Analysis.

### **UNIT – IV**

**(20 Hours)**

Capital budgeting – Investment Decisions – Importance of Capital Budgeting.

### **UNIT – V**

**(20 Hours)**

Nature of Profit – Theories of Profit.

### **TEXT BOOK:**

- R.K.Lekhi, Managerial Economics - KalyaniPublication
- Dr.Radha,Business Economics-Prasanna Publishers
- H.L.Ahuja,Managerial Economics- Sultan Chand Publication
- R.L.Varshney&K.L.Maheswari-Sultan Chand Publication
- Cauvery and SudhaNayak,Managerial Economics- Sultan Chand Publication

### **REFERENCE BOOKS:**

- S.Sankaran,Managerial Economics- Margham Publishers Ltd. Chennai
- P.L.Mehta, Managerial Economics - Analysis, Problems & Cases – 4<sup>th</sup> Edition -Sultan  
Chand & Sons, New Delhi
- Joel Dean,Managerial Economics-Prentice Hall of India Pvt.Ltd.
- Chaudhary C M, Business Economics - RBSA Publishers - Jaipur - 03.
- Ahuja H L, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi –  
55.

## WEBSITE

- [www.economicconcept.com](http://www.economicconcept.com)
- [www.tutorialspoint.com](http://www.tutorialspoint.com)
- [www.economicdiscussion.net](http://www.economicdiscussion.net)
- [www.umass.edu](http://www.umass.edu)
- [www.researchgate.net](http://www.researchgate.net)

## MAPPING OF CO WITH PSO:

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	2	3	2	1
<b>CO2</b>	2	1	1	1	2
<b>CO 3</b>	2	2	3	1	1
<b>CO4</b>	1	1	2	1	2
<b>CO5</b>	1	2	1	1	2
<b>AVERAGE</b>	<b>1.4</b>	<b>1.6</b>	<b>1.6</b>	<b>1.2</b>	<b>1.6</b>

**3 – SIGNIFICANT 2 – MODERATE 1 – LOW 0 – NIL**

**COURSE FRAME WORK****SEMESTER II**

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>TITLE OF THE PAPER</b>	<b>HRS</b>	<b>CREDITS</b>	<b>CA</b>	<b>SE</b>	<b>T</b>
II	20UBCCT2003	B.COM(CS)	Financial Accounting Ii	90	4	40	60	100
II		B.COM(CS)	Business Regulatory Framework	90	4	40	60	100
II	20UBCAT2002	B.COM(CS)	Business Communication	90	5	40	60	100
II	18USSSP2002	B.COM(CS)	Soft Skills – Essentials Of Spoken And Presentation Skillsi		3	50		
II	18UESVE2001	B.COM(CS)	Environmental Studies		2			
II	18UYGVE2002	B.COM(CS)	Value Education – I Yoga		2			
			Total		20			

**MAJOR –III**  
**FINANCIAL ACCOUNTING – II**

**TOTALHOURS: 90 HRS**

**SUB CODE: 20UBCCT2003**

**CREDIT:4**

**L-3,T-1,P- 6**

**COURSE OBJECTIVES:**

- To enable the students to prepare Branch Account.
- To learn about the allocation of expenses in departmental accounts.
- To learn about the accounting treatment of hire purchase and installment system.
- To acquire the Knowledge of Partnership Accounts.
- To learn the accounting treatment for dissolution and insolvency of a partnership firm

**COURSE OUTCOMES**

<b>CO No.</b>	<b>CO Statement</b>
CO1	To prepare branch accounts, to differentiate between wholesale profit and retail profit.
CO2	To get acquainted with the accounting procedures of Departmental Accounts
CO3	To become skilled at the methods of maintaining accounts Under hire purchase and installment, compute Default and Repossession and maintain accounts for Installment Purchase system
CO4	To enable the students to be aware of the procedure and preparation of partnership accounts. Acquire knowledge about accounting procedures related to admission, retirement and death of a partner.
CO5	To gain knowledge of the accounts for dissolution, Insolvency of a partner, Insolvency of all partners and Limited Liability Partnership.

## **SYLLABUS**

### **UNIT- I**

**(20 Hours)**

Branch Accounts: Dependent branches – stock and debtors' system – Distinction between wholesale profit and retail profit – Independent Branch (foreign branches excluded)

### **UNIT-II**

**(15 Hours)**

Departmental Accounts – Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

### **UNIT-III**

**(20 Hours)**

Hire purchase and Installment – Default and Repossession – Hire Purchase Trading Account – Installment Purchase system.

### **UNIT-IV**

**(15Hours)**

Admission of a Partner– Retirement of a Partner – Death of a Partner.

### **UNIT-V**

**(20Hours)**

Dissolution of a partnership – Insolvency of a partner (Garner Vs Murray)- Insolvency of all partners– Limited Liability Partnership

## **TEXT BOOKS:**

1. R.L. Gupta and V.K. Gupta – Advanced Accounting, Sultan Chand and Sons, Delhi
2. T.S. Reddy and A. Murthy – Financial Accounting, Margham Publications, Chennai
3. Jain and Narang – Advanced Accounting, Kalyani Publishers, Chennai
4. Shukla and Grewal – Advanced Accounting, S.Chand and Co. Delhi
5. P.C Tulsian, Financial Accounting – Sulthan Chand Publication

## REFERENCE BOOKS:

1. R.Narayanswamy, Financial Accounting –A managerial perspective-PHI Learning Pvt.Ltd.
2. S.Manikandan&R.RakeshSankar – FinancialAccounting-SciTech
3. Dr.Radha,Financial Accounting-PrasannaPublishers
4. Parthasarathy, S. &Jaffarulla,A. FinancialAccounting, Kalyani Publishers, New Delhi. 7.
5. S.Thothadri&S.Nafeesa, Financial Accounting, McGraw Hill Education, New Delhi.

## WEBSITE

- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.icai.org](http://www.icai.org)
- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

## MAPPING OF CO WITH PSO:

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	1	1	1	2	3
CO 2	1	2	1	2	3
CO 3	1	2	1	2	3
CO 4	1	3	1	2	3
CO 5	1	3	1	1	3
<b>Average</b>	<b>1.2</b>	<b>2.2</b>	<b>1</b>	<b>1.8</b>	<b>3</b>

**3 – SIGNIFICANT 2 – MODERATE 1 – LOW 0 – NIL**

## GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	1	-	1
II	1	2	1	1	-	1
III	1	1	-	1	-	1
IV	1	2	-	1	-	1
V	-	1	-	1	-	-
<b>TOTAL</b>	<b>4</b>	<b>8</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>4</b>

**MAJOR IV**  
**BUSINESS REGULATORY FRAMEWORK**

**Hours :90**

**Code**

**Credits 3**

**L-2,T-1,P-6**

**OBJECTIVES:**

- To understand the meaning and the importance of contingent contract and the consequences of breach of contract.
- To create the awareness of law and legislation related to commerce and business.
- To understand the concept of contract of bailment and pledge.
- To inculcate knowledge on various law relating to the business such as Contract Act, Sales of Goods Act , Negotiable Instruments Act and Consumer Protection Act.

**COURSE OUTCOMES:**

<b>CO No.</b>	<b>CO Statement</b>
CO1	To enable the students to identify the classification of contracts and sources of law.
CO2	Assess and judge the validity of contracts based on the essential elements of contract.
CO3	Differentiate the contracts of indemnity and guarantee from other types of contracts and examine the validity of such contracts.
CO4	To enable the students to analyse the concept of sale of goods act and agreement to sell.
CO5	To familiarize the students with consumer protection act 1986, copy rights act 1957, trade mark act 1999, and information technology act 2000,patent act 1970 and Digital Signature.

## **SYLLABUS**

### **Unit I**

**15 HRS**

Meaning of Law – Sources of Law – Classification of contract – Express and Implied – Valid, Void and Voidable contracts – Executed and Executory contracts – Unilateral and Bilateral Contracts.

### **Unit II**

**20 HRS**

Structure and Formation of Contract – Essential elements of contract – Consensus – ad – idem – Offer and Acceptance – Lawful Consideration – Capacity of Parties

### **Unit III**

**15 HRS**

Free Consent – Mistake – Misrepresentation, Fraud, Coercion and Undue Influence – Lawful object – Discharge of contracts – Remedies for Breach of contracts. Indemnity and guarantee- definition, rights and essentials of a contract of guarantee

### **Unit IV**

**15 HRS**

Sale of goods: Agreement to sell – Conditions and warranties – Sale by non – owners – Rights of an unpaid seller – Auction sale

### **Unit V**

**25 HRS**

Consumer protection Act-1986 – Need for Consumer Legislation – Objectives of the Act – Definitions – Consumer – Consumer Dispute – Defect – Deficiency – Service – Complaint – Who-to Whom- Where – How – Unfair Trade Practices .

Intellectual Property Rights – Important features of the copyright Act 1957- Registration and Infringement of copy rights. Trademark- Salient features of trademark Act 1999, Procedure for Registration and Prohibition of Registration- Acquiescence, The Patent Act 1970- Salient features- infringement and remedies, Information Technology Act 2000- Exempted transaction, - Digital signature.

### **TEXT BOOKS:**

- Saravanavel & Sumathi, Business Regulatory Framework- (Himalaya Publications).
- Dr. G.K. Vashney, Business Regulatory Framework- Sahitya Bhawan Publications
- Corporate Law- Bharat Law House Pvt Ltd. New Delhi.
- Desai. T.R. Indian Contract Act, S.C. Sarkar and sons Pvt.Ltd
- Singh Avatar – The Principles of Mercantile Law. Estem book company, Lucknow.

## REFERENCE BOOKS:

- Dr.Sankaran,Business Regulatory Framework- (Margham Publications).
- N.D.Kapoor, Commercial Law- (Sultan Chand& co)
- Francis Cherunilam.(Business Environment- Sultan Chand &co)
- Tulsian, P.C, Business Law, Tata McGraw Hill, New Delhi.
- Sharma, J.P., and Kanojia, Sunaina. Business Laws, Ane Books Pvt. Ltd., New Delhi.

## E-LEARNING RESOURCES

- <http://www.iosrjournals.org>
- [www.cramerz.com](http://www.cramerz.com)
- [www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
- <http://swcu.libguides.com/buslaw>
- <http://libguides.slu.edu/businesslaw>

## Mapping of CO with PSO:

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	1	2	1	3
CO 2	3	1	3	2	2
CO 3	1	2	3	2	1
CO 4	3	0	2	1	2
CO 5	3	1	3	2	3
<b>Average</b>	<b>2.6</b>	<b>1</b>	<b>2.6</b>	<b>1.6</b>	<b>2.2</b>

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

**ALLIED II**  
**BUSINESS COMMUNICATION**

**TOTALHOURS: 90 HRS**

**SUBCODE: 20UBCAT2002**

**CREDIT:5**

**L-4,T-1P:6**

**COURSE OBJECTIVES**

- To learn about the Principles of Business Communication.
- To enable the students to write different forms Business Letters.
- To learn about the different Channel of Written Communication.
- To learn about the company Correspondence with Shareholders.
- To enable the students to write the report for meetings and other committees.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	To identify key principles in business communication.
CO2	To get the appropriate use of different channels of written communication.
CO3	To be able to discuss different processes and involved in writing business related communication. Application for a situation and Letter of recommendation
CO4	To write various types of business communication including informative messages and response messages.
CO5	To assimilate the different types of reports and their purposes.

## **SYLLABUS**

### **UNIT- I**

**(15 Hours)**

Analysis of business letters – Basic Principles in drafting – Appearance and layout – Letter Style.

