

VELLALAR COLLEGE FOR WOMEN (Autonomous),

ERODE -12



BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

SYLLABUS

(For the Students Admitted in the Academic Year 2018-19 and Onwards)

Vellalar College for Women (Autonomous), Erode-12.

Bachelor of Commerce with Professional Accounting

Applicable to the Students Admitted During the Academic Year 2018-19 and Onwards

Course Content and Scheme of Examinations(CBCS & OBE Pattern)

Semester I

Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	TOTAL	
I	Language - I	18TAMU101/ 18HINU101	Tamil/Hindi	6	3	25	75	100	3
II	Language - II	18ENHU101	English - I	6	3	25	75	100	3
III	Core	18PAUC101	Principles of Accountancy	5	3	25	75	100	4
		18PAUC102	General Economics	5	3	25	75	100	4
	Allied -A	18PAUA101	Paper I: Mathematics for Professionals	6	3	25	75	100	5
IV	Foundation Course	18FOCU1ES	Environmental Studies	2	3	-	100	100	2

Semester II

I	Language - I	18TAMU202/ 18HINU202	Tamil/Hindi	6	3	25	75	100	3
II	Language - II	18ENHU202	English - II	6	3	25	75	100	3
III	Core	18PAUC203	Financial Accounting	6	3	25	75	100	4
		18PAUC204	Business Law	4	3	25	75	100	4
	Allied - A	18PAUA202	Paper II : Statistics for Professionals	6	3	25	75	100	5
IV	Value Education	18VEDU2HR	Value Education and Human Rights	2	3	-	100	100	2

Semester III									
Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	TOTAL	
III	Core	18PAUC305	Partnership Accounts	5	3	25	75	100	4
		18PAUC306	Principles of Marketing	5	3	25	75	100	3
		18PAUC307	Cost Accounting	5	3	25	75	100	3
		18PAUC308	Corporate Law	4	3	25	75	100	3
	Allied -III	18PAUA303	Paper I: Information Technology	4	3	20	55	100	5
		18PAUAP01	Computer Applications Practical - I : MS OFFICE	2	3	-	25		
IV	Skill – based Subject I			3	3	25	75	100	3
	Basic Tamil			2	3	100	-	100	2
	Advanced Tamil					25	75		
	Non – Major Elective I					-	100		
Semester IV									
III	Core	18PAUC409	Corporate Accounting	6	3	25	75	100	5
		18PAUC410	Accounting for Management	5	3	25	75	100	4
		18PAUC411	Executive Communication	4	3	25	75	100	3
		18PAUCP01	Computer Applications Practical -II : TALLY	4	3	40	60	100	3
	Allied B	18PAUA404	Paper II: Management Principles & Professional Ethics	6	3	25	75	100	5
IV	Skill Based Subject-II			3	1	40 *	60**	100	3
	Basic Tamil			2	3	100	-	100	2
	Advanced Tamil					25	75		
	Non – Major Elective II					-	100		

V	Extension Activities		NCC/NSS/Physical Education/ Youth Red Cross/ Green Society/ Citizen Consumer Club/ Entrepreneurship Development Programme/ Enviro Club/ Bio diversity Club/ Vellichangal/ Red Ribbon Club/ Bio Health Club/ Women Empowerment Cell/ Photography Club/ Science Club/ Theatrical Skills/Digital Literacy Club						
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*- CIA - Units IV & V

** - Online Examination Units - I, II & III

SELF-LEARNING PAPER (OPTIONAL)					
S.No.	Subject Code	Title of The Paper	Exam Duration Hours	Max. Marks	Credits
1	18PAUSL01 (Group -I)	Business and Commercial Knowledge	3	100	5

Bloom's Taxonomy Based Assessment Pattern (2018-19)**Components of CIA Marks**

Tests (I & II)	Assignment / Seminar / Subject Viva	Model Examination	Total
10	5	10	25

CIA (Theory)

Section	Choice	Marks	Total
A	Compulsory	2 x 2 = 4	30
B	Either / or	2 x 5 = 10	
C	Open Choice (2 out of 3)	2 x 8 = 16	

Model and End Semester Examination (Theory)

Section	Choice	Marks	Total
A	Compulsory	5 x 2 = 10	75
B	Either / or	5 x 5 = 25	
C	Open Choice (5 out of 8)	5 x 8 = 40	

Assessment Pattern for Accountancy Courses**CIA**

Course Code	Course Name	Section	Choice	Marks	Total
18PAUC101	Principles of Accountancy	A	Compulsory	2 x 2 = 4	30
18PAUC203	Financial Accounting				
18PAUC305	Partnership Accounts	B	Either / Or	2 x 6 = 12	
18PAUC307	Cost Accounting	C	Either / Or	1 x 14 = 14	
18PAUC409	Corporate Accounting				
18PAUC410	Accounting for Management				

Model and End Semester Examination

Course Code	Course Name	Section	Choice	Marks	Total
18PAUC101	Principles of Accountancy	A	Compulsory	5 x 2 = 10	75
18PAUC203	Financial Accounting				
18PAUC305	Partnership Accounts	B	Either / Or	5 x 4 = 20	
18PAUC307	Cost Accounting	C	Open Choice (3 out of 5)	3 x 15 = 45	
18PAUC409	Corporate Accounting				
18PAUC410	Accounting for Management				

Components of CIA marks for Information Technology

Test (I & II)	Assignment / Seminar / Subject viva	Model Examination	Total
8	4	8	20

CIA (Information Technology)

Section	Choice	Marks	Total
A	Compulsory	$2 \times 2 = 4$	20
B	Either / Or	$2 \times 3 = 6$	
C	Open Choice (2 out of 4)	$2 \times 5 = 10$	

Model and End Semester Examination (Information Technology)

Section	Choice	Marks	Total
A	Compulsory	$5 \times 2 = 10$	55
B	Either / Or	$5 \times 3 = 15$	
C	Open Choice (5 out of 8)	$5 \times 6 = 30$	

Question Paper Pattern for Skill Based Subject

CIA

Course Code	Course Name	Section	Choice	Marks	Total
18PAUS301	Brand Management	A	Open Choice (2 out of 3)	$2 \times 15 = 30$	30

Model and End Semester Examination

Course Code	Course Name	Section	Choice	Marks	Total
18PAUS301	Brand Management	A	Open Choice (5 out of 8)	$5 \times 15 = 75$	75

