

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV
COLLEGE FOR WOMEN (AUTONOMOUS)**

CHENNAI - 600044.

Re accredited with A+ Grade by NAAC

BACHELOR OF COMMERCE

(SHIFT II)

Under the faculty of Commerce

B.COM (PROFESSIONAL ACCOUNTING)



CHOICE BASED CREDIT SYSTEM (CBCS)

OUTCOME BASED EDUCATION (OBE)

(Effective from the Academic Year 2020-21)

PROGRAMME PROFILE
B.COM (PROFESSIONAL ACCOUNTING)

PART	COURSE	TITLE OF THE PAPER	CODE	L	T	H	C
I SEMESTER							
PART III	Core Paper I	Financial Accounting	19UPACT1001	5	1	6	4
	Core Paper II	Business Law	19UPACT1002	5	1	6	4
	Allied Paper I	Business Mathematics	19UPAAT1BM1	5	1	6	5
II SEMESTER							
PART III	Core Paper III	Advanced Financial Accounting	19UPACT2003	5	1	6	4
	Core Paper IV	Business Economics	19UPACT2004	5	1	6	4
	Allied Paper II	Business Statistics	19UPAAT2BS2	5	1	6	5
III SEMESTER							
PART III	Core Paper V	Corporate Accounting	19UPACT3005	5	1	6	4
	Core Paper VI	Income Tax Law & Practice-1	19UPACT3006	5	1	6	4
	Core Paper VII	Company Law	19UPACT3007	5	1	6	4
	Core Paper VIII	Principles of Management	19UPACT3008	5	1	6	3
	Allied Paper III	Computer Applications in Business-I	19UPAAP3001	2	4	6	5
IV SEMESTER							
PART III	Core Paper IX	Advanced Corporate Accounting	19UPACT4009	5	1	6	4
	Core Paper X	Income Tax Law & Practice-II	19UPACT4010	5	1	6	4
	Core Paper XI	Capital Markets	19UPACT4011	5	1	6	4
	Core Paper XII	Practical Auditing	19UPACT4012	5	1	6	3
	Allied Paper IV	Computer Applications in Business-II	19UPAAP4002	2	4	6	5
V SEMESTER							
PART III	Core Paper XIII	Financial Management	19UPACT5013	5	1	6	4
	Core Paper XIV	Cost Accounting	19UPACT5014	5	1	6	4
	Core Paper XV	Indirect Taxation	19UPACT5015	5	1	6	4
	Core Paper XVI	Operations Management	19UPACT5016	5	1	6	4
	Elective Paper I	Project Viva-voce*	20UPAPR5001	5	1	6	5
VI SEMESTER							
PART III	Core Paper XVII	Management Accounting	19UPACT6017	5	1	6	4
	Core Paper XVIII	Operations Research	19UPACT6018	5	1	6	4
	Core Paper XIX	Business Ethics & Values	19UPACT6019	5	1	6	4
	Elective Paper II	Strategic Management	19UPAET6001	5	1	6	5
	Elective Paper III	Entrepreneurship Development	20UPAET6002	2	4	6	5

***Project done through Internship**

L=LectureHours;T=TutorialHours;H= Hoursperweek;C=Credits.

DEPARTMENT OF COMMERCE
SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
CHENNAI-600044.
B.COM (PROFESSIONAL ACCOUNTING)
COURSE FRAME WORK
I YEAR

SEMESTER – I		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDIT S	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part I	Paper I	20ULTFC1001	Tamil I	75	3	40	60	100
		20ULHFC1001	Hindi I	75				
		20ULSFC1001	Sanskrit I	75				
		19ULFFC1001	French I	75				
Part II	Paper I	20UGEFC1001	General English	75	3	40	60	100
Part III	Core Paper I	19UPACT1001	Financial Accounting	90	4	25	75	100
	Core Paper II	19UPACT1002	Business Law	90	4	25	75	100
	Allied Paper I	19UPAAT1BM1	Business Mathematics	90	5	25	75	100
Part IV	Soft Skill	18USSLC1001	Essential of Language and Communication Skills		3	50	-	100
	Value Education	18UESVE1001	Environmental Studies		-	-	-	-

SEMESTER – II		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part I	Paper II	20ULTFC2002	Tamil II	75	3	40	60	100
		20ULHFC2002	Hindi II	75				
		20ULSFC2002	Sanskrit II	75				
		19ULFFC2002	French II	75				
Part II	Paper II	20UGEFC2002	General English	75	3	40	60	100
Part III	Core Paper III	19UPACT2003	Advanced Financial Accounting	90	4	25	75	100
	Core Paper IV	19UPACT2004	Business Economics	90	4	25	75	100
	Allied Paper II	19UPAAT2BS2	Business Statistics	90	5	25	75	100
Part IV	Soft Skill	18USSP2002	Essential of Spoken and Presentation Skills		3	50	-	100
	Value Education	18UESVE1001	Environmental Studies		2	50	-	100

SEMESTER I

CORE PAPER I – FINANCIAL ACCOUNTING

TOTAL HOURS: 90

SUB CODE: 19UPACT1001

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I: INTRODUCTION (15 HOURS)

Theoretical framework - Meaning and Scope of Accounting - Objectives of Accounting - Basic Accounting Concepts – Conventions - Accounting Transactions - Double Entry Book Keeping - Accounting Standards – Indian Accounting Standards (IND AS) (Theory only) - Journal - Ledger - Preparation of Trial Balance - Preparation of Cash Book

UNIT II: BOOK KEEPING AND FINAL ACCOUNTS (20 HOURS)

Classification of Errors - Rectification of Errors - Preparation of Suspense A/c- Bank Reconciliation Statement. Preparation of Final Accounts of a Sole Trading Concern Elements of financial statements, Closing Adjustment Entries, Trading Account, Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities.

UNIT III: ACCOUNTING FOR SPECIAL TRANSACTIONS I (20 HOURS)

Bill of Exchange and Promissory Notes : Meaning and its treatment in the Accounts - Sale of Goods on approval or return basis : Meaning and its accounting treatment - Consignments - Meaning of consignment transactions, the difference between sale and consignment, the accounting treatment of such transactions and events in the books of consignor and consignee Joint Venture for Non– Corporate Entities : Meaning and features, Distinction between a joint venture and partnership and Methods of maintaining Joint Venture Accounts.(Simple problems only)

UNIT IV: ACCOUNTING FOR SPECIAL TRANSACTIONS II (15 HOURS)

Royalty Accounts : Meaning and methods of maintaining such accounts - Average due date : Meaning and its calculation in various situations - Account Current : Meaning and Methods of its preparation (Simple problems only)

UNIT V: INVENTORIES AND DEPRECIATION (20 HOURS)

Calculation of cost, Net Realizable Value, and its disclosure in the Financial Statements - Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method – Sinking Fund method – Annuity method.

TEXT BOOKS

1. Gupta, R.L & Gupta, V.K, (2013). Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi.
2. Jain, S.P & Narang, N.L, Simmi Agarwal & Monika Sehgal. (2018). Advanced Accountancy, Volume I, Kalyani Publishers, New Delhi.

BOOKS FOR REFERENCE

1. Reddy, T.S & Murthy, A. (2012). Financial Accounting, Margham Publications, Chennai.
2. Shukla, M.C, Grewal, T.S, and Gupta S.C., (2016). Advanced Accounts Volume I, S.Chand & Co., New Delhi.
3. Jain, S.P & Narang, N.L, (2017) Financial Accounting, Kalyani Publishers, New

Delhi.

4. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.

E-LEARNING RESOURCES

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com

CORE PAPER II – BUSINESS LAW

TOTAL HOURS: 90

SUB CODE: 19UPACT1002

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I : FORMATION OF CONTRACT (15 HOURS)

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract vs Agreement.

UNIT II : OFFER, ACCEPTANCE AND CONSIDERATION (15 HOURS)

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance– Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

UNIT III : OTHER ELEMENTS OF VALID CONTRACT (20 HOURS)

Capacity of Parties - Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

UNIT IV : PERFORMANCE OF CONTRACT (20 HOURS)

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

UNIT V : SALE OF GOODS ACT (20 HOURS)

Sale - Contract of Sale - Sale vs Agreement to Sell – Formation - Caveat Emptor – Implied conditions and warranty - Unpaid Seller - Definition - Rights of an Unpaid Seller.

TEXT BOOKS

1. Kapoor, N.D, (2016). Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R, (2012). Business Laws, Margam Publications.

REFERENCE BOOKS

1. Pillai, R.S.N & Chand, S. (2014). Business Law, S.Chand& Co, Delhi.
2. Shukla, M.C, (2013). A Manual of Mercantile Law, S.Chand& Co.
3. Balachandran, V & Thothadri, S, (2013). Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4. Sreenivasan, M.R, (2012) Business Laws, Margam Publications.

E-LEARNING RESOURCES

1. www.cramerz.com

2. www.digitalbusinesslawgroup.com
3. <http://swcu.libguides.com/buslaw>
4. <http://libguides.slu.edu/businesslaw>

ALLIED PAPER I – BUSINESS MATHEMATICS

TOTALHOURS: 90

SUB CODE: 19UPAAT1BM1

CREDIT: 5

L-T : 5-1

SYLLABUS

UNIT – I: SET THEORY (15 HOURS)

Theory of Sets - Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets - Permutation and Combination

UNIT – II: EQUATIONS AND MATRIX (20 HOURS)

Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable - Matrices: Algebra of Matrices, Inverse of a Matrix and determinants, solving system of equations by Cramer’s Rule (involving not more than three variables).

UNIT – III: RATIO AND PROPORTION (20 HOURS)

Algebra - Ratio, Proportion and Variations - (Business Applications related to Ratio and Proportion) Laws of Indices, Binominal Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions

UNIT – IV: BUSINESS APPLICATION (15 HOURS)

Time value of Money- Simple Interest - Compound interest – Effective Rate of Interest - Present Value - Net Present Value - Future Value – Perpetuity – Annuities - Sinking Funds - Valuation of Bonds

UNIT – V: CALCULUS (20 HOURS)

Differential Calculus - Differentiation - Meaning - Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business

TEXT BOOKS

1. Vittal, P.R, (2012). Business Mathematics, Margham Publications.
2. Sancheti D.C. and Kapoor V.K, (2019). Business Mathematics, Sultan Chand & Sons.

BOOKS FOR REFERENCE

1. Rajagopalan, S.P. Sattanathan, R. (2010), Business Mathematics, Tata MC Graw Hill Education, Private Limited.
2. Ameet Kumar, N. Banerjee, (2012). Business Mathematics, BS Publication.
3. Agarwal, B. M. (2010). Business Mathematics & Statistics. Ane Books Pvt Ltd.
4. Soni, R. S. (1996). Business Mathematics with Applications in Business and Economics. Pitambar Publishing.

E-LEARNING RESOURCES

1. www.open.umn.edu.com
2. www.libguides.uwlax.edu.com

3. www.taxmann.com
4. www.udemy.com
5. www.library.wcc.hawaii.edu.com

SEMESTER II

CORE PAPER III – ADVANCED FINANCIAL ACCOUNTING

TOTAL HOURS: 90

SUB CODE: 19UPACT2003

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I : BRANCH ACCOUNTS (15 HOURS)

Dependent Branches – Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

UNIT II : DEPARTMENTAL ACCOUNTS (15 HOURS)

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

UNIT III : HIRE PURCHASE AND INSTALLMENT SYSTEM (20 HOURS)

Hire Purchase System – Default and repossession – Hire Purchase Trading Account. Installment System - Calculation of Profit.

UNIT IV : PARTNERSHIP ACCOUNTS (20 HOURS)

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

UNIT V : PARTNERSHIP ACCOUNTS (20 HOURS)

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners – Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

TEXTBOOKS

1. Gupta, R.L & Gupta, V.K, (2013). Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi.
2. Jain, S.P & Narang, N.L, Simmi Agarwal & Monika Sehgal, (2018). Advanced Accountancy, Volume I, Kalyani Publishers, New Delhi.

BOOKS FOR REFERENCE

1. Reddy, T.S & Murthy, A. (2012). Financial Accounting, Margham Publications, Chennai.
2. Shukla, M.C. & Grewal, T.S. (2016). Advanced Accounting, S. Chand & Co., New Delhi.
3. Tulsian P.C. (2017). Financial Accounting, Pearson publications.
4. Parthasarathy, S. & Jaffarulla, A. (2013). Financial Accounting, Kalyani Publishers, New Delhi.

E-LEARNING RESOURCES

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com

CORE PAPER IV – BUSINESS ECONOMICS

TOTAL HOURS: 90

SUB CODE: 19UPACT2004

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I : INTRODUCTION (15 HOURS)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics. Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

UNIT II: DEMAND AND SUPPLY FUNCTION (15 HOURS)

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

UNIT III: CONSUMER BEHAVIOUR (20 HOURS)

Consumer Behaviour: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT IV: PRODUCTION LAW (20 HOURS)

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

UNIT V: PRODUCT PRICING (20 HOURS)

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

TEXTBOOKS

1. Shankaran, S. (2012). Business Economics - Margham Publications.
2. Mehta, P.L., (2016). Managerial Economics. Analysis, Problems & Cases, Sultan Chand & Sons - New Delhi.

BOOKS FOR REFERENCE

1. Francis Cherunilam, (2007). Business Environment: Text and cases, Himalaya Publishing House, Mumbai.
2. Mitchelson, Peter and Mann, Andrew (2014). Economics for Business, Thomas Nelson, Australia.
3. Chaudhary, C.M. (2019). Business Economics, R B S A Publishers, Jaipur.
4. Ahuja, H.L. (2016). Business Economics: Micro & Macro, Sultan Chand & Sons, New Delhi.

E-LEARNING RESOURCES

1. www.edx.org/economics.com
2. www.raco.cat.com
3. <http://online.hbs.edu/courses.com>
4. <http://www.cnbc.com>

ALLIED PAPER II – BUSINESS STATISTICS

TOTAL HOURS: 90

SUB CODE: 19UPAAT2BS2

CREDIT: 5

L-T : 5-1

SYLLABUS

UNIT - I INTRODUCTION (20 HOURS)

Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams - Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

UNIT- II: CORRELATION AND REGRESSION ANALYSIS (15 HOURS)

Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation - Regression - Meaning - Linear Regression

UNIT - III: INDEX NUMBERS (15 HOURS)

Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

UNIT- IV: PROBABILITY (20 HOURS)

Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation - Theoretical Distributions: Binomial Distribution, Poisson distribution - Basic application and Normal Distribution - Basic applications.

UNIT – V: SAMPLING (20 HOURS)

Sampling procedures-Simple, Stratified and Systematic sampling. Hypothesis testing-Fundamental ideas- Large Sample test- Small sample test- t, F, ANOVA-Chi-square (without proof)- Simple application.

TEXTBOOKS

1. Gupta, S.P, (2012). Statistical Methods, Sultan Chand & Sons.
2. Dhingra, I.C & Gupta, M.P, (2009). Lectures in Business Statistics, Sultan Chand and Sons, New Delhi

BOOKS FOR REFERENCE

1. Vittal, P.R. (2016). Quantitative Techniques, Margham Publications.
2. Gupta, S.C, (2016). Fundamentals of Statistics, Himalaya Publishing House.
3. Sharma, J.K, (2014). Fundamentals of Business Statistic's, 2nd edition, Vikas Publishing House Pvt. Ltd.

E-LEARNING RESOURCES

1. www.spss.co.in
2. <https://statlearning.class.stanford.edu>
3. <http://www.mit.edu&www.springer.com>

DEPARTMENT OF COMMERCE
SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS) CHENNAI-600044.
B.COM (PROFESSIONAL ACCOUNTING)
COURSE FRAME WORK

II YEAR

SEMESTER – III		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part III	Core Paper V	19UPACT3005	Corporate Accounting	90	4	25	75	100
	Core Paper VI	19UPACT3006	Income Tax Law & Practice-I	90	4	25	75	100
	Core Paper VII	19UPACT3007	Company Law	90	4	25	75	100
	Core Paper VIII	19UPACT3008	Principles of Management	90	3	25	75	100
	Allied Paper III	19UPAAP3001	Computer Applications in Business-I	90	5	25	75	100
Part IV	Non-Major Elective IV	19UPANE3001	Supply Chain Management		2	50	-	100

SEMESTER – IV		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part III	Core Paper IX	19UPACT4009	Advanced Corporate Accounting	90	4	25	75	100
	Core Paper X	19UPACT4010	Income Tax Law & Practice-II	90	4	25	75	100
	Core Paper XI	19UPACT4011	Capital Markets	90	4	25	75	100
	Core Paper XII	19UPACT4012	Practical Auditing	90	3	25	75	100
	Allied Paper IV	19UPAAP4002	Computer Applications in Business-II	90	5	25	75	100
Part IV	Non-Major Elective IV	19UPANE4002	Supply Chain Management		2	50	-	100

SEMESTER - III
CORE PAPER V: CORPORATE ACCOUNTING
(As Per Revised Schedule III)

TOTAL HOURS: 90

SUB CODE: 19UPACT3005

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I : SHARE CAPITAL (20 HOURS)

Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

UNIT II : DEBENTURES & ACQUISITION OF BUSINESS (20 HOURS)

Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

UNIT III : FINAL ACCOUNTS (20 HOURS)

Final Accounts - Preparation of P & L A/c and Balance Sheet – Managerial Remuneration- Calculation and Legal Provisions.

UNIT IV : VALUATION OF SHARES AND GOODWILL (15 HOURS)

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

UNIT V : OTHER ACCOUNTING METHODS (15 HOURS)

Accounting for Price Level Changes - Human Resource Accounting – Computerized Accounting Meaning.

TEXTBOOKS

1. Shukla, M.C & Grewal, T.S. & Gupta, S.C, (2016). Advanced Accounts, S.Chand & Co., New Delhi.
2. Maheswari, S.N and Maheswari, S.K, (2009). Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida.

BOOKS FOR REFERENCES

1. Gupta, R.L & Radhaswamy, M, (2017). Advanced Accountancy, Vol. I, Sultan Chand, New Delhi.
2. Jain, S.P & Narang, K.L, (2014). Advanced Accounting, Kalyani Publications.
3. Reddy, T.S. & Murthy, A, (2012). Corporate Accounting, Margham Publications, Chennai.

E- LEARNING RESOURCES

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

CORE PAPER VI: INCOME TAX LAW AND PRACTICE – I

TOTAL HOURS: 90

SUB CODE: 19UPACT3006

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT- I: INTRODUCTION (20 HOURS)

Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income – Incomes Exempt from tax.

UNIT – II: INCOME FROM SALARY (20 HOURS)

Income from Salary – Allowances – Valuation of perquisites – Deductions from Salary - Gratuity- Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary- Provident Funds-Deductions under Sec.80.

UNIT - III: INCOME FROM HOUSE PROPERTY (15 HOURS)

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

UNIT - IV : PROFITS AND GAINS FROM BUSINESS OR PROFESSION (20 HOURS)

Income from Business or Profession - Allowable expenses – Not allowable expenses- General deductions- Provisions relating to Depreciation – Deemed Business Profits – Undisclosed incomes-Investments-Compulsory maintenance of Books of accounts- Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis –Computation of Income from Business or Profession.

UNIT - V: E-FILING & SUBMISSION OF RETURNS (15 HOURS)

e-filing- Concept- Procedure - 26AS- TDS- Traces- Filing of Return- Various Returns- Permanent Account Number (PAN)- Usage of PAN

TEXTBOOKS

1. Singhania, V. S. (2013). Students' guide To Income Tax. Taxmann Publications Pvt.
2. Mehrotra, H.C. (2019). Income Tax Law & Accounts, Sathiya Bhavan Publications.
3. Hariharan N, (2018). Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.

BOOKS FOR REFERENCE

1. Gaur, V.P. & Narang, D.B. (2020). Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y (2019). Income Tax - Theory, Law & Practice, Margham Publications, Chennai.
3. Murthy, A. (2019). Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.

E-LEARNING RESOURCES

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com

4. www.clear-tax.in

CORE PAPER VII: COMPANY LAW

TOTAL HOURS: 90

SUB CODE: 19UPACT3007

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I: JOINT STOCK COMPANY (20 HOURS)

Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation- Memorandum of Association- Contents- Restriction on "Other Objects"- Doctrine of Ultra Vires - Articles of Association- Contents- Prospectus- Contents- Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) – Underwriting – Book Building Process – Green Shoe Option- E-Filing-Dematerialisation.

UNIT II: SHARE CAPITAL AND DEBENTURES (15 HOURS)

Meaning of Shares- Kinds of Shares – Voting rights- Issue of shares at a Premium and Discount-Partly paid shares- Bonus Shares- Rights shares- Sweat Equity Shares. Debentures - Meaning-Types.

UNIT III: MANAGERIAL PERSONNEL (15 HOURS)

Directors- Women Directors- Independent Directors- Director Identification Number- Other Key Managerial Personnel- Related Party Transactions.

UNIT IV: MEETINGS AND RESOLUTION (20 HOURS)

Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting- Notice of Meeting - Quorum- Proxy- Board of Directors Meeting –Committee – Types of Committee – Audit Committee – Stake Holders Relationship Committee- Corporate Social Responsibility Committee. Resolutions – Ordinary Resolution – Special Resolution – Resolution requiring special notice

UNIT V: WINDING UP OF COMPANY (20 HOURS)

Modes of Winding up – Winding up by the Court- Voluntary Winding up-Types–Members Voluntary Winding up- Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

TEXTBOOKS

1. Dhandapani, M.V, (2007). Business Laws, Sultan Chand and Sons, New Delhi.
2. Singh, A. (2015). Company law. Eastern Book Company.
3. Avatar Singh, (2015). Company Law, Eastern Book Company.
4. Shukla, M.C. & Gulshan, S.S., (1986). Principles of Company Law, S. Chand, New Delhi.
5. Badri Alam, S & Saravanavel, (2012). Company Law, Himalaya Publications
6. Gogna, P.P.S, (2015). Text Book of Company Law, S.Chand& Co.
7. Gaffor & Thothadri, S. (2014). Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai.

BOOKS FOR REFERENCES

1. Kapoor, N.D, (2014). Business Laws, Sultan Chand and Sons, New Delhi.
2. Sreenivasan, M.R, (2012). Business Laws, Margham Publications, Chennai.

E-LEARNING RESOURCES

1. www.mca.gov.in
2. www.companyliquidator.gov.in
3. www.companyformationinindia.co.in
4. www.iepf.gov.in

COREPAPER VIII – PRINCIPLES OF MANAGEMENT

TOTALHOURS: 90

SUB CODE: 19UPACT3008

CREDIT: 3

L-T : 5-1

SYLLABUS

UNIT I: INTRODUCTION (20 HOURS)

Definition- Importance- Nature and Scope of Management- Process of Management- Role and functions of Managers -Levels of Management -Scientific Management- Contributions to Management by different School of thoughts.

UNIT II: PLANNING (15 HOURS)

Nature- Importance- Types of Planning- Steps in planning- Objectives of Planning- Policies- Decision making Process – Types of Decisions.

UNIT III: ORGANISATION (20 HOURS)

Meaning and Types of organizations – Principles – Formal and Informal organization – Organisation Structure – Span of Control- Departmentalisation - Basis- Meaning and Importance of Departmentalisation. Policies – Meaning and Types- Procedures- Forecasting.

UNIT IV: AUTHORITY AND RESPONSIBILITY (20 HOURS)

Authority- Definition- Sources- Limitations- Difference between Authority and Responsibility – Delegation of Authority - Meaning- Principles and importance- Centralisation vs Decentralisation.

UNIT V: DIRECTION CO-ORDINATION & CONTROL (15 HOURS)

Direction – Nature - Purpose. Co-ordination- Need – Types and Techniques - Requisites for Excellent Co-ordination. Controlling- Meaning- Importance- Control Process.

TEXTBOOKS

1. Weihrich, Heinz and Koontz, Harold (1994). Management: A Global Perspective.
2. Premavathy, N, (20096). Principles of Management, Sri Vishnu Publications, Chennai.
3. Jayasankar, J. (2009). Business Management, Margham Publication, Chennai.
4. Sundar, K. (2017). Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai.

BOOKS FOR REFERENCES

1. Gupta, C.B. (2017). Management Theory & Practice, Sultan Chand & Sons, NewDelhi.
2. Prasad, L.M. (2013). Principles & Practice of Management, Sultan Chand & Sons, NewDelhi.
3. Tripathi, P.C. & Reddy, P.N. (2010). Principles of Managements, Tata Mc. Graw Hill, NewDelhi.

E-LEARNING RESOURCES

1. www.wisdomjobs.com
2. www.aima.in
3. www.clep.collegeboard.org

ALLIED PAPER III – COMPUTER APPLICATIONS IN BUSINESS I

TOTAL HOURS: 90

SUB CODE: 19UPAAP3001

CREDIT: 5

L-T : 2-4

SYLLABUS

UNIT I: INTRODUCTION (15 HOURS)

Introduction to Tally.ERP 9 – list of ledgers and groups in Tally ERP 9.0 - Preparation of Trial Balance

UNIT II: FINAL ACCOUNTS (15 HOURS)

Preparation of final accounts – balances of fixed assets, current assets, share holders funds, short-term and long term liabilities - final accounts with adjustments

UNIT III: VOUCHER (40 HOURS)

Voucher entries postings – preparation of accounting vouchers – preparation of inventory vouchers

UNIT IV: PURCHASE AND SALES ORDER (10 HOURS)

Purchase and sales order entries – processing, allowing invoice with inventory details

UNIT V: GST (10 HOURS)

Introduction to GST – preparation of accounting entries for GST – with input tax credit, reversal credit

NON-MAJOR ELECTIVE II – SUPPLY CHAIN MANAGEMENT

CREDIT: 2

SUB CODE: 19UPANE3001

SYLLABUS

UNIT I: INTRODUCTION

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

UNIT II: SUPPLY CHAIN

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

UNIT III: STRATEGIC ALLIANCES

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

UNIT IV: PROCUREMENT AND OUTSOURCING

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

UNIT V: CUSTOMER VALUE

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

TEXTBOOKS

1. Raghuram, G., & Rangaraj, N. (1999). Logistics and Supply chain Management- Leveraging Mathematical and Analytical Models.
2. Chopra, S., Meindl, P., & Kalra, D. V. (2013). *Supply chain management: strategy, planning, and operation* (Vol. 232). Boston, MA: Pearson.

BOOKS FOR REFERENCE

1. Shah, J. (2009). Supply chain management: text and cases. Pearson Education India.
2. Sople, V. V. (2009). Logistics Management, 2/E. Pearson Education India.
3. Ganapathi. S. L., Nandi, S. K., (2015). Logistics management, Oxford higher education.

E-LEARNING RESOURCES

1. www.libguides.slu.edu.com
2. www.libguides.mit.edu.com
3. www.libguides.bellevue.edu.com
4. www.library.jgu.edu.in
5. www.libguides.bcu.ac.uk

SEMESTER - IV

CORE PAPER IX – ADVANCED CORPORATE ACCOUNTING

TOTAL HOUR: 90 HOURS

SUB CODE: 19UPACT4009

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I : MERGER & AMALGAMATION (20 HOURS)

Acquisition, Amalgamation, absorption and reconstruction External reconstruction schemes

UNIT II : INTERNAL RECONSTRUCTION (20 HOURS)

Meaning - Internal Reconstruction - Reduction of Share Capital – Statements for liquidation of companies.

UNIT III: HOLDING COMPANY (20 HOURS)

Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

UNIT IV : FINAL ACCOUNTS OF BANKING COMPANIES (15 HOURS)

Preparation of Final Accounts of Banking Companies.

UNIT V : Insurance Companies (15 HOURS)

Preparation of Final Accounts of Insurance Companies.

TEXTBOOKS

1. Shukla, M.C & Grewal, T.S & Gupta, S.C, (2017). Advanced Accounts, S.Chand& Co., New Delhi.
2. Maheswari, S.N and Maheswari, S.K, (2009). Corporate Accounting, Vikas Publishing House Pvt. Ltd. Noida.

BOOKS FOR REFERENCE

1. Gupta, R.L & Radhaswamy, M, (2017). Advanced Accountancy Vol. II, Sultan Chand& Sons, New Delhi.
2. Jain, S.P & Narang, N.L, (2017). Advanced Accounting, Kalyani Publications.
3. Reddy, T.S & Murthy, A, (2016). Corporate Accounting, Margham Publications, Chennai.

E-LEARNING RESOURCES

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

CORE PAPER X: INCOME TAX LAW AND PRACTICE – II

TOTALHOUR: 90 HOURS

SUB CODE:

19UPACT4010CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I: INCOME FROM CAPITAL GAIN (20 HOURS)

Capital Gain - Meaning- Short term and Long term Capital Gains – Certain Transactions not included as transfer- Cost of Acquisition- Cost of Improvement- Indexation- Capital Gain under different circumstances- Exempted Capital Gains- Computation of Capital Gains.

UNIT II: INCOME FROM OTHER SOURCES (15 HOURS)

Computation- Grossing up- Deductions in Computing Income under the head and other related provisions.

UNIT III: CLUBBING OF INCOMES (20 HOURS)

Clubbing of Incomes and Set off / Carry forward and Set–Off of losses Clubbing of Incomes under various situations- Deemed Incomes- Simple Problems on clubbing of incomes- Setoff- Carry forward and setoff of losses.

UNIT IV: DEDUCTIONS FROM GROSS INCOME (20 HOURS)

Permissible Deductions from Gross Total Income- Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax.

UNIT V: INCOME TAX AUTHORITIES AND PROCEDURE OF ASSESSMENT (15 HOURS)

Income Tax Authorities- Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures- Self Assessment- Best Judgement Assessment- Income Escaping Assessment (Reassessment)- Advance Payment of Tax- Meaning and Due dates.

TEXTBOOKS

1. Singhanian, V. S. (2013). *Students'guide To Income Tax*. Taxmann Publications Pvt..
2. Mehrotra, H.C. (2019). *Income Tax Law & Accounts*, Sathiya Bhavan Publications.
3. Hariharan N, (2018). *Income Tax Law & Practice*, Vijay Nicole Imprints Pvt. Ltd., Chennai.

BOOKS FOR REFERENCE

1. Gaur, V.P. & Narang, D.B. (2020). *Income Tax Law & Practice*, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y.(2019). *Income Tax - Theory, Law & Practice*, Margham Publications, Chennai.
3. Murthy, A. (2019). *Income Tax Law & Practice*, Vijay Nicole Imprints Pvt. Ltd., Chennai.

E-LEARNING RESOURCES

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com

CORE PAPER XI: CAPITAL MARKETS

TOTALHOUR: 90 HOURS

SUB CODE: 19UPACT4011

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT -I : INTRODUCTION (15 HOURS)

Overview of Indian Financial System Introduction to Companies Act & company formation procedures- registration of companies, raising share capital- Overview of Primary & Secondary markets

UNIT-II : SEBI (20 HOURS)

SEBI and its components, rules & regulations- Over view of the Financial Markets - NSE & BSE- its functions, operations & rules & regulations

UNIT-III : STOCK EXCHANGE (20 HOURS)

NSE - Cash Market & F&O Segment- BSE - Cash Market- Depository Participants-Types & functions- Insight into Commodity markets – NCDEX- Insight into Commodity markets - MCX

UNIT-IV: ONLINE TRADING (20 HOURS)

NSE - online trading (ODIN)- BSE - online trading (ODIN)- NCDEX - online trading (ODIN)- MCX - online trading (ODIN)

UNIT -V : MUTUAL FUNDS (15 HOURS)

Insight into Mutual Funds (MFs)- Types & Workings of MFs -Back office operations - account opening- Back office operations – RMS-Real Time Gross Settlement (RTGS)& National Electronic Funds Transfer(NEFT)

TEXTBOOKS

1. Agarwal, M. (1997). Kohn Meir, Financial Institutions and Markets. *FINANCE INDIA, 11*, 423-425.
2. Apte, P. G., & Kapshe, S. (2020). *International Financial Management*/. McGraw-Hill Education.
3. Avadhani, V. A. (2013). *Capital Market Management*. Himalaya Publishing House.
4. Khan, M. Y. (2013). *Indian financial system*. Tata McGraw-Hill Education.

BOOKS FOR REFERENCES

1. Gurusamy. (2009). *Indian Financial System*, 2E. Tata McGraw-Hill Education.
2. Bhole, L. M. (2004). *Financial institutions and markets: structure, growth and innovations*, 4e. Tata McGraw-Hill Education.
3. Varshney, P.N and Mittal, D.K, (2015). *Indian Financial System*, Sultan Chand & Sons.

E-LEARNING RESOURCES

1. www.indiacorporateadvisor.com
2. www.nse-india.com
3. www.nsdl.co.in

CORE PAPER XII-PRACTICALAUDITING

TOTALHOUR: 90 HOURS

SUB CODE: 19UPACT4012

CREDIT: 3

L-T : 5-1

SYLLABUS

UNIT I: INTRODUCTION (15 HOURS)

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit

UNIT II: AUDIT PROGRAMME (20 HOURS)

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

UNIT III: VOUCHING (20 HOURS)

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts (cash sales, cash received from debtors, loans, sale of fixed assets) and Vouching of Cash Payments (cash purchase, payment to creditors, wages sheet, salaries, dividends) – Vouching of Trading Transactions(purchases, purchases return, sales, sales return, sale or return, hire purchase)

UNIT IV: VERIFICATION AND VALUATION (20 HOURS)

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of Assets (fixed assets – plant and machinery, land and building; current asset – stock, cash in hand, cash at bank) and Liabilities (capital, debentures, trade creditors).

UNIT V: QUALIFICATION (15 HOURS)

Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Rights – Powers – Duties of Auditors – Auditor's Report – Importance and Contents.

TEXTBOOKS

1. Kumar, Ravinder and Sharma, Virendar. (2015). Auditing: Principles and Practice, Eastern Economy edition.
2. Tandon, B.N, (2007). Practical Auditing, Sultan Chand & Sons.

BOOKS FOR REFERENCE

1. Kumar. Pradeep, Sachdeva. Baldev, Singh. Jagwant, (2014). Auditing: Principles and Practices, Kalyani Publishers.
2. Jain, D.P, (2002). Auditing, Konark Publishers Pvt Ltd.

E-LEARNING RESOURCES

1. www.aicpa.org.com
2. www.ucl.ac.uk.com
3. www.360digitmg.com

ALLIED PAPER IV – COMPUTER APPLICATIONS IN BUSINESS II

TOTALHOUR: 90 HOURS

SUB CODE:

19UPAAP4002CREDIT: 5

L-T : 2-4

SYLLABUS

UNIT I: MEASURES OF CENTRAL TENDENCY (15 HOURS)

Construction of frequency tables - Graphical representation of data - Measures of central tendency – computation of mean, median and mode

UNIT II: DISPERSION AND CORRELATION (15 HOURS)

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

UNIT III: BUDGETS (40 HOURS)

Calculation of NPV of projects – preparation of Cash Budget - Flexible Budgets

UNIT IV: BREAK- EVEN ANALYSIS (10 HOURS)

Break-Even Analysis - Comparison of prices across years of Multiple products

UNIT V: VARIANCE ANALYSIS (10 HOURS)

Variance Analysis – Material and Labour only.

DEPARTMENT OF COMMERCE
SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS) CHENNAI-600044.
B.COM (PROFESSIONAL ACCOUNTING)
COURSE FRAME WORK

III YEAR

SEMESTER – V		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part III	Core Paper XIII	19UPACT5013	Financial Management	90	4	25	75	100
	Core Paper XIV	19UPACT5014	Cost Accounting	90	4	25	75	100
	Core Paper XV	19UPACT5015	Indirect Taxation	90	4	25	75	100
	Core Paper XVI	19UPACT5016	Operations Management	90	4	25	75	100
	Elective Paper I	20UPAPR5001	Project Viva-Voce	90	5	25	75	100
Part IV	Skill Based Elective IV				3	50	-	100

SEMESTER – VI		SUBJECT CODE	TITLE OF THE PAPER	HRS	CREDITS	MAX MARKS		T
COURSE COMPONENTS						CA	SE	
Part III	Core Paper XVII	19UPACT6017	Management Accounting	90	4	25	75	100
	Core Paper XVIII	19UPACT6018	Operations Research	90	4	25	75	100
	Core Paper XIX	19UPACT6019	Business Ethics & Value	90	4	25	75	100
	Elective Paper II	19UPAET6001	Strategic Management	90	5	25	75	100
	Elective Paper III	20UPAET6002	Entrepreneurship Development	90	5	25	75	100
Part IV	Computing Skills IV	18USSC6004	Artha Vidhya		3	50	-	100

SEMESTER V

CORE PAPER XIII : FINANCIAL MANAGEMENT

TOTALHOUR: 90 HOURS

SUB CODE: 19UPACT5013

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I : INTRODUCTION (15 HOURS)

Meaning and Objectives of Financial Management - Functions of Financial Management. Finance - Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management.

UNIT II : CAPITAL STRUCTURE (20 HOURS)

Meaning - Factors affecting Capital Structure - Planning - Theories of Capital Structure - Determining Debt Equity Proportion - Leverage Concept.

UNIT III : COST OF CAPITAL (20 HOURS)

Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

UNIT IV : DIVIDEND (20 HOURS)

Meaning - Dividend Policies - Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law - Dividend Models - Walter's Model - Gordon's Model- M.M. Model

UNIT V : WORKING CAPITAL (15 HOURS)

Working Capital - Meaning and importance - Factors Influencing Working Capital - Determining (or) Forecasting of Working Capital requirements -Working Capital Operating cycle.

TEXTBOOKS

1. Chandra, P. (2011). *Financial management*. Tata McGraw-Hill Education.
2. Khan, M.Y. and Jain, P.K. (2004). *Financial Management*, Sultan Chand & Sons.
3. Periyasamy, P, (2017). *Financial Management*, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4. Srivatsava, R.M. (2010). *Financial Management*, Himalaya publishing house

BOOKS FOR REFERENCES

1. Reddy, T.S. & Murthy A, (2017). *Financial Management*, Margam Publications, Chennai.
2. Maheswari, S.N, (2016). *Financial Management*, Sultan Chand & Sons.
3. Peiris, M. S., Dewasiri, N. J., & Banda, Y. W. (2020). Book review: IM Pandey (Ed.), *Financial Management.*, Vikas Publishing House.

E-LEARNING RESOURCES

1. www.cpdwise.com
2. www.simplilearn.com

3. www.findtutorials.com
4. www.studyfinance.com

CORE PAPER XIV: COST ACCOUNTING

TOTALHOUR: 90 HOURS

SUB CODE: 19UPACT5014

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I : COST ACCOUNTING (15 HOURS)

Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting vs Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre – Cost Sheet - Meaning - Preparation of Cost Sheet - Reconciliation of Cost and Financial Account

UNIT II : MATERIAL COSTING (20 HOURS)

Control - Meaning and Objectives - Purchase of Materials - Stock Levels of Materials - EOQ - Stores Records - ABC Analysis - Issue of Materials - Methods of Issue - FIFO - LIFO - HIFO - Base Stock Method - Specific Price Method - Simple and Weighted Average Method - Standard and Inflated Price Method.

UNIT III : LABOUR COSTING (20 HOURS)

Direct Labour and Indirect Labour- Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.

UNIT IV : OVERHEADS COSTING (20 HOURS)

Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorption of Overheads - Preparation of Overheads Distribution Statement- Machine Hour Rate - Computation of Machine Hour Rate.

UNIT V : PROCESS AND JOB COSTING (15 HOURS)

Systems for product cost determination – concepts in cost determination-activity based costing and management -job and process costing –applications

TEXTBOOKS

1. Khanna, B.S. Pandey, I.M - Ahuja, G.K and Arora M.N., (2015). Practical Costing, S Chand & Sons Publications.
2. Prasad, N.K and Prasad, V.K, (2017). Cost Accounting, Book Syndicate Pvt. Ltd.
3. Saxena, V.K. & Vashist, C.D. (2014). Cost Accounting Sulthan Chand and Sons, 2014, New Delhi

BOOKS FOR REFERENCE

1. Murthy A & Gurusamy S, (2014). Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Jain, S.P & Narang, K.L., (2019) Cost Accounting, Kalyani Publishers
3. Reddy, T.S. and Hariprasad Reddy, Y, (2019). Cost Accounting, Margam Publications

E-LEARNING RESOURCES

1. www.accountinglectures.com

2. www.accountingcoach.com
3. <http://simplestudies.com/accounting-lectures.html>
4. www.accountingstudyguide.com

CORE PAPER XV: INDIRECT TAXATION

TOTAL HOUR: 90 HOURS

SUB CODE: 19UPACT5015

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I: INTRODUCTION TO TAXATION (20 HOURS)

Functions and principles of taxation - Tax system in India - Meaning and Objectives of taxation - Canons of taxation – Indirect taxation – meaning - Direct taxation – meaning, Difference between direct and indirect taxation

UNIT II: CUSTOMS DUTY (20 HOURS)

Customs duty – organisation of customs department – levy and collection of customs duty – offences and penalties – exemptions from customs duty

UNIT III: GST – INTRODUCTION (20 HOURS)

Introduction – Need for GST – Importance of GST – scope and coverage of GST

UNIT IV: GST – STRUCTURE (15 HOURS)

Administrative structure of GST – CGST – SGST and IGST

UNIT V: GST RATES (15 HOURS)

GST rate structure – rates for goods and services – refunds, demand and recovery – appeals and revision

TEXTBOOKS

1. Girish. Ahuja & Ravi. Gupta, (2016). Practical Approach to Income Tax, 33rd Edition, Bharat Law House Pvt., Ltd.
2. Kumar. Sanjeev, (2015). Systematic Approach to Indirect Taxes with Practical Problems and Solutions, Bharat Law House Pvt. Ltd., New Delhi.
3. Datta, D.C, (2017). Layman's Guide on GST, Taxman Publications.
4. Taxman, (2017). GST Manual.

BOOKS FOR REFERENCES

1. Gaur, V.P and Narang, D.B, Gaur. Puja and Puri. Rajiv, (2017). Income Tax Law and Practice, Kalyani Publications.
2. Reddy, T.S and Murthy, A, (2012). Business Taxation, Margham Publications.

E-LEARNING RESOURCES

1. <https://www.taxmann.com>
2. <https://www.bankbazaar.com>
3. <https://tax.thomsonreuters.com>
4. www.legalserviceindia.com
5. www.indiacorporateadvisor.com
6. www.tnvat.gov.in
7. www.cbec.gov.in
8. www.aces.gov.in

CORE PAPER XVI: OPERATIONS MANAGEMENT

TOTALHOUR: 90 HOURS

SUB CODE: 19UPACT5016

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT - I : INTRODUCTION (20 HOURS)

Introduction: Nature and Scope of Operations Management -Production design & Process planning: Plant Capacity - Capacity Planning – Make or Buy Decisions – Use of Crossover Chart for Selection Processes.

Plant location: Factors to be considered in Plant Location – Choice of General Region, Particular Community and Site – Multiple Plant Location Decision – Plant Location Trends.

UNIT – II : LAYOUT (20 HOURS)

Layout of Manufacturing facilities: Principles of a Good Layout – Layout Factors – Basic Types of Layout – Service Facilities – Principles of Materials Handling – Materials Handling Equipment.

Human Factors in Job-Design: Consideration of Man and Machine in Job–Design, Adaptation of Machine to Man – Ergonomics – Working Environment – Worker Safety.

UNIT – III : PRODUCTION AND INVENTORY CONTROL (20 HOURS)

Production and Inventory Control: Basic types of production, Intermittent, Batch, Continuous – Routing, Scheduling, Activating and Monitoring – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock - ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP). JIT.

UNIT – IV : WORK MEASUREMENT (15 HOURS)

Methods Analysis and Work Measurement: Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique.

UNIT – V: QUALITY CONTROL (15 HOURS)

Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts for Variables, Fraction Defectives and Defects. Dynamic Purchasing: Purchasing Function – Selection of Materials and Vendors – Purchasing Organisation – Concept of Value Analysis

TEXTBOOKS

1. Arnold, T., Chapman, S.N. and Clive, L.M., (2009). Introduction to Materials Management, 6th Edition, Pearson.
2. Chary, S.N., (2012). Production and Operations Management, 5th Edition, Tata McGraw-Hill.
3. Panneerselvam, R., (2012). Production and Operations Management, 3rd Edition, PHI Learning.

BOOKS FOR REFERENCES

1. Srinivasan, G., (2017). Quantitative Models in Operations and Supply Chain Management, PHI Learning Pvt. Ltd.
2. Stevenson, W., (2009). Operations Management, 9th Ed, Tata McGraw-Hill Education Pvt. Ltd.

E-LEARNING RESOURCES

1. www.investopedia.com
2. www.managementhelp.org
3. www.vssut.ac.in
4. www.iare.ac.in
5. www.ocw.mit.edu
6. www.ebooks.lpude.in

ELECTIVE PROJECT: PROJECT VIVA VOCE

TOTALHOUR: 90 HOURS

SUB CODE: 20UPAPR5001

CREDIT: 5

L-T : 5-1

SEMESTER VI

CORE PAPER XVII: MANAGEMENT ACCOUNTING

TOTAL HOURS: 90

SUB CODE: 19UPACT6017

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I : Introduction (15 Hours)

Management Accounting - Meaning - Scope - Importance - Limitations – Management Accounting vs Cost Accounting – Management Accounting vs Financial Accounting.

UNIT II : Financial Statement Analysis (15 Hours)

Analysis and Interpretation of Financial Statements - Nature and Significance - Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement - Trend Analysis.

UNIT III: Ratio Analysis (20 Hours)

Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Calculation of Ratios.

UNIT IV : Cash Flow Analysis & Marginal Costing (20 Hours)

Meaning of Cash Flow Statements - Advantages - Limitations- Preparation of Cash Flow Statement - Types of Cash flows(Indirect Method only) - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue – Exploring New Markets.

UNIT V : Budgetary Control & Capital Budgeting Control (20 Hours)

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

TEXT BOOKS

1. Horngren, C. T., Sundem, G. L., & Stratton, W. O. (2007). Introduction to Management Accounting. Pearson College Div.
2. Sharma, R.K. & Shashi K. Gupta, (2017). Management Accounting, Kalyani Publishers
3. Hansen, Don. R. & Mowen, (2005). Cost Management Accounting and Control, South Western College

BOOKS FOR REFERENCE

1. Maheswari, S.N., (2018). Management Accounting, Sultan Chand & Sons
2. Murthy, A. & Gurusamy S, (2011). Management Accounting: Theory & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai
3. Reddy, T.S. & Dr. Hariprasad Reddy, Y, (2013). Management Accounting, Margham Publications, Chennai.

E-LEARNING RESOURCES

1. www.accountingcoach.com

2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

CORE PAPER XVIII :OPERATIONS RESEARCH

TOTAL HOURS: 20

SUB CODE: 19UPACT6018

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I : Introduction (15 Hours)

Operations Research - Meaning - Definition - Origin and History - Characteristic features - Need - Scope - Steps - Techniques - Application - Limitations.

UNIT-II: Linear Programming Problem (LPP) (15 Hours)

Meaning - Requirements - Assumption - Applications - Formulating LPP - Advantages - Limitations - formulating LP Model (simple problems only)

UNIT-III Methods of LPP (20 Hours)

Obtaining Optimal solution for Linear Programming Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)

UNIT-IV Transportation Problems (20 Hours)

Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North - West Corner Method - Least Cost Method - Vogel's Approximation Method - Assignment Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only)

UNIT-V Game Theory (20 Hours)

Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy - Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method - Pure Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)

TEXT BOOKS

1. Agarwal, N.P. and Agarwal. Sonia, (2009). Operations Research and Quantitative techniques, RB S A Publishers, New Delhi.
2. Sharma. Anand, (2014). Operations Research, Himalayan Publishing House, Mumbai.
3. Swarup. Kanti, Gupta. P.K & Mohan. Man (2014). Operations Research, Jain Book Agency, New Delhi.
4. Sarangi, S.K, (2014). Applied Operations Research and Quantitative Methods, Himalaya Publishing House, Mumbai.
5. Shridhara K. Bhat, (2011). Operations Research, Himalayan Publishing House, Mumbai.

BOOKS FOR REFERENCE

1. Gupta, P.K & Gupta, S.P, (2014). Quantitative Techniques & Operations Research, Sultan Chand and Sons, New Delhi.
2. Gurusamy, S, (2015). Elements of Operations Research, Vijay Nicole Imprints, Chennai.

E-LEARNING RESOURCES

1. <http://www.learnaboutor.co.uk/>

2. <http://www.theorsociety.com/>
3. www.orcomplete.com/
4. <http://www.orsi.in/LK>

CORE PAPER : XIX: BUSINESS ETHICS & VALUES

TOTAL HOURS: 90

SUB CODE: 19UPACT6019

CREDIT: 4

L-T : 5-1

SYLLABUS

UNIT I : Introduction (15 hours)

Introduction – Ethics, Morality and Value System. Business Ethics – Definition – Importance Of Ethics In Business – Arguments For And Against Business Ethics – Role Of CEO – Impact On Business Culture.

UNIT II : Types of Ethical Issues (20 hours)

Types of Ethical Issues – Bribery and Corruption – Theft And Piracy – Coercion & Compulsion – Deception& Duplicity – Unfair Discrimination.

UNIT III: Internal Ethics of Business (20 hours)

Internal Ethics of Business: - Hiring Employees – Screening Practices – Promotion – Wages – Exploitation Of Employees – Discipline – Whistle Blowing.

UNIT IV: External Ethics (20 hours)

External Ethics: - Ethics of Competition and Fair Prices – Consumer Rights – Ethics In Advertisements & False Claims. Ethics of Environment Protection & Pollution Control-Types-soild waste pollution-air pollution and water pollution.

UNIT V : Social Responsibility of Business (15 hours)

Social Responsibility of Business towards Shareholders, Employees, Customers, Dealers, Community & Government – Social Audit.

TEXT BOOKS

1. Sankaran, S, (2016). Business Ethics And Values, Margham Publications.
2. Senthil Kumar, D & Senthil Rajan, A, (2010). Business Ethics And Values - Himalaya Publishing House.

BOOKS FOR REFERENCES

1. Manna. Samitha & Chakraborti. Suparna, (2012). Values and ethics in business and profession, PHI publications
2. Khanka. S. S. (2014). Business ethics and corporate governance: principles and practice, S. Chand Publications

E-LEARNING RESOURCES

1. www.ethicssage.com
2. www.managementhelp.org
3. www.managementstudyguide.com

ELECTIVE PAPER 1: STRATEGIC MANAGEMENT

TOTAL HOURS: 90

SUB CODE: 19UPAET6001

CREDIT: 5

L-T : 5-1

SYLLABUS

UNIT I: INTRODUCTION (15 HOURS)

Business Environment: General Environment – Demographic, Socio- cultural, Macro – economic, Legal/ political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

UNIT II: SITUATIONAL ANALYSES (20 HOURS)

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

UNIT III: STRATEGIC ANALYSES (20 HOURS)

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy

UNIT IV: STRATEGIC CONTROL (20 HOURS)

Strategy Implementation and Control: Organizational structures; establishing strategic business Units; Establishing profit centres by business, product or service, market segment or customer; Leadership and behavioral challenges.

UNIT V: TQM (15 HOURS)

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

TEXT BOOKS

1. Subbha Rao, P, (2011). Business Policy and Strategic Management, Himalaya Publishing House.
2. Shridara Bhatt, K, (2016). Quality Management, Himalaya Publishing House.
3. Rao, V. S. P. and Harikrishna. V, (2005). Strategic Management Text and Cases, Excel Books.

BOOKS FOR REFERENCE

1. Gupta. C. B., (2016). Strategic management text and cases, S. Chand
2. Mathur, (2005). Textbook of strategic management, Laxmi publications.

E-LEARNING RESOURCES

1. www.managementhelp.org
2. www.open.umn.edu.com
3. www.open.oregonstate.education.com
4. www.sk.sagepub.com

ELECTIVE PAPER 2: ENTREPRENEURIAL DEVELOPMENT

TOTALHOUR: 90 HOURS

SUB CODE: 20UPAET6002

CREDIT: 5

L-T : 5-1

SYLLABUS

UNIT I: CONCEPT OF ENTREPRENEURSHIP (15 HOURS)

Entrepreneurship- Meaning- Types- Qualities of an Entrepreneur- Classification of Entrepreneurs- Factors influencing Entrepreneurship- Functions of Entrepreneurs.

UNIT II: ENTREPRENEURIAL DEVELOPMENT AGENCIES (20 HOURS)

Commercial Banks – District Industries Centre- National Small Industries Corporation- Small Industries Development Organisation- Small Industries Service Institute. All India Financial Institutions. SIPCOT and its objectives. MSME Sector and its coverage- Objectives of Ministry of MSME.

Role and Functions of MICRO Small and Medium Enterprises-Development Organisation (MSME-DO)- Objectives of SIDCO- Functions of Tamil Nadu SIDCO-IRBI and its Role. NABARD and its role in the Rural Development of India-Introduction to Micro Units Development Refinance Agency (MUDRA).

UNIT III: PROJECT MANAGEMENT (20 HOURS)

Business idea generation techniques- Identification of Business opportunities- Feasibility study-Marketing, Finance, Technology & Legal Formalities- Preparation of Project Report- Tools of Appraisal.

UNIT IV- ENTREPRENEURIAL DEVELOPMENT PROGRAMME (15 HOURS)

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

UNIT V- ECONOMIC DEVELOPMENT AND ENTREPRENEURIAL GROWTH (20 HOURS)

Role of Entrepreneur in Economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs- Networking, Niche play, Geographic Concentration, Franchising/ Dealership- Development of Women Entrepreneurship.

Self-help groups and empowerment of Women in India- Financing SHG and their role in Micro-financing. Financial inclusion and its penetration in India, Challenges and Government role in Financial inclusion-Pradhan Mantri Jan-DhanYojana-Six Pillars of Its Mission objectives.

TEXTBOOKS

1. Tulsian, P.C & Vishal Pandey, (2002). Business Organization and Management, Pearson Education India, Delhi.
2. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K (2012). Entrepreneurship Development, New age International (P) Ltd, Delhi.
3. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai.

BOOKS FOR REFERENCE

1. Gupta C. B. and Srinivasan N.P., (2015). Entrepreneurial Development, Sultan Chand

& Sons.

2. Saravanavel, P. (1997). Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House, Chennai.

E-LEARNING RESOURCES

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com