### **UNIT-II**

**(20 Hours)**

Various types of business letters – Letter of enquiry – Quotations – Offers – Orders – Cancellation – Complaints and Settlement. E-Communication- E-Mail, video conference and tele-conference

### **UNIT-III**

**(20 Hours)**

Circular – Status enquiries – Collection Letters – Application for a situation –Letter of recommendation – Reference Letters.

### **UNIT-IV**

**(20 Hours)**

Company Correspondence – Correspondence with Shareholders, Debenture holders, Fixed Deposit Holders, Government Departments, Statutory Bodies, Office Staff, Customers and Public and Directors.

### **UNIT-V**

**(15 Hours)**

Report writing – Format of search Report (ROC) – Due Diligence Report– Report style and language – Report by individuals and committees – Report on Meetings – Speech Writing – Role of computers in BusinessCorrespondence.

### **TEXT BOOKS:**

- Marlene Morais, Business Communication SciTechPublications.
- Rajendra Pal & J.S. Korlahalli, 1997.Essentials of Business Communication -Sultan Chand & Sons. New Delhi
- Dr. Radha, Essentials of Business Communication -PrasannaPublications.
- Shirley Taylor. 2004 Communication for Business -PearsonPublications.
- Dovee, Thill, Schatzman. 2002. Business Communication Today Peason Education Private Ltd. New Delhi.

### **REFERENCE BOOKS:**

- Penrose, Rasbery, Myers.2002 Advanced Business Communication. -4<sup>th</sup>Edition
- Bovee,Thill,Schatzman,BusinessCommunication-Pearson
- Mary Ellen Guffey,Business Communication-CengageLearning□
- Rajendra Paul &Korlahalli, J.S. Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
- Shirley Taylor, Communication for Business, Pearson Publications, New Delhi.

**WEBSITE**

- [www.notesdesk.com](http://www.notesdesk.com)
- [www.britishcouncil.in](http://www.britishcouncil.in)
- [www.newagepublishers.com](http://www.newagepublishers.com)
- [www.managementstudyguide.com](http://www.managementstudyguide.com)
- [www.businesscommunication.org](http://www.businesscommunication.org)

**MAPPING OF CO WITH PSO:**

<b>CO / PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
CO 1	2	1	1	1	2
CO 2	1	1	2	1	2
CO 3	1	2	1	1	2
CO 4	2	1	1	2	2
CO 5	1	2	1	2	1
<b>Average</b>	<b>1.6</b>	<b>1.4</b>	<b>1.2</b>	<b>1.6</b>	<b>1.4</b>

**3 – SIGNIFICANT 2 – MODERATE 1 – LOW 0 – NIL**

## COURSE FRAME WORK

### SEMESTER III

SEM	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
III		B.COM(CS)	Corporate Accounting-I	90	4	40	60	100
III		B.COM(CS)	Company law and secretarial practice-I	90	4	40	60	100
III		B.COM(CS)	Banking and Insurance	90	4	40	60	100
III		B.COM(CS)	Statistics-I	90	3	40	60	100
III		B.COM(CS)	Computer applications in business-I	90	5	40	60	100
			<b>TOTAL</b>		<b>20</b>			

**MAJOR- V**  
**CORPORATE ACCOUNTING – I**

**Total Hours: 90**

**Credits: 4**

**SubCode:**

**L-3,T-1,P-6**

**OBJECTIVES**

- To enable the students to understand about the Issue of shares, re-issue of forfeited shares and Redemption of Preference Shares.
- To Perceive the knowledge of Issue of debentures, Redemption of debentures, Cum- interest and Ex-interest Quotations and underwriting of shares and debentures.
- To enhance students to Prepare the Company Final Accounts and Computation of Managerial Remuneration.
- To gain the knowledge of Purchase of business and Profits prior to Incorporation.
- To enable the students to understand about the alteration of share capital and reduction of share capital.

**COURSE OUTCOME**

<b>CO No.</b>	<b>CO Statement</b>
<b>CO1</b>	To acquire the knowledge of about the Issue of shares, re-issue of forfeited shares and Redemption of Preference Shares.
<b>CO2</b>	To analyze about the Issue of debentures, Redemption of debentures, Cum- interest and Ex-interest Quotations and underwriting of shares and debentures.
<b>CO3</b>	To gain the practical knowledge to Prepare the Company Final Accounts and Computation of Managerial Remuneration.
<b>CO4</b>	To know about the Purchase of business and Profits prior to Incorporation
<b>CO5</b>	To analyze about the alteration of share capital and reduction of share capital.

**SYLLABUS**

## **UNIT – I**

**(20 Hours)**

Issue of shares – par – premium - discount –under-subscription – over-subscription- pro-rata allotment - forfeiture – re-issue of forfeited shares –buyback of shares (theory only)- Redemption of Preference Shares -implication of sec.80 & 80A of the Companies Act - Redemption out of capital – profits.

## **UNIT – II**

**(15 Hours)**

Issue of debentures - consideration for issue of debentures – Terms relating to Issue price and conditions of Redemption of Debentures - different methods of Redemption of debentures – redemption without provision - on specified Due date - in installments- Cum- interest and Ex-interest Quotations- redemption by Conversion - Redemption out of provision- Sinking Fund –

Insurance Policy methods - underwriting of shares and debentures- types of underwriting- marked/ unmarked and firm underwriting-determining the net liability of Underwriters- complete underwriting- partial underwriting – firm underwriting.

## **UNIT – III**

**(15 Hours)**

Preparation of Company Final Accounts - Computation of Managerial Remuneration - Statement of P & L a/c – P & L Appropriation Statement - B/S as per Revised schedule VI.

## **UNIT – IV**

**(15 Hours)**

Purchase of business – When new set of books are opened- accounting entries in the books of purchasing and Vendor Company- Profits prior to Incorporation-Date of Certificate of commencement of Business – Date of incorporation of business - Basis of Apportionment of Expenses – Preparation of statement of P & L a/c.

## **UNIT – V**

**(25 Hours)**

Alteration of share capital-Different kinds of alteration of share capital – Procedure for

Alteration of share capital - Internal reconstruction and reduction of capital – Preparation of Reconstructed Balance sheet - valuation of goodwill and shares- Need for valuing Goodwill- factors affecting value of Goodwill-Methods of Valuation of Goodwill-Need for valuation of shares-factors affecting valuation of shares-Methods of valuation of shares.

### **TEXT BOOKS:**

1. Corporate Accounting – T.S. Reddy and A. Murthy – Marghampublications
2. Company Accounts - Jain and Narang – KalyaniPublishers
3. Corporate Accounts - S.N. Maheshwari.- Sultan ChandPublication
4. Corporate Accounts – R.L. Gupta – Sultan Chand Publication
5. Corporate Accounts – Radhaswamy - Sultan Chand andSons

### **REFERENCE BOOKS:**

1. Corporate accounting- CA(Dr.)PC Tulsian and CA Bharat Tulsian-S.Chand.
2. Corporate accounting- PrashantaAthma and N.Rajyalaxmi-Himalaya Publishing
3. House. Corporate accounting- Dr.S.M.Shukla and Dr.K.L.Gupta.
4. Taxmann's Corporate Accounting,Bhushan Kumar Goyal and H.N. Tiwari
5. Basic Corporate Accounting,Bhushan Kumar Goyal

### **WEBSITE:**

1. <https://www.topaccounting.org> 2.<https://www.exlservice.com/corp...>
2. [www.amazon.in/CORPORATE-ACCOUNTING-V-K-GOYAL-ebook/dp/B015DY3IKG](http://www.amazon.in/CORPORATE-ACCOUNTING-V-K-GOYAL-ebook/dp/B015DY3IKG)
3. [www.amazon.in/Corporate-Accounting-HANIF-ebook/dp/B078TG48YZ/ref=pd\\_sim\\_4](http://www.amazon.in/Corporate-Accounting-HANIF-ebook/dp/B078TG48YZ/ref=pd_sim_4)
4. [www.pdfdrive.com/corporate-accounting-e33470244.html](http://www.pdfdrive.com/corporate-accounting-e33470244.html)

### Mapping of CO with PSO:

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	2	2	2
CO 2	2	2	3	2	2
CO 3	3	3	3	3	1
CO 4	1	2	1	2	1
CO 5	2	3	0	1	1
Average	2.2	2.6	1.8	2	1.4

3 – Significant 2 – Moderate 1 – Low 0 – Nil

### GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	-	1	-	1
II	1	2	1	1	-	1
III	-	2	-	1	-	1
IV	1	1	1	1	-	1
V	1	1	-	1	-	-
<b>TOTAL</b>	<b>4</b>	<b>8</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>4</b>

**MAJOR VI**  
**COMPANY LAW AND SECRETARIAL PRACTICE-I**

**Total Hours: 90**

**SUB CODE:**

**CREDIT: 4**

**L-3,T-1,P-6**

**OBJECTIVES:**

- To perceive the knowledge of company, kinds of company and incorporation of companies.
- To get the idea of Secretary, types of secretaries, qualifications, appointment, Rights, Duties and Liabilities.
- To apprehend the Knowledge of formation of company, electronic filing of forms, Memorandum of Association, Articles of Association and secretary's duties, Prospectus.
- To grasp the differences between shares and stock, alteration of capital, rights shares, bonus shares and Dematerialization.
- To understand about membership in company, eligibility for becoming members in a company, documentary rights etc.,

**COURSE OUTCOME**

<b>CO No.</b>	<b>CO Statement</b>
<b>CO1</b>	To demonstrate a basic understanding on Companies act 2013 and one person company
<b>CO2</b>	To acquire knowledge about the secretary and types of secretary, legal position, duties and appointment of secretary.
<b>CO3</b>	To analyse the formation of a company, MCA 21 and provisions relating to filing of application, documents, inspection, in electronic form and types of prospectus.
<b>CO4</b>	To gain an insight about share capital, kinds of share capital, issue of sweat equity shares and redemption of preference shares and also about further issue of share capital and issue of bonus shares.
<b>CO5</b>	To impart knowledge about, membership and members, rights and liabilities, register and index of members

## **SYLLABUS**

### **UNIT I**

**(15 Hours)**

Introduction – Definition of company – Characteristics – advantages – lifting of the corporate veil – kinds of company- companies incorporated outside of India - foreign company sec 2(42) -Rules applicable to foreign companies-one person company-small company(sec2(85))- Dormant company-prohibition of large partnerships-Limited liability Partnership (Sec 8) - One Person Company Limited (OPC) – Provisions for OPC.

### **UNIT II**

**(20 Hours)**

Secretary – definition – types of secretaries - secretary for a joint stock company- – company secretary – legal position – qualifications – appointment – procedure appointment of a company secretary- Rights, Duties and Liabilities - Duties in respect of maintenance of records and other statutory registers – dismissal of company secretary.

### **UNIT III**

**(20 Hours)**

Formation of company : – MCA 21- Electronic filing of forms from 15-9-2006- Provisions relating to filing of applications, documents, inspection, etc. in electronic form- Incorporation – Documents to be filed with Registrar –Modes of Incorporation of company Incorporation procedure – Certificate of Incorporation – advantages and disadvantages of incorporation of a company – promoter : Definition –legal status of a promoter - preliminary contracts –Remuneration of a promoter –features of pre incorporation stage- provisional stages of incorporation – Memorandum of Association – Articles of Association – contents – alteration – secretary's duties.

Prospectus: Definition –classification pertaining to issuing prospectus- – Misstatement In prospectus and their consequences –substance or contents of prospectus-shelf prospectus-Concept of Dematerialized shares – Advertisement of prospectus- Book Building – Red Herring prospectus- statement in lieu of prospectus – commencement of business – duties of secretarial at commencement stage. Global depository system.