Question Paper Pattern for Non-Major Elective

Model and End Semester Examination

Course Code	Course Name	Section	Choice	Marks	Total
18PAUN301	Cyber Law	A	Open Choice (5 out of 8)	$5 \times 20 = 100$	100
18PAUN402	Business Ethics				

Question Paper Pattern for Self Learning Paper

Course Code	Course Name	Section	Choice	Marks	Total
18PAUSL01	Business and Commercial Knowledge	A	Compulsory (MCQ - 100)	100 x 1 = 100	100

SEMESTER I

CODE	COURSE TITLE
18PAUC101	PRINCIPLES OF ACCOUNTANCY

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	4

Preamble

To enable the graduates to understand the fundamentals of accounting principles, concepts, conventions, policies and thereby analyzing, interpreting and communicating financial results requiring special knowledge, experience and judgment.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Prepare financial statements in accordance with prescribed accounting standards
CO2	Identify the financial results of the business organisation
CO3	Prepare bank reconciliation statements
CO4	Consolidate the special financial transactions for consignments and joint venture
CO5	Conduct estimations of non-trading concerns, capital expenditure and inventory

Syllabus

UNIT I (15 Hrs.)

Meaning and Scope of Accounting – Systems of Accounting – Accounting Concepts & Conventions – Accounting Policies – Accounting Standards: Objectives, Benefits & Limitations- Preparation of Journal – Ledger – Trial Balance – Subsidiary Books.

UNIT II (16 Hrs.)

Reserves & Provisions – Final Accounts of a Sole Trader with Adjustments – Errors and Rectification.

UNIT III (15 Hrs.)

Bank Reconciliation Statement – Bill of Exchange – Accommodation Bills – Account Current.

UNIT IV (15 Hrs.)

Average Due Date - Accounting for Consignments and Joint Venture.

UNIT V (14 Hrs.)

Accounts of Non-trading Concerns – Receipts & Payments Account – Income & Expenditure Account and Balance Sheet – Capital & revenue Expenditure & Receipts- Deferred Revenue Expenditure – Contingent Assets & Liabilities.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	P.L.Mani, N.Vinayakam & K.L.Nagarajan	Principles of Accountancy	Eurasia Publishing House (Pvt.) Ltd., New Delhi	1975 and 1 st Edition, Reprint 2013
2.	T.S.Reddy & Dr.A.Murthy	Financial Accounting	Margham Publications, Chennai	2016 and 7 th Edition
3.	T.S.Reddy & Dr.A.Murthy	Corporate Accounting	Margham Publications, Chennai	2016 and 6 th Edition (Reprint)

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dhaval B.Pathak	Accountancy for CA- CPT	Tata Mc Graw Hill Education Private Limited, New Delhi	2011
2.	S.P. Jain & K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	2014 and 5 th Revised Edition
3.	R.L.Gupta & M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons, New Delhi	1972 and 1 st Edition, Reprint 2009

Web Resources

- https://www.icai.org/new_post.html?post_id=2805
- <http://www.dineshbakshi.com/igcse-accounting/principles-of-financial-statements/revision-notes/1078-final-accounts-for-sole-trader?showall=&start=2>
- <https://www.accountingtools.com/articles/2017/5/17/bank-reconciliation>

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER I

CODE	COURSE TITLE
18PAUC102	GENERAL ECONOMICS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	4

Preamble

To enrich the graduates' knowledge on practical aspects of economic decisions in business, the factors driving economic systems and various market structures.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the nature of business economics
CO2	Interpret the basic principles of demand and supply
CO3	Apply the concepts of production function in real situations
CO4	Compare and Contrast various market conditions
CO5	Identify the phase of business operation and examine business success

Syllabus

UNIT I (15 Hrs.)

Economics – Meaning of Business Economics – Definition – Nature & Scope – Basic Problems of an Economy – Economic System – Theory of Consumer Behaviour – Law of Marginal Utility – Law of Equi-marginal Utility- Law of Diminishing Marginal Utility- Consumer's Surplus- Indifference Curve Analysis – Marginal Rate of Substitution- Consumers' Equilibrium.

UNIT II (14 Hrs.)

Demand - Meaning and Definition – Demand Schedule - Determinants of Demand - Law of Demand – Demand Curves - Elasticity of Demand - Price, Income and Cross Elasticity – Demand Forecasting – Importance- Methods.

UNIT III (16 Hrs.)

Production – Factors of Production- Law of Diminishing Returns – Returns to Scale – Scale of Production – Economies of Scale of Production – Production Optimization – Cost Function- Concepts of Costs – Short-run and Long-run Costs, Average and Marginal Costs, Total, Fixed and Variable Costs - Law of Supply – Types – Factors Influencing Supply.

UNIT IV (16 Hrs.)

Market – Definition- Types – Equilibrium under Perfect Competition of Firm and Industry – Pricing – Pricing under Perfect Competition, Monopoly – Price Discrimination – Pricing Under Monopolistic Competition, Oligopoly and Duopoly.

UNIT V (14 Hrs.)

Business Cycles – Meaning – Phases – Features-Causes.

National Income – Methods of Measuring National Income: Product Method, Income Method, expenditure Method and Value Added Method.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.Sankaran	Economic Analysis	Margham Publications, Chennai	1991 and 7 th Edition, Reprint 2013
2.	S.Sankaran	Managerial Economics	Margham Publications, Chennai	1985 and 1 st Edition, Reprint 2015

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.K.Agarwal	CPT General Economics	S.Chand & Company Ltd., New Delhi	2007 and 1 st Edition, Reprint 2015
2.	Dr.D.D.Chaturvedi & Dr.S.L.Gupta	Business Economics Theory and Applications	International Book House Private Limited	2011 and 2 nd Revised Edition

Web Resources

- www.economicdiscussion.net/theory-of-.../theory-of-consumer-behaviour.../4848
- <https://study.com/academy/lesson/what-is-the-law-of-demand-in-economics-definition-example.html>
- <https://courses.lumenlearning.com/wmopen-introbusiness/chapter/the-law-of-supply/>
- www.economicdiscussion.net/business-cycles/5-phases-of-a-business-cycle.../4121

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar, Group Discussion

SEMESTER I

CODE	COURSE TITLE
18PAUA101	MATHEMATICS FOR PROFESSIONALS

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	86	4	-	5

Preamble

To equip the graduates to with decision making skills using forecasting, analyzing and solving financial problems in business and corporate sector through the application of appropriate techniques.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Recall the basic mathematical concepts used for decision making in business
CO2	Apply the matrix form to calculate maximum profit over a set of restrictions in a business
CO3	Illustrate the various methods of calculating interest on investment
CO4	Solve commercial problems by using permutation, combination
CO5	Identify the cost and revenue of an organisation through differential and integral calculus

Syllabus

UNIT I (17 Hrs.)

