

SYLLABUS

Semester	I
Subject	CORE I – BUSINESS ACCOUNTING
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Objectives

1. To enable the students to know the Principles of Accounting in General.
2. To Understand the System of Keeping Financial Accounting Records.

Unit-I

Accounting - Meaning and scope of accounting - Financial Statements, meaning – purposes of financial statements for the users – main elements of financial reports – **conceptual framework* – definitions of asset, liability, equity, income & expenses.

Qualitative characteristics of financial statements - Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

Unit-II

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts.

Accounting Process - Recording into journals – ledger accounts – balancing of ledger accounts – **accounting for discounts*, sales tax – recording cash transactions – errors & rectification – bank reconciliation statements.

Unit-III

Preparations of Final Accounts – Statements of profit or loss and other comprehensive income - balance sheet – events after reporting period. [Adjustments – Closing Stock (accounting & valuation of inventories), Outstanding and Prepaid items (accruals & prepayments, receivables & payables), Depreciation, Provision for Bad Debts, Discount on Debtors (provisions & contingencies), Interest on Capital and Drawings, Loss of Stock by Fire].

Unit-IV

Tangible & Non-Tangible Assets – depreciation & amortization accounting – Meaning, Causes, Types – Straight-Line Method (SLM) – Written down Value method (WDV) – Sinking Fund Method.

Unit-V

Financial Statement Analysis - ** uses of Interpretation of financial statements*- Common size financial statements - Common base year financial statements - Financial Ratios - Liquidity, Leverage, Activity & Resource , Profitability, Market ratios.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

Reference Books:

1. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
2. Jain & Narang, Advanced Accounting, Kalyani Publishers
3. Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, Financial Accounting: Tools for Business Decision Making, Wiley
4. Frank Wood, Business Accounting, Pearson Edition
5. Jill Collis, Andrew Holt, Business Accounting, TATA Mc Graw Hill
6. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications

Note: Latest Editions of the books to be referred.

Semester	I
Subject	CORE II – BUSINESS ECONOMICS
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Objectives

1. To facilitate the understanding of the relevance and need of the Economics in the Current Scenario.
2. To customize the importance of Business Economics and its relevance in market conditions.

Unit- I:

Introduction to Economics – Wealth, Welfare, Scarcity and Growth Views on Economics – ***Positive and Normative Economics – Scope and Importance of Managerial Economics**- Economic approach, Circular flow of activity, Nature of the firm, Forms of organizations, Objectives of firms.

Concepts: Production possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts.

Unit-II:

Demand Function – Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Slope & Elasticity of Demand –Shifts in the demand curve vs. movement along the demand curve - ***Demand Forecasting**.

Supply Function – Meaning of Supply – Determinants of Supply – Law of Supply – Slope & Elasticity of Supply – shifts in the supply curve Vs. movement along the supply curve - Concept of Equilibrium.

Unit-III:

Consumer Behaviour - Indifference Curve – Definition, Properties and equilibrium - Law of Diminishing Marginal utility – Equi-marginal utility – Consumer surplus and producer surplus

Production Function - Factors of Production: Law of Variable proportion – Laws of Returns to Scale –Costs of production -total cost, fixed cost, variable cost, average cost, marginal cost, short run and long run costs- Producer's equilibrium – Economies of scale - Break Even Analysis.

Unit-IV:

Product pricing: price and output determination under perfect competition - profit maximization, monopoly- price discrimination, monopolistic competition, oligopoly- collusion and cartels- ***pricing objectives and methods**.

Unit-V:

Introduction to National Income Accounts – Models of National Income Determination – Economic Indicators; Technology and Employment – ***Issues and Challenges**.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference books:

1. P.L. Mehta, Managerial Economics- analysis, problems and cases – Sultan Chand Publishers, New Delhi.
2. C.M Chaundhary, business economics- RBSA Publishers, Jaipur
3. H.L. AHUJA, business economics, Sultan Chand Publishers, New Delhi
4. Maddala, G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw- Hill International Ed.
5. Gupta G S, Managerial Economics- TATA Mc Graw Hill International

Note: Latest edition of the books to be referred.

Semester	I
Subject	ALLIED I – INFORMATION TECHNOLOGY
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	5 Credits / 90 Hours (Lecture – 30 Hours. Lab – 60 Hours)
Exam Duration	3 Hours (Practical Examination)

Objectives

1. To facilitate the understanding of the relevance and need of information Technology in the business.
2. To customize the importance of IT Applications and its relevance in commerce domain

Unit-I : WORD PROCESSING

Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros

Unit-II: SPREADSHEET

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyze data with graphs & Charts. Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting - Filtering - Validation & Consolidation of Data - PivotTable Reports & PivotChart Reports - Importing/Exporting data - Multi-Dimensional Analysis of data - Dashboard Reporting using MS - Excel

Unit-III: POWERPOINT PRESENTATION

Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition

Unit-IV: MS ACCESS

Introduction to MS - Access - Working with Table and Forms - Working with Queries and Reports.

Unit-V: ACCOUNTING PACKAGE

Introduction to Tally. ERP 9 - Voucher Entry in Tally. ERP 9 - Generating Reports In Tally. ERP 9 - Financial Analysis Tools In Tally.ERP 9 - E-filing Process in Tally ERP9.

Record - 40 Marks Practical - 60 Marks

Reference books:

1. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, S Chand Publishing
2. V Rajaraman, Introduction to Information Technology, PHI Learning House
3. S K Bansal, Fundamentals of Information Technology, SCS Publications
4. Guide to Tally, Tally Publications, Bengaluru

Evaluation Process

1. Record shall be evaluated jointly by Internal & External Examiners
2. Practical Examination shall be conducted by External Examiner, duly co-ordinated by Internal Examiner.

Semester	I
Subject	NON MAJOR ELECTIVE I – ANALYTICAL AND LOGICAL REASONING
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit – I:

Analogy – Classification - Number Series- series completion

Unit – II:

Statement and assumptions – Statement and conclusion

Unit – III:

Verbal reasoning – Coding and Decoding (with alpha numeric characters)- Reasoning - Blood Relationship

Unit – IV:

Direction Sense Test – Data Interpretation from bar chart, pie chart.

Unit – V:

Logical Venn Diagrams – Image Series – Alphabet Test

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. A.K. Gupta, Logical and Analytical Reasoning – Ramesh publishing house – 2016
2. R.S.Agarwal , A Modern Approach to verbal and non-verbal reasoning , S.Chand and Company Pvt. Ltd

Note: Latest Editions of the books to be referred.

Semester	I
Subject	NON MAJOR ELECTIVE I – BASICS OF RETAIL MARKETING
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit – I:

Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

Unit – II:

Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing

Unit – III:

Retail location factors – Branding in retailing – private labeling – Franchising concept.

Unit – IV:

Communication tools used in Retailing – Sales promotion, e-tailing- window display.

Unit – V:

Supply chain management – definition – importance – Role of information Technology in retailing.

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. A.K Modern Retail Management – J.N.Jain & P.P.Singh Regal Publications , New delhi
2. Retail Management – Suja Nair, Himalaya Publishing house.

Note: Latest Editions of the books to be referred.

Semester	I
Subject	NON MAJOR ELECTIVE I – AN OVERVIEW OF ISO
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit – I:

An Introduction to ISO 9000, 9001,9002,9003. The Quality systems to be certified- Meaning of ISO- Benefits of ISO 9001- Certification- General Scheme of ISO 9001.