### **UNIT IV**

**(20 Hours)**

Share capital: Definition - kinds – differences between shares and stock - Equity shares - Alteration of capital – Reduction of capital – secretarial procedure for reduction of

capital – Sweat equity shares – Deferred shares – preference share -Rights shares –

Further issue of share capital - Guidelines for the issue of fresh capital – Prohibition of issue of shares at discount - secretary’s duties in connection with issue of shares – Bonus shares – Guidelines – Secretarial duties-Dividend Buy-back of shares U/S 58 & 70 – Issue of sweat equity shares- Dematerialization.

## **UNIT V**

**(15 Hours)**

Membership in company: Introduction- Definition of a member- Member and Shareholders – Eligibility for becoming members in a company – methods of becoming members of a company – Documentary Rights- power to close the Registers- Cessation of membership – Rights and liabilities of members – Register and index of members.

## **TEXT BOOKS**

- N.D. Kapoor – Company law and secretarial practice (Provisions of Company’s Act 2013)
- J. Santhi - Company law and secretarial practice, Margam Publication.
- Dr.M.R. Sreenivasan - Company law and secretarial practice, Margam Publication.
- P. M. S. Abdul Gaffoor, S. Thothadri - Company law and secretarial practice, Vijay Nicolr Imprints Pvt Ltd
- Company Law & Secretarial Practice, P.C. Jangi

## **REFERENCE BOOKS:**

- P.P.S. Gogna - A Text book of company law
- P.K Ghosh& Dr. V.Balachandran - Outline of company secretarypractice
- B.N.Tondon – Manual of Secretarial Practice
- R.S.N.Pillai and Bagavathi “*Business Law*”, S.Chand and Company, New Delhi, 3rd Edition 2014.
- M.C.Kuchaal “*Mercantile Law*”, Sultan Chand and Sons, New Delhi, 2013, 6<sup>th</sup> Edition

**WEBSITE:**

- <https://www.icsi.edu.in>
- <https://www.studocu.com>
- [www.pdfdrive.com/company-law-nexus-ltd-e472433.html](http://www.pdfdrive.com/company-law-nexus-ltd-e472433.html)
- [www.pdfdrive.com/contract-law-e20720112.html](http://www.pdfdrive.com/contract-law-e20720112.html)
- [www.pdfdrive.com/business-law-e18720370.html](http://www.pdfdrive.com/business-law-e18720370.html)

**Mapping of CO with PSO:**

<b>CO / PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO 1</b>	1	2	1	2	3
<b>CO 2</b>	2	1	1	2	1
<b>CO 3</b>	2	1	2	1	2
<b>CO 4</b>	2	1	1	2	1
<b>CO 5</b>	1	2	1	1	2
<b>AVERAGE</b>	1.6	1.4	1.2	1.6	1.8

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

**MAJOR VII**  
**BANKING AND INSURANCE**

**TOTAL HOURS: 90**

**SUB CODE:**

**CREDIT: 4**

**L(3)-T(1)-P(6)**

**COURSE OBJECTIVES:**

1. To gain the basic knowledge of banking and electronic transfer of funds.
2. To make the students to know about the functions of Commercial Banks and RBI.
3. To provide the practical knowledge of Online Banking.
4. To understand about the introduction of Insurance and IRDA Act.
5. To make the students to know the differences between Life and General Insurance.

**COURSE OUTCOMES:**

<b>CO No.</b>	<b>CO Statement</b>
CO1	To gain knowledge in various types of fund transfers such as NEFT, RTGS, and ECS etc...
CO2	To gain knowledge about the functions of Commercial Banks and RBI.
CO3	To understand about various online-banking transactions
CO4	To have a clear understanding about the introduction of Insurance and IRDA Act.
CO5	To recognize the differences between Life and General Insurance.

## **SYLLABUS**

### **UNIT – I**

**(15 Hours)**

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque – Payable at par – Demand Draft – application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.

### **UNIT – II**

**(15 Hours)**

Commercial banks – Functions – Accepting deposits – Lending of funds, Role of banks and economic development – Central Banking and Role of RBI and their functions, paying banker – Rights and duties-statutory protection – Role of collecting banker.

### **UNIT – III**

**(20 Hours)**

On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments – Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance – Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles – Process at Bank Branch – ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back-Safe banking methods.

### **UNIT – IV**

**(20 Hours)**

Introduction to insurance –Origin, history, nature of insurance, insurance in India, market potential – Emerging scenario. Principles of insurance, utmost good faith, Insurable interest, material fact, Indemnity, proximate cause. IRDA Act. Computation of premium- Actuarial Valuation

### **UNIT – V**

**(20 Hours)**

Life insurance products – Term insurance, whole life, endowment annuities. Insurance documents – proposal forms, agents confidential report, declaration of good health, medical report, policy form etc., policy condition and privileges – Age admission, revival, loans, claims etc. Introduction to general insurance.Fire, motor, marine, GIC Act.

## **TEXT BOOK:**

- Dr.PeriaSamy, Principles & Practice of Insurance –Himalaya Publication.
- Krishnaswamy. G – A text book on principles and practice of Life Insurance, Excel Books , New Delhi, First Edition –2012
- Mishra, M.N & Mishra S.B – Insurance – Principles and practice, S. Chand & Company, New Delhi, 22 Edition2016
- M.N. Srinivasan , Principles of Insurance Law, Wadhwa. &C
- Raman - Selling Life Insurance: The Practical Way - Macmillan Publishers India Limited

#### REFERENCE BOOKS:

- B.Santhanam - Banking theory Law and Practice – (MarghamPublishers)
- R. Rajesh & T. Sivagnanasithi - Banking theory Law and Practice, Mc Craw Hill Publication.
- S. Gurusamy - Banking theory Law and Practice , Vijay Nicole Imprints Pvt Ltd.,
- A.Murthy, Elements of insurance -Marghampublications
- Alkamittal and S.L. Gupta, Insurance and risk management-Sultan Chand & Co.
- Sharma R.S. Insurance: Principles and Practice Insurance: VoraBombay.

#### E SOURCE:

- <https://www.insuranceinstituteofindia.com/web/guest>
- <https://bookboon.com/en/principles-of-insurance-ebook>
- <https://www.amazon.in/Elements-Banking-Insurance-Jyotsna-Nishwan-ebook/dp/B00K7YH09I>
- [https://books.google.com/books/about/Elements\\_of\\_Insurance.html?id=h\\_aBg9IIYA4C](https://books.google.com/books/about/Elements_of_Insurance.html?id=h_aBg9IIYA4C)
- <https://feedebook.blogspot.com/2017/12/elements-of-banking-and-insurance.html>
- [https://sites.google.com.site.bank](https://sites.google.com/site/bank)
- <https://www.icsi.edu.docs>
- <https://www.freebookcentre.net/business-books-download/The-Theory-and-Practice-of-Banking.html>

#### MAPPING OF CO WITH PSO:

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	1	3	1	2
CO 2	1	1	2	3	2
CO 3	1	3	1	1	3
CO 4	2	1	3	2	2
CO 5	1	2	1	2	1
<b>Average</b>	<b>1.6</b>	<b>1.6</b>	<b>2.0</b>	<b>1.8</b>	<b>2.0</b>

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

**MAJOR VIII  
STATISTICS-I**

**Total Hours: 60  
Credit: 3**

**Subject Code:  
L-2,T-1,P-6**

**OBJECTIVES:**

- To promote the skill of applying statistical techniques in business.
- To enable the students to apply the statistical tools in analysis and interpretation of data.
- To provide basic knowledge about averages.
- To impart knowledge about Measures of Dispersion.
- To Provide and apply the knowledge of co-efficient of co-relations.

**COURSE OUTCOME**

<b>CO No.</b>	<b>CO Statement</b>
<b>CO1</b>	To impart the knowledge about the meaning and characteristics of statistics and various methods of collection of data.
<b>CO2</b>	To present the data by using diagrammatic and graphical methods to tabulate the data.
<b>CO3</b>	To Analyse measures of central tendency and to learn computation of various types of arithmetical and positional averages.
<b>CO4</b>	To Formulate the measures of dispersion and to evaluate the various measures of variation in research analysis.
<b>CO5</b>	To rate the measures of skewness and explain about the frequency distribution under kurtosis, karl Pearson's and bowley's coefficient of skewness methods

## **SYLLABUS**

### **UNIT I**

**( 15 Hours)**

Origin, Meaning, definition and characteristics of statistics – Uses and limitation.

Sources of statistical data – primary and secondary – collection of primary data – Direct personal, indirect oral, mailed questionnaire and schedule methods – collection of secondary data

### **UNIT II**

**(20 Hours)**

Classification and Tabulation of Data – types and importance. Presentation of data including diagrammatic and Graphical methods – Bar Diagram, Pie Diagram Histogram ,frequency polygon frequency curve and Ogive. Frequency distribution – Frequency Table-structure and formation – Discrete and Continuous Series.

### **UNIT III**

**(15 Hours)**

Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Mode,

Geometric, Harmonic mean, Combined Mean and Weighted Mean..

### **UNIT IV**

**(20 Hours)**

Measures of Dispersion –Range, Quartile Deviation, Mean Deviation and Standard

Deviation – absolute and relative measures – Coefficient variance

### **UNIT V**

**(20 Hours)**

Measures of skewness – meaning, definition and types – Karl Pearson's Coefficient of skewness and Bowley's Coefficient of skewness.

### **TEXT BOOKS:**

- S.L. Aggarwal&S.L.Bhardwaj, Business Statistics -Kalyani Publishers.
- P.A. Navaneethan, Business Statistics, Jai Publishers,Trichy.
- Wilson. M. Business Statistics, Himalaya Publishing House Pvt. Ltd.,Mumbai.
- R.S.N. Pillai and V.Bhagavathi, Statistic – S.Chand Publication, New Delhi,2010.
- S.P. Rajagopalan&Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai.

## REFERENCE BOOKS:

- S.P.Gupta, Statistical methods -Sultan Chand Publications.
- P.R.Vittal , Business Statistics- Margham Publication.
- B.N.Asthana, Elements of statistics – Chaitanya Publishing houseAllahabad.
- **James, G., Witten, D., Hastie, T., Tibshirani,**An Introduction to Statistical Learning
- Robert Tibshirani, The Elements of Statistical Learning: Data Mining, Inference, and Prediction, Second Edition (Springer Series in Statistics) 2nd Edition

## E -SOURCES:

- [https://www.wyzant.com/resources/lessons/math/statistics\\_and\\_probability/averages](https://www.wyzant.com/resources/lessons/math/statistics_and_probability/averages)
- <https://www.toppr.com/guides/business-mathematics-and-statistics/measures-of-central-tendency-and-dispersion/measure-of-dispersion/>
- [www.amazon.com/Elements-Statistical-Learning-Prediction-tatistics/dp/0387848576](http://www.amazon.com/Elements-Statistical-Learning-Prediction-tatistics/dp/0387848576)
- [www.amazon.com/All-Statistics-Statistical-InferenceSpringer/dp/0387402721/ref=pd\\_sbs\\_7?pd\\_rd\\_w=DLxfZ&pf\\_rd\\_p=de27](http://www.amazon.com/All-Statistics-Statistical-InferenceSpringer/dp/0387402721/ref=pd_sbs_7?pd_rd_w=DLxfZ&pf_rd_p=de27)
- [www.amazon.com/Elements-Statistical-Learning-Prediction-Statistics/dp/B006UTJ1NC/ref=pd\\_sbs\\_](http://www.amazon.com/Elements-Statistical-Learning-Prediction-Statistics/dp/B006UTJ1NC/ref=pd_sbs_)

## MAPPING OF CO WITH PSO:

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	3	2	3	3
CO 2	3	2	2	1	1
CO 3	2	3	2	2	3
CO 4	2	1	1	2	3
CO 5	3	2	1	1	2
AVEERAGE	2.4	2.2	1.6	1.8	2.4

3 – Significant 2 – Moderate 1 – Low 0 – Ni

## ALLIED III

### COMPUTER APPLICATIONS IN BUSINESS – I

**Hours: 90**  
**Credits 5**

**Sub code:**  
**L-4 ,T-1,P-6**

#### COURSE OBJECTIVES

- To enable the students to understand the Accounting Software.
- To Gain knowledge of basic concepts of Tally ERP9
- To learn about how to Prepare accounting statements
- To make students to prepare statutory compliances

#### COURSE OUTCOME

CO NO.	CO STATEMENT
CO 1	Acquire the knowledge of accounting process through computers.
CO 2	Understand the preparation of Trial Balance using Tally ERP 9
CO 3	Preparation of final accounts with adjustments.
CO 4	Categorize stock items and stock group
CO 5	Classify purchase order and sales order processing.

