

GURU NANAK COLLEGE (AUTONOMOUS)

Guru Nanak Salai, Velachery, Chennai – 600 042

Re-Accredited at 'A – Grade' by NAAC

(Affiliated to the University of Madras)



BACHELOR OF COMMERCE B.COM (PROFESSIONAL ACCOUNTING)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the Candidates admitted in 2021 –22)

VISION

- To achieve and emerge as a department of academic excellence with overall commitment in providing gateway to global professional career to students in the field of Commerce, management and related fields along with real time experience and training program, enabling them to transform the students to professionals, with a holistic concern for better life, environment and society.

MISSION

- To impart professional education by maintaining a competitive and strong standard of education in the related fields of Commerce and Management and to empower the students to respond to the challenges in the corporate world and fostering innovation by setting standards to mould the students into competent professionals.

PROGRAMME OUTCOMES

PO1: The Primary objective is to shape the career of students in the fields of commerce and management by transferring knowledge with professional aspects.

PO2: To enable every student to cope up with the fast changing economic scenario by following 3i strategy (Inquisitive, Insightful and Imaginative)

PO3: To prepare the students to tackle the challenges at workplace through vocational training, on the job training Programs, Projects, Internships etc.

PO4: To uplift the young minds towards the betterment of the society being ethically responsible.

PROGRAMME SPECIFIC OUTCOMES

PSO1: To encourage students to become professionally competent by enrolling in courses such as CA, CMA, CS etc.

PSO2: To mould students into technically sound people through application oriented skill based & Scenario based learning.

BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING) COURSE STRUCTURE
2021-2022 BATCH
(w.e.f.2021 – 2022)
REGULATIONS
Choice based credit system
As per common Regulations framed by University of Madras

Part	Course	Title	Hours	Credit	Exam Hours	Total Marks		
						Internal	External	
SEMESTER - I								
I	Language - I	Language - I	6	3	3	50	50	100
II	English - I	English - I	4	3	3	50	50	100
III	Core I	Fundamentals of Accounting and Book Keeping - I	6	4	3	50	50	100
	Core II	Management Concepts	5	4	3	50	50	100
	Allied I	Economics for Business	5	5	3	50	50	100
IV	NME I	NME – Mathematics for Business	2	2	2	-	100	100
	Skill	Analytical and Logical Reasoning	2	3	3	-	100	100
		Internship – 30 hours*	-	1	-	-	-	-
Total Credits – 24, Total Hours/ Week- 30								
SEMESTER - II								
I	Language - II	Language - II	6	3	3	50	50	100
II	English - II	English - II	4	3	3	50	50	100
III	Core III	Advanced Accounting and Book Keeping - II	6	4	3	50	50	100
	Core IV	Human Resource Management	4	4	3	50	50	100
	Allied II	Business Statistics	6	5	3	50	50	100
IV	NME II	NME - Fundamentals of Banking and Insurance	2	2	2	-	100	100
	Skill	Emotional Intelligence	2	3	3	-	100	100
		Internship – 60 hours*	-	2	-	-	-	-
Total Credits - 24, Total Hours/ Week- 30								

Part	Course	Title	Hours	Credit	Exam Hours	Marks		Total
						Internal	External	
SEMESTER - III								
III	Core V	Commercial and Industrial Law	5	4	3	50	50	100
	Core VI	Accounting for Corporates - I	6	4	3	50	50	100
	Core VII	Financial Management	6	4	3	50	50	100
	Core VIII	Management Information System	6	4	3	50	50	100
	Allied III	Operations Management	5	5	3	50	50	100
IV	Skill	Business Communication and Corporate Ethics	2	3	-	-	100	100
		Internship – 30 hours*	-	1	-	-	-	-
Total Credits - 24, Total Hours/ Week- 30								
SEMESTER - IV								
III	Core IX	Accounting for Corporates - II	6	4	3	50	50	100
	Core X	Company Legal System	6	4	3	50	50	100
	Core XI	Entrepreneurship and Small Business Management	5	4	3	50	50	100
	Core XII	On the Job Training – Modular Form	6	4	-	50	50	100
	Allied IV	Information Technology and Applications	5	5	3	100	-	100
IV	Skill	Swayam Online Course	-	3	3	-	-	-
	EVS	Environmental Studies	2	2	-	-	100	100
		Internship – 60 hours*	-	2	-	-	-	-
Total Credits - 26, Total Hours/ Week- 30								

Part	Course	Title	Hours	Credit	Exam Hours	Marks		Total
						Internal	External	
SEMESTER - V								
III	Core XIII	Cost and Management Accounting	6	4	3	50	50	100
	Core XIV	Tax Management - I	6	4	3	50	50	100
	Core XV	Accounting Standards	5	4	3	50	50	100
	Core XVI	Strategic Management and Corporate Governance	5	4	3	50	50	100
	Elective I - IDE	IDE - Office Management & Methods	6	5	3	50	50	100
IV	Skill	Value Education	2	2	2	-	100	100
		Internship – 30 hours*	-	1	-	-	-	-
Total Credits - 23, Total Hours/ Week- 30								
SEMESTER - VI								
III	Core XVII	Costing for Accounting Professionals	6	4	3	50	50	100
	Core XVIII	Tax Management - II	6	4	3	50	50	100
	Core XIX	Auditing and Assurance	6	4	3	50	50	100
	Elective II	Goods and Services Tax	6	5	3	50	50	100
	Elective III	Project viva voce	6	5	3	50	50	100
V		Extension Activities	-	1	-	-	-	-
Total Credits - 23, Total Hours/ Week- 30								
Total Credits - 144, Total Hours – 180								
*Internship is optional (7 Credits)								

SEMESTER I

CORE - I
FUNDAMENTALS OF ACCOUNTING AND BOOK KEEPING -I

SUBJECT CODE:	PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES

1. To study the basic concepts of accounting process.
2. To foster knowledge on Depreciation Accounting.
3. To acquire knowledge on Accounting for special transactions.
4. To get exposure to Royalty, Investment accounts and Insurance accounts.
5. To understand the procedures of Accounting under Non-profit organization and Single entry system.

UNIT I (18 Hours)

ACCOUNTING PROCESS I

Classification of errors – Rectification of errors - Self-Balancing Ledgers – Preparation of Suspense Account - Bank Reconciliation Statement. (Simple problems only).

UNIT II (18 Hours)

**ACCOUNTING PROCESS II
(COMPULSORY QUESTION)**

Depreciation - Meaning – Causes– Different Methods of Depreciation (Straight line, Written Down value, Sinking Fund) - accounting treatment of depreciation, Change in depreciation methods. (Simple problems only).

UNIT III (18 Hours)

ACCOUNTING FOR SPECIAL TRANSACTIONS

Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment- Account Current – Average Due Date – Sale or Return Account - Meaning and Features of consignment and joint venture business, accounting treatments for consignment transactions - Accounting treatments for Joint Venture Accounts(Simple problems only).

UNIT IV (18 Hours)

NON-PROFIT ORGANISATIONS & SINGLE ENTRY

Preparation of Receipt and Payments Account, Income and Expenditure Account and Balance Sheet of Non Trading Organization (Simple problems only). Preparation of Financial Statement under Single Entry System including Conversion of Single Entry into Double Entry System (Simple problems only).

UNIT V (18 Hours)

ROYALTY AND INSURANCE ACCOUNTING

Insurance Claim (Loss of Stock and Loss of Profit)(Simple problems only). – Royalty Accounting (Simple problems only) – Investment Accounting.

Note: 100 % Problems. No theory questions to be asked.

RECOMMENDED TEXT BOOKS

1. Jain .S.P & Narang .K, Financial Accounting, Kalyani Publishers, Ludhiana
2. Gupta .R.L & Gupta .V.K, Financial Accounting, Sultan Chand & Sons, New Delhi.
3. Reddy T.S & Murthy.A, Financial Accounting, Margham Publications, Chennai.

REFERENCE BOOKS

1. Goel.D.K and Shelly Goel, Financial Accounting, Arya Publications.
2. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi.
3. Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd
4. Shukla & Grewal, Advanced Accounting, Sultan Chand & Sons, New Delhi.
5. Tulsian P.C., Financial Accounting, Pearson Education.

E-LEARNING RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	-
II	-	2	-	1	-	1(Compulsory)
III	-	2	-	2	-	1
IV	-	2	-	2	-	-
V	-	2	-	1	-	1
TOTAL	-	10	-	8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

CORE - II

MANAGEMENT CONCEPTS

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	NO.OF HOURS PER WEEK: 4

COURSE OBJECTIVES

1. To acquire knowledge on basic management concepts
2. To explain the process of management.
3. To outline the concept leadership and its theories
4. To understand the concepts group dynamics
5. To learn about organizational conflicts and strategies to overcome.

UNIT I

(10 Hours)

MANAGEMENT CONCEPTS

Introduction of Management - Principles of Scientific Management: Fredrick Taylor - Principles and Techniques of Management: Henri Fayol - Bureaucratic Management: Max Weber – SMART Method: Peter F Drucker

UNIT II

(16 Hours)

PROCESS OF MANAGEMENT

Planning- definition and characteristics- prerequisites- . Steps - . Purposes – approaches – types – limitations. Forecasting – meaning- methods- advantages- limitations. Decision-making- meaning- types of decision - decision-making process – programmed decision-non – programmed decision. Organising - process of organising. Staffing – meaning and importance- staffing process. Directing- meaning & importance- principles of direction – supervision – meaning – roles and functions of supervisor – controlling - the control process - kinds of control- prerequisites of an effective control system- principles of control- techniques of control. Coordination - meaning- features- principles of coordination.

UNIT III

(12 Hours)

LEADERSHIP AND MOTIVATION

(CASE STUDY)

Meaning – Charecteristics- Qualities of a Successful Leader- Leadership Styles- Leadership Continuum- Likert’s System of Management - Measures for Developing Leadership Ability of Managers. Motivation- Meaning- Importance- Theories of Motivation (Maslow’s need hierarchy theory, Herzberg’s two-factor theory, Theory X and Theory Y by McGregor).

UNIT IV

(10 Hours)

GROUP DYNAMICS

Meaning- . Types of Groups- Reasons for Group Formation- Functions of the Group- Stages of Group Formation - Principles of the Group Dynamics- Features- Group Cohesiveness

UNIT V

(12 Hours)

ORGANIZATIONAL CONFLICTS

Meaning of Conflict - Causes of Organizational Conflict - Ways of Managing Conflict in Organizations - Conflict Control & Organizational Strategy - Causes of Interpersonal Conflict - Types of Conflict - Strategies of Dealing with Conflict in Organizations - Strategies to Manage Workplace Conflict

RECOMMENDED TEXT BOOKS

1. C B Gupta- Business Organisation & Management
2. Y.K. Bhushan - Principles of Business Organisation
3. Koontz & O-Donnel : Essential of Management

REFERENCE BOOKS

1. Singh & T. N. Chabra : Management Concepts & Practices
2. George R.Terry : Principles of Management
3. Peter F.Drucker : The Practice of Management
4. NeeruVasistha : Principles of Management
5. Kast & R.Seuwing : Organisation & Management

E-LEARNING RESOURCES

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. http://www.tutotrialspoint.com/management_principles/management_principlestutorial.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	2	-	2	-	-	-
III	2	-	1	-	1(Compulsory)	-
IV	2	-	2	-	-	-
V	2	-	2	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

ALLIED-1

ECONOMICS FOR BUSINESS

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	NO.OF HOURS PER WEEK: 4

COURSE OBJECTIVES

1. To know the basic concepts of Economics
2. To enable the students to acquire knowledge on theory of production and cost
3. To understand the consumer behaviour and business cycle
4. To learn the price determination in different markets
5. To understand the national income and money and its importance

UNIT I (12 Hours)

BASIC CONCEPTS OF ECONOMICS

Introduction to Economics – Meaning of Utility, Wealth, Production, Capital -Problems of an Economy- Production Possibility Curve - Demand and Supply Functions - Meaning of Demand – Determinants and distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concepts.

UNIT II (12 Hours)

THEORY OF PRODUCTION AND COST

Theory of Production - meaning –factors- laws of production- law of variable proportion- laws of returns to scale). Cost of Production - concept of costs, short-run and long-run costs- average and marginal costs-total, fixed and variable costs

UNIT III (14 Hours)

CONSUMER BEHAVIOUR

(COMPULSORY - CASE STUDY)

Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve analysis - Business Cycles - Meaning –different phases - Features Causes behind these Cycles.

UNIT IV (12 Hours)

PRICE DETERMINATION IN DIFFERENT MARKETS

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

UNIT V (10 Hours)

NATIONAL INCOME AND MONEY

Gross National Product - Net National Product - Measurement of National Income - Economic growth and fluctuations - Consumptions, Savings and Investment. Meaning and definition of money - functions of money - Inflation and effect of inflation on production and distribution of wealth - Control of Inflation - Money Supply - Liquidity preference and marginal efficiency - Rate of Interest and Investment

RECOMMENDED TEXT BOOKS

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons – New Delhi.
2. L.M.Prasad, Principles & Practice of Management – Sultan Chand & Sons – New Delhi.
3. S.Shankaran, Business Economics - Margham Publications - Ch -17

REFERENCE BOOKS

1. P.C.Tripathi & P.N.Reddy, Principles of Management – Tata Mc.Graw Hill – New Delhi, 5th Edition
2. Wehrich and Koontz, Management – A Global Perspective, 8th Edition.
3. N.Premavathy, Principles of Management – Sri Vishnu Publication – Chennai 8th Edition
4. J.Jayashankar, Business Management - Margham Publications-Chennai

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=0470021128>
2. <https://books.google.co.in/books?isbn=1451602391>
3. <https://books.google.co.in/books?isbn=0333961110>

GUIDELINES TO THE QUESTION PAPERS SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-		-
II	2	-	2	-	1	-
III	2	-	1	-	-	-
IV	2	-	2	-	1(Compulsory)	-
V	2	-	2	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**NON MAJOR ELECTIVE - I
MATHEMATICS FOR BUSINESS**

SUBJECT CODE:	PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES

1. To acquire knowledge about ratio and proportion, indices and logarithms
2. To enlighten on Set theory, permutations and combinations
3. To learn the concept of Matrices and annuity concept
4. To understand the concepts of equations, sequence and series
5. To study the concepts of calculus.

UNIT I (16 Hours)

RATIO AND PROPORTION, INDICES AND LOGARITHMS

Ratio and Proportion (Business Applications related to Ration and Proportion) Laws of Indices, Exponents and Logarithms and Anti Logarithms.

UNIT II (18 Hours)

ALGEBRA I

Theory of Sets-Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets - Basic concepts of Permutations and Combinations: Introduction, the Factorial, Permutations, results, Circular Permutations, Permutations with restrictions, Combinations with standard results.

UNIT III (18 Hours)

ALGEBRA II

(COMPULSORY QUESTION)

Interest and Annuity – Banker’s Discount – Binary Number System. 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 IV (18 Hours)

EQUATIONS, SEQUENCE AND SERIES

Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable. Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and Sum of n terms of special series

UNIT V (20 Hours)

CALCULUS

Constant and variables, Functions, Limit & Continuity - Differentiability & Differentiation, Partial Differentiation - Derivatives – First order and Second order Derivatives - Maxima & Minima – without constraints and with constraints using Lagrange transform - Indefinite Integrals: as primitives, integration by substitution, integration by part - Definite Integrals: evaluation of standard integrals, area under curve

RECOMMENDED TEXT BOOKS

1. Business Mathematics – P.R.Vittal
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor

REFERENCE BOOKS

1. Business Mathematics – B.M. Agarwal
2. Business Mathematics – R.S. Soni

GUIDELINES TO THE QUESTION PAPERS ETTERS**Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Break up of questions for Problems

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	-
II	-	2	-	1	-	1(Compulsory)
III	-	2	-	2	-	1
IV	-	2	-	2	-	-
V	-	2	-	1	-	1
TOTAL	-	10	-	8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

SKILL

ANALYTICAL AND LOGICAL REASONING

SUBJECT CODE :	PROBLEM	MARKS : 100
SEMESTER : I	CREDITS : 2	NO. OF HOURS PER WEEK : 2

COURSE OBJECTIVES

1. To enable students to learn to describe the problem – solving process
2. To make the students identify various problem – solving techniques and apply these in solving business problems
3. To understand thinking model sand practice exercises to help in thinking outside-the-box and generate a larger solutions pace
4. To understand creativity and blocks to creativity
5. To arrive at objective, well-reasoned decisions in a reasonable time.

UNIT I **(6 Hours)**
Logical reasoning Introduction – Number Series

UNIT II **(6 Hours)**
Statement and assumptions – Statement and conclusion

UNIT III **(6 Hours)**
Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Blood Relationship

UNIT IV **(6 Hours)**
Direction Sense Test–Data Interpretation from bar chart, pie chart.

UNIT V **(6 Hours)**
Venn Diagrams– Image Series

RECOMMENDED TEXT BOOKS

1. Logical and Analytical Reasoning –A.K. Gupta–Ramesh publishing house 2016 Paper Back edition

REFERENCE BOOKS

1. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S. Agarwal – Publisher–S. Chandand Company Pvt. Ltd.

E-LEARNING RESOURCES

1. <http://www.careerguide.co.in/search/label/Reasoning>
2. <http://www.indiabix.com/logical-reasoning>

GUIDELINES TO THE QUESTION PAPERS ETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Multiple Choice Questions	1-50	1	50

Break up of questions for Problems

Sections	Units	No. of
		Problems
Section A	Unit– 1	10
	Unit– 2	10
	Unit– 3	10
	Unit– 4	10
	Unit– 5	10

SEMESTER II

CORE - III

ADVANCED ACCOUNTING AND BOOK KEEPING – II

SUBJECT CODE:	PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES

1. To explain the concept of Hire purchase transactions, calculation of interests and various accounting treatments of Hire purchase & Installments system.
2. To demonstrate the accounting procedure for Branch Accounts under debtors system and stock & debtors system.
3. To compile the accounting procedure for admission, retirement and death of the partners.
4. To analyze the accounting treatment of dissolution of partnership
5. To train on the practical application of various techniques learnt in Tally Package

UNIT I

(18 Hours)

HIRE PURCHASE SYSTEM

Hire Purchase System – Introduction- Accounting Procedure for high value goods- Default and Repossession –Accounting treatment for goods of small value- Hire Purchase Trading Account- Instalment Purchase System – Meaning, Accounting Treatment

UNIT II

(18 Hours)

BRANCH ACCOUNTING

Branch Accounting- Debtors system, Stock and debtors system, Independent branch – Departmental accounts – Inter-departmental transfers

UNIT III

(17 Hours)

PARTNERSHIP ACCOUNTING – I (COMPULSORY QUESTION)

Partnership Accounts- Admission, Retirement, Admission cum Retirement, Death of a Partner (excluding individual & joint life policies)

UNIT IV

(19 Hours)

PARTNERSHIP ACCOUNTING - II

Dissolution-Insolvency of a partner-Garner vs. Murray -Insolvency of more than one and all partners – Piecemeal Distribution –Proportionate Capital Method and Maximum Loss method

UNIT V

(18 Hours)

Introduction to Operating system –Windows - File manager –location and identification– safeguards -Tally Package: Configuration of Tally; Tally screens and menus - Company Information – creating, selecting, altering, closing a company - Accounting Information – creating, displaying, altering and deleting groups and ledgers - Introduction to cost – creating, displaying, altering and deleting cost centres and cost categories - Reports – displaying different types of accounting and inventory reports, changing display format of reports, printing reports - Introduction to ERP and SAP

Note: 100 % Problems. No theory questions to be asked.

RECOMMENDED TEXT BOOKS

1. Jain .S.P &Narang .K,Financial Accounting, Kalyani Publishers, Ludhiana
2. Reddy T.S &Murthy.A, Financial Accounting, Margham Publications, Chennai.
3. Gupta .R.L & Gupta .V.K, Financial Accounting, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Goel.D.K and Shelly Goel, Financial Accounting, Arya Publications.
2. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi.
3. Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd
4. Shukla & Grewal, Advanced Accounting, Sultan Chand & Sons, New Delhi.
5. Tulsian P.C., Financial Accounting, Pearson Education.

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPERS ETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	1
II	-	2	-	2	-	1
III	-	2	-	1	-	1(Compulsory)
IV	-	2	-	1	-	-
V	2	-	2	-	-	-
TOTAL	2	8	2	8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

CORE - IV

HUMAN RESOURCE MANAGEMENT

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	NO.OF HOURS PER WEEK: 4

COURSE OBJECTIVES

1. To develop an understanding about the basic concepts of human resource management.
2. To determine the various methods of acquisition of human resource in business.
3. To provide an insight on the various modes of training and development.
4. To understand the performance appraisal and compensation management.
5. To explain the emerging horizons in the field of HRM

UNIT I

(10 Hours)

HUMAN RESOURCE MANAGEMENT

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

UNIT II

(12 Hours)

ACQUISITION OF HUMAN RESOURCE

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

UNIT III

(14 Hours)

TRAINING AND DEVELOPMENT (COMPULSORY CASE STUDY)

Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

UNIT IV

(12 Hours)

PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions, Human resource audit; Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

UNIT V

(12 Hours)

MAINTENANCE OF EMPLOYEES AND EMERGING HORIZONS OF HRM

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations- An overview; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organisational performance; HR audit, Contemporary issues in human resource management.

RECOMMENDED TEXT BOOKS

1. Gupta, C.B., Human Resource Management, Sultan Chand & Sons, Delhi.
2. Mondy, A. W. and Noe, R. M., Human Resource Management, Pearson Education.
3. Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.

REFERENCE BOOKS

1. Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
2. Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
3. Aswathappa, K., Human Resource Management, Tata McGraw-Hill, New Delhi.
4. French, W. L., Human Resource Management, HoughtonMifflin, Boston.
5. Rao, V. S. P., Human Resource Management: Text and Cases, Excel Books.

GUIDELINES TO THE QUESTION PAPERS ETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	2	-	1	-	1	-
III	2	-	2	-	1(Compulsory)	-
IV	2	-	2	-	-	-
V	2	-	2	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

ALLIED - II

BUSINESS STATISTICS

SUBJECT CODE:	PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES

1. To understand about statistical description of data.
2. To acquire knowledge about central tendency and dispersion.
3. To know about Probability and Theoretical Distributions
4. To learn about Correlation and Regression.
5. To enhance the knowledge on Index Numbers and Time Series.

UNIT I

(15 Hours)

STATISTICAL DESCRIPTION OF DATA

Statistical Representation of Data, Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart.

UNIT II

(21 Hours)

CENTRAL TENDENCY AND DISPERSION (COMPULSORY QUESTION)

Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.

UNIT III

(20 Hours)

PROBABILITY AND THEORETICAL DISTRIBUTIONS

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 IV

(18 Hours)

CORRELATION AND REGRESSION

Correlation and Regression: Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation, Probable Error and Probable limits. Regression lines, Regression equations, Regression coefficients.

UNIT V

(16 Hours)

INDEX NUMBERS AND TIME SERIES

Index Numbers: Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers. Time Series Analysis – Components of Time Series and Calculation of Trend by Moving Average Method.

Note: 100 % Problems. No theory questions to be asked.

RECOMMENDED TEXT BOOKS

1. Statistical Methods – S.P. Gupta, Sultan.
2. Statistics - Elhance

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	-
II	-	2	-	2	-	1(Compulsory)
III	-	2	-	2	-	1
IV	-	2	-	1	-	-
V	-	2	-	2	-	1
TOTAL	-	10	-	8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

NON MAJOR ELECTIVE – II
FUNDAMENTALS OF BANKING AND INSURANCE

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	NO.OF HOURS PER WEEK: 4

COURSE OBJECTIVES

1. To explain the introduction to banking.
2. To demonstrate the practical approach in banking
3. To understand the concepts of Negotiable Instruments Act, 1881.
4. To learn about introduction of insurance
5. To discuss on insurance regulations.

UNIT I **(12 Hours)**

INTRODUCTION TO BANKING

Evolution of banking - Meaning and definition of bank- Evolution of banking in India- Functions of Bank- central banking - functions and role of RBI- E-banking- risk management for e-banking- Mobile banking – telephone banking – ATM – electronic money – electronic funds transfer – Indian Financial Network (INFINET)

UNIT II **(12 Hours)**

PRACTICAL APPROACH IN BANKING

Opening bank accounts – type of bank accounts – FDR – pay-in-slip book – donation mortis cause – bank customer – special type of customers – bank lending – sources and factors of lending – negotiable instruments

UNIT III **(12 Hours)**

**NEGOTIABLE INSTRUMENTS ACT, 1881
(CASE LAW)**

Definition and features of Negotiable Instrument – types of Negotiable instrument - Crossing, Endorsement and Material Alteration - Rights and liabilities of Parties - Dishonor of a Negotiable Instrument.

UNIT IV **(12 Hours)**

INTRODUCTION TO INSURANCE

Meaning & Definition of insurance - Importance of Life & general Insurance- General Insurance Meaning - Principles- Functions of general Insurance.
Life Insurance - Meaning- Need-& Principles of life insurance. Various types of policy. Working of life Insurance Corporation, Career options in insurance Business

UNIT V **(12 Hours)**

INSURANCE REGULATIONS

Government regulation of insurance sector - IRA - Privatization of insurance business in India. Meaning& Imp.- Hazards- Protection- Social security- Type of Risks & Accidents. Procedure for Settlement of Claims.

RECOMMENDED TEXTBOOKS

1. K.P.M. Sundharam, Money, Banking & International Trade - Sulltan Chand & Sons - New Delhi.
2. Dr. S. GURUSAMY, Tata McGraw Hill, New Delhi
3. Insurance- Principles & Practises of Insurance – G.S. Pande.
4. Insurance- Principles & Practises- M.N. Mishra

REFERENCE BOOK

1. S.V. Vasudevan, Theory of Banking - S.Chand & Company Ltd., - New Delhi.
2. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand & Sons - New Delhi.
3. Insurance- Principles & Practises - C. Gopalkrishna.
4. Life Insurance in India - G.R. Desai.
5. Theory & Practice of Life Insurance – Mitra.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for Theory

Sections	Units	No. of
		Theory
Section A	Unit- 1	1
	Unit- 2	2
	Unit- 3	2
	Unit- 4	2
	Unit- 5	1

SKILL
EMOTIONAL INTELLIGENCE

SUBJECT CODE :	THEORY	MARKS : 100
SEMESTER : II	CREDITS : 2	NO. OF HOURS PER WEEK : 2

COURSE OBJECTIVES

1. To evoke knowledge amongst students on Emotional Intelligence.
2. To make students understand the importance of self-awareness and self-development.
3. To outline the Students about Positive and Negative traits.
4. To demonstrate about self-Analysis.

UNIT I **(6 Hours)**

Introduction -Emotional Intelligence –Meaning, Benefits, Importance of emotions - Self-awareness and Competencies Psychological Needs. EQ vs IQ.

UNIT II **(6 Hours)**

Personality Analysis -Distinct Personality Type-Hand writing Analysis, Colour preference, listening, Profile, Self Esteem, Will power, Confidence

UNIT III **(6 Hours)**

Negative Traits - Anger Management -Negative Syndrome and Attitude-Negative thinking-Guilt Quotient Stress and Emotion, Adapting to Loneliness

UNIT IV **(6 Hours)**

Positive Traits-Humor and Happiness- Empathetic ability-Sensitivity profile-Empowered personality, Self-Empowerment

UNIT V **(6 Hours)**

Self-analysis: Psychological growth and adjustment- Personal Development plan-Successful negotiator Personal SWOT Analysis, Celebrating Life .

RECOMMENDED TEXTBOOKS

1. What's Your Emotional IQ, Dr.Aparna Chattopadhyay, Pustak Mahal, May 2004.
2. Emotional Intelligence In A Week, Jill Dann, Hodder & Stoughton, 10 Edition, 2007.

REFERENCE BOOK

1. Emotional Intelligence: Why It Can Matter More Than IQ Paperback – September 27, 2005 by [Daniel Goleman](#)

E-LEARNING RESOURCES

1. www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt
2. www.personality_project.org
3. www.donblake.com/module5/resources/emotionalintelligence.doc

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Descriptive Questions Answer any 5 out of 8	1-8	10	50
TOTAL MARKS				50

Breakup of questions for Theory

Sections	Units	No. of
		Theory
Section A	Unit- 1	1
	Unit- 2	2
	Unit- 3	2
	Unit- 4	2
	Unit- 5	1

SEMESTER III

CORE - V

CORE V: COMMERCIAL & INDUSTRIAL LAW

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	NO.OF HOURS PER WEEK: 5

COURSE OBJECTIVES

1. To understand about the Indian Contract Act.
2. To learn about special contracts
3. To acquire knowledge on Sale of Goods Act.
4. To understand about Partnership Act and LLP.
5. To acquire knowledge on important industrial laws

UNIT I (18 Hours)

INDIAN CONTRACTS ACT, 1872 (CASE LAW)

Essential elements of a contract -Types of agreement E-contracts - Quasi-contracts, contingent contracts, termination or discharge of contracts

UNIT II (15 Hours)

SPECIAL CONTRACTS

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency. Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage

UNIT III (12 Hours)

SALE OF GOODS ACT, 1930

Definition - Transfer of ownership - Conditions and Warranties - Performance of the Contract of Sale - Rights of Unpaid Vendor - Auction Sales

UNIT IV (12 Hours)

INDIAN PARTNERSHIP ACT and LIMITED LIABILITY PARTNERSHIP ACT

Indian Partnership Act, 1932 - Nature of Partnership -Rights and liabilities of Partners - Formation, Reconstitution and Dissolution of Firms. Limited Liability Partnership Act, 2008 - Concept, formation, membership, functioning - Dissolution

UNIT V (18 Hours)

LAWS RELATING TO EMPLOYEES

Laws relating to Employees: Factories Act,1948 - Industrial Disputes Act,1947 -Workmen's Compensation Act,1923 -Payment of Wages Act, 1936 and Minimum Wages Act,1948 - Payment of Bonus Act, 1965 and Payment of Gratuity Act, 1972 -Employees State Insurance (E.S.I)Act, 1950 -Provident Fund (P.F.) Act, 1952 - The Child Employee (Prohibition and Regulation) Act, 1986

RECOMMENDED TEXTBOOKS

- 1.N.D. KAPOOR, Elements of Mercantile Law, Sultan Chand &Co
2. N.D. KAPOOR, Business Laws, Sultan Chand &Co
3. KRISHNAN NAIR, Law of Contracts, Orient Longman Publishers.

REFERENCE BOOKS

- 1..Dr. M.R. Srinivasan, Business Law 2nd Ed Margham Publication, Chennai
2. P.C. Tulsian Business Laws, Tata McGraw Hill, New Delhi
3. R.S.N Pillai and Bhagavathi, Business Law, S. Chand & Co., New Delhi

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1(Compulsory)	-
II	2	-	2	-	1	-
III	2	-	2	-	-	-
IV	2	-	1	-	1	-
V	2	-	1	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

CORE-VI

ACCOUNTING FOR CORPORATES - I

SUBJECT CODE:	PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSEOBJECTIVES

1. To enable the students to acquire sound knowledge of accounting for shares and debentures
2. To apply the accounting skills on business combinations and corporate restructuring
3. To demonstrate the presentation of financial statements.
4. To analyse the concept of internal reconstruction and price level changes.
5. To learn the concept of liquidation.

UNIT I **(18 Hours)**
ACCOUNTING FOR SHARES AND DEBENTURES

Advanced problems in issue and buy back of shares and debentures – underwriting of shares and Debentures

UNIT II **(18 Hours)**
BUSINESS COMBINATIONS AND CORPORATE RESTRUCTURING (COMPULSORY QUESTION)

Problems for business acquisition, Amalgamation (excluding problems of amalgamation of inter-company holding)

UNIT III **(21 Hours)**
PRESENTATION OF FINANCIAL STATEMENTS

Final Accounts of joint stock companies as per new guidelines– divisible profits, managerial remuneration, profits prior to incorporation - Legal requirements

UNIT IV **(18 Hours)**
INTERNAL RECONSTRUCTION AND PRICE LEVEL CHANGES

Alteration of share capital and internal reconstruction - Accounting for price level changes.

UNIT V **(15 Hours)**
LIQUIDATION

Liquidation of joint stock companies – statement of affairs and deficiency account – Liquidator's statement of account

Note: 100 % Problems. No theory questions to be asked

RECOMMENDED TEXT BOOKS

- 1.M.C. Shukla & T.S. Grewal, Advanced Accounting, S.Chand& Co. Ltd. New Delhi
2. P. Jain and K.L Narang, Corporate Accounting, Kalyani Publishers, New Delhi

REFERENCE BOOKS

1. R.L. Gupta and M. Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. S. N. Maheswari, Advanced Accounting, Sultan Chand & Sons, New Delhi

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	1
II	-	2	-	1	-	1(Compulsory)
III	-	2	-	2	-	1
IV	-	2	-	2	-	-
V	-	2	-	1	-	-
TOTAL	-	10	-	8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

CORE -VII

FINANCIAL MANAGEMENT

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	NO.OF HOURS PER WEEK: 5

COURSE OBJECTIVES

1. To provide introduction to financial management.
2. To analyse the concepts of cost of capital, leverages and capital structure.
3. To demonstrate the various types of capital budgeting.
4. To discuss on dividend policies.
5. To understand the sources of finance and financial markets.

UNIT I (15 Hours)

INTRODUCTION TO FINANCIAL MANAGEMENT

Financial management –Introduction, scope-finance and other related disciplines-Financial Functions - Financial Goals: Profit Maximization vs. Wealth Maximization – Concept of time value of money – computation of Time value of money

UNIT II (15 Hours)

COST OF CAPITAL, LEVERAGES AND CAPITAL STRUCTURE

Concept of Cost of Capital - Measures of Specific and Overall cost of capital (Simple problems only) - Financing Decision – Leverage-Operating, Financial and combined (Simple problems only) - Determinants of Capital structure – Methods in computation of capital structure- NOI, NI and MM approach (Simple problems only)

UNIT III (15 Hours)

CAPITAL BUDGETING (COMPULSORY QUESTION)

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques (Risk analysis Excluded). (Simple problems only)

UNIT IV (15 Hours)

DIVIDEND POLICIES

Dividend Decision: Factors determining dividend policy- stable dividend policy-stock dividend – Working Capital Management: Need for working capital –Determinants of working capital-computation of working capital-management of cash, Inventory, Accounts Receivable and Accounts Payable (Simple problems only)

UNIT V (15 Hours)

SOURCES OF FINANCING& FINANCIAL MARKETS

Sources of financing - Short term and Long term Capitalization - over and under Capitalization .Financial markets - Money market - capital market - Recent Trends in capital market - Mutual Funds -Factories - Forecasting – Depositories. (Theory)

Note: 80 % Problem & 20% Theory questions to be asked.

RECOMMENDED TEXT BOOKS

1. Murthy - Financial Management – Margham Publications
2. M.Y.Khan and P.K.Jain - Basic Financial Management

REFERENCE BOOKS

1. I.M.Pandey– Financial Management
2. S.M.Maheswari- Financial Management

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and Letter writing

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	1
II	-	2	-	2	-	-
III	-	2	-	1	-	1(Compulsory)
IV	-	2	-	1	-	-
V	2	-	2	-	-	1
TOTAL	2	8	2	6	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

CORE -VIII

MANAGEMENT INFORMATION SYSTEM

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 5	NO. OF HOURS PER WEEK : 5

COURSE OBJECTIVES

1. To understand an overview of management information systems (mis).
2. To lay down the foundation of information system.
3. To analyze the knowledge on concept of planning & control in mis.
4. To explain the business applications of information technology.
5. To understand the advanced technical concepts

UNIT I (15 Hours)

AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS (MIS) (CASE STUDY)

Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

UNIT II (15 Hours)

FOUNDATION OF INFORMATION SYSTEMS

Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

UNIT III (15 Hours)

CONCEPT OF PLANNING & CONTROL:

Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization. IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

UNIT IV (15 Hours)

BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY

Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

UNIT V (15 Hours)

ADVANCED CONCEPTS

Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

RECOMMENDED TEXT BOOKS

1. Management Information System: CVS. Murthy, HPH.
2. Management Information System: O Brian, TMH

REFERENCE BOOKS

1. Management Information System: Gordon B.Davis& Margrethe H.Olson, TMH.
2. Information System for Modern Management: Murdick, PHI.
3. Management Information System: Jawadekar, TMH.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1(Compulsory)	-
II	2	-	2	-	-	-
III	2	-	2	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**ALLIED – III
OPERATIONS MANAGEMENT**

SUBJECT CODE:	THEORY AND PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	NO. OF HOURS PER WEEK : 5

COURSE OBJECTIVES

1. To learn about operations planning.
2. To demonstrate the designing of operational systems and control.
3. To analyze the necessity of production planning and control.
4. To explain the overview of production and quality management.
5. To understand project management

UNIT I (15 Hours)

OPERATIONS PLANNING

Meaning of forecasting - Steps in forecasting- Forecasting Methods– capacity planning - Capacity Planning Decisions- Capacity Requirement Planning Strategie- Steps in Location Selection- importance of layout decision- Plant Layout- Principles:\, importance – Aggregate planning strategies – Material requirements planning(MRP) – Manufacturing resource planning (MRP II)– Enterprise Resources Planning- Economic Batch quantity.

UNIT II (15 Hours)

DESIGNING OF OPERATIONAL SYSTEMS AND CONTROL

Importance- Characteristics of Product Design- objectives- factors influencing Product Design, Process strategies - Product Life Cycle – Process Planning – selection of process

UNIT III (15 Hours)

PRODUCTION PLANNING AND CONTROL

Objectives of production planning and control- functions of project control- types of project control- Time study, Work study, Method study - Assignment Technique- Principles of Scheduling- Queuing System- Simulation- Transportation Model and Linear Programming Technique (Formulation of equations only).

UNIT IV (15 Hours)

PRODUCTIVITY AND QUALITY MANAGEMENT

Overview of JIT-Measurement techniques of productivity index, Methods of improving productivity – Overview to TQM -Outline of ISO standards.

UNIT V (15 Hours)

**PROJECT MANAGEMENT
(COMPULSORY QUESTION)**

Project life cycle –PERT and CPM.

Note: 60% Theory & 40% Problem questions to be asked.

RECOMMENDED TEXT BOOKS

1. S.A. Chunawala, Productions & Operations Management.
2. PanneerSelvam, Productions & Operations Management.

REFERENCE BOOKS

1. O.P. Khanna, Industrial Engineering and Management
2. S. N Chary, Productions & Operations Management

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	2	-	2	-	1	-
III	2	-	2	-	-	1
IV	-	2	-	2	-	-
V	2	-	-	-	-	1(Compulsory)
TOTAL	8	2	6	2	1	2
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

SKILL
BUSINESS COMMUNICATION AND CORPORATE ETHICS

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	NO. OF HOURS PER WEEK : 4

COURSE OBJECTIVES

1. To inherit the knowledge on introduction to communication.
2. To analyse the different types of communication.
3. To demonstrate the knowledge communication in business environment
4. To learn the basic understanding of legal deeds and documents.
5. To make the students to understand the concept of business ethics.

UNIT I (12 Hours)

INTRODUCTION TO COMMUNICATION

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these Barriers.

UNIT II (12 Hours)

**TYPES OF COMMUNICATION
(CASE STUDY)**

Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal— Vertical, Horizontal, Diagonal, Grapevine. **Personnel correspondence** - Job Application Letter and Resume Letter of Acceptance of Job Offer, Inter-Office-Memo, Letter of Resignation. **Business Correspondence:** Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers).

UNIT III (12 Hours)

COMMUNICATION IN BUSINESS ENVIRONMENT

Report Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular Notes- Correspondence with shareholders –Correspondence with directors.

UNIT IV (12 Hours)

BASIC UNDERSTANDING OF LEGAL DEEDS AND DOCUMENTS

Partnership deed - Power of Attorney - Lease deed - Affidavit - Indemnity bond - Gift deed - Memorandum and articles of association of a company - Annual Report of a company

UNIT V (12 Hours)

BUSINESS ETHICS

Principles of Business Ethics- Benefits of Corporate Social Responsibility- Work place ethics- Communication ethics- Ethics in Marketing. Consumer protection , Accounting & Finance.

RECOMMENDED TEXT BOOKS

1. N.S. Raghunthan, B. Santhanam – Margham Publications, Chennai, 3rd Edition
2. C.B. Gupta, Business communication, Organisation and Management, 2014.
3. R.C. Sekhar – Ethical Choices in Business – Response Books, 2002

REFERENCE BOOKS

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd. - New Delhi.
4. Penrose, Raspberry, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio.
6. Corporate Governance and business Ethics by All India Management Association – Excel Books
7. 3. William H. Shaw, Business Ethics – Thomson Publications

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	2	-	2	-	-	-
III	2	-	1	-	1(Compulsory)	-
IV	2	-	2	-	-	-
V	2	-	2	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

SEMESTER IV

CORE - IX
ACCOUNTING FOR CORPORATES - II

SUBJECT CODE:	PROBLEM	MARKS: 100
SEMESTER: IV	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES

1. To understand Valuation of Goodwill & Shares
2. To learn the accounting of mergers and acquisition of businesses.
3. To study about accounting of holding companies.
4. To learn Banking Company Accounts
5. To understand Insurance Company Accounts

UNIT I (15 Hours)
VALUATION OF GOODWILL & SHARES
Valuation of Goodwill & Shares

UNIT II (18 Hours)
MERGERS AND AMALGAMATION
Accounting for Mergers and Amalgamation- Absorption

UNIT III (21 Hours)
ACCOUNTING OF HOLDING COMPANIES (COMPULSORY QUESTIONS)
Holding Companies – consolidation of Balance sheet – treatment of mutual Owings, contingent liabilities –unrealized profit – revaluation of assets – bonus issue and payment of dividend (intercompany holdings excluded)

UNIT IV (18 Hours)
BANKING COMPANY ACCOUNTS
Banking Company Accounts

UNIT V (18 Hours)
INSURANCE COMPANY ACCOUNTS
Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000

Note: 100 % Problems. No theory questions to be asked

RECOMMENDED TEXT BOOKS

1. Corporate Accounting - R.L.Gupta&Radhasamy – Sulthan Chand.
2. Corporate Accounting- T.S.Reddy&A.Murthy –MarghamPublication.

REFERENCE BOOKS

1. Company Accounts - Jain &Narang –KalyaniPublishers.
2. Company Accounts – S.N.Maheshwari&S.K.Maheshwari – Vikas Publication.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	1
II	-	2	-	2	-	-
III	-	2	-	2	-	1(Compulsory)
IV	-	2	-	1	-	1
V	-	2	-	1	-	-
TOTAL	-	10	-	8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

CORE -X
COMPANY LEGAL SYSTEM

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 4	NO.OF HOURS PER WEEK: 5

COURSE OBJECTIVES

1. To understand about the company, types and incorporation procedure.
2. To demonstrate the documents necessary for a company.
3. To learn about members and procedure of different types of meetings.
4. To understand about administration and management of a company.
5. To study about the modes and procedures for winding up of company.

UNIT I (18 Hours)

**INTRODUCTION
(COMPULSORY CASE LAW)**

Definition- Characteristics of a company- lifting of corporate veil; types of companies including one person company- small company- associate company- dormant company- producer company- association not for profit-illegal association- formation of company- promoters and their legal position- pre incorporation contract and provisional contracts- Process of incorporation of a company.

UNIT II (12 Hours)

DOCUMENTS

Memorandum of association and its alteration - articles of association and its alteration- doctrines of ultra vires- constructive notice and indoor management - prospectus- shelf prospectus and red herring prospectus- misstatement in prospectus- Share Capital – Meaning- dematerialization and re-materialization of securities - Transfer and Transmission of shares.

UNIT III (15 Hours)

MEMBERS AND MEETINGS

Membership in company – Member and shareholders – Who can become a member - Cessation of membership – Rights and liabilities of members – Meetings of members – types & class of meeting - Extra ordinary – AGM- Provisions relating to conduct of meeting

UNIT IV (15 Hours)

MANAGEMENT AND ADMINISTRATION

Management & Administration – Directors- Appointment & Removal – Rights & Duties including KMP

UNIT V (15 Hours)

WINDING UP

Concept and modes of winding up- Liquidator- National Company Law Tribunal (NCLT)- Appellate Tribunal (NCLAT)- Special Courts

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

1. N.D.Kapoor – Company Law
2. P.P.S.Gogna – A Text Book of Company Law

REFERENCE BOOKS

1. A.K. Majumdar and G.K. Kapoor Company Law & Practice, Taxman Publications
2. P.K.Ghosh&Dr.V.Balachandran – Outline of Company Secretary Practice

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1(Compulsory)	-
II	2	-	2	-	1	-
III	2	-	2	-	1	-
IV	2	-	1	-	-	-
V	2	-	1	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

CORE - XI
ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 4	NO.OF HOURS PER WEEK: 5

COURSE OBJECTIVES

1. To discuss overview of different dimension of entrepreneurship
2. To outline the different types of business entities.
3. To understand the sustainability of entrepreneurs.
4. To demonstrate the preparation of project proposals
5. To understand the startup issues of the business and possibilities to overcome the issues.

UNIT I (15 Hours)

INTRODUCTION

Meaning, elements, determinants and importance of entrepreneurship. Entrepreneurship and creative response to the society' problems and at work. Entrepreneurial Challenges. Dimensions of entrepreneurship: Intrapreneurship, Technopreneurship, cultural Entrepreneurship, International Entrepreneurship, Netpreneurship, Ecopreneurship, and Social Entrepreneurship.

UNIT II (15 Hours)

TYPES OF BUSINESS ENTITIES

Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business.

UNIT III (15 Hours)

ENTREPRENEURIAL SUSTAINABILITY

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

UNIT IV (20 Hours)

**BUSINESS PLAN PREPARATIONS
(COMPULSORY CASE STUDY)**

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT V (10 Hours)

START UP ISSUES

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups. Marketing and organisational plans-an overview. Nature of planning in small business. Organisational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business.

RECOMMENDED BOOKS

1. C.B.GUPTA and S.P.SRINIVASAN, Entrepreneurial Development
2. S.S. KHANKA, Entrepreneurial Development

REFERENCE BOOKS

1. DesinguSetty, E., & KrishnaMoorthy, P. Strategies for developing women entrepreneurship. Akansha Pub. House, (2010).
2. Drucker, P. F. Innovation and Entrepreneurship: Practice and Principles. Harper & Row, (1986).
3. Gupta, M. Entrepreneurial Development Raj Publishing House, (2006).
4. Shankar, R. Entrepreneurship Theory & Practice Vijay Nicole Imprints Private Ltd
5. Suresh, J. Entrepreneurial Development Margham Publications, (2002).

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	2	-	1	-	1	-
III	2	-	1	-	-	-
IV	2	-	2	-	1 (Compulsory)	-
V	2	-	2	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C - 3 (1 COMPULSORY + 1 OPTIONAL FROM REMAINING)	

ALLIED IV

INFORMATION TECHNOLOGY AND APPLICATIONS

SUBJECT CODE:	THEORY AND PRACTICALS	MARKS: 100
SEMESTER: IV	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES

1. To understand the concepts of Business Process Management & IT.
2. To analyse emerging trends in F&A technology.
3. To discuss on Components of Communications System in Information system.
4. To learn the Introduction to E-Commerce
5. To understand Business Process Automation

UNIT I

(18 Hours)

BUSINESS PROCESS MANAGEMENT AND IT

Introduction to various Business processes – Accounting, Finances, Sale, Purchase etc. , Process Management - Process Definition - Recognition of Business Processes - Components of Process Management - Mapping Techniques, Information as a business asset, Impact of IT on business processes. Business Risks of failure of IT, Business Process Re-engineering.

UNIT II

(18 Hours)

EMERGING TRENDS IN F&A TECHNOLOGY

Traditional accounting method – advantages – limitations – modern accounting – advantages and limitations – ERP – integrated systems or Enterprise Resource Planning system – Meaning and Definition of ERP – Need for ERP – ERPs with complete function – challenges in implementation of ERP – Industries covered under ERP system – ERP software companies – Oracle Application – SAP – Systems Applications and Products.

UNIT III

(18 Hours)

COMPONENTS OF COMMUNICATIONS SYSTEM

Transmission Media – Protocol definition – Introduction to TCP/IP – Wireless Network – Basics of Internet – Types of attack: Phishing , Spoofing , Impersonation , Dumpster diving – Information Security goals – Information Security Threats and Vulnerability : Spoofing Identity, Tampering with data, Repudiation, Information disclosure, Denial of service, Elevation of Privilege.

UNIT IV

(18 Hours)

INTRODUCTION TO E-COMMERCE (COMPULSORY QUESTION)

Nature of E-Commerce-Features-Need for E-Commerce- Objectives Types of E-Commerce-Advantages and Disadvantages-Framework of E-Commerce. E-Commerce and Business – Business Models of E-Commerce. Business Applications of E-Commerce-Mobile Commerce-Applications.

UNIT V

(18 Hours)

BUSINESS PROCESS AUTOMATION

Business Applications – overview and types, Business Process Automation, relevant controls and information systems Big Data Analytics –Big Data - Meaning - 3 Vs of Big Data - Driving Big Data - The Evolution of Business Intelligence - Big Data Landscape - Big Data Technology. Cloud Computing – Definition – Meaning - Cloud service models - Cloud Architecture - Cloud as new technology - Some commercial cloud offerings

RECOMMENDED TEXT BOOKS

1. Enterprise Resource Planning: Concepts and Practice, Second Edition by [N. K. Garg, Vinod Kumar venkita krishnan](#) (Author)
2. Cybersecurity For Dummies (For Dummies (Computer/Tech)) Kindle Edition by [Joseph Steinberg](#)
3. E - Commerce: Strategy, Technologies and Applications by [David Whiteley](#) (Author)
4. Kumar Saurabh, "Cloud Computing–Insights into New Era Infrastructure, Wiley Indian Edition, 2011.
5. Big Data for Dummies – 1 January 2013 by [Judith Hurwitz](#) (Author), [Alan Nugent](#) (Author), [Fern Halper](#) (Author), [Marcia Kaufman](#) (Author)

REFERENCE BOOKS

1. Enterprise Resource Planning by Released June 2013 Publisher(s): Pearson India
2. Mastering Cloud Computing by Buyya , Vecchiola , Selvi
3. Cloud Computing Bible by [Barrie Sosinsky](#)
4. Kim H. Pries and Robert Dunnigan, "Big Data Analytics: A Practical Guide for Managers " CRC Press, 2015.
5. Stallings, Cryptography/w Security: Principles and practice, 4thEdition,2006.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	2	-	1	-	-	-
IV	2	-	2	-	1(Compulsory)	-
V	2	-	1	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

ENVIRONMENTAL STUDIES

SUBJECT CODE :	SOFT SKILL	MARKS : 100
SEMESTER : IV	CREDITS : 2	No. OF HOURS PER WEEK : 2

COURSE OBJECTIVES

- To create awareness on environmental science

UNIT I

(3 Hours)

The Multidisciplinary nature of environmental studies Definition; Scope and importance, Need for public awareness.

UNIT II

(5 Hours)

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.

- Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies.
- Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. - Role of an individual in conservation of natural resources. - Equitable use of resources for sustainable lifestyles.

UNIT III

(3 Hours)

Ecosystems - Concept of an ecosystem. - Structure and function of an ecosystem. - Producers, consumers and decomposers. - Energy flow in the ecosystem.
- Ecological succession. - Food chains, food webs and ecological pyramids. - Introduction, types, characteristic features, structure and function of the following ecosystem: -

- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT IV

(4 Hours)

Biodiversity and its Conservation

- Introduction-Definition: genetic, species and ecosystem diversity.
- Biogeographical classification of India.
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation.
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT V

(4 Hours)

Environmental Pollution: Definition - Causes, effects and control measures of: -

- a. Air pollution
- b. Water pollution
- c. Soil pollution
- d. Marine pollution
- e. Noise pollution
- f. Thermal pollution
- g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes. -
Role of an individual in prevention of pollution. - Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

UNIT VI

(5 Hours)

Social Issues and the Environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy. - Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

UNIT VII

(3 Hours)

Human Population and the Environment

- Population growth, variation among nations.
- Population explosion-Family welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of information Technology in Environment and human health.
- Case Studies. UNIT 8: Field Work (Practical).
- Visit to a local area to document environmental assets-river/forest/grassland/ hill/mountain.
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc. SIX MONTHS COMPULSORY CO

UNIT VIII

(3 Hours)

Field Work (Practical).

- Visit to a local area to document environmental assets-river/forest/grassland/ hill/mountain.
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc

PRESCRIBED BOOKS:

1. Environmental studies – St Joseph College Edition
2. Environmental studies - Dr.D.D.Mishra S.Chand

REFERENCE BOOKS:

1. Environmental studies – Dr. J.P. Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr. Mahainta K. Kalita – Asiau Books.

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
TOTAL MARKS				100

SEMESTER V

CORE XIII

COST AND MANAGEMENT ACCOUNTING

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: V	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES

1. To compile the basic concepts used in cost and management accounting and to learn how compute selling price through cost sheets.
2. To outline the basic principles of materials control and the latest techniques in inventory control, various methods of labor cost control and calculation of remuneration and wages.
3. To explain the classification of the overheads, and distribution of overheads through primary and secondary distribution.
4. To demonstrate the financial statement analysis through management accounting
5. To understand the concepts of ratio analysis and marginal costing

UNIT I

(18 Hours)

INTRODUCTION TO COST AND MANAGEMENT ACCOUNTING

Management accounting & Cost Accounting – Meaning, nature, scope, need, importance and limitations– Management Accounting vs. Cost Accounting vs. Financial Accounting. Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Contract Costing.

UNIT II

(18 Hours)

ELEMENTS OF COST, MATERIAL AND LABOUR

Material purchase control - Stock Levels, aspects, need and essentials of material control. Stores control Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method, standard price method and Retail price Method and Retail price Method. Labour –Time Rate, Piece rate – Differential piece rate– Taylor, Merits – Bonus plan (Halsey, Halsey-Weir, Rowan)

UNIT III

(18 Hours)

OVERHEADS

Overheads –Primary and secondary distribution (Repeated Distribution only), Machine Hour Rates (Simple Problems Only) – Transfer pricing- Determination of Inter-departmental or Inter-company Transfer Pricing

UNIT IV

(18 Hours)

FINANACIAL STATEMENT ANALYSIS

Management Accounting: Comparative Statements, Common Size statement and Trend analysis - Budgets– Meaning, objectives, merits and demerits. Production budget, Flexible budget, Cash budget, Sales budget, master budget. (Simple problems only).

UNIT V

(18 Hours)

RATIO ANALYSIS AND MARGIAL COSTING (COMPULSORY QUESTION)

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, turnover (Simple problems only). Marginal cost techniques-CVP analysis (Simple problems only)

Note: 80 % Problem & 20% Theory questions to be asked.

RECOMMENDED TEXTBOOKS

1. Jain S.P. and Narang K. L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost & Management Accounting, Margham Publications, Chennai
3. RSN Pillai & Bagavati, Management Accounting – S Chand & Co Ltd – New Delhi.
4. Horngren Sunderu Stratton, Introduction to Management Accounting – Pearson Education

REFERENCE BOOKS

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Dr. Maheswari S.N, Management Accounting, Sultan Chand & Sons, New Delhi
3. Pillai R. S. N. and Bagavathi V., Cost Accounting, S.Chand, New Delhi
4. Saxena V.K. and Vashist C.D, Cost Accounting, Sultan Chand & Sons, New Delhi
5. Shukla M.C., Grewal T .S. and Dr.Gupta M.P., Cost Accounting, S.Chand, New Delhi

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	-	2	-	2	-	-
III	-	2	-	1	-	1
IV	-	2	-	1	-	1
V	-	2	-	2	-	1(Compulsory)
TOTAL	2	8	2	6	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE XIV
TAX MANAGEMENT-I**

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: V	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES

1. To study on basic concepts of Income tax.
2. To learn on computation of salaries.
3. To understand the income from house property.
4. To acquire knowledge on computation of income from business and profession
5. To demonstrate on filing and assessing under salary, house property and business/profession.

UNIT I (12 Hours)

INTRODUCTION TO INCOME TAX

Income Tax- Important Definitions under Income Tax Act – Agricultural income – Assesse- Person – Assessment Year – Previous Year – Exceptions to previous year – Income – definition - features – Gross Total Income – Total Income. (Theory)– Residential status (Simple problems) – Scope of total income (Simple problems) - Incomes exempt from tax (Theory).

UNIT II (22 Hours)

**COMPUTATION OF SALAIRES
(COMPULSORY QUESTION)**

Salaries –Characteristics- Computation of Salary Income- Provident Fund- Allowances – Perquisites and their valuation –Profits – In –Lieu of salary- Payments exempted u/s 10 – Leave Travel – Gratuity – Pension – Commutation of pension – Leave salary –Deductions u/s 16. (Simple problems)

UNIT III (18 Hours)

INCOME FROM HOUSE PROPERTY

Income from House Property – Definition of Annual Value – Types of rental values - Determination of Annual value - Deduction from Annual value – Computation of Income under different circumstances (simple problems)

UNIT IV (20 Hours)

INCOME FROM BUSINESS AND PROFESSION

Income from Business– Definition, Computation of Business Income - Allowable and Not Allowable expenses. Income from Profession – Definition – Computation of Professional income for Doctors, Lawyers and Chartered Accountants. Depreciation u/s 32 – rates – computation of depreciation (simple problems).

UNIT V (18 Hours)

ASSESSMENT OF INDIVIDUALS

Assessment of individuals (covering incomes under salary, house property, business or profession) (Simple problems) – Filing of returns – Permanent Account Number (PAN) and its usage. (Theory)

Note: 80 % Problem.20% Theory questions to be asked.

RECOMMENDED TEX TBOOKS

1. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra.
2. Mr. Hariharan, Income Tax Law and Practice, Vijay Nicholes Publications.

REFERENCE BOOKS

1. Dr. Vinod, K.Singhania, Students Guide to IncomeTax, Taxmann Publications Pvt.Ltd, New Delhi.
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, MarghamPublication,Chennai

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	-
II	-	2	-	2	-	1(Compulsory)
III	-	2	-	2	-	1
IV	-	2	-	1	-	1
V	2	-	1	-	-	-
TOTAL	3	7	2	6	-	3
	SECTION A - 10		SECTION B - 8		SECTION C - 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE - XV
ACCOUNTING STANDARDS**

SUBJECT CODE:	THEORY AND PROBLEM	MARKS: 100
SEMESTER: V	CREDITS: 5	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES

1. To study on Introduction of Accounting standards.
2. To understand on application of AS.
3. To learn on application of AS on disclosure of accounting policy, Cash flow statement and Contingencies and Events Occurring after the Balance Sheet Date.
4. To acquire knowledge on Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies, Depreciation Accounting, Revenue Recognition, Accounting for Fixed Assets
5. To discuss on applications of AS-1, AS-14, AS-26.

UNIT I (14 Hours)

INTRODUCTION

Introduction to Accounting standards - meanings-objectives-setting process-Benefits & Limitation-Need for Convergence towards Global Standards-Introduction to International Accounting Standard Board- Meaning of IFRS.

UNIT II (18 Hours)

APPLICATION OF ACCOUNTING STANDARDS

Enterprises to which the accounting standards apply-Implication of mandatory status-Financial items to which the accounting standards apply-Applicability of Accounting Standards -List of Accounting Standards. Disclosure of Accounting Policies (AS-1)-Accounting assumptions-conventions-manner of disclosure-Disclosure of Changes in Accounting Policies- Disclosure of deviations from fundamental accounting assumptions.

UNIT III (22 Hours)

AS-2, AS-3, AS-4 (COMPULSORY QUESTION – CASH FLOW ONLY)

Valuation of Inventory (AS 2)- meaning of Containers & Empties, Costs of inventory, Costs of purchase- measurement of inventories- - meaning of Costs of purchase- Costs of Conversion- Exclusions from the cost of inventories. Fund Flow and Cash Flow Statement (AS 3) [Simple Problems only] - meaning- Classification Cash Flows-Cash flow reporting-disclosures. Contingencies and Events Occurring after the Balance Sheet Date (AS 4)-meaning.

UNIT IV (18 Hours)

AS-5, AS-6, AS-9, AS-10

Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies (AS-5)- meaning. Depreciation Accounting (AS-6)- meaning-methods- Revenue Recognition (AS-9)- Accounting for Fixed Assets(AS-10)- identification of fixed asset-Components of costs-Amount substituted for historical costs-Retirement and disposal.

UNIT V (18 Hours)

AS-13, AS-14, AS-26

Accounting for investments (AS-13) - Meaning of Fair value, market value, Forms of investment, Cost of investment, Disposal of investment. Accounting for Amalgamations (AS-14) - meaning-Types of amalgamations-methods of amalgamations-Treatment of reserves, goodwill in amalgamation-Disclosure. Intangible Assets (AS 26) - meaning. Provisions, Contingent Liabilities and Contingent Assets (AS 29)-meaning.

Note: 80 % Theory & 20% Problem questions to be asked.

RECOMMENDED TEXT BOOKS

1. D.S Rawat, Taxmann Students guide to Accounting standards
2. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations
Tata, McGraw Hill

REFERENCE BOOKS

1. Financial Accounting study material from Institute of Chartered Accountants of India
2. DalalGaggarKshirsagar, Accounting Standards & Corporate Accounting Practices,
WadhwaandCompany Nagpur.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	-	2	-	2	-	1(Compulsory)
IV	2	-	1	-	-	-
V	2	-	1	-	-	-
TOTAL	8	2	6	2	2	1
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

CORE XVI

STRATEGIC MANAGEMENT CORPORATE GOVERNANCE

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	NO. OF HOURS PER WEEK:

COURSE OBJECTIVES

1. To demonstrate capability of making their own decisions in dynamic business landscape
2. To develop a holistic approach to see business issues comprehensively and using other core & functional subject knowledge for decision-making.
3. To provide an underpinning of key business issues in light of dynamic business environment.

UNIT- I

(15 Hours)

INTRODUCTION:

Concepts in Strategic Management, Strategic Management as a process–Developing a strategic vision, Mission, Objectives, Policies–Factors that shape a company’s strategy.

UNIT-II

(15 Hours)

STRATEGIC ANALYSIS & PLANNING

Situational Analysis- SWOT Analysis- BCG Matrices- Stages in Strategic Planning- Pestel Framework- Balanced Scorecard.

UNIT-III

(15 Hours)

STRATEGY FORMULATION & IMPLEMENTATION

Porter’s Value Chain Analysis-Exit and Entry Barriers- Strategic Business Unit - Business Process Re-engineering - Core Competence and Critical Success Factors

UNIT-IV

(15 Hours)

STRATEGY EVALUATION AND CONTROL

Establishing strategic controls-Measuring performance–appropriate measures-Role of the strategist–using qualitative and quantitative benchmarking to evaluate performance-strategic information systems–problems in measuring performance–Strategic surveillance-strategic audit

UNIT- V

(15 Hours)

CONCEPTUAL FRAMEWORK OF CORPORATE GOVERNANCE

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

RECOMMENDED TEXT BOOKS

1. VijayaKumarP.,HittA:StrategicManagement,Cengagelearning,NewDelhi John A PearceII, Amita Mital:“Strategic Management” ,TMH, New Delhi .

REFERENCE BOOKS

1. Adrian Haberberg &Alison: Strategic Management, Oxford University Press, New Delhi

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	2	-	1	-	1(Compulsory)	-
III	2	-	1	-	-	-
IV	2	-	2	-	1	-
V	2	-	2	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

ELECTIVE – I

IDE - OFFICE MANAGEMENT & METHODS

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES

1. To brief about the activities in a modern office.
2. To demonstrate various activities in the business organization.
3. To learn about management of different forms and Record Management.
4. To study about the equipments used in office and steps for office safety.
5. To know about the work standards and working environment.

UNIT- I

(18 Hours)

INTRODUCTION

Office and office Management – meaning of office, function of office, primary and administrative functions, importance of office. Relation of office with other departments of business Organization. Concept of paperless office, virtual office, back and front office, open and private office. Definition and elements of office management, duties of an Office Manager.

UNIT-II

(18 Hours)

VARIOUS ACTIVITIES IN BUSINESS ORGANIZATION

Filing and Indexing – Meaning and importance of filing, essential of good filing system. Centralized and decentralized filing system. Meaning, need and types of indexing used in the business organization.

UNIT-III

(18 Hours)

MANAGEMENT OF DIFFERENT FORMS AND RECORD MANAGEMENT

Office forms– Meaning and types of forms used in business organization, advantages, forms controls, objectives, form designing, principles of forms designing and specimens of forms used in office. Office Record Management – Meaning, importance of record keeping management, principles of record management and types of records kept in a business organization.

UNIT-IV

(18 Hours)

OFFICE EQUIPMENT AND OFFICE SAFETY

Office Machines and equipments – Importance, objectives of office machines. Office Safety and Security – Meaning, importance of office Safety, safety hazards and steps to improve office safety. Security hazards and steps to improve office security.

UNIT- V

(18 Hours)

WORK STANDARDS AND THE WORKING ENVIRONMENT (COMPULSORY QUESTION)

Measurement of Office Work – Importance, purpose, difficulty in measuring office work. Different ways of measurement, setting of work standards, benefits of work standards. Techniques of setting standards. Office Manuals – Meaning, need, types of office manuals and steps in preparing of office manuals.

RECOMMENDED BOOKS:

1. Chhabra, T.N., Modern Business Organisation, New Delhi, Dhanpat Rai & Sons.
2. P.K. Ghosh, "Office Management", Sultan Chand & Sons. New Delhi

REFERENCE BOOKS:

1. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
2. R.K. Chopra, Office Management, Himalaya Publishing House

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	1	-	-	-
III	2	-	2	-	1	-
IV	2	-	2	-	-	-
V	2	-	1	-	1(Compulsory)	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C - 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

VALUE EDUCATION

SUBJECT CODE :	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 2	NO. OF HOURS PER WEEK: 2

UNIT I: Education and Values

(6 hours)

Definition, Concept, Classification, Theory, Criteria and Sources of values Aims and objectives of value education

Role and Need for value education in the contemporary society, Role of education in transformation of values in society

Role of parents, teachers, society, peer group and mass media in fostering values

UNIT II: Value Education and Personal Development

(6 hours)

Human Values: Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Scientific Vision, relevancy of human values to good life.

Character Formation towards Positive Personality

Modern challenges of adolescents: emotions and behavior

Self-analysis and introspection: sensitization towards gender equality, differently abled, Respect for - age, experience, maturity, family members, neighbors, strangers, etc.

UNIT III: Human Rights and Marginalized People

(6 hours)

Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, minorities, transgender, differently abled etc

Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment – communal harmony –concept –religion and its place in public domain –secular civil society

UNIT IV: Value Education towards National and Global Development (6 hours)

Constitutional Values:(Sovereign, Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, Fraternity)

Social Values: (Pity and Probity, Self-Control, Universal Brotherhood).

Professional Values:(Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, Faith).

Religious and Moral Values: (Tolerance, Wisdom, character).

Aesthetic Values: (Love and Appreciation of literature, fine arts)

Environmental Ethical Values

National Integration and international understanding.

Need of Humanistic value for espousing peace in society. Conflict of cross-cultural influences, cross-border education

UNIT V:**(6 hours)**

Guru Nanak Devji's Teachings

Relevance of Guru Nanak Devji's teachings' relevance to Modern Society

The Guru Granth sahib

The five Ks

Values and beliefs

Rights and freedom (Right of equality, Right to Education, Right to Justice, Rights of women, Freedom of religion, Freedom of culture, Freedom of assembly, Freedom of speech)

Empowerment of women

Concept of Langar

Eminent Sikh personalities

REFERENCES

1. Dr. Abdul Kalam. *My Journey-Transforming Dreams into Actions*. Rupa Publications, 2013.
2. Steven R Covey, *8th Habit of Effective People (From Effectiveness to Greatness)*, Free Press, New York, 2005.
3. Prem Singh, G.J. (2004). 'Towards Value Based Education', University News. Vol. 42 (45): P.11-12.
4. V.R. Krishna Iyer. *Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow*, Eastern Law House (1999, Reprint 2018)
5. <http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf>

SEMESTER VI

CORE XVII
COSTING FOR ACCOUNTING PROFESSIONALS

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: VI	CREDITS: 4	NO.OF HOURS PER WEEK: 5

COURSE OBJECTIVES

1. To enable students to acquire the knowledge in CAS and understand reconciliation of cost accounts and financial accounts
2. To make them to understand the Job and batch methods of costing.
3. To enable the students to prepare operating cost sheet for services sector.
4. To know the preparation of process costing.
5. To learn concept of Standard Costing & Variance Analysis.

UNIT- I: COST ACCOUNTING STANDARDS (15 Hours)

Cost Accounting standards – objective- list of CAS 1 to CAS 24 - reconciliation of cost accounting records with financial accounts

UNIT- II: JOB AND BATCH COSTING (15 Hours)

Methods of Costing: Unit Costing – Tenders or Quotations – Job Costing – Definition, importance and preparation of job cost sheets- Batch Costing- Determination of Economic Batch Quantity- preparation of Batch cost sheets

UNIT- III: PROCESS COSTING (15 Hours)
(COMPULSORY QUESTION)

Process Costing –Features of Process Costing – Simple Process Accounts, Treatment of opening and closing stock in process a/c - Abnormal Loss and Gains.

UNIT- IV: OPERATING COSTING (15 Hours)

Operating Costing – Transport- Computation of passenger transport cost, Hotel and Hospital

UNIT- V: STANDARD COSTING AND VARIANCE ANALYSIS (15 Hours)

Standard Costing & Variance Analysis- Merits and demerits- Computation of variance (Only for material and Labour)

Note: 80 % Problem & 20% Theory questions to be asked.

RECOMMENDED TEXTBOOKS

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting
3. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS

1. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.
2. N.K. Prasad and V.K. Prasad – Cost Accounting.
3. Saxena and Vashist – Cost Accounting.
4. Hansen / Mowen – Cost Management Accounting and Control.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	-
II	1	1	1	1	-	-
III	-	2	-	2	-	1(Compulsory)
IV	-	2	-	2	-	1
V	-	2	-	1	-	1
TOTAL	2	8	2	6	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

CORE XVIII

TAX MANAGEMENT-II

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: VI	CREDITS: 4	NO.OF HOURS PER WEEK: 6

COURSE OBJECTIVES:

1. To compute Income from “Capital Gain” under section 45 to 55, and to analyse the various exemptions under the capital gains
2. To analyze the various provisions contained under section 56 to 59 of the Income tax Act, 1961 under the heads “Income from Other Sources”
3. To outline the various provisions relating to “Aggregation of income” and “Set-Off and Carry Forward of Losses”
4. To prepare gross total income and to analyse the provisions under section 80 C to 80U relating to individuals
5. To Compile the procedure for Tax assessment and TDS under the Income Tax Act., 1961

UNIT I: CAPITAL GAINS (COMPULSORY QUESTION) (21 Hours)

Income under Capital Gains –short term, long term capital gains-certain transactions not included as transfer-cost of acquisition –cost of improvement –indexation of cost- Capital gains under different circumstances-Exempted capital gains computation of capital gains (simple problems)

UNIT II: INCOME FROM OTHER SOURCES (18 Hours)

Income from Other Sources –their computation –grossing up – deduction in computing income under the head (Simple problems)

UNIT III: CLUBBING, SET OFF & CARRY FORWARD (18 Hours)

Clubbing of Income –Deemed Incomes –Provisions of the Act relating to clubbing of income –Set off – Carry forward and Set off of losses. (Simple problems)

UNIT IV: DEDUCTIONS (18 Hours)

Permissible deductions from gross total income–Sec.80C, 80CCC, 80D, 80G, - Assessment of Individual (Covering Capital Gains, Income from Other Sources). (Simple problems)

UNIT V: TAX ASSESSMENTS AND TDS (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 Judgment Assessment – Income Escaping Assessment (Re- assessment)-Advance payment of Tax – Meaning and Due dates –TDS-Meaning- TDS on salary-TDS of EPF- TDS on interest on securities-dividends- winning from lotteries, crossword puzzles, horse races- TDS on Rent (Theory)

Note: 80 % Problem & 20% Theory questions to be asked.

RECOMMENDED BOOKS:

1. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra.
2. Mr. Hariharan, Income Tax Law and Practice, Vijay Nicholes Publications.

REFERENCE BOOKS:

1. Dr. Vinod, K.Singhania, Students Guide to IncomeTax, Taxmann Publications Pvt.Ltd, New Delhi.
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	1
II	-	2	-	2	-	1(Compulsory)
III	1	1	1	1	-	-
IV	1	1	-	1	-	-
V	2	-	1	-	1	-
TOTAL	4	6	2	6	1	2
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

CORE XIX

AUDITING AND ASSURANCE

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	NO.OF HOURS PER WEEK: 4

COURSE OBJECTIVES

1. To brief about concepts of auditing and its usage in various fields.
2. To demonstrate the scope, features of vouching and verification of Assets and Liabilities.
3. To study the appointment of auditor, their responsibilities and presentation of audit report.
4. To acquire the knowledge on companies Act and audit.
5. To know the audit procedure in service sector.

UNIT-I: CONCEPTS OF AUDITING

(12 Hours)

Meaning and definition of auditing – Distinction between auditing and accounting–objectives – Advantages and limitations of audit – scope of audit – classification of audits – Audit planning, meaning – Audit Programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control - meaning, definition, objectives.

UNIT II: VOUCHING AND VERIFICATION

(12 Hours)

Vouching, meaning and definitions, objectives – Trading transactions–audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments.

Vouching of outstanding assets and liability – verification, meaning objectives and process - valuation of assets and liabilities- Distinction between verification and valuation.

UNIT III: RESPONSIBILITIES AND PRESENTATION OF AUDIT REPORT (COMPULSORY QUESTION)

(15 Hours)

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditors- Removal of auditor – Remuneration – auditor’s lien – qualification and disqualification – Duties of the company auditor –

Rights and powers of auditors – different classes of auditors
– Audit Report – Preparation and Presentation.

UNIT IV: COMPANIES ACT AND AUDIT

(10 Hours)

Revision of Audit Report- accounts of liquidators / report u/s 348 of companies act, 2013- audit of consolidated financial statements (CFS)- Audit Certificate- Difference between Audit Report and Audit Certificate

UNIT V: AUDIT PROCEDURE

(11 Hours)

EDP audit – meaning - procedure of audit under EDP system – specialized Audits – points to be considered while auditing Educational Institutions – Hotels – Banking and Insurance companies.

RECOMMENDED TEXTBOOKS

1. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
2. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

REFERENCE BOOKS

1. Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and Virender Sharma, Eastern economy edition.
3. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
4. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	2	-	1	-	1(Compulsory)	-
IV	2	-	2	-	-	-
V	2	-	1	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

ELECTIVE II
GOODS AND SERVICES TAX

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: VI	CREDITS: 4	NO.OF HOURS PER WEEK: 4

COURSE OBJECTIVE

1. To enable the students to constitutional framework of gst
2. To know the components of gst.
3. To understand input tax credit.
4. To learn the tax assessment of gst.
5. To study about customs law.

UNIT –I: CONSTITUTIONAL FRAMEWORK (12 Hours)
(CASE STUDY)

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

UNIT- II: COMPONENTS OF GST (12 Hours)

Taxable event- “Supply” of Goods and Services; Exemption from GST related to Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

UNIT-III: INPUT TAX CREDIT (12 Hours)

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution)

UNIT –IV: TAX ASSESSMENT (14 Hours)

Payment of Taxes; Refund; Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

UNIT –V: CUSTOM DUTY (10 Hours)

Custom Duty - Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.

Note: 100 % theory. No problems questions to be asked

RECOMMENDED BOOKS

1. Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.

REFERENCE BOOKS

1. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.
2. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publishers.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 10 questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1(Compulsory)	-
II	2	-	2	-	-	-
III	2	-	1	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

1. INTERNSHIP

In order to pave way for industry-integrated learning and also to enable students to obtain better practical knowledge and hands-on experience, every student shall undergo Internship for the duration of 210 hours during semester breaks. The usual pattern is:

Two weeks of Internship in auditing and company secretary firms at the end of the first, third and fifth Semesters

Four weeks of Internship in industry / corporates at the end of the second and fourth Semesters respectively

However the students can also undergo internship if necessary with the permission of HOD in continuous weeks for the completion of 14 weeks internship. A viva- voce will be conducted during the VI semester examinations.

The internship shall be practice oriented. The students shall have to go to the offices of the firm/company with which the MOU is signed by the college or shall receive On-job training on the diverse fields of activities of other companies.

2. MODULAR TRAINING

The students will be provided training by the industrial trainers at the campus. The trainers will be from corporates or industries with which the college has a MOU. Internal Evaluation will be based on practical training provided. Viva-voce will be conducted by representatives from industry/CA/CMA/CS institutes on completion of modular training.

3.PROJECT & VIVA-VOCE EXAMINATIONS (MINI PROJECT DURING V SEMESTER AND PROJECT DURING VI SEMESTER):

Students shall submit a project report at the end of 5th semester in case of Mini-Project and 6th Semester in case of Project viva but before the commencement of examination. The Project marks shall consist of the following:

Viva voce	50 marks
Evaluation	50 marks
Total	100 marks

Breakup details for Evaluation

Methodology	15 marks
Analysis	25 marks
Summary	10 marks
Total	50 marks

The project evaluation and Viva-voce examination shall be done internally by the Project Guide. Relevant topics will be selected and approved in consultation with the team set for the same.

It shall be supervised by external experts from institution like IIT, IIM, ICAI, ICWAI, ICSI, Industry experts of the MOU Companies /professors from other affiliated colleges.