

# **B. Voc.**

**ACCOUNTING & TAXATION  
DEGREE PROGRAMME**

## **Curriculum**

**(2019 – 2022)**



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

**Tiruchirappalli – 620 017**

## SCHEME OF COURSE & SYLLABUS

**Programme : B.Voc (Accounting and Taxation) - 2019 onwards**

Sem.	Part	Course	Course Title	Course Code	Total Hours	Credits	Marks		
							CIA	ESE	Total
I	I	General	□□□□□□□□□□	U18ATT01	60	4	25	75	100
	II	General	English for Communication - I	U18ATE01	60	4	25	75	100
	III	General	<b>MS Office Word</b>	<b>U18AT1P1</b>	30	2	<b>40</b>	<b>60</b>	<b>100</b>
		Skill	Financial Accounting-I	U18AT101	60	4	25	75	100
		Skill	Cost and Management Accounting	U18AT102	60	4	25	75	100
		Skill	<b>Tally - I</b>	<b>U18AT1P2</b>	60	4	<b>40</b>	<b>60</b>	<b>100</b>
	Skill	Internship - I	U18AT1F1	180	6	--	--	<b>100</b>	
IV	General	Value and Life Oriented Education(RI/MI)	U18ATV:1/ U18ATV:2	30	2	25	75	100	
II	I	General	□□□□□□□□□□□□□□	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 and Inventory - Accounting and Management	U18AT204	45	3	25	75	100
		Skill	Accounts Payable and Receivable - Accounting and Management	U18AT205	45	3	25	75	100
		Skill	<b>Compliances</b>	U18AT206	45	3	25	75	100
		Skill	<b>Financial Reporting</b>	U18AT207	45	3	25	75	100
Skill	Internship - II	U18AT2F2	180	6	--	--	100		
IV	General	Environmental Studies	U18ATES1	30	2	25	75	100	
III	III	General	HRM - Compensation Management	U18AT308	60	4	25	75	100
		General	Web Technology	U18AT309	60	4	25	75	100
		General	<b>E - Commerce</b>	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	45	3	25	75	100
		Skill	Management Accounting - Budgeting and Forecasting	U18AT314	45	3	25	75	100
Skill	Internship - III	U18AT3F3	180	6	--	--	<b>100</b>		

Sem.	Part	Course	Course Title	Course Code	Total Hours	Credits	Marks		
IV	III	General	Soft Skill - I	U18AT415	60	4	25	75	100
		General	Business Mathematics	U18AT416	60	4	25	75	100
		<b>General</b>	<b>MS - Office - Excel and Power Point Presentation</b>	<b>U18AT4P3</b>	30	4	<b>40</b>	<b>60</b>	<b>100</b>
		Skill	Business Law : Company Law - II	U18AT417	45	3	25	75	100
		Skill	Direct Taxation - II	U18AT418	45	3	25	75	100
		<b>Skill</b>	<b>Tally - II (Payroll and VAT)</b>	<b>U18AT4P4</b>	45	3	<b>40</b>	<b>60</b>	<b>100</b>
		Skill	Strategic Financial Management	U18AT419	45	3	25	75	100
		Skill	Internship - IV	U18AT4F4	180	6	--	--	100
V	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 and Banking Regulations	U18AT523	45	3	25	75	100
		Skill	Direct Taxation - III	U18AT524	45	3	25	75	100
		Skill	Investment Strategies	U18AT525	45	3	25	75	100
		Skill	Corporate Finance	U18AT526	45	3	25	75	100
		Skill	Internship - V	U18AT5F5	180	6	--	--	<b>100</b>
VI	III	General	IAS/IFRS	U18AT627	90	6	25	75	100
		General	Oracle ERP 12	U18AT628	90	6	25	75	100
		Skill	Indirect Taxation	U18AT629	45	3	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 and Business Analysis	U18AT632	45	3	25	75	100
		Skill	Internship - VI	U18AT6F6	180	6	--	--	<b>100</b>
		<b>* Other Languages : Hindi      Sanskrit      French      Hindi      Sanskrit      French</b>							
Semester I : U18ATH01    U18ATS01    U18ATF01    Semester II : U18ATH02    U18ATS02    U18ATF02									
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 : 40	
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									

Semester	Part	Component	Course title	Course	Total hours	Credits	Marks			
							CIA	ESE	Total	
I	Level 4/ Banking Correspondent Certificate	I	General	Language -I ( Tamil/ Hindi/ French/ Sanskrit)	Tamil I	75	5	25	75	100
		II	General	English for Communication - I	English I	75	5	25	75	100
			Skill	Financial Accounting -I	Core I	90	6	25	75	100
			Skill	Banking Theory, Law & Practice	Allied I	90	6	25	75	100
			Skill	Mutual fund Management	Allied II	90	6	25	75	100
		IV	General	Value & Life Oriented Education (RI/MI)	Val.Edu.	30	2	25	75	100
II	Level - 5/Dealer - BFSI Diploma	I	General	Language -II ( Tamil/ Hindi/ French/ Sanskrit)	Tamil II	75	5	25	75	100
		II	General	English for Communication - II	English II	75	5	25	75	100
			Skill	Financial Accounting - II	Core II	90	6	25	75	100
			Skill	Banking Management	Allied I	90	6	25	75	100
			Skill	Financial Services & BFSI	Allied II	90	6	25	75	100
		IV	General	Environmental Studies	Env.Stud	30	2	25	75	100
III	LEVEL 6	III	General	Business Statistics	Allied III	90	6	25	75	100
			Skill	Financial Management	Core III	60	4	25	75	100
			Skill	Direct Taxation	Core IV	75	5	25	75	100
			Skill	Insurance Management	Core V	75	5	25	75	100
			General	Ms-Office - Word	SBEC	60	4	40	60	100
			General	Principles of Commerce	NMEC I	30	2	25	75	100
			Skill	Internship - I	Field Work	60	4	-	-	100
IV	LEVEL 6	III	General	Business Mathematics	Allied IV	75	5	25	75	100
			Skill	Compliances	Core VI	75	5	25	75	100
			Skill	Cost Accounting	Core VII	60	4	25	75	100
			Skill	Business Valuation & Business Analysis / Financial Reporting	Elective I	75	5	25	75	100
			General	Tally I	SBEC	60	4	40	60	100
			General	Principles of Management	NMEC II	30	2	25	75	100
			Skill	Internship - II	Field Work	75*	4	-	-	100
	V	General	NSS, NCC, Rotract, Leo Club, etc...	Extension Activities	-	1	-	-	-	

## SCHEME OF COURSE & SYLLABUS

Semester	Part	Component	Course title		Total hours	Credits	Marks			
							CIA	ESE	Total	
V	LEVEL 7	III	General	Quantitative Techniques	Core VIII	90	6	25	75	100
			Skill	International Trade Finance	Core IX	75	5	25	75	100
			Skill	Corporate Accounts -I	Core X	75	5	25	75	100
			Skill	Management Accounts /Business Law	Elective II	60	4	25	75	100
			General	Ms- Office - Excel& Power Point Presentation	SBEC	60	4	25	75	100
			General	Soft Skills	Core XI	30	2	25	75	100
			Skill	Internship III	Field Work	60	4	-	-	100
VI	LEVEL 7 / Credit Administration & B.Voc Degree	III	General	International Financial Reporting Standards	Core XII	75	5	25	75	100
			General	Indirect Taxation	Core XIII	75	5	25	75	100
			Skill	Risk Management	Core XIV	75	5	25	75	100
			Skill	Corporate Accounts - II	Core XV	75	5	25	75	100
			Skill	Tall - II	SBEC	60	4	25	75	100
			Skill	Internship - VI	Field Work	60	4	25	75	100
			Skill	Gender Studies	Gen.Std	30	2	25	75	100

**SEMESTER I  
LANGUAGE - I  
(XXXXXXXXXXXX)**

**Semester : I / Tamil I / General**

**Total Hours : 75**

**Credits : 5**

**Course Code :**

XXXX-1 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX-  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXX-2 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXX-3 XXXXXXXXXXXXXXXXXXXXXXX

XXXX-4 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXX-5 XXX

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1. X.XX.XXXXXXXXXXX, XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

2.

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XX.XX.XXX

3. XXX.XXXXXXXXXX.XXXXXXXXXXXXXXXXXXXXX,XXXXXXXXXXXXXXXXXXXX

4. X.XXXXXXXXXXXXXXXXXXXXX.XXXXXXXXXXXXXXXXXXXXX

## ENGLISH FOR COMMUNICATION - I

**Semester** : I / English I / General  
**Credits** : 5

**Total Hours** : 75  
**Course Code** : UI8ATE01

### **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. Kusuma Harinath)
- Functional Grammar and Spoken and Written Communication in English (Bikram K Das)

## ENGLISH LANGUAGE LAB - 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



## Financial Accounting – I

Semester: I / Core I / Skill  
Hours : 90

Credits : 6  
Course Code :U18AT101

### Objective:

At the end of the course the students shall have an understanding of the basic concepts and shall have acquired skills in preparing final accounts of trading and non-trading organisations.

### Unit I Introduction to Accounting

- 1.1 Basic concepts and conventions
- 1.2 Journal Entries including adjustments entries
- 1.3 Ledger
- 1.4 Trial balance
- 1.5 Preparation of Final Accounts
  - 1.5.1 Manufacturing accounts
  - 1.5.2 Trading accounts
  - 1.5.3 Profit and Loss account
  - 1.5.4 Balance sheet.

### Unit II Depreciation

- 2.1 Concept of depreciation
- 2.2 Causes of depreciation
- 2.3 Factors affecting amount of depreciation
- 2.4 Methods of recording depreciation
  - 2.4.1 When provision for depreciation account is maintained
  - 2.4.2 When provision for depreciation account is not maintained
- 2.5 Methods of providing depreciation
  - 2.5.1 Straight Line Method
  - 2.5.2 Written Down Value Method

### Unit III Final Accounts of Non-profit organisations

- 3.1. Receipts and payment accounts
- 3.2 Income and Expenditure
- 3.3 Balance sheet
- 3.4 Preparation of Receipt and Payment account from Income and Expenditure account and Balance sheet
- 3.5 Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account.

### Unit IV Bill of exchange (Excluding Accommodation Bills)

- 4.1 Methods of Handling Bills of Exchange
  - 4.1.1 Retained till Maturity

- 4.1.2 Discounting of Bills
- 4.1.3 Endorsement of Bills
- 4.1.4 Sent for Collection
- 4.2 Recording Transaction in books of Different Parties
  - 4.2.1 Retiring a bill under Rebate
  - 4.2.2 Dishonour of a bill
  - 4.2.3 Renewal of a bill
  - 4.2.4 Insolvency of the drawee
- 4.3 Bank Reconciliation Statement
  - 4.2.1 From Cash book to Pass book.
  - 4.2.2 From Pass book to Cash book.
  - 4.2.3 Preparation of Adjusted cash book

### **Unit V Single Entry System**

- 5.1 Difference between Single Entry and Double Entry System
- 5.2 Ascertainment of Profit
- 5.3 Methods of Preparation
  - 5.3.1 Statement of Affair Method
  - 5.3.2 Conversion Method.