#### Computerized Accounting – Tally.ERP 9

Introduction to Tally ERP.9 – Preparation of Trial Balance – Preparation of Final Accounts (with adjustments ) – Voucher Posting (Including inventory) – Taxation – TDS,CST,VAT,EXCISE.

Overheads recording (cash, cheque & NEFT)

Preparation (cash, cheque, NEFT) Statutory

Compliance (cash, cheque & NEFT)

#### Unit -I

Introduction to Tally.ERP 9, Preparation of Trial Balance (5 + 10 Hours)

#### Unit – II

Preparation of final accounts with adjustments (5 + 10 Hours)

Unit - III

Voucher entries postings, Inventory accounting (5 + 25 Hours)

Unit - IV

Purchase and sales order (5+5 Hours)

Unit - V

Introduction to TDS, VAT, CST AND EXCISE (5 + 15 Hours)

**Mapping of CO with PSO**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	1	3	1	1	1
CO 2	1	2	1	2	1
CO 3	3	2	1	2	1
CO 4	0	1	0	1	1
CO 5	1	2	1	2	1
<b>Average</b>	<b>1.2</b>	<b>2</b>	<b>0.8</b>	<b>1.6</b>	<b>1</b>

**3 – Significant,**

**2 – Moderate**

**1 – Low,**

**0 – Nil**

## **NON MAJOR ELECTIVE**

### **MICRO FINANACE**

**(Offered to students of other departments)**

**TOTAL HOURS: 20**

**Code:**

**CREDITS:2**

#### **OBJECTIVES**

1. To get them acquainted with the micro financial products
2. To make them understand role of micro finance in uplifting the lower classpeople.

#### **UNIT I (5 Hours)**

Micro Finance-definition-meaning-differences between microfinance and microcredit-Micro savings.

#### **UNIT II (3HOURS)**

Micro finance clients - usage of micro credit loans.

#### **UNIT III(5HOURS)**

Micro finance institutions – financial products –impact of micro finance on lower class people – high interest rate.

#### **UNIT IV(5HOURS)**

Sustainability - meaning – Government’s role in micro finance – Government micro finance institutions –encouraging savings among poor – social performance measurement.

#### **UNIT V(2HOURS)**

Micro finance : Micro insurance - Pension and provident fund- Payment transfers.

#### **Reference book:**

- Shakti R.Mohapatra and DebiduttaAcharyaBanking and Insurance
- Website:[www.microfinance\\_gateway.org/files/35808\\_file\\_06.htm](http://www.microfinance_gateway.org/files/35808_file_06.htm).

**COURSE FRAME WORK  
SEMESTER IV**

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>TITLE OF THE PAPER</b>	<b>HRS</b>	<b>CREDITS</b>	<b>CA</b>	<b>SE</b>	<b>T</b>
IV		B.COM(CS)	Corporate Accounting - II	90	4	40	60	100
IV		B.COM(CS)	Company law and Secretarial Practice - II	90	4	40	60	100
IV		B.COM(CS)	Entrepreneurial Development			40	60	
IV		B.COM(CS)	Statistics - II	90	3	40	60	100
IV		B.COM(CS)	Computer Applications in Business - II	90	5	40	60	100
IV		B.COM(CS)	MICRO FINANCE	20	2			
			<b>TOTAL</b>		<b>20</b>			

**MAJOR IX  
CORPORATE ACCOUNTING-II**

**Total Hours: 90**

**SUB CODE:**

**CREDIT: 4**

**L-3,T-1,P- 6**

**OBJECTIVES:**

- To provide the students with an understanding of the presentation and understanding of financial reporting for the partners as well as for external users.
- To make the students to know about the Accounting for Insurance Companies.
- To make the students understand with corporate accounting procedures and to understand the accounting for banking companies.
- To know about procedure for preparation of accounts for Amalgamation, absorption and External Re construction.
- To gain the knowledge about the liquidation of companies

**COURSE OUTCOMES:**

<b>CO No.</b>	<b>CO Statement</b>
<b>CO1</b>	To know about the presentation and understanding of financial reporting for the partners as well as for external users and knowledge about the inflation accounting.
<b>CO2</b>	To practice about the Accounting for Insurance Companies
<b>CO3</b>	To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.
<b>CO4</b>	To practice about the preparation of accounts for Amalgamation, Absorption and External Reconstruction.
<b>CO5</b>	To gain the practical knowledge about the liquidation of companies.

## **SYLLABUS**

### **UNIT– 1 (15 Hrs)**

Human Resource Accounting-Accounting standard-Financial reporting practices-  
Accounting for price level changes

### **UNIT– 2 (15 Hrs)**

Final Accounts of insurance companies including balance sheet

### **UNIT– 3 (20 Hrs)**

Final Accounts of banking companies including balance sheet.

### **UNIT– 4 (20 Hrs)**

Amalgamation-Absorption and external reconstruction of a company – (Inter company investments excluded)

### **UNIT– 5 (20 Hrs)**

Liquidation- Statement of affairs and deficiency accounts –Liquidator’s final statement of receipts and payments.

#### **TEXT BOOKS:**

- Corporate Accounting – T.S. Reddy and A. Murthy, Margham Publications.
- Advanced Accounting – Shkla and Grewal, S.Chand&Co.
- Company Accounting – Jain and Narang, Kalyani Publications.
- Corporate Accounting – R.L. Gupta, Sultan Chand &Co.
- Corporate Financial Reporting – Prof. Jawaharlal – Taxman Publications

#### **REFERENCE BOOKS :**

- R.L.Gupta – Corporate Accounting, Sultan Chand Publishers
- ShuklaGrewal – Advanced Accounting, S.Chand&Co.
- Jain &Narang – Company Accounts, Kalyani Publishers
- Chakraborty – Advanced Accountancy
- Prof. Jawaharlal - Corporate Financial Reporting

#### **E- SOURCES:**

- <https://www.topaccounting.org>
- <https://www.exlservice.com.corp...>

- <https://www.oreilly.com/library/view/corporate-accounting>
- <http://www.freebookcentre.net/business-books-download/Corporate-Accounting.html>
- <https://www.amazon.in/CORPORATE-ACCOUNTING-V-K-GOYAL-ebook/dp/B015DY3IKG>

### Mapping of CO with PSO:

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	1	1	2	2
CO 2	2	3	2	2	2
CO 3	3	3	2	0	1
CO 4	1	2	2	1	3
CO 5	1	1	0	2	3
<b>Average</b>	<b>1.8</b>	<b>2</b>	<b>1.4</b>	<b>1.4</b>	<b>2.2</b>

3 – Significant 2 – Moderate 1 – Low 0 – Nil

### GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	-
II	-	2	-	1	-	1
III	-	2	-	1	-	1
IV	1	1	1	1	-	1
V	1	2	-	1	-	1
<b>TOTAL</b>	<b>4</b>	<b>8</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>4</b>

## MAJOR X

### COMPANY LAW AND SECRETARIAL PRACTICE-II

Hours: 90 Hrs

SUB CODE:

CREDIT: 4

L-3,T-1,P-6

#### OBJECTIVES:

- To understand about debentures, its kinds, registration of charges
- To apprehend the knowledge about company management
- To gain knowledge about different kinds of company meetings
- To make the students to know about dividend, qualification of auditors etc.,
- To know about the winding up of the company.

#### COURSE OUTCOMES:

CO No.	CO Statement
CO1	To impart the knowledge about the procedure relating to debenture and registration of charges
CO2	To discuss the appointment,RemovalandResignation of director and secretarial audit for biggercompanies
CO3	To describe the meetings and secretarial work relating to meeting
CO4	To Impart the Accounts and Audit, and auditors rights, duties and remuneration and removal of auditors
CO5	To be familiarized with the mode of winding up and appointment of liquidator

## **SYLLABUS**

### **UNIT– I**

**(15Hrs)**

Debenture-kinds of debentures-guidelines for the issues of debenture-duties of secretary-comparison between a shareholder and a debenture-Registration of charges: effects of registration - punishment for contravention- rectification by central government in register of charges. Acceptance of deposits by companies: Prohibition on acceptance of deposits from public- Repayment of deposits -accepted before commencement of companies act 2013-acceptance of deposit from public by certain companies (Sec 76) – New deposit rules.

### **UNIT– II**

**(20 Hrs)**

Company management: Directors -position of directors in board-Legal status – Disqualification as per companies Act, 2013 –Appointment of directors -different methods of appointment of directors- Removal of directors-removal by shareholder-removal by central government-removal by company law board-Resignation of directors-Director Identification Number.

Managing director-Appointment - whole time director or Manager-appointment and remuneration managerial personnel (rules 2014) - secretarial audit for bigger companies- Functions of company secretary.

### **UNIT– III**

**(20 Hrs)**

Meeting -kinds of meetings-Meeting of shareholders-Time limit for conducting subsequent annual general meeting-notice of the annual general meeting –defaults in holding annual general meeting- Extra ordinary general meeting-who may call extra ordinary general meeting-Class meeting-Board meetings-notice of the board meeting- Committee meeting - Time and place of board meetings-secretarial work relating of meeting – Secretarial standards 1 & 2 (board meetings and general meetings).

Motions and resolution-Types of resolutions-Agenda-Minutes-voting and poll-proxy-Postal Ballot - quorum-chairman of meeting-duties of secretary.

### **UNIT– IV**

**(20 Hrs)**

Dividends -declaration of dividend-rules regarding dividend-right to dividend-right shares and bonus shares to be held in abeyance pending registration of transfer of shares-punishment for failure to distribute dividend-secretarial procedure regarding payment of dividend.

Accounts-financial statements-accounting standards-signing of financial statements-  
corporate social responsibility-right of a member to copies of audited financial statement-  
copy of financial statement to be filed with registrar-internal audit –Systems Audit –  
Secretarial audit.

Auditor-qualification-appointment-rights -power and duties and auditing standards-  
remuneration of auditors-auditor not to render certain services-auditors to sign audit reports-  
auditors to general meeting-punishment for contravention.

#### **UNIT–V**

**( 15Hrs)**

Winding up-meaning-modes of winding up-provision applicable to every mode of winding up  
(section 270-365)-compulsory winding up-voluntary winding up-winding up- duties of secretary in  
respect of winding up-liquidators-official liquidators-appointment – duties and power of  
liquidator-striking off of companies (Sec. 245) – Secretarial Audit (Sec 204).