Ratio – Proportion – Sequence and Series – Arithmetic Progression – Arithmetic Mean - Geometric Progression – Geometric Mean.

UNIT II (18 Hrs.)

Matrices - Types – Addition & Subtraction – Multiplication – Transpose- Determinants – Inverse- Cramer's Rule.

Indices – Logarithm – Equations: Linear Simultaneous equation up to three variables – Quadratic- Cubic.

UNIT III (18 Hrs.)

Mathematics of Finance – Simple Interest, Compound Interest- Effective Rate of Interest- Annuity

UNIT IV (18 Hrs.)

Set Theory and Simple Application of Venn Diagram.

Basic concepts of Permutation and Combination (Simple Problems only)

UNIT V (19 Hrs.)

Differential and Integral Calculus (Excluding Trigonometric Functions): Limits- Basic Concepts

– Elements of differentiation- Simple Application of differential coefficient – maxima and minima of univariate functions.

Integration –Indefinite integrals: Integration by Parts, Method of Substitution, Method of Partial Fraction - Definite integrals – Simple application of integration to business and accounting problems.

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	M.Wilson	Business Mathematics (For Units I,II & III)	Himalaya Publishing House, Mumbai	2004 and 1 st Edition, Reprint 2016
2.	P.R.Vittal	Business Mathematics (For Unit IV)	Margham Publications, Chennai	6 th Edition, 2012
3.	P.A.Navanitham	Business Mathematics & Statistics (For Unit V)	Jai Publishers, Trichy	2016

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.Jayaprakash Reddy & Y.Mallikarjuna Reddy	A Text Book of Business Mathematics	APH Publishing Corporation, New Delhi	2012
2.	Dr.P.C.Tulsian & Bharat Jhunhunwala	Quantitative Aptitude for CA-CPT	S.Chand & Company Ltd., New Delhi	2011, 2 nd Edition

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment

SEMESTER II

CODE	COURSE TITLE
18PAUC203	FINANCIAL ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

Preamble

To enable the graduates to apply the basic concepts to analyze and prepare financial statements of various accounting systems in businesses.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Compare and contrast different methods of depreciation to calculate value of fixed assets
CO2	Familiarize the concept of single entry system and self-balancing ledgers
CO3	Interpret the financial results of branch and departmental form of organizations
CO4	Understand the accounting of hire purchase and instalment system
CO5	Apply the accounting practices of royalty and sale of goods on approval or return basis in real life situations

Syllabus

UNIT I (18 Hrs.)

Depreciation – Meaning- Objectives – Causes – Methods – Straight line – Written Down Value – Annuity – Sum of Years of Digits – Sinking Fund – Machine Hour Rate – Depletion – Sale of Asset – Change in Method of Depreciation – Revaluation – Provision for Repairs and Renewals.

UNIT II (17 Hrs.)

Single Entry – Meaning – Features – Statement of Affairs Method – Conversion Method – Self Balancing Ledger.

UNIT III (19 Hrs.)

Branch Accounts – Types of Branches- Debtors System – Stock & Debtors System (excluding foreign branches)– Departmental Accounts- Transfer at Cost or Selling Price.

UNIT IV (19 Hrs.)

Hire Purchase System – Hire Purchase Trading Account (including Stock & Debtors System) (Simple Problems only).

UNIT V (17 Hrs.)

Royalty – Minimum Rent – Short workings- Recoupment – Sale of Goods on Approval or Return Basis.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	T.S.Reddy & Dr.A.Murthy	Financial Accounting	Margham Publications, Chennai	2016 and 7 th Edition
2.	S.P. Jain & K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	2014 and 5 th Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.L.Gupta & M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons, New Delhi	1972 and 1 st Edition, Reprint 2009
2.	M.C.Shukla, T.S.Grewal & S.C.Gupta	Advanced Accounts	S.Chand & Company Private Limited	2013, Revised Edition

Web Resources

- www.mca.gov.in/Ministry/notification/pdf/AS_6.pdf
- <https://sol.du.ac.in/mod/book/view.php?id=1561&chapterid=1551>
- <http://www.yourarticlelibrary.com/accounting/branch-accounts/preparing-branch-accounts-8-aspects/51580>
- <https://sol.du.ac.in/mod/book/view.php?id=1561&chapterid=1548>
- financialaccountingcoach.blogspot.com/p/royalty.html

Pedagogy

Lecture, Chalk & Talk, Power point Presentation, Quiz, Assignment

SEMESTER II

CODE	COURSE TITLE
18PAUC204	BUSINESS LAW

Category	CIA	ESE	L	T	P	Credit
Core	25	75	56	4	-	4

Preamble

To impart knowledge on the legal aspects and environment in which the businesses operate and to provide an insight about legal principles.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Identify the fundamental legal principles behind contractual agreements
CO2	Demonstrate an understanding of legal environment of business
CO3	Identify the provisions of transactions involving Sale of Goods Act and Conditions & Warranties
CO4	Interpret the risk involved in transfer of ownership and delivery of goods
CO5	Relate the legal and fiscal structure of partnership form of organization and their responsibilities as an employer

Syllabus

UNIT I (12 Hrs.)

The Indian Contract Act, 1872 – Contract – Meaning & Definition – Nature of Contract – Essentials of a valid contract – Classification of Contracts – Offer and Acceptance – Consideration – Capacity – Free Consent – Legality of Object & Consideration – Void Agreement.

UNIT II (11 Hrs.)

Performance of Contract – Modes of Discharge of a Contract – Breach and its Remedies. Contingent Contracts and Quasi Contracts.

UNIT III (12 Hrs.)

The Sale of Goods Act, 1930- Formation of Contract of Sale – Sale & Agreement to Sell – Sale and Other Similar Contracts – Subject Matter of Contract of Sale – Ascertainment of price – Conditions & Warranties – Express and Implied- Caveat Emptor – Exceptions.

UNIT IV (12 Hrs.)

Transfer of Property – Passing of Property – Risk Prima Facie Passes with Property – Transfer of Title – Performance of Contract of Sale- Unpaid Seller – Remedies for Breach of Contract of Sale - Auction Sale.

UNIT V (13 Hrs.)

