

B.Voc.

**ACCOUNTING & TAXATION
DEGREE PROGRAMME**

Curriculum

(2018 – 2021)



**Department of Commerce
Bishop Heber College
(Autonomous)**

Tiruchirappalli – 620 017

SCHEME OF COURSE & SYLLABUS

Semester	Part	Course	Course title	Course Code	Total hours	Credits	Marks				
							CIA	ESE	Total		
I	Level 4/ Accounts Executive (Recording & Reporting)	Certificate	I	General	Language -I (Tamil/ Hindi/ French)	U18ATT01	60	4	25	75	100
			II	General	English for Communication - I	U18ATE01	60	4	25	75	100
			III	General	MS Office - Word	U18AT1P1	30	2	40	60	100
				Skill	Financial Accounting	U18AT101	75	5	25	75	100
				Skill	Cost & Management Accounting	U18AT102	75	5	25	75	100
				Skill	Tally - I	U18AT1P2	60	4	40	60	100
			IV	General	Value & Life Oriented Education (RI/MI)	U18ATV:1/ U18ATV:2	30	2	25	75	100
II	Level - 5 / Sr. Accounts Executives	Diploma	I	General	Language -II (Tamil/ Hindi/ French)	U18ATT02	60	4	25	75	100
			II	General	English for Communication - II	U18ATE02	60	4	25	75	100
			III	General	Personal Effectiveness	U18AT203	30	2	25	75	100
				Skill	Payroll Accounting & Management	U18AT204	45	3	25	75	100
				Skill	Accounts Payable & Receivable - Accounting & Management	U18AT205	45	3	25	75	100
				Skill	Compliances	U18AT206	45	3	25	75	100
				Skill	Financial Reporting	U18AT207	75	5	25	75	100
			IV	General	Internship - II	U18AT2F2	120	4	-	-	100
			IV	General	Environmental Studies	U18ATES1	30	2	25	75	100
			III	LEVEL 6	III	General	HRM- Compensation Management	U18AT308	60	4	25
General	Web Technology	U18AT309				60	4	25	75	100	
General	E-Commerce	U18AT310				60	4	25	75	100	
Skill	Direct Taxation - I	U18AT311				45	3	25	75	100	
Skill	Business Law : Company Law - I	U18AT312				45	3	25	75	100	
Skill	Financial Management: Analysis Of Financial Statement	U18AT313				75	5	25	75	100	
Skill	Management Accounting Budgeting & Forecasting	U18AT314				45	3	25	75	100	
Skill	Internship - III	U18AT3F3				120	4	-	-	100	
LEVEL 6 / Asst. Manager	Advance Diploma	III	General	Soft Skill- I	U18AT415	60	4	25	75	100	
			General	Business Mathematics	U18AT416	90	6	25	75	100	
			General	MS- Office - Excel & Power Point Presentation	U18AT4P3	30	2	40	60	100	
			Skill	Business Law : Company Law - II	U18AT417	45	3	25	75	100	
			Skill	Direct Taxation - II	U18AT418	60	4	25	75	100	
			Skill	Tally - II (Payroll & VAT)	U18AT4P4	45	3	40	60	100	
			Skill	Strategic Financial Management	U18AT419	60	4	25	75	100	
			Skill	Internship - VI	U18AT4F4	120	4	-	-	100	

Semester	Part	Course	Course title	Course Code	Total hours	Credits	Marks				
							CIA	ESE	Total		
V	LEVEL 7	III	General	Indian Financial System	U18AT520	60	4	25	75	100	
			General	Office Management	U18AT521	60	4	25	75	100	
			General	Soft Skill - II	U18AT522	60	4	25	75	100	
			Skill	Business Law: Insurance & Banking Regulation	U18AT523	45	3	25	75	100	
			Skill	Direct Taxation - III	U18AT524	60	4	25	75	100	
			Skill	Investment Strategies	U18AT525	45	3	25	75	100	
			Skill	Corporate Finance	U18AT526	60	4	25	75	100	
			Skill	Internship -V	U18AT5F5	120	4	-	-	100	
VI	LEVEL 7 / MANAGER	B.Voc Degree	III	General	IAS / IFRS	U18AT627	90	6	25	75	100
				General	Oracle ERP 12	U18AT628	90	6	25	75	100
				Skill	Indirect Taxation	U18AT629	60	4	25	75	100
				Skill	Capital Markets	U18AT630	45	3	25	75	100
				Skill	Business Law : Securities Laws, FEMA, PMLA	U18AT631	45	3	25	75	100
				Skill	Business Valuation & Business Analysis	U18AT632	60	4	25	75	100
				Skill	Internship - VI	U18AT6F6	120	4	-	-	100

* Other Languages :	Hindi	Sanskrit	French	Hindi	Sanskrit	French	
Semester I :	U18ATHo1	U18ATSo1	U18ATFo1	Semester II :	U18ATHo2	U18ATSo2	U18ATFo2

General Course : 19	Skill Course : 29	Total : 48			
Semester II : U14HD2L2	U14SK2L2	U14FR2L2	Semester IV : U14HD4L4	U14SK4L4	U14FR4L4

Part I : 4	Core Theory : 13	Allied : 6	NMEC : 2	Env. Studies : 1	Value Education : 1	Total : 48
Part II : 4	Elective : 3	SBEC : 3	Soft Skills : 1	Extension Activities : 1	Gender Studies : 1	

NMEC offered by the Department: 1. Introduction to Accountancy - U18CP3E1

2. Principles of Commerce - U18CP4E2

LANGUAGE - I

ENGLISH FOR COMMUNICATION - I

Semester : I / General

Credits :4

Total Hours :60

Course Code:U18ATEor

Objectives

To help students to develop the skill of listening, reading and speaking

Unit I - Grammar

Correction of common errors

Transformation of Sentences

Unit II - Pronunciation

Stress and Intonation

Reading Comprehension

Unit III - Word Building

Vocabulary-I

Vocabulary-II

Unit IV - Types of Communication

Notices, Agendas and Minutes

Business Correspondence

Unit V - Listening Skills

Teamwork Skills

Emotional Intelligence Skills

Text

- Communication in English and Study Skills (Board of Editors)
- Communication and Soft Skills (G. M. Sundaravalli, A.S. Kamalakar, P. KusumaHarinath)
- Functional Grammar and Spoken and Written Communication in English (Bikram K Das)

ENGLISH LANGUAGE LAB - I

Semester I

Objectives

To help students to develop the skill of listening and speaking

Listening Skill The art of listening skill- Different Kinds of Listening Materials/Passages

- Using authentic material (speech recorded in real life situation like announcements in exam hall, railway station, sports commentaries, MC)
- Using recorded material (exposure to variety of voices, accents, GDs, conversations)
- Using Live Listening Material (either the teacher reads a passage or asks select student to talk and others listen)

Different kinds of listening Activity

- Dictation
- Listening to a telephone call and writing a message
- Listening to a speech/ interview and answering questions

Spoken Skill Articulation of consonants, vowels and diphthongs

Speech Patterns

- Greeting
- Introduction
- Thanking/ Excusing/ Apologizing
- Request/ orders/ offers
- Getting/giving permissions
- Inviting — accepting/ declining
- Agreeing/ disagreeing

MS – OFFICE – WORD

Semester : I / General
Credits : 3

Total Hours : 30
Course Code: U18AT1P1

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 – Faithe Wempen- Que
3. Microsoft Word 2010 Inside Out – Katherine Murray - Microsoft

FINANCIAL ACCOUNTING

Semester : I / Skill
Credits : 5

Total Hours : 75
Course Code:U18AT101

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

Unit II

Bad Debts: Provisions for Bad Debts – Discount allowed, Provision for Discount on Debtors, Discount Received – Reserve on Discount on Creditors – Rectification of Errors.

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

Theory – 20 marks only for Part A & Problem – 80 marks Part B & C.

COST & MANAGEMENT ACCOUNTING

Semester : I / Skill
Credits : 5

Total Hours : 75
Course Code: U18AT102

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

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 III

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

Unit IV

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

Unit V

Methods of Cost Accounting: Job Costing, Batch Costing, Contract costing, Process Costing (Normal loss, abnormal loss and gains).

Text

Cost Accounting by Bhagavathi and Pillai – Sultan Chand

Reference

Cost Accounting by Jain and Narang – Kalyani
Cost Accounting by S.P. Iyengar – Sultan Chand

Theory – 20 marks only for Part A , Problem – 80 marks Part B & C.

TALLY - I

Semester : I / Skill
Credits :4

Total Hours :60
Course Cod:U18AT1P2

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.

INTERNSHIP - I

Semester : I / Skill
Credits :4

Total Hours :120
Course Code:U18AT1F1

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 to 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

VALUE & LIFE ORIENTED EDUCATION

Semester : I / General

Total Hours

:30

Credits :2

Course Code: UI8ATV:1

Objective

To help students learn social values and their responsibility towards society.

Unit I

Shaping “Incredible India” - Glorious past - cultural heritage and values - Present scenario - Indian constitution with respect to human values - shaping new India.

Unit II

Human Values Development and Transformation of Self - Principles and values — Values of concern-three dimensions - self, interpersonal and social -Strategizing values — activities. Self identity- self discovery andself acceptance-Self esteem - Personality development.

Unit III

Life Enrichment Skills - Purpose for life - mission and vision - Goal setting - characteristics of goals - Time management - levels of time management - categories of stress - factors leading to stress - stress management.

Unit IV

Dynamics of Interpersonal Relationships - Building relationships- Types of interpersonal relationship — Hints towards improving Relationships - conflict management in relationship- emotional management.

Unit V

Gender, Human Sexuality and Marriage - Gender concepts - gender sensitivity - human sexuality — sexually transmitted diseases - marriage - purpose - complementary responsibilities and commitment - building a happy home (do's and don'ts).

Text

1. Human Values development Programme, All India Association for Christian Higher Education (AIACHE), New Delhi;
2. Value Education, N. Venkataiah, APN Publishing Corporation (2007) New Delhi.

Reference

1. Research in Value Education, N. Venkataiah and Sandhya, APN Publishing Corporation (2008) New Delhi.
2. Value Education: Theory, Practice, Problems, Prospects, John R. Meyer, Brian
LANGUAGE (TAMIL) - II
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Semester : II / General
Credits :4

Total Hours : 60
Course Code:U18ATT02

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Problem-Solving Skills

BOOKS PRESCRIBED

Communication in English and Study Skills (Board of Editors)

Communication and Soft Skills (G. M. Sundaravalli, A.S. Kamalakar, P. KusumaHarinath)

Functional Grammar and Spoken and Written Communication in English (Bikram K Das)

ENGLISH LANGUAGE LAB – II (Remedial Grammar and Writing Skills)

Objectives :

- To provide knowledge about English usage and discourse styles for use in day-to-day contexts.
- To initiate the skills of thinking, evaluating and writing.

UNIT I

Writing Skills Modules 1-15

UNIT II

Speaking Skills Modules 1-15

UNIT III Soft Skills I

- a. Writing Emails
- b. Resume Writing
- c. Cover Letter
- d. Group Discussion
- e. Teamwork

UNIT IV Soft Skills II

- a. Communication Skills
- b. Public Speaking Skills
- c. Interview Skills
- d. Types of Interview
- e. Telephone Etiquette

UNIT V Personality Development

- a. Attitude
- b. Leadership

- c. Time Management
- d. Presentation Skills
- e. Interpersonal Skills
- f. Body Language

PERSONAL EFFECTIVENESS

Semester : II / General
Credits : 2

Total Hours : 30
Course Code:U18AT203

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

PAYROLL & INVENTORY- ACCOUNTING AND MANAGEMENT

Semester : II / Skill

Credits :3

Total Hours:45

Course Code:U18AT204

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.

ACCOUNTS PAYABLE & RECEIVABLE – ACCOUNTING & MANAGEMENT

Semester : II / Skill
Credits :3

Total Hours :45
Course Code:U18AT205

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

Financial Statements Analysis -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 – 20 marks only for Part A, Problem – 80 marks Part B & C.

COMPLIANCES

Semester : II / Skill	Total Hours
:45	
Credits : 3	Course Code
: U18AT206	

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 concepts of service tax, Genesis of service tax in India, Constitutional authority, sources of service tax law, administration of service tax, role of a chartered accountant, definition of service.

UNIT IV

Tax Deducted at Source: Basic concepts of TDS- TDS& TCS, meaning of TAN, relevance of TAN, - consequence of failing to file TDS.

UNIT V

Value Added Tax (VAT): Basic Concepts in VA.T- brief history of VAT- calculation of VAT – merits and demerits of VAT and development of VAT in the Indian context.

Reference Book:

Accounts payable and accounts receivable – Lon Poole, Mogodwin.

FINANCIAL REPORTING

Semester : II / Skill	Total Hours
: 75	
Credits :5	Course Code
:U18AT207	

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 (Revised)

Unit II

AS 3	Cash flow Statement
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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

1. Indian Accounting Standards: Practices, comparisons and interpretations- Asish Bhattacharyya.
2. Student's Guide to Accounting Standards :D.S.Rawat , Taxmann.

Theory – 20 marks only for Part A , Problem – 80 marks Part B & C.

INTERNSHIP – II

Semester : II / Skill	Total	Hours
: 120		
Credits :4	Course	Code
:U18AT2F2		

Internship	No. of Hours	No. of Credits	Learning Objectives
Payroll Accounting		1.5	
Understanding the concepts to perform Payroll Functions	7		Understanding the components of salary
Understanding in detail the documents relating to Job Roles	7		Understanding and recording the employee details
Preparation of Salary Advice	7		Obtain and Understand the Salary Register
Preparation of Statutory Advice	7		Understand statutory deductions applicable to Organization.
Preparation of Salary Journal	7		Preparation of summary details of earnings of employees
Performing the Accounting Entry	7		Updating the voucher with approved payment details
Filling and Record keeping	3		Filling of documents for future reference
Preparation of Stock Statements	45	1.5	Stock Statements, Inventory Accounting, Costing of Consumption and valuation of stocks
Process of Accounts Payables and Accounts Receivables		1.5	Accounting and Management of Accounts Payables and Accounts Receivables
Understanding the Purchase Order, Purchase Journal, Supplier and Payment details	4		Understanding the Purchase Journal
Understanding Customer Purchase order, Payment Terms, delivery challan, and Sales Journal	4		Understanding the Customer Purchase Order
Booking Credit Purchase in Purchase Journal	4		Understanding the Purchase Journal
Booking credit sale in Sales Journal	4		Understanding the Sales Journal
Verification of documents	4		Identifying and understanding the transaction prompting documents
Preparation of Payment Voucher	4		Understanding and preparation of payment voucher
Preparation of Mode of Payment	4		Ascertaining the mode of Payments
Understanding the voucher with Payment	4		Filling the particulars of authorized payment

details			
Preparation of Receipt Voucher	4		Raising the invoice on customer
Performing the Accounting Entries	5		To pass accounting entries in the Books of Accounts
Record Keeping	4		Studying and Understanding relevance of documents
Compliance of TDS/ VAT/ Service Tax		1.5	
Service Tax Compliance	15		Ascertaining Service Tax Liability and handling documents
TDS Compliance	15		Ascertaining TDS Liability and handling documents
VAT Compliance	15		Ascertaining VAT Liability and handling documents

ENVIRONMENTAL STUDIES

Semester : II / General

Total Hours :30

Credits : 2
:U18ATES1

Course Code

Objective: To enable the students to understand nature of environmental science and equate with business environment.

Unit I Environmental Studies

Definition, Scope and Importance. Need for public awareness

Nature Resources: Renewable and Non-renewable resources

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

Unit II Ecosystems

Concept of an ecosystem, Structure of an ecosystem, producers, consumers, decomposers, energy flow in the ecosystem, ecological succession, food chains, food webs and ecological

pyramids. Introduction, types, characteristics features, structure and function of the following Ecosystem.

- a. Forest ecosystem, b. Grassland ecosystem, c. Desert ecosystem,
- b. Aquatic ecosystems (Ponds, streams, lakes, rivers, oceans, estuaries)

Unit III Biodiversity and its conservation

Introduction-definition : Genetic, species and ecosystem diversity, Biogeographically classification of India, value of biodiversity: Consumptive use, productive use, social ethical, aesthetic and option values, Biodiversity at global, National and local level, India as a mega diversity nation, Hot-spots of biodiversity, Threats to biodiversity : habit los, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India, Conservation of biodiversity In-situ conservation of biodiversity.

Unit IV Environmental Pollution

Definition, Causes, effects and control measures of

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

Solid Waste Management: Causes, effects and control measures of urban and industrial wastes, role of an individual in prevention of pollution, pollution case studies.

Human Population and the Environment

Population growth, variation among nations, Population explosion-family welfare programme environment and human health, human rights, value education, HIV/AIDS, women and child welfare, role of information technology in environment and human health, case studies. .

Unit V

Social Issues and the Environment

From unsustainable to sustainable development, Urban problems related to energy, water conservation, rain water harvesting, watershed management, resettlement and rehabilitation of people; its problems and concerns. Case studies, Environmental ethics: Issues and possible solutions, climate change, global warning, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies, wasteland reclamation, consumerism and waste products Environment Protection Act, Air (Prevention and

Control of Pollution) Act, Forest (Conservation) Act, issues involved in enforcement of environmental legislation, public awareness.

Books for Study

1. Kumarasamy. K., A. Alagappa Moses and M. Vasanthy (2005) Environmental Studies (A Text Book for All Under Graduate Courses) Bharathidasan University Publication No. 45. Publication Division, Bharathidasan University. Tiruchirappalli.
2. Daniel D, Chiras, Environmental Science. 4th Edition. (1994) The Benjamin / Cummings Publishing Co. INC.
3. Miller GT, Environmental Sciences. 10th Edition. (2004) Thomson Brooks / Cole
4. Joseph k and Nagendran R (2004). Essentials of Environmental Studies. Pearson Education limited. New Delhi.
5. Kannan K Fundamentals of Environmental Pollution. S. Chand and Co., (1991) Delhi.

Books for Reference

1. Odum, E.P., Basic Ecology, (1983) Sanders, Philadelphia.
2. Sharma BK and Kaur H. Environmental Chemistry. Goel Publishing House, (1994) Meerut.
3. Rai GD, Non-conventional energy sources. Khanna publishers, (2001) New Delhi.
4. TNPCB Pollution control legislations - Tamilnadu pollution control Board. Vol-I and II, (1999) Chennai.
5. Murty IVS, Watershed Management in India. Wiley Eastern Ltd. (1994) New Delhi.
6. Nandhitha Krishna Environmental Laws of India — An Introduction. C.P.R. Environmental Education Centre, (1998) Chennai.

HRM – COMPENSATION MANAGEMENT

Semester : III / General

Total Hours : 60

Credits :4

Course Code

:U18AT308

Objective

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

Unit I

Compensation: 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.

WEB TECHNOLOGY

Semester : III / General
Credits : 4
U18AT309

Total Hours : 60
Course Code :

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.

E-COMMERCE

Semester : III / General

Total Hours :60

Credits :4
:U18AT310

Course Code

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 l-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 Prospective, 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.

DIRECT TAXATION - I

Semester : III / Skill	Total	Hours
:45		
Credits : 3	Course	Code
:U18AT311		

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: History of Tax in India, Basic Concepts of taxation - agricultural income - Capital and Revenue

Unit II

Residential Status and Incidence of Tax - exempted incomes.

Unit III

Salary - meaning - basis of charge -Computation of Income from Salary - different forms - Profits in lieu of Salary.

Unit IV

Allowances (taxable and not taxable- salary)Tax treatment of provident fund - permissible deductions - tax liability.

Unit V

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

VinodSinghania- Students guide to income tax, Taxman

Reference

Gaur and Narang- Income tax,law and practice, Kalyani

Dinkarpagare - Law and practice of income tax, Sultan Chang

Theory – 20 marks only for Part A , Problem – 80 marks Part B & C.

BUSINESS LAW: COMPANY LAW – I

Semester : III / Skill	Total	Hours
:45		
Credits :3	Course	Code
:U18AT312		

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.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 II

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 III

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 IV

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

UNIT V

Membership in a company: Modes of Acquiring Membership – Rights and Privileges of Members, Register of Members – Dematerialisation and Rematerialisation of Securities – Transfer and Transmission of Securities in Physical and Dematerialised forms – Nomination.

Reference Book

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

FINANCIAL MANAGEMENT: ANALYSIS OF FINANCIAL STATEMENT

Semester : III / Skill	Total	Hours
: 75		
Credits : 5	Course	Code
: U18AT313		

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

Financial Management: 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

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 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

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. JosephAnbarasu and N Janakiraman – Financial and Invest Management, S.Chand
4. VyuptakeshSharu – Fundamentals of Financial Management, Pearson Ed.
5. Van Horne and Wachawicz Jr. – Fundamentals of Financial Management, Pearson Ed.

Theory – 20 marks only for Part A , Problem – 80 marks Part B & C.

MANAGEMENT ACCOUNTING – BUDGETING AND FORECASTING

Semester : III / Skill
Credits : 3
Code:U18AT314

Total Hours: 45
Course

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

Theory – 20 marks only for Part A , Problem – 80 marks Part B & C.

INTERNSHIP – III

Semester : III / Skill

: 120

Credits : 4

Code:U18AT3F3

Total Hours

Course

Internship	No. of Hours	No. of Credits	Learning Objectives
Preparation of Income Tax Statement	45	1.5	Computation of Income under the head 'Salaries' and 'House Property'
Formation/ Incorporation of various types of Companies	45	1.5	Procedures relating to incorporation of various types of companies
Financial Analysis (Ratio Analysis) and Working Capital Management	45	1.5	Interpretation and Analysis of Financial Statements, Management of Working Capital
Preparation of Budgets	45	1.5	Techniques of Business Forecasting and Variance Analysis

SOFT SKILLS - I

Semester : IV / General

Total Hours :60

Credits :4

Course

Code:U18AT415

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 — Gopaldaswamy Ramesh, Mahadevan Ramesh.
2. Soft Skills :Prof.Alex

BUSINESS MATHEMATICS

Semester : IV / General

Total Hours :90

Credits :6

Course

Code:U18AT416

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.

Theory – 20 marks only for Part A , Problem – 80 marks Part B & C.

MS – OFFICE – EXCEL & POWER POINT PRESENTATION

Semester : IV / General

Credits :2

Code:U18AT4P3

Total Hours:30

Course

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. MS Office PowerPoint Presentations - Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasney.

BUSINESS LAW: COMPANY LAW - II

Semester : IV / Skill	Total	Hours
: 45		
Credits : 3	Course	Code
: U18AT417		

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

DIRECT TAXATION – II

Semester : IV / Skill : 60	Total	Hours
Credits : 4 : U18AT418	Course	Code

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 the term Business and Profession - Concept of income-constituents of income –computation of income from business or profession.

Unit II

Deductions in Business or Profession: General principles regarding deductions for business or profession-deductions u/s 30, 31, 32, and 35 - Specific deductions - valuation of stock.

Unit III

Income chargeable to tax -capital gains : Capital gains - basis of charge - transfer - capital asset & deemed transfer - transfer not regarded as transfer - computation of short and long term capital gains

Unit IV

Indexed cost of acquisition and improvement–General principles regarding cost of acquisition in capital gains and for income from other sources - exemptions u/s 54,54B,54D,54EC,54ED,54F,54G and 54H.

UNIT V

Income chargeable to tax 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.

Text Book

VinodSinghania- 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, Sultan Chang

Theory — 20% only for Part A , Problems — 80% Part B & C.

TALLY – II (Payroll & VAT)

Semester : IV / Skill	Total	Hours
: 45		
Credits : 3	Course	Code
: U18AT4P4		

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 / SalesAccounting for Interest Transactions- Exempt Transaction under VAT- Purchase from Unregistered Dealers- Claiming IT on Capital Goods- Inter Sate 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 OpeningService 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.

STRATEGIC FINANCIAL MANAGEMENT

Semester : IV / Skill 60	Total	Hours:
Credits :4 :U18AT419	Course	Code

Objectives

- To acquaint the students with concepts of Financial Management from strategic perspective and
- To familiarize various Techniques and Models of Strategic Financial Management.

UNIT I

Financial policy and Strategic Planning – Strategic planning process- Objectives and Goals – Major Kinds of strategies and policies – Corporate planning – process of Financial planning – Types of Financial Plan – Financial Models – Tools or Techniques of Financial Modeling- Uses and Limitations of Financial Modeling – Applications of Financial Models – Types of Financial Models – Process of Financial Model Development.

UNIT II

Capital Budgeting: Methods – Payback Period, NPV, IRR, and Profitability Index.

UNIT III

Expansion and Financial Restructuring – Corporate Restructuring – Mergers and Amalgamations – reasons for Merger, Benefits and Cost of Merger – Takeovers – Business Alliances – Managing an Acquisition – Divestitures – Ownership Restructuring – privatisation – Dynamics of Restructuring – Buy Back of Shares – Leveraged Buy –outs (LBOs)- Divestiture – Demergers.

UNIT IV

Leasing – Importance, Type, Tax Considerations, and Accounting Considerations – Evaluation of Lease from the point of view of Lessor and Lessee – Lease versus Buy

Decision – Venture Capital – concept and Developments in India – Process and methods of Financing – Fiscal Incentives.

UNIT V

Financial Strategy – Innovative Sources of Finance – Asset Backed Securities – Hybrid Securities namely convertible and Non – Convertible Debentures, Deep Discount Bonds, Secured Premium Notes, Convertible Preference Shares – Option Financing, Warrants, Convertibles and Exchangeable Commercial Paper.

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, SheebaKapil ,Pearson,2013

Theory – 80 marks , Problem – 20.

INTERNSHIP - IV

Semester : IV / Skill

:120

Credits :4

Code:U18AT4F4

Total Hours

Course

Internship	No. of Hours	No. of Credits	Learning Objectives
Preparation of Annual Reports/ Minutes of Meeting/ Statutory Registers	45	1.5	Compliances under Companies Act, 2013
Computation of Income under: Profits and Gains from Business and Profession, Capital Gains and Income from Other Sources Service Tax Provision	45	1.5	Preparation of Income Statements, Understanding deductions Provisions of Service Tax
Preparation of Financial Statements and MIS with Tally	60	2	Financial Statements and MIS Reports
Preparation of Discounted Cash Flow Statement	30	1	Time value of Money

INDIAN FINANCIAL SYSTEM

Semester : V / General
Credits : 4
Code:U18AT520

Total Hours: 60
Course

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: Meaning - 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.

100% - Theory

OFFICE MANAGEMENT

Semester : V / General
Credits : 4

Total Hours :60
Course Code:U18AT521

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

BSN Pillai and Bagavathi – Office Management, S. Chand

Gupta C.B. – Office Organization and Management, Sultan Chand.

100% - Theory

SOFT SKILLS - II

Semester : V / General
Credits : 4
Code:U18AT522

Total Hours:60
Course

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

Soft Skills – Prof Alex

100% - Theory

BUSINESS LAW: INSURANCE & BANKING REGULATION

Semester : V / Skill	Total	Hours
: 45		
Credits : 3	Course	
Code:U18AT523		

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 yourcustomer- 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-Differenttypes of customers-Indian Committee-Chore Committee-Credit Risk ManagementCorporateDebt 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

Books for Reference

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.

100% - Theory

DIRECT TAXATION – III

Semester : V / Skill	Total	Hours
:60		
Credits :4	Course	Code
:U18AT524		

Objective

At the end of the course, will have learnt the concept of set off and carry forward of losses, Tax deducted at sources, Tax planning and Tax Management.

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.

UNIT V

Settlement of cases-Special procedure for assessment of Search cases- E-commerce transactions, Liability in Special cases-- Penalties, Fines and Prosecution.

Text

Vinodsinghanian - Direct Taxes – Taxman Publications

Reference

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

Theory – 60 %, Problem – 40%.

INVESTMENT STRATEGIES

Semester : V / Skill	Total	Hours
:45		
Credits :4	Course	
Code:U18AT525		

Objective:To provide expert knowledge and understanding of risk management, risk evaluation, risk and returns, portfolio analysis and risk diversification.

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- constrains-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 Port Folio-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. Port Folio Management – Dr. Dover – PHI Publishers
4. Security Analysis and Portfolio Management – Preeti Singh – Himalaya Publishers
5. Financial Markets – Dr. Gurusamy – Vikas Publishers.

Theory – 30 , Problem – 70.

CORPORATE FINANCE

Semester : V / Skill	Total	Hours
:60		
Credits :4	Course	
Code:U18AT526		

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

Corporate Finance: 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, McGraw 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, McGraw 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.

100% -Theory

INTERNSHIP - V

Semester : V / Skill
:120
Credits :4
Code:U18AT5F5

Total Hours
Course

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

**INTERNATIONAL ACCOUNTING STANDARDS/
INTERNATIONAL FINANCIAL REPORTING STANDARDS**

Semester : VI / General
Credits :6
:U18AT627

Total Hours :90
Course Code

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

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

100%- Theory

ORACLE ERP 12

Semester : VI / General
Credits :6
:U18AT628

Total Hours :90
Course Code

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 E-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.

INDIRECT TAXATION

Semester : VI/ SKILL

Total Hours : 60

Credits : 4
:U18AT629

Course Code

UNIT I

Indirect taxes –Meaning and Nature -Special features of Indirect Taxes-Contribution to government revenues -Taxation under the Constitution -Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Good and Service Tax Introduction–Meaning-Need for GST-Advantages of GST-Structure of GST in India–Dual concepts-SGST-CGST-IGST-UTGST-Types of Rates under GST–Taxes subsumed under State Goods and Services Tax Act 2017 -Taxes subsumed under Central Goods and Services Tax Act 2017.

UNIT-III

Levy and Collection under TN GST/CGST Acts - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover , input tax and output tax. Concept of supply -Composite and Mixed supplies-Composition Levy-Time of supply of goods and services-Value of Taxable supply. Input Tax credit-Eligibility and conditions for taking input credit -Reverse charge under the GST Registration procedure under GST-Filing of Returns.

UNIT-IV

Levy and Collection under -The Integrated Goods and Services Tax Act 2017 -Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax - Determination of nature of Supply-Inter-State supply and Intra-State supply-Place of Supply of Goods or Services-zero-rated supply.

UNIT-V

Introduction to Customs Laws in India– The Customs Act 1962-The Customs Tariff Act 1975-Levy and Exemption from Custom duty-Taxable event -Charge of Custom duty-Exemptions from duty-Meaning of Classification of goods-Methods of valuation of imported goods-Abatement of duty in damaged or deteriorated goods-Remission on duty on lost, destroyed or abandoned goods-Customs duty draw back.

Books For Reference

1. Indirect Taxes -V.S. Datey.Taxmann Publication (P) Ltd New Delhi
2. Indirect Taxation- V.Balachandran Sultan Chand &Co.New Delhi

100% - Theory

CAPITAL MARKETS

Semester : VI / Skill

Credits :3

Code:U18AT630

Total Hours:45

Course

Objective

To enable the student to acquire knowledge on concept of Indian Capital Market, instruments, functions and significance of stock exchange and Debt Market.

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

TEXTBOOKS

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.

100 % - Theory

BUSINESS LAW: SECURITIES LAWS, FEMA, PMLA

Semester : VI / Skill	Total	Hours
: 45		
Credits :3	Course	Code
:U18AT631		

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.

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

UNITIV

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.

UNIT V

Money Laundry Act: Definitions – Punishment for offence of money laundering – obligation for Banking Company – Financial Institutions and Intermediaries or person carrying on designated business or profession. Special court authorities under the Act.

Book for Reference:

Understanding Securities Law, Sixth Edition, Lexi Nexis

100 % - Theory

BUSINESS VALUATION AND BUSINESS ANALYSIS

Semester : VI / Skill	Total	Hours
: 60		
Credits :4	Course	
Code:U18AT632		

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

60 % - Theory & 40 % - Problem

INTERNSHIP - VI

Semester : VI / Skill
: 120
Credits :4
:U15ASF6

Total Hours
Course Code

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