#### **TEXT BOOKS:**

- N.D.Kapoor: Company Law And Secretarial Practice, Sultan Chand & Sons
- Gaffoor - Company Law and Secretarial Practice, VNIpublication.
- Kuchal M.C.-Secretarial Practice 18<sup>th</sup> Edition, VikasPublication.
- Dr. G.K. Kapoor&Dr.Sanjay – Company Law and Practice – A Comprehensive Text Book on Companies Act, Taxman Publications Pvt.Ltd.
- CS. Anoop Jain – Advanced Company Law and Practice, AJPublications

#### **REFERENCE BOOKS:**

- P.P.S. Gogna - A Text book of company law
- 2. P.K. Ghosh& Dr. V. Balachandran - Outline of company secretary practice
- B.N.Tondon – Manual of Secretarial Practice
- J. Santhi – company law
- CS. Anoop Jain – Advanced Company Law and Practice, AJPublications

## E- SOURCES:

- <https://www.icsi.edu.in>
- <https://www.studocu.com>
- <https://www.kopykitab.com/Company-Law-and-Secretarial-Practice-Notes>
- <http://b2b.renecaovilla.com/cgi/viewcontent.php?retarial.practice>
- <https://www.amazon.in/Company-Secretarial-Practice-AGRAWAL-KOTHARI/dp/9350472252>

## Mapping of CO with PSO:

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	3	2	3	3
CO 2	3	2	2	1	1
CO 3	2	3	2	2	3
CO 4	2	1	1	2	3
CO 5	3	2	1	1	2
Average	2.4	2.2	1.6	1.8	2.4

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

## MAJOR XI

### ENTREPRENEURIAL DEVELOPMENT

**Hours:90**

**Code:**

**Credits:5**

**L-4,T-1,P-6**

#### OBJECTIVES:

- To acquire knowledge about entrepreneur, types and their functions.
- To gain the knowledge about the entrepreneurial development agencies.
- To enhance the opportunities for new business idea and device for new business plan.
- To gain knowledge on role of government in organising EDP and phases of EDP.
- To impart knowledge about economic growth and entrepreneurial development and problem faced by women entrepreneur.

#### COURSE OUTCOMES:

CO No.	CO Statement
CO1	To acquire knowledge about entrepreneur and their functions.
CO2	To be familiarized about function of development banks, commercial banks and service institutes.
CO3	To evaluate the parameters to assess opportunities for new business idea and device for new business plan.
CO4	To gain knowledge on role of government in organizing EDP and phases of EDP.
CO5	To impart knowledge about economic growth and entrepreneurial development and problem faced by women entrepreneur.

## **SYLLABUS**

### **UNIT – I**

**15 HRS**

Concept of entrepreneurship – entrepreneurship – meaning – types – qualities of an entrepreneur – classification of entrepreneurs – factors influencing entrepreneurship – functions of entrepreneurs.

### **UNIT II**

**20 HRS**

Entrepreneurial development – Agencies – Commercial Banks – district industries center – national small industries corporation – small industries development organization – small industries service institute. Small scale financial institutes-SIDBI-SIDCO-SFC’S- SIPCOT- NABARD.

### **UNIT III**

**20 HRS**

Project management- Business Idea Generation Techniques – Identification of business opportunities – Feasibility Study – marketing, finance, technology & legal formalities – preparation of project report-Tools of appraisal.

### **UNIT IV**

**15 HRS**

Entrepreneurial Development Programme (EDP) – their role, relevance, and achievements – Role of Government in organizing EDPs - Critical evaluation.

### **UNIT V**

**20 HRS**

Economic development and Entrepreneurial growth - Role of entrepreneur in economic growth – strategic approaches in the changing economic scenario for small and medium scale entrepreneurs – Networking – Niche play, Geographic concentration, and Franchising/Dealership – Development of women entrepreneurship – SHG-

Rural entrepreneurs-definition, problems of rural entrepreneurs, steps to promote rural entrepreneurs-start-up and incubation center.

### **TEXT BOOK:**

- Jayashreesuresh, Entrepreneurial Development, Margham Publication
- Srinivasan N.P, Entrepreneurial Development – Margham Publication.
- Saravanel, Entrepreneurial Development – Himalaya Publications.
- Khanka S.S - Entrepreneurial Development, S.Chand.
- SANGEETA SHARMA - Entrepreneurial Development, Kindle Edition

**REFERENCE BOOKS:**

- AbhinavGanpule - Entrepreneurial Development, Kindle Edition
- Dr. P.T .Vijayashree& M. Alagammai - Entrepreneurial Development, Margham Publications.
- Khanka S.S - Entrepreneurial Development, S.Chand.
- Leach Chris, W Ronald, Entrepreneurial Finance, Cengage Learning, 5th Edition., 2014
- AlemanyLusia, Entrepreneurial Finance: the Art and Science of Growing Ventures, Cambridge University Press, 2018

**WEBSITES:**

- <https://en.wikipedia.org/wiki/Entrepreneurship>
- <https://www.earlytorise.com/entrepreneurship-development/>
- [www.ocw.mit.edu.com](http://www.ocw.mit.edu.com)
- [www.nptel.ac.in](http://www.nptel.ac.in)
- [www.xlri.com](http://www.xlri.com)

**Mapping of CO with PSO:**

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	1	2	1	1
CO 2	1	2	2	1	1
CO 3	2	1	2	2	1
CO 4	2	1	1	2	1
CO 5	1	2	1	1	2
<b>Average</b>	1.6	1.4	1.6	1.4	1.2

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

**MAJOR-XII**  
**STATISTICS-II**

**Total HOURS: 90 Hrs**

**SUB CODE:**

**CREDIT: 3**

**L-2,T-1,P-6**

**OBJECTIVES:**

- To impart basic knowledge about least square principle and parabola
- To provide clear knowledge about Correlation and Regression
- To provide a reasonable knowledge about index numbers.
- To strengthen the students with the basic knowledge in Analysis of Time series
- To know about large and small sample test.

**COURSE OUTCOMES:**

<b>CO No.</b>	<b>CO Statement</b>
<b>CO1</b>	To apply parametric testing techniques including single and multi-sample tests for mean and proportion
<b>CO2</b>	To be familiar with, apply and compute in one- and two-sample estimation problems
<b>CO3</b>	To comprehend, apply and compute maximum likelihood estimation and hypotheses problems.
<b>CO4</b>	To recognize the relationship between the confidence interval estimation and tests of hypothesis.
<b>CO5</b>	To apply different Sample Tests.

## **SYLLABUS**

### **UNIT– 1 (15 Hrs)**

Least square principle – Fitting a straight line – Fitting of second degree parabola

### **UNIT– 2 (20 Hrs)**

Correlation -definition,types of correlation, scatter diagram, Karl Pearson's coefficient of correlation- (un grouped data) spearman's rank correlation(simple problems)  
Regression – Definition and Importance- regression equations(ungrouped data)

### **UNIT– 3 (15 Hrs)**

Time series analysis –components of time series-different methods- trend-simple average method- semi average, Moving average and least square methods –seasonal indices by averagemethod.

### **UNIT– 4 (20 Hrs)**

Index numbers-definition, methods of construction of index number –types- unweighted and weighted index numbers. Simple, aggregate, price relatives methods- Laspeyres, Paasche's, Bowley's and Fisher's index numbers-time and factor reversal tests- cost of living index.

### **UNIT– 5 (20 Hrs)**

Large sample test – Test for single mean - Test for differences between means – Test of Significance- Small sample test – Test for single mean - Test for differences between means – F test for equality of variance.(simple problems)

## **TEXT BOOKS:**

- *S.L. Aggarwal&S.L.Bhardwaj, Business Statistics – Kalyani Publishers*
- R.S.N. Pillai and V.Bhagavathi, Statistic – S.ChandPublication.
- S.P.Gupta&M.P.Gupta, Business Statistics, Sultan Chand &Sons.,
- D.C. Sanchati& V.K. Kapoor, Statistics, Sultan Chand &Sons
- P.R.Vittal , Business Statistics – Margam Publication.

**REFERENCE BOOKS:**

- S.P.Gupta, Statistical methods – Sultan Chand Publications.
- B.N.Asthana, Elements of statistics – Chaitanya Publishing house Allahabad.
- S.C. Gupta & V.K. Kapoor, Fundamentals of Mathematical Statistics, S.Chand & Sons.
- Deborah J. Rumsey Statistics II
- Deborah J. Rumsey Statistics Essentials For Dummies Paperback – May 14, 2019

**E- SOURCES:**

- [https://stats.libretexts.org/Bookshelves/Advanced\\_Statistics\\_Computing/Regression\\_Analysis/Simple\\_linear\\_regression/Least\\_squares\\_principle](https://stats.libretexts.org/Bookshelves/Advanced_Statistics_Computing/Regression_Analysis/Simple_linear_regression/Least_squares_principle)
- [https://stats.libretexts.org/Bookshelves/Introductory\\_Statistics/Book%3A\\_Introductory\\_Statistics\\_\(Shafer\\_and\\_Zhang\)/10%3A\\_Correlation\\_and\\_Regression/10.E%3A\\_Correlation\\_and\\_Regression\\_\(Exercises\)](https://stats.libretexts.org/Bookshelves/Introductory_Statistics/Book%3A_Introductory_Statistics_(Shafer_and_Zhang)/10%3A_Correlation_and_Regression/10.E%3A_Correlation_and_Regression_(Exercises))
- [www.amazon.com/Applied-Statistics-Multivariable-Multivariate-Techniques/dp/1544398727/ref=sr\\_](http://www.amazon.com/Applied-Statistics-Multivariable-Multivariate-Techniques/dp/1544398727/ref=sr_)
- [www.amazon.com/Statistics-Essentials-Dummies-Deborah-Rumsey/dp/1119590302/ref=pd\\_sbs\\_2?pd\\_rd](http://www.amazon.com/Statistics-Essentials-Dummies-Deborah-Rumsey/dp/1119590302/ref=pd_sbs_2?pd_rd)
- [https://www.amazon.com/Statistical-Analysis-Dummies-Computers/dp/1119337062/ref=bmx\\_6?pd\\_rd\\_w=jacZ](https://www.amazon.com/Statistical-Analysis-Dummies-Computers/dp/1119337062/ref=bmx_6?pd_rd_w=jacZ)

**MAPPING OF CO WITH PSO:**

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	3	2	2	3
CO 2	2	3	2	1	1
CO 3	3	3	2	3	3
CO 4	2	3	3	2	2
CO 5	2	2	1	2	1
<b>Average</b>	2.2	2.8	2	2	2

**3 – SIGNIFICANT 2 – MODERATE 1 – LOW 0 – NIL**

## ALLIED IV

### COMPUTER APPLICATIONS IN BUSINESS – II

**Total Hours: 90**  
**Credits:5**

**Subject Code :**  
**L-3 ,T-2, P-6**

#### COURSE OBJECTIVES

- To gain knowledge of the basic concepts of SPSS
- To enable students to know about the applications of SPSS package
- To make students use MS-Excel appropriately in business.
- To learn about the how to Prepare Budget and BEP

#### COURSE OUTCOME

CO NO	CO Statement
CO1	Understand how to enter data into SPSS
CO2	Compute the range, variance of a variable
CO3	Compute the Pearson, Spearman correlation coefficients using SPSS
CO4	Compute the applicability of concept relating to budgets
CO5	Acquire knowledge on concept of NPV

To apply the SPSS package and MS-Excel for project purposes.

#### SPSS - Statistical Package for Social Science.

**Unit – I** **(5 + 20 Hours)**

Construction of frequency tables, Graphical representation of data using SPSS

**Unit – II** **(5 + 15 Hours)**

Measures of central tendency, Measures of dispersion - computation of mean, median and mode using SPSS

**Unit – III** **(5 + 10 Hours)**

Measures of dispersion – Computation of standard deviation and variance - Correlation coefficient – computation of Karl Pearson's and Spearman's correlation using SPSS

**Unit – IV** **(5 + 10 Hours)**

**MS-Excel** Calculation of NPV of projects –preparation of Cash Budget - Break-Even Analysis Using MS – Excel

**Unit –V** **(5+10 Hours)**

Comparison of prices across years of Multiple products - Flexible Budgets -Variance Analysis Using MS – Excel

## Mapping of CO with PSO

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	3	1	3	1	1
CO2	3	1	3	1	1
CO3	2	1	2	2	2
CO4	3	3	2	2	1
CO5	2	3	3	1	1
<b>AVERAGE</b>	<b>2.6</b>	<b>1.8</b>	<b>2.2</b>	<b>1.4</b>	<b>1.2</b>

**3 – SIGNIFICANT 2 – MODERATE 1 – LOW 0 – NIL**

**NON MAJOR ELECTIVE  
MICRO FINANCE  
(Offered to students of other departments)**

**TOTAL HOURS:20**

**Code:**

**2credits**

**OBJECTIVES**

1. To get them acquainted with the micro financial products
2. To make them understand role of micro finance in uplifting the lower class people.

**UNIT I (5 Hours)**

Micro Finance-definition-meaning-differences between microfinance and microcredit-Micro savings.

**UNIT II (3HOURS)**

Micro finance clients - usage of micro credit loans.

**UNIT III(5HOURS)**

Micro finance institutions – financial products –impact of micro finance on lower class people – high interest rate.

**UNIT IV(5HOURS)**

Sustainability - meaning – Government's role in micro finance – Government micro finance institutions –encouraging savings among poor – social performance measurement.

**UNIT V(2HOURS)**

Micro finance : Micro insurance - Pension and provident fund- Payment transfers.

**REFERENCE BOOKS:**

- Shakti R.Mohapatra and Debidutta Acharya Banking and Insurance
- Website: [www.microfinance\\_gateway.org/files/35808\\_file\\_06.htm](http://www.microfinance_gateway.org/files/35808_file_06.htm).

## COURSE FRAME WORK

### SEMESTER V

SEM	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
V		B.COM(CS)	Cost accounting	90	4	40	60	100
V		B.COM(CS)	Practical Auditing	90	4	40	60	100
V		B.COM(CS)	Income Tax law & Practice-I	95	4	40	60	100
V		B.COM(CS)	Goods and services Tax and Customs Law	90	3	40	60	100
V		B.COM(CS)	Internship			40	60	
V		B.COM(CS)	GIMP(SPOKEN TUTORIAL IIT MUMBAI)					
			TOTAL					

**CORE PAPER-XIII**  
**COST ACCOUNTING**

**Hours :90**

**Subject Code:**

**Credits:4**

**L-3,T-1,P-6**

**OBJECTIVES**

- To understand the scope and objectives of cost accounting.
- To enhance students learning about cost concepts, material concept
- Apply cost accounting methods to evaluate and project business performance.
- To identify the specifics of different costing methods.

**COURSE OUTCOMES:**

<b>CO No.</b>	<b>CO Statement</b>
CO1	To provide adequate knowledge on Cost Accounting Practice and reconciliation of statements.
CO2	To keep the students conversant with the ever-enlarging frontiers of Cost Accounting knowledge and preparation of cost sheet.
CO3	To keep the students conversant with Material handling and valuation of closing stock.
CO4	To make aware of various methods wage payments and computation of labour cost.
CO5	To provide knowledge of overheads computation and distribution.

## **SYLLABUS**

### **UNIT I** **15 HRS**

Nature and scope of Cost Accounting. Cost analysis, concepts and Classifications. Installation of costing systems, cost centers and profit centers,

### **UNIT II** **10 HRS**

Cost sheets, tenders and quotations- Reconciliation of cost and financial accounts

### **UNIT III** **25 HRS**

Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department. EOQ, Bin card, Stores ledger, perpetual inventory system- Stores records, ABC analysis, VED analysis. – FSN analysis – JIT analysis.

Material costing – Issue of materials – FIFO

### **UNIT IV** **20 HRS**

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and Piece rate system –Taylor's differential piece rate- Merricks multiple piece rate- incentive plan- Halsey, Rowan, Emerson, Gantt task & group bonus- Idle time and over time. Labour turnover.

### **UNIT V** **20 HRS**

Overheads – Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads – Manufacturing (Primary and Secondary Distribution) - Machine Hour Rate.

## **TEXT BOOKS:**

- Cost Accounting - Reddy and Murthy, Margham Publications
- Cost Accounting - M P Gupta, Kindle Edition
- Cost Accounting - Tulsian P.C. &Tulsian..., Kindle Edition
- Cost Accounting -S.P.Iyengar ,Sultan Chand & Sons.
- Cost Accounting - M.N. Arora, Himalaya publishing House

**REFERENCE BOOKS:**

- Cost Accounting - Jain S.P. and Narang K.L Kalyani Publications
- JawaharLal and SeemaSrivastava , Cost Accounting, McGraw Hill Publishing Co., New Delhi.
- B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi.
- Bhabatos Banerjee, “Cost Accounting –Theory and Practice” PHI Pvt. Ltd, New Delhi.
- H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi. 5. M. N. Arora,

**WEBSITES:**

- <https://www.Cost-Accounting-Books/b?ie=UTF8&node=4149428031>
- <https://www.icsi.edu/Docs/Website/CostAndManagementAccounting.pdf>
- [https://www.google.com/search?q=coat+accounting+ca&rlz=1C1SQJL\\_enIN916IN916&oq=coat+accounting+ca&aqs=chrome..69i57j0i1319.6742j0j7&sourceid=chrome&ie=UTF-8#](https://www.google.com/search?q=coat+accounting+ca&rlz=1C1SQJL_enIN916IN916&oq=coat+accounting+ca&aqs=chrome..69i57j0i1319.6742j0j7&sourceid=chrome&ie=UTF-8#)
- [www.learnkab.com](http://www.learnkab.com)
- [www.caclubindia.com](http://www.caclubindia.com)
- 

**Mapping of CO with PSO:**

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	3	2	1	3
CO 2	2	3	2	1	3
CO 3	2	3	2	2	1
CO 4	2	3	2	2	1
CO 5	3	2	2	1	2
<b>Average</b>	2.2	2.8	2	1.4	2

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

**GUIDELINES FOR QUESTION PAPER SETTING:**

<b>UNITS</b>	<b>SECTION A</b>		<b>SECTION B</b>		<b>SECTION C</b>	
	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>
I	2	-	1	1	-	-
II	-	2	-	-	-	1
III	1	2	-	2	-	1
IV	1	1	-	1	-	1
V	1	2	-	2	-	1
<b>TOTAL</b>	<b>5</b>	<b>7</b>	<b>1</b>	<b>6</b>	<b>0</b>	<b>4</b>

**MAJOR XIV  
PRACTICAL AUDITING**

**Hours :90  
Credits: 4**

**Subject code:  
L-3, T-1, P-6**

**OBJECTIVES:**

- To develop the fundamental concepts of auditing.
- To inculcate the knowledge of the principles and practices of internal and external auditing.
- To help the students to understand the EDP- auditing as well as the appointment and qualification of auditors.
- To obtain the working knowledge of generally accepted auditing procedure technique and skills.

**COURSE OUTCOMES:**

<b>CO No.</b>	<b>CO Statement</b>
CO1	Students will get acquainted with the basic concept of auditing and types of auditing
CO2	Students will acquire a thorough knowledge of vouching, verification and valuation of Assets and liabilities.
CO3	Students will be familiarized with the EDP Audit.
CO4	Students will comprehend the Auditing, and Rights, duties and remuneration removal of auditor
CO5	Students will acquire a thorough knowledge of specialized Audits at hotel, banking and insurance

## **SYLLABUS**

### **UNIT I**

**15 HRS**

Auditing- meaning- definition- objects- types of audit, audit programme - meaning- objects- advantages- disadvantages.

### **UNIT II**

**20 HRS**

Vouching- cash transactions- Credit sales- Credit purchases- objects of Internal check- difference between Internal control and Internal audit. Verification and valuation of assets and liabilities- verification of inventories and investment

### **UNIT III**

**20 HRS**

EDP audit- 1.Impact of computerization on audit approach 2.Type of internal control in a computer-based system. Approaches to EDP auditing: 1. Auditing around with the computers 2. Auditing with the computers 3.Auditing through the computers.

### **UNIT IV**

**15 HRS**

Appointment – qualification – removal- powers and liabilities of an auditor under the companies Act,1956.

### **UNIT V**

**20 HRS**

Specialized audits – points to be considered while auditing educational institutions, hotels, banking and insurance companies.

### **TEXT BOOKS:**

- K.Sundar, K. Paari Practical Auditing- (Vijay Nicole Imprints PvtLtd.,)
- Dr. L. Natrajan, Practical Auditing - Margham publications
- Tandon B.N., Practical Auditing- S. chandpublications
- S.Vengadamani, Practical Auditing
- Al Arens, Randy Elder, and Mark S. Beasley, Auditing and Assurance Services publications.

**BOOKS: REFERENCE:**

- Tandon, S.Vengadamani Practical Auditing- (MarghamPublications)
- Dr.PremavathyPractical Auditing- (Sri Vishnu publications)
- Dinkarpagare,Principles& Practice of Auditing – (Sultan chand&sons)
- Kuchhal M.C. Secretarial practice, Vikas Publishing House, Paperback, New Delhi.
- Publications of the Institute of Company Secretaries of India.

**WEBSITES:**

- <https://www.indiamart.com/proddetail/practical-auditing-book-17813305188.html>
- <https://bookauthority.org/books/new-auditing-books>
- [www.neoxen.com/neoxen/methodology/docs/intro\\_auditing\\_online.pdf](http://www.neoxen.com/neoxen/methodology/docs/intro_auditing_online.pdf)
- [www.academia.edu/7505528/VERIFICATION\\_AND\\_VALUATION](http://www.academia.edu/7505528/VERIFICATION_AND_VALUATION)
- [www.e-conomic.co.uk/accountingsystem/glossary/auditors-report](http://www.e-conomic.co.uk/accountingsystem/glossary/auditors-report)

**Mapping of CO with PSO:**

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	1	2	1	3
CO 2	3	1	3	2	2
CO 3	1	2	3	2	1
CO 4	3	0	2	1	2
CO 5	3	1	3	2	3
<b>Average</b>	<b>2.6</b>	<b>1</b>	<b>2.6</b>	<b>1.6</b>	<b>2.2</b>

**3 – Significant, 2 – Moderate , 1 – Low, 0 – Nil**

**MAJOR XV**  
**INCOME TAX LAW AND PRACTICE-I**

**Hours: 90**

**Subject Code:**

**Credits :4**

**L-3,T-1,P-6**

**OBJECTIVES**

- To understand applications of principles and provisions of income tax 1961 and the relevant rules.
- To provide knowledge about Income from salaries, Allowances, Perquisites and Deduction U/s 80 C – Computation of salary income.
- To provide basis knowledge of income from House properties.
- To assess the income from Business or Profession, Admissible and Inadmissible expenses.
- To enhance the basis knowledge of Income tax authorities, PAN, Assessment procedure, Practical knowledge of filing, E-Filing.

**COURSE OUTCOMES**

<b>CO No.</b>	<b>CO Statement</b>
CO1	To equip students, with applications of principles and provisions of income tax 1961 and the relevant rules.
CO2	To Provide Income from salaries, Allowances, Perquisites and Deductions from salary U/s 16, Rebate, Deduction U/s 80 C – Computation of salary income.
CO3	To provide basis knowledge of assessment of income under various heads like House property profit Deduction U/S24.
CO4	To ascertain income from Business or Profession, Admissible and Inadmissible expenses , General deductions, provisions relating to depreciation.
CO5	To provide Basis knowledge of Income tax authorities, Appointment, powers, PAN, Assessment procedure in brief, Types of Assessment, Practical knowledge of filing that is online filing of returns of income tax and TDS.

## **SYLLABUS**

### **UNIT I**

**10 HRS**

Meaning of Income – Canons of taxation and the Income Tax Act – Important definitions (Persons, Assesse, Previous year, Assessment year, income, Gross Total income)-Scope of total income or incidence of tax – Residential status – Income exempt from tax.

### **UNIT II**

**30 HRS**

Income from salaries – Allowances – Perquisites – Profits in lieu of salary (Gratuity, Pension, Leave Encashment ) – Deductions from salary U/s 16 – Rebate – Deduction U/s 80 C – Computation of salary income.

### **UNIT III**

**25 HRS**

Income from House property –Incomes exempt from House Property - Determination of Annual value – Deductions from Net Annual Value – Computation of Income from House Property.

### **UNIT IV**

**20 HRS**

Income from Business or Profession – Admissible and Inadmissible expenses – General deductions–provisions relating to depreciation – Deemed business profits chargeable to tax – Compulsory maintenance of books of accounts – audit of accounts of certain persons-special provisions for computing income on estimated basis under section ns 44 AD and 45 AE – Computation of income from business or profession.

### **UNIT V**

**05 HRS**

Income tax authorities – Appointment – powers – PAN – Assessment procedure in brief – Types of Assessment (Self-Assessment , Best Judgment Assessment, Re-Assessment )-Filing of return of income – Due date for filing the return – Types of Return –E-filing.

### **TEXT BOOKS:**

- Gaur &Narang- Income Tax Law And Practice - KalyaniPublications
- Y. Hariprasad Reddy, Income Tax Law And Practice – MarghamPublications.
- SINGHANIA, Income Tax Law And Practice – Taxman Publications
- Income Tax Act - Taxman Publications Private Limited, Mumbai, Maharashtra.
- Income Tax Rules- Taxman Publications Private Limited, Mumbai, Maharashtra

**REFERENCE BOOKS :**

- Income Tax Law and Practice – Hariharan, Vikas Publications.
- Income Tax Law and Practice –MEHROTRA.
- Income Tax – Mahesh Chandra and D. C. Shukla, Jawahar Book Centre, New Delhi.
- Corporate Tax Planning and Management Ahuja, Girish. and Ravi Gupta. Bharat Law House, Delhi. 3
- Tax Planning under Direct Taxes Acharya, Shuklendra and M.G. Gurha.. Modern Law Publication, Allahabad.

**WEBSITES:**

- <https://www.incometaxindia.gov.in/pages/tax-laws-rules.aspx>
- <https://www.taxmann.com/bookstore/professional/income-tax-act-2019.aspx>
- [icmai.in](http://icmai.in)
- [www.incometaxindiaefiling.in](http://www.incometaxindiaefiling.in)
- [www.icsi.edu](http://www.icsi.edu)

**Mapping of CO with PSO:**

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	1	1	2	2
CO 2	1	1	2	1	2
CO 3	1	2	1	2	1
CO 4	2	1	1	1	2
CO 5	2	2	1	1	1
<b>Average</b>	<b>1.6</b>	<b>1.4</b>	<b>1.2</b>	<b>1.4</b>	<b>1.6</b>

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

## GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	1	-	-
II	1	2	-	2	-	1
III	-	2	-	1	-	1
IV	-	2	-	2	-	1
V	2	-	-	-	1	-
<b>TOTAL</b>	<b>4</b>	<b>8</b>	<b>1</b>	<b>6</b>	<b>1</b>	<b>3</b>

## MAJOR XVI

### GOODS & SERVICE TAX (GST) AND CUSTOMS LAW

**TOTAL HOURS: 90**  
**CREDIT: 4**

**SUB CODE:**

**L(3)-T(1)-P(6)**

#### Course Objectives:

- To enable the student to understand the importance of GST.
- To understand the various GST levied in India
- To provide the genesis of GST and its rates on various goods and services.
- To understand about the Electronic cash and credit ledger and procedure for assessment of customs duty.
- To provide knowledge about Import and Export procedure and Baggage Rules and Exceptions.

#### COURSE OUTCOMES:

CO No.	CO Statement
CO1	To gain knowledge about the importance of GST.
CO2	To gain knowledge about various GST levied in India
CO3	To understand about the genesis of GST and its rates on various goods and services.
CO4	To have a clear understanding about the Electronic cash and credit ledger and procedure for assessment of customs duty.
CO5	To recognize the knowledge about Import and Export procedure and Baggage Rules and Exceptions.

## **SYLLABUS**

### **UNIT – I**

Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST

Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act) - Time of Supply (Section 12 & 13 of CGST Act ) – Value of Supply (Section 15 of CGST Act.)

### **UNIT - II**

Input Tax Credit – Eligibility and conditions – Registration – Persons liable for registration – Compulsory registration – Procedure for registration- Amendment of registration- cancellation of registration.- Tax invoice, Credit and Debit Notes

### **UNIT – III**

Accounts and Records – Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Returns – Furnishing details of outward supplies – Furnishing details of inward supplies- Furnishing of returns. (Section 39 of CGST Act)

### **UNIT – IV**

Basic Concepts- Important Definitions, Territorial Waters, High Seas,- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods , Procedure for Assessment of Customs duty,

### **UNIT- V**

Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions

### **TEXT BOOKS:**

1. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
2. Goods & Services Tax – CA. Rajat Mohan,
3. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
4. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
5. Understanding GST : Kamal Garg, Barat's Publication.

## REFERENCE BOOKS:

- 1.Reddy T.S. & Dr. Hariprasad Reddy(2013), Business Taxation, Margham Publications, (all the 5 units)
- 2.. Indirect Taxes – Datey – Tax man publications
3. Study material – CA final- paper 8- Indirect Tax laws- Modules
4. entral Excise & Customs Act.
5. Central Sales Act
6. Radhakrishnan, Business Taxation –Kalyani Publishers,

**Note: Latest edition of the books to be referred**

## E- LEARNING SOURCES:

- <https://cleartax.in/s/gst-book-online-p>
- <https://www.taxmann.com/bookstore/product/5088-gst-law-and-practice-2020>
- <https://www.zoho.com/in/books/gst/>
- <https://www.gstindia.com/gst-e-book-in-hindi-%E0%A4%9C%E0%A5%80->
- <https://taxguru.in/goods-and-service-tax/book-titled-complete-analysis-gstaenov-2019-edition-ca-raman-singla.html>

## MAPPING OF CO WITH PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	3	1	2	3
CO 2	2	3	1	3	3
CO 3	3	3	1	3	2
CO 4	2	3	2	2	1
CO 5	2	3	1	2	1
<b>Average</b>	<b>2.2</b>	<b>3</b>	<b>1.2</b>	<b>2.4</b>	<b>2</b>

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

## **ELECTIVE I INTERNSHIP**

**SUBJECT CODE:**

**2 credits**

Supervised institutional training shall be an integral part of the course. It is to be a sort of job testing program – bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the company secretary ship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the training officer of the institution and faculty member of corporate secretary ship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the 4<sup>th</sup> or 5<sup>th</sup> semester vacation. The training shall broadly relate to (a) office management (b) secretarial practice.

The training relating to office management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the secretarial service, communication, equipments, postal and mailing services and equipments.
4. Acquaintance with office machines and equipments and accounting, machines.
5. Acquaintance with filling department, sales, purchases, sales accounts, salary, administration and personnel departments.

The training pertaining to secretarial practice shall be on all aspects of the functions of a corporate secretary.

The following types of organizations may be selected for the training:

1. Public limited companies (both industrial and commercial)
2. Statutory bodies, public enterprises and public utilities like L.I.C., electricity board housing board and chambers of commerce, cooperative societies and banks.
3. Office equipment marketing organizations.

## COURSE FRAME WORK

### SEMESTER VI

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>TITLE OF THE PAPER</b>	<b>HRS</b>	<b>CREDITS</b>	<b>CA</b>	<b>SE</b>	<b>T</b>
VI		B.COM(CS)	MANAGEMENT ACCOUNTING	90	4	40	60	100
VI		B.COM(CS)	MARKETING	90	4	40	60	100
VI		B.COM(CS)	INCOME TAX LAW AND PRACTICE- II	90	4	40	60	100
VI		B.COM(CS)	INDUSTRIAL LAW	90	5	40	60	100
			PROJECT VIVA VOCE		5			
			ARTHA VIDYA		3			
			<b>TOTAL</b>		<b>25</b>			

**MAJOR-XVII**  
**MANAGEMENT ACCOUNTING**

**Hours :90**

**Subject code:**

**Credits:4**

**L-3,T-1,P-6**

**COURSE OBJECTIVES**

- To apply management accounting and its objectives in facilitating decision making.
- To Perform cost variance analysis and demonstrate the use of standard costs is flexible budgeting.
- To calculate various accounting ratios, reports and relevant data
- To enlighten the fund flow and cash flow statement analysis.
- To analyze cost volume-profit technique to determine optimal managerial decisions.

**COURSE OUTCOMES:**

<b>CO No.</b>	<b>CO Statement</b>
CO1	To enlighten the students in management accounting concepts and techniques for business decision
CO2	To make out the standard variances in material and labour
CO3	To analyse and interpret the financial Statements in the practical point of view
CO4	To assess the fund flow, cash flow statement to evaluate the performance of the company.
CO5	To evaluate the budget and budgetary control to provide knowledge about control techniques.

## **SYLLABUS**

### **UNIT I**

**15 HRS**

Management accounting –meaning, scope, importance & limitation management accounting vs. Cost accounting, management accounting vs. financial accounting. Analysis & interpretation of financial statements-nature, objectives, tools-methods, comparative statements, common size statements & trend analysis – Simple problems.

### **UNIT II**

**10 HRS**

Variance analysis ( Only Material and Labour Variance ) – Simple problems.

### **UNIT III**

**15 HRS**

Ratio analysis-interpretation, benefits & limitations. Classification of ratios- Liquidity, profitability, Turnover, capital structure – Earnings per share – Profit earnings ratio – Return on Investment only – Simple problems.

### **UNIT IV**

**25 HRS**

Cash flow analysis: distinction of cash from funds –utility of cash flow statements-accounting Standard 3(AS 3) construction of cash flow statement.

### **UNIT V**

**25 HRS**

Budgets & budgetary control –meaning, objectives, merits & demerits –types of budgets- Production, cash & flexible budgets. Selling overhead budget. Marginal costing- Absorption costing and marginal costing – CVP Analysis- Break even Analysis- break even chart – Decision Making (limiting factor, make or buy decision only).

### **TEXT BOOKS:**

- Management Accounting - Reddy & Y. Hariprasad Reddy, Margham Publications.
- Management Accounting – R.S.N. Pillai and Bagavathi, Sulthanchand & Co.,
- Management Accounting- DR.S.N. Maheshwari, Vikas Publications.
- Best Management Accounting – Deepak Gupta, Kindle Edition.
- Advanced Management Accounting - Robert Kaplan and Anthony A. Atkinson.

**BOOKS FOR REFERENCE:**

- Introduction To Management Accounting - Charles T. Horngren & Garyn. Sundem, Longman Higher Education; 7th edition
- Management Accounting - Sharma & Shashi K. Gupta, Kalyani Publishers.
- Advanced performance Management - P. Kaplan, Kaplan publications.
- Atkinson A. Anthony, Robert S. Kaplan, S. Mark Young, Management Accounting, Pearson,
- Manmohan and Goyal. S.N., Principles of Management Accounting, Agra: Sahitya Bhawan

**E-LEARNING RESOURCES:****WEBSITES:**

- <https://www.wikiaccounting.com/best-sellers-managerial-accounting-books/>
- <https://www.icsi.edu/media/webmodules/publications>
- [www.icaai.org](http://www.icaai.org)
- [www.cimaglobal.com](http://www.cimaglobal.com)
- [www.investopedia.com](http://www.investopedia.com)

**Mapping of CO with PSO:****CO & PSO MAPPING**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	2	1	2	2	2
CO3	3	2	2	3	2
CO4	2	2	2	3	2
CO5	3	3	2	3	2
<b>Average</b>	<b>2.6</b>	<b>2.2</b>	<b>2.2</b>	<b>2.8</b>	<b>2.2</b>

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

### GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	-	1	-
II	-	2	-	1	-	-
III	1	1	-	1	-	1
IV	1	2	1	1	-	1
V	-	2	1	1	-	1
<b>TOTAL</b>	<b>5</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>3</b>

## CORE PAPER-XVIII

### MARKETING

**Hours 90**

**Sub Code:**

**Credit :4**

**L-3,T-1,P-6**

#### OBJECTIVES:

- To understand the role and importance of marketing.
- To impart the knowledge about the marketing environment and segmentation.
- To provide an introduction about the promotion mix
- To gain knowledge about consumer buying decision process
- To learn recent trends in marketing and E-marketing.

#### COURSE OUTCOMES:

CO No.	CO Statement
CO1	To evaluate the role and importance of marketing.
CO2	To impart the knowledge about the marketing environment and segmentation.
CO3	To provide brief introduction about the promotion mix and apply the promotion mix tools to a business organization
CO4	To analyze consumer buying decision process
CO5	To evaluate recent trends in marketing and defines basics of E-marketing.

## **SYLLABUS**

### **UNIT I**

**15HRS**

Introduction to marketing – Meaning – Definition and Functions of Marketing – Role and Importance of Marketing – Classification of Markets.

### **UNIT II**

**15 HRS**

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments).

### **UNIT III**

**20HRS**

Market Segmentation – Concept – Benefits – Basis and levels, Introduction to Consumer Behavior – Need for study – consumer buying decision process – Buying motives – CRM – Meaning & Importance.

### **UNIT IV**

**20HRS**

Marketing Mix-Product – Meaning –Introduction to PLC – Product Mix, Price – Pricing Policies and Methods, Place – Channels of Distribution (Levels) – Channel Members – Recent trends in Retail Marketing - Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

### **UNIT V**

**20 HRS**

Recent Trends in marketing - A Basic understanding of E – Marketing – Digital Marketing & Social Media Marketing - Consumer Protection Act - Rights of Consumers-consumer Exploitation - Market Research, MIS and Marketing Regulations.

### **TEXT BOOKS:**

- Marketing by William J Stanton, McGraw – Hill, Publications.
- Marketing Management by Still and Cundiff.
- Marketing – J. Jayasankar.
- Marketing Management by Dr. C.B. Gupta and Dr. N. Rajan Nair.

### **REFERENCE BOOKS:**

- Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
- .McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.

- Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
- Chhabra, T.N., Principles of Marketing, Sun India Publication.
- Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).

#### WEBSITES:

- [Adwww.gigapromo.in/Compare-Now/Marketing+A+Book](http://adwww.gigapromo.in/Compare-Now/Marketing+A+Book)
- [www.amarketingexpert.com](http://www.amarketingexpert.com)
- <http://www.yourarticlelibrary.com>
- <https://www.boundless.com>
- <http://www.marketingsherpa.com>

#### Mapping of CO with PSO:

#### CO & PSO MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	1	2	1	1
CO 2	1	2	2	1	1
CO 3	2	1	2	2	1
CO 4	2	1	1	2	1
CO 5	1	2	1	1	2
<b>Average</b>	<b>1.6</b>	<b>1.4</b>	<b>1.6</b>	<b>1.4</b>	<b>1.2</b>

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

## MAJOR XIX

### INCOME TAX LAW AND PRACTICE– II

**Hours :90**  
**Credit:4**

**SubCode:**  
**L-3,T-1,P-6**

#### OBJECTIVES:

- To familiarize the students with recent amendments in Income-tax relating to income from capitalgain.
- To Provide Knowledge of Income from other sources withTDS.
- To get knowledge of Clubbing of income and Provisions relating to Set off & Carry forward oflosses
- To know about Permissible deductions from gross totalincome.
- To gain knowledge of Assessment of individuals.

#### COURSE OUTCOMES:

CO No.	CO Statement
CO1	To familiarize the students with recent amendments in Income-tax relating to income from capital gain.
CO2	To Provide Knowledge of Income from other sources withTDS.
CO3	To get knowledge of Clubbing of income, transfer of income without transfer of assets and Provisions relating to Set off & Carry forward of losses
CO4	To know about Permissible deductions from gross total income.
CO5	To gain knowledge of Assessment of individuals

## **SYLLABUS**

### **UNIT I**

**25 HRS**

Income under Capital Gains – Short term capital gains & Long term capital gains – Transfer of Capital assets – Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Cost Inflation Index - Indexation of Cost – Exempted Capital gains – Computation of Income under the head Capital Gains.

### **UNIT II**

**20 HRS**

Income from Other Sources (as a residuary head of income ) – General income – specific income – Tax deducted at source - Grossing up – Deductions in computing income under the head Income from other sources – Computation of Income from other sources.

### **UNIT III**

**15 HRS**

Clubbing of– income transfer of income without transfer of assets – circumstances under which the individual is assessable in respect of remuneration of spouse – accessibility of income from assets transferred to spouse, sons wife, any other persons for the benefit of them with special reference to income of minor child – Set Off & Carry forward of losses – Provisions relating to Set off & Carry forward of losses (Problems only from Set off and Carry forward)

### **UNIT IV**

**15 HRS**

Permissible deductions from gross total income – Section 80C to 80U (Problems to be based on 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80TTA, 80U for individuals only)

### **UNIT V**

**15 HRS**

Assessment of individuals (theory and problems)- Computation of Gross Total Income – Deductions U/s 80C to 80U – Computation of Taxable income- Computation of Tax liability - Assessment of Partnership firms and Association of persons (theory only)

**TEXT BOOKS:**

- Income Tax Law And Practice - Gaur & Narang, Kalyani Publications
- Income Tax Law and Practice – Y. Hariprasad Reddy, Margham Publications.
- Income Tax Law And Practice – SINGHANIA, Taxmann Publications
- Income Tax Act - Taxmann Publications Private Limited, Mumbai, Maharashtra.
- Income Tax Rules- Taxmann Publications Private Limited, Mumbai, Maharashtra

**REFERENCE BOOKS:**

- Income Tax Law And Practice – Hariharan, Vikas Publications.
- Income Tax Law And Practice – MEHROTRA.
- Dinkar Pagare, Law and Practice of Income Tax, New Delhi: Sultan Chand Publications
- Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, New Delhi: Bharat Law House
- Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, New Delhi: Bharat Law House

**WEBSITES:**

- <https://www.incometaxindia.gov.in/pages/tax-laws-rules.aspx>
- <https://www.taxmann.com/bookstore/professional/income-tax-act-2019.aspx>
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.taxlawsonline.com](http://www.taxlawsonline.com)
- [www.taxmann.com](http://www.taxmann.com)

**Mapping Of CO With PSO**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	1	2	1
CO2	2	1	1	1	1
CO3	1	2	1	1	2
CO4	1	2	2	1	1
CO5	2	1	1	2	1
<b>Average</b>	<b>1.4</b>	<b>1.6</b>	<b>1.2</b>	<b>1.4</b>	<b>1.2</b>

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

### GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	1	-	1
II	-	2	-	1	-	1
III	-	2	1	1	-	-
IV	1	2	1	1	1	-
V	1	2	1	-	-	1
<b>TOTAL</b>	<b>2</b>	<b>10</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>3</b>

## CORE ELECTIVE PAPER II

### INDUSTRIAL LAW

**Hours:90**

**Sub Code:**

**Credits 5**

**L-4,T-1,P-6**

#### OBJECTIVES:

- To learn the law relating to the welfare, health and safety of the labour and working conditions.
- To familiarize the students the provisions of minimum wages act 1948.
- To give an understanding of the components and meaning of sustaining Industrial peace anchored on harmonious Employee-Management relations
- To know the laws relating to the social welfare and security

#### COURSE OUTCOMES:

CO No.	CO Statement
CO1	To get students familiarized with recent amendments in Industrial law. To grasp the welfare, health and safety measures with special reference to women and children.
CO2	To be able to assess the payment of wages, claims, penalties and procedures
CO3	Familiarity with Industrial disputes Act and provisions regarding strike ,lock-out,closure,retrenchment
CO4	.To assimilate the Various benefits of employees like Provident fund, gratuity, pension fund etc.,
CO5	To be able to understand ,the regulations on the amount of bonus to be paid to the persons employed in establishments based on its profit and productivity.

## **SYLLABUS**

### **UNIT I**

**15 HRS**

Factories act, 1948: definitions – health – safety – welfare – working hours of adults.  
Employment of women – employment of young person's – leave with wages.

### **UNIT II**

**20 HRS**

Payment of wages act, 1936- minimum wages act, 1948 - Interpretation - Fixing minimum rates of wages – Minimum rate of wages – Procedures for fixing - Committee and Advisory boards – Payment of minimum wages – Register and Records – Inspectors – Claims – Penalties and Procedures-The schedule.

### **UNIT 3**

**20 HRS**

THE INDUSTRIAL DISPUTES ACT, 1947: Definitions – Authorities – Strikes and Lockouts – Layoff and Retrenchment – Special provision relating to lay – off – Retrenchment and Closure- Penalties

### **UNIT IV**

**20 HRS**

Employees' State Insurance Act,1948 – Applicability and Exemptions, Benefits, employees' Provident Fund Act, 1952-Schemes,Pension Fund and Deposit- linked Insurance Scheme ,Payment of gratuity Act 1972-Scope of coverage-Payment forfeiture of gratuity and exemption-Nomination

### **UNIT V**

The Payment of Bonus Act, 1965- Object and Scope -Application and Major Provisions of Payment of Bonus Act.

#### **TEXT BOOKS:**

- Balaji and Sreenivasan, Industrial Law and Public Relations – Margham Publications.
- N.D.kapor ,industrial law- sultan chand.
- P.C.Tripathi – Industrial Law.
- Dr.M.R.Sreenivasan – Industrial Law.
- Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.

## REFERENCE BOOKS:

- N.D.Kapoor, Mercantile Law – Sultan Chand Publications.
- Chawla and Garg, Mercantile Law – Sultan Chand & Sons.
- Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow
- Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
- Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.

## WEBSITES:

- <https://lexisnexis.in/Textbook-on-Labour-and-Industrial-Law>
- <https://www.meripustak.com/Labour-Law-Books/cid-10049>
- [www.icsi.edu](http://www.icsi.edu)
- <https://www.hr-guide.com/data/G400.html>
- [www.mca.gov.in](http://www.mca.gov.in)

## MAPPING OF CO WITH PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	3	1	2	3
CO 2	2	3	1	3	3
CO 3	3	3	1	3	2
CO 4	2	3	2	2	1
CO 5	2	3	1	2	1
<b>Average</b>	<b>2.2</b>	<b>3</b>	<b>1.2</b>	<b>2.4</b>	<b>2</b>

**3 – Significant 2 – Moderate 1 – Low 0 – Nil**

**ELECTIVE III  
PROJECT**

**TOTAL HOURS:90**

**SUBJECT CODE:**

**5 CREDITS**

**L-T-P:0-5-6**

**Students will carryon Individual Research projects relating to Marketing,Human resource Management,Finance and other related areas of commerce.**

Every individual student will be guided by a staff for preparation of project according to the chapter wise requirement viz.,

- Introduction
- Review Of Literature
- Conceptual Framework/Theoretical Background
- Data Analysis And Interpretation
- Findings,Suggestions And Conclusion
- Annexure, Questionnaire ,Bibliography

At the end of the semester,viva voce exam will be conducted for 80 marks(external) and 20 marks(internal) for 5 credits.