The Indian Partnership Act, 1932 – Nature of Partnership - Definition and Elements – Test of Partnership- Difference between Partnership and Joint Stock Company, Hindu Undivided Family–

Registration of Firms – Relation of Partners – Dissolution – Limited Liability of Partnership Act, 2008.

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	N.D.Kapoor	Elements of Mercantile Law	Sultan Chand & Sons Private Limited, New Delhi	2014 and 35 th Revised Edition
2.	R.S.N.Pillai & Bagavathi	Business Law	S.Chand & Co. Ltd., New Delhi	2016 and 1 st Edition (Reprint)

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	P.P.S.Gogna	A Text Book of Mercantile Law	S.Chand & Co. Ltd., New Delhi	2005 and 3 rd Revised Edition
2.	P.C.Tulsian & Bharat Tulsian	Mercantile Law for CA-CPT	Tata Mc Graw Hill Education (India) Private Limited, New Delhi	2014 and 2 nd Edition

Web Resources

- www.klelawcollege.org/kle/wp-content/uploads/2015/09/Capacity-of-Parties.pdf
- <https://gradestack.com/Mercantile-Law-for-the-CA/Performance-of-Contract/Meaning-of-performance/22684-4473-55943-study-wtw>
- <https://indiankanoon.org/doc/651105/>
- <https://indiankanoon.org/doc/515323/>
- <https://sol.du.ac.in/mod/book/view.php?id=1569&chapterid=1558>

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar, Group Discussion, Case Study

SEMESTER II

CODE	COURSE TITLE
18PAUA202	STATISTICS FOR PROFESSIONALS

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	86	4	-	5

Preamble

To familiarize the graduates about the application of commonly used statistical methods in business contexts to make appropriate decisions.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Familiarize the concept of representation of data and statistics
CO2	Apply the concepts of measures of averages and dispersion in real situations
CO3	Interpret the variables by using correlation and regression analysis to make strategic business decisions
CO4	Compute the level of performance of an organization through probability and theoretical distributions
CO5	Predict the nature of time series data and interpret in the form of index numbers.

Syllabus

UNIT I (16 Hrs.)

Statistics – Definition – Application of Statistics – Limitations – Collection of data – Primary and Secondary Data – Methods of Collecting Data - Presentation – Graphical – Histogram / Area diagram – Frequency polygon – Ogives – Cumulative Frequency graphs.

UNIT II (18 Hrs.)

Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean – Measures of Dispersion – Range, Mean Deviation, Standard Deviation, Quartile Deviation – Relative Measures of Dispersion.

UNIT III (19 Hrs.)

Probability – Random Experiment – Classical Approach – Relative Frequency Theory – Axiomatic Approach – Theorems of Probability – Conditional Probability – Bayes' Theorem – Random Variable – Theoretical Distribution – Binomial – Poisson – Normal.

UNIT IV (19 Hrs.)

Correlation – Meaning & Definition – Scatter Diagram – Pearson's Coefficient Correlation – Spearman's Rank Correlation Coefficient – Coefficient of Concurrent Deviations – Computation and Interpretation – Regression Analysis – Properties – Meaning – Regression equation – Uses.

UNIT V**(18 Hrs.)**

Index Numbers – Uses and Limitations - Construction of index numbers – Simple aggregative and Relative types – Weighted aggregative index numbers – Laspeyres method, Paasche’s method, Fisher’s ideal method – Weighted average of price relative – Quantity index numbers – Tests of Consistency – Chain index numbers – Deflating index numbers – Consumer price index.

Time Series – Meaning, Uses and Models – Components – Measurement of Secular Trend.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.S.N.Pillai and Bagavathi	Statistics Theory and practice	S.Chand and Company Ltd, New Delhi	1984, 1 st Edition (Reprint 2014)
2.	P.R.Vittal	Business Statistics	Margham Publications, Chennai	2001, 2 nd Edition (Reprint 2004)

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.S.P.Gupta	Statistical Methods	Sultan Chand & Sons, New Delhi	2007, 33 rd Revised Edition
2.	P.A.Navanitham	Business Mathematics and Statistics	Jai Publishers, Trichy	May 2015

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment

SEMESTER III

CODE	COURSE TITLE
18PAUC305	PARTNERSHIP ACCOUNTS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	4

Preamble

To enable the graduates to understand the fundamentals of accounting in partnership firms.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Explain the nature of capital in partnership firm
CO2	Identify the financial position of the firm during admission of a partner
CO3	Show the results of the firm in case of retirement and death of a partner
CO4	Apply various methods in distributing capital to the partners at the time of dissolution
CO5	Prepare financial statements for amalgamated firms

Syllabus

UNIT I (15 Hrs.)

Partnership – Partnership Deed – Profit and Loss Appropriation Account – Fixed and Fluctuating Capital – Past Adjustments – Guarantee of Profits.

UNIT II (16 Hrs.)

Admission of a Partner: Deed and Documents– Treatment of Goodwill – Adjustment for Reserve and other Accumulated Profits – Adjustment for Capital.

UNIT III (15 Hrs.)

Retirement of a Partner: Deed and Documents – Admission cum Retirement (Simple Problems only) – Death of a Partner – Treatment of Joint Life Policies.

UNIT IV (15 Hrs.)

Dissolution of Firms: Deed and Documents – Accounting Procedure – Insolvency of a Partner – Garner vs. Murray- Insolvency of all Partners- Piecemeal Distribution- Proportionate Capital Method- Maximum Loss Method.

UNIT V (14 Hrs.)