### **TEXT**

T.S. Reddy & A. Murthy -Financial Accounting – Margam Publications,

### **REFERENCE**

R.L.Gupta & V.K. Gupta-Principles and practice of Accountancy, Eleventh edition-2005 ,  
Sultan & Sons, New Delhi  
N. Vinayagam & B. Charumathi - Financial Accounting Second revised edition-2008  
S.Chand & Company Ltd, New Delhi

**Theory 20% (Section A) , Problems 80% (Section B & C)**

## BANKING THEORY, LAW AND PRACTICE

Semester: I / Allied I / Skill  
Credits : 6

Total Hours : 90  
Course Code :

### Objectives

To provide the students with basic insights into the theory, law and practice of modern Banking

### Unit I

- 1.1 **Introduction to Banking**
- 1.2 Evolution of Modern Banking in India (special reference to the period after 1991)
- 1.3 Types of Banks
  - 1.3.1 Commercial Banks
  - 1.3.2 Co-operative Banks
  - 1.3.3 Development Banks
  - 1.3.4 Agricultural Banks
  - 1.3.5 Industrial Banks
  - 1.3.6 Investment Banks
  - 1.3.7 Universal Banks
- 1.4 Indian Banking System
  - 1.4.1 Classification of Banks
    - 1.4.1.1 National Level specialised financial Institutions
    - 1.4.1.2 Public Sector Banks (State Bank of India, Nationalised Banks)
    - 1.4.1.3 Private Sector Banks
    - 1.4.1.4 Foreign Banks
    - 1.4.1.5 Small Finance Banks
    - 1.4.1.6 Payment Banks
    - 1.4.1.7 Regional Rural Banks
    - 1.4.1.8 NBFCs

### Unit II Prudential Norms

- 2.1 Asset Classification
- 2.2 Income Recognition
- 2.3 Provisioning
- 2.4 Capital Adequacy
- 2.5 Basel Norms – Basel I, II and III

### Unit III Banker, Customer and Negotiable instruments

- 3.0. Relationship between banker and customer
- 3.1. Special types of bank customers

- 3.2. Negotiable instruments – Definition – Features
  - 3.2.1. Promissory note-Bill of exchange-Holder and Holder in due course
  - 3.2.2. Cheques- Crossing of cheque –Types of crossing –Dishonour of Cheques
  - 3.2.3. Endorsement –Types of Endorsements
- 3.3. Collection banker and paying banker
  - 3.3.1. Meaning of collecting banker-Capacity-Conversion-Statutory protection
  - 3.3.2. Meaning of paying banker- payment in due course
  - 3.3.3. Duties and responsibilities of paying banker in honouring cheques
  - 3.3.4. Dishonour and Consequences of wrongful dishonour by paying banker
  - 3.3.5. Statutory protection to paying banker

#### **Unit IV Digital Banking**

- 4.1. Digital Banking
  - 4.1.1 Home Banking
  - 4.1.2 Net Banking
  - 4.1.3 Mobile Banking
  - 4.1.4 Virtual Banking
  - 4.1.5 Automated Teller Machine (ATM)
  - 4.1.6 Biometric Cards
  - 4.1.7 Credit and Debit Card
  - 4.1.8 Smart Card
- 4.2. Prepaid Instruments
  - 4.2.1 NEFT
  - 4.2.2 RTGS
  - 4.2.3 NACH ( ECS)
  - 4.2.4 SWIFT
  - 4.2.5 UPI
- 4.3. Bills Payments
  - 4.3.1 E- Money
  - 4.3.2 Electronic Purse
  - 4.3.3 Digital Cash – Wallets
- 4.4. Risk in online Banking

#### **Unit V Recent Trends**

- 5.1. RBI Guidelines – Benefits of Electronic Clearing Systems
- 5.2. E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer
- 5.3. Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features
- 5.4. Demat account –Application supported by blocked amount (ASBA)

## **TEXT**

1. Banking Law and Practice: Sukhvinder Mishra, S Chand & Company Limited
2. Banking Law and Practice--S N Maheshwari and S K Maheshwari
3. Principles and practices of Banking—Indian Institute of Banking and Finance—  
Macmillan Publishers India Private Limited

## **RECOMMENDED READING**

1. Banking Theory Law and Practice KC Shekar & Lekshmy Shekar
2. Banking Theory, Law and Practice—B S Raman
3. Banking Theory and Practice: Dr.P.N.Reddy. & Prof.H.R.Appannaiah, (2007)
4. Banking Law and Practice-Varshney
5. Banking Theory Law and Practice KC Shekar & LekshmyShekar
6. Handbook on Banking Information—N S Toor, Skylark Publications, New Delhi

## Mutual Fund Management

Semester : I / Allied II / Skill  
Credits : 6

Hours : 90  
Course Code :

### Objective

At the end of the course the students shall have an understanding of mutual funds in India.

### Unit – I

#### 1.1 The Concept & Role of Mutual Funds

1.1.1 Origin & Growth of Mutual Funds in India, Role & Importance

1.2 Types of Mutual Fund Products

1.3 Organizational Design

1.4 Sponsor, Trustee & AMC

### Unit – II: Investment in Mutual Funds

2.1 The Procedure & the Process

2.2 Rights & Duties of Investors

2.3 Do's & Don'ts' of Mutual Funds Investment

### Unit – III: Valuation of Mutual Fund Products

3.1 NAV Concepts

3.2 Accounting

3.3 Taxation

3.4 Valuation Norms

### Unit – IV : Measuring & Evaluating Mutual Fund Performance

4.1 Risk & Performance Evaluation

4.2 Measuring Returns

4.3 Tracking Mutual Fund Performance

4.4 Role of SEBI & AMFI

### Unit – V: SEBI GUIDELINES

5.1 Guidelines

5.2 performances of listed schemes

5.3 Performance of open – ended schemes

### Text

1. Merchant Banking – Principles and Practices – H. R. Machuraju
2. Performance Appraisal for Mutual Funds – M. S. Turan, B. S. Bodlay
3. New Issues Capital Market in India – M. A. Mulay
4. Study in Indian Financial System – V. A. Avdhani
5. The New Issues Market – O. K. Sur

## VALUE & LIFE ORIENTED EDUCATION

Semester : I / General  
Credits : 2

Total Hours : 30  
Course Code :

### 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 and self 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  
(□□□□□□□□□□□□□□□□)

Semester : II / Tamil II / General  
Credits : 5

Total Hours : 75  
Course Code :

பகுதி 1

புனைபெயர் எழுத்துவழி - புனைபெயர் எழுத்துவழி  
புனைபெயர் எழுத்துவழி - புனைபெயர் எழுத்துவழி  
புனைபெயர் - புனைபெயர்.....

பகுதி 2

புனைபெயர் - புனைபெயர் எழுத்துவழி - புனைபெயர்  
புனைபெயர்-புனைபெயர் - புனைபெயர் - புனைபெயர்,  
புனைபெயர்

பகுதி 3

புனைபெயர் - புனைபெயர் எழுத்துவழி (Social Ethics) புனைபெயர்,  
புனைபெயர் புனைபெயர் எழுத்துவழி - புனைபெயர்,  
புனைபெயர், புனைபெயர், புனைபெயர், புனைபெயர்,  
புனைபெயர், புனைபெயர், புனைபெயர், புனைபெயர்,  
புனைபெயர், புனைபெயர்.

புனைபெயர் எழுத்துவழி - புனைபெயர் - புனைபெயர்  
புனைபெயர் எழுத்துவழி : புனைபெயர், புனைபெயர்,  
புனைபெயர்

பகுதி 4

புனைபெயர் எழுத்துவழி - புனைபெயர்  
புனைபெயர் - புனைபெயர் - புனைபெயர், புனைபெயர்,  
புனைபெயர்

பகுதி 5

புனைபெயர் எழுத்துவழி - புனைபெயர்  
புனைபெயர், புனைபெயர்



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## ENGLISH FOR COMMUNICATION – II

**Semester** : II / English II / General  
**Credits** : 5

**Total Hours** : 75  
**Course Code** :

### 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

Vocabulary Development  
Written Communication  
Spoken Communication

### Unit II

Speeches  
Presentations  
Meetings

### Unit III

Interview and Interviewing skills  
Nonverbal Communication  
Information Transfer

### Unit IV

Editing Skills  
Reference Skills  
Soft Skills

### Unit V

Assertive Skills  
Adaptability Skills  
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)

## Financial Accounting – II

**Semester** : II / Core II / Skill

**Total Hours** : 90

**Credits : 6**

**Course Code :**

**Objective:**

At the end of the course the students shall have acquired skills to prepare consignment, joint venture, Branch, Hire purchase and Departmental accounts.

**Unit I Consignment**

- 1.1 Concept of Consignment
- 1.2 Ordinary Commission And Delcredere Commission
- 1.3 Valuation of unsold stock in the hands of consignee
- 1.4 Preparation of account sales
- 1.5 Treatment of abnormal loss
- 1.6 Treatment of normal loss
- 1.7 Accounting treatment in the books of consignor
- 1.8 Accounting treatment in the books of consignee.

**Unit II Joint Venture**

- 2.1 Concept of joint venture
- 2.2 Difference between consignment and Joint venture
- 2.3 Methods of recording Joint Venture transactions
  - 2.3.1 Recording the transactions in a separate set of books
  - 2.3.2 Recording the transactions in the books of only one co-venture
  - 2.3.3 Recording the transaction in the books of all the co-ventures.

**Unit III Branch Accounts**

- 3.1 Types of Branch Accounts
  - 3.1.1 Dependent branch
    - 3.1.1.1 Debtors Method
    - 3.1.1.2 Stock and Debtors Method
    - 3.1.1.3 Final accounts Method
    - 3.1.1.4 Wholesale branch Method
  - 3.1.2 Independent branch.
    - 3.1.2.1 Separate Final Accounts Methods

## **Unit IV Hire Purchase**

- 4.1 Recording in the books hire vendor & hire purchaser (including Default and Repossession).
- 4.2 Methods of Recording
  - 4.2.1 Full cash price Method
  - 4.2.2 Actual price Method
  - 4.2.3 Interest suspense Method
  - 4.2.4 Debtors Method
  - 4.2.5 Stock & Debtors Method

## **Unit V Departmental Accounts**

- 5.1 Treatment and Apportionment of Joint expenses
- 5.2 Treatment of Inter departmental transfers
- 5.3 Preparation of Departmental Trading and Profit and Loss Account
- 5.4 General Profit and Loss Account

### **Text**

T.S.Reddy & A.Murthy-Financial Accounting –Margam publication

### **Reference**

R.L.Gupta & V.K.Gupta-Principles and practice of Accountancy, Eleventh edition-2005 , Sultan & Sons, New Delhi

N Vinayagam & B. Charumathi - Financial Accounting, Second revised edition-2008 S.Chand & Company Ltd, New Delhi

Theory 20% (Section A) , Problems 80% (Section B & C)

Semester: II /Allied I/Skill

Credits: 4

**BANKING MANAGEMENT**

Total Hours : 60

Course Code:

### Objective

The student shall be able to get acquainted with the basic knowledge on Bank Management.

### Unit I

#### Unit I

##### 1.1 International Banking

- 1.1.1 Forex Business
- 1.1.2 Factors determining exchange rates
- 1.1.3 Direct and indirect quotations
- 1.1.4 spot / forward rates
- 1.1.5 premium and discount
- 1.1.6 cross rates

### Unit II

##### 2.1 Documentary letters of Credit

- 2.1.1 UCPDC 600
- 2.1.2 Various facilities to exporters and importers
- 2.1.3 Risks in foreign trade
- 2.1.4 Role of ECGC
- 2.1.5 Ttypes of insurance and guarantee covers or ECGC
- 2.1.6 Role of Exim Bank
- 2.1.7 Role of RBI and exchange control
- 2.1.8 Regulations in India
- 2.1.9 Role and rules of FEDAI
- 2.1.10 Role of FEMA and its rules

### Unit III

##### 3.1 Treasury Management

- 3.1.1 Concepts and function
- 3.1.2 Instruments in the treasury market
- 3.1.3 Development of new financial products
- 3.1.4 Control and Supervision of treasury management

## **Unit IV**

### **4.1 Balance Sheet Management Prudential norms**

- 4.1.1 Capital Adequacy
- 4.1.2. Implementation of 'Basel Norms guidelines : RBI guidelines
- 4.1.3 Banks Balance Sheet - Components of assets / Liabilities / ALM Implementation
- 4.1.4 RBI Guidelines
- 4.1.5 Gap Analysis Mechanics

## **Unit V**

### **5.1 Funding Liquidity**

- 5.1.1 Trading / Managing Liquidity
- 5.1.2 Contingency Funding
- 5.1.3 Business Strategies
- 5.1.4 Profit and profitability analysis,
- 5.1.5 Asset Classification
- 5.1.6 Effect of NPA on profitability
- 5.1.7 Shareholder value maximization & EVA
- 5.1.8 Profit planning-measures to improve profitability

## **Text Book**

1. **Banking Financial Management - IIBF- Sultan Chand Publication**

## FINANCIAL SERVICES & BFSI

Semester : II / Allied II / Skill  
Credits : 6

Total Hours : 90  
Course Code :

### Objective

To enable the student to acquire knowledge on financial services provided in India and the role of BFSI.

### Unit I Financial Services & Financial Markets

- 1.1 Financial system in markets.
- 1.2 Objectives of financial system
- 1.3 Types of financial services
- 1.4 Regulation of financial services.
- 1.5 Problems and prospects of financial service sector.
- 1.6 Management of NIM
- 1.7 Difference between secondary market and NIM
- 1.8 Functions of stock exchanges
- 1.9 National stock exchanges, OTCEI and non-banking financial institutions.
- 1.10 SEBI functions and workings.
- 1.11 Listing of securities .
- 1.12 Self regulations of the markets.

### UNIT II Capital Market Instruments

- 2.1 Capital Market Instruments
  - 2.1.1 Equity
  - 2.1.2 Debentures
  - 2.1.3 Preference Shares
  - 2.1.4 Sweat Equity
  - 2.1.5 Non- Voting Shares
  - 2.1.6 Share Warrants, Pure
  - 2.1.7 Hybrid and Derivatives
- 2.2 Rating and Grading of Instruments
  - 2.2.1 Concept
  - 2.2.2 Scope and Significance
  - 2.2.3 Regulatory Framework
  - 2.2.4 Rating Agencies in India
  - 2.2.5 Rating Methodologies.

## **UNIT III Securities Market Intermediaries**

- 3.1 Securities Market Intermediaries
  - 3.1.1 Primary Market and Secondary Market Intermediaries
  - 3.1.2 Role and Functions
  - 3.1.3 Merchant Bankers
  - 3.1.4 Stock Brokers
  - 3.1.5 Syndicate Members
  - 3.1.6 Registrars
  - 3.1.7 Underwriters
  - 3.1.8 Bankers to an Issue
  - 3.1.9 Portfolio Managers
  - 3.1.10 Debenture Trustees
  - 3.1.11 Foreign Institutional Investors
  - 3.1.12 Depositories, Depositories Participants
  - 3.1.13 Custodians
  - 3.1.14 Credit Rating Agencies
  - 3.1.15 Venture Capitalists

## **UNIT IV Stock Exchange**

- 4.1 Functions and Significance of Stock Exchanges
  - 4.1.1 Operations and Trading Mechanism of Stock Exchanges
  - 4.1.2 Settlement of Securities
  - 4.1.3 Stock Market Indices
  - 4.1.4 Risk Management
  - 4.1.5 Surveillance Mechanism at Stock Exchanges
  - 4.1.6 Straight through Processing
  - 4.1.7 Demutualization of Stock Exchanges
  - 4.1.8 SME Exchange

## **UNIT V Debt Market**

- 5.1 Debt Market:
  - 5.1.1 Instruments
  - 5.1.2 Listing
  - 5.1.3 Primary and Secondary Segment
- 5.2 Money Market
  - 5.2.1 Growth of Money Market in India
  - 5.2.2 Structure and Institutional Mechanism
- 5.3 Money Market Instruments
  - 5.3.1 Treasury Bills
  - 5.3.2 Commercial Bills
  - 5.3.3 Commercial Paper
  - 5.3.4 Factoring Agreements
  - 5.3.5 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., 12<sup>th</sup> 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**

## ENVIRONMENTAL STUDIES

Semester : II / General  
Credits : 2

Total Hours : 30  
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 warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies, wasteland reclamation, consumerism and waste products Environment Protection Act, Air (Prevention and Control of Pollution) Act, Forest (Conservation) Act, issues involved in enforcement of environmental legislation, public awareness.

#### **Books for Study**

1. Kumarasamy. K., A. Alagappa Moses and M. Vasanthi (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. 4m Edition. (1994) The Benjamin / Cummings Publishing Co. INC.
3. Miller GT, Environmental Sciences. 10<sup>th</sup> 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.

# BUSINESS STATISTICS

Semester : III/ Allied III / General  
Credits : 6

Total Hours : 90  
Course Code:

## Objective

At the end of the course the students shall have knowledge on appropriate application of statistical tools and understanding on the inference.

## Unit I Introduction to the study of Statistics

- 1.1. Statistics
  - 1.1.1. Meaning
  - 1.1.2. Definition
  - 1.1.3. Functions
  - 1.1.4. Scope
  - 1.1.5. Merits and Demerits
- 1.2. Sampling
  - 1.2.1. Meaning
  - 1.2.2. Definition
  - 1.2.3. Methods of sampling
- 1.3. Collection of data
- 1.4. Tabulation of data
- 1.5. Representation of data
  - 1.5.1. Diagrammatic Representation
  - 1.5.2. Graphic representation

## Unit II Measures of central Tendency

- 2.1. Mathematical averages
  - 2.1.1. Arithmetic Mean
    - 2.1.1.1. Direct method
    - 2.1.1.2. Short-cut method
    - 2.1.1.3. Step Deviation method
  - 2.1.2. Geometric Mean
  - 2.1.3. Harmonic Mean
  - 2.1.4. Corrected Mean
  - 2.1.5. Combined Mean
- 2.2. Positional averages
  - 2.2.1. Median
  - 2.2.2. Quartiles
  - 2.2.3. Deciles
  - 2.2.4. Percentiles
- 2.3. Mode

## Unit III Measures of Dispersion

- 3.1. Range

- 3.2. Quartile Deviation
- 3.3. Mean Deviation
- 3.4. Standard Deviation
  - 3.4.1. Actual Mean method
  - 3.4.2. Assumed Mean Method
  - 3.4.3. Combined Standard Deviation
  - 3.4.4. Corrected Standard Deviation
- 3.5. Coefficient of variation
- 3.6. Comparison of Measures of dispersion
- 3.7. Lorenz Curve

**Unit IV Correlation and Regression:**

- 4.1. Correlation
  - 4.1.1. Definition
  - 4.1.2. Karl Pearson's Correlation
  - 4.1.3. Spearman Rank Correlation
  - 4.1.4. Concurrent Deviation
- 4.2. Regression
  - 4.2.1. Definition
  - 4.2.2. Regression Equation
  - 4.2.3. Linear Regression
  - 4.2.4. Difference between Regression and Correlation

**Unit V Analysis of Time series and Index numbers:**

- 5.1. Elements of Time Series
  - 5.1.1. Secular Trend
    - 5.1.1.1. Graphic Method
    - 5.1.1.2. Method of Semi-Averages
    - 5.1.1.3. Method of Moving Averages
    - 5.1.1.4. Method of Least Squares
  - 5.1.2. Seasonal Fluctuations
    - 5.1.2.1. Method of Simple Averages
    - 5.1.2.2. Method of Moving Averages
    - 5.1.2.3. Ratio to trend Method
    - 5.1.2.4. Method of link Relatives
  - 5.1.3. Cyclical Fluctuation
  - 5.1.4. Random Fluctuation
- 5.2. Index Numbers
  - 5.2.1. Definition
  - 5.2.2. Simple Index number

- 5.2.3. Weighted Index Number
  - 5.2.3.1 Laspeyre's formula
  - 5.2.3.2 Paache's formula
  - 5.2.3.3 Fisher's formula
  - 5.2.3.4 Marshal Edge-worth
  - 5.2.3.5 Bowley's formula
  - 5.2.3.6 Kelly's formula
- 5.2.4. Mathematical tests of consistency
  - 5.2.4.1 Time reversal test
  - 5.2.4.2 Factor reversal tes
- 5.2.5. Fixed Index Number
- 5.2.6. Chain Index Number
- 5.2.7. Cost of Living Index

## **TEXT**

R.S.N. Pillai and Bagavathy, Sultan Chand & Sons, New Delhi

## **REFERENCE**

PA.Navanitham, Jai publishers, Trichy

**Theory – 20% ( Section A), Problems – 80% ( Section B & C )**

## FINANCIAL MANAGEMENT

Semester : III / Core III /Skill  
Credits : 4

Total Hours : 60  
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

- 1.1 Financial Management:
  - 1.1.1 Meaning
  - 1.1.2 Scope of Financial Management
  - 1.1.3 Environment of Finance
- 1.2 The time value of Money
- 1.3 Risk and Return
- 1.4 Valuation of Securities.

### Unit II

- 2.1 Working capital management:
  - 2.1.1 Working capital policy
  - 2.1.2 Cash management
  - 2.1.3 Credit management
  - 2.1.4 Inventory management.

### Unit III

- 3.1 Cost of Capital
  - 3.1.1 Basic concepts.
  - 3.1.2 Cost of debenture capital
  - 3.1.3 Cost of preferential capital
  - 3.1.4 cost of term loans
  - 3.1.5 cost of equity capital (Dividend discounting and CAPM model).
- 3.2 Cost of retained earnings.
- 3.3 Determination of Weighted average cost of capital (WACC)
- 3.4 Marginal cost of capital.

### Unit IV

- 4.1 **Capital structure and dividend policies**
  - 4.1.1 Capital structure and cost of capital
  - 4.1.2 Planning the capital structure
  - 4.1.3 Dividend policy and share valuation
  - 4.1.4 Long term financing
  - 4.1.5 Sources of long term finance
  - 4.1.6 Raising long term finance



- 4.2 Basics of stock market in India
- 4.3 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.**

## DIRECT TAXATION

Semester: III / Core IV / Skill  
Credit: 5

Total Hours : 75  
Course Code :

### Objective

At the end of the course, students shall be able to learn 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 Basic Concepts of Income Tax

- 1.1 History of income tax
- 1.2 Cannons of taxation
- 1.3 Assesse
- 1.4 Various types of assesse
- 1.5 Assessment year
- 1.6 Previous year
- 1.7 Agricultural income
- 1.8 Capital receipts and revenue receipts
- 1.9 Capital expenditure and revenue expenditure
- 1.10 Capital loss and revenue loss
- 1.11 Incomes exempted u/s 10
- 1.12 Ordinary resident, not ordinary resident and non-resident
- 1.13 Basic conditions and additional conditions to identifying the residential status of individual
- 1.14 Residential status
  - 1.14.1 Hindu Undivided Family (HUF)
  - 1.14.2 Company
  - 1.14.3 Firm
  - 1.14.4 Association of Person (AOP)
  - 1.14.5 Body of Individual (BOI)
  - 1.14.6 Artificial Juridical person
- 1.15 Incidence of tax
- 1.16 Incomes are taxable for ordinary resident, not ordinary resident and non-resident

### Unit II Computation of income under salary

- 2.1 The characteristics / features of salary
- 2.2 Incomes that are chargeable to tax under the head salaries as per section 15
- 2.3 Different forms of salary
  - 2.3.1 Advance salary
  - 2.3.2 Arrear salary
  - 2.3.3 Gratuity
  - 2.3.4 Pension
    - 2.3.4.1 Government employee
    - 2.3.4.2 Non-government employee Leave encashment
    - 2.3.4.3 Government employee

- 2.3.4.4 Non-government employee
- 2.3.5 Provident fund and its calculation
- 2.3.6 Profit in lieu of salary
- 2.4 Allowance
  - 2.4.1 Taxable and non-taxable
- 2.5 Perquisites
  - 2.5.1 Specified employee and unspecified employee
  - 2.5.2 Taxable for all specified and unspecified
  - 2.5.3 Taxable for specified employee only
  - 2.5.4 Exempted for all (specified and unspecified with certain limits)
- 2.6 Deductions u/s 16
- 2.7 Deduction u/s 80c

### **Unit III Computation of income under house property**

- 3.1 Basic terms
  - 3.1.1 Expected rent
  - 3.1.2 Fair rental value
  - 3.1.3 Market value
  - 3.1.4 Actual rent
  - 3.1.5 Standard rent
  - 3.1.6 Unrealized rent
  - 3.1.7 Vacancy period
  - 3.1.8 Arrear rent
  - 3.1.9 Gross annual value
  - 3.1.10 Net annual value
  - 3.1.11 Standard deduction
  - 3.1.12 Sub letting
  - 3.1.13 Composite rent
  - 3.1.14 Municipal tax
  - 3.1.15 Municipal value ratio
  - 3.1.16 Notional value
  - 3.1.17 Self-occupied house
  - 3.1.18 Let out house
  - 3.1.19 Deemed to be let out house
- 3.2 Income that can be taxed under the head house property
- 3.3 Exempted house property income
- 3.4 Calculation of Gross Annual Value
- 3.5 Calculation of Net Annual Value
- 3.6 Treatment of partly let out and partly self-occupied house
- 3.7 Treatment of part of the year let out and part of the year self-occupied
- 3.8 The rules should be followed while allowing interest on borrowed capital for self-occupied house.
- 3.9 The treatment of the followings
  - 3.9.1 Pre-completion/ pre-construction interest
  - 3.9.2 Date of loan
  - 3.9.3 Date of completion
  - 3.9.4 Date of repayment
  - 3.9.5 Unrealized rent and arrear of rent recovered
- 3.10 Calculation of income from house property

## **Unit IV Computation of income under business or profession**

- 4.1 Basic terms
  - 4.1.1 Business
  - 4.1.2 Profession
  - 4.1.3 Vocation
  - 4.1.4 Speculation business
  - 4.1.5 Illegal business
  - 4.1.6 Bad debt recovered allowed earlier
  - 4.1.7 Bad debt recovered disallowed earlier
  - 4.1.8 Under valuation of stock
  - 4.1.9 Over valuation of stock
- 4.2 Various incomes that are taxable under the head of income from business and profession
- 4.3 Various methods of accounting
- 4.4 The losses, which are incidental to business
- 4.5 Various expenses, which are expressly allowed and disallowed while calculating income from business
- 4.6 Calculation of undervaluation and over valuation of stock
- 4.7 Calculation of Income from business
- 4.8 Rules for calculating Income from profession
- 4.9 Calculation of Income from profession

## **Unit V Computation of income under capital gains and other sources**

- 5.1. Basic terms - Income From Capital Gains
  - 5.1.1 Capital assets
  - 5.1.2 Short term capital assets
  - 5.1.3 Long term capital asset
  - 5.1.4 Short term capital gain
  - 5.1.5 Long term capital gain
  - 5.1.6 Transfer
  - 5.1.7 Slump sale
  - 5.1.8 Cost of acquisition
  - 5.1.9 Cost of improvement
  - 5.1.10 Indexed cost
- 5.2 Treatment of depreciable asset while calculating capital gains
- 5.3 Various assets which are not included in capital assets
- 5.4 The capital gains exempted u/s 10
- 5.5 Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G and 54H
- 5.6 Calculation of the income under capital gains
  - 5.1 Basic term – Income From Other Source
  - 5.6.1 Cash system accounting
  - 5.6.2 Mercantile system of accounting
  - 5.6.3 Casual income
  - 5.6.4 Tax free Government securities
  - 5.6.5 Less tax Government securities
  - 5.6.6 Tax free Commercial securities
  - 5.6.7 Less tax Commercial securities

- 5.6.8 Stake money
- 5.7 Residuary head of income
- 5.8 The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source
- 5.9 Various deductions
- 5.10 Various deductions that cannot be claimed as deductions
- 5.11 The treatment of casual incomes
- 5.12 Various kinds of securities and their tax treatment
- 5.13 Grossing up of income and its calculation
- 5.14 Calculation of income from other source

## **TEXT**

N.Hariharan - Income tax, law and practice, Vijay Nicole Imprint Private Limited

## **REFERENCE**

Gaur and Narang - Income tax, law and practice, Kalyani  
Dinkarpagare - Law and practice of income tax, Sultan Chand

**Theory – 25 % (Section A), Problems – 75 % (Section B & C)**

# INSURANCE MANAGEMENT

**Semester: III / Core V / Skill**  
**Credit : 5**

**Total Hours: 75**  
**Course Code:**

## **Objectives**

At the end of the course the students shall have knowledge on Insurance, its kinds, framework of insurance business, IRDA regulations, retirement schemes and claim settlement procedure.

## **Unit I - Introduction**

- 1.1 Definition of Insurance
- 1.2 Insurable risk
- 1.3 Principles of insurance
- 1.4 Kinds of insurance
- 1.5 Costs and benefits of insurance
- 1.6 Pooling in insurance
- 1.7 Factors that limit the insurability of risk
- 1.8 Reinsurance.

## **Unit II - Insurance business**

- 2.1 Insurance business in India
- 2.2 Framework of insurance business
- 2.3 privatization of insurance business
- 2.4 Insurance Regulatory and Development Authority (IRDA)
- 2.5 Govt. Policy on insurance sector.

## **Unit III - Underwriting and Settlement of Claims**

- 3.1 Proposal forms
- 3.2 Cover notes
- 3.3 Certificates of Insurance
- 3.4 Endorsements
- 3.5 Moral and Physical Hazards
- 3.6 Statistics
- 3.7 Spreading of Risks
- 3.8 Premium Rating
- 3.9 Premium Loading

## **Unit IV - Settlement of Claims**

- 4.1 Settlement of Claims:
  - 4.1.1 Claim procedure
  - 4.1.2 TPAs
  - 4.1.3 Claim forms
- 4.2 Investigation / Assessment
- 4.3 Essential Claim Documents
- 4.4 Settlement Limitation
- 4.5 Arbitration
- 4.6 Loss Minimization and Salvage.

## **Unit V-Retirement schemes**

- 5.1 Introduction
- 5.2 Product Guideline
- 5.3 Product Design and Schemes
- 5.4 Tax Aspects of Group & Retirement Benefit Scheme
- 5.5 Investment Pattern for Retirement Benefit Schemes
- 5.6 Retirement Benefit Schemes
- 5.7 Administration of Retirement Benefit Schemes
- 5.8 Social Security Schemes

## **Text Book**

1. Understanding General Insurance – P.C.James, Insurance Edge Publishers

**MS – OFFICE – WORD**

**Semester : III / SBEC/ General**

**Total Hours : 60**

**Credits : 4**

**Course Code :**

## **Objective**

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

## **Unit I**

### **1.1 Beginning to Use Microsoft Word**

- 1.1.1 Word Processing versus Desktop Publishing
- 1.1.2 Starting - Microsoft Word 2010
- 1.1.3 Virtual Tour of MS Word 2010
- 1.1.4 Opening a New Document
- 1.1.5 Saving a Document
- 1.1.6 Getting Help with MS Word 2010.

## **Unit II**

### **2.1 Editing Features**

- 2.1.1 Spell Check
- 2.1.2 Thesaurus
- 2.1.3 Creating Own Default Dictionary
- 2.1.4 Word Count

### **2.2 Paragraph Formatting**

- 2.2.1 Changing Paragraph Alignment
- 2.2.2 Indenting Paragraphs
- 2.2.3 Add Borders or Shading to a Paragraph
- 2.2.4 Apply Paragraph Styles
- 2.2.5 Creating Links within a Document

## **Unit III**

### **3.1 Tables**

- 3.1.1 Creating Tables
- 3.1.2 Creating a table by highlighting the boxes
- 3.1.3 Create a table by using Insert Table command
- 3.1.4 Converting Text into a Table
- 3.1.5 Quick Tables
- 3.1.6 Merging Cells and Splitting Cells
- 3.1.7 Creating a Nested List
- 3.1.8 Format Your List -Creating Outlines



## Unit IV

### 4.1 Page Formatting

- 4.1.1 Page Margins
- 4.1.2 Applying Page Border and Color
- 4.1.3 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)
- 4.1.4 Inserting Special Characters.

## Unit V

### 5.1 Advanced Tools

- 5.1.1 References and Citations
- 5.1.2 Macros - Compare and Merge Documents
- 5.1.3 Protect Document -Mailing Lists
- 5.1.4 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

## PRINCIPLES OF COMMERCE

Semester: III / NMEC I /General  
Credit : 2

Total Hours : 30  
Course Code:

### OBJECTIVE

On completion of this course the students shall have gained knowledge about Industry and Commerce and will be able to identify the different forms of organization, to appraise the contributions of Transportation and warehouses to businesses, and will have gained knowledge about Banking, Insurance, Marketing and Advertising and their role in business.

#### Unit I Introduction to Commerce

- 1.1.1 Economic activities – Concept of Business-
- 1.1.2 Characteristics of business- Objectives of business.
- 1.1.3 Classification of business activities: Industry and Commerce.
- 1.1.4 Industry–Types-Primary and Secondary.
- 1.1.5 Commerce: Trade and Aids to trade- Types

#### Unit II Forms of Organisation

- 2.1.1 Forms of Organisation- Sole proprietorship-Partnership firm
- 2.1.2 Joint stock company- features, merits and demerits-
- 2.1.3 Formation of company
- 2.1.4 MOA-AOA-Prospectus
- 2.1.5 Public enterprises-Co-operative societies

#### Unit III Transportation and Warehouses

- 3.1.1 Transport-Functions
- 3.1.2 Modes of transport- Road, Railway, Water, Airway
- 3.1.3 Advantages and disadvantages of Transportation
- 3.1.4 Warehouse - Types and functions

#### Unit IV Banking and Insurance

- 4.1.1 Banking- Functions of Banks
- 4.1.2 Types of Bank Accounts.
- 4.1.3 Insurance- Principles of insurance
- 4.1.4 Types of insurance, Advantages of insurance.

#### Unit V Marketing and Advertising

- 5.1.1. Marketing- Definition-Functions.
- 5.1.2 Marketing Mix
- 5.1.3 Market segmentation
- 5.1.4 Advertising- Types
- 5.1.5 Advertising media-Kinds of media.-Advantages and disadvantages

## **TEXT**

Fundamentals of Business Organisation - Y.K. Bhushan (Sultan chand)

## **REFERENCE**

Modern Marketing Principles and Practices- R.S.N. Pillai and Bhagavathi  
(S.Chand)

## BUSINESS MATHEMATICS

Semester : IV / Allied IV / General  
Credit : 5

Total Hours : 75  
Course Code:

### Objective

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

### Unit I

- 1.1 **Number system**
  - 1.1.1 Surds and Indices
  - 1.1.2 Logarithm
  - 1.1.3 Simultaneous and Quadratic equations.

### Unit II

- 2.1 **Arithmetic, Geometrics Progression**
  - 2.1.1 Basic concepts
  - 2.1.2 Sub set
  - 2.1.3 Operation of sets.

### Unit III

- 3.1 **Differentiation**
  - 3.1.1 Standard forms
  - 3.1.2 Meaning
  - 3.1.3 Rules & Concepts of differential equations
  - 3.1.4 Higher order derivatives — Maxima and Minima (Application in Business).

### Unit IV- Integration

- 4.1 **Standard forms**
  - 4.1.1 Rules
  - 4.1.2 Definite integral
  - 4.1.3 Standard forms method of partial fractions
  - 4.1.4 Integration by parts
  - 4.1.5 Application {Simple integration}

## Unit V

- 5.1 Basic concept of Matrix
  - 5.1.1 Addition
  - 5.1.2 Scalar Multiplication
  - 5.1.3 Multiplication of a matrix by a matrix
  - 5.1.4 Inverse of a matrix
  - 5.1.5 Linear equations and matrix input output matrix.

### Books for Reference

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

COMPLIANCES

Semester : IV / Core IV/ Skill

Total Hours : 75

Credits : 5

Course Code:

### Objective

At the end of the course the students shall have gained knowledge about the basic principles of auditing and its classification and will be able to distinguish between internal check, control and audit and will be aware of Electronic Data Processing Audit and Investigation.

### Unit I Introduction

- 1.1 Definition
- 1.2 Objective of an Audit
- 1.3 Role of auditors in detecting errors and frauds
- 1.4 Basic principles governing an audit
- 1.5 scope and procedures
- 1.6 Advantages and limitations
- 1.7 Classification of audit.

### Unit II Internal Check, Verification of Assets And Liabilities

- 2.1 Internal check
- 2.2 Internal control and Internal Audit
- 2.3 Introduction of vouching
- 2.4 Objectives
- 2.5 Importance of vouching
- 2.6 Verification of assets and liabilities.

### Unit III - Reserve Bank of India:

- 3.1 Organization
  - 3.1.1 Management and functions.
- 3.2 Commercial Bank:
  - 3.2.1 Functions
  - 3.2.2 Management
  - 3.2.3 Investment policies of Commercial Banks
  - 3.2.4 Recent developments in Commercial Banking.

### Unit -IV

- 4.1 Development Banks:
  - 4.1.1 Concept
  - 4.1.2 Objectives
  - 4.1.3 Functions of Development Banks
  - 4.1.4 Operation and promotional activities of development banks.
- 4.2 Insurance Sector:
  - 4.2.1 Objectives
  - 4.2.2 Role
  - 4.2.3 Investment practices.

- 4.2.4 Insurance Regulatory
- 4.2.5 Development Authority role and functions.

## Unit-V

- 5.1 **Unit Trust of India:**
  - 5.1.1 Objectives
  - 5.1.2 Functions, and various schemes
  - 5.1.3 Role of UTI in industrial finance
- 5.2 Non-banking Financial Institution
  - 5.2.1 Concept
  - 5.2.2 Role of non-banking financial institutions
  - 5.2.3 Sources of finance
  - 5.2.4 Functions
  - 5.2.5 Investment policies of non-banking financial institutions India.
- 5.3 Mutual Funds:
  - 5.3.1 Concept performance appraisal
  - 5.3.2 Regulation of mutual funds (with special reference to SEBI guidelines.
  - 5.3.3 Designing and marketing of mutual funds
  - 5.3.4 Schemes latest mutual fund schemes in India an overview.

## TEXT

B.N.Tandon, Auditing .Sultan Chand & Sons  
KPM Sundharam and PN Varhney (2010)- “ Banking Theory Law And Practice”, Sultan Chand & Sons, New Delhi

## REFERENCE

S.K.Basu, Auditing concepts and techniques, Pearson Ed.  
B. Santhanam – Banking Theory Law and Practice, Margham Publications, 5<sup>th</sup> edition (2012)

## COST ACCOUNTING

Semester : IV / Core VII / Skill  
Credits: 4

Total Hours : 60  
Course Code:

Objective

On completion of this course the students will be familiar with the importance of cost ascertainment, reduction and control of Material, Labour and Overheads, will have developed the skills needed to apply costing technique for each element of cost and will have understood the procedures to calculate the cost of the products and services.

## **Unit I Introduction to Cost Accounting and Material Control**

- 1.1 Cost Accounting
  - 1.1.1 Definition of Cost, costing, cost Accounting and cost Accountancy
  - 1.1.2 Scope of Cost Accounting
  - 1.1.3 Merit and Demerit
  - 1.1.4 Classification of cost
  - 1.1.5 Elements of cost
  - 1.1.6 Cost centre
  - 1.1.7 Cost unit
  - 1.1.8 Cost control
  - 1.1.9 Cost reduction
- 1.2 Material Control
  - 1.2.1 Introduction
  - 1.2.2 Meaning of material control
  - 1.2.3 Objectives of material control
  - 1.2.4 Essentials of material control
  - 1.2.5 Purchase control
  - 1.2.6 Store keeping and stock control and inventory control
  - 1.2.7 Levels of stock and Economic Ordering Quantity
  - 1.2.8 ABC Analysis
- 1.3 Pricing of material issues
  - 1.3.1 LIFO (Last In First out)
  - 1.3.2 FIFO (First In First Out)
  - 1.3.3 Simple Average Method
  - 1.3.4 Weighted Average Method

## **Unit II Computation and Control of Labour Cost**

- 2.1 Labour cost
  - 2.1.1 Introduction
  - 2.1.2 Types of Labour
- 2.2 Labour turnover



- 2.3 Methods and measurement of Labour turnover
  - 2.3.1 Separation method
  - 2.3.2 Replacement method
  - 2.3.3 Flux method
- 2.4 Idle time and Overtime
- 2.5 Methods of remuneration
  - 2.5.1 Time rate system
  - 2.5.2 Piece rate system
  - 2.5.3 Straight piece rate system
  - 2.5.4 Taylors differential piece rate system
  - 2.5.5 Merrick's Multiple or differential piece rate system
  - 2.5.6 Gantt's task and bonus plan
- 2.6 Premium Bonus plans
  - 2.6.1 Halsey premium plan
  - 2.6.2 Halsey-weir scheme
  - 2.6.3 Rowan plan
  - 2.6.4 Barth's variable sharing plan
  - 2.6.5 Emerson's Efficiency plan
  - 2.6.6 Bedeaux's point premium system

### Unit III Overheads

- 3.1. Meaning and Definition of overheads
- 3.2. Importance of Overhead cost
- 3.3. Allocation of Overheads
- 3.4 Apportionment
  - 3.4.1 Primary distribution
  - 3.4.2 Secondary distribution
    - 3.4.2.1 Repeated Distribution method
    - 3.4.2.2 Simultaneous equation method
- 3.5 Absorption of overheads
  - 3.5.1 Overhead Rate
  - 3.5.2 Types of overhead rate
- 3.6 Methods of absorption of overhead
  - 3.6.1 Direct material cost method
  - 3.6.2 Direct Labour cost method
  - 3.6.3 Prime cost percentage method
  - 3.6.4 Direct Labour hour method
  - 3.6.5 Machine hour rate method
  - 3.6.6 Computation of machine hour rate
- 3.7 Under and over absorption of overheads.

## **Unit IV Cost sheet, Tenders and quotations & Methods of costing (Job, Batch and Contract)**

- 4.1 Cost sheet
  - 4.1.1 Treatment of stock or incentives
  - 4.1.2 Tender and quotations
  - 4.1.3 Reconciliation of cost and financial accounts
- 4.2 Job costing
  - 4.2.1 Definition of job costing
  - 4.2.2 Job costing procedures
  - 4.2.3 Forms used in job costing
- 4.3 Batch Costing
  - 4.3.1 Definition of Batch costing
  - 4.3.2 Determination of Economic Batch Quantity
- 4.4 Contract costing
  - 4.4.1 Introduction
  - 4.4.2 Characteristic Features of contracts and contract costing
  - 4.4.3 Recording of Costs of a Contract
  - 4.4.4 Recording of Value and Profit on Contracts
- 4.4.5 Profit or Loss on Contracts
- 4.4.6 Escalation clause
- 4.4.7 Cost plus Contracts.

## **Unit V Methods of costing (operating Costing and process Costing)**

- 5.1 Operating and operation costing
  - 5.1.1 Meaning and definition
  - 5.1.2 Operation and service costing
  - 5.1.3 Transport Costing
  - 5.1.4 Costing Procedures in Transport of Costs
  - 5.1.5 Presentation of Costs
  - 5.1.6 Computation of Cost Unit in Road Transport Business
  - 5.1.7 Importance of Running Kilometers
  - 5.1.8 Types of problems
- 5.2 Process Costing
  - 5.2.1 Meaning of Process Costing
  - 5.2.2 Costing procedures
  - 5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain)
  - 5.2.4 Work in progress (excluding equivalent production concepts)

## **TEXT**

Reddy T.S. & Hari Prasad Reddy Y., (2012). *Cost Accounting*, Margham Publications: Chennai.

## **REFERENCE**

Murthy & Gurusamy S, (2000). *Cost Accounting*, Tata McGrawHill Publications: New Delhi.  
Jain S.P & Narang K. L., (2012). *Cost Accounting*, Kalyani Publications: New Delhi.

**Theory 20 % (Section A) , Problems 80 % (Section B & C)**

## **BUSINESS VALUATION AND BUSINESS ANALYSIS**

**Semester : IV / Elective I / Skill**

**Total Hours : 75**

Credits : 5

Course Code :

## 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

### 1.1 Financial Models for project appraisal

- 1.1.1 Use of functions like Net Present Value (NPV)
- 1.1.2 Internal Rate of Return (IRR)
- 1.1.3 Forecasting techniques.

## Unit II

### 2.1 Business Valuation Basics

- 2.1.1 Principles and techniques of valuation
- 2.1.2 DCF
- 2.1.3 Multiple methods
- 2.1.4 Accounting based valuation
- 2.1.5 Assets valuation
- 2.1.6 Earning valuation
- 2.1.7 Cash flow valuation
- 2.1.8 Other valuation basis.

## Unit III

### 3.1 Valuation in Mergers and Acquisitions:

- 3.1.1 Assets and cash flows
- 3.1.2 Strengths and weakness of various valuation method
- 3.1.3 Recognition of interest of various stakeholders
- 3.1.4 Selection of appropriate cost of capital for valuation
- 3.1.5 Synergistic benefits
- 3.1.6 forms of consideration and terms of acquisitions
- 3.1.7 Post-merger integration process.

## Unit IV

### 4.1 Fair value in Accounting Measurement:

- 4.1.1 Concept
- 4.1.2 Measurement techniques
- 4.1.3 Standards
- 4.1.4 Challenges
- 4.1.5 Accounting treatment.

## Unit V

- 5.1 Valuation of Intangibles:**  
5.1.1 Intellectual property  
5.1.2 Intangibles  
5.1.3 Brand Valuation.

**Text Book**

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

**FINANCIAL REPORTING**

**Semester : IV / Elective I / Skill**  
**Credits : 5**

**Total Hours : 75**  
**Course Code :**

**Objective**

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

## Unit I

- 1.1 AS 1 Disclosure of Accounting policy
- 1.2 AS 2 Valuation of Inventories
- 1.3 AS 10 Accounting for Fixed Assets (Revised)

## Unit II

- 2.1 AS 3 Cash flow Statement

## Unit III

- 3.1 AS 4 Contingencies and Events after occurring balance sheet date
- 3.2 AS 5 Net profit or loss for the period, Prior period items, and changes in Accounting polices
- 3.3 AS 6 Depreciation Accounting

## Unit IV

- 4.1 AS 14 Accounting for Amalgamation
- 4.2 AS 20 Earnings per share

## Unit V

- 5.1 AS 21 Consolidated Financial Statement
- 5.2 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.**

## TALLY - I

**Semester: IV / SBEC / General**  
**Credits: 4**

**Total Hours : 60**  
**Course Code:**

## Objective

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

## Unit I

- 1.1 Basic of Accounting
- 1.2 Accounting Principles
- 1.3 Accounting Concepts & Convention

- 1.4 Double Entry System of Book Keeping
- 1.5 Types of Accounts
- 1.6 Golden Rules of Accounting
- 1.7 Mode of Accounting
- 1.8 Financial Statements
- 1.9 Recording Transactions of Sample Data

## **Unit II**

- 2.1 Creating Company
- 2.2 Alteration
- 2.3 Creating Accounting Masters
- 2.4 Creating Inventory Master

## **Unit III**

- 3.1 Voucher Entry
- 3.2 Accounting Vouchers
- 3.3 Inventory Vouchers

## **Unit IV**

- 4.1 Cost Centres & Cost Categories
- 4.2 Ratio Analysis
- 4.3 Statements of Accounts
- 4.4 Statements of inventory

## **Unit V**

- 5.1 Important Features of Tally
- 5.2 Budget
- 5.3 Tally Audit
- 5.4 Import & Export Data
- 5.5 Backup & Restore

## **Books for Reference**

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

## **PRINCIPLES OF MANAGEMENT**

**Semester : IV / NMEC II / General**  
**Credit : 2**

**Total Hours: 30**  
**Course Code:**

## **Objective**

On Completion of this course, Students will have the knowledge of Business and will be able to start and manage a Business.

## **Unit I Business**

- 1.1 Definition
- 1.2 Characteristics
- 1.3 Objectives of business

- 1.4 Forms of Business Organisation
  - 1.4.1 Sole Proprietorship
  - 1.4.2 Partnership firm
  - 1.4.3 Company-features

## **Unit II Management and Planning**

- 2.1 Management
  - 2.1.1 Definitions
  - 2.1.2 Features of management
  - 2.1.3 Principles of management
  - 2.1.4 Functions of management
- 2.2 Planning
  - 2.2.1 Meaning
  - 2.2.2 Steps in Planning
  - 2.2.3 Planning Process
  - 2.2.4 Decision making
  - 2.2.5 Steps in Decision making

## **Unit III Organising and Staffing**

- 3.1 Organising
  - 3.1.1 Definition and meaning
  - 3.1.2 Features of Organising
  - 3.1.3 Organisational Structure
  - 3.1.4 Delegation –Process
  - 3.1.5 Decentralization
- 3.2 Staffing
  - 3.2.1 Meaning
  - 3.2.2 Objectives
  - 3.2.3 Recruitment
    - 3.2.3.1 Sources of Recruitment
  - 3.2.4 Training
    - 3.2.4.1 Methods of Training

## **Unit IV Directing**

- 4.1 Motivation
  - 4.1.1 Definition
  - 4.1.2 Maslow's theory of Hierarchy of needs
  - 4.1.3 Douglas McGregor's theory
- 4.2 Leadership
  - 4.2.1 Importance
  - 4.2.2 Leadership Styles
  - 4.2.3 Qualities of a good leader
- 4.3 Communication
  - 4.3.1 Process
  - 4.3.2 Types of Communication

## **Unit V Coordination and Control**

- 5.1 Coordination
  - 5.1.1 Concept
  - 5.1.2 Features
  - 5.1.3 Internal and External Coordination



- 5.2 Control
  - 5.2.1 Concept
  - 5.2.2 Importance
  - 5.2.3 Process
  - 5.2.4 Essentials of a Good Control System

**TEXT**

Dr.C.B. Gupta, Business Organisation and Management, Sultan Chand & Co.

# QUANTITATIVE TECHNIQUES

Semester : V / Core VIII / General  
Credits : 6

Total Hours : 90  
Course Code:

## Objective

At the end of the course, the student shall have gained knowledge about the Linear Programming Problem and its methods, will be able to analyse and find an optimal solution to the transportation problem, shall have developed an understanding about the game theory and simulation, gained knowledge about the replacement theory and shall be able to analyse and find solution to problems in decision analysis and network analysis.

## Unit I Introduction to Operations research and Linear Programming Problem

- 1.1 Operations research – Origin and development
- 1.2 Role in decision making
- 1.3 Phases and approaches to OR
- 1.4 Linear programming problem – Applications and limitations
- 1.5 Formulation of LPP
- 1.6. Optimal Solution to LPP
  - 1.6.1 Graphical method
  - 1.6.2 Simplex Method ( excluding dual problem )

## Unit II Transportation and Assignment problem

- 2.1 Transportation problem – methods
  - 2.1.1 North West corner method
  - 2.1.2 Least cost method
  - 2.1.3 Vogel's approximation method
  - 2.1.4 Moving towards optimality - Stepping stone & MODI methods
- 2.2 Assignment problem

## Unit III Game Theory and Simulation

- 3.1 Game Theory- different strategies followed by the players in a game.
  - 3.1.1 Optimal strategies of a game using maximin criterion.
  - 3.1.2 Dominance property
  - 3.1.3 Graphical method
- 3.2 Simulation

## Unit IV Replacement Problem

- 4.1 Replacement decisions
- 4.2 Replacement policy without change in money value
- 4.3 Replacement of items that fail completely ( group replacement )
- 4.4 Applications in finance and accounting

## Unit V Decision Analysis and Network Analysis

- 5.1 Decision analysis – EMV criterion – EOL and EVPI
- 5.2 Decision tree analysis
- 5.3 Network Analysis
  - 5.3.1 PERT
  - 5.3.2 CPM
  - 5.3.3 Simple CPM calculations
- 5.4 Application in finance and accounting (Excluding crash )

#### **TEXT**

P.R.Vittal - Operation Research, Margham

#### **REFERENCE**

V.K.Kapoor, Operations Research  
S.C.Kothari, Quantitative techniques  
P.Mariappan, Operation Research  
P.C.Tulsian & Vishal Pandey - Quantitative techniques, Pearson Ed

**Theory – 20 % ( Section A) , Problems –80 % (Section B & C)**

## **INTERNATIONAL TRADE FINANCE**

**Semester : V / Core IX / Skill**  
**Credits : 5**

**Total Hours: 75**  
**Course Code:**

**Objective:** To develop an understanding of the concepts and theories of Economics in the context of Finance and acquire the ability to address application oriented issues.

## **UNIT I - DETERMINATION OF NATIONAL INCOME**

- 1.1 National Income Accounting
- 1.2 Usefulness and Significance of National Income Estimates
- 1.3 Different Concepts of National Income
- 1.4 Measurement of National Income in India

## **UNIT II - THE KEYNESIAN THEORY OF DETERMINATION OF NATIONAL INCOME**

- 2.1 Introduction
- 2.2. Circular Flow in a Simple Two-Sector Model
- 2.3 The Aggregate Demand Function: Two-sector Model
- 2.4 The Two-Sector Model of National Income Determination
- 2.5 The Investment Multiplier
- 2.6 Determination of Equilibrium Income: Three Sector Model
- 2.7 Determination of Equilibrium Income: Four Sector Model

## **UNIT III - MONETARY POLICY**

- 3.1. Introduction
- 3.2 Monetary Policy Defined
- 3.3 The Monetary Policy Framework
- 3.4 The Organisational Structure for Monetary Policy Decisions

## **UNIT IV -INTERNATIONAL TRADE**

- 4.1 Theories of International Trade
- 4.2 Important Theories of International Trade
- 4.3 The Instruments of Trade Policy
- 4.4 Tariffs
- 4.5 Non -Tariff Measures (NTMs)
- 4.6 Export-Related Measures
- 4.7 Trade Negotiations
- 4.8 Taxonomy of Regional Trade Agreements (RTAs)

## UNIT V - INTERNATIONAL CAPITAL MOVEMENTS

- 5.1 Introduction
- 5.2 Types of Foreign Capital
- 5.3 Foreign Direct Investment (FDI)
- 5.4 Foreign Portfolio Investment (FPI)
- 5.5 Reasons for Foreign Direct Investment
- 5.6 Modes of Foreign Direct Investment (FDI)
- 5.7 Benefits of Foreign Direct Investment
- 5.8 Potential Problems Associated with Foreign Direct Investment

### **Text Book**

1. International Trade Finance – Taxmann- Sultan Chand Publishers

Semester : V / Core X / Skill  
Credits : 5

Total Hours: 75  
Course Code:

## Objective

At the end of the course, student shall have gained insight into share capital and its calculation, knowledge of the concepts of debentures and its workings.

### Unit I Introduction

- 1.1 Company - introduction
- 1.2 Meaning, features
- 1.3 Types of company
- 1.4 Shares and types of share capital
- 1.5 Debentures and types of debentures.

### Unit II Issue of shares

- 2.1 Issue of shares at par and Premium
- 2.2 Over subscription, under subscription and pro-rata allotment
- 2.3 Forfeiture of shares
- 2.4 Reissue of forfeited shares
- 2.5 Redemption of preference shares

### Unit III Methods of issue of shares

- 3.1 Underwriting of shares
- 3.2 Buyback of shares
- 3.3 Employees stock option plan
- 3.4 Equity shares with differential rights

### Unit IV Issue of debentures

- 4.1 Issue of debentures at par and at premium
- 4.2 Issue of debentures at discount
- 4.3 Issue of debenture as collateral security
- 4.4 Redemption of debentures

### Unit V Methods of redemption of debentures

- 5.1 Ex-interest and cum interest
- 5.2 Purchase of own debentures and profit cancellation
- 5.3 Sinking fund method
- 5.4 Insurance policy method

## TEXT

Reddy and Moorthy - Corporate Accounting - Margham publications.

## REFERENCE

Shukla Grewel and Gupta - Advanced Accounts II, Sultan Chand  
Gupta and Radha - Advanced Accountancy. S. Chand  
Jain & Narang - Advanced Accountancy II ,

**Theory - 20% ( Section A), Problems - 80% ( Section B & C )**

# MANAGEMENT ACCOUNTING

Semester : V / Elective II/Skill  
Credit : 4

Total Hours: 60  
Course Code:

## Objective

At the end of the course, students shall have acquired knowledge and understanding of the concepts of Management Accounting and shall be able to apply the techniques to develop skills for decision making to a given accounting situation in business.

## Unit I Fundamentals of Management Accounting

- 1.1 Management Accounting
- 1.2 Meaning and Definitions
- 1.3 Objectives
- 1.4 Scope and functions
- 1.5 Advantages and limitations
- 1.6 Management accounting principles
- 1.7 Installation of management accounting systems
- 1.8 Distinction between management accounting and financial accounting.
- 1.9 Management accounting vs Cost accounting

## Unit II Financial Statement Analysis

- 2.1 Financial Statements
- 2.2 Meaning and types
- 2.3 Analysis and interpretation
- 2.4 Techniques of financial analysis
- 2.5 Limitations of financial analysis
- 2.6 Ratio Analysis- Meaning
- 2.7 Classification of ratios
- 2.8 Advantages and limitations of ratio analysis
- 2.9 Computation of ratios ( excluding preparation of financial statements from ratios)
  - 2.9.1 Liquidity Ratios
  - 2.9.2 Solvency Ratios
  - 2.9.3 Profitability Ratios
  - 2.9.4 Activity or Turnover Ratios
  - 2.9.5 Capital Gearing ratios

## Unit III Preparation Of Fund Flow Statement

- 3.1. Fund Flow Statement
  - 3.1.1 Meaning
  - 3.1.2 Uses
  - 3.1.3 Distinction between fund flow statement and income statement
  - 3.1.4 Parties interested in fund flow statement
  - 3.1.5 Advantages and Limitations
  - 3.1.6 Preparation of fund flow statement.



- 3.2 Cash Flow Statement
  - 3.2.1 Meaning
  - 3.2.2 Preparation of cash flow statement
  - 3.2.3 Difference between cash flow analysis and fund flow analysis
  - 3.2.4 Utility and limitations of cash flow analysis.

**Unit IV Marginal Costing And Break Even Analysis**

- 4.1 Marginal Costing
  - 4.1.1 Definitions
  - 4.1.2 Features
  - 4.1.3 Merits and demerits
- 4.2 CVP analysis
  - 4.2.1. Meaning
  - 4.2.2 Merits and demerits
  - 4.2.3 Construction of break even chart
  - 4.2.4 Assumptions underlying CVP analysis and break even chart
  - 4.2.5 Managerial uses of BEP analysis.
  - 4.2.6 Problems in Marginal costing and Break even analysis (decision making problems)

**Unit V Budgetary Control**

- 5.1 **Budgetary Control**
  - 5.1.1 Definition and Meaning
  - 5.1.2 Advantages and disadvantages
  - 5.1.3 Installation of budgetary control system
  - 5.1.4 Requirements of a good budgetary control system
  - 5.1.2 Classification of budgets
  - 5.1.3 Preparation of budgets
    - 5.1.3.1 Production Budget
    - 5.1.3.2 Raw material Budget
    - 5.1.3.3 Purchase Budget
    - 5.1.3.4 Sales Budget
    - 5.1.3.5 Flexible Budget
    - 5.1.3.6 Master Budget
- 5.2 **Standard Costing**
  - 5.2.1 Standard costing
    - 5.2.1 Definition
    - 5.2.2 Advantages and limitations
  - 5.2.3 Distinction between budgetary control and standard costing
  - 5.2.4 Estimated cost vs standard cost
  - 5.2.5 Preliminary steps for establishing a system of standard costing
  - 5.2.6 Distinction between cost reduction and cost control
  - 5.2.7 Variance in standard costing – meaning and types of variance (material and labour)

**TEXT**

M.Y.Khan & P.K.Jain, Management Accounting, Tata McGraw Hill,  
A. Murthy and S. Gurusamy, Management Accounting, TataMcgraw Hill.

## **REFERENCE**

R. Ramachandran and R. Srinivasan, ManagementAccounting,Sriram publication

**Theory – 20 % (Section A) , Problems – 80 % (Section B & C)**

## BUSINESS LAW

Semester : V / Elective II / Skill  
Credit : 4

Total Hours: 60  
Course Code:

### Objective:

1. To understand basic legal terms and concepts used in law pertaining to business.
2. To comprehend applicability of legal principle to situations in Business world by referring to few decided leading cases.

### 1. Indian Contract Act 1872

- 1.1 Definition, kinds and concepts of contracts.
- 1.2 Offer and Acceptance
- 1.3 Consideration
- 1.4 Capacity of Parties
- 1.5 Free Consent
- 1.6 Legality and Objects of consideration
- 1.7 Void Agreements
- 1.8 Performance of Contract.
- 1.9 Discharge of Contract and Remedies.

### 2. The Sale of Goods Act 1930

- 2.1 Contract of Sales of Goods
- 2.2 Conditions and Warranties
- 2.3 Transfer of Property
- 2.4 Performance of a contract of sale
- 2.5 Rights of unpaid Seller

### 3. The Indian Partnership Act, 1932

- 3.1 Concept of partnership:-Partnership and company, Hindu joint family firm, Test for determination of existence for partnership. Kinds of partnerships
- 3.2 Registration, Effects of non-registration.
- 3.3 Rights and duties of partners towards other partners.
- 3.4 Authority of partner and liabilities towards third parties
- 3.5 Admission, retirement, expulsion of partners and their liabilities
- 3.6 Dissolution of the firm

### 4. The Companies Act, 2013

- 4.1 Company-Definition, Meaning, Features and Types of Companies
- 4.2 Incorporation of a Company- Memorandum of Association, Article Of Association and Prospectus, Statement in lieu of Prospectus and share capital structure.
- 4.3. Company Management and Board Meeting:  
Administrative Hierarchy - Board of Director –Director- Legal Position, Appointment, Qualification, Disqualification, Removals Power, duties, Liabilities. Managing Director – Meaning, Appointment, and Disqualification. Manager- Meaning, Disqualification.
- 4.4 Company Meetings:

Meaning of meeting-General Body meeting – statutory Meeting, Annual General meeting, Extra ordinary meeting-Board Meeting.

## **5. The Consumer Protection Act, 1986**

- 5.1 Salient features of Act.
- 5.2 Definitions-Consumer, Complaint, Services, Defect and
- 5.3 Deficiency, Complainant.
- 5.4 Rights and Reliefs available to consumer.
- 5.5 Procedure to file complaint.
- 5.6 Consumer Disputes Redressal Agencies (Composition, Jurisdiction, Powers and Functions.)
- 5.7 Procedure followed by Redressal Agencies

### **Recommended Books:**

- 1) Business and Commercial Laws-Sen and Mitra.
- 2) An Introduction to Mercantile Laws-N. D. Kapoor
- 3) Business Laws-N. M. Wechlekar
- 4) Company Law-Avatar Singh
- 5) Law of Contract-Avtar Singh
- 6) Business Laws-Kuchhal M.C.
- 7) Business Law for Management-Bulchandani K.R.
- 8) Consumer Protection Act in India . Niraj Kumar
- 9) Consumer protection in India. V.K.Agrawal
- 10) Consumer Grievance Redressal under CPA. Deepa Sharma.

## MS – OFFICE – EXCEL & POWER POINT PRESENTATION

**Semester** : V / SBEC /General  
**Credits** : 4

**Total Hours:** 60  
**Course Code:**

### Objective

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

### Unit I

- 1.1 Introduction to MS Excel
  - 1.1.1 Navigating MS Excel
  - 1.1.2 Worksheets & Workbooks
    - 1.2.1.1 Opening
    - 1.2.1.2 Labeling and Naming
    - 1.2.1.3 Adding and Deleting
    - 1.2.1.4 Saving Workbooks
    - 1.2.1.5 Printing

### Unit II

- 2.1 Entering information into MS Excel
  - 2.1.1 Entering data
- 2.2 Entering Labels & Values
- 2.3 Locking Rows and Columns
  - 2.3.1 Splitting Panes
  - 2.3.2 Freezing Panes
- 2.4 Formatting a Worksheet

### Unit III

- 3.1 Adding Elements to a Workbook
  - 3.1.1 Adding Images
- 3.2 Cropping an image
- 3.3 Adding WordArt
- 3.4 Inserting AutoShapes-Adding Clipart
- 3.5 Adding a Hyperlink
- 3.6 Embedding an Object.
- 3.7 Inserting a Chart

## Unit IV

### 4.1 Formulas and Calculations

- 4.1.1 Calculations Mathematical operators using formula
- 4.2 Creating a Formula
- 4.3 Creating Functions. References
  - 4.3.1 Adding the Form Button to the Quick Access Toolbar
- 4.4 Sorting Data into a Table
  - 4.4.1 Using filters for sorting Tables
- 4.5 Data Validation
  - 4.5.1 Finding invalid Entries
  - 4.5.2 Auditing Trace
  - 4.5.3 Precedents and Dependents

## Unit V

### 5.1 Creating new presentations

- 5.1.1 Templates designing
- 5.1.2 Adding special effects to slide transitions
- 5.1.3 Working with Master Slides
- 5.1.4 Setting up slide shows and rehearsing timings for slides
- 5.1.5 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.

Semester : V/ Core XI/ General

Total Hours :30

Credits : 2

Course Code:

### Objective

To educate students on soft skills related to business world.

### Unit I

#### 1.1 Communication Skills

- 1.1.1 Features of an effective Communication.
- 1.1.2 Verbal and non-verbal Communication.
- 1.1.3 Barriers and filters.
- 1.1.4 Listening and active listening and feedback.

### Unit II

#### 2.1 Resume Writing:

- 2.1.1 Meaning
- 2.1.2 Importances
- 2.1.3 types
- 2.1.4 preparations
- 2.1.5 resume models

### Unit III

#### 3.1 Interview and Group Discussion:

- 3.1.1 Meaning
- 3.1.2 Types
- 3.1.3 Do's and Don'ts in a GD interview
- 3.1.4 List of some easy topics and case study based on interviews
- 3.1.5 group discussion.

### Unit IV

#### 4.1 Attitude:

- 4.1.1 Meaning
- 4.1.2 Types
- 4.1.3 ways to develop positive attitude
- 4.1.4 attitude and behavioural change.

## Unit V

### 5.1 Time Management:

- 5.1.1 Meaning
- 5.1.2 Second generation time management
- 5.1.3 Calendars and appointment books
- 5.1.4 Events schedule
- 5.1.5 Activities in the future
- 5.1.6 Third generation
- 5.1.7 Idea of prioritization
- 5.1.8 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

### Books for Reference

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

## INTERNATIONAL FINANCIAL REPORTING STANDARDS

Semester : VI / Core XIII/General

Total Hours : 75



Credits : 5

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

- 1.1 The objective of financial reporting
- 1.2 The main assumptions
- 1.3 Qualitative characteristics of financial reporting
- 1.4 Elements of Financial Statements: recognition and measurement.
- 1.5 IAS 1 "Presentation of Financial Statements"
- 1.6 Purpose and application of the standard
- 1.7 Components of financial statements, including Report on Equity
- 1.8 Presentation of Financial Statements.

### Unit II IAS 32 and 39 "Financial Instruments"

- 2.1 The concept of financial instruments
- 2.2 Identification of financial instruments
- 2.3 Financial assets and liabilities derivatives: recognition and rejection
- 2.4 Classification of financial instruments
- 2.5 Valuation of financial instruments
- 2.6 IFRS 7 "Financial Instruments:
  - 2.6.1 Disclosures" - Accounting Policies
  - 2.6.2 Profit and loss account
  - 2.6.3 The balance sheet
  - 2.6.4 Statement of changes in equity
  - 2.6.5 Additional disclosures
    - 2.6.5.1 Basic disclosure requirements for financial instruments
    - 2.6.5.2 New approaches to disclosure in accordance with IFRS7
    - 2.6.5.3 "Financial instruments: Disclosures".
- 2.7 IAS 16 "Property"
- 2.8 IAS 38 "Intangible Assets"
- 2.9 AS 40 "Investment Property"
- 2.10 IAS 36 "Impairment of Assets"- IFRS
- 2.11 "Non-current Assets Held for Sale and Discontinued Operations'

### Unit III IAS 12 "Income Taxes"

- 3.1 Deferred income taxes a concept- Temporary differences
- 3.2 Temporary taxable differences and deductible temporary differences
- 3.3 Recognition of deferred tax assets and liabilities
- 3.4 Calculation of the tax base of the asset and liability
- 3.5 The calculation of deferred taxes on credit operations
- 3.6 Presentation and disclosure of deferred taxes
- 3.7 IAS 18 "Revenue
  - 3.7.1 The conditions for recognizing revenue

3.7.2 Recognition of Interest Income.

#### **Unit IV IAS 19 “Employee Benefits”**

- 4.1 Identification of fixed payment of pension plans by the employer groups and plans with defined contribution
- 4.2 Recognition and measurement of pension plans, defined contribution and defined benefit
- 4.3 Reflection of pension plans in accounting, financial statements and notes to the accounts.
- 4.4 IFRS 2 “Share based payments instruments”
  - 4.4.1 The concept of payment based on the equity instruments
  - 4.4.2 Evaluation of the transaction at fair value
  - 4.4.3 The difference between the operations
  - 4.4.4 Which offer payments using the shares settled in cash and equity instruments
  - 4.4.5 Disclosure in financial reporting.

#### **Unit V Additional Disclosure of Information – IAS 34**

- 5.1 Interim Financial Reporting
- 5.2 The Scope of IAS 34
  - 5.2.1 Definitions and minimum of the interim reporting
  - 5.2.2 Information to be included in the notes to the interim financial statements
  - 5.2.3 The period to provide the interim financial statements in annual reports( if in the final period of assessment has changed)
  - 5.2.4 Accounting policies for interim reporting
  - 5.2.5 Seasonal income, non-uniform costs and the use of estimates in interim financial statements.

#### **Text Book**

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

**100%- Theory**

### **INDIRECT TAXATION**

**Semester : VI/ Core XIII /General**  
**Credits : 5**

**Total Hours : 75**  
**Course Code :**

#### **Objective:**

To provide students with a working knowledge of principles and provisions of GST and Customs Law

## **Unit I: Introduction**

- 1.1 Meaning of GST
- 1.2 Objectives of GST
- 1.3 Salient features of GST
- 1.4 Subsuming of taxes
- 1.5 Benefits of implementing GST
- 1.6 Constitutional Amendments
- 1.7 Structure of GST (Dual Model)-Central GST & State / Union Territory / Integrated GST
- 1.8 GST Council
  - 1.8.1 Structure
  - 1.8.2 Powers
  - 1.8.3 Functions
- 1.9 Provisions for amendments.

## **Unit II : Levy and collection of GST**

- 2.1 Taxable event
  - 2.1.1 “Supply” of Goods and Services
  - 2.1.2 Place of Supply (Within state, Interstate, Import and Export)
  - 2.1.3 Time of supply
- 2.2 Valuation for GST
  - 2.2.1 Valuation rules
  - 2.2.2 Taxability of reimbursement of expenses
- 2.3 Exemption from GST
  - 2.3.1 Small supplies and Composition Scheme
- 2.4 Classification of Goods and Services
  - 2.4.1 Composite
  - 2.4.2 Mixed Supplies.

## **Unit III: Input Tax Credit**

- 3.1 Input Tax Credit eligibility
- 3.2 Apportionments of Credit and Blocked Credits
- 3.3 Tax Credit in respect of Capital Goods
- 3.4 Recovery of Excess Tax Credit
- 3.5 Availability of Tax Credit in special circumstances
- 3.6 Transfer of Input Credit (Input Service Distribution)
- 3.7 Payment of Taxes
- 3.8 Refund
- 3.9 Doctrine of unjust enrichment
- 3.10 TDS & TCS
- 3.11 Reverse Charge Mechanism, Job work.

## **Unit IV: Procedures**

- 4.1 Tax Invoice

- 4.2 Credit and Debit Notes
- 4.3 Returns
- 4.4 Audit in GST
- 4.5 Assessment
  - 4.5.1 Self-Assessment
- 4.6 Summary and Scrutiny.

#### **Unit V : Special Provisions & Customs Law**

- 5.1 Taxability of E-Commerce
- 5.2 Anti-Profiteering
- 5.3 Avoidance of dual control
- 5.4 E-way bills
- 5.5 Zero-rated supply
- 5.6 Offences and Penalties
- 5.7 Appeals
- 5.8 Basic Concepts
- 5.9 Territorial Waters & High Seas
- 5.10 Types of Custom Duties
- 5.11 Valuation
- 5.12 Baggage Rules
- 5.13 Baggage Exemptions.

**Note:** In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

#### **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**

### **RISK MANAGEMENT**

**Semester : VI / Core XIV / Skill**  
**Credits : 5**

**Total Hours : 75**  
**Course Code:**

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

#### **UNIT I RISK MANAGEMENT**

- 1.1 Risk Meaning
- 1.2 Uncertainty
  - 1.2.1 Peril
  - 1.2.2 Hazard
  - 1.2.3 Subjective risk

- 1.3 Acceptable risk versus Unacceptable risk
- 1.4 Classification of risk
- 1.5 Classification of Pure risk
- 1.6 The cost of risk
- 1.7 Degree of risk-Meaning
- 1.8 Scope & Objective of Risk Management
- 1.9 Personal risk management
- 1.10 Corporate risk management
- 1.11 Risk Management Process
  - 1.11.1 The Administration of Risk Management Process
  - 1.11.2 Influencing factors
  - 1.11.3 Constrains
  - 1.11.4 Monitoring & review
  - 1.11.5 Risk Identification
  - 1.11.6 Perception of risk
  - 1.11.7 Operative cause/perils- Safety Audit.

## **UNIT II Risk Evaluation**

- 2.1 Risk Evaluation Meaning
- 2.2 Presentation of Data
- 2.3 Probability Concepts
- 2.4 Risk and Law of large number
- 2.5 Risk Control
- 2.6 Risk avoidance
- 2.7 Risk reduction
- 2.8 Classifications of risk
- 2.9 Evaluation of risk reduction measures
- 2.10 Risk Financing
- 2.11 Retention
- 2.12 Determination of retention levels
- 2.13 Captive Insurer
- 2.14 Self Insurance
- 2.15 Risk retention group.
- 2.16 Transfer-Non-insurance transfer- Insurance.

## **UNIT III Risk and Returns**

- 3.1 Portfolio analysis
- 3.2 Portfolio theory
- 3.3 Assessment of portfolio performance
- 3.4 Portfolio revision
- 3.5 Practical aspects.

## **UNIT IV Risk and the Construction of Mean-Variance Efficient Portfolios**

- 4.1 Calculating historical returns
- 4.2 Volatilities
- 4.3 Correlations Implications of the Central Limit Theorem on return distributions Risk

measures

- 4.3.1 Sharpe ratio
- 4.3.2 Information ratio.

#### **UNIT V Risk Diversification:**

- 5.1 Basics – Balanced Port Folio
- 5.2 Origin and Development of MFS (Mutual Fund) in India
- 5.3 Superiority of MFS over other investment options.

#### **Books for Reference:**

- 1. Mahir A. Desai, International Finance, A Case book. Wiley India Edition, 2007
- 2. MilindSathye, 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 ACCOUNTS – II**

**Semester : VI / Core XV /Skill**  
**Credit : 5**

**Total Hours: 75**  
**Course Code:**

### **Objective**

At the end of the course, student shall have gained insight into Final accounts of companies Amalgamation and Reconstruction of companies, holding and subsidiary company Accounts and Accounts related to liquidation of Companies and its procedures.

### **Unit I Preparation of profit and loss statement**

- 1.1 Items of Profit and loss statement
- 1.2 Specimen of profit and loss statement
- 1.3 Managerial remuneration
- 1.4 Provision for taxation

### **Unit II Preparation of balance sheet statement**

- 2.1 Items of balance sheet statement

- 2.2 Specimen of balance sheet statement
- 2.3 Notes to accounts for Equity and liabilities
- 2.4 Notes to accounts for assets
- 2.5 Profits prior to Incorporation

### **Unit III Amalgamation and internal reconstruction of Companies**

- 3.1 Meaning and types
- 3.2 Calculation of purchase consideration
- 3.3 Amalgamation in the nature of purchase (with adjustments)
- 3.4 Amalgamation in the nature of merger (with adjustments)
- 3.5 Internal reconstruction

### **Unit IV Holding Company Accounts**

- 4.1 Holding Companies (including intercompany holdings with one subsidiary company)
- 4.2 Consolidation of Balance Sheet
- 4.3 Treatment of mutual Owings
- 4.4 Contingent liabilities
- 4.5 Unrealized profit
- 4.6 Revaluation of assets
- 4.7 Minority interest

## **Unit V Accounts relating to liquidation of Companies**

- 5.1 Liquidator's final statement
- 5.2 Order of payment
- 5.3 Preferential payments (creditors)
- 5.4 Overriding preferential payments
- 5.5 Preparation of statement of affairs

### **TEXT**

Reddy and Moorthy - Corporate Accounting - Margham publications.

### **REFERENCE**

- Shukla Grewel and Gupta - Advanced Accounts II, Sultan Chand
- Gupta and Radha - Advanced Accountancy. S. Chand
- Jain & Narang - Advanced Accountancy II ,

**Theory – 20% ( Section A), Problems – 80% ( Section B & C )**



## TALLY - II

**Semester** : VI/SBEC/ Skill  
**Credits** : 4

**Total Hours** : 60  
**Course Code** :

### Objectives

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

### Unit I

#### 1.1 **Advanced Accounting -Bill-wise Details:**

- 1.1.1 Voucher Classes
- 1.1.2 Multiple Currencies
- 1.1.3 Advanced Inventory
- 1.1.4 Order Processing
- 1.1.5 Reorder Levels
- 1.1.6 Tracking Numbers
- 1.1.7 Batch-wise Details
- 1.1.8 Bill of Material (BOM)
- 1.1.9 Price Levels and Price Lists
- 1.1.10 Zero Valued Entries

### Unit II

#### 2.1 **Goods & Service Tax (GST) calculation**

- 2.1.1 Basic Concepts in GST
- 2.1.2 Configuring GST
- 2.1.3 Creating Masters
- 2.1.4 Entering Transactions
- 2.1.5 Accounting for Return of Goods
- 2.1.6 Rate Difference in Purchase / Sales Accounting for Interest Transactions
- 2.1.7 Exempt Transaction under GST
- 2.1.8 Purchase from Unregistered Dealers
- 2.1.9 Claiming ITC
- 2.1.10 IGST
- 2.1.11 GST Report

### Unit III

#### 3.1 **Tax Deducted at Source**

- 3.1.1 Basic concepts of TDS
- 3.1.2 Configuring TDS
- 3.1.3 Creation of Masters
- 3.1.4 Recording Transactions
- 3.1.5 TDS Reports

### Unit IV

#### 4.1 **Customs Duty Calculation**

- 4.1.1 Basic of Customs Duty
- 4.1.2 Types of Customs Duty

## **Unit V**

### **5.1 Payroll Accounting and Compliance Configuring Payroll**

- 5.1.1 Creating Payroll Masters
- 5.1.2 Processing Payroll
- 5.1.3 Accounting for Employer PF Contributions Accounting for Employer
- 5.1.4 ESI (Contributions- Accounting for income Tax - Payment of Professional Tax )
- 5.1.5 Generating Pay Roll Reports

### **Books for Reference**

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