

B. Voc.
(Accounting & Taxation)
Syllabus
(2017-2020)



P.G. & RESEARCH DEPARTMENT OF COMMERCE
BISHOP HEBER COLLEGE (Autonomous)

(Affiliated to Bharathidasan University)
(Reaccredited with 'A' Grade (CGPA – 3.58/4.0) by the NAAC &
Identified as College of Excellence by the UGC)
DST – FIST Sponsored College & DBT Star College

TIRUCHIRAPPALLI – 620 017
TAMIL NADU, INDIA

2017-2020



BISHOP HEBER COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI – 17.
 (Nationally Reaccredited at the A Grade by NAAC with the CGPA of 3.58 out of 4)
 (Recognised by the UGC as “College with Potential for Excellence”)
 (Affiliated to Bharathidasan University)

SEMESTER	PART	COURSE	COURSE TITLE	COURSE CODE	TOTAL HOURS	CREDITS	MARKS			
							CIA	ESE	TOTAL	
I	Level 4/ Accounts Executive (Recording & Reporting) Certificate in Diploma	I	General	Language –I (Tamil/ Hindi/ French)	U16AG01	60	4	25	75	100
		II	General	English for Communication – I	U16AG02	60	4	25	75	100
		III	General	MS Office – Word	U16AGP1	30	2	40	60	100
			Skill	Financial Accounting	U16AS01	60	4	25	75	100
			Skill	Cost & Management Accounting	U16AS02	60	4	25	75	100
			Skill	Tally – I	U16ASP1	60	4	40	60	100
		Skill	Internship – I	U16ASF1	180	6	-	-	100	
IV	General	Value & Life Oriented Education (RI/MI)	U16AG03	30	2	25	75	100		
II	Level – 5 / Sr. Accounts Executives Diploma	I	General	Language –II (Tamil/ Hindi/ French)	U16AG04	60	4	25	75	100
		II	General	English for Communication – II	U16AG05	60	4	25	75	100
		III	General	Personal Effectiveness	U16AG06	30	2	25	75	100
			Skill	Payroll Accounting & Management	U16AS03	45	3	25	75	100
			Skill	Accounts Payable & Receivable – Accounting & Management	U16AS04	45	3	25	75	100
			Skill	Compliances	U16AS05	45	3	25	75	100
			Skill	Financial Reporting	U16AS06	45	3	25	75	100
		Skill	Internship – II	U16ASF2	180	6	-	-	100	
		IV	General	Environmental Studies	U16AG07	30	2	25	75	100
III	LEVEL 6	III	General	HRM- Compensation Management	U15AG08	60	4	25	75	100
			General	Web Technology	U15AG09	60	4	25	75	100
			General	E-Commerce	U15AG10	60	4	25	75	100
			Skill	Direct Taxation – I	U15AS07	45	3	25	75	100
			Skill	Business Law : Company Law – I	U15AS08	45	3	25	75	100
			Skill	Financial Management: Analysis of Financial Statement	U15AS09	45	3	25	75	100
			Skill	Management Accounting – Budgeting & Forecasting	U15AS10	45	3	25	75	100
			Skill	Internship – III	U15ASF3	180	6	-	-	100

SEMESTER	PART	COURSE	COURSE TITLE	COURSE CODE	TOTAL HOURS	CREDITS	MARKS			
							CIA	ESE	TOTAL	
IV	LEVEL 6 / Asst. Manager	Advance Diploma	General	Soft Skill- I	U15AG11	60	4	25	75	100
			General	Business Mathematics	U15AG12	90	6	25	75	100
			General	Business Presentation – MS Office – Excel & PowerPoint	U15AGP2	30	2	40	60	100
			Skill	Business Law : Company Law – II	U15AS11	45	3	25	75	100
			Skill	Direct Taxation – II	U15AS12	45	3	25	75	100
			Skill	Tally – II	U16ASP2	45	3	40	60	100
			Skill	Strategic Financial Management	U15AS13	45	3	25	75	100
			Skill	Internship – VI	U15ASF4	180	6	-	-	100
V	LEVEL 7	III	General	Indian Financial System	U15AG13	60	4	25	75	100
			General	Corporate Accounting	U15AG14	60	4	25	75	100
			General	Soft Skill – II	U15AG15	60	4	25	75	100
			Skill	Business Law: Insurance & Banking Regulation	U15AS14	45	3	25	75	100
			Skill	Direct Taxation – III	U15AS15	45	3	25	75	100
			Skill	Investment Strategies	U15AS16	45	3	25	75	100
			Skill	Corporate Finance	U15AS17	45	3	25	75	100
			Skill	Internship –V	U15ASF5	180	6	-	-	100
VI	LEVEL 7 / MANAGER	B. Voc Degree	General	IAS / IFRS	U15AG16	90	6	25	75	100
			General	Oracle ERP 12	U15AG17	90	6	25	75	100
			Skill	Indirect Taxation	U15AS18	45	3	25	75	100
			Skill	Capital Markets	U15AS19	45	3	25	75	100
			Skill	Business Law : Securities Laws, FEMA, PMLA	U15AS20	45	3	25	75	100
			Skill	Business Valuation & Business Analysis	U15AS21	45	3	25	75	100
			Skill	Internship – VI	U15ASF6	180	6	-	-	100

Semester: I / General
Credits: 3

Total Hours: 30
Course Code: U16AGP1

MS – OFFICE - WORD

Objective

At the end of the course the student will be able to use MS Word confidently.

Unit I

Beginning to Use Microsoft Word – Word Processing versus Desktop Publishing-Starting - Microsoft Word 2007 -Virtual Tour of MS Word 2007 - Opening a New Document -Saving a Document-Getting Help with MS Word 2007.

Basic Editing - The Cursor - Inserting Text - Deleting Text ~ Text -Undo and Redo -Wrap Text - Formatting - Selecting Text - Applying a Font –Changing Font Size - Font Attributes - Font Colour- Clear Formatting -Text Alignment Copying and Moving Texts and Objects - The Clipboard - Paste - Formatting - Changing Defaults - Drag and Drop Text.

Unit II

Editing Features - Spell Check — Thesaurus - Auto Correct – Creating Own Default Dictionary – Check -Word Count -Track Changes -Accepting and Rejecting Changes - Page View – Zoom

Paragraph Formatting - Changing Paragraph Alignment - Indenting Paragraphs - Add Borders or Shading to a Paragraph — Apply Paragraph Styles – Creating Links within a Document ~Change Spacing between Paragraphs and Lines

Unit III

Tables - Creating Tables - Creating a table by highlighting the boxes- Create a table by using Insert Table command -Drawing a Table - Converting Text into a Table - Quick Tables -Entering Text -Table Tools -Inserting rows and columns- Deleting Cells, Rows or Columns - Merging Cells and Splitting Cells -Adjusting Column Width- Position text within a Cell - Borders and Shading. Bulleted and Numbered Lists - Creating a Nested List - Format Your List -Creating Outlines

Unit IV

Page Formatting - Page Margins –Changing the Orientation, Size of the Page, or Size of Columns — Apply a Page Border and Color - Insert Headers and Footers (including Page Numbers;-Creating a Page Break -insert a Cover Page -Inserts a Blank Page. Inserting Graphics, Pictures, and Table of Contents – Inserting Special Characters.

Unit V

Advanced Tools - References and Citations — Macros - Compare and Merge Documents –Protect Document -Mailing Lists - Creating a List for Mail Merge – Mail Merge.

Books for Reference

1. Microsoft Word 2010 Bible – Herb Tyson, Microsoft Word MVP
2. Microsoft Word 2010 in Depth – FaitheWempen- Que
3. Microsoft Word 2010 Inside Out – Katherine Murray - Microsoft

Semester: I / Skill

Total Hours: 60

Credits: 4

Course Code: U16AS01

FINANCIAL ACCOUNTING

Objective:

To enable the students to acquire skill in basic principles of Accounting and concepts of Accounting Recording of Transactions, Cash Book, Bank Book, Journal, Ledger Accounts , Reconciliation of Ledger Accounts with Bank Statement. Classification of Assets & Liabilities, Recording of Provision for Depreciation, Preparation of Trial Balance. Preparation of Balance Sheet & Profit & Loss Account.

Unit I

Accounting Principles & Concepts: Basic Principles of Accounting and Concepts of Accounting.

Unit II

Double Entry System of Accounting: Recording of Transactions, Cash Book, Bank Book, Journal, Ledger Accounts.

Unit III

Bank Reconciliation Statement: Preparation of Bank Reconciliation Statement – Reconciliation of Ledger Accounts with Bank Statement.

Unit IV

Depreciation: Classification of Assets & Liabilities – Depreciation Methods - Recording of Provision for Depreciation

Unit V

Financial Statement: Trial Balance, Preparation of Trading Accounts, Profit & Loss accounts and Balance Sheet.

Text

Jain & Narang : Advance Accountancy – Himalaya Publications

Reference

Hanif and Mukneriee : Modern Accountancy - Tata McGraw-Hill Publications

P.C.Tulsian : Advance Accountancy - S. Chand and Publications

P.C.Tulsian : Financial Management - S. Chand and Publications

Semester: I / Skill

Total Hours: 60

Credits: 4

Course Code: U16AS02

COST & MANAGEMENT ACCOUNTING

Objective:

To enable to student to acquire skill on concept of Cost Accounting, Methods of Cost Accounting, Construction of Cost Sheet, Concept of Break Even Analysis, Material , Labour and overhead costing.

Unit I

Introduction to Cost Accounting : Definition, scope, nature of cost accounting – cost concepts – classifications – objectives and advantages, demerits of cost accounting – methods and techniques – cost units, cost centres – cost sheets.

Unit II

Methods of Cost Accounting: Process Costing (Normal loss, abnormal loss and gains), Job Costing, Contract Costing, Batch Costing, Uniform Costing, Marginal Costing, Standard Costing & Sunk Costing.

Unit III

Material cost – purchase procedures – stores procedures – Receipts and issue of materials – Stores organization and layout – Inventory control –Level of stocks, perpetual inventory, ABC analysis, BEP (including Service Sector),EOQ – Stores ledger – Pricing of materials issues, FIFO, LIFO, simple and weighted average.

Unit IV

Labour cost – Time recording and time booking – Methods of remuneration and incentive scheme – Overtime and Idle time – Labour turnover types, causes and remedies.

Unit V

Overheads – Collection, classification, allocation, appointment, absorption – Recovery rates – Over and under absorption – Activity based costing – cost sheet and cost reconciliation statement.

Text

Cost Accounting by Bhagavathi and Pillai – Sultan Chand

Reference

Cost Accounting by Jain and Narang– Kalyani

Cost Accounting by S.P. Iyebngar– Sultan Chand

Semester: I / Skill

Total Hours: 60

Credits: 4

Course Code: U16ASP1

TALLY - I

Objective

At the end of the course the student will be able to work in Tally (with regarding to vouching) confidently.

Unit I

Basic of Accounting – Introduction – Accounting Principles, Concepts and Convention – Double Entry System of Book Keeping – Types of Accounts – Golden Rules of Accounting – Mode of Accounting – Financial Statements – Recording Transactions of Sample Data

Unit II

Creating Company – alteration – deletion – Creating Accounting Masters – Groups – Ledgers – Creating – Creating Inventory Master – Stock Group – Stock Categories Units of Measures – Godowns – Stock Items – Voucher Types

Unit III

Voucher Entry – Accounting Vouchers – Inventory Vouchers

Unit IV

Accounting – Cost Centres – Cost Categories – Ratio Analysis – Account Books – Statements of Accounts – Inventory Books - Statements of inventory – cash / Funds flow- Bank Reconciliation Statement.

Unit V

Important Features of Tally – Budget – Security Control in Tally – Tally Audit – Data – Import Data – Export – Backup & Restore – Split Company – Group Companies.

Books for Reference

1. Tally ERP 9 – Dinesh Maidasani
2. Tally 9 in Simple Steps – Kogent Solution Inc.

Semester: I / Skill

Total Hours: 180

Credits: 6

Course Code: U16ASF1

INTERNSHIP – I

Internship	No. of Hours	No. of Credits	Learning Objectives
Recording of Receipts (other than from customers)	20	4	Identifying and understanding the defined receipts.
Recording of Payments (other than suppliers)	20		Identifying and understanding the defined payments.
Recording of Provisions	20		Understanding the concept of Provision
Preparation of Bank Reconciliation Statement (BRS)	20		Understanding the concept of Bank Reconciliation
Preparation of Depreciation Worksheet	20		Understanding the concept of depreciation
Preparing and Presenting Reports on Profit and Loss Account, Ledger Balances (with details), Balance sheet, etc.,	20		Presenting and preparing reports on Financial Statements
Preparation of Cost Sheets and other costing statements	60	2	Principles of Costing and Preparation of Cost Sheets

Semester: II / General

Total Hours: 30

Credits: 2

Course Code: U16AG06

Personal Effectiveness

Objective:

To enable the learner to acquire skills that will help him/her to be an effective individual.

Unit I

Independence

- 1 Being Proactive in roles and relationships in life.
- 2 Beginning with the End in Mind

Unit II

Independence

- 3 Putting First Things First

Unit III

Interdependence

- 4 Think Win-Win: Genuine feelings for mutually beneficial solutions or agreements in relationships.
- 5 Seek First to Understand, Then to be understood Use empathic listening to be genuinely influenced by a person, who compels them to reciprocate the listening and take an open mind to being influenced by you.

Unit IV

Interdependence

- 6 Synergize
Combine the strengths of people through positive teamwork, so as to achieve goals that no one could have done alone.

Unit V

Continuous improvements

- 7 Sharpen the Saw
Balance and renew your resources, energy, and health to create a sustainable, long-term, effective lifestyle. It primarily emphasizes exercise for physical renewal, prayer (meditation, yoga, etc.) and good reading for mental renewal. It also mentions service to society for spiritual renewal.

Book for Reference

Seven Habits of Highly effective people - Steven Covey

Semester: II / Skill

Total Hours: 45

Credits: 3

Course Code: U16AS03

Payroll & Inventory- Accounting and Management

Objectives

To enable students to gain knowledge on preparation of payroll, payment of salaries, taxation on salaries and passing accounting entries. To enable students to gain knowledge on classifications of inventories, charge of inventories to consumption and valuation of closing inventories.

Unit I

Payroll System : Creating a payroll system, payroll process flowchart and Payroll system best practices.

Unit II

Accumulating Time Worked – Need for time tracking, timekeeping reports, problems with timekeeping and payroll and overtime pay calculation.

Unit III

Payroll Accounting: Meaning, need for payroll accounting, Payroll journal entries and accounting entries for employee payments.

Unit IV

Taxation on Salaries : Difference between salaries and wages, contractor and employee, payment of salaries, Taxation on salaries and TDS on employee payments.

Unit V

Inventory Accounting: Nature of Inventory, cost of goods sold, inventory costing methods a periodic system (LIFO, FIFO, and Periodic Average), and valuation of closing inventory.

Book for Reference:

- Essentials of Payroll Management and Accounting – Steven .M.Bragg.

Semester: II / Skill

Total Hours : 45

Credits: 3

Course Code: U16AS04

Accounts Payable & Receivable – Accounting & Management

Objective

At the end of the course, students shall be able to see the perspective of management accounting and shall be able to apply the techniques management accounting to a given accounting situation in business.

Unit I

Management Accounting - Definitions - Objectives - Scope and functions - Advantages and limitations-principles- Installation of management accounting systems. Distinction between management accounting and financial accounting; Cost accounting.

Unit II

Meaning and types of financial statements - Analysis and interpretation of financial statements - Techniques of financial analysis — Limitation of financial analysis.

Unit III

Ratios Analysis- Meaning — Classification— Advantages and limitations of ratio analysis — computation.

Unit IV

Funds Flow Statement - Meaning— Uses of flow statement —Parties interested in fund flow statement — Limitations of fund flow statement — Preparation of fund flow statement.

Unit V

Marginal costing - Definitions — Features — Merits and demerits - CVP analysis - Break even chart- Meaning —Merits and demerits — Construction - Assumptions underlying CVP analysis and break even chart — Managerial uses of BEP analysis.

Text

Management Accounting – S.N.Mageshwari

Theory — 25 %, Problems 75 %

Semester: II / Skill

Total Hours : 45

Credits : 3

Course Code : U16AS05

COMPLIANCES

Objectives

To enable the students to acquire skill in Recording, maintenance and reconciliation of vendor accounts and customer accounts, taxation on sales.

Unit I

Accounts Payable: Introduction to Accounts Payable, Process of Purchases, Purchase Documents, Understanding the purchase order, Purchase journal, supplier and payment details, Understanding the customer purchase order, Payment terms, delivery challan and sales journal.

Unit II

Accounts Receivable : introduction to Accounts Receivable, Process of Sale of Goods & Service, Credit Sales & Cash Sales, Accounting entries for sale of goods and other accounts receivables, Debit notes and credit notes- Process and accounting.

Unit III

Service Tax : Basic of Service Tax- Configuring for Service Tax- Creating Masters- Recording Transactions- Accounting for Advance Receipts- Accounting for Opening Service Tax Credit. Adjustment of Input Service Tax Credit— Payment of Service Tax- Service Tax Reports

Unit IV

Tax Deducted at Source: Basic concepts of TDS- Configuring TDS -Creation of Masters - Recording Transactions- TDS Reports

Unit V

Value Added Tax (VAT): Basic Concepts in VAT- Configuring VAT - Creating Masters- Entering Transactions- Accounting for Return of Goods- Rate Difference in Purchase / Sales Accounting for Interest Transactions- Exempt Transaction under VAT- Purchase from Unregistered Dealers- Claiming IT on Capital Goods- Inter State Branch transfers~ VAT Reports.

Reference Book:

Accounts payable and accounts receivable – Lon Poole, Mogodown.

Semester: II / Skill

Total Hours: 45

Credits: 3

Course Code: U16AS06

Financial Reporting

Objective

At the end of the course students will acquire knowledge in preparation of financial statements in accordance with statutory requirements.

Unit I

AS 1 Disclosure of Accounting policy

AS 2 Valuation of Inventories

AS 10 Accounting for Fixed Assets

Unit II

AS 3 Cash flow Statement

Unit III

AS 4 Contingencies and Events after occurring balance sheet date

AS 5 Net profit or loss for the period, Prior period items, and changes in Accounting polices

AS 6 Depreciation Accounting

Unit IV:

AS 14 Accounting for Amalgamation

AS 20 Earnings per share

Unit V:

AS 21 Consolidated Financial Statement

AS 29 Provisions, Contingent Liability and Contingent Assets

Reference Book:

Indian Accounting Standards: Practices, comparisons and interpretations- Asish Bhattacharyya.

Semester: III / General

Total Hours: 60

Credits: 4

Course Code: U15AG08

HRM – Compensation Management

Objective

To equip the students with the necessary skills and techniques of compensation management.

Unit I

Introduction - Concept &, Elements, Types of compensation. Theories of wages. National Wage Policy — Objectives & Concepts, Wage Boards.

Unit II

Company Wage Policy - Wage Determination, Pay Grades, Economic principles. External Equity - Wage Surveys & Wage Components, Inter and Intra industry compensation differentials

Unit III

Compensation Structure — Salary Structure, Allowances, Dearness Allowance - Concept, Fringe benefits, Incentives and Retirement Plans.

Unit IV

Managerial Remuneration - Elements, Benefits, Strategies & Reward for Managerial compensation to Chief Executives, Senior Managers, R & D Staff.

Unit V

Collective Bargaining Strategies, Trends in Compensation Management – International Compensation, Compensation Systems in Multinational Companies and IT companies including ESOP.

Books for Reference

1. Compensation and Reward Management - by B.D.Singh, Excel Books.
2. Understanding Wage System — by AM. Sharma, Himalaya Publishing House.

Semester: III / General

Credits : 4

Total Hours: 60

Course Code : U16AG09

Web Technology

Objective:

To enable the students to be skilful and knowledgeable in web technology.

Unit I

Internet Principles and Components: Internet basics — internet Address — Domain name server Web Browsers and Web Servers, Search Engines and search tools - Connecting to the Internet - Installing and configuring a modem — Creating a connection profile — Changing the default connection. Internet and World Wide Web- HTML — protocols-HTTP, SMTP, POP3, MIME, IMAP. Hypertext Transfer Protocol, Overview of TCP,/IP and its services; URLs; Searching and web Casting Techniques.

Unit II

Web Publishing: Hosting your Site; Internet Service Provider; Web terminologies, Phases of Planning and designing your Web Site; Steps for developing your Site; Choosing the contents; Home Page; Domain Names, Front page views, Adding pictures, Links, Backgrounds, Relating Front Page to DHTML. Creating a Website and the Markup Languages (HTML, DHTML);

Unit III

Web Development: Introduction to HTML; Hypertext and HTML; HTML Document Features; HTML command Tags; Creating Links; Headers; Text styles; Text Structuring; Text colors and Background; Formatting text; Page layouts;

Unit IV

Images; Ordered and Unordered lists; Inserting Graphics; Table Creation and Layouts; Frame Creation and Layouts; Working with Forms and Menus; Working with Radio Buttons; Checkboxes; Text Boxes; DHTML: Dynamic HTML, Features of DHTML, CSSP(cascading style sheet positioning) and DHTML events. 1

Unit V

Multimedia and Web Application: Multimedia in web design, Audio and video speech synthesis anti recognition - Electronic Commerce — E-Business Nodal — E-Marketing — Online Payments and Security — N-tier Architecture. Search and Design: Working of search engines ~optimization - Search interface. Working with E-mail — Running on E-mail program — Sending, reading, replying, deleting and exiting mail — Sending files via E-mail — Attaching a signature - Managing an address book.

Suggested Readings

1. Rajkamal, "Internet and Web Technologies", Tata McGraw-Hill.
2. Ramesh Bangia, "Multimedia and Web Technology" Firewall Media.
3. Thomas A. Powell, "Web Design: The Complete Reference" , 4/e, Tata McGraw- Hill
4. Wendy Willard, "HTML Beginners Guide", Tata McGraw-Hill.
5. Deitel and Goldberg, "Internet and World Wide Web, How to Program", PHI.

Semester: III / General

Total Hours: 60

Credits: 4

Course Code: U16AG10

E-Commerce

Objective

At the end of the course students shall be able to practice on-line business and E-Commerce practices

Unit I

Electronic Commerce: Overview, Definitions, Electronic Commerce Framework, Traditional vs. Electronic business applications, Advantages & Disadvantages of E-Commerce, Threats of E-Commerce, The anatomy of E-commerce applications.

Unit II

Network infrastructure for E-Commerce - components of the 1-way - Network security and firewalls -client server network security - firewalls and network security - data and message security – encrypted documents and electronic mail. Different Types of Networking for E Commerce, Internet, intranet & Extranet

Unit III

Business Models of E-commerce: Model Based on Transaction Type, Model Based on Transaction Party - B2B, B2C, C2B, C2C, E-Governance- E-Marketing. Content Management: Definition of content, Authoring Tools & Content Management, Content — partnership, repositories, convergence, providers, Web Traffic & Traffic Management, Content Marketing.

Unit IV

Call Centre: Definition, Need, Tasks Handled, Mode of Operation, Equipment, Strength & Weaknesses of Call Centre, Customer Premises Equipment {CPE} E — Payment Mechanism: Payment through card system, E — Cheque, E — Cash, E — Payment Threats & Protections. Electronic Data Interchange (EDI), EDI applications in business, EDI Systems

Unit V

Risk of E-Commerce: Overview, Security for E-Commerce, Security Standards, Firewall, Cryptography, Key Management, Password Systems, Digital certificates, Digital signatures. Managerial Perspective, Rules & Regulations for Controlling E — Commerce, Cyber Laws.

Books for Reference

1. E-Commerce, M.M. Oka, EPH
2. Kaiakotia, Whinston : Frontiers of Electronic Commerce , Pearson Education.

Semester: III / Skill

Credits : 3

Total Hours : 45

Course Code : U16AS07

Direct Taxation – I

Objective:

At the end of the course the students would have acquired knowledge on Fundamentals of Income Tax, and developed skill on computation of taxation under the head income from salaries & House Property.

Unit I

Introduction: Basic Concepts - agricultural income – Capital and Revenue – Residential Status and Incidence of Tax – exempted incomes.

Unit II

Computation of Income – Salaries: Salary – meaning – basis of charge – different forms – Profits in lieu of Salary – Allowances (taxable and not taxable) – Tax treatment of provident fund – permissible deductions – tax liability.

Unit III

Computation of Income – House property – Basis of charge – determination of Annual Value – Income from let out and self-occupied house property – deductions available u/s 24.

Text Book

1. Vinod Singhania- Students guide to income tax, Taxman

Reference

1. Gaur and Narang– Income tax,law and practice, Kalyani
2. Dinkarpagare - Law and practice of income tax, SultanChan

Theory — 25 %, Problems — 75 %

Semester: III / Skill

Total Hours: 45

Credits: 3

Course Code: U16AS08

Business Law: Company Law – I

Objectives

To develop conceptual understanding of the fundamentals of company law and procedure requirements. To impart skills in law.

Unit I

Joint Stock Companies- Meaning Nature and characteristics, Kinds of Companies as per Companies Act 2013- Private Companies and Public Companies, Distinction, Special Privileges and exemptions to a Private Company as per the Companies Act 2013.

Unit II

Procedure for conversion of Public company into a Private Company and Private Company into Public company- One Person Company, Small Company, Privileges granted to them -Dormant Companies

Unit III

Formation of Companies , Stages of formation of companies- Promoters , Meaning, kinds, functions, duties, liabilities and Remuneration of promoters-Distinction between Certificate of Incorporation and Certificate of Commencement of Business

Unit IV

Memorandum of Association , Meaning, Purpose, Contents of Memorandum, Alteration, Doctrine of ultra vires - Articles of Association, Meaning, Definition, Importance of Articles of Association, Contents, Alteration of Articles of Association,

Unit V

Doctrine of constructive notice, Doctrine of indoor management. Exceptions to the Doctrine of Indoor Management- Distinction between Memorandum of Association and Article of Association.

Reference Book:

Company Law : A Comprehensive Text Book on Companies Act 2013 – N.D.Kapoor & Sanjay Dhamija- 19th Edition- Taxmann's

**Semester: III / Skill
Credits: 3**

**Total Hours: 45
Course Code: U16AS09**

Financial Management: Analysis of Financial Statement

Objectives

At the end of the course, students shall be able to learn the concepts of Financial Management and shall be able to identify problems in financing areas of the company and solve them.

Unit I

Meaning and Scope of Financial Management- Environment of Finance – The time value of Money – Risk and Return – Valuation of Securities.

Unit II

Working capital management – Working capital policy – cash management – Credit management – inventory management.

Unit III

Capital Budgeting – Basics of Capital Budgeting – Cost of Capital: Cost of equity- Cost of debentures – Cost of preference shares – Cost of other sources of capital.

Unit IV

Capital structure and dividend policies – capital structure and cost of capital – planning the capital structure – Dividend policy and share valuation – Long term financing – Sources of long term finance – raising long term finance – basics of stock market in India and other financial institution.

Unit V

Leverages – Operating leverages – Financial Leverages – Total Leverage – Financial planning and budgeting.

Text

1. Prasanna Chandra – Fundamentals of Financial Management, TMH

Reference

1. I.M.Pandey – Fundamentals of Financial Management, Vikas
2. M.Y.Khan and P.K.Jain – Fundamentals of Financial Management, TMH
3. Joseph Anbarasu and N Janakiraman – Financial and Invest Management, S.Chand
4. Vyuptakesh Sharu – Fundamentals of Financial Management, Pearson Ed.
5. Van Horne and Wachawicz Jr. – Fundamentals of Financial Management, Pearson Ed.

Theory – 25 %, Problems – 75 %

Semester: III / Skill

Total Hours: 45

Credits: 3

Course Code: U16AS08

Management Accounting – Budgeting and Forecasting

Unit I

Budget: Types of Budgets – Preparation of Flexible and Fixed Budgets, Master Budget and Cash Budget – Problems – Zero Base Budgeting.

Unit II

Budgetary Control: Meaning, objective of budgetary control, merits of budgetary control, essential features of budgetary control, step in budgetary control, limitation of budget control.

Unit III

Standard Costing – Definition -meaning-difference between standard cost and Budget Control, Establishment of standards- advantages – limitations – variance analysis , material price variance, material usage variance, material mix variance, material yield variance

Unit IV

Labour Variance – Direct labour variance, labour efficiency variance, labour rate variance, labour mix variance and labour yield variance.

Unit V

Overhead variance analysis and its implications.

Text Book

Management Accounting – S.N.Mageshwari

Semester: IV / General

Total Hours: 60

Credits: 4

Course Code: U15AG11

Soft Skills – I

Objective:

To educate students on soft skills related to business world.

Unit I

Communication Skills: Features of an effective Communication. Verbal and non-verbal Communication. Barriers and filters. Listening and active listening and feedback.

Unit II

Resume Writing: Meaning, importance, types, preparation and resume models

Unit III

Interview and Group Discussion: Meaning, Types, Do's and Don'ts in a GD interview, List of some easy topics and case study based on interviews and group discussion.

Unit IV

Attitude: Meaning, Types, ways to develop positive attitude, attitude and behavioural change.

Unit V

Time Management: Meaning, Second generation time management — calendars and appointment books — events schedule — activities in the future — third generation — idea of prioritization — setting goals.

Books for Reference

1. The ACE of Soft skills: Attitude, Communication and Etiquette for success — Gopalaswamy Ramesh, Mahadevan Ramesh.
2. Soft Skills :Prof.Alex

Semester: IV / General

Credits: 6

Total Hours: 90

Course Code: U15AG12

Business Mathematics

Objective

At the end of the course, students shall be able to apply the mathematical tools in solving business problems.

Unit I

Number system - Surds and Indices - Logarithm - Simultaneous and Quadratic equations.

Unit II

Arithmetic, Geometrics Progression - Basic concepts - Sub set - Operation of sets.

Unit III

Differentiation: Standard forms - Meaning, Rules, and Concepts of differential equations - Higher order derivatives - Maxima and Minima (Application in Business).

Unit IV

Integration: Standard forms - Rules - Definite integral - Standard forms method of partial fractions - integration by parts - Application. {Simple integration}

Unit V

Basic concept of Matrix - Addition - Scalar Multiplication - Multiplication of a matrix by a matrix - inverse of a matrix - Linear equations and matrix input output matrix.

Books for Reference

Kapoor V.K. Business Mathematics. Sultan Chand and Sons, Delhi.

Semester: IV / General

Total Hours: 30

Credits: 2

Course Code: U15AGP2

MS – OFFICE – EXCEL & Power Point Presentation

Objective:

At the end of the course the student will be proficient in using MS Excel & Power point confidently.

Unit I

Introduction to MS Excel - Navigating MS Excel – Cells, Rows, and Columns – Formulas - Sheet Tabs Worksheets and Workbooks –Opening – Labeling and Naming – Adding and Deleting -Hiding/ Unhiding - Columns and Rows – Adjacent Columns –Separated-Columns - Saving Workbooks -Saving an Existing File. Headers and Footers -Customize Headers and Footers - Printing Worksheets and Workbooks - Margins for Headers and Footers – Print Area ~print a Range of pages - Printing

Unit II

Entering information into MS Excel– Entering data – Entering Labels and Values - Entering Values -Multiple Entries – Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns- To Paste an item from clipboard - Inserting and Deleting Rows and Columns-To insert a Column – To insert a Row – To insert cells-Filling Cells with a Series of Data —Editing Cell Data – Find and Replace, Go to a Cell Data - Go To Locking Rows and Columns –By splitting Panes - Locking Rows and Columns by Freezing Panes -Spell Check –AutoCorrect - Track Changes - Accept or Reject Changes Comments -Formatting a Worksheet – Change Font Style and Sizes - Adding Borders and Colors to Cells- Changing Column Width- Changing Column Width using the Mouse – Changing Row Height- Change a Row Height by dragging the Mouse -Merge Cells - Applying Number Formats-Creating Customer Number Formats-Align Cell Contents - Cell Styles-Creating Your Own Cell Styles – Conditional Formatting – Freeze and Unfreeze Rows and Columns

Unit III

Adding Elements to a Workbook - Adding Images – Modifying Images - Removing A Background-Cropping an image-Rotating an image compressing a Picture-Adding WordArt-Inserting AutoShapes-Adding Clipart – Adding a Hyperlink-Embedding an Object. Charts-Types of Charts-Chart Tools – Modifying and Moving a Chart-Organizational Charts—Changing an Organizational Chart – Other changes to Charts

Unit IV

Formulas and Calculations –Definition and Explanation of Formulas Calculations Mathematical operators- Creating a Formula - The Role of Functions – Creating Functions. References-Using Labels- Using Names – Name Manager - Absolute, Relative and Mixed Cell References Excel Forms -Adding the Form Button to the Quick Access Toolbar – Using Data Forms - Entering Data Using a Data Form Tables - Creating a Table-inserting Row and Columns into a Table-Adding Up Values - Entering Data into a Table-Sorting Data into a Table – Using Filters to sort Tables – Using Table Border to Expand a Table – Totaling and Tallying Data. Data Validation-Finding invalid Entries - Auditing Trace - Precedents and Dependents

Unit V

Creating new presentations— using templates. Adding text, pictures, sounds, movies, and charts for presentation. Design slides using themes, colors, and special effects, animating objects. Add special effects to slide transitions. Working with Master Slides, Setting up slide shows and rehearsing timings for slides. Collaborating using social media and PowerPoint together

Book for Reference

1. Microsoft Office Excel 2007: Complete Concepts and Techniques – Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasney.
2. 1. MS Office PowerPoint Presentations - Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasney.

Semester: IV / Skill

Total Hours: 45

Credits: 3

Course Code: U15AS11

BUSINESS LAW: COMPANY LAW - II

Unit –I Management

Classification of directors- director identity number (DIN) appointment- removal of directors-legal positions- powers and duties.

Unit –II Manager

Manager- committees of board of directors- audit committee-nomination and remuneration committee- statutory register - corporate social responsibility committee.

Unit –III Company meeting

Meetings of shareholders and board- types of meeting-valid meeting- notice-agenda-chairman-quorum-proxy resolution- minutes-postal ballot meeting through video conferencing – e-voting

Unit –IV Dividends and audit

Provisions relating to audit auditors appointment- rotation of auditors- auditors report – standard audit- online filing of documents.

Unit –V Winding up

Concept and modes of winding up – liquidator-consequences of winding up-procedures of winding up by the court- voluntary winding up- National company law Tribunal (NCLT)- financial statement, Board Report under companies Act 2013.

Reference Book:

Company Law : A Comprehensive Text Book on Companies Act 2013 – N.D.Kapoor & Sanjay Dhamija- 19th Edition- Taxmann's

Semester: IV / Skill

Total Hours: 45

Credits: 3

Course Code: U15AS12

DIRECT TAXATION – II

Objectives

At the end of the course, will have learnt the concepts of taxation in general and income tax in particular and shall be able to calculate tax on incomes under different heads.

Unit I

Income Chargeable to tax – Profits and Gains of Business or Profession: Meaning of Business or Profession – Concept of income — constituents of income — general principles regarding deductions — deductions u/s 30, 31, 32, and 35 — Specific deductions— valuation of stock.

Unit II

Income chargeable to tax — capital gains and other sources : Capital gains : basis of charge — transfer — capital asset 7 deemed transfer — transfer not regarded as transfer — computation of short and long term capital gains — indexed cost of acquisition and improvement — exemptions u/s 54,54B,54D,54EC,54ED,54F,54G and 54H

Unit III

Other sources : General incomes u/s 56 (1)— Rent, Royalties , University remuneration, Family pension, subletting etc — Special incomes u/s 56 f, 2)--dividend, winning from lotteries, interest on securities etc. — Deductions expressly disallowed.

Unit IV

Service Tax — Concept and Salient features- Charges of Service Tax- Definition of service —Negative list of services — Exemption from service Tax- Abatements and composition scheme — Exemption to small service Providers.

Unit-V

Valuation of Taxable Services and service Tax (Determination of value) Rules 2006 —inclusions and Exclusions in value of Taxable Services / Pure Agent — interpretation of specific Description of services — Reverse charge.

Text Book

1. Vinod Singhania- Students guide to income tax, Taxman
2. Indirect Taxes, Law and Practice — V.S.Datey — Taxmann's Publication.
3. Indirect Taxes - Mond.Rafi- Bharat Law House.

Reference

1. Gaur and Narang- Income tax,law and practice, Kalyani
2. Dinkarpagare - Law and practice of income tax, Sultan Chang

Theory — 20 %, Problems — 80 %

Semester: IV / Skill

Total Hours: 45

Credits: 3

Course Code: U15ASP2

TALLY – II (Payroll & VAT)

Objectives:

At the end of the course the student will be skilled to use Tally confidently.

Unit I

Advanced Accounting -Bill-wise Details- Voucher Classes- Multiple Currencies – Advanced Inventory-Order Processing -Reorder Levels - Tracking Numbers- Batch-wise Details- Bill of Material (BOM)-Price Levels and Price Lists- Zero Valued Entries

Unit II

Value Added Tax (VAT)- Basic Concepts in VA.T- Configuring VAT - Creating Masters- Entering Transactions- Accounting for Return of Goods- Rate Difference in Purchase / Sales

Accounting for Interest Transactions- Exempt Transaction under VAT- Purchase from Unregistered Dealers- Claiming IT on Capital Goods- Inter State Branch transfers~ VAT Reports

Unit III

Tax Deducted at Source- Basic concepts of TDS- Configuring TDS -Creation of Masters - Recording Transactions- TDS Reports

Unit IV

Service Tax- Basic of Service Tax- Configuring for Service Tax- Creating Masters- Recording Transactions- Accounting for Advance Receipts- Accounting for Opening Service Tax Credit

Adjustment of Input Service Tax Credit— Payment of Service Tax- Service Tax Reports

Unit V

Payroll Accounting and Compliance Configuring Payroll - Creating Payroll Masters- Processing Payroll - Accounting for Employer PF Contributions Accounting for Employer - ESI (Contributions- Accounting for income Tax— Payment of Professional Tax – Generating Pay Roll Reports

Books for Reference

1. Tally ERP 9 – Dinesh Maidasani
2. Tally 9 in Simple Steps – Kogent Solution Inc.

Semester: IV / Skill

Total Hours: 45

Credits: 3

Course Code: U15AS13

Strategic Financial Management

Objectives

To equip the students with necessary strategic knowledge and skills received to evaluate discussions or capital restructuring, merges and acquisitions,

Unit I

Time value of money –Future value of single cash flow & annuity, present value of single cash flow, annuity & perpetuity. Simple interest & Compound interest, Capital recovery & loan amortization.

Unit II

Cost of Capital Cost of capital – basic concepts. Cost of debenture capital, cost of preferential capital, cost of term loans, cost of equity capital (Dividend discounting and CAPM model). Cost of retained earnings. Determination of Weighted average cost of capital (WACC) and Marginal cost of capital.

Unit III

Project analysis- Market and demand analysis including demand forecasting, technical analysis and financial analysis(cost of project, working capital requirement and its financing) Project selection – Project cash flows, time value of money, cost of capital; appraisal criteria and analysis of risk.

Unit IV

Investment decisions - Investment evaluation techniques – Net present value, Internal rate of return, Modified internal rate of return, Profitability index, Payback period, discounted payback period, accounting rate of return. Estimation of cash flow for new project, replacement projects.

Unit V

Capital structure and dividend decisions – Planning the capital structure. (No capital structure theories to be covered) Leverages – Determination of operating leverage, financial leverage and total leverage. Dividend policy – Factors affecting the dividend policy - dividend policies- stable dividend, stable pay out. (No dividend theories to be covered).

Reference Books:

1. Financial Management, V K Bhalla ,1st Edition- S.Chand 2014,
2. Fundamentals of Financial Management, Brigham & Houston, 10/e, Cengage Learning.
3. Corporate Finance, Damodaran , 2/e, Wiley India (P) Ltd., 2004
4. Financial Management, Paresh P., Shah 2/e, Biztantra.
5. Fundamentals of Financial Management, Sheeba Kapil ,Pearson,2013
6. Financial Management, Sumit Gulati & Y P Singh,Mc Graw Hill, New Delhi - 2013

Semester: V / General

Total Hours: 60

Credits: 4

Course Code: U15AG13

Indian Financial System

Objective

At the end of the course the student have an understanding of the structure organization and working of financial markets and institutions in India.

Unit-I

Introduction nature and role of financial system; Financial system and financial markets: Financial system and; economic; development Indian financial system-an overview.

Financial Markets: Money and capital markets, constituents, functions, anti-instruments, recent trends of Indian money market. Capital market primary and secondary market. Deposit system, Government securities markets role of SEBI - an overview. Recent development.

Unit- II

Reserve Bank of India: Organization, Management and functions. Commercial Bank: Functions, management and; investment policies of Commercial Banks, Recent developments in Commercial Banking.

Unit -III

Development Banks: Concept, objectives, and functions of Development Banks: Operation and promotional activities of development banks. Insurance Sector: Objectives, role, investment practices. Insurance Regulatory and Development Authority role and functions.

Unit-IV

Unit Trust of India: Objectives: functions, and various schemes, Role of UTI in industrial finance -Non-banking Financial Institution: Concept and role of non-banking financial institutions, Sources of finance, Functions, investment policies of non-banking financial institutions India. Mutual Funds: Concept performance appraisal and regulation of mutual funds (with special reference to SEBI guidelines. Designing and marketing of mutual funds; schemes latest mutual fund schemes in India an overview.

Unit-V

Merchant Banking concept function and growth, Government policy on merchant banking services, SEBI guidelines; future of merchant banking in India Foreign investment: Types trend and implications, Regulatory framework for investments in India.

Books for Reference

1. Bhole.L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
2. Khan. M Y: Indian Financial System, Tata McGraw Hill, Delhi.

Semester: V / General

Total Hours: 60

Credits: 4

Course Code: U15AG14

Office Management

Objective

The student shall be able to get acquainted with the basic needs of office and shall be able to practice the skills of Management.

Unit I

Office — meaning — definition — office work — functions of an office — importance of Office. Management – Office Manager – Qualities and functions of an office manager – drawbacks of office manager. Organization - principles - types of organization — Line organization, functional organization, line and staff organization and committee organization.

Unit II

Office accommodation and layout — office arrangement — site or location — rural and Urban – Merits and demerits – own and rented — Layout — open and private advantages and disadvantages — office environment — external and internal facilities - lighting and ventilation — noise and dust, Safety arrangement, security and secrecy.

Unit III

Furniture and office appliances: principles in selecting the furniture — types of furniture - fittings and accessories. Office appliances — importance, advantages and disadvantages — computer, duplicating machine, stenographic machine, accounting machine, cheque writing machine, time recording clock, franking machine, stamping machine, letter opening machine.

Unit IV

Correspondence and Mail: Correspondence ~ types — centralized, decentralized, E-mail, mobile - drafting of letters ~ typing — outward correspondence. Record administration: Objects of keeping records - essentials of filing system –filing methods - vertical and horizontal filing - classification — types of index.

Unit V

Office stationery and forms: stationery selection – purchase by tender, by quotation through salesperson — bin card — store keeping. Forms — importance — objects — design~ size and appearance. Form control — invoice. Report and proof reading: Report — primary stages, guiding principles, routine special sources of data, primary and reading - meaning - Kinds of proofreading — proof corrections.

Books for Reference

1. BSN Pillai and Bagavathi – Office Management, S. Chand
2. Gupta C.B. – Office Organization and Management, Sultan Chand.

Semester: V / General

Total Hours: 60

Credits: 4

Course Code: U15AG15

SOFT SKILLS - II

Objective

To help students understand the mechanism of stress and to make students learn and practice the steps involved in time management.

Unit I- Stress Management

Definitions and manifestations of stress- Management of various forms of fear (examination fear, stage fear or public speaking anxiety}, depression and anger Dealing with crisis and disasters.

Unit II - Social Skills and Conflict Management Skills

Component of Social Skills, effective ways of dealing with people. Types of conflict(Intrapersonal, intra group and inter group conflicts)-Basic concepts, cues, signals, symbols and secrets of body language- Significance of body language in communication and assertiveness training - Conflict stimulation and conflict resolution techniques for effective conflict management.

Unit III - Interpersonal Skills

Concept of team in work situation, promotion of team spirit characteristics of team player. Awareness of one's own leadership style and performance. Nurturing leadership qualities. Emotional intelligence and leadership effectiveness- self-awareness, self-management, self-motivation, empathy and social skills-Negotiation skill - preparation and planning, definition of ground rules, clarification and justification, bargaining and problem solving, closure and implementation.

Unit IV – Team Building

Concept of Team Building, Need, Importance of Team- Ways to make team building effective- Barriers in team building.

Unit V – Time Management

Concept- Need- Importance of Time management – Procrastination – Ways to overcome procrastination.

Books for Reference

1. Soft Skills – Prof Alex

Semester: V / Skill

Total Hours: 45

Credits: 3

Course Code: U15AS14

Business Law: Insurance & Banking Regulation

Objective:

To understand the roles, fundamental activities and rules and regulations of banking and insurance.

Unit I

Modern Day Banking in India-Reforms in Banking System-Autonomy for Commercial. Banks- Best practiced code-Corporate governance in Banks

Unit II

Universal Banking- Narrow Banking-Private sector Bank Guidelines-Know your customer- Anti money Laundering-Role of Banks-Financial intermediary-Constituent of Payment system-Financial service provider.

Unit III

RBI Act 1934- RBI Functions-Banking Regulation Act 1949-Negotiable Instrument Act Important Sections of NI Act-Collection of Cheques- Dishonour of Cheques-Remittance Demand Draft

Unit IV

Banker Customer Relationship- Bankers Obligations-Right of Appropriation-Different types of customers-Indian Committee-Chore Committee-Credit Risk Management Corporate Debt Restructuring-Book principles of Lending

Unit V

Insurance : Important activities of an insurance company, Typical operational structure of an Insurance Company, Role of Actuarial Profession-Legislative & Regulative matters- Aim, Objective & Areas of regulation, Insurance Act 1938, IRDA Act 1999-GIBNA 1972- LIC Act 1956- Consumer Protection Act 1986- Insurance Ombudsman- Role of T. A. C. -Contract Act 1872- Malhotra Committee- Insurance Advisory Committee

Reference Books

1. Commercial Banking and Monetary Policy, By Partha Roy
2. Hand Book of Banking Information, By N.S.Toor.
3. Digest for Nationalised Banks, By G.Subramanian.
4. Principles of Risk Management & Insurance – George .E.Rejda.

Semester: V / Skill

Total Hours: 30

Credits: 2

Course Code: U15AS15

Direct Taxation - III

Unit I

Set Off & Carry Forward Of Losses: Clubbing of Income & Set – Off and Carry forward of losses, Deduction from gross total income, Computation of Tax liability of Companies, MAT on Companies.

Unit II

Tax Deducted At Source: Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax, Advance Tax, and Refunds.

Unit III

Tax Planning : Tax Planning: Concept and application— for setting up new business units- study of location, nature of business, tax holiday offered - Tax incentives and Expect Promotion Schemes, other applicable tax benefits and exemptions.

Unit IV

Tax Management: Computation of income and Return of income Tax, Filing procedure, E-filing - Assessment, Reassessment, Appeals, Revisions , Review rectifications, Settlement of cases-Special procedure for assessment of Search cases- E-commerce transactions, Liability in Special cases-- Penalties, Fines and Prosecution.

Text

Vinodsinghania - Direct Taxes – Taxman Publications

Reference

T.N.Manoharan– Direct Taxes – Snow White publications

Semester: V / Skill

Total Hours: 30

Credits: 2

Course Code: U15AS16

INVESTMENT STRATEGIES

Unit I

Risk Management : Risk- Uncertainty- Peril- Hazard- Subjective risk- Acceptable risk versus Unacceptable risk-Classification of risk- Classification of Pure risk- The cost of risk-Degree of risk-Meaning- Scope & Objective of Risk Management. Personal risk management- Corporate risk management-Risk Management Process- The Administration of Risk Management Process- influencing factors-constraints-monitoring & review-Risk Identification- Perception of risk- Operative cause/perils- Safety Audit.

Unit II

Risk Evaluation - Presentation of Data- Probability Concepts- Risk and Law of large number-Risk Control-Risk avoidance- Risk reduction- Classifications-Evaluation of risk reduction measures-Risk Financing- Retention-Determination of retention levels- Captive Insurer- Self Insurance- Risk retention group. Transfer-Non-insurance transfer- Insurance.

Unit III

Risk and Returns – Portfolio analysis – portfolio theory, assessment of portfolio performance and portfolio revision, practical aspects.

Unit IV

Risk and the Construction of Mean-Variance Efficient Portfolios: Calculating historical returns, volatilities, and correlations Implications of the Central Limit Theorem on return distributions Risk measures—Sharpe ratio, information ratio.

Unit V

Risk Diversification: basics – Balanced Portfolio-ORIGIN and Development of MFS (Mutual Fund) in India-Superiority of MFS over other investment options.

Books for Reference:

1. Mahir A. Desai, International Finance, A Case book. Wiley India Edition, 2007
2. Milind Sathye, Larry Rose, Larissa Allen, Rae Weston, International Financial Management, Wiley Publications, 2006
3. Portfolio Management – Dr. Dover – PHI Publishers
4. Security Analysis and Portfolio Management – Preeti Singh – Himalaya Publishers
5. Financial Markets – Dr. Gurusamy – Vikas Publishers.

Semester: V / Skill

Total Hours: 180

Credits: 6

Course Code: U15AS17

Corporate Finance

Objective:

To understand the concept of Business Finance and Finance Techniques. To gain experience in financial policies, strategies and practices towards efficient corporate financial accounting and management.

Unit-I

Definition of Corporate Finance – Importance of Corporate Finance – Functions of Corporate Finance – Scope of Corporate financing – Financial Planning – Financial Forecasting – Demand Forecasting – forecasting Techniques – Profit Planning – Marginal cost decision making, standard cost and techniques.

Unit-II

Capital rationing – Sensitivity analysis – Mutually exclusive projects – Public utility accounts – Repairs and replacements – Banking company accounts – Insurance company accounts – Double accounts.

Unit -III

Promotion of Corporate bodies – Financial markets – Money markets – Capital Markets – Stock exchange – Different kinds of securities – Valuation of shares, Bond, reference talk and good will, risk investment analysis – Tools of risk investment analysis – Inflation.

Unit – IV

Merger, Amalgamation, Absorption, External Reconstruction – Consolidation – Holding Company – Forms of combinations – Issue of shares – Role of Banking in Corporate Finance – Development banks and corporate finance.

Unit - V

Definition of projects – Projects appraisal – Financial Analysis, Technical Analysis, Social cost benefit analysis – Cost benefit analysis.

Text Books

1. S.C. Kuchal: CORPORATE FINANCE.
2. S.K. Stephen A. Ross, Corporate Finance, Mc Graw Hill/Irwin

References

1. Basu: Industrial Financing in India.
2. S.M. Sukla: Advanced Accountancy
3. Richard A Brealey, Stewart C. Myers, Alan J Marcus, Fundamentals of Corporate Finance, Mc Graw Hill.
4. James C. Vanhorne- Financial management and policy, pearson education asia (Low priced edition), 12th edition, 2002.
5. Khan and Jain – basic Financial management & practice, Tata Mcgraw Hill Publishing company ltd. , 5th edition, 2001.

Semester: V / Skill

Credits: 6

Total Hours: 180

Course Code: U15ASF5

Internship – V

Internship	No. of Hours	No. of Credits	Learning Objectives
Banking Operations and Insurance Operations	90	3	Operation of Banking System Operation of Insurance Companies
Computation of Insurance under Income Tax Act	30	1	Statements of Total Income and computation of tax
Wealth Management	30	1	Development of Investment strategies and building of Portfolios
Project Finance	30	1	Cost of Project, Sources of Finance and Capital Structure

Semester: VI / General

Total Hours: 90

Credits: 6

Course Code : U15AG16

**International Accounting Standards/
International Financial Reporting Standards**

Objective

At the end of the Course the student will have working knowledge of the IAS/ IFRS.

Unit - I

Conceptual Foundations of Financial Statements- The objective of financial reporting-The main assumptions- Qualitative characteristics of financial reporting- Elements of Financial Statements: recognition and measurement.

IAS 1 "Presentation of Financial Statements" - Purpose and application of the standard - Components of financial statements, including Report on Equity - Presentation of Financial Statements.

Unit II

IAS 32 and 39 "Financial Instruments"- The concept of financial instruments- Identification of financial instruments: financial assets and liabilities derivatives: recognition and rejection of the recognition- Classification of financial instruments- Valuation of financial instruments

IFRS 7 "Financial Instruments: Disclosures" - Accounting Policies - Profit and loss account - The balance sheet - Statement of changes in equity- Additional disclosures- Basic disclosure requirements for financial instruments-New approaches to disclosure in accordance with IFRS7 "Financial instruments: Disclosures".

IAS 16 "Property" - IAS 38 "Intangible Assets" - AS 40 "Investment Property" IAS 36 "Impairment of Assets"- IFRS S "Non-current Assets Held for Sale and Discontinued Operations'

Unit III

IAS 12 "Income Taxes"- Deferred income taxes- a concept- Temporary differences. Temporary taxable differences and deductible temporary differences- Recognition of deferred tax assets and liabilities- Calculation of the tax base of the asset and liability- The calculation of deferred taxes on credit operations- Presentation and disclosure of deferred taxes.

IAS 18 "Revenue – The conditions for recognizing revenue – Recognition of Interest Income.

Unit IV

IAS 19 “Employee Benefits” – Identification of fixed payment of pension plans by the employer groups and plans with defined contribution – Recognition and measurement of pension plans, defined contribution and defined benefit – Reflection of pension plans in accounting, financial statements and notes to the accounts.

IFRS 2 “Share based payments instruments” – The concept of payment based on the equity instruments – Evaluation of the transaction at fair value – The difference between the operations, which offer payments using the shares settled in cash and equity instruments – Disclosure in financial reporting.

Unit V

Additional Disclosure of Information – IAS 34 – Interim Financial Reporting – The Scope of IAS 34 – Definitions and minimum of the interim reporting – Information to be included in the notes to the interim financial statements – The period to provide the interim financial statements in annual reports, if in the final period of assessment has changed – Accounting policies for interim reporting – Seasonal income, non-uniform costs and the use of estimates in interim financial statements.

Reference Book:

Indian Accounting Standards: Practices, comparisons and interpretations- Asish Bhattacharyya.

Semester: VI / General

Total Hours: 90

Credits: 6

Course Code: U15AG17

Oracle ERP 12

Objective: The student will be skilful in using Oracle ERP 12

Unit I Introduction to Oracle Financials E-Business suite

Navigation to Oracle Applications, Explain basic application integration, identify Entities that are shared between multiple applications, Explain different application versions & database versions, Multi Org structure and explanation of Sample Org, Accounting Basics, Overview on P2P and O2C Cycles

Unit II Oracle General Ledger

The Heart of Accounting System & Overview of GL Concepts, Overview of General Ledger and project requirements, Configuring GL Module iron: scratch, Defining Accounting Flexi field- Set of Books, Defining various types of Journals & Security Rules, interfaces in General Ledger Module, Relationship with Other financials Modules, Standard AP reports

Unit III Fixed Assets

Overview of Fixed Assets Concepts, Overview fixed Assets ~ project - requirements, Configuring FA Module from scratch key and descriptive flex fields in oracle Assets, Assets, Assets Categories & additions, Interfaces in Assets, Configuring FA Module, Standard reports in FA.

Unit IV Cash Management

Overview of Cash Management Concepts, Overview of Cash Management project requirements, Configuring CM Module scratch, Creation of Banks, Branches, Accounts, Reconciling Bank Statements, Loading Ea Statements, Relationship with other Modules, Standard CM reports

Unit V System Administration and Application

Define Users, Monitor Concurrent programs Responsibility, Request group, Define concurrent Program, executable, Define Sub-menu and function no' attach to responsibility, Setup Functional protections hierarchy, Understand Key & Descriptive flex fields, Define Document sequence, understand System & personal profiles.

Miscellaneous

Data Loader usage for financial modules, documentation, Sample Resume preparation, interview question and answers.

Reference

Oracle E – Business suite financials 12: A Functionality Guide – Jeffrey.T.Hare.

Semester: VI / Skill

Total Hours: 45

Credits: 3

Course Code: U15AS18

Indirect Taxation

Objective

To provide working knowledge of the law and procedure relating to Central Excise, Customs and Central Sales Tax and to integrate the relevance of these laws with financial planning and managerial decisions.

Unit I

Basic concepts of VAT — VAT in Indian context- constitutional provisions relating to state level VAT- VAT Rates and coverage of Goods- small dealers and composition Schemes-Different Stages of VAT — Merit and demerits of VAT

Unit II

Concept of Input Tax and output Tax — Input Tax credit- VAT Liability — Eligible Purchases for Availing Input. Tax credit-Purchases Not eligible for Input Tax credit —carry over Tax credit —Refund to exporters- Exemption / refund to SEZ and EOU -Concept of Input Tax Credit on Capital Goods.

Unit III

Goods & Services Taxes – meaning, benefits of GST to Central and the State Government, Individuals and Companies, types of GST proposed in India, Items on which GST may not be applied.

Unit IV

Objects and Basic Scheme of the CST Act- Categories of sale- Background of CST —Constitutional Background- Sources of CST Law — sale under constitution — charging section-Interstate Sales- Sales by Transfer of Documents- stock Transfer/ Branch Transfer —sales within state- Goods under CST Act- sales under CST Act- Transactions which are not sales —Deemed sales-Goods involved in work Contract — person Liable to pay CST- Business under CST- State Relevant to a dealer.

Unit V

The Central Excise including Central Value Added Tax (CENVAT); Basics of Indian Income tax act (theory only) – Service Tax – Fringe Benefit Tax - Entry Tax and Octroi

Reference Books:

1. Business Taxation by T.S.Reddy & Dr.Y.Hari Prasad Reddy, Margham Publication, 2006.
2. Relevant Bare Act

Semester: VI / Skill

Total Hours: 45

Credits: 3

Course Code: U15AG19

CAPITAL MARKETS

Unit I

Indian Capital Market – Basic problem of Industrial Finance in India. Authorities governing capital market in India, Profile of securities market, securities market reforms and regulatory measures to promote investor confidence, features of Developed Capital Market: IOSCO

Unit II

Capital Market Instruments : Equity, Debentures, Preference Shares, Sweat Equity, Non- Voting Shares, Share Warrants, Pure , Hybrid and Derivatives, Rating and Grading of Instruments: Concept, Scope and Significance, Regulatory Framework, Rating Agencies in India, Rating Methodologies.

Unit III

Securities Market Intermediaries: Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Depositories, Depositories Participants, Custodians, Credit Rating Agencies, Venture Capitalists

Unit IV

Functions and Significance of Stock Exchanges , Operations and Trading Mechanism of Stock Exchanges , Settlement of Securities, Stock Market Indices, Risk Management, Surveillance Mechanism at Stock Exchanges, Straight through Processing , Demutualization of Stock Exchanges ,SME Exchange

Unit V

Debt Market: Instruments, Listing, Primary and Secondary Segment, Money Market: Growth of Money Market in India – Structure and Institutional Mechanism, Money Market Instruments: Treasury Bills, Commercial Bills, Commercial Paper, Factoring Agreements & Discounting of Bill

Text Books

1. Richard A.Brealey, Stewart C.Myers and Mohanthy, Principles of Corporate Finance, Tata McGraw Hill, 9th Edition, 2011
2. I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd., 12th Edition, 2012.

References

1. Brigham and Ehrhardt, Corporate Finance - A focused Approach, Cengage Learning, 2nd Edition, 2011.
2. M.Y Khan, Indian Financial System, Tata McGraw Hill, 6th Edition, 2011
3. Smart, Megginson, and Gitman, Corporate Finance, 2nd Edition, 2011.
4. Krishnamurthy and Viswanathan, Advanced Corporate Finance, PHI Learning, 2011.
5. Website of SEBI

Semester: VI / Skill

Credits: 3

Total Hours: 45

Course Code: U15AS20

Business Law: Securities Laws, Fema, Plma

Objective:

To provide expert knowledge and understanding of securities laws and the regulatory framework concerning capital markets in India.

Unit I

An Overview of Legal and Regulatory Framework: Securities Contracts (Regulation) Act, 1956; SEBI Act, 1992; Depositories Act, 1996; authorities governing capital markets; objective, power and functions of SEBI; Securities Appellate Tribunal, appearance before SAT.

Unit II

Profile of Securities Market: Securities market reforms and regulatory measures to promote investor confidence; growth of money market in India – Structure and institutional mechanism.

Unit III

Mutual Funds: Introduction , definitions, types, risk involved, setting up of mutual fund, concept of Trustee and Asset Management Company; regulatory framework.

Unit IV

Venture Capital: Concept of venture capital, regulatory framework, registration, investment conditions and restrictions, submission of information and documents, trustee and their obligations.

Unit V

Depository System: Overview of depository system in India; Depositories Act; definitions, setting up of depository, role and functions of depository; depository participants, inspection and penalties; internal audit and concurrent audit of depository participants.

Book for Reference:

Understanding Securities Law, Sixth Edition, Lexi Nexis

Semester: VI / Skill

Total Hours: 45

Credits: 3

Course Code: U15AS21

Business Valuation And Business Analysis

Objectives

This course will have all the elements that would go into reviewing a potential investment opportunity. The path to evaluating the opportunity to its fullest after one has gone through basics of strategy, finance, and accounting.

Unit I

Financial Models for project appraisal: Use of functions like Net Present Value (NPV), Internal Rate of Return (IRR), Forecasting techniques.

Unit II

Business Valuation Basics: Principles and techniques of valuation – DCF, Multiple methods, Accounting based valuation, Assets valuation, Earning valuation, Cash flow valuation: Other valuation basis.

Unit III

Valuation in Mergers and Acquisitions: Assets and cash flows – Strengths and weakness of various valuation method, Recognition of interest of various stakeholders – Selection of appropriate cost of capital for valuation, synergistic benefits, forms of consideration and terms of acquisitions, post-merger integration process.

Unit IV

Fair value in Accounting Measurement: Concept, measurement techniques and standards, challenges, accounting treatment.

Unit V

Valuation of Intangibles: Intellectual property, Intangibles, Brand Valuation.

Reference Book:

Business Analysis Valuation : Using Financial statements – Paul M Healy & Krishna G Palepu

Semester: VI / Skill

Credits: 6

Total Hours: 180

Course Code: U15ASF6

Internship – VI

Internship Details	No. of Hours	No. of Credits	Learning Objectives
Laws and Procedures of VAT, Central Excise and Custom Duties	45	1.5	Procedures and Law relating to VAT, Central Excise and Custom Duties.
Capital Market Operations	45	1.5	Working of Stock Exchanges
Regulatory of Security Laws, FEMA and PMLA	45	1.5	Procedures and Law relating to Security Laws, FEMA, and PMLA
Mergers and Acquisitions	45	1.5	Strategies of Merger and Acquisitions, Valuation of Companies