Amalgamation of Firms – Sale of a Firm.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	T.S.Reddy & Dr.A.Murthy	Financial Accounting	Margham Publications, Chennai	2016 , 7 th Edition
2.	S.P. Jain & K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	2014, 5 th Revised Edition

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1.	R.L.Gupta & M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons, New Delhi	2009(Reprint)
2.	M.C.Shukla, T.S.Grewal & S.C.Gupta	Advanced Accounts	S.Chand & Company Private Limited	2013, Revised Edition

Web Resources

- https://www.icai.org/post.html?post_id=13793
- <http://www.jimssouthdelhi.com/studymaterial/BBA2/CHAP-1.pdf>

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment

SEMESTER III

CODE	COURSE TITLE
18PAUC306	PRINCIPLES OF MARKETING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	3

Preamble

To inculcate knowledge on the marketing environment of the business and to make the graduates aware of modern trends in marketing.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Recall the modern marketing concept
CO2	Classify the markets into various segments
CO3	Identify the appropriate product, price and physical distribution mix for the products
CO4	Interpret the behaviour of consumers at the time of purchase of commodities
CO5	Outline the recent trends in marketing

Syllabus

- UNIT I** (14 Hrs.)
Marketing – Definition of Market and Marketing – Classification of Markets – Marketing and selling- Objectives, Importance of Marketing – Modern Marketing Concept – Factors Influencing the Modern Marketing Concept.
- UNIT II** (16 Hrs.)
Marketing Functions – Functions of Exchange – Functions of Physical Supply – Facilitating Functions – Market Segmentation.
- UNIT III** (16 Hrs.)
Marketing Mix – Product Mix – Price Mix – Physical Distribution Mix.
- UNIT IV** (15 Hrs.)
Consumer Behaviour – Meaning- Need for Studying Consumer Behaviour – Factors Influencing Consumer Behaviour - Buyers’ Decision Making Process – Consumerism – Need for Consumer Protection – Consumer Protection Act – Features.
- UNIT V** (14 Hrs.)
Recent Trends in Marketing – Meaning, Features, Advantages and Disadvantages: Web Based Marketing – E-Marketing – Multi Level Marketing – Tele Marketing – Green Marketing.

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pillai R.S.N. and Bhagavathi	Modern Marketing – Principles and Practices,	S.Chand & Co. Ltd., New Delhi	2018 (Reprint), 4th Revised and Enlarged Edition.
2.	Rajan Nair	Marketing	Sultan Chand & Sons, New Delhi	2015 (Reprint), 7 th Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Rajan Saxena	Marketing Management	Tata McGraw Hill Education Private Limited, New Delhi	2010 (Reprint), 3 rd Edition
2.	Dr.Memoria C.B. and Dr.Mulla N.I.	Modern Marketing	Kitab Mahal, Allahabad	2005, 1 st Edition

Web Resources

- <http://www.shahucollegepune.org/Portals/0/Study%20Material/Basics%20of%20Marketing.pdf>
- <http://download.nos.org/srsec319new/319EL20.pdf>
- http://164.100.133.129:81/econtent/Uploads/Understanding_Consumer_Behaviour.pdf

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar, Group Discussion

SEMESTER III

CODE	COURSE TITLE
18PAUC307	COST ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	3

Preamble

To familiarize the tools and techniques of analyzing the cost structure in various cost centers.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Recall the various elements of cost
CO2	Identify the method of valuing inventory
CO3	Apply the methods of wage payment system and classify the overheads
CO4	Explain the costing procedure involved in process costing
CO5	Conduct cost estimation of job, batch, contract and service industries

Syllabus

UNIT I (13 Hrs.)
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Elements of cost, Preparation of Cost Sheet and Tender – Costing as an aid to Management – Limitations of Cost Accounting.

UNIT II (16 Hrs.)
Material Control: Level of Material Control – Need – EOQ – ABC Analysis – Perpetual Inventory – Methods of Valuing Material Store.

UNIT III (16 Hrs.)
Labour : Systems of Wage Payment- Time Rate System, Piece rate System- Idle Time – Control over Idle Time – Labour Turnover.
Overheads – Classification – Allocation and Absorption of Overheads.

UNIT IV (15 Hrs.)
Process Costing: Features – Process Losses, Wastage, Scrap, Normal Loss, Abnormal Loss, Abnormal Gain (Excluding inter process profit and Equivalent Production) – Joint Product– By Product.

UNIT V (15 Hrs.)
Job Costing – Batch Costing – Contract Costing – Operating Costing- Activity Based Costing.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.P. Jain & K.L.Narang	Cost Accounting	Kalyani Publishers, New Delhi	2014(Reprint) ,9 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pillai R.S.N and Bagavathi	Cost Accounting	Sultan Chand and Company Ltd., New Delhi	2018(Reprint), 1 st Edition
2.	Iyengar S.P.	Cost Accounting – Principles and Practice	Sultan Chand and Company Ltd., New Delhi	2010(Reprint),10 th Edition

Web Resources

- <http://www.accountingnotes.net/cost-accounting/materials-control/techniques-of-materials-control-6-techniques-cost-accounting/14937>
- <https://freebcomnotes.blogspot.com/2017/04/methods-of-wages-payment.html>
- <https://resource.cdn.icai.org/46424bosinter-p3-cp12.pdf>

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER III

CODE	COURSE TITLE
18PAUC308	CORPORATE LAW

Category	CIA	ESE	L	T	P	Credit
Core	25	75	56	4	-	3

Preamble

To familiarize the graduates with the legal nature of the company as a business structure, the role of the board of directors and their legal duties as directors.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the basic concepts and privileges enjoyed by the companies
CO2	Explain the procedure of formation and incorporation of a company
CO3	Outline the important documents and its contents
CO4	Identify the rights, duties and position of directors and company secretary
CO5	Conduct various meetings in the company

Syllabus

UNIT I (12 Hrs.)

Indian Companies Act, 2013: Company – Definition and Features – Kinds of Companies – Special Privileges enjoyed by the Private Company – Conversion of public Company into Private Company – Conversion of Private Company into Public Company.

UNIT II (14 Hrs.)

Formation and Incorporation: Advantages and Disadvantages of Incorporation – Certificate of Incorporation – Effects of Certificate of Incorporation – Prospectus – Contents – Misstatements – Liability for misstatements – Certificate of Commencement of Business – Shares – Kinds of Shares – Debentures – Features – Kinds of Debentures – Difference between shares and Debentures.

UNIT III (11 Hrs.)

Documents: Memorandum of Association – Importance – Forms and Contents - Alteration - Doctrine of Ultravires. Articles of Association – Contents – Alteration – Doctrine of Constructive Notice and Indoor Management.

UNIT IV (12 Hrs.)

Company Management: Directors- Qualification of Directors – Appointment, Powers, Duties, Liabilities and Position – Managers – Qualification, Appointment- Remuneration – Company Secretary – Appointment – Duties and Liabilities.

UNIT V (11 Hrs.)

Company Meetings: Kinds of Meeting – Statutory Meeting – Annual General Meeting –Board Meeting – Content and Agenda – Quorum – Proxy.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	V Balachandran M Govindarajan	Company Law and Secretarial Practice	Vijay Nicole Imprints Private Limited, Chennai	2016
2.	N.D.Kapoor	Company Law and Secretarial Practice	S.Chand and Company Ltd, New Delhi	2014, 11 th Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Santhi.J	Company Law (As per Companies Act, 2013)	Margham Publications	2015, 1 st Edition
2.	Ashok.KBagrial	Company Law	Vikas Publishing House Pvt. Ltd, New Delhi	2015(Reprint), 12 th Edition

Web Resources

- <https://www.toppr.com/guides/business-studies/sources-of-business-finance/debentures/>
- <https://accountlearning.com/doctrine-of-ultra-vires-objectives-effects-ratification-types/>
- <http://www.businessmanagementideas.com/management/company-meeting-meaning-characteristics-and-kinds/8994>

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER III

CODE	COURSE TITLE
18PAUA303	INFORMATION TECHNOLOGY

Category	CIA	ESE	L	T	P	Credit
Allied	20	55	56	4	30	5

Preamble

To impart knowledge of the concepts related to computer software, operating system, database and operations on the internet.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Identify the classification of computer system
CO2	Classify the various devices of computer
CO3	Utilize software and operating system
CO4	Understand the concepts of database and its functions
CO5	Make use of internet and e-mail in day –to-day life

Syllabus

UNIT I

(11 Hrs.)

Introduction to Computers –Characteristics of Computers – Classification of Computers: Analog, Digital, Hybrid – Components of Computer – CPU – Memory- Types.

UNIT II

(12 Hrs.)

Input Devices - Output Devices – Storage Devices.

UNIT III

(13 Hrs.)

Introduction to Software: Types of Software – Operating Systems – Functions and Classifications of Operating System.

Programming Languages – Machine, Assembly and High Level Languages – Compilers and Interpreters.

UNIT IV

(12 Hrs.)

Data Processing Systems: Data Vs Information – Characteristics of Information – Data Processing – Database – Characteristics of Data in Database – Types of DBMS – Functions.

UNIT V

(12 Hrs.)

Data Mining and Warehousing: Meaning – Merits- Data Warehousing: Components – Uses. Internet – Introduction – Protocols – Addressing – WWW – Intranet, Extranet – E-Mail.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Alexis Leon & Mathews Leon	Fundamentals of Information Technology	Vijay Nicole Imprints Private Limited, Chennai	2009, 2 nd Edition
2.	Alexis Leon Mathews Leon & Leena Leon	Introduction to Information Technology	Vijay Nicole Imprints Private Limited, Chennai	2013, 1 st Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Parameswaran. R	Computer Application in Business	Sultan Chand & Company Ltd., New Delhi	2012 (Reprint), 6 th Revised Edition
2.	Dr.P.Rizwan Ahmed	Introduction to Information Technology	Margham Publications, Chennai	2017, 2 nd Revised Edition

Web Resources

- https://dce.kar.nic.in/new%20files/Session_2_classification%20of%20digital%20computers.pdf
- https://mrskatt-sss.weebly.com/uploads/2/3/2/3/23237924/types_of_software.pdf

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment

SEMESTER III

CODE	COURSE TITLE
18PAUAP01	COMPUTER APPLICATIONS PRACTICAL – I : MS OFFICE

Category	CIA	ESE	L	T	P	Credit
Allied	-	25	-	-	30	-

Preamble

To disclose the applications of computers in various fields and to develop the basic skills in operating MS Office.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the basic concepts and prepare various documents of organization
CO2	Apply mathematical, logical and graphical functions
CO3	Design various slides for power point presentation
CO4	Create database and maintain the records

Syllabus

MS – WORD

(11 Hrs.)

1. Type Chairman's Speech and perform the following operations: Bold, Underline, Font Size, Style, Background Color, Text Color, Line Spacing, Spell Check, Alignment, Header & Footer, Inserting Pages and Page Numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and Clip arts, Word art, Symbols, Borders and shading and view the profile of the chief guest using hyperlink.
3. Inserting the Table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting, Merging the Rows and Columns and Change of Table Format.
4. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

MS-EXCEL

(9 Hrs.)

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using Arithmetic and Logical functions and Sorting.
2. Prepare Final a/c s (Trading, profit & Loss a/c and Balance Sheet) by using formula.
3. Draw the different types of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchases, profit of a company by using chart wizard.
4. Prepare Sales Details of various companies in FMCG industry and generate report using pivot table.
5. Prepare a Trial Balance and integrate it with MS Word.

MS POWERPOINT**(5 Hrs.)**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc.
2. Design presentation slides about an organization, change background color, font color using word Art and clip Art.

MS ACCESS**(5 Hrs.)**

1. Create a database of Students' Mark List with name and subjects.
 - (a) Add at least 10 records.
 - (b) Sort the names with alphabetical order and find Total & Average.
2. Create a form design and report using Wizard.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.K.Taxali	PC Software Made Simple	Tata Mc Graw-Hill, New Delhi	2001(Reprint),1 st Edition

Pedagogy

Power Point Presentation, Demonstration

SEMESTER III

CODE	COURSE TITLE
18PAUS301	BRAND MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
SBS	25	75	42	3	-	3

Preamble

To familiarize graduates with various aspects of branding a product.

Syllabus

UNIT I (10 Hrs.)

Brand: Definition – Difference between a Product and a Brand – Benefits – Types of Brands – Challenges – Ways to Overcome Challenges. Strategic Planning for Brand – Designing Brand Identity – Brand Image.

UNIT II (9 Hrs.)

Brand Equity: Definition – Need – Steps in Building a Brand – Sources of Brand Equity. Researching for Brand Equity: Tracking a Brand – Research Techniques.

UNIT III (9 Hrs.)

Consumer Behaviour and Brand Buying Decisions: Consumer Attitude – Consumer Decision Making – Factors Affecting Consumer Behaviour – Brand Loyalty and Brand Commitment.

UNIT IV (8 Hrs.)

Brand Positioning: Definition – Brand Values – Crafting the Positioning Strategy – Principles for Positioning – Repositioning – Repositioning Strategies.

UNIT V (9 Hrs.)

E-branding: E-business Strategy – Marketing Internet – Marketing Communication and Promotion – Communication Options.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kirti Dutta	Brand Management Principles & Practices	Oxford University Press, New Delhi	2016 (Reprint), 6 th Edition
2.	Kevin Lane Keller, Ambi M.G.Pameswaran and Isaac Jacob	Strategic Brand Management	Pearson India Education Services Private Limited, New Delhi	2015

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jean Noel, Kapferer	Strategic Brand Management	Kogan Page India Private India Limited, New Delhi	2010(Reprint), 2 nd Edition

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER III

CODE	COURSE TITLE
18PAUN301	CYBER LAW

Category	CIA	ESE	L	T	P	Credit
NME	-	100	27	3	-	2

Preamble

To impart knowledge on the cyber crimes and security measures.

