

# **GURU NANAK COLLEGE (AUTONOMOUS)**

(Affiliated to University of Madras and Re-Accredited at 'A' Grade by NAAC)

Velachery Main Road, Velachery, Chennai – 600042.



## **B.Com (General)**

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

## **Syllabus**

(For the candidates admitted in the Academic year 2017-18 and thereafter)

## **VISION**

- To act as a spur to innovative teaching aids with adherence in the curriculum of commerce, management and related fields by invigorating students to be resourceful & creative.

## **MISSION**

- To develop globally competent and socially responsible leaders by creating an urge for continuous learning and a vigor to deal with competitive environment.
- To enlighten students by creating multifarious opportunities to reveal their potential and emboldening them to follow their passion.

## **PROGRAMME OUTCOMES**

**PO1:** Outline the fundamentals of commerce viz., business studies, finance, Accounting and Management.

**PO2:** Recognize various managerial and accounting skills needed for better professional opportunities

**PO3:** Examine the capabilities in varied areas developing communication skills with an aim towards holistic development of learners.

**PO4:** Develop the capability of decision making at personal and professional levels and inculcate entrepreneurial skills.

**PO5:** Synthesis the knowledge to face the challenges in competitive global environment.

## **PROGRAMME SPECIFIC OUTCOMES**

**PSO1:** Apply Management accounting concepts in determining and managing Costs, Revenue, Pricing and budgetary techniques.

**PSO2:** Generate proactive decisions pertaining to business solutions with regard to application of economic principles and techniques at micro and macro level.

**BACHELOR OF COMMERCE (GENERAL) COURSE STRUCTURE 2017-18 BATCH**

Semester	Part	Course	Title	Subject Code	Hours	Credits	Marks		Total
							Internal	External	
I	I	Language	Tamil 1	17UTAMF01	6	3	50	50	100
	II	English (Inc. Skill based subject)	English-I	16UENGF21	4	3	50	50	100
	III	Core - I	Financial Accounting–I	16UCOMC01	6	4	50	50	100
		Core - II	Business Communication	17UCOMC02	5	4	50	50	100
		Allied -I	Economics for Business Decision	17UCOMA01	5	5	50	50	100
		Non – Tamil Students: Tamil (VI Std) Tamil Students: Non – Major Elective	Retail Marketing/Basic Tamil	16UNME01H	2	2	-	-	100
		Skill Based Subjects	Soft Skill- English	17UGSLS01	2	3		--	100
<b>TOTAL CREDIT – 24 / TOTAL HOURS PER WEEK - 30</b>									
II	I	Language	Tamil II	17UTAMF02	6	3	50	50	100
	II	English-II	English-II	16UENGF22	4	3	50	50	100
	III	Core -III	Financial Accounting–II	16UCOMC03	6	4	50	50	100
		Core -IV	Principles of Management	16UCOMC04	5	4	50	50	100
		Allied - II	Indian Economic Development	16UCOMA02	5	5	50	50	100
	IV	Non – Tamil Students: Tamil (VI Std) Tamil Students: Non – Major Elective	Fundamentals of Insurance/Basic Tamil	16UNME02H	2	2	-	-	100
		Skill Based Subjects	Soft Skill- English	17UGSLS02	2	3	-	-	100
<b>TOTAL CREDIT – 24 / TOTAL HOURS PER WEEK - 30</b>									
III	III	Core - V	Corporate Accounting–I	17UCOMC05	6	4	50	50	100
		Core - VI	Business Laws	16UCOMC06	5	4	50	50	100
		Core -VII	Banking Theory Law and Practice	17UCOMC07	6	4	50	50	100
		Core - VIII	Marketing	17UCOMC08	5	4	50	50	100
		Allied -III	Business Statistics	17UCOMA03	6	5	50	50	100
	IV	Skill Based Subjects	Personality Enrichment	16UGSLS03	2	3	-	-	100
<b>TOTAL CREDIT – 24 / TOTAL HOURS PER WEEK - 30</b>									
IV	III	Core - IX	Corporate Accounting–II	16UCOMC09	6	4	50	50	100
		Core -X	Company Law	17UCOMC10	5	4	50	50	100
		Core -XI	Goods and Services Tax and Customs Law	17UCOMC11	5	4	50	50	100

		Core -XII	Financial Services	17UCOMC12	5	4	50	50	100	
	IV	Allied -IV	Advanced Statistical Methods	17UCOMA04	6	5	50	50	100	
		Environmental Studies	Environmental Studies	16UEVS401	2	2	-	100	100	
	V	Skill Based Subjects	Computing Skill	16UGSLS04	1	3	-	100	100	
<b>TOTAL CREDIT – 26 / TOTAL HOURS PER WEEK - 30</b>										
	V	Core -XIII	Cost Accounting	17UCOMC13	6	4	50	50	100	
		Core -XIV	Practical Auditing	17UCOMC14	6	4	50	50	100	
		Core -XV	Entrepreneurial Development	17UCOMC15	5	4	50	50	100	
		Core -XVI	Financial Management	17UCOMC16	6	4	50	50	100	
		III	Elective -I	Income Tax Law & Practice-I	16UCOME01	6	5	50	50	100
	IV	Value Education	Value Education	16UVED401	1	2	-	-	100	
<b>TOTAL CREDIT – 23 / TOTAL HOURS PER WEEK - 30</b>										
	VI	Core -XVII	Advanced Cost Accounting	17UCOMC17	6	4	50	50	100	
		Core -XVIII	Management Accounting	17UCOMC18	6	4	50	50	100	
		III	Core -XIX	Business Environment	17UCOMC19	6	4	50	50	100
		Elective -II	Income Tax Law & Practice-Ii	17UCOME02	6	5	50	50	100	
		Elective -III	Human Resource Management	17UCOME03	6	5	50	50	100	
	V		Community service			1	-	-	100	
<b>TOTAL CREDIT – 23 / TOTAL HOURS PER WEEK - 30</b>										
<b>GRAND TOTAL CREDIT – 144 / TOTAL HOURS PER WEEK - 180</b>										

# **SEMESTER I**

**CORE I**  
**FINANCIAL ACCOUNTING – I**

<b>SUBJECT CODE: 16UCOMC01</b>	<b>THEORY &amp; PRACTICE</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVES**

1. To develop the ability in understanding the basic accounting concepts and principles of the accounting process.
2. To familiarise the students with methods of preparing final accounts of sole proprietorship concern.

**UNIT I** **(20 Hours)**  
Basic Accounting concepts – Accounting process – Journals, Ledger and Preparation of Trial balance.

**UNIT II** **(20 Hours)**  
Final Accounts of sole traders – Common adjustments in the preparation of final accounts – Adjusting and closing entries.

**UNIT III** **(15 Hours)**  
Depreciation – Meaning, causes, types – straight line method and written down value method (Change in method excluded)

**UNIT IV** **(15 Hours)**  
Insurance claims, claims of stock destroyed including Average Clause.

**UNIT IV** **(20 Hours)**  
Accounts from incomplete records (Single Entry) - Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs method – Conversation method.

Proportion of theory and problems: 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. R. L. Gupta & M. Radhaswamy – Advanced Accountancy, Sultan Chand, New Delhi.
2. R.L Gupta & V.K. Gupta – Financial Accounting – Sultan Chand Publishing, New Delhi.

**REFERENCE BOOKS:**

1. T.S.Reddy & A. Murthy, Financial Accounting, Margum Publications, Chennai.
2. Dr.S.Manikandan ,Financial Accounting, Scitech Publications, Chennai.

**WEB REFERENCE**

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>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/ Principle</b> Answer ANY 10 out of 12 questions (each in 50 words)	1-12	2	20
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
<b>C</b>	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
<b>A</b>	UNIT -1	3	-
	UNIT - 2	2	-
	UNIT -3	3	-
	UNIT -4	3	-
	UNIT -5	2	-
<b>B</b>	UNIT -1	1	1
	UNIT - 2	1	1
	UNIT -3	1	1
	UNIT -4	-	1
	UNIT -5	-	1
<b>C</b>	UNIT -1	-	-
	UNIT - 2	-	1
	UNIT -3	-	1
	UNIT -4	-	1
	UNIT -5	-	1

**CORE – II**  
**BUSINESS COMMUNICATION**

<b>SUBJECT CODE: 17UCOMC02</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVES**

1. To enable the students to acquire effective oral and written communication skills.
2. To enlighten the students in drafting Letters, Circulars, Orders and Reports relevant to Business.

**UNIT I** **(15 Hours)**

Business Communication – Meaning and Definition – process – need – Methods: verbal, non-verbal – channels of communication: formal, in-formal – dimensions of communication: upward, downward, horizontal, diagonal – Principles of Effective Communication – Barriers to Communication.

**UNIT II** **(15 Hours)**

Business Letters – Lay out – Kinds of Business Letters – Preparation of Bio- Data/Resume – Interview – Appointment- Joining Report – Promotion – Transfer.

**UNIT III** **(15 Hours)**

Business Letters – Enquiries – Replies- Orders – Sales Letters – Circulars-Complaints.

**UNIT IV** **(15 Hours)**

Bank Correspondence – Insurance Correspondence – Correspondence with shareholders, Directors.

**UNIT V** **(15 Hours)**

Report Writing – Agenda – Minutes of the Meeting – Modern forms of Communication.

**PRESCRIBED TEXT BOOKS:**

1. C.B.Gupta - Basics of Business Communication, Sultan Chand & Sons.
2. Rajendra Pal- Basics of Business Communication, Sultan Chand & Sons.

**REFERENCE BOOKS:**

1. Dr. Marlene Morais and John Joseph Adaikalam- Business Communication.
2. S.Sankaran – Business Communication, Margham Publications.

**WEB REFERENCE:**

1. <https://books.google.co.in/books?isbn=130556023X>
2. <https://books.google.co.in/books?isbn=0618990488>
3. <https://books.google.co.in/books?isbn=053846625>



**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
<b>C</b>	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

<b>Section</b>	<b>UNITs</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>A</b>	UNIT -1	3	-
	UNIT - 2	3	-
	UNIT -3	2	-
	UNIT -4	2	-
	UNIT -5	2	-
<b>B</b>	UNIT -1	2	-
	UNIT - 2	2	-
	UNIT -3	2	-
	UNIT -4	1	-
	UNIT -5	1	-
<b>C</b>	UNIT -1	1	-
	UNIT - 2	-	-
	UNIT -3	1	-
	UNIT -4	1	-
	UNIT -5	1	-

**ALLIED – I**  
**ECONOMICS FOR BUSINESS DECISION**

<b>SUBJECT CODE: 17UCOMA</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVES**

1. To enable the students to understand the concepts and theories of Business Economics
2. To enable the students to learn how the economic principles are applied in business decision making process.

**UNIT I (15 Hours)**

Definition- Nature, Scope and importance of Business Economics – Role of Business Economist – Positive and Normative Economics.

**UNIT II (16 Hours)**

Meaning of demand – Distinctions of demand – Law of Demand – Elasticity of demand – Supply concepts.

**UNIT III (16 Hours)**

Consumer Behaviour Theories- Law of Diminishing Marginal Utility - Equi- Marginal Utility- Indifference Curve- Properties

**UNIT IV (15 Hours)**

Production – Factors of Production - Production theories - Law of Variable Proportion, Law of Returns to Scale. - Iso Quants

**UNIT V (13 Hours)**

Pricing – Objectives – Factors influencing pricing – Classification of Pricing – Break Even Analysis.

**PRESCRIBED TEXT BOOKS:**

1. Business Economics – E. Dharmaraj – Scitech publications
2. S.Shankaran , Business Economics – Margham publications Ch -17

**REFERENCE BOOKS:**

1. A.L. Ahuja , Business Economics – RBSA publishers Jaipur – 03

**WEB REFERENCE:**

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

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
<b>C</b>	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
<b>A</b>	UNIT -1	3	-
	UNIT - 2	3	-
	UNIT -3	2	-
	UNIT -4	2	-
	UNIT -5	2	-
<b>B</b>	UNIT -1	2	-
	UNIT - 2	1	-
	UNIT -3	1	-
	UNIT -4	2	-
	UNIT -5	2	-
<b>C</b>	UNIT -1	1	-
	UNIT - 2	1	-
	UNIT -3	1	-
	UNIT -4	-	-
	UNIT -5	1	-

**NON-MAJOR ELECTIVE - 1**  
**BASICS OF RETAIL MARKETING**

<b>SUBJECT CODE: 16UNME01H</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>

**COURSE OBJECTIVES**

1. To expose the students to various trend in retail business.
2. To provide the basic understanding to broad set of specialized activities and techniques in managerial retail business.
3. To motivate the students to take up retailing business as a carrier.

**UNIT I** **(6 Hours)**

Retailing-Definition-Retail marketing – Growth of organized retailing in India – Importance of Retailing.

**UNIT II** **(6 Hours)**

Functions of Retailing – Characteristics of Retailing –Types of Retailing – Store Retailing – Non-store Retailing.

**UNIT III** **(6 Hours)**

Retail Location Factors – Branding in Retailing – Private Labelling – Franchising concept.

**UNIT IV** **(6 Hours)**

Communication tools used in retailing – sales promotion, E- Retailing – Window Display.

**UNIT V** **(6 Hours)**

Supply Chain Management – Definition – Importance – Role of information technology in Retailing.

**PRESCRIBED TEXT BOOKS:**

1. Gilbert Pearson , Retail Marketing Education Asia , 2001
2. Vedamani Gibson , Retail Marketing Jaici Publishing House New Delhi– 2000

**REFERENCE BOOKS:**

1. Herman & Evans Retail Management Phi , New Delhi -2001
2. Michael Levy and Barton A Weitz , Retail Management Tata Mc , Graw hill, New Delhi, 2001
3. Dr. L. Natarajan , Retail Marketing , Margham Publication Chennai.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	<b>Essay</b> Answer any 5 out of 10	1 - 10	20	100
<b>TOTAL MARKS</b>				100

**Distribution of Question:**

<b>Section</b>	<b>UNITs</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	UNIT -1	2	-
	UNIT - 2	2	-
	UNIT -3	2	-
	UNIT -4	2	-
	UNIT -5	2	-

# **SEMESTER II**

**CORE – III**  
**FINANCIAL ACCOUNTING - II**

<b>SUBJECT CODE: 16UCOMC03</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVE**

1. To impart skills in accounting for various kinds of business transactions.

**UNIT I** **(15 Hours)**

Meaning & features, legal provisions of Hire Purchase Act, calculation of Interest, Journal entries in the books of Vendee and Vendor, preparation of various ledger, in the books of hire purchaser and seller.

**UNIT II** **(15 Hours)**

Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors System.

**UNIT III** **(20 Hours)**

Departmental Accounts need, features, Basis for Allocation of Expenses, treatment of Inter - Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

**UNIT IV** **(20 Hours)**

Admission of a Partner, Retirement and death of a partner including treatment of goodwill.

**UNIT V** **(20 Hours)**

Dissolution of partnership firms including piecemeal distribution of assets.

Proportion of theory and problems: 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. R. L. Gupta & M. Radhaswamy – Advanced Accountancy, Sultan Chand , New Delhi.
2. R.L Gupta & V.K. Gupta – Financial Accounting – Sultan Chand Publishing, New Delhi.

**REFERENCE BOOKS:**

1. T.S.Reddy & A. Murthy, Financial Accounting, Margum Publications, Chennai.
2. Dr.S.Manikandan ,Financial Accounting, Scitech Publications, Chennai.

**WEB REFERENCES:**

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>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	3	-
	UNIT - 2	2	-
	UNIT -3	2	
	UNIT -4	3	
	UNIT -5	2	
B	UNIT -1	1	1
	UNIT - 2	1	1
	UNIT -3	-	1
	UNIT -4	1	1
	UNIT -5	-	1
C	UNIT -1	-	-
	UNIT - 2	-	1
	UNIT -3	-	1
	UNIT -4	-	1
	UNIT -5	-	1



**CORE –IV**  
**PRINCIPLES OF MANAGEMENT**

<b>SUBJECT CODE: 16UCOMC04</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVES**

1. To enable the students to appreciate the contribution made by management and learn towards the basic principles and functions of management.
2. To provide opportunities to apply the general function of management in day – to day managerial practice.

**UNIT I** **(20 Hours)**

Management: Importance – Definition- Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Evolution of Management thoughts: Scientific Management – F.W.Taylor, Administrative Management – Henry Fayol, The Human Relationship Management School – Hawthorne Experiment .

**UNIT II** **(15 Hours)**

Planning: Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision-making Process of Decision-making – Types of Decision.

**UNIT III** **(15 Hours)**

Organisation: Types of Organisations – Organisation Structure – Span of Control and Committees – Departmentalisation – Informal Organisation.

**UNIT IV** **(15 Hours)**

Authority – Delegation – Decentralisation –Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and purpose.

**UNIT V:** **(10 Hours)**

Co-ordination - Need, Type and Techniques and requisites for excellent Co- ordination – Controlling – Meaning and Importance – Control Process.

**PRESCRIBED 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.

### REFERENCE BOOKS:

1. P.C.Tripathi & P.N.Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi.
2. Wehrich and Koontz, Management – A Global Perspective.
3. N.Premavathy, Principles of Management - Sri Vishnu Publication - Chennai.

### WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0070220883>
2. <https://books.google.co.in/books?isbn=0754619842>
3. <https://books.google.co.in/books?isbn=05471484>

### Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

### Distribution of Question:

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	3	-
	UNIT - 2	2	-
	UNIT -3	2	-
	UNIT -4	3	-
	UNIT -5	2	-
B	UNIT -1	1	-
	UNIT - 2	2	-
	UNIT -3	2	-
	UNIT -4	1	-
	UNIT -5	2	-
C	UNIT -1	1	-
	UNIT - 2	1	-
	UNIT -3	1	-
	UNIT -4	1	-
	UNIT -5	1	-

**ALLIED - II  
INDIAN ECONOMIC DEVELOPMENT**

<b>SUBJECT CODE: 16UCOMA02</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVES**

1. To enable the students to know about the major constituents of Indian Economy.
2. To enhance the knowledge of the students to learn about the economic planning.

**UNIT I (15 Hours)**

Economic growth and Economic Development-Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income

**UNIT II (15 Hours)**

Major problems of Indian Economy-Poverty-Inequalities- Unemployment- Population-Causes, Consequences and Remedial measures to solve the problems.

**UNIT III (15 Hours)**

Agriculture –Contribution to economic development- Green Revolution and its importance – Objectives of Land Reform Measures-Food policy and Public Distribution System.

**UNIT IV (15 Hours)**

Industry-Types of Industries - Role of industries in economic development-Importance of Large Scale Industries – Small Scale Industries – Problems and Remedies.

**UNIT V (15 Hours)**

Economic Planning - Five Year plans in India-Achievements and failures-Economic development under Five Year Plans

**PRESCRIBED TEXT BOOKS:**

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.

**REFERENCE BOOKS:**

1. K.N. Agarwal, Indian Economy – Problem of Development of Planning – Wishwa Prakasan - New Age of International Ltd.
2. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House Mumbai.
3. G. Maheshkumar, Indian Economy, AR Publications, Chennai.

**WEB REFERENCES:**

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

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
<b>C</b>	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
<b>A</b>	UNIT -1	3	-
	UNIT -2	2	-
	UNIT -3	3	-
	UNIT -4	2	-
	UNIT -5	2	-
<b>B</b>	UNIT -1	2	-
	UNIT -2	2	-
	UNIT -3	2	-
	UNIT -4	1	-
	UNIT -5	1	-
<b>C</b>	UNIT -1	-	-
	UNIT -2	1	-
	UNIT -3	1	-
	UNIT -4	1	-
	UNIT -5	1	-

**NON MAJOR - II  
FUNDAMENTALS OF INSURANCE**

<b>SUBJECT CODE: 16UNME02H</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS:30</b>

**COURSE OBJECTIVE**

- To ensure the students to understand in the basic and fundamentals of insurance

**UNIT I: (6 Hours)**

Origin and History of insurance – Meaning and Definition on Insurance – Features of Insurance  
Principles of Insurance – Objective and Advantage of Insurance - types of insurance

**UNIT II: (6 Hours)**

Insurance Organizations in India and Their Profile – Insurance Regulatory and Development  
Authority – Its Duties and Functions.

**UNIT III: (6 Hours)**

Meaning and Definition of Life Insurance – Its Features – Its Fundamental Principles Type of  
Policies in Life Insurance

**UNIT IV: (6 Hours)**

Meaning and Definition of Fire Insurance – its features. Its Fundamental Principles – Types of  
Policies in Fire Insurance

**UNIT V: (6 Hours)**

Meaning and Definition of Marine Insurance – its Features – Its Fundamental Principles –  
Types of Policies in Marine Insurance.

**PRESCRIBED TEXT BOOKS:**

1. A.MURTHY: Elements of Insurance
2. M.N.MISH : Insurance – Principles and Practice

**WEB REFERENCES:**

1. <https://books.google.com/books?isbn=0538450150>
2. <https://books.google.com/books?id=iNnuAAAAMAAJ>
3. <https://books.google.com/books?isbn=1533697442>

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	<b>Essay</b> Answer any 5 out of 10	1 - 10	20	100
<b>TOTAL MARKS</b>				100

**Distribution of Question:**

<b>Section</b>	<b>UNITs</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	UNIT -1	2	-
	UNIT - 2	2	-
	UNIT -3	2	-
	UNIT -4	2	-
	UNIT -5	2	-

# **SEMESTER III**

**CORE –V**  
**CORPORATE ACCOUNTING – I**

<b>SUBJECT CODE: 17UCOMC05</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVES**

1. To enable students to understand the accounting treatment relating to issue of shares and underwriting of shares.
2. To understand the procedure for internal reconstruction and capital reduction and valuation of Good will and shares.
3. To familiarize the students with the preparation of financial statement of banking companies

**UNIT I:** (20 Hours)  
Issue of shares- forfeiture and re-issue of shares. Underwriting of shares-Determination of the liability of underwriters-Complete Underwriting-Partial Underwriting-Firm Underwriting.

**UNIT II:** (15 Hours)  
Profit prior to incorporation- Liquidation of companies- order of payment- calculation of liquidator's remuneration- Preparation of Liquidators final statement of accounts.

**UNIT III:** (20 Hours)  
Alteration of share capital-Internal reconstruction and reduction of capital-Valuation of Good will and shares-Methods of Valuation of Goodwill-Average profits method-Super profit method-Capitalization Method-Methods of Valuation of shares-Net assets method-Yield method-Fair value method.

**UNIT IV:** (20 Hours)  
Financial statement of banking companies- Preparation of profit and loss account -Balance sheet.

**UNIT V:** (15 Hours)  
Accounting for price level changes -Social responsibility accounting-Human resource accounting-Mechanised Accounting (Theory only).

Proportion of theory and problems: 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. Corporate Accounting-T.S. Reddy & A.Murthy- Margham publishers.
2. Corporate Accounting-R.L.Gupta&Radhaswamy-Sultan chand &sons.New Delhi.



**REFERENCE BOOKS:**

1. Advanced Accounting-M.C.Shukla&T.S.Grewal.
2. Advanced Accounting-S.P.Jain &K.L.Narang.Kalyani publishers.

**WEB REFERENCES:**

1. <https://books.google.co.in/books?isbn=8131754510>
2. <https://books.google.co.in/books?isbn=8120346270>
3. <https://books.google.co.in/books?isbn=8126908394>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	2	-
	UNIT - 2	1	2
	UNIT -3	1	2
	UNIT -4	1	1
	UNIT -5	2	-
B	UNIT -1	1	1
	UNIT - 2	1	1
	UNIT -3	1	1
	UNIT -4	-	1
	UNIT -5	1	-
C	UNIT -1	-	1
	UNIT - 2	-	1
	UNIT -3	-	1
	UNIT -4	-	1
	UNIT -5	-	-

**CORE – VI  
BUSINESS LAWS**

<b>SUBJECT CODE: 16UCOMC06</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVE:**

1. To make the students understand the significant provisions of General Contract and Special Contracts.
- 2.

**UNIT I:** (15 Hours)  
Indian Contract Act – Formation – Terms of contract – Forms of Contract – Offer and acceptance – Consideration.

**UNIT II:** (15 Hours)  
Persons Incompetent to contract – Free Consent – Agreements with unlawful object – Wagering agreements and Contingent contracts.

**UNIT III:** (15 Hours)  
Performance of contract – Discharge – Remedies for breach of contract – Quasi contract.

**UNIT IV:** (15 Hours)  
Sale of Goods Act-Formation of contract of sale-Passing of property in goods- Performance of contract of sale.

**UNIT V:** (15 Hours)  
Conditions and warranties – Rights of unpaid seller.

**PRESCRIBED TEXT BOOKS:**

1. Business Laws- N.D. Kapoor , Sultan Chand and Sons
2. Business Laws – M.R. Sreenivasan , Margam Publications

**REFERENCE BOOKS:**

1. Business Laws – M.V. Dhandapani, Sultan Chand ad Sons
2. Mercantile Law – S. Badre Alam and P. Saravanavel
3. Business Law – R.S.N. Pillai – S. Chand
4. Mercantile Law – Gogna, S. Chand.

**WEB REFERENCES:**

1. <https://books.google.co.in/books?isbn=0764142402>
2. <https://books.google.co.in/books?isbn=0748766472>
3. <https://books.google.co.in/books?isbn=074876677>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	3	-
	UNIT -2	3	-
	UNIT -3	2	-
	UNIT -4	2	-
	UNIT -5	2	-
B	UNIT -1	2	-
	UNIT -2	2	-
	UNIT -3	1	-
	UNIT -4	2	-
	UNIT -5	1	-
C	UNIT -1	1	-
	UNIT -2	1	-
	UNIT -3	1	-
	UNIT -4	1	-
	UNIT -5	-	-

**CORE -VII**  
**BANKING THEORY, LAW AND PRACTICE**

<b>SUBJECT CODE: 17UCOMC07</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVES**

1. To expose the students to various concepts in Indian Banking system.
2. To make the students understand the provisions of the Banking Regulations Act, 1949.
3. To familiarize the students with various functions of a modern banker.

**UNIT I: (20 Hours)**

Banking Regulation Act, 1949(Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

**UNIT II: (20 Hours)**

Commercial Banks – Functions – Traditional and Modern- Types of Deposits, Principles of lending-agency and general utility services

**UNIT III: (20 Hours)**

E-Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System- Core Banking- Real time gross settlement (RTGS) - SWIFT- National Electronic Funds Transfer (NEFT)- KYC.

**UNIT IV: (15 Hours)**

Opening of an Account – Types of customers (Individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and redressal – Ombudsman.

**UNIT V: (15 Hours)**

Negotiable instruments: Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of collecting banker.

**PRESCRIBED TEXT BOOKS:**

1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan Chand Co.
2. Banking and Financial Systems – B. Santhanam (Margham Publishers)

**REFERENCE BOOKS:**

1. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications
2. Indian Banking – Parameswaran – S. Chand and Co.
3. Banking Law Theory and Practice – Tanon

**WEB REFERENCES:**

1. <https://books.google.co.in/books?isbn=0471292192>
2. <https://books.google.co.in/books?isbn=1904727891>
3. <https://books.google.co.in/books?isbn=8131752666>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	2	-
	UNIT - 2	2	-
	UNIT -3	3	-
	UNIT -4	2	-
	UNIT -5	3	-
B	UNIT -1	1	-
	UNIT - 2	2	-
	UNIT -3	2	-
	UNIT -4	1	-
	UNIT -5	2	-
C	UNIT -1	1	-
	UNIT - 2	1	-
	UNIT -3	-	-
	UNIT -4	1	-
	UNIT -5	1	-

**CORE – VIII  
MARKETING**

<b>SUBJECT CODE: 17UCOMC08</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVES**

1. To expose students to the importance of marketing in the business world.
2. To enable students to understand the various aspects in marketing.

**UNIT I: (15 Hours)**

Marketing- Introduction – Meanings – Definition – Functions – Role and importance – Kinds of Market – Marketing Managements – Marketing Process – Marketing Management Orientation Marketing Plan – Marketing Mix.

**UNIT II: (15 Hours)**

Marketing Environment – Managing Marketing information – Consumer Markets – Consumer Buying Decision Process – Business Markets – Business Buyer Behaviour Process – Market Segmentation.

**UNIT III: (15 Hours)**

Product – Types of Products – Product Mix New Product Development – Product Life Cycle Strategy, Pricing – Pricing Objectives – Kinds of Pricing – Factors Affecting Pricing – Pricing Strategies.

**UNIT IV: (15 Hours)**

Marketing Channels – Functions – Types – Event Management –Channel design management channel behaviour; Marketing Communication Mix – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix

**UNIT V: (15 Hours)**

Competitor Analysis and Strategies – Social Responsibility and Ethics –Recent Trends in Marketing: A Basic understanding of E-Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

**PRESCRIBED TEXT BOOKS:**

1. Kotler Philip, Armstrong Gary, agnihotri y. prafulla, ehsan UI Haque, principles of marketing – A South Asian Perspective, 13th Edition, Pearson 2009

**REFERENCE BOOKS:**

1. Rajan Nair, Marketing, Sultan Chand & Sons Publications, New Delhi

**WEB REFERENCES:**

1. <https://books.google.co.in/books?isbn=0764112775>
2. <https://books.google.co.in/books?isbn=0324591098>
3. <https://books.google.co.in/books?isbn=0415380804>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	3	-
	UNIT -2	2	-
	UNIT -3	3	-
	UNIT -4	2	-
	UNIT -5	2	-
B	UNIT -1	2	-
	UNIT -2	2	-
	UNIT -3	2	-
	UNIT -4	1	-
	UNIT -5	1	-
C	UNIT -1	1	-
	UNIT -2	1	-
	UNIT -3	1	-
	UNIT -4	-	-
	UNIT -5	1	-

**ALLIED – III  
BUSINESS STATISTICS**

<b>SUBJECT CODE: 17UCOMA03</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVE:**

1. To provide knowledge in statistics methods and applications and to offer expertise in statistics analysis

**UNIT I: (20 Hours)**

Introduction: Statistics - Definitions; Variables - Quantitative and Qualitative data – Primary and Secondary - Collection of data - Census method - Sampling methods - Precautions while using secondary data.

**UNIT II: (20 Hours)**

Classification and Presentation of data - Tabulation - Frequency Distribution – Diagrammatic and Graphical representation of data – Bar diagram – Pie Diagram – Frequency Curve - Ogive Curves – Histogram – Polygon – Lorenz Curve.

**UNIT III: (20 Hours)**

Measures of Central Tendency - Mean, Median and Mode, – Measures of Variation – Range, Quartile Deviation, Standard Deviation, Mean Deviation and Coefficients - their characteristics – uses and limitations.

**UNIT IV: (15 Hours)**

Skewness – Types and measurement – Karl Pearson – Bowley’s.

**UNIT V: (15 Hours)**

Time series – components – models – Trend measurement (Graphic and Straight-line trend) - Seasonal Index measurement (Simple Average & Moving Average method)  
Proportion of theory and problems: 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications

**REFERENCE BOOKS:**

1. Statistics - Elhance
2. Operations Research – Hira and Gupta, S. Chand.
3. Operations Research – Handy and A. Taha, Macmillan Publishers.
4. Statistical methods- Dr.S.GuruSwamy



**WEB REFERENCES:**

1. <https://books.google.co.in/books?isbn=0764142399>
2. <https://books.google.co.in/books?isbn=8122400116>
3. <https://books.google.co.in/books?isbn=8131726029>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	5	-
	UNIT -2	3	-
	UNIT -3	-	2
	UNIT -4	-	-
	UNIT -5	2	-
B	UNIT -1	2	-
	UNIT -2	-	1
	UNIT -3	-	2
	UNIT -4	-	1
	UNIT -5	-	2
C	UNIT -1	-	-
	UNIT -2	-	-
	UNIT -3	-	2
	UNIT -4	-	1
	UNIT -5	-	1

# **SEMESTER IV**

**CORE – IX**  
**CORPORATE ACCOUNTING – II**

<b>SUBJECT CODE:</b> 16UCOMC09	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVES**

1. To enable students to understand the accounting treatment relating to amalgamation, absorption and external reconstruction
2. To understand the accounting procedure relating to holding companies and subsidiary companies.
3. To familiarize the students with the preparation of life insurance and general insurance company accounts.

**UNIT I:**

**(15 Hours)**

Amalgamation, Absorption and External Reconstruction-Computation of purchase consideration- Pooling of interest method-Purchase method-Accounting treatment- Journal entries-Preparation of Balance sheet.

**UNIT II:**

**(20 Hours)**

Consolidated final statement of Holding companies and Subsidiary companies (Intercompany holdings excluded)

**UNIT III:**

**(15 Hours)**

Accounts of life insurance companies-Life insurance revenue account-Balance sheet- Ascertain correct Life assurance fund-Preparation of valuation of Balance sheet- Determination of amount due to policy holders.

**UNIT IV:**

**(20 Hours)**

Accounts of general insurance companies-Calculation of Reserve for unexpired risk- Preparation of Revenue account –Profit& loss account and Balance sheet.

**UNIT V:**

**(20 Hours)**

Accounting standards-Meaning-Need for Accounting standards-Significance of Accounting standards-Provision of Accounting standards (AS)-1, AS-2, AS-3, AS-6 AS-14 and AS-21

Proportion of theory and problems: 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. Corporate Accounting-T.S. Reddy & A.Murthy- Margham publishers.
2. Corporate Accounting-R.L.Gupta&Radhaswamy-Sultan chand &sons.New Delhi.

**REFERENCE BOOKS:**

1. Advanced Accounting-M.C.Shukla&T.S.Grewal
2. Advanced Accounting-S.P.Jain &K.L.Narang.Kalyani publishers.

**WEB REFERENCES:**

1. <https://books.google.co.in/books?isbn=8131754510>
2. <https://books.google.co.in/books?isbn=8120346270>
3. <https://books.google.co.in/books?isbn=8126908394>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	2	-
	UNIT -2	2	1
	UNIT -3	1	1
	UNIT -4	2	1
	UNIT -5	1	1
B	UNIT -1	-	1
	UNIT -2	1	1
	UNIT -3	-	1
	UNIT -4	1	2
	UNIT -5	1	-
C	UNIT -1	-	-
	UNIT -2	-	1
	UNIT -3	-	1
	UNIT -4	-	1
	UNIT -5	1	-

**CORE - X  
COMPANY LAW**

<b>SUBJECT CODE:</b> 17UCOMC10	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVE:**

1. To make the students understand the significant provisions of Companies Act 2013

**UNIT I: (15 Hours)**

Definition of joint stock company – Kinds – Characteristics-Advantages and disadvantages – Formation – Incorporation.

**UNIT II: (15 Hours)**

Memorandum of association – Contents – Doctrine of Ultra Virus – Articles of Association – Contents – Doctrine of Indoor Management- Prospectus – Contents.

**UNIT III: (15 Hours)**

Share capital – Kinds of share capital – Voting rights – Borrowing power of companies – Share Certificate-Membership of company – Shareholder-Directors.

**UNIT IV: (15 Hours)**

Meetings and resolutions – Statutory meetings – Annual general Meeting – Quorum – Extra ordinary Meeting – Resolutions – Ordinary and special.

**UNIT V: (15 Hours)**

Winding up of companies – Modes of winding up – Winding up by the court – Voluntary winding up – Members voluntary winding up – Creditors voluntary winding up.

**PRESCRIBED TEXT BOOKS:**

1. Company Law by N.D.Kapoor
2. Company Law by Avtar Singh

**REFERENCE BOOKS:**

1. Company Law and secretarial practice by P.Sirenganayaki
2. Company Law by J.Santhi
3. Company Law by P.M.S.Abdul Gaffoor and S.Thothadri

**WEB REFERENCES::**

1. <https://books.google.co.in/books?isbn=0199608024>
2. <https://books.google.co.in/books?isbn=0582894182>
3. <https://books.google.co.in/books?isbn=8171567312>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
<b>C</b>	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
<b>A</b>	UNIT -1	2	-
	UNIT -2	2	-
	UNIT -3	3	-
	UNIT -4	3	-
	UNIT -5	2	-
<b>B</b>	UNIT -1	2	-
	UNIT -2	2	-
	UNIT -3	1	-
	UNIT -4	2	-
	UNIT -5	1	-
<b>C</b>	UNIT -1	1	-
	UNIT -2	1	-
	UNIT -3	-	-
	UNIT -4	1	-
	UNIT -5	1	-

**CORE - XI**  
**GOODS & SERVICE TAX AND CUSTUMS LAWS**

<b>SUBJECT CODE: 17UCOMC11</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVE**

1. To familiarize students with the basic concepts of Indirect taxes & Customs Act
2. To enable the students to understand the concept and procedure for computation of GST

**UNIT I: (14 Hours)**

History of Taxation – Elements of Tax – Objectives of Taxation – Canons of Taxation – Tax System in India – Classification of Taxes.

**UNIT II: (16 Hours)**

Customs Act – Definition, Concepts and Scopes – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

**UNIT III: (15 Hours)**

Introduction - Meaning – Need – Benefit – Types – GST Council – Applicability  
– Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax.

**UNIT IV: (14 Hours)**

Introduction – Concepts of Supply – Types of Supply – Composite Supply – Mixed Supply  
– Composite Levy. Introduction – Time of Supply of Goods – Time of Supply of Service – Value of Supply and its Provisions.

**UNIT V: (16 Hours)**

Introduction – Time limit – Persons liable for Registration – Persons not liable for Registration  
– Compulsory Registration – Procedure – Cancellation and Revocation

**PRESCRIBED TEXT BOOKS:**

1. Business Taxation – T.S.Reddy & Y.Hariprasad Reddy, Margham Publications, 2018.
2. ICAI – Indirect Tax Study Material, 2018.

**REFERENCE BOOKS:**

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, TaxmannPublicationsPvt Ltd., New Delhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law HousePvt. Ltd. New Delhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions,Bharat Law House Pvt. Ltd., New Delhi.

**WEB REFERENCES:**

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	3	-
	UNIT - 2	2	-
	UNIT -3	3	-
	UNIT -4	2	-
	UNIT -5	2	-
B	UNIT -1	2	-
	UNIT - 2	2	-
	UNIT -3	1	-
	UNIT -4	2	-
	UNIT -5	1	-
C	UNIT -1	1	-
	UNIT - 2	1	-
	UNIT -3	1	-
	UNIT -4	-	-
	UNIT -5	1	-



**CORE - XII  
FINANCIAL SERVICES**

<b>SUBJECT CODE: 17UCOMC12</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVES**

1. To understand the meaning and significance of the financial services available in India.
2. To expose the students to the role of financial services in the development of the capital market and the economy of the country.

**UNIT I: (15 Hours)**

Meaning and importance of financial services – Types of financial services – Financial services and economic environment – Players in Financial Services Sector.

**UNIT II: (18 Hours)**

Money market- Meaning- Instruments- Commercial papers- Certificate of Deposit- Repos- Capital Market- New issue market, meaning and functions

**UNIT III: (15 Hours)**

Stock exchange- Meaning- Functions of Stock Exchange- Types of speculators- SEBI – objectives- functions and powers- Merchant Banking- Functions.

**UNIT IV: (15 Hours)**

Venture capital- stages in Venture capital- VCI in India- Credit Rating- Basis- Factoring- Functions and types

**UNIT V: (12 Hours)**

Leasing- types of lease accounts-Hire purchase- concepts and features Underwriting- Consumer finance- advantages.

**PRESCRIBED TEXT BOOKS:**

1. Financial Services – M.Y.Khan
2. Financial Services – B.Santhanam

**REFERENCE BOOKS:**

1. Law of Insurance – Dr.M.N. Mishra
2. Indian Financial System – H.r. Machiraju
3. A Review of current Banking Theory and Practice – S.K. Basu

**WEB REFERENCES:**

1. <https://books.google.com/books?isbn=8131731596>
2. <https://books.google.com/books?isbn=8180692183>
3. <https://books.google.com/books?isbn=0070153345>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	2	-
	UNIT -2	3	-
	UNIT -3	3	-
	UNIT -4	2	-
	UNIT -5	2	-
B	UNIT -1	2	-
	UNIT -2	2	-
	UNIT -3	1	-
	UNIT -4	2	-
	UNIT -5	1	-
C	UNIT -1	1	-
	UNIT -2	-	-
	UNIT -3	1	-
	UNIT -4	1	-
	UNIT -5	1	-

**ALLIED – IV  
ADVANCED STATISTICAL METHODS**

<b>SUBJECT CODE: 17UCOMA04</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVE**

1. To provide knowledge in statistics methods and applications and to offer expertise in statistics analysis

**UNIT I: (15 Hours)**

Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

**UNIT II: (23 Hours)**

Probability - measurement method – Addition and multiplication theorems – conditional probability– combinations-Probability distributions.

**UNIT III: (22 Hours)**

Sampling- Sampling methods- sampling error- Sample size and standard error- Sampling distribution- Central limit theorems- Estimating population parameters- point and interval estimates- percentage and mean population from large sample and small sample.

**UNIT IV: (15 Hours)**

Hypothesis Testing in Sampling – Z, t, F tests, One-way ANOVA, Chi-Square (Simple Problem Only)

**UNIT V: (15 Hours)**

Correlation – Karl Pearson & Spearman's Rank – uses & limitations - Regression analysis – OLS method

Problem 80% and Theory 20%

**PRESCRIBED TEXT BOOKS:**

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. William C Emory, Business Research Methods, Richard D Irwin, NJ th

**REFERENCE BOOKS:**

1. Donald R Cooper, Business Research Methods 7 Ed, McGraw Hill
2. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai

**WEB REFERENCES::**

1. <https://books.google.co.in/books?isbn=8122415229>
2. <https://books.google.co.in/books?isbn=8131301362>
3. <https://books.google.co.in/books?isbn=8122415229>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	2	-
	UNIT -2	2	-
	UNIT -3	3	-
	UNIT -4	2	-
	UNIT -5	1	2
B	UNIT -1	-	2
	UNIT -2	1	-
	UNIT -3	1	-
	UNIT -4	-	1
	UNIT -5	1	2
C	UNIT -1	-	1
	UNIT -2	-	1
	UNIT -3	-	-
	UNIT -4	-	1
	UNIT -5	-	1

# **SEMESTER V**

**CORE – XIII  
COST ACCOUNTING**

<b>SUBJECT CODE: 17UCOMC13</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVE**

1. To enable the students to understand the methods and techniques of costing.

**UNIT I: (10 Hours)**

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

**UNIT II: (20 Hours)**

Simple Cost sheets- cost sheet with details of overheads- Stock of work in progress and finished goods, sales price computation- tenders and quotations. Reconciliation of cost and financial accounts.

**UNIT III: (25 Hours)**

Material purchase control, Level, 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 and standard price method.

**UNIT IV: (15 Hours)**

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

**UNIT V: (20 Hours)**

Overheads – Classification, Allocation, Apportionment and control of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution)  
Computation of Machine Hour Rate.

Proportion of theory and problems: 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.

**REFERENCE BOOKS:**

1. T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting
2. N.K. Prasad and V.K. Prasad – Cost Accounting.
3. Saxena and Vashist – Cost Accounting.
4. Hansen / Mowen – Cost Management Accounting and Control.

**WEB REFERENCES::**

1. <https://books.google.co.in/books?isbn=0070402248>
2. <https://books.google.co.in/books?isbn=8189781502>
3. <https://books.google.co.in/books?isbn=9380901666>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	UNITs	No. of Questions	
		Theory	Problems
A	UNIT -1	2	-
	UNIT - 2	2	-
	UNIT -3	2	1
	UNIT -4	2	1
	UNIT -5	2	-
B	UNIT -1	1	-
	UNIT - 2	-	1
	UNIT -3	1	1
	UNIT -4	1	1
	UNIT -5	-	2
C	UNIT -1	-	-
	UNIT - 2	-	1
	UNIT -3	-	1
	UNIT -4	-	1
	UNIT -5	-	1

**CORE – XIV  
PRACTICAL AUDITING**

<b>SUBJECT CODE: 17UCOMC14</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVE**

1. To gain knowledge of the principles and practice of auditing.

**UNIT I: (20 Hours)**

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – classifications 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 – Internal check, meaning, objectives.

**UNIT II: (20 Hours)**

Vouching, meaning and definition, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of credit sales and credit purchase – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

**UNIT III: (15 Hours)**

Depreciation and reserves – meaning – Auditor’s duty with regard to depreciation – Reserves and provisions- Distinguish reserves and provisions – Depreciation of wasting Assets.

**UNIT IV: (20 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 Auditor ship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification – Duties of the company auditor – Rights and liabilities of auditors – Audit Report – Preparation and Presentation.

**UNIT V: (15 Hours)**

EDP audit – meaning – procedure of audit under EDP system- Specialised Audits- points to be considered while Auditing Educational Institutions- Hotels-Banking and insurance companies.

**PRESCRIBED TEXT BOOKS:**

1. Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice –Ravinder Kumar and virender Sharma, Eastern economy edition.



**REFERENCE BOOKS:**

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

**WEB REFERENCES::**

1. <https://books.google.co.in/books?isbn=8121920418>
2. <https://books.google.co.in/books?isbn=5877373412>
3. <https://books.google.co.in/books?isbn=8170231868>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	Units	No. of Questions	
		Theory	Problems
A	Unit -1	3	-
	Unit - 2	3	-
	Unit -3	2	-
	Unit -4	2	-
	Unit -5	2	-
B	Unit -1	2	-
	Unit - 2	2	-
	Unit -3	1	-
	Unit -4	1	-
	Unit -5	2	-
C	Unit -1	1	-
	Unit - 2	1	-
	Unit -3	1	-
	Unit -4	-	-
	Unit -5	1	-

**CORE – XV**  
**ENTREPRENEURIAL DEVELOPMENT**

<b>SUBJECT CODE: 17UCOMC15</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVES**

1. To build and enable the students to inculcate values of entrepreneurship and develop entrepreneurial qualities.
2. To motivate them to become successful entrepreneurs.

**UNIT I: (15 Hours)**

Concept of Entrepreneurship. Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs- Role of Entrepreneur in Economic development

**UNIT II: (20 Hours)**

Entrepreneurial Development Agencies.  
Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

**UNIT III: (15 Hours)**

Small Scale Industries- SSI- Tiny industries, Ancillary Industries, Cottage industries- meaning- product range- capital investment- importance and role played by SSI in the development of Indian Economy- Problems faced by SSI's- Steps taken to solve the problems- policies governing SSI's.

**UNIT IV: (12 Hours)**

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

**UNIT V: (13 Hours)**

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation-Women entrepreneurship- problems – steps taken by government- participation of women in SSI sector.

**PRESCRIBED TEXT BOOKS:**

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanel – Entrepreneurial Development

**REFERENCE BOOKS:**

1. Jayashree Suresh – Entrepreneurial development
2. J.S. Saini & S.I. Dhameja – Entrepreneurship and small business.
3. Vasant Desai, Appannaiah, Reddy, Gopala Krishna- Entrepreneurship Development programme- Himalaya Publication House
4. Dr. C.B. Gupta & Dr. S.S. Khanka – Entrepreneurship and Small Business.

**WEB REFERENCES::**

1. <https://books.google.co.in/books?isbn=8122414346>
2. <https://books.google.co.in/books?isbn=8170991153>
3. <https://books.google.co.in/books?isbn=8121918014>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	Units	No. of Questions	
		Theory	Problems
<b>A</b>	Unit -1	3	-
	Unit - 2	2	-
	Unit -3	2	-
	Unit -4	2	-
	Unit -5	3	-
<b>B</b>	Unit -1	2	-
	Unit - 2	1	-
	Unit -3	2	-
	Unit -4	2	-
	Unit -5	1	-
<b>C</b>	Unit -1	1	-
	Unit - 2	1	-
	Unit -3	-	-
	Unit -4	1	-
	Unit -5	1	-

**CORE – XVI  
FINANCIAL MANAGEMENT**

<b>SUBJECT CODE:</b> 17UCOMC16	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER:</b> V	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVES**

1. To enable the students to understand the managerial decisions on the acquisition and effective utilisation of long –term and short – term funds of the organization.
2. To enlighten the students about the maximisation of the profitability of the firm.

**UNIT I:** (15 Hours)  
Meaning and objectives and importance of finance - Source of finance – Functions of financial management – Role of Financial manager in financial management.

**UNIT II:** (20 Hours)  
Cost of Capital – Cost of Equity – Cost of Preference share capital – Cost of Debt – Cost of Retained Earnings – Weighted Average cost of capital.

**UNIT III:** (20 Hours)  
Capital structure – Planning – Factors affecting Capital structure – Determining Debt – Equity proportion – Theories of capital structure – Leverage concept

**UNIT IV:** (15 Hours)  
Dividend policy – Factors affecting Dividend payment – Company Law provision on Dividend payment – Various dividend Models. (Walter’s Gordon’s- M.M Hypothesis.)

**UNIT V:** (20 Hours)  
Working Capital – Components of Working Capital – Operating Cycle – Factors influencing working capital – Determining or forecasting of working capital requirements.

The proportion between theory and problem 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. Dr.S.N. Maheshwari , Sultan chand and sons.

**REFERENCE BOOKS:**

1. Dr. A Murthy , Margham publications

**WEB REFERENCES::**

1. <https://books.google.co.in/books?isbn=812591658X>
2. <https://books.google.co.in/books?isbn=8174465863>
3. <https://books.google.co.in/books?isbn=0070599432>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	Units	No. of Questions	
		Theory	Problems
A	Unit -1	3	-
	Unit - 2	1	2
	Unit -3	2	1
	Unit -4	2	-
	Unit -5	1	-
B	Unit -1	1	-
	Unit - 2	-	2
	Unit -3	-	1
	Unit -4	1	1
	Unit -5	-	2
C	Unit -1	1	-
	Unit - 2	-	1
	Unit -3	-	1
	Unit -4	-	-
	Unit -5	-	1

**ELECTIVE - I**  
**INCOME TAX LAW AND PRACTICE – I**

<b>SUBJECT CODE: 16UCOME01</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVE**

1. To understand the basic concepts of Income Tax and to acquaint knowledge with provisions relating to Salary, House Property, Business or Professional Income and Filing of Returns.

**UNIT I: (15 Hours)**

Meaning and features of income- Important definitions under the Income Tax Act- Residential Status – Scope of Total income – Incomes exempt from tax.

**UNIT II: (25 Hours)**

Heads of income – Salaries – Allowances – Perquisites and their valuations – Deductions from salary – Gratuity – Pension – Commutation of pension – Leave salary – Profits-in-lieu of salary – Provident funds – Deductions under section 80C.

**UNIT III: (20 Hours)**

Income from House property – Definition of Annual value – Computation of Income under different circumstances.

**UNIT IV: (15 Hours)**

Income from Business or Profession- Allowable and not allowable expenses – General deductions – Provisions relating to depreciation – Deemed business profits- Compulsory maintenance of books of accounts – Audit of accounts of certain persons – Special provision for computing incomes on estimated basis – computation of income from business or profession.

**UNIT V: (15 Hours)**

Tax Rates of Individual Assessee – Filing of Return – Various Return Forms – Permanent Account Number (PAN) – Advance payment of Tax – Meaning of Due date – Meaning of Deduction of Tax at Source.

Proportion of theory and problems: 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.

**REFERENCE BOOKS:**

1. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
2. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

**WEB REFERENCES::**

1. <https://books.google.com/books?isbn=1584773855>
2. <https://books.google.com/books?id=iiQKAAAAMAAJ>
3. <https://books.google.com/books?isbn=813172191>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	Units	No. of Questions	
		Theory	Problems
A	Unit -1	2	-
	Unit -2	2	2
	Unit -3	1	1
	Unit -4	1	1
	Unit -5	2	-
B	Unit -1	-	2
	Unit -2	-	2
	Unit -3	-	2
	Unit -4	-	1
	Unit -5	1	-
C	Unit -1	1	-
	Unit -2	-	1
	Unit -3	-	1
	Unit -4	-	1
	Unit -5	-	-



# **SEMESTER VI**

**CORE – XVII**  
**ADVANCED COST ACCOUNTING**

<b>SUBJECT CODE: 17UCOMC17</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVES**

1. To enable students to acquire the versatile costing knowledge in various nature of concern.
2. To make them to understand the techniques of cost control and decision making.

**UNIT I: (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 II: (20 Hours)**

Contract Costing – Preparation of Contract Account – Simple financial contracts- transfer of profit to P&L a/c, Treatment of plant in contract a/c- Contractee Account – Preparation of Balance Sheet.

**UNIT III: (20 Hours)**

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: (15 Hours)**

Operating Costing – Transport- Computation of passenger transport cost , Power house costing- costing for Cinema Theater.

**UNIT V: (20 Hours)**

Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety. Marginal Costing – Decision – making - Sales – Mix Exploring New Markets – Make or Buy Decisions – Shut down or Continue.

Proportion of theory and problems: 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. S.P. Jain and K.L. Narang : Cost Accounting
2. P.T. Pattanshetty and Dr. Palekar : Cost Accounting

**REFERENCE BOOKS:**

1. S.P. Iyengar : Cost Accounting
2. Khanna, Pandey, Ahuja and Arora : Cost Accounting
3. T.S. Reddy and Y. Hariprasad Reddy : Cost Accounting
4. Saxena and Vashist : Cost Accounting
5. Hansen/Mowen : Cost management Accounting and Control

**WEB REFERENCES::**

1. <https://books.google.co.in/books?isbn=0070402248>
2. <https://books.google.co.in/books?isbn=8189781502>
3. <https://books.google.co.in/books?isbn=9380901666>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	Units	No. of Questions	
		Theory	Problems
A	Unit -1	2	1
	Unit - 2	2	-
	Unit -3	2	-
	Unit -4	2	-
	Unit -5	1	2
B	Unit -1	-	2
	Unit - 2	-	1
	Unit -3	1	1
	Unit -4	-	1
	Unit -5	1	1
C	Unit -1	-	1
	Unit - 2	-	1
	Unit -3	-	1
	Unit -4	-	-
	Unit -5	-	1

**CORE – XVIII  
MANAGEMENT ACCOUNTING**

<b>SUBJECT CODE:</b> 17UCOMC18	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVES**

1. To enable the students to get knowledge about the various techniques of management principle.
2. To make the students to get practical skill in solving management problems.

**UNIT I: (10 Hours)**

Management Accounting – Meaning, scope, importance and limitations Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

**UNIT II: (15 Hours)**

Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and trend analysis.

**UNIT III: (20 Hours)**

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability, turnover ratios.

**UNIT IV: (25 Hours)**

Fund flow statement- meaning, objectives, merits and demerits- preparation of fund flow statement- cash flow statement- meaning advantages- limitations- preparation of cash flow statement-types of cash flows- operating, financing, investing cash flow.

**UNIT V: (20 Hours)**

Budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Production, Cash and Flexible Budgets. Capital Expenditure Control – Capital Budgeting Techniques – Pay Back Period – Accounting Rate of Return – Net Present Value Method.

Proportion of theory and problems: 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. Dr.Maheswari S.N. – Management Accounting.
2. Chadwick – The Essence of Management Accounting

**REFERENCE BOOKS:**

1. Charles T.Horngren and Gary N.Sundem – Introduction to Management Accounting.
2. Sharma and Shashi K.Gupta – management Accounting
3. T.S. Reddy & Dr. Y.Hariprasad Reddy – Management Accounting.
4. Hansen-Mowen – Cost management Accounting and Control.

**WEB REFERENCES::**

1. <https://books.google.co.in/books?isbn=0070620237>
2. <https://books.google.co.in/books?isbn=1853963836>
3. <https://books.google.co.in/books?isbn=8131731782>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	Units	No. of Questions	
		Theory	Problems
A	Unit -1	2	-
	Unit -2	2	-
	Unit -3	1	2
	Unit -4	2	-
	Unit -5	2	1
B	Unit -1	1	-
	Unit -2	1	1
	Unit -3	-	2
	Unit -4	-	2
	Unit -5	-	1
C	Unit -1	1	-
	Unit -2	-	-
	Unit -3	-	1
	Unit -4	-	1
	Unit -5	-	1

**CORE – XIX  
BUSINESS ENVIRONMENT**

<b>SUBJECT CODE:</b> 17UCOMC19	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVE**

1. To enable the students to scan the business environment and appraise various factors which influence on business performance

**UNIT I: (20 Hours)**

The concept of Business Environment - its nature and significance – Brief overview of political – Cultural – legal – economic and social environments and their impact on business and strategic decisions.

**UNIT II: (15 Hours)**

Political Environment – Government and Business relationship in India – Provisions of Indian constitution pertaining to business.

**UNIT III: (20 Hours)**

Social and Cultural Environment – Impact of foreign culture – Castes and Communities – Linguistic and Religious groups – Types of Social organization – Social responsibilities of business.

**UNIT IV: (20 Hours)**

Economic Environment – Economic systems and their impact of business – Macro Economic parameters like GDP -growth rate population – Urbanization - Fiscal deficit – Plan investment – Per Capita Income and their impact on business decisions.

**UNIT V: (15 Hours)**

Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

**PRESCRIBED TEXT BOOKS:**

1. Sankaran.S. – Business Environment
2. Francis Cherunilam – Business Environment

**REFERENCE BOOKS:**

1. Aswathappa – Business Environment
2. Daasgupta & Sengupta – Government and Business in India.
3. Srinivasan.K. – Productivity and social Environment.

**WEB REFERENCES::**

1. <https://books.google.com/books?isbn=1292074604>
2. <https://books.google.com/books?isbn=0080557449>
3. <https://books.google.com/books?isbn=933255912>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	Units	No. of Questions	
		Theory	Problems
A	Unit -1	3	-
	Unit - 2	1	-
	Unit -3	3	-
	Unit -4	3	-
	Unit -5	2	-
B	Unit -1	2	-
	Unit - 2	1	-
	Unit -3	1	-
	Unit -4	2	-
	Unit -5	2	-
C	Unit -1	1	-
	Unit - 2	-	-
	Unit -3	1	-
	Unit -4	1	-
	Unit -5	1	-

**ELECTIVE – II**  
**INCOME TAX LAW AND PRACTICE – II**

<b>SUBJECT CODE:</b> 17UCOME02	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVE**

1. To acquaint knowledge with provisions relating to Capital gains, Income from Other Sources, Deductions, Assessment of Individuals and Powers of Income Tax Authorities.

**UNIT I: (15 Hours)**

Income under Capital Gains – Short term, Long term Capital gains – Certain transactions not included as transfer – Cost of Improvement – Indexation of Cost – Exempted Capital Gains- Computation of Capital Gains.

**UNIT II: (20 Hours)**

Income from other sources – Grossing up – Deductions in computing income under the head Income from other sources.

**UNIT III: (20 Hours)**

Clubbing of income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off – Carry forward and set off of losses.

**UNIT IV: (15 Hours)**

Permissible deductions from gross total income – Sec. 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GGC, 80GG, 80TTA, 80GGA, 80QQB, 80RRB, 80U, – Assessment of individual- Computation of Tax.

**UNIT V: (20 Hours)**

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT) , Commissioners of Income Tax and Income Tax Officers – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Re assessment).

Proportion of theory and problems: 20% and 80%

**PRESCRIBED TEXT BOOKS:**

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.



**REFERENCE BOOKS:**

1. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
2. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

**WEB REFERENCES::**

1. <https://books.google.com/books?isbn=1584773855>
2. <https://books.google.com/books?id=iiQKAAAAMAAJ>
3. <https://books.google.com/books?isbn=8131721914>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	Units	No. of Questions	
		Theory	Problems
A	Unit -1	2	1
	Unit - 2	1	1
	Unit -3	1	1
	Unit -4	1	2
	Unit -5	2	-
B	Unit -1	-	2
	Unit - 2	-	2
	Unit -3	-	1
	Unit -4	-	2
	Unit -5	1	-
C	Unit -1	-	1
	Unit - 2	-	1
	Unit -3	-	-
	Unit -4	-	1
	Unit -5	1	-

**ELECTIVE -3**  
**HUMAN RESOURCE MANAGEMENT**

<b>SUBJECT CODE:</b> 17UCOME03	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS:90</b>

**COURSE OBJECTIVES**

1. To provide knowledge on understanding managing human resources in organizations.
2. To offer exposure on human resources practices in organizations.

**UNIT I: (15 Hours)**

Nature and scope of Human Resources Management – Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Selection – Methods of Selection – Uses of various tests – interview techniques in selection and placement.

**UNIT II: (15 Hours)**

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career development.

**UNIT III: (20 Hours)**

Remuneration – Components of remuneration – Incentives – Benefits – Motivation – Welfare and social security measures.

**UNIT IV: (20 Hours)**

Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness – Industrial Disputes and Settlements (laws excluded)

**UNIT V: (20 Hours)**

Human Resource Audit – Nature – Benefits – Scope – Approaches- Human Resource Information System (HRIS)- Need- Benefits- Designing of HRIS- Computerized HRIS.

**PRESCRIBED TEXT BOOKS:**

1. Human Resource Management – V S P Rao
2. Human Resource Management – Ashwathappa

**REFERENCE BOOKS:**

1. Human Resource Management – C.B.Gupta
2. Human Resource Management – L M Prasad
3. Human Resource Management – Tripathi.
4. Human Resource Management- S.S.Khanka

**WEB REFERENCES::**

1. <https://books.google.co.in/books?isbn=0749446315>
2. <https://books.google.co.in/books?isbn=1285974859>
3. <https://books.google.co.in/books?isbn=813175426X>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/ Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 Question (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4	21-24	20	40
<b>Total Marks</b>				100

**Distribution of Question:**

Section	Units	No. of Questions	
		Theory	Problems
A	Unit -1	3	-
	Unit -2	3	-
	Unit -3	2	-
	Unit -4	2	-
	Unit -5	2	-
B	Unit -1	2	-
	Unit -2	1	-
	Unit -3	2	-
	Unit -4	2	-
	Unit -5	1	-
C	Unit -1	1	-
	Unit -2	1	-
	Unit -3	-	-
	Unit -4	1	-