Unit – II:

QMS (Quality Management Systems). Meaning- Principles of ISO 9001-2000-Preparing a specimen QMS – future of ISO? – QMS Documentation- QMS Process & Measurement.

Unit – III:

ISO 9001-2000 Requirements- Explanation of main clauses – Time Line and cost Implication of Implementing.

Unit – IV:

ISO 9001-2000 and QIS- Comparison of ISO 901 and the capability Maturity Model for software. Certification bodies operating Multinationals.

Unit – V:

ISO and how to hire an ISO 9000 Consultant- What is Internal Quality Auditing.

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Guide to ISO 9001-2000. A.K.Chakraborty P.K.Basu S.C.Chakravarthy, Asian Books Pvt. Ltd.

Note: Latest Editions of the books to be referred.

Semester	I
Subject	NON MAJOR ELECTIVE I – BASICS OF HEALTH CARE MANAGEMENT
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit – I:

Personal Hygiene – Personal Diet pattern – Self health maintenance by yoga and other spiritual practice – Drills

Unit – II:

Family hygiene – group health care by vaccination – propitiation and prevention – Sanitation and diet patterns.

Unit – III:

Mass – Hygiene (Social Hygiene) – Environmental Hygiene - Communal health care centres – Hospitals – Statistical bodies - Government and Non government organizations (NGO) for propagation of nutritious diet patterns - maintained by voluntary health organizations and government schemes.

Unit – IV:

Health awareness programme organized by governmental and non governmental agencies. Communal amenity programme.

Unit – V:

First Aid – Disaster management techniques like epidemic eruption control, management and eradication.

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Social and preventive Medicine, K. Park, Brimnot publishers

Note: Latest Editions of the books to be referred.

Semester	II
Subject	CORE III - FINANCIAL ACCOUNTING
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours
Exam Duration	3 Hours

Objectives

1. To enable the students to know the Principles of Accounting related to the commerce domain
2. To gain working knowledge on the special transactions relating to the business .

Unit-I

Hire Purchase System – Introduction – Accounting procedure for high value goods – Default and Repossession – Hire purchase trading account – Installment purchase system – Accounting treatment.

Unit-II

Branch Accounting – Debtors system, Stock and debtors system, Independent branch (Foreign Branches excluded) – Branch final accounts system and whole sale basis system.

Departmental accounts – inter-departmental transfers.

Unit-III

Consignment Accounts – Meaning – Features of consignment business – distinction between sale and consignment – accounting treatment in the books of consignor and consignee – Valuation of Inventories – Normal Loss – computation of different types of commission – account sales

Joint Venture Accounts - Meaning – Features of joint venture transactions – distinction between joint venture and partnership – methods of maintaining joint venture accounts.

Unit-IV

Partnership Accounts – Admission, Retirement and Death of Partner(s) – Computation of Revised profit sharing ratios - Accounting for Goodwill – Treatment of Reserves – Revaluation of Assets and Liabilities – Preparation of Balance Sheet of Reconstituted firm.

Unit-V

Dissolution of Partnership – Insolvency of a partner – Garner Vs Murray – Insolvency of one or more partners – Insolvency of all partners - piecemeal Distribution – Proportionate Capital Method and Maximum Loss method.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – Sultan Chand Publishers, New Delhi
2. Jain & Narang - Financial Accounting – Kalyani Publishers
3. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
4. Shukla & Grewal – Advanced Accountancy -Vol .I – S. Chand & Co.
5. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications
6. T. S. Reddy & A. Murthy - Financial Accounting – Margham Publications

Note: Latest Editions of the books to be referred.

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Semester	II
Subject	CORE IV – PRINCIPLES OF MANAGEMENT
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Objectives

1. To facilitate the understanding of the relevance and need of the Economics in the Current Scenario.
2. To customize the importance of Business Economics and its relevance in market conditions.

UNIT I:

Management - definition, importance, functions; **Nature-as profession, science and art, universality of management; *Levels of management - strategic, middle management & operational levels* - managerial tasks and skills Classical School- contributions of Taylor, Henry Fayol and Elton Mayo, Different schools of management thought – Approaches in Management - Behavioural, Scientific, Systems, and Contingency, Management thoughts in Indian Philosophy – An Overview.

UNIT II:

Planning - concept, importance, types, steps, premises, **Barriers to effective planning* and remedial measures. MBO - Strategic Planning-concept.

Forecasting-concept – techniques.

Decision making – Meaning, Advantages and Disadvantages, process, problems in Decision making.

UNIT III:

Organising - concept, importance, principles, different organization models - Line & Staff, Functional, Product, Matrix, Geographical, Virtual, Formal & Informal Organizations, Networks - Types of Network Organizations/Clusters Organizational Designs for Change and Innovation

**Departmentation – need, basis, principles* - Delegation of Authority - elements – steps – barriers- Centralisation and Decentralization of Authority - Span of Management –concept - types and factors.[Role of different functions within an organisation such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources – relationship between accounting and other business functions]

UNIT IV:

Motivation: concept, importance, contributions of McGregor, Maslow, and Herzberg.

Leadership: concept, importance, types, leadership traits - different types of leadership styles – Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – managing teams.

Co-ordination: concept, significance, principles, and techniques

Control: concept and steps, Control Techniques.

UNIT V:

Latest trends in Management- Concept of Knowledge management, technology management, Employee energy management, Process & change management- project quality standards – six sigma, CMM, CMMI, PCMM, Impact of IT quality management systems, learning organizations.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Gupta.C.B, Business Management, Sultan Chand Publishers, New Delhi
2. Koontz Harold and Heinz Weihrich , Essentials of Management , TATA Mc Graw Hill
3. Prasad L.M., Principles & Practice of management, Sultan Chand Publishers
4. Stoner.A.F and freeman.R.E., Management, Prentice Hall of India
5. Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai & Co.,

Note: Latest edition of the books to be referred.

Semester	II
Subject	ALLIED II – ETHICS & CORPORATE GOVERNANCE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	5 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To understand the evolution and genesis of corporate governance globally & in India
2. To facilitate the understanding of the relevance and need of the corporate governance.
3. To customize the importance of ethics & corporate governance and its relevance to the business

Unit I:

Concept of ethics – sources – ethics and morals – justice – fairness – values – relevance of business ethics – arguments for and against – business values for 21st century – ethics in Indian business – **Ethics in Indian Epics (Mahabharatham, Arthasasthram) – an Overview.*

Unit II: (# - Unit for Compulsory Question)

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value reference – **corporate scams and its effects* – law as an instrument of ethics.

Unit III:

Corporate social responsibility – meaning – promoting – stakeholders’ satisfaction – corporate responsiveness – managing socially responsible business – environment responsibility – ethics and ecology – **advertisement and information disclosure* – ethics at work place and professionalism.

Unit IV:

Corporate Governance – meaning, scope – transparency – disclosures share holders’ welfare vs. stakeholders approach – Board of Directors – Role, duties, responsibilities – Independent Directors – Executive and compensation – Disclosure requirements – **Director’s Responsibility Statement.*

Unit V: (# - Unit for Compulsory Question)

SEBI and corporate governance – Clause 49 A of SEBI listing agreement – Committees under Listing agreement – Governance committees – Audit committees – **Shareholders grievances committee – Investor protection – shareholders information* – Disclosure requirements – Role of Accountants and Auditors – accountability – professional Code & values.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference books:

1. Corporate Governance and business Ethics by All India Management Association – Excell Books
2. Riya Rupani, Business Ethics & Corporate Governance, Himalaya Publishing House
3. Subhash Chandra Das, Corporate Governance in India, PHI Publishing House
4. William H. Shaw, Business Ethics – Thomson Publications
5. N. Balasubramanyan, Corporate boards and Governance – Sterling publishers
6. Reference on corporate governance and directors duties and responsibilities – publication of Institute of Company secretaries of India
7. Neville Bain & David Band “winning ways through corporate governance” – Macmillan publishers

Note: Latest edition of the books to be referred.

Semester	II
Subject	NON MAJOR ELECTIVE II – EMOTIONAL INTELLIGENCE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit – I:

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

Unit – II:

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

Unit – III:

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

Unit – IV:

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

Unit – V:

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

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Dr.Aparna Chattopadhyaym What's Your Emotional IQ, PustakMahal,May 2004.
2. Jill Dann,Hodder & Stoughton , Emotional Intelligence In A Week, ,10 Edition,2007.
3. Daniel Goleman, Emotional Intelligence: Why It Can Matter More Than IQ

Note: Latest Editions of the books to be referred.

Semester	II
Subject	NON MAJOR ELECTIVE II – BASICS OF BUSINESS INSURANCE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit – I:

Introduction to Insurance – Type of Insurance – Principles of Insurance.

Unit – II:

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA.

Unit – III:

Life insurance products – Term, Whole life, Endowment.

Unit – IV:

Introduction to general Insurance – fire, marine and motor insurance.

Unit – V:

Government and insurance companies – LIC India- private players in Insurance in India.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
2. Dr.A.Murthy – Elements of Insurance, Margham Publications, Chennai
3. M.N.Mishra – Insurance, Principles and practice, S.Chand & Co. Ltd., New Delhi
4. Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
5. Anand Ganguly – Insurance Management, New Age International Publishers.

Note: Latest Editions of the books to be referred.

Semester	II
Subject	NON MAJOR ELECTIVE II – FUNDAMENTALS OF DISASTER MANAGEMENT
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit – I:

Meaning, definition, basic aspects and types of disasters.

Unit – II:

Stages IN Disaster - Pre, during and post disaster.

Unit – III:

Disaster Mitigation – guiding principles of Mitigation. Formulation and implementation of Mitigation programmes.

Unit – IV:

Disaster training – Utilisation of resources, training and public awareness.

Unit – V:

Disaster Management policy and legislation; Disaster Management – Strategy in India.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. “Disaster Management” , I sundar, T. Sezhiyan 1st Edition, Sarup and Sons, New Delhi, 2007.
2. “Disaster Management” , A Disaster Manager’s Hand boob; Carter.W, ASTAN Development Bank, Manila.
3. Natural Disaster Management, Destruction, Safety and Pre cautions, S. Prasad, Mangalam publishers and Distributors, New Delhi – 2007.
4. Challenge and Response; K.D.Gangrade, S.Dhadde, Delhi, Rachna publications, 1973.

Note: Latest Editions of the books to be referred.

Semester	II
Subject	NON MAJOR ELECTIVE II – CONCEPT OF SELF HELP GROUPS
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit – I:

Meaning, Concept and Functions of Self Help Groups (SHGS).

Unit – II:

Women empowerment through SHGS.

Unit – III:

Micro finance through SHGS.

Unit – IV:

Social Development through SHGS.

Unit – V:

Role of Govt. and NGO's in fostering SHGS.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. “Clinical approach to promotion of entrepreneurship” ED.Setty, Anmol publications Pvt., Ltd, New Delhi 2004.
2. “India economic Empowerment of Women”, V.S. Ganesamurthy, New Century publications, New Delhi, 1st published – May 2007.
3. “Readings in Microfinance”, N. Lalitha Dominant publishers and Distributors, New Delhi, 1st Edition 2008.
4. “Rural Credit and Self Help Groups, Micro finance needs & concepts in India”, K.G.Karmakar, Sage publications, New Delhi, 1999.
5. “Rural empowerment through, SHGS, NGO's & PRI's S.B.Verma, Y.T. Pavar, Deep & Deep publications, New Delhi 2005.
6. “Women's Own; the Self help movement of Tamil Nadu”. C.K. Gariyali, S.K. Vettivel, Vetri publishers, New Delhi, 2003.

Note: Latest Editions of the books to be referred.

Semester	III
Subject	CORE V - CORPORATE ACCOUNTING
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To enable the students about the Preparation of the Company accounts.
2. To motivate the students to understand the various Provisions of the Company Law & Accounting Stds.

Unit I:

Accounting for Issue of Shares & Debentures, Employee Stock Option Plan – **Meaning, importance*, Accounting for employee stock option plan.

Unit II:

Redemption of preference shares and Debentures – Underwriting of shares and Debentures.

Unit III:

Corporate Financial Reporting – Concepts - Final Accounts as per new guidelines – **divisible profits*, managerial remuneration, profits prior to incorporation.

IFRS in India - the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS.

Unit IV:

Valuation – Concepts – Valuation of Intangible Assets – Goodwill, Patents, trademarks, IPR's – **Characteristics* – Valuation methods.

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.

Unit V:

Corporate Restructuring - Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) Advanced problems for Mergers and Amalgamations, (excluding inter-company holdings)

* Self Study Portion

Pattern for End Semester Examination

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

Reference Books

1. P.Jain and K.L.Narang, Corporate Accounting, Kalyani Publishers, New Delhi
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. S.N.Maheswarm Advanced Accounting, Sultan Chand & Sons, New Delhi
4. M.C.shukla & T.S.Grewal, Advanced Accounting, S.Chand & Co.Ltd. New Delhi
5. Hanif & Mukherjee, Advanced Accounting, TATA Mc Graw Hill Publications

Note: Latest edition of the books to be referred.

Semester	III
Subject	CORE VI – AUDIT & ASSURANCE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Objectives

1. To expose the students to the area of practical Auditing & Assurance Standards
2. To enable the students to understand the significance and importance of auditing in accounting sphere & business domain

Unit – I: Audit framework & regulation

Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit.

Unit – II: Audit planning & risk assessment

Obtaining & planning for audit assignments – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, working papers.

Unit – III: Internal control & audit tests

Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls, Application of concept of materiality and audit risk, Concept of internal audit.

Unit – IV: Audit evidence

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – review procedures including subsequent events, going concern, written representations.

Unit – V: Audit Report

Audit Report – Characteristics – types of opinion – preparation of reports and certificates, disclosures, ****Latest Trends in Auditing*** – Information System Audit.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Karon . L. Hooks, Auditing & Assurance Services, Wiley
2. Alvin A. Arens & Others, Auditing & Assurance Services,
3. Yumpu, Principles of Auditing
4. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
5. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company

Note: Latest edition of the books to be referred.

Semester	III
Subject	CORE VII – CORPORATE & BUSINESS LAWS
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Objectives

1. To expose the students to the legal framework related to the business
2. To make the students understand the relevance of legal aspects in business.
3. To enable the students to understand the Legal Remedies available Law to the business & stakeholders.

Unit – I :

Companies Act, 2013 - Introduction- Definition of Company – Characteristics – Types of Company – One Person Company (OPC) – Dormant Company – Small Company - Lifting of the Corporate Veil - Formation of Company - Incorporation Procedures – * Documents/E-forms to be filed with Registrar for registration of Companies– Certificate of Incorporation – Preliminary Contracts - Incorporation Documents - Memorandum of Association – Articles of Association – Contents – Alterations.

Unit – II :

Share Capital – Issue Procedures – Rights Issue – Private Placement – Bonus Shares - alteration of share capital – Transfer of shares - ***Dematerialization of shares** - transmission of shares – Registration of Charge. **Members and shareholders** – Mode of acquiring membership – Rights and privileges of Members, Register of Members- Voting Rights. **Company Meetings** - Annual General Meeting – Extraordinary General Meeting – Class Meeting – Special and Ordinary business - convening and conduct of meetings. **Administration** - Key Managerial Personnel – Women Directors – Independent Directors – Roles and Responsibilities.

Unit – III :

Introduction to Mercantile Law - Law of Contract and basic definitions -Kinds of Contracts, Essentials of a Valid Contract - offer and Acceptance and Communication, Consideration, Capacity to Contract, Free Consent, Legality of Object and Consideration, Performance of Contract, Discharge of Contract, Breach of Contract – Remedies.

Special Contracts

Bailment- Definition and Essential elements, Rights and duties of bailor and bailee, Finder of lost goods.

Pledge- Essentials, Rights and duties of Pawnor and Pawnee, Indemnity- Definition, nature of liability of surety, rights of surety, Discharge of surety, Guarantee- Meaning and definition, types, revocation of guarantee

Unit – IV:

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – ***Delegation of authority** – Personal liability of agent – Termination of agency, Sub agents and substituted agents.

The Sale of Goods Act, 1930 –Introduction – definition - goods and their classification; sale and a agreement to sell - essential elements of contract of sale - ***sale distinguished from hire purchase and instalment sale**.

Unit – V :

Conditions and Warranties - distinction between condition and warranty - implied conditions and warranties- **Doctrine** of Caveat Emptor and its exceptions - Transfer of Ownership - passing of property from the seller to the buyer - unpaid seller and his rights. **Information Technology Act** – Scope, Objectives, Electronic Contracting, electronic records and digital signatures, ***cyber offences**, legality of e-marketing.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. N.D.KAPOOR, Elements of mercantile law, Sultan Chand & co
2. P.P.S Gogna, Company Laws, S. Chand & co
3. Dr.M.R.Sreenivasan, Business Law 2nd Ed Margham Publication, Chennai
4. P.C.Tulsian Business Laws, 2nd ed, Tata McGraw Hill, New Delhi
5. ICSI Material on Company Law

Note: Latest edition of the books to be referred.

Semester	III
Subject	CORE VIII – COST ACCOUNTING
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Objectives

1. To make the students to know the Process of Accounting for Cost Elements.
2. To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

Unit I:

Introduction to Cost Accounting – Meaning - **Objectives and advantages of cost accounting, Relationship between cost accounting and financial accounting.*

Cost concepts and classifications - Cost centres and Cost units - cost behaviour with use of graphs Role of a cost accountant in an organization. **Elements of cost** – Preparation of cost sheets – Tenders and quotations – Reconciliation of Cost & Financial Accounts. (Reference to Cost Accounting Standard (CAS)– 1)

Unit II:

Materials - Procurement procedures— Store procedures and documentation in respect of receipts and issue of stock, - Material/inventory control- concept and techniques- Techniques of fixing of minimum, maximum and reorder levels, EOQ, ABC classification; Stock taking and perpetual inventory.

Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, Weighted Average, Standard, Treatment of Material Losses. (Reference to CAS – 6)

Unit III:

Labour cost – Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and – Labour turnover – Remuneration systems and incentive schemes (Reference to CAS – 7). labour efficiency, capacity & volume ratios. **Overhead** – Classification – allocation, apportionment and absorption of overhead. Under and over-absorption – Machine Hour rate.

Unit IV:

Costing Systems - Process costing – Treatment of Normal, Abnormal losses and Gains – Valuation of Work- in Progress, Statement of Equivalent Production.

Unit V:

Budgeting and budgetary control: Concept of budget and budgetary control - **objectives, merits, and limitations*, Functional budgets, Fixed and flexible budgets, Cash Budget - Zero base budget, – Variance Analysis – Material Variance only.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

Reference Books:

1. S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers.
2. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand Publications
4. S.P. Iyengar, Cost Accounting, Sultan Chand
5. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham Publications

Note: Latest edition of the books to be referred.

Semester	IV
Subject	ALLIED III – BUSINESS MATHEMATICS
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	5 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To facilitate the understanding of the relevance and need of the Mathematics in the Current Scenario.
2. To Customize the importance of Business Mathematics for the Commerce Students.

Unit – I:

Theory of Sets - Set Theory – Definition - Elements and Types of Sets - Operations on Sets- Relations and Functions of Sets.

Unit – II:

Ratio, Proportion and Variations - Permutation and Combinations.

Unit – III:

Binominal Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions.

Unit – IV:

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

Unit – V:

Simple Interest, Compound Interest and Annuity – Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations.

Note: No Theory Questions to be asked

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. P.R.Vittal , Business Mathematics, Margham Publications, Chennai
2. D.C. Sancheti and V.K. Kapoor Business Mathematics , Sultan Chand Publishers, New Delhi
3. B.M. Agarwal , Business Mathematics, Kalyani Publishers
4. R.S. Soni , Business Mathematics, Pitambar Publishing House
5. Singh J. K. Business Mathematics. Himalaya Publishing House.

Note: Latest edition of the books to be referred.

Semester	IV
Subject	CORE IX – FINANCIAL REPORTING
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Objectives

1. To enable the students about the Preparation of the financial statements of banking & Insurance Standards.
2. To motivate the students to understand the various Provisions of the Consolidated of Group Financial Statements & relevant Accounting Stds.
3. To study the importance of corporate financial reporting

Unit I:

Corporate Financial Reporting - Concept – objectives – Financial reporting and Financial Statements – objectives of Financial statements . Users in Financial reporting. Qualitative characteristics of financial reporting information – Benefits of Financial reporting

Unit II:

International Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases.

Unit III:

Accounting for Insurance Companies – Life Assurance Fund – Valuation Balance Sheet & Treatment of Surplus - Revenue Account for Life & General insurance Companies – Balance Sheet (Simple Problems Only).

Unit IV:

Integrated reporting - Accounting for Holding Companies - Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation — consolidation of Balance Sheet – treatment of mutual Owings, contingent liabilities – unrealized profit – revaluation of assets – bonus issue and payment of dividend (intercompany holdings excluded) as per AS 21.

Unit V:

Accounting for Banking Companies in India – Non Performing Assets – prudential norms – Rebate on Bills discounted – profit and Loss account and Balance Sheet – (Revised Format).

** Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	2	12	10	2	20
Section – B	4	3	7	5	7	35
Section – C	3	2	5	3	15	45
Total Marks						100

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
3. Jain & Narang, Advanced Accountancy, Kalyani Publishers
4. Bruce Mackenzie & Others, IFRS 2012: Interpretation and Application of International Financial Reporting Standards, Wiley
5. Loftus, Financial Reporting, Wiley

Note: Latest edition of the books to be referred.

Semester	IV
Subject	CORE X – INTERNATIONAL MARKETING
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Objectives

1. To make the students to know the importance of Marketing at global level.
2. To understand the advantages of marketing in liberalized era of globalization & understand the significance of global village.

Unit – I:

Introduction to International Marketing – Meaning, Importance - Scope and challenges of international marketing - Recent trends and developments in international trade, protectionism, trade barriers, easing trade restrictions, role of the IMF and World Bank, WTO and TRIPS, TRIMS and liberalization of service industries. - International Marketing Environment- Political and legal systems – **Culture and Business Customs*.

Unit – II:

International Marketing Mix - International Research and Segmentation- Developing Global Products and Pricing - **International Promotion and Advertising* - International Distribution Systems.

Unit – III:

International Marketing Planning - Managing Systems for International Marketing - Reflection and Evaluation of the Endeavors - **Assessing international market opportunities* - marketing research – International marketing management - planning and organization - Market entry strategies - export, joint ventures and direct investments.

Unit – IV:

Global product management - **standardisation vs. differentiation* - Product planning and development - Marketing industrial products and services globally - Pricing for international markets.

Unit – V:

Global logistics management - International distribution systems - **Global advertising and promotional strategies* - Sales management - Developing marketing strategies and programs for international markets.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. R Srinivasan, International Marketing, PHI Publishing House
2. R L Varshney & B Bhattacharya, International Marketing Management, S Chand
3. Philip R.Cateora and John L.Graham, International Marketing, McGraw-Hill 10th Edn
4. Micheal R.Czinkota and Ilkka A.Ronkainen: Global Marketing, The Dryden Press
5. Terpstra & Sarathy: International Marketing, Thomson Press.
6. Daniels and Raderbaugh: International Business / Globalisation and Business, Prentice-Hall India,

Note: Latest edition of the books to be referred.

Semester	IV
Subject	CORE XI – MANAGEMENT ACCOUNTING
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Objectives

1. To make the students to know the importance of Management Accounting at global level.
2. To understand the advantages of Management Accounting in decision making and business combinations.

Unit – I: SCOPE AND IMPORTANCE

Management accounting - meaning, nature scope and functions, need, importance and limitations- **management accounting vs cost accounting. Management accounting vs financial accounting.* Analysis and interpretation of financial statements - nature, objectives, essentials and tools. Methods- comparative statements , common size statement and trend analysis.

Unit – II: CVP ANALYSIS

Marginal costing- Break even analysis- Marginal Costing Vs Absorption costing- CVP Analysis- Decision making Areas - sales mix, Product mix, key factor, Merging of plant, make or Buy Decisions, acceptance of foreign orders, discontinuance of a product line.

Unit – III: BUDGETARY CONTROL AND STANDARD COSTING

Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets – preparation of flexed budgets – beyond budgeting model – employee participation in budgetary system – quantitative analysis using high-low method, applying learning curve model – advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances.

Unit – IV: PERFORMANCE ANALYSIS

Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach. Understand & apply the concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship – calculate & interpret break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions

Unit – V: DIVISIONAL PERFORMANCE

Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices. Life cycle costing – costs involved at different stages of life cycle – benefits & application of life cycle costing; Throughput accounting – theory of constraints – calculation & interpretation of Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs.

* Self Study Portion

Pattern for End Semester Examination

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	2	12	10	2	20
Section – B	5	2	7	5	7	35
Section – C	3	2	5	3	15	45
Total Marks						100

Reference Books:

1. Dr A Murthy and Dr S Gurusamy, Management Accounting, Tata McGraw Hill / Vijay Nicole Publishers
2. S N Maheswari, Management Accounting – Sultan Chand Publications
3. N P Srinivasan, Management Accounting, New Age Publishers
4. RSN Pillai & Bagavati, Management accounting- S Chand & Co Ltd – New Delhi.
5. Horngren sunder Stratton, introduction to management accounting – Pearson education.

Note: Latest edition of the books to be referred.

Semester	IV
Subject	CORE XII – INTERNATIONAL TAXATION & TECHNOLOGY
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To make the students to know the importance of Taxation at global level.
2. To understand the advantages of International Taxation and its implications for the individuals
3. To Facilitate the students to qualify for International Taxation Examination & Obtain licence to practice as international tax practitioners.

Unit – I:

Federal Tax legislative process - IRS – Jurisdiction – Tax System – Types of Tax Payers. Overview of US GAAP – comparison.

Accounting methods- Recognition – valuation – long term contracts - Tax election types – Authoritative hierarchy – Commutations with clients.

Unit – II:

Individual Taxation - Concept – Filing Status and Exemptions - Gross income - Capital gains and losses - Inclusions and Exclusions - Adjustment and Itemized deductions - Passive activity losses -Loss limitations – Savings and retirement plan benefits

Tax computation and credits – Alternative minimum tax – Income recognition for Foreign Nationals

Simulations -Filing Forms and schedules -- due dates – extension – tax calculation

Unit – III:

Property Transactions - Types of assets – basis and holding periods – depreciation, depletion and amortization – Sale and exchange (Taxable and nontaxable) - gains and losses – Netting process – Related party transactions. Estate and Gift taxation - Transfers - Annual exclusion and deductions - determination – deduction – unified credit. Simulations -Filing Forms and schedules -- due dates – extension – tax calculation

Unit – IV:

Partnerships - determination of income /losses - Basis of partner interest and assets contribution to partnership - Election – Transaction between partner and partnership - Liabilities treatment –Distribution of assets – change in ownership - liquidation - termination

Simulations -Preparation of Forms and schedules -- due dates – extension – tax calculation

Unit – V:

C CORPORATION - Determination – computation - earnings and profits - AMT- losses treatment – Entity transactions- contribution and distribution – Consolidation

S CORPORATION - Eligibility and election – income determination – losses – other stated items – basis of shareholders interest - Entity transactions- contribution and distribution – Built in gains tax

Simulations - Preparation of Forms and schedules -- due dates – extension – tax calculation

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Jeffrey Helewiz, A Guide to Federal Taxation
2. Robert Hissey, Practical Guide to US Taxation, Wolters Kluwer
3. US Tax Masters Guide, Wolters Kluwer

Note: Latest edition of the books to be referred.

Semester	IV
Subject	ALLIED IV – OPERATIONS RESEARCH
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	5 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To facilitate the understanding of the relevance and need of the Operations Research in the business.
2. To Customize the importance of Operations Reserach for the Commerce Students in decision making.

Unit – I:

Introduction to Operations Research (OR) - Meaning & scope - **characteristics* – models in OR – Linear Programming Problem – formulation – graphical method

Unit – II:

Transportation model –Balanced and unbalanced transportation problem- minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel’s Approximation method – MODI Method

Unit – III:

Assignment models- Balanced and Unbalanced problems (Minimization Only).

Unit – IV:

Decision making under risk – Decision trees – Decision making under uncertainty.

Queuing Theory - single and Multi-channel models – infinite number of customers and infinite calling source. Replacement Models-Individuals replacement Models (With and without time value of money) – Group Replacement Models.

Unit – V:

Network Analysis - **importance in business decisions* - PERT and CPM (no crashing) (Simple Problems only)

Game Theory – Meaning, Importance – Pay offs, Pure Strategy Vs. Mixed Strategy – Two Way game theory.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

Reference Books:

1. Pannerselvam R, Operations Research, Prentice Hall of India – New Delhi
2. S.C.Gupta and V.K.Kapoor, Operations Research, S.Chand & Co.
3. Hamdy A Taha, Operation Reasearch – An introduction, Prentice Hall of India – New Delhi
4. P.K.Gupta & Man Mohan, Problems in Operations Reasearch – Sultan Chand & Sons – New Delhi
5. S P Gupta, Statistical Methods, Sultan Chand Publishers.

Note: Latest edition of the books to be referred.

Semester	IV
Subject	INTERNSHIP (2 WEEKS)
Credits	2 Credits
Examination	Presentation of Report – Evaluation & VIVA VOCE

1. The candidate is required to undergo 2 weeks internship with a business enterprise, preferably in the domain of Finance, Accounting & Auditing, Management consulting, Wealth Management, Tax Laws Practice, to gain exposure on the practical aspects of the Finance & Taxation and its application in business.
2. The Report shall be submitted and evaluation of the report shall be in form of presentation and it shall be jointly evaluated by the internal and external examiners for the award of credit.

Guidelines:

- Internship shall be undertaken during the vacation in Semester – IV
- The student shall report his / her organisation choice to the head of the department for approval and only after due approval, the internship shall be commenced.
- The student intern is expected to comply with the college code of conduct in all interactions with the intern organisation.
- After the completion of internship, the certificate of completion issued by the organisation concerned shall be submitted to the Head of the Department (within a week after the completion of the Internship)
- Internship shall be restricted to the Finance & Taxation only.
- The report shall be in the form of presentation to the Board of Examiners for the award of credits.

Semester	V
Subject	CORE XIII – CORPORATE FINANCE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To facilitate the understanding of the relevance and need of the corporate finance & capital market.
2. To Customize the importance of Capital markets for the Commerce Students in development of business.

Unit-I:

Indian Capital Market – Basic problem of Industrial Finance in India. Equity – Debenture financing – Guidelines from SEBI, **advantages and disadvantages and cost of various sources of Finance* - Finance from international sources, financing of exports – role of EXIM bank and commercial banks.– Finance for rehabilitation of sick units

Unit-II:

Estimating working capital requirements – Approach adopted by Commercial banks, Commercial paper- Public deposits and inter corporate investments.

Unit-III :

Appraisal of Risky Investments, certainty equivalent of cash flows and risk adjusted discount rate, risk analysis in the context of DCF methods using Probability information, nature of cash flows, Sensitivity analysis; Simulation and investment decision.

Unit-IV:

Simulation and financing decision - cash inadequacy and cash insolvency- determining the probability of cash insolvency- Financing decision in the Context of option pricing model and agency costs- Inter-dependence of investment- financing and Dividend decisions.

Unit-V:

Corporate Governance - SEBI Guidelines- **Corporate Disasters and Ethics*- Corporate Social Responsibility- Stakeholders and Ethics- Ethics, Managers and Professionalism.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Dr S Gurusamy, Indian Financial Systems / Financial Services, Vijay Nicole
2. Richard A.Brealey, Stewart C.Myers Principles of Corporate Finance, Tata McGraw Hill
3. I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.
4. M.Y Khan, Indian Financial System, Tata McGraw Hill,
5. Krishnamurthy and Viswanathan, Advanced Corporate Finance, PHI Learning,
6. Smart, Megginson, and Gitman, Corporate Finance, Pearson

Note: Latest edition of the books to be referred.

Semester	V
Subject	CORE XIV – INFORMATION MANAGEMENT
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Objectives

1. To facilitate the understanding of the relevance and need of the Information Management in business.
2. To customize the importance of information management for the Commerce Students in decision making.
3. To familiarize the concept of data sustainability and to adhere to data protection & security

Unit I:

INTRODUCTION - Data, Information, Intelligence, Information Technology, Information System, evolution, types based on functions and hierarchy, Functional Information Systems, DSS, EIS, KMS, GIS, International Information System- **Introduction to data analytics & Artificial Intelligence.*

Unit II:

SYSTEMS ANALYSIS AND DESIGN - Systems development methodologies, Systems Analysis and Design Tools – System flow chart, Decision table, DFD, ER, Object oriented Analysis and Design, UML diagram.

Unit III:

DATABASE MANAGEMENT SYSTEMS - DBMS – HDBMS, NDBMS, RDBMS, OODBMS, Query Processing, SQL, Concurrency Management, Data warehousing and Data Mart

Unit IV:

SECURITY, CONTROL AND REPORTING - Security, Testing, Error detection, Controls, IS Vulnerability, Disaster Management, Computer Crimes, Securing the Web, Intranets and Wireless Networks, Software Audit, Ethics in IT, User Interface and reporting.

Unit – V:

NEW IT INITIATIVES - Role of information management in ERP, **e-business, egovernance*, Data Mining, Business Intelligence, Pervasive Computing, Cloud computing, CMM.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books :

1. K Veeraanjaneyalu & Ors. Emerging Technologies in Information Management, BS Publications,
2. Sahil Raj, Management Information System, Pearson Edition
3. Gordon Davis, MIS: Conceptual Foundations, Structure and Development, Tata McGraw Hill,
4. Haag, Cummings and Mc Cubbrey, Management Information Systems for the Information Age, McGraw Hill,
5. Turban, McLean, Information Technology for Management Transforming Organisations in the Digital Economy
6. Raymond McLeod and Jr. George P. Schell, Management Information Systems, Pearson Education
7. James O'Brien, Management Information Systems Technology in the E-business enterprise, Tata McGraw Hill

Note: Latest edition of the books to be referred.

Semester	V
Subject	CORE XV –INCOME TAX - LAW & PRACTICE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To make the students to know the importance of Taxation & its provisions in India
2. To understand the advantages of Income Tax and its implications for the individuals.
3. To Facilitate the students to qualify for Tax Practitioners examination conducted by CBDT India

Unit- I:

Meaning of Income – Important definitions under the Income Tax Act – scope of total income – Residential Status and Incidence of tax of an individual - Incomes Exempt from tax.

Unit –II:

Income from Salaries – scope of salary income – Allowances, Perquisites and its valuation – Deduction from salary income.

Income from House Property – Computation of Annual value – Deductions from annual Value.

Unit- III:

Income from Business or Profession – Basic Principles of arriving at business income – Losses incidental to trade – specific deductions in computing income from business – General deductions – Deemed business profits chargeable to tax – compulsory maintenance of account – Audit of accounts of certain persons – specific provisions for computing incomes on estimated basis under sec 44AD, AE, AF (An Overview).

Unit- IV:

Capital Gains – Short term and Long Term gains – Transfer of Capital asset – Certain transactions that do not constitute transfer – Computation of capital gains – exempted capital gains.

Income from other sources – Deductions in computation of Income from Other Sources.

Unit-V:

Clubbing of income - Set off and carry forward of losses –**Permissible deductions from Gross Total Income** with reference to an individual - **Assessment of individual's total income & Tax Liability** - Filing of Returns – Types – Due Dates.

Pattern for End Semester Examination

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

Reference Books:

1. Dr.Vinod K.Singhania, Students Guide to Income Tax. Taxmann publications Pvt.Ltd, New Delhi
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T N Manoharan, Income Tax – Law & Practice, Snow White Publishers.
4. Study Material on Income Tax – The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India.

Note: Latest edition of the books to be referred.

Semester	V
Subject	CORE XVI –FINANCIAL MANAGEMENT
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To make the students to know the importance of Financial Management in business & Corporate World.
2. To understand the advantages of Financial Management in decision making and business combinations.

Unit – I:

Financial objective of a business organisation – shareholder value maximisation v/s profit maximisation, growth in earning per share, total shareholder return – possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organisation. Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies.

Unit – II:

Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques – management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts – managing cash using Baumol's model and Millar-Orr model – working capital financing strategies

Unit – III:

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis – lease v/s buy decision – replacement cycle decision – single period capital rationing – risk adjusted discount rates.

Unit – IV:

Models of Financial Management - Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages – capital structure theories including traditional view and Modigliani-Millar view (without & with tax) – pecking order theory.

Unit – V:

Financial Risk Management - Sources of & factors influencing Foreign currency risks – types of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation – tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging) – Causes of interest rate fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA).

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	2	12	10	2	20
Section – B	5	2	7	5	7	35
Section – C	4	1	5	3	15	45
Total Marks						100

Reference Books:

1. A Murthy, Financial Management, Margham Publications.
2. M.Y.Khan and P.K.Jain – Basic Financial Management , TATA Mc Graw Hill Publications
3. I.M.Pandey financial management, Vikas Publications
4. Paul D. Kimmel, Jerry J. Weygandt, Financial Accounting: Tools for Business Decision Making, Wiley
5. Thomas J. O'Brien, Applied International Finance: Managing Foreign Exchange Risk and International Capital Budgeting, Business Expert Press.

Note: Latest edition of the books to be referred.

Semester	V
Subject	ELECTIVE I – FINANCIAL SERVICES
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	5 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To make the students to know the importance of Financial services in business & Corporate World.
2. To understand the advantages of financial services in capital markets & business domain.

Unit I:

Financial Services - An Overview – functions – financial services market – credit cards - concept – features, facilities and services - benefits and drawbacks – Credit card frauds – Credit Information Bureau (CIB) – **Debit Cards: Concept and mechanism – dangers and precautions in the use of debit cards.*

Unit II:

Credit rating – features and advantages – major issues – **credit rating agencies* – regulatory framework – major factors in credit rating – equity rating –

Commercial Bill Financing - meaning of commercial bills – features and advantages of commercial bill financing – precautions by a banker – steps in discounting and purchasing of bill.

Consumer finance - meaning – types – pricing of consumer finance – marketing of consumer finance – consumer credit scoring.

Unit III:

Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfaiting (An Overview)

Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.

Unit-IV:

Merchant banking - definition – functions – code of conduct – regulatory framework.

Mutual funds - definition – products and schemes - working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).

Unit – V:

Securitisation - definition – pass through certificates – features – need – mechanism – purposes – asset characteristics – application – benefits – economic functions – limitations – Securitization as a risk management tool. **Book – building** - concept – characteristics – process – allocation procedure .

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. GURUSAMY.S Financial services / Merchant Banking and Financial Services, Tata McGraw Hill
2. Khan M Y Financial Services, Tata McGraw Hill
3. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and company
4. B. Santhanam, Financial Services, Margham Publications, Chennai
5. E Gordon & K Natarajan, Financial Markets & Services, Himalaya Publishing House

Note: Latest edition of the books to be referred.

Semester	V
Subject	ELECTIVE I – INTERNATIONAL FINANCIAL REPORTING STANDARDS [IFRS]
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	5 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To make the students to know the importance of IFRS in preparation & presentation of Financial stmts.
2. To Facilitate the students to appear for IFRS Certification examination conducted by ACCA, UK

Unit I:

International Financial Reporting Standards – Introduction – importance & relevance in global scenario –
IFRS 1 First-time Adoption of International Financial Reporting Standards

Unit II:

IFRS 2 Share-based Payment
IFRS 3 Business Combinations

Unit III:

IFRS 5 Non-current Assets Held for Sale and Discontinued Operations
IFRS 7 Financial Instruments: Disclosures

Unit-IV:

IFRS 8 Operating Segments
IFRS 9 Financial Instruments

Unit – V:

IFRS 10 Consolidated Financial Statements
IFRS 11 Joint Arrangements

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. CA Kamal Garg, Practical Guide to IFRS , Bharat Publishing House,
2. Abbas Ali Mizra, Practical Implementation Guide & Workbook for IFRS, Wiley
3. Jagadish R Ralyani, IFRS and Indian Accounting Practices, Taxmann
4. Steven M Bragg, IFRS Guide book, Accounting Tools Series.

Note: Latest edition of the books to be referred.

Semester	VI
Subject	CORE XVII –INSURANCE AND RISK MANAGEMENT
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Objectives:

1. To understand the importance of insurance & Risk Management in business.
2. To enable the students to specialize on the insurance domain to hone their careers.

Unit I:

Risk – meaning – types - risk management process – risk identification – evaluation – risk management techniques – significance of risk management function within business organizations.

Unit II:

Insurance- Definition - Purpose & need of Insurance - Insurance as risk transfer & risk sharing mechanism - Benefits & Cost of insurance to society - Insurance as contract- Essential elements, Fundamental principles of insurance- Utmost good faith - Insurable Interest - Indemnity - Proximate cause – Subrogation - Mitigation of loss.

Unit III:

Life Insurance – Meaning, Characteristics, Principles - Types of Policies in Life and General Insurance. Premium – Meaning - Types of premium - Factors for determination of premium - Mortality table - Nomination and assignments, Claims Management - types of documents needed in various types of claims –Life Insurance Agents & Advisors – Regulations of IRDA for Agents.

UNIT IV:

General Insurance (Fire, Marine and Health) – Meaning, Characteristics, Principles - Types of Policies. - Types of premium - Factors for determination of premium - Claims Management - types of documents needed in various types of claims.

Composite Insurance Agents & Advisors – Regulations of IRDA for Agents.

UNIT V:

Insurance Underwriting - need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting, Introduction to Actuarial Science - Role of Actuaries in risk management.

* Self Study Portion

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books :

1. M. N. Mishra, Insurance – Principles and Practices – S. Chand & Co.
2. Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi
3. A. Murthy, Principles and Practice of Insurance, Margham Publications
4. Dorfman, “Introduction to Risk Management and Insurance, Prentice Hall
5. Williams, Heins, “Risk Management and Insurance”, TATA Mc Graw Hill Publishers

Note: Latest edition of the books to be referred.

Semester	VI
Subject	CORE PAPER XVIII – BANKING LAW & OPERATIONS
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Course Objectives:

1. To Familiarize the students to the basics of banking
2. To expose them to the modern banking system and to acquire basic knowledge related to business.

Unit-I:

Commercial bank – definition – classification of banking system– universal banking – functions – **role of commercial banks in economic development* – central banking – definition – need – principles – **central banking Vs commercial banking* – functions and role – RBI- functions and working – objectives – legal frame work.

Unit-II:

Opening bank accounts – type of bank accounts – KYC Norms - **FDR- Pay-in-slip book, Withdrawal forms* – special type of customers – bank lending – sources and factors of lending – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – Credit information Bureaus – CIBIL, Experian, Equifax, CRIF High Mark, Credit Records and Reference – disclosure to customers

Unit-III:

Negotiable instruments – meaning – definition – types – distinction between cheque, promissory note and bills of exchange - ** Cheque Truncation System [CTS] Cheques – meaning – advantages.* Endorsement – meaning – types - Crossing – definition – need – types – consequences – opening of crossing – marking of cheques - dishonouring of a cheque – payment in a crossed cheque – material alteration – statutory protection.

Unit-IV:

Paying Banker – meaning duties and liabilities of paying banker - **Collecting banker** – meaning – collecting banker's role – collecting banker's duty – collection of bills of exchange – Agent for collection – paying banker Vs collecting banker. **Customer grievances** – grievances redressal mechanism structure in banks – Banking Ombudsman.

Unit-V:

E-banking – meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – Automatic Teller Machine (ATM) – Cash Deposit Machine (CDM) & Recycler Machine - Electronic Funds Transfers – National Electronic Fund Transfer [NEFT] - Real Time Gross Settlement [RTGS] – Intra – bank mobile payments system [IMPS]- Society for Worldwide Interbank Financial Telecommunication [SWIFT] – Indian Financial Network [INFINET]

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Dr. S.Gurusamy, Banking, Theory Law & Practice Tata McGraw Hill, New Delhi
2. K.P.M.Sundharam, P.N.Varshney, Banking Theory Law & Practice – Sultan Chand & Sons
3. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
4. B. Santhanam – Banking – Theory , Law & Practice, Margham Publications
5. K.C. Shekhar & Lekshmy Shekhar, Banking Theory and Practice, Kindle Store

Note: Latest Editions of the books to be referred.

Semester	VI
Subject	CORE XIX –GOODS AND SERVICES TAX [GST] & CUSTOMS LAW
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Objectives

1. To make the students to know the importance of GST & its provisions in India
2. To understand the advantages of GST and its implications for the business
3. To Facilitate the students to qualify for Tax Practitioners examination conducted by CBIC, India

UNIT I:

Indirect Taxes - Introduction – Origin of GST – One Nation, One Tax, One Market ideology – Structure and types of GST, GST Council – Composition, functions, powers GST Network, GST Practitioners – Qualifications and Enrollment Procedures.

Registration under GST – procedures and formalities – E-forms – GSTIN – Amendment and Cancellation of Registration.

UNIT II:

Taxable Event – Supply of goods and Services – Classification of goods and services – Composite and Mixed Supplies – Place of Supply – Point of Taxation – Levy of GST – Regular and Composition Scheme – Documents and Registers to be maintained by Assessee.

UNIT III:

Valuation in GST – Transaction Value, Valuation Rules

Periodicity of GST Payment – Mode of Payment – Reverse Charge Mechanism- Due dates of Filing Return – Types of Returns and Forms. Simple problems in calculation of GST Payable and Set off Input Tax Credit.

UNIT IV:

Customs Act, 1962 – objectives – Basic concepts of customs law, Territorial waters, high seas - levy and collection – classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods.

Unit – V:

Customs Procedures, Import and Export Procedures, Baggage, Exemptions – Simple problems in computation of assessable value and Customs Duty.

(FOB, CIF Values, Insurance Charges, Landing Charges etc.,)

* *Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	8	4	12	10	2	20
Section – B	4	3	7	5	7	35
Section – C	3	2	5	3	15	45
Total Marks						100

Reference Books

1. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House,
2. Nitya Tax Associates, Basics of GST, Taxmann
3. Study Material on GST – The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India.
4. Guidance material on GST issued by CBIC, Government of India
5. V S Datey, GST & Customs Law, Taxmann Publishers.

Note: Latest Editions of the books to be referred.

Semester	VI
Subject	ELECTIVE II – PROJECT MANAGEMENT
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	5 Credits / 90 Hours
Exam Duration	3 Hours

Objectives:

1. To understand the importance project preparation in business
2. To enable the students to acquire working knowledge on the preparation of project reports.

Unit I:

Basics of Project Management: Introduction, Need for Project Management, Project Management Knowledge Areas and Processes, The Project Life Cycle, The Project Manager (PM), **Phases of Project Management Life Cycle*, Project Management Processes, Impact of Delays in Project Completions, Essentials of Project Management Philosophy, Project Management Principles.

Unit II:

Project Identification, Selection and Planning: Introduction, Project Identification Process, Project Initiation, Pre-Feasibility Study, Feasibility Studies, **Project Break-even point*, Project Planning, Need of Project Planning, Project Planning Process, Work Breakdown Structure (WBS).

Unit III:

Organizational Structure and Organizational Issues: Introduction, Concept of Organizational Structure, Roles and Responsibilities of Project Leader, **Relationship between Project Manager and Line Manager*, Leadership Styles for Project Managers, Conflict Resolution, Team Management and Diversity Management, Change management.

Unit IV:

Project Quality Management and Value Engineering and IS: Introduction, Quality, Quality Concepts, Value Engineering **Project Management Information System (PMIS)- importance*, Planning of PMIS, Design of PMIS.

Unit V:

Project Performance Measurement and Evaluation: Introduction, **Performance Measurement*, Productivity, Project Performance Evaluation, Benefits and Challenges of Performance Measurement and Evaluation, Controlling the Projects.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. A Guide to the Project Management Body of Knowledge: PMBOK® Guide
2. Gregory Horine, Project Management Absolute Beginner's Guide
3. Harold Kerzner, Project Management: A Systems Approach to Planning, Scheduling, and Controlling
4. Paul Roberts, Guide to Project Management: Getting it right and achieving lasting benefit
5. Stephen Barker and Rob Cole, Brilliant Project Management: What the best project managers know

Note: Latest edition of the books to be referred.

Semester	VI
Subject	ELECTIVE II – INDIAN ACCOUNTING STANDARDS [Ind AS]
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	5 Credits / 90 Hours
Exam Duration	3 Hours

Objectives:

1. To understand the importance of Indian accounting Standards in Preparation of financial Statements.
2. To Equip the students with the basic knowledge on Indian Accounting Standards for business world.

Unit I:

Introduction to Ind AS –

Ind AS 101 – First time adoption of Ind AS.

Ind AS 103 – Business Combinations

Unit II:

Ind AS 104 – Insurance Contracts

Ind AS 105 – Non Current Assets held for sale & discontinued operations.

Unit III:

Ind AS 107 – Financial Instruments : Disclosure

Ind AS 108 – Operating Segments

Unit IV:

Ind AS 109 – Financial Instruments

Ind AS 110 – Consolidated Financial Statements

Unit V:

Ind AS 114 – Regulatory Deferral Accounts

Ind AS 115 – Revenue from contracts with customers.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. B D Chatterjee, Guide to Indian Accounting Standards, Taxmann
2. CA Praveen Sharma, Handbook on Ind AS, Pooja Law Publishing House
3. Dolpoy D Sauza & Vishal Bansal, Indian Accounting Standards, Snow White
4. CA Kamal Garg, Practical Guide to Ind AS, Bhaarat Law Publishing House

Note: Latest edition of the books to be referred.

Semester	V
Subject	ELECTIVE III – PROJECT WORK & VIVA VOCE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	5 Credits
Exam Duration	-

- (1) Project Work is an integral part of B.Com (Finance & Taxation) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Finance & Taxation domain so as to stimulate trainee's desire to face its challenges and problems.
- (2) The project work shall broadly relate to
 - (a) Accounting & Auditing
 - (b) Tax Laws Practice
 - (c) Management Accounting & Decision Making
 - (d) Auditing & Assurance Services
 - (e) Wealth Management Services
 - (f) Financial Management
 - (g) Capital Markets & Financial services.

The above domains are not exhaustive. Students can choose any domain related to the Finance & Taxation management.
- (3) The students should submit a project report in the sixth semester during the last week of February. Project Work Evaluation & Viva Voce examinations shall be conducted during March. The report shall not exceed 50 typed pages, excluding tables, figures, bibliographies and appendices.
- (4) The paper on Institutional Training shall carry hundred marks divided as follows:

Project Report	- 60 Marks
Viva Voce	- 20 Marks
Internal Marks	- 20 Marks
- (5) The Evaluation of project Reports and Viva voce shall be co-ordinated by the H.O.D. and Senior Faculty members of the department along with external examiners appointed. The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.
- (6) The decision of the Head of the Department shall be final and binding on the student with respect to the project work.