Syllabus

UNIT I (6 Hrs.)

Cyber Law: Meaning – Definition – Scope- Importance – Need – Advantages and Limitations.
Cyber Space- Meaning, Need, Features, challenges.

UNIT II (5 Hrs.)

Cyber Crime: Meaning – Classifications – Need for Cyber Crime Law- Factors Contributing to Cyber Crime – Strategy to Prevent Cyber Crime.

UNIT III (6 Hrs.)

Encryption: Meaning - Technical aspects – Digital Signature – Difference between Electronic and Digital Signature- Digital Signature Certificate.

UNIT IV (7 Hrs.)

E-Governance: History – Objectives of e- Governance, e- Government, e-Democracy Significance.

E-Commerce: Meaning – Importance – Functions - Factors for Growth – Types - Features - Security Issues.

UNIT V (6 Hrs.)

EDI: Meaning, Working of EDI, Legal Framework, EDI Scenario in India, Functions, Features and Benefits.

Copy Right: Meaning – First Owner of Copy Right – Assignment – Mode of Arrangement.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.P.Rizwam Ahmed	Cyber Law	Margham Publication, Chennai	2016, 1 st Edition
2.	Vivek Sood	Cyber Law Simplified	Tata Mc Graw Hill Publications Co., New Delhi	2016 3 rd Reprint

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Shilpa Suryabhan Dongre	Cyber Law and its Applications	Current Publications, Mumbai	2004

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER IV

CODE	COURSE TITLE
18PAUC409	CORPORATE ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	5

Preamble

To enable the graduates to understand about the accounts maintained by the companies according to the Companies Act.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Recall the concept of issue of shares
CO2	Outline the concept of redemption of preference shares and debentures
CO3	Prepare the final accounts of the companies
CO4	Explain the methods of valuation of goodwill
CO5	Show the accounts relating to acquisition, internal reconstruction and alteration of share capital

Syllabus

UNIT I (13 Hrs.)

Issue of Shares: Par – Premium and Discount – Pro-rata Allotment – Forfeiture and re-issue of shares - Right Shares – Underwriting of shares.

UNIT II (15 Hrs.)

Redemption of Preference Shares – Issue of Debentures – Redemption of Debentures – Sinking Fund Method – Ex-interest and Cum-interest.

UNIT III (16 Hrs.)

Final Accounts of Companies – Managerial Remuneration – Preparation of Statement of profit and Loss – Preparation of Balance Sheet.

UNIT IV (16 Hrs.)

Goodwill- Meaning – Factors Influencing Goodwill - Methods of Valuation of Goodwill – Profits prior to Incorporation.

UNIT V (15 Hrs.)

Acquisition of Business – Accounting Procedures and Treatment – Internal Reconstruction – Methods of Alteration of Share Capital – Procedure for Alteration of Share Capital – Capital Reduction Account.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S. & Murthy A	Corporate Accounting	Margham Publications, Chennai	Reprint 2017 and 1 st Edition
2.	Dr.M.Selvakumar Dr.M.Anbalagan	Corporate Accounting	Charulatha Publications	2018

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta.R.L	Advanced Accounting	Sultan Chand and Sons, New Delhi	2000 and 5 th Revised Edition
2.	Jain & Narang	Advanced Accounting	Kalyani Publishers, New Delhi	2014 and 5 th Edition

Web Resources

- <https://resource.cdn.icai.org/46339bosinter-p1-cp7.pdf>
- <https://resource.cdn.icai.org/46480bosinter-p5-cp7.pdf>

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment

SEMESTER IV

CODE	COURSE TITLE
18PAUC410	ACCOUNTING FOR MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To provide knowledge on the application of tools and techniques for managerial decision-making.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the basic concepts in management accounting
CO2	Interpret the performance of an organization with ratios
CO3	Familiarize the working capital requirements and flow of funds
CO4	Compare the standard with actual cost and infer the variance
CO5	Apply budgeting techniques and prepare financial budget

Syllabus

Unit I (10 Hrs.)

Management Accounting – Meaning, Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Significance of Management Accounting – Financial Statements – Importance – Tools for Analysis and Interpretation (theory only).

Unit II (17 Hrs.)

Ratio Analysis – Types of Ratios – Significance of Ratios – Analysis of Solvency, Profitability and Capital Structure – Uses and Limitations of Ratio Analysis.

Unit III (17 Hrs.)

Working Capital – Concepts – Kinds- Importance – Determinants of Working Capital- Estimation of Working Capital Requirements-Fund Flow Analysis –Cash Flow Analysis (AS 3).

Unit IV (16 Hrs.)

Marginal Costing and Break – even Analysis, Managerial Applications, Significance and Limitations of Marginal Costing- Standard Costing – Variance Analysis – Material and Labour Variances only.

Unit V (15 Hrs.)

Budgeting and Budgetary Control – Definition, Uses, Limitations – Types of Budgets – Preparation of Budgets – Cash, Production, Sales, Flexible and Master Budget.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books				
Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sharma R.K. and Shashi .K.Gupta	Management Accounting – Principles and Practice	Kalyani Publishers, New Delhi	11 th Revised Edition, 2009
2.	Jain S.P. and Narang K.L	Cost and Management Accounting	Kalyani Publishers, New Delhi	2 nd Edition, 2003

Reference Books				
Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Maheswari S.N	Principles of Cost and Management Accounting	Sultan Chand and Company Ltd., New Delhi	2 nd Edition, 2006
2.	T.S.Reddy and Y.Hariprasad Reddy	Management Accounting	Margham Publications	2017(Reprint), 5 th Revised Edition

Web Resources

- <http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10.pdf>
- https://www.scranton.edu/faculty/hussain/teaching/fin361_/Fin361C03.pdf

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER IV

CODE	COURSE TITLE
18PAUC411	EXECUTIVE COMMUNICATION

Category	CIA	ESE	L	T	P	Credit
Core	25	75	57	3	-	3

Preamble

To develop communication skills among the graduates that contributes to effective and satisfying personal, social and professional relationships.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Identify the modern communication media and outline the basic principles of effective communication
CO2	Prepare various types of enquires and letters in business
CO3	Understand and prepare the letters of banking, insurance, agency and company secretarial correspondence
CO4	Construct resume and organize interview
CO5	Design business reports and letter to the editor

Syllabus

UNIT I

(13 Hrs.)

Business Communication: Meaning – Objectives - Importance of Effective Business Communication - Modern Communication Media - Principles of Effective Communication - Barriers to Communication.

UNIT II

(15 Hrs.)

Business Letters: Need – Functions – Kinds – Layout - Enquires and Replies – Orders and their Execution – Credit and Status Enquires – Complaints and Adjustments – Collections Letters – Sales Letters – Circular Letters.

UNIT III

(16 Hrs.)

Banking Correspondence – Insurance Correspondence (Life and Fire) – agency Correspondence – company secretarial Correspondences (Including Agenda and Minutes).

UNIT IV

(16 Hrs.)

Application Letters – Preparation of Resume – Interview: Meaning-Techniques, Method to conduct Interview – Group Discussion – Speech – Characteristics of a Good Speech.

UNIT V

(15 Hrs.)

Report Writing – Importance – Features – Business Report Presentations – Letter to the Editor.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ranjendra Pal and Korlahalli J.S	Essentials of Business Communication	S.Chand and Company Ltd, New Delhi	Reprint 2015 and 13 th Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pattan Shetty, C.S& Ramesh M.S. and Madhumathi M.Kulkarni	Business Communication	R.Chand& Company Ltd, New Delhi	2005 and 25 th Edition
2.	Meenakshi Raman, Prakash Singh	Business Communication	Oxford University Press, New Delhi	2016 Eighth Impression and 2 nd Edition

Web Resources

- <https://ssmengg.edu.in/weos/weos/upload/EStudyMaterial/Humanities/Electrical/3rdSem/Comm%20Skills.pdf>
- <http://home.iitk.ac.in/~patelp/cs300/5B/5B.pdf>

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER IV

CODE	COURSE TITLE
18PAUCP01	COMPUTER APPLICATIONS PRACTICAL – II : TALLY

Category	CIA	ESE	L	T	P	Credit
Core	40	60	-	-	60	3

Preamble

To impart knowledge on the application of accounting software to prepare financial statements

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Recall the creation of new company and prepare the Balance Sheet
CO2	Develop vouchers and day book
CO3	Create stock group and alter the stock items
CO4	Prepare bank reconciliation statement
CO5	Apply GST in business transactions

Syllabus

Unit	Topics	Hours
Unit I	Company Creation/Alteration/Deletion	13
	Group ledger Creation/ Alteration/Deletion	
	Display of Trial Balance Profit and Loss Account and Balance Sheet	
	Receipt	
Unit II	Voucher Creation/Entry/Types/ Alteration/Deletion/Cancellation/Creating new voucher types	13

	Daybook/Cash book/Group Summary	
Unit III	Inventory Masters Stock Group Creation/Display/Alteration Stock Categories Creation/ Display/ Alteration Stock Items Creation/Display/Alteration	12
Unit IV	Ratio Analysis, Bank Reconciliation Statement, Printing Reports from Tally	12
Unit V	GST & TDS – Ledger Creation under GST Environment – GSTR Report Generation – GST Method of Accounting	10

Exercises:

1. Create a new company, make alterations and delete the details.
2. Create, alter and delete group ledger (minimum 15 transactions).
3. Prepare Trial Balance, profit and loss a/c and Balance Sheet for the company (any 5 simple adjustments).
4. Prepare a receipt with minimum 10 entries.
5. Create Vouchers, make entry, alter and delete the required vouchers.
6. Prepare day book / cash book (minimum 15 transactions).
7. Create Stock group, stock categories and stock items, make alterations and deletions and display the stock summary.
8. Prepare Ratio Analysis.
9. Prepare Bank reconciliation Statement and display the report.
10. Create various ledgers under GST environment.
11. Calculate TDS and generate Report.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Nadhani.K.K	Accounting with Tally	BPB Publications, New Delhi	1999, 1 st Edition
2.	Namrata Agarwal	Financial Accounting using Tally 6.3	Dream Tech Press, New Delhi	2002, 2 nd Edition
3.	Rita Bhargava	Tally 7.2 including VAT and TDS	Cyber Tech Publications, New Delhi	2006, 1 st Edition

Pedagogy

- Power Point Presentation, Demonstration

SEMESTER IV

CODE	COURSE TITLE
18PAUA404	MANAGEMENT PRINCIPLES AND PROFESSIONAL ETHICS

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	87	3	-	5

Preamble

To enable the graduates to understand the managerial tasks of planning, organizing and control and to apply theoretical knowledge in simulated and real-life situations.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the nature, scope and functions of management
CO2	Apply the concepts of planning and decision-making within a business situation
CO3	Identify the staff recruitment process and leadership styles
CO4	Familiarize with the communication process in the management
CO5	Develop the principles of professional ethics in the business

Syllabus

UNIT I

(13 Hrs.)

Management: Definition – Management and Administration – Nature and Scope of Management - Functions of Management – Contribution of F.W.Taylor – Henry Fayol – Mc Gregor and Peter F.Drucker.

UNIT II

(15 Hrs.)

Planning: Meaning – Nature – Importance – Purpose of Planning – Planning Process – Decision Making. Organization – meaning – Nature and Importance – Process of Organization – Structure.

UNIT III

(16 Hrs.)

Staffing: Recruitment – Internal and External Sources – Merits and Demerits. Leadership – Meaning – Importance – Functions of Leadership – Leadership Styles- Qualities of a Good Leader – Motivation – Meaning – Need for Motivation – Maslow's Theory of Motivation.

UNIT IV

(16 Hrs.)

Co-ordination: Need and Techniques – Control – Nature and Process of Control – Communication in Management.

UNIT V

(15 Hrs.)

Professional Ethics: Introduction – Code of Ethics – Its Necessity – General Application of Code – Principles – Professional Accountants in Public Practice – Threats and Safeguards – Professional Accountants in Business.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	DinkarPagare	Business Management	Sultan Chand & Company Ltd., New Delhi	2015 and 5 th Edition
2.	Ramaswamy T	Principles of Management	Himalaya Publishing House, Mumbai	2014 and 5 th Edition
3.	ICAI Study Material - Intermediate Course –Advance Auditing and Professional Ethics			

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kathiresan .S., and Radha .V	Principles of Management	Prasanna Publishers, Chennai.	2012 and 1 st Edition
2.	Dr.J.Jayasankar	Principles of Management	Margham Publications, Chennