

SNR SONS COLLEGE (AUTONOMOUS), COIMBATORE – 6
DEPARTMENT OF COMMERCE with PROFESSIONAL ACCOUNTING
UNDER CBCS PATTERN
B.COM (PA) – ACADEMIC YEAR – 2015 – 2016 ONWARDS
SCHEME OF EXAMINATIONS

I SEMESTER

S.NO.	COURSE CODE	COURSE	NO. OF CREDITS	EXAM HOURS	CIA	C.E	TOTAL
1	15T01 / 15H01/ 15M01/ 15F01	PART –I TAMIL –I / HINDI –I / MALAYALAM-I / FRENCH -I	3	3	25	75	100
2	15E01	PART –II ENGLISH FOR COMMUNICATION -I	3	3	25	75	100
3	15CPA101	PART-III PRINCIPLES OF ACCOUNTANCY	4	3	25	75	100
4	15CPA102	INFORMATION TECHNOLOGY IN BUSINESS	4	3	25	75	100
5	15CPA103	ALLIED –I MATHEMATICS FOR BUSINESS	4	3	25	75	100
6	15ES01	PART –IV ENVIRONMENTAL STUDIES	2	2			*
		TOTAL	20				500

II-SEMESTER

S.NO.	COURSE CODE	COURSE	NO. OF CREDITS	EXAM HOURS	CIA	C.E	TOTAL
1	15T02 / 15H02/ 15M02/ 15F02	PART –I TAMIL –II / HINDI -II MALAYALAM-II / FRENCH -II	3	3	25	75	100
2	15E02	PART –II ENGLISH FOR COMMUNICATION -II	3	3	25	75	100
3	15CPA201	PART-III ADVANCED ACCOUNTANCY - I	4	3	25	75	100
5	15CPA202	COMPUTER PRACTICALS –I MS OFFICE	4	3	40	60	100
4	15CB	CHOICE BASED CREDIT SYSTEM -I	3	3	25	75	100
6	15CPA203	ALLIED –II BUSINESS STATISTICS	4	3	25	75	100
7	15VE01	PART –IV VALUE EDUCATION	2	2			*
		TOTAL	23				600

III-SEMESTER

S.NO.	COURSE CODE	COURSE	NO. OF CREDITS	EXAM HOURS	CIA	C.E	TOTAL
1	15CPA301	PART –III ADVANCED ACCOUNTANCY - II	4	3	25	75	100
2	15CPA302	COST ACCOUNTING	4	3	25	75	100
3	15CPA303	MERCANTILE LAW	4	3	25	75	100
4	15CPA304	ELECTIVE –I FINANCIAL INSTITUTIONS AND MARKETS	4	3	25	75	100
5	15CPA305	ALLIED –III MANAGERIAL ECONOMICS	4	3	25	75	100
6	15CPA306	SKILLED BASED COURSE –I MANAGEMENT CONCEPTS	3	2	25	75	100
7	15BCT01	PART –IV BASIC TAMIL –I	2	2			*
	15ADT01	ADVANCED TAMIL-I					
	15NM01	NON-MAJOR –I PERSONALITY DEVELOPMENT					
		TOTAL	25				600

IV-SEMESTER

S.NO.	COURSE CODE	COURSE	NO. OF CREDITS	EXAM HOURS	CIA	C.E	TOTAL
1	15CPA401	PART –III CORPORATE ACCOUNTING - I	4	3	25	75	100
2	15CPA402	COMPUTER PRACTICALS –II TALLY	4	3	40	60	100
3	15CPA603	INSTITUTIONAL TRAINING REPORT	3		40	60	100
4	15CB	CHOICE BASED CREDIT SYSTEM -II	3	3	25	75	100
5	15CPA404	ALLIED -IV INDUSTRIAL LAW	4	3	25	75	100
6	15CPA405	SKILLED BASED COURSE –II BANKING AND INSURANCE LAW	3	3	25	75	100
7	15BCT02	PART –IV BASIC TAMIL –II	2	2			*
	15ADT02	ADVANCED TAMIL –II					
	15NM02	NON-MAJOR –II GENERAL AWARENESS					
		TOTAL	23				600

V-SEMESTER

S.NO.	COURSE CODE	COURSE	NO. OF CREDITS	EXAM HOURS	CIA	C.E	TOTAL
1	15CPA501	PART –III CORPORATE ACCOUNTING -II	4	3	25	75	100
2	15CPA502	COMPANY LAW	4	3	25	75	100
3	15CPA503	DIRECT TAXATION	3	3	25	75	100
4	15CPA504	ENTREPRENEURSHIP DEVELOPEMENT	4	3	25	75	100
5	15CPA505	ELECTIVE –II FINIANCIAL MANAGEMENT	4	3	25	75	100
6	15CPA506	SKILL BASED COURSE -III HUMAN RESOURCE MANAGEMENT	3	3	25	75	100
		TOTAL	22				600

VI-SEMESTER

S.NO	COURSE CODE	COURSE	NO. OF CREDITS	EXAM HOURS	CIA	C.E	TOTAL
1	15CPA601	PART –III STRATEGIC MANAGEMENT	4	3	25	75	100
2	15CPA602	AUDITING AND ASSURANCE	4	3	25	75	100
3	15CPA603	MANAGEMENT ACCOUNTING	4	3	25	75	100
4	15CPA604	MARKETING MANAGEMENT	4	3	25	75	100
5	15CPA605	SKILL BASED COURSE IV COMPUTER APPLICATION PRACTICALS – III E FILLING & HTML	3	3	40	60	100
6	15CB	CHOICE BASED CREDIT SYSTEM –III	3	3	25	`	100
7	15CPA606	PROJECT WORK AND VIVA VOCE	4	-	40	60	100
		PART –V EXTENSION ACTIVITIES	1	-			*
		TOTAL	27				700

CIA – CONTINUOUS INTERNAL ASSESSMENT

CE – COMPREHENSIVE EXAMINATION

*** Not included in total marks & CGPA**

Total Marks for the programme -**3600**

Total credits for the programme -**140**



**Chairman, Board of Studies in
B.Com. PA**

SNR Sons college, COIMBATORE-06

SEMESTER - I

PART - III - CORE

PRINCIPLES OF ACCOUNTANCY

Objective: On successful completion of this course, the student should have understood Concepts and conventions of Accounting. Basic Accounting frame work.

Q.P. Code: 15CPA101

Comprehensive Examination – 75 Marks

INSTRUCTIONAL HOURS PER WEEK: 6

- UNIT – I** Fundamentals of book keeping – accounting concepts and conventions –Journal, ledger, subsidiary books – Trial balance - Errors and their rectification.
- UNIT – II** Preparation of Final Accounts of sole trader - Bank reconciliation statement.
- UNIT – III** Bills of Exchange – Account current- Average due date.
- UNIT – IV** Consignment and Joint venture -Accounts of non-trading concerns- accounting for professionals.
- UNIT – V** Depreciation – Methods – Reserves and Provision – Self balancing ledger

Note: Distribution marks between problems and theory shall be 80% and 20%

Text Book:

Principles of Accounting - Jain & Narang

Reference Book:

Principles of Accountancy -N.Vinayakam,P.L.Mani,K.L.Nagarajan

Introduction of Accountancy - T.S.Grewal

SEMESTER - I

PART – III CORE

INFORMATION TECHNOLOGY IN BUSINESS

Objectives: After the successful completion of the course the students should have thorough knowledge about concepts and principles of Information technology.

Q.P Code: 15CPA102

Comprehensive Examination : 75 Marks

INSTRUCTIONAL HOURS PER WEEK: 6

- UNIT – I** **Information and Characteristics of information** - uses of information - flow of information in organization - Levels of information - categories - Information Technology - concepts and application of computers - importance - Computer Applications in various areas of business - General applications.
- UNIT – II** **Types of Computers** - micro, mini, mainframe and super computers - analog, digital and hybrid computers - Business and scientific computers - Laptop and notebook computers - data processing - concepts - DPC - Data processing operations - file organization - elements of a file -- objectives - types – reporting.
- UNIT – III** **Computer peripherals** - Hardware technologies - Input, output. and storage technologies - software technologies - Application Software - System Software - software suits and integrated packages - web browsers - E- Mail - Word processing - DTP - Electronic Spreadsheet
- UNIT – IV** **Microsoft Office** - Overview - Word processor - MS Word - MS Excel - MS PowerPoint - MS Access - Multimedia - Technology - Electronic Meeting System - Electronic Communication System
- UNIT – V** **Internet and its commercial applications:** Internet introduction- History of Internet- Internet applications in various areas of business-World Wide Web- Web browsers-Search engines-E-Mail and its applications. Electronic transactions. Applications of social network websites.

Text Book

A Text Book of Information technology - K. Saravana kumar, R.Parameshwaran, T.Jayalaksmi

Reference Books:

Fundamentals of Information System - Deepak Dharihoke
Management Information system - James o' Brien

SEMESTER - I

ALLIED - I

MATHEMATICS FOR BUSINESS

Objectives : On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

Q.P. Code: 15CPA103

Comprehensive Examination = 75 Marks

INSTRUCTIONAL HOURS PER WEEK: 6

- UNIT – I** **Set Theory:** Sets –Concepts of sets – relationship between sets – operations – Venn diagrams.
Mathematics of finance : Simple interest and Compound interest – Annuities – Present value –Sinking fund.
- UNIT – II** **Matrix algebra :** Basic Concepts- Addition, subtraction and Multiplication of Matrices- Determinants - Inverse of a Matrix- Solution of simultaneous linear equations
- UNIT – III** **Differentiation :** Variables Constants and Functions- Limits of Algebraic functions- simple Differentiation - applications to simple business problems- Successive differentiation – maxima and minima
- UNIT – IV** **Integral Calculus :** Elementary Integral Calculus – Definite and indefinite integrals of simple functions – (Excluding Trigonometric functions)- integration by substitution - integration by parts – Application to business problems.
- UNIT – V** **Linear programming Problems :** Formulation of LPP – Solution by graphical method and simplex method (Constraints of the type ' \leq ' only).

Text Book:

Business Mathematics and Statistics - PA . Navnitham

Reference Book:

Business Mathematics and Statistics - Dr. Vittal P.R
Business Mathematics - Dharmapadam

SEMESTER - I

PART - IV

ENVIRONMENTAL STUDIES

Q.P. Code : 15ES01

Continuous Internal Assessment = 50 Marks

INSTRUCTIONAL HOURS PER WEEK: 2

UNIT -I The Multidisciplinary nature of environmental studies

UNIT -II Ecosystems

UNIT -III Biodiversity and its conservation.

UNIT -IV Environmental Pollution

UNIT -V Social issues and the environment

Text Book:

Environmental Studies for undergraduate courses – Bharathiar university.

Reference Book:

Environmental Education – V.K. Nantha

A Textbook of Environmental studies – Thangamani.A and T.Shymala.

SEMESTER - II
PART - III - CORE

ADVANCED ACCOUNTANCY - I

OBJECTIVES: On successful completion of the course, the students should have understood the accounting procedures of Branch accounts, Hire Purchase and Installment System, Single Entry

Q.P. Code : 15CPA201

Comprehensive Examination = 75 Marks

INSTRUCTIONAL HOURS PER WEEK: 5

- UNIT - I** Single Entry – Features – Statement of affairs method and conversion method.
- UNIT - II** Royalties including sub lease
- UNIT - III** Departmental Accounts – Transfer at cost (or) Selling price – Branch Accounts excluding foreign Branches
- UNIT - IV** Hire purchase and Installment systems – Accounting aspects.
- UNIT - V** Fire insurance claims and loss of profit claims.
Insolvency of an individual and firm.

Note: Distribution marks between problems and theory shall be 80% and 20%

Text Book:

Financial Accountancy - Jain & Narang

Reference Book:

Advanced Accountancy - T.S.Grewal

Advanced Accountancy - M.C.Shukla

Advanced Accountancy -R.L.Gupta&Radhasamy

SEMESTER - II

PART - III - CORE

COMPUTER PRACTICAL- I –MS OFFICE

Q.P. Code : 15CPA 202

Comprehensive Examination = 60 Marks

INSTRUCTIONAL HOURS PER WEEK: 4

Perform any Fifteen

MS WORD

1. Preparing a neat aligned, error free document
2. Perform find and replace operation, add header and footer
3. Type the text, change the font size at 20, align the text to left, right and justify & centre and underline the text.
4. Perform mail merger operation and preparing labels
5. Prepare a job application letter enclosing your bio-data
6. Type the text, check spelling and grammar, bullets and numbering list items

MS EXCEL

7. Entering and printing worksheet
8. Worksheet using formulas
9. Drawing graphs to illustrate class performance
10. An excel worksheet contains monthly sales details of companies

MS ACCESS

11. Simple commands perform sorting on name, place and pin code of students data Base
12. Payroll Preparation
13. Mark sheet preparation
14. Report preparation

MS POWER POINT

15. Prepare a power point presentation with at least three slides for department Inaugural function
16. Draw an organizational chart with minimum of three hierarchical levels
17. Design an advertising campaign with minimum three slides
18. Insert an excel chart in to a power point slides

SEMESTER- II

ALLIED - II

BUSINESS STATISTICS

Objective : On successful completion of this course the students shall enrich to solve the Statistical problems in commerce

Q.P. Code : 15CPA203

Comprehensive Examination = 75 Marks

INSTRUCTIONAL HOURS PER WEEK: 5

UNIT – I **Statistics** - Meaning and scope- Sources of data – Collection of data – Primary and Secondary – Methods of primary data collection – Editing secondary data – Classification and Tabulation – Presentation of data by Diagrams – Bar diagram and Pie diagram – Graphic representation of frequency distribution.

UNIT – II **Averages:** Simple and weighted Mean, Median, Mode, Geometric mean and Harmonic mean – their computation – Properties and uses – **Measures of Dispersion:** Range, Quartile deviation, Standard deviation and Co-efficient of variation.

UNIT – III **Index Number :** Method of construction – Aggregative and Relative types – Tests of an index number – Wholesale and Cost of living index - Uses

UNIT – IV **Correlation:** Meaning and Definition – Scatter diagram – Pearson's correlation co-efficient – Computation and Interpretation – Rank Correlation. **Regression:** Meaning of regression and Linear Prediction – Regression in two variables- Uses of regression.

UNIT – V **Time series:** Meaning – Components – Models – Business forecasting – Methods of Estimating Trend – graphic, semi average, moving average and least square method – Seasonal Variation – method of simple average .
Probability: Basic concept, Addition Theorem and Multiplication theorem (Statements only) Simple problems.

NOTE: Marks shall be distributed equally between theory and problems.

Text books:

Statistics

– R.S.N.Pillai & V. Bagavathi

Reference:

Business Mathematics and Statistics

- PA . Navnitham

Statistics for Commerce Students

- S.P.Gupta

CHOICE BASED CREDIT SYSTEM - I

SEMESTER - II

PART – III CORE

ELEMENTS OF BUSINESS COMMUNICATION

Objectives : After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

Q.P Code: 15CB125

Comprehensive Examination: 75 Marks

INSTRUCTIONAL HOURS PER WEEK: 4

- UNIT – I** Introduction to communication – types and barriers
Introduction to business letters – structure – attitude, styles and expressions in business letter
- UNIT – II** Lay out of a business letter – request and collection letters – letters of inquiries and replies – orders – placement, acknowledgement, execution, refusal and cancellation letters - circular letters and sales letters
- UNIT – III** Bank correspondence – Insurance Correspondence- Agency Communication – Import and Export communication
- UNIT – IV** Company secretary's correspondence – Notice, Agenda and Minutes of meeting – official correspondence and public relations
- UNIT – V** Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

Text Book:

Essentials of Business Communication: **Rajendra paul**

Reference Books:

Business communication – **Pattan chetty**

SEMESTER - II
PART - III - CORE

ADVANCED ACCOUNTANCY – I

OBJECTIVES: On successful completion of the course, the students should have understood the accounting procedures of Branch accounts, Hire Purchase and Installment System, Single Entry

Q.P. Code : 15CPA201

Comprehensive Examination = 75 Marks

INSTRUCTIONAL HOURS PER WEEK: 5

- | | |
|-------------------|--|
| UNIT – I | Single Entry – Features – Statement of affairs method and conversion method. |
| UNIT – II | Royalties including sub lease |
| UNIT – III | Departmental Accounts – Transfer at cost (or) Selling price – Branch Accounts excluding foreign Branches |
| UNIT – IV | Hire purchase and Installment systems – Accounting aspects. |
| UNIT – V | Fire insurance claims and loss of profit claims.
Insolvency of an individual and firm. |

Note: Distribution marks between problems and theory shall be 80% and 20%

Text Book:

Financial Accountancy - Jain & Narang

Reference Book:

Advanced Accountancy - T.S.Grewal

Advanced Accountancy - M.C.Shukla

Advanced Accountancy -R.L.Gupta&Radhasamy

CHOICE BASED CREDIT SYSTEM - I

SEMESTER - II

PART – III CORE

INSURANCE PRINCIPLES AND PRACTICE

Objectives : After the successful completion of the course the student should have a through knowledge on Insurance Principles and practices.

Q.P. Code :15CB 109

omprehensive Examination = 75 Marks

INSTRUCTIONAL HOURS PER WEEK: 4

- UNIT –I** Insurance – Nature of Insurance – Functions – Definitions – Principles – Evolution of Insurance – Kinds of Insurance – Business point of view – Risk point of view.
- UNIT –II** Role and importance of Insurance – Uses to an Individual – Uses of business – Uses to Society – Insurance Contract – General and Insurable interest – Utmost good faith – Principle of Indemnity – Doctrine of subrogation – Warranties – Proximate Cause – Transfer of Interest – Return of Premium.
- UNIT -III** Life Insurance –Nature – Features – Classification – Duration of Policy – Premium payments – Participation in profit – Number of lines covered – Method of payment of claim amounts – Non-conventional policies – Factors affecting risk – Surrender value – Nature and Meaning – bases of calculating surrender values – Forms of Payment.
- UNIT-IV** Marine Insurance – Definition – Classification – Elements of Marine Insurance Contract – Classes of policies – Marine losses – Perils – Documents required for claim.
- UNIT –V** Fire Insurance – Nature – Definition – Functions – Causes – Prevention of loss – Lands of Policies – Policy condition – Implied – Expenses – Payment of claim – Difference between Fire and Life Insurance – Difference between Fire and Marine Insurance.

Text Book:

Insurance Principles and Practice - **Mishra. M.N.**

Reference Book:

Insurance Principles and Practice - **Veerma**

15 CPA301-ADVANCED ACCOUNTANCY - II

Semester	III (Core)
Credit	4
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

On successful completion of the course, the students should have understood the accounting procedures of Partnership.

- UNIT –I** Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Final accounts of Partnership firms
- UNIT –II** Admission, retirement and death of a partner including treatment of goodwill
- UNIT –III** Dissolution of partnership firms – closing of partnership accounts including piecemeal distribution of assets. Amalgamation of partnership firms
- UNIT–IV** Conversion into a company and Sale to a company
- UNIT –V** Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs.AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.(Theory only)

Distribution of marks – 20 % Theory & 80 % Problems

TEXT BOOK:

1.S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers, 2008.

REFERECE BOOK:

- 1.Gupta R.L. & Radhaswamy M.-Corporate Accounts- Theory Method and Application Sultan Chand,2006
- 2.Dr. M.A. Arulanandam, Dr. K.S. Raman-Advanced Accountancy, Part-I-Himalaya Publications
- 3.Shukla M.C., Grewal T.S. & Gupta S.L.-Advanced Accountancy –S.Chand & Co,2000
- 4.T.S. Reddy & A.Murthy -Financial Accounting –Margham Publishers-2010

15 CPA302-COST ACCOUNTING

Semester	III (Core)
Credit	4
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

On successful completion of this course, the student should be well versed in the concepts, methods and principles in cost accounting.

UNIT –I Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender

UNIT –II Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue – LIFO, FIFO, Simple average, weighted average and base stock method.

UNIT –III Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

UNIT –IV Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT –V Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

NOTE : Distribution of marks : Theory 40% and Problems 60%

TEXT BOOK:

1.S.P. Jain and KL Narang - Cost Accounting - Kalyani Publishers-2005 Edition

REFERENCE BOOK:

1.R.S.N. Pillai and V. Bagavathi - Cost Accounting - S.Chand & Co -2004 Edition

2.V.KSaxena & C.D.Vashist -Cost Accounting -Sultan Chand -2005 Edition

3.S.P.Iyyengar-Cost Accounting Principles and Practice – Sultan & Chand -2005 Edition

15 CPA303-MERCANTILE LAW

Semester	III (Core)
Credit	4
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

To test the general comprehension of elements of mercantile law

- UNIT –I** Law –Meaning –Law of Contract –Essential Elements of Valid Contract – Types of Contracts -Offer –Legal Rules relating to Offer –acceptance– Essentials of Valid Acceptance –Revocation of Offer and Acceptance.
- UNIT –II** Consideration –Essentials of Valid Consideration –Capacity to Contract–Law relating to Minor, Unsound Mind–Persons Disqualified by Law.
- UNIT –III** Performance of Contract–Modes of Performance –Quasi-Contract –Discharge of Contract –Modes of Discharge –Remedies for Breach of Contract.
- UNIT–IV** The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights.
- UNIT –V** The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm.

TEXT BOOK:

1. R.S.N.Pillai & Bhagavathi-Business Law -S.chand & Co, Reprint 2009

REFERECE BOOK:

1. N.D.Kapoor- Business Law –Sultan Chand, 5th edition 2007
2. P C Tulsian - Mercantile Law for CA Common Proficiency.
3. P.Saravanavel & Syed Bandre Alam -Business Law –Himalaya Publishing House, 2007 edition

15 CPA304-FINANCIAL MARKETS AND INSTITUTIONS

Semester	III (Elective I)
Credit	4
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

On successful completion of this course, the student should know about the methods of financing by these agencies and the key role played by them in Corporate Financing.

UNIT –I	Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.
UNIT –II	Primary Market - Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.
UNIT –III	Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.
UNIT–IV	Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.
UNIT –V	New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Angel Investment - Private equity – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India

TEXT BOOK:

1. Gordon & Natarajan-Financial Markets & services-Himalaya Publishing House-9th edition 2014

REFERENCE BOOK:

1. Prasanna Chandra-Financial Management Theory and Practice -TataMC Publications.2014
2. Essentials of Business Finance - R.M. Sri Vatsava-Himalaya publishing house.

15 CPA305-MANAGERIAL ECONOMICS

Semester	III (Allied III)
Credit	4
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

On Successful completion of this course the student should be well versed in the concepts, tools and principles in the field of economic and business management.

UNIT –I Managerial Economics – Meaning and Definition – Nature and Scope of Managerial Economics – Relationship of Managerial Economics with other Disciplines – Objectives of Firm.

UNIT –II Demand Analysis – Meaning – Law – Types – Determinants – Elasticity of Demand – Types – Measurement of Elasticity of Demand – Demand Forecasting – Demand Distinction.

UNIT –III Supply Analysis – meaning – law – Determinants – Elasticity of Supply – Production Function – Meaning – Assumption – Cobb-Douglas Production Function – Properties - Uses and limitations – Laws of Production – Laws of Variable Proportion – Laws of Returns – Cost – Concepts – Classification – Revenue Concept –AR curve and MR curve under perfect and imperfect competition.

UNIT–IV Market Structure – Meaning – Classification – Pricing Methods – Cost Plus or Full cost pricing method – Marginal cost pricing – Objectives of pricing policies.

UNIT- V Pricing and output decisions – perfect competitions – monopoly – monopolistic competition – oligopoly – characteristics – features of Duopoly and Monopsony.

TEXT BOOK:

1. Cavery, Girija, Sudhanayak and Meenakshi- Managerial economics – S.Chand Publications - 2010

REFERECE BOOK:

1. R.L.Varhney and K.L.Maheswari - Managerial economics –2009
2. Athmananth- Managerial economics – Excel books Publications - 2007
3. S.Sankaran- Managerial economics – Margham Publications - 2008

15 CPA306-MANAGEMENT CONCEPTS

Semester	III (Skill I)
Credit	3
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

On successful completion of this course, the student will have an opportunity to examine and apply appropriate theories/concepts about managing the business effectively.

UNIT –I	Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.
UNIT –II	Planning – Meaning – Nature and Importance of Planning – Planning premises – Methods and Types of plans – Decision Making.
UNIT –III	Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.
UNIT–IV	Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception
UNIT –V	Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

TEXT BOOK:

1. Dinkar Pagare, Business Management -Sultan Chand & Sons ,5th edition ,2005

REFERENCE BOOK:

1. Koontz and O’Donald - Principles of Management - McGraw-Hill.
2. Rustom S. Davan -The Principles of Management -
3. Y. K. Bhushan - Business Organization and Management -
4. Chatterjee - Business Management -

15 NM 01-PERSONALITY DEVELOPMENT

Semester	III (Non-Major)
Credit	2
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

1. To understand the concepts, process and importance of personality
2. To gain a knowledge on the dynamics and techniques of personality development
3. To have an insight into self development and environmental factors affecting personality development
4. To help the students to acquaint with the application of communication skills in the world of Business
5. To know the importance of right dressing for the right occasion
6. To get an idea about and have a mock drill on interviews and other selection techniques

UNIT –I

Personality – Definition – Social and Self concepts of personality – can personality be developed? – Traits and patterns of personality – Social classifications of personality. Factors affecting personality – Environmental factors – Physical factors – Intellectual factors – Emotional factors – Values – Group skills. Dynamics of personality formation – prenatal stage – Nursery stage – Adolescent stage – Adult stage – Old age

UNIT –II

Successful personality – Meaning – Acquisition and Qualities of a successful personality – Barriers to successful personality – Removing barriers to personality development – Scope, Techniques and Principles of personality development – Personality development – Personality development strategy

UNIT –III

Self development – Approach – Aims and Objectives – Self Appraisal – Analysis of social environment – Selection, Formulation and Execution of a plan for self development

Communication – Importance – objectives – Methods – Principles and Application of communication for personality development

UNIT-IV

Intricacies of dressing up – Purpose and factors to consider while dressing up – Forms and codes of dress – Approach to dressing up for personality projection

Social Etiquettes – Participation in social events – Interpersonal etiquettes – Meal service and Eating manners – Social graces and customs

UNIT –V Interviews – Classification – Self projection in a selection board for interview, Group discussion, Group task, Telecommunication, Video conferences and public addresses

TEXT BOOK:

1. J.R.Bhatti, “The Dynamics of Personality Development and Projection”, Pearson Education 2009

REFERENCE BOOKS:

1. R.M.Omkar, “Personality Development and Career Management – A Pragmatic Prospective”, Sultan Chand 2008
2. Robert.M.Sherfield, Rhonda.J.Montgomery and Patricia.G.Moody, “Developing Soft Skills”, Pearson Education 2009
3. Dr.S.K.Mandal, “How to Succeed in group Discussion and Personal Interviews”, Jaico Publishing House 2005
4. Dr. T.Bharathi, “Personality Development”, Neelkamal publications Pvt.Ltd 2008

15 CPA401-CORPORATE ACCOUNTING - I

Semester	IV (Core)
Credit	4
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the Corporate.

- UNIT –I** Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting
- UNIT –II** Redemption of Preference Shares. Debentures – Issue Redemption : Sinking Fund Method.
- UNIT –III** Profit prior to incorporation- Final Accounts of Companies - Calculation of Managerial Remuneration.
- UNIT–IV** Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares
- UNIT –V** Liquidation of Companies - Statement of Affairs -Deficiency a/c

TEXT BOOK:

1.S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers, 2008.

REFERECE BOOK:

- 1.Gupta R.L. & Radhaswamy M.-Corporate Accounts- Theory Method and Application Sultan Chand,2006
- 2.Dr. M.A. Arulanandam, Dr. K.S. Raman-Advanced Accountancy, Part-I-Himalaya Publications
- 3.Shukla M.C., Grewal T.S. & Gupta S.L.-Advanced Accountancy –S.Chand & Co,2000
- 4.T.S. Reddy & A.Murthy -Financial Accounting –Margham Publishers-2010

15 CPA402- COMPUTER PRACTICALS - II

TALLY

Semester	IV (Core)
Credit	4
Max Marks	CIA -40 CE-60 TOT-100

COURSE OBJECTIVES:

1. Creation of a company and ledger.
2. Preparation of Trial Balance
3. Creation of voucher entries
4. Preparation of cash book
5. Preparation of Bank reconciliation statement
6. Preparation of Trading, Profit and Loss Account and Trial Balance without adjustments.
7. Preparation of Trading, Profit and Loss Account and Trial Balance with adjustments.
8. Ratio Analysis
9. Creation of budget
10. Conversion of foreign currency
11. Fund Flow Analysis
12. Cash Flow Analysis
13. Creation of Stock ledger
14. E filling through tally

15 CPA604 – INSTITUTIONAL TRAINING REPORT

Semester	IV (Core)
Credit	-
Max Marks	CIA – 40 CE - 60 Total - 100

COURSE OBJECTIVES:

The student during the Summer vacation should get themselves trained under the guidance of financial, Corporates and professional intermediaries for a period of 15 days and submit a report based on the training and shall appear for a viva – voce examination during the end of IV semester.

A Guide has been allotted to each student by the department. Students should maintain a work diary where in daily work carried out has to be written. Guide should review the work diary and put his/her signature. The work diary along with report should be submitted at the time of External viva voce.

15 CPA404-INDUSTRIAL LAW

Semester	IV (Allied IV)
Credit	4
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

To impart the knowledge of business laws and their practical application in Commercial situation.

UNIT –I Factories Act, 1948: Definition-Health –Safety-Welfare-Working hours-leave with wages-penalties

UNIT –II Workmen’s compensation Act, 1923: Definition – amount of compensation – distribution of compensation – enforcement.

UNIT –III The Payment of Bonus Act, 1965: Meaning – eligibility of bonus – determination of bonus – inspectors- penalty and offences

UNIT–IV The Employees Provident Fund and Miscellaneous Provisions Act, 1952: Definition-schemes – pension scheme and fund – administration – inspection - penalties and offences

UNIT –V The Payment of Gratuity Act, 1972 : Definitions – payment of gratuity – forfeiture of gratuity – determination of gratuity – recovery – penalties and offences

TEXT BOOK:

1. N.D.Kapoor- Elements of Industrial Law –Sultan Chand, 5th edition 2007

REFERECE BOOK:

1. C.C.Bansal – Business and corporate Law –Excel Books Publications 2007
2. P .P.Gonga –A text book of Mercantile Law – S.Chand & Co – 2008
3. M.C.Kuhhal –Mercantile Law –Vikas Publishing House - 2007 edition

15 CPA405-BANKING AND INSURANCE LAW

Semester	IV (Allied IV)
Credit	3
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

After the successful completion of the course the student should have a through knowledge on Indian Banking and Insurance System and Acts pertaining to it.

- UNIT –I** Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.
- UNIT –II** Negotiable Instrument Act – Crossing- Types – Endorsement –Types - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.
- UNIT –III** Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.
- UNIT–IV** Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.
- UNIT –V** IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

TEXT BOOK:

1. Gordon and Nataraj – Banking theory Law and Practice – Himalaya Publishing
2. M.N.Mishra – Insurance Principles and Practices – S.Chand & Co -2006

REFERECE BOOK:

1. Varshney – Banking Theory, Law and Practice – Sultan Chand Ltd
2. M.L.Tannan – Banking law and Practice – Thaker & Co Ltd
3. B.S.Bodla,M.C.Garg & K.P.Singh – Insurance –Fundamentals,Environment & Procedures - Deep & Deep Publications Pvt Ltd

15NM02 –GENERAL AWARENESS

Semester	IV (Non Major)
Credit	2
Max Marks	-

COURSE OBJECTIVES:

To teach the importance of brand and its impacts among the customers

Course Content:

Important events / dates in the history of the world in general and in Indian in particular importance is also to be given to the local history (History of Tamilnadu)

World Personalities:

Great authors and their important works: Inventions and discoveries; Honors and Awards

Sports, Education, General Science, Geography, Important Technologies, Indian Constitution, National movements

Skills in the following areas:

Logical Reasoning

Mental Ability

Numerical Ability and General Intelligence

Total Periods: 22

Text Book:

Foundation Course – A: General Awareness – Bharathiar University

Reference Book:

Objective Arithmetic

- **Ravi Chopra**

Objective General Knowledge

- **Bright & Phull**

Bitmys's General Mental Ability

Reasoning & Logic

- **Kaushal Goyal**

Manorama Year Book Success Review &

General Knowledge

- **Monthlies**

15 CB –RETAIL MANAGEMENT

Semester	IV (CBCS -II)
Credit	3
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

On successful completion of this course, the student should be well versed in the principles involved in managing the retail business.

- UNIT I** Nature and Significance of Management—Objective of Management – Functions of Management – Setting up a Retail Organization – Factors to be considered in Planning, Assessing a Retail Organization.
- UNIT II** Human resource environment of Retailing – Recruiting and Selecting Retail Personnel – Compensating Retail Personnel, Supervision of Retail Personnel.
- UNIT III** Financial Dimension of Operations Management – Profit Planning – Asset Management – Preliminary Budget Decision and Ongoing Budgeting Process.
- UNIT IV** Operational Dimensions – Store Security – Insurance – Credit Management – Computerization – Outsourcing – Risk Management.
- UNIT V** Ethics in Retail Management – Ethical Values – Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders – Consumerism – e-retailing – growth and its implication.

BOOKS FOR REFERENCE:

1. Retail Management – Gribson, G. Vedmani, Jaico Publishing House, 2005
2. Retailing Management Text & Cases – Swapna Pradhan, The MC Graw – Hill Companies, 2006
3. Strategic Approach – Barry, Berman, Joel R Evam- Pearson Education (Singapore) 2002.

15 CB –LOGISTICS MANAGEMENT

Semester	IV (CBCS -II)
Credit	3
Max Marks	CIA -25 CE-75 TOT-100

Objective:

The aim of the paper is to know how a logistic strategy fits into an organisation's broader decisions, understand the role of logistic providers, and realize the meaning of customer service and understand its importance to logistics management.

Unit I

Logistics-Definition -History and Evolution Objective Elements, activities importance-The work of logistics-Logistics interface with marketing-retails logistics-Emerging concept in logistics.

Unit II

Logistics Management-Definition-Achievement of competitive advantage through logistics Framework-Role of Logistics management-Integrated Logistic Management.

Unit III

Outsourcing logistics-reasons-Third party logistics provider-Fourth party Logistics providers - Stages-Role of logistics providers

Unit IV

Logistics Strategy-Strategic role of logistics-Definition-role of logistics managers in strategic decisions-Strategy options, lean strategy, Agile Strategies & Other strategies-Designing & implementing logistical strategy

Unit V

Quality customer service & integrated logistics-customer service-importance elements-the order cycle system-distribution channels-Functions performed

TEXT BOOK

David J. Bloomberg, Stephen LeMay & : Logistics, Prentic-Hall of India Pvt Joe B. Hanna Ltd.,New Delhi, 2003.

REFERENCE BOOKS

Donald J. Bowersox & David J. Closs : Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004

Satish C. Ailawadi & Rakesh Singh : Logistics Management, Prentice -Hall of India Pvt Ltd., New Delhi, 2005

Donald Waters : Logistics. Palgrave Macmillan, New York, 2004

Krishnaveni Muthiah : Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai, 1999

15 CB –BRAND MANAGEMENT

Semester	IV (CBCS -II)
Credit	3
Max Marks	CIA -25 CE-75 TOT-100

COURSE OBJECTIVES:

To teach the importance of brand and its impacts among the customers

- UNIT –I** Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.
- UNIT –II** Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building
- UNIT –III** Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit
- UNIT –IV** Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Cobranding
- UNIT –V** Brand Strategies: Designing and implementing branding strategies – Case studies

Total Periods: 44

TEXT BOOK:

1. Kevin Lane Keller – Strategic Brand Management – Pearson Education - 2003

REFERENCE BOOK:

1. Jean Neel Kapferer - Strategic Brand Management – The Free Press, New York - 2000
2. Paul Tmeportal – Branding in Asia – John Wiley & Sons - 2000
3. S. Ramesh Kumar – Managing Indian Brands – Vikas Publishing House - 2002

15 CPA501-CORPORATE ACCOUNTING - II

Semester	V Core
Credit	5
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

To enable the students to have working knowledge in corporate and special accounts. To provide knowledge on the importance of Human Resources Accounting and Machine based accounting

UNIT I	Amalgamation – As Merger, Amalgamation as purchase- Absorption – External Reconstruction. Calculation of Purchase Consideration under various Methods- Realization of Various Assets and Liabilities- As Per Accounting Standards 14.	Periods 13
UNIT II	Internal Reconstruction and External Reconstruction	13
UNIT III	Accounts of holding companies- Calculation of Capital Profit, Revenue Profit, Goodwill, Capital Reserve, Minority Interest, Un-Realized Profit, Capital and Revenue Profits and Mutual Owings – Consolidated Balance Sheet – As Per Accounting Standard 21.	13
UNIT IV	Banking company accounts (New format) – legal requirements – NPA And Provisions- Rebate on Bill Discounted.	13
UNIT V	Insurance Company accounts – Final Accounts of Life Insurance and General Insurance.	14
		66

DISTRIBUTION OF MARKS: **Theory: 20%** **Problem: 80%**

TEXT BOOKS:

1. T.S. Reddy and A. Murthy - *Corporate Accounting* – Margham Publications

REFERENCE BOOKS:

1. Gupta R.L. & Radhaswamy M - *Corporate Accounts- Theory Method and Application* - Sultan Chand 2003
2. Dr. M.A. Arulanandam, Dr. K.S. Raman - *Advanced Accountancy, Part-II* - Himalaya Publications

3. Shukla M.C., Grewal T.S. & Gupta S.L-Advanced Accountancy-S.Chand & Co



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15 CPA502- COMPANY LAW

Semester	V Core
Credit	4
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

After the successful completion of the course the student should have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.

		Periods
UNIT I	Company – Definition – Characteristics – Kinds– Privileges of Private Company – Formation of a Company- Company distinguished from partnership- Kinds of Shares and Debentures – Difference between shares and debentures-Kinds of preference share	11
UNIT II	Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Content- Doctrine of Ultra vires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management	11
UNIT III	Prospectus – Definition – Contents – Deemed Prospectus – statement in lieu Prospectus – listing of securities – Minimum subscription – underwriting agreement – underwriting commission .	11
UNIT IV	Secretary – definition – types- company secretary – legal position – qualification – appointment – rights , duties and liabilities – dismissal – Director- Appointment – position – restrictions on appointment – share qualification – disqualification of directors – removal – directors remuneration	11
UNIT V	Meetings – types - Requisites of Valid Meeting - Resolution – Kinds – Agenda – Minutes – Kinds – Contents – Legal provision – winding up Winding up –Modes of Winding Up- Corporate social responsibility	11
		55

TEXT BOOKS:

1. N.D.Kapoor -*Company Law*-Sultan Chand- 30th edition 2015 , reprint 2017

REFERECE BOOKS:

1. Bagrial A.K-*Company Law*-Vikas Publishing
2. Gower L.C.B- *Principles of Modern Company Law* –Steven& Sons,London.

3. Ramaiya A - *Guide to the Companies Act* -Wadhwa & Co,Nagpur.
4. Singh Avatar-*Company Law*-Eastern Book & Co,Lucknow

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15 CPA503-DIRECT TAXATION

Semester	V Core
Credit	4
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

To gain the knowledge of the provisions of Income- tax law relating to the topics mentioned in the contents below; and To gain ability to solve simple problems concerning assesses with the status of “Individual” and covering the areas mentioned in the contents below.

	Periods
UNIT I Important definitions in the Income –tax Act, 1961 – Basis of charge – Concepts of pervious year and assessment year –Residential status and scope of total income; – Incomes which do not form part of total income	13
UNIT II Income from salary – Income from House Property	13
UNIT III Income from Business or Profession - Income from Capital Gains – Income from other sources	13
UNIT IV Set –off or carry forward and set off of losses – Deductions from gross total income	13
UNIT V Computation of total income and tax payable – Introduction to TDS – Overview of GST (Only theory)	14
	66

TEXT BOOKS:

1. Gaur and Narang- *Income Tax Law and Practice*-Kalyani Publications.-2016

REFERECE BOOKS:

1. Dr.M.C.Mehrotra- *Income Tax Law and Accounts*-Sahithya Bhavan Publishers-2016
2. Gower L.C.B- *Principles of Modern Company Law* –Steven& Sons,London.
- 3.Dr.Vinod K.singhanian- *Taxmans Direct Tax Law & Practice*-Taxmann Publications



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15 CPA504-ENTREPRENEURSHIP DEVELOPEMENT

Semester	V Core
Credit	4
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

To gain knowledge of entrepreneurial skills.

	Periods
UNIT I Entrepreneur –Meaning – Importance - Qualities, Nature, Types, Traits, Culture, Similarities and Economic and Differences between Entrepreneur and Intrapreneur. Entrepreneurship Development -Its Importance - Role of Entrepreneurship -Entrepreneurial Environment.	9
UNIT II Evolution of Entrepreneurs - Entrepreneurial Promotion. Training and Developing Motivation : Factors - Mobility of Entrepreneurs - Entrepreneurial Change - Occupational Mobility - Factors in Mobility - Role of Consultancy Organizations in Promoting Entrepreneurs - Forms of Business for Entrepreneurs.	9
UNIT III Creating and Starting the Venture - Steps for Starting a Small Industry - Selection of Types of Organization - International Entrepreneurship Opportunities.	9
UNIT IV Institutional Service to Entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and Commercial Bank. Institutional Finance to Entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI Commercial Bank Venture Capital.	9
UNIT V Entrepreneurship Development and Government: Role of Central Government and State Government in Promoting Entrepreneurship - Introduction to Various Incentives, Subsidies and Grants - Women Entrepreneurs Reasons for Low / No Women Entrepreneurs Their Role, Problems and Prospects	8
Total	44

TEXT BOOKS:

1. N.P.Srinivasan & G.P.Gupta, " *Entrepreneurial Development* ", Sultanchand & Sons.
2. P.Saravanavelu " *Entrepreneurship Development* ", Eskapee Publications.

REFERECE BOOKS:

1. R5. Robert D.Hisrich, Michael P.Peters, " *Entrepreneurship Development*, Tata McGraw Hill edition.

2. Vasanth Desai " *Dynamics of Entrepreneurial Development and Management* Himalaya Publishing House.



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15 CPA505 - FINANCIAL MANAGEMENT

Semester	V Elective II
Credit	4
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

On successful completion of this course, the student should be well versed to identify sources from where funds can be raised and the techniques to be employed for investing in funds.

		Periods
UNIT I	Finance Function: Finance Function and its Importance in Business- Role of Finance Manager-Goals of Financial Management	11
UNIT II	Capital Structure: Capital Structure Decision- EBIT-EBT Analysis- Factors Affecting Capital Structure-Leverage-Operating-Financial- Composite Leverage.	11
UNIT III	Cost of Capital: Cost of Capital-Significance-Cost of Debt, Preference Shares and Equity Shares-Weighted Average Cost of Capital	11
UNIT IV	Capital Budgeting-Capital Budgeting-Significance-Techniques of Capital Budgeting-Payback Period-Return on Investment-Net Present Value(NPV), Profitability Index and Internal Rate of Return (IRR).	11
UNIT V	Working Capital: Working Capital Management-Factors Affecting Working Capital- Calculation of Working Capital Requirements.	11

55

DISTRIBUTION OF MARKS: **Theory: 40%** **Problem: 60%**

TEXT BOOKS:

1.Sharma and Sashi Gupta - *Financial Management* - Kalyani Publishers-18th revised edition reprint 2016

REFERECE BOOKS:

- 1.S.N.Maheswari-*Financial Management*-Sultan Chand and Sons- 2014
- 2.I.M.Pandey - *Financial management* - Vikas Publishing House Pvt Ltd-2005
- 3.Sraravanavel – *Financial Management*



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15 CPA506-HUMAN RESOURCES MANAGEMET

Semester	III Skill-III
Credit	3
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

On successful completion of this course, the students should have understood the Functions of HR, Planning, Performance appraisal

	Periods
UNIT I Definition, Objectives and Functions of HRM- Nature and Scope of HRM-Environmental Influences of HRM-Qualities and Role of HR Manager	8
UNIT II Human Resource Planning-Characteristics of HR Planning Need for HR Planning-Factors Affecting HR Planning- HR Planning Process- Barriers to Effective HR Planning-Measures for Making Planning Effective.	9
UNIT III Job Analysis-Methods-Recruitment-Sources of Recruitment-Factors Affecting Recruitment Policy -Recruitment Process-Selection –Process of Selection-Selection Tests-Interview- Types of Interview-Steps in Interview Process	9
UNIT IV Training and Development-Benefits and Need for Training- Types of Training- Methods of Training- Performance Appraisal-Methods of Performance Appraisal-Job Evaluation and Performance Appraisal.	9
UNIT V Labour Movement-Promotion-Transfer-Demotion-Retirement- Career Planning and Development-Career Stages-Career Planning Benefits to Employees and Organisation- Career Planning Process- Career Development Programme - Human Resource Accounting and Audit.	9

44**TEXT BOOKS:**

- 1.L.M.Prasad – *Human Resource Management* - Sultan Chand & Sons 3rd edition 2010 reprint 2015

REFERECE BOOKS:

- 1.Tripathy- *Personal Management and Industrial relations-*
2. Dr.R.Radha – *Human Resource Management* –



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15 CPA601-STRATEGIC MANAGEMENT

Semester	VI Core
Credit	5
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

To develop an understanding of the general and competitive business environment; To develop an understanding of strategic management concepts and techniques.

	Periods
UNIT I 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	13
UNIT II Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation	13
UNIT III Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy	13
UNIT IV 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	13
UNIT V Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.	14

66

TEXT BOOKS:

1.P.Subbha Rao- *Business Policy and Strategic Management*-Himalaya Publishing House- 2003

REFERENCE BOOKS:

1. VSP Rao & V.Harikrishna – *Strategic Management text and Cases* – Excel Books – 2003
2. Azhar Kazmi - *Business Policy and strategic Management* – Tata MC Grow Hill Publishing Co Ltd – 2004
3. Howard S. Gitlow, Alan J. Oppenheim, Rosa David M.Levine – *Quality Management*- Tata
4. MC Grow Hill Publishing Co Ltd – 2009



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15 CPA602-AUDITING AND ASSURANCE

Semester	VI Core
Credit	5
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements

	Periods
UNIT I Auditing Concepts – Nature and limitations of Auditing, Basic - Principles governing an audit, Ethical principles and concept of Auditors Independence, Relationship of auditing with other disciplines. Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India	13
UNIT II Auditing engagement – Audit planning, Audit programme, Control of quality of audit work – Delegation and supervision of audit work. Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers	13
UNIT III Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation Re – computation, Analytical review techniques, Representation by management. Internal control – Elements of Internal control, Review and documentation, Evaluation of internal control system, internal control questionnaire, internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.	13
UNIT IV Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment. Audit Sampling – Types of sampling, Test checking, Techniques of test checks. Analytical review procedures	13
UNIT V Analytical review procedures. Audit of payments – General considerations, Wages, Capital Expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation	14

66

TEXT BOOKS:

1. B.N.Tandon and Sudharsanam – *Practical Auditing* – S.Chand & Co Ltd - 2003

REFERECE BOOKS:

1. Dinkar Pagare – *Principles of Auditing* – S.Chand & Co Ltd - 2007
2. RavinderKumar, Virendar Sharma – *Practical Auditing* – Prentice hall of India -2001

3. Pradeep Kumar– *Auditing* – Kalyani Publishers – 2006
4. V.H.Kishnadwala & N.H.Kishnadwala –*Principles & Practices of Auditing* –S.Chand & CoLtd - 2005

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15 CPA603 - MANAGEMENT ACCOUNTING

Semester	VI Core
Credit	5
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making. After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

	Periods
UNIT I Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting	13
UNIT II Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.	13
UNIT III Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.	13
UNIT IV Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing – Make or Buy Decisions	13
UNIT V Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget	14
	66

DISTRIBUTION OF MARKS: **Theory: 20%** **Problem: 80%**

TEXT BOOKS:

1. Sharma & S.K.Gupta – Management Accounting – Kalyani Publishers -

REFERECE BOOKS:

1. Dr.S.N.Maheshwari – Management Accounting – Sultan Chand & Sons – 2007
2. S.P.Jain and K.L.Narang – Cost and Management Accounting – Kalyani Publishers –

3. S.K.Battacharaya - Accounting and Management – Vikas Publishing

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16CPA604 MARKETING MANAGEMENT

Semester	VI Core
Credit	4
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

On successful completion of this course, the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding,

Periods

- UNIT I** Definition of Marketing - Marketing Management- Marketing concept - meaning Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.
- UNIT II** Buyer Behaviour - Buying motives - explanation of motivation – Market Segmentation of different bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.
- UNIT III** The Product-Marketing characteristics -consumer goods-industrial goods- Production policy - Product Life Cycle (PLC) - Product mix - modification & elimination – packing - Developing new Products- strategies.
- UNIT IV** Pricing: Meaning to Buyer & Seller - pricing policies – Objective factors influencing pricing decisions - Competitors action to price changes - multiproduct pricing. Physical Distribution - Management of physical distribution - marketing risks.
- UNIT V** Branding Decisions: Brand-Brand Image, Brand Identity-Brand Personality Positioning and leveraging the brands-Brands Equity

TEXT BOOKS:

1. Philip Kotler – Marketing Management –Pearson education/PHI,14th edition 2014

REFERECE BOOKS:

1. Rajan Nair - Marketing Management – Sultan Chand
2. S.Jayachandran – Marketing Management - Excel Books



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**15 CPA605 – COMPUTER PRACTICALS III – E FILING
& HTML**

Semester	VI (Skill IV)
Credit	4
Max Marks	CIA -40 CE-60 TOT-100

COURSE OBJECTIVES:

Perform Any Ten

1. Preparation of application for Permanent Account Number
2. Filing of forms for income tax return of individuals & HUF
3. Filing of forms for income tax return of Firms
4. Filing of forms for income tax return of company
5. Filing of forms for income tax return of Non-Trading Concerns
6. Filing of forms for Wealth tax return of individuals
7. Filing of forms under TNGST by self assessment /returns filed
8. Filing of Annual returns of Sales Tax
9. Filing of forms for refund of tax
10. Filing of forms for appeal
11. Filing of forms under CST
12. Filing of forms for Central Excise
13. Filing of forms for Customs Duty
14. Filing of forms under VAT & E-filing of TDS Returns
15. Filing of forms for LIC proposal
16. Filing of forms for making claims
17. Filing of forms for renewal of policy
18. Filing of forms for applying loan against LIC policy
19. Filing of forms for making assignment and surrenders
20. Filing of forms for making claims under fire policy

INTERNET AND WEB DESIGNING

1. Create web pages for a business organisation using HTML Frames.
2. Create a Program using HTML to display the ordered list and unordered list of a DepartmentalStore.

3. Program to display Image and text using HTML tag for an advertisement of a Company Product.
4. Create a table to display list of products using HTML Tag.
5. Create a document using Formatting and alignment to display Sales Letter.
6. Create a Resume using HTML Tag.
7. Create a website of your department with minimum five links using HTML.
8. Create a document using Form to support Local Processing of Order form.
9. Create a Form of the Customer Survey for the user to enter General name and address information.
10. Create a Frame to display a multiform document.



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15 CPA606 – PROJECT WORK AND VIVA VOCE

Semester	VI Core
Credit	4
Max Mark	CIA -40 CE -60 TOT-100
Total	100

COURSE OBJECTIVE:

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review 15 Marks
Second Review 15 Marks
Work Diary 10 Marks

40 Marks

3) End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner 20 Marks
Internal Examiner 20 Marks
Viva- Voce Examination 20 Marks (Jointly given by the external and internal examiner)

60 Marks



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**15 CB 310 – INVESTMENT AND
PORTFOLIO MANGAEMENT**

Semester	VI CBCS
Credit	4
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

To impart skills on the fundamentals of investment and security analysis

	Periods
UNIT I	Investment _ Meaning and process of Investment Management – Speculation, Gambling, Difference between Speculation, Gambling and Investment - Investment Avenues in India.
UNIT II	Risk and Return – Historical and Expected return – Measurement – Risk and its measurement – Systematic and Unsystematic risk – Types – Measurement and significance of Beta.
UNIT III	Fundamental and Technical Analysis – Economy, Industry and Company analysis – Tools for technical analysis.
UNIT IV	Security Valuation – Bond, Equity and preference share valuation – Yield to maturity- Bond value theorems.
UNIT V	Portfolio Selection, performance evaluation and portfolio revision- Formula plans. – Capital Asset Pricing Model (CAPM)

TEXT BOOKS:

- 1.Prasanna Chandra – *Investment Analysis and Portfolio management*-McGraw-Hill Publications 2012

REFERECE BOOKS:

1. Punithavathi Pandian – *Security Analysis and Portfolio Management* - Vikas Publishing
2. V.K.Bhalla – *Investment Management* – S.Chand & Co Ltd - 2008
3. Kevin.S – *Security analysis and Portfolio Management* - PHI Learning, 2008



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15 CB – BUSINESS FINANCE

Semester	VI (CBCS)
Credit	4
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

Periods

- UNIT I** Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions
- UNIT II** Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals
- UNIT III** Capitalization - Bases of Capitalization – Cost Theory – Earning Theory – Over Capitalization – Under Capitalization: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalization
- UNIT IV** Capital Structure – Cardinal Principles of Capital structure Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital
- UNIT V** Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits

TEXT BOOKS:

- 1.Sharma and Sashi Gupta - *Financial Management* - Kalyani Publishers-2014

REFERECE BOOKS:

- 1.S.N.Maheswari-*Financial Management*-Sultan Chand and Sons- 2014
2.I.M.Pandey - *Financial management* - Vikas Publishing House Pvt Ltd-2005
3.Sraranavel – *Financial Management*



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15 CB – CYBER LAW

Semester	VI CBCS
Credit	4
Max Mark	CIA : 25
	CE : 75
Total	100

COURSE OBJECTIVE:

After the successful completion of the course the student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts.

	Periods
UNIT I	Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India- Privacy factors in Ecommerce- cyber law in E-Commerce- Contract Aspects
UNIT II	Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII- ECMS- Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.
UNIT III	Evidence Aspects: Evidence as part of the law of procedures – Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act 1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.
UNIT IV	Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India
UNIT V	The Information Technology Act 2000-Definitions-Authentication Of Electronic Records- Electronic Governance-Digital Signature Certificates

TEXT BOOKS:

- 1.Suresh T.Vishwanathan – *The Indian Cyber Law* - Bharat Law House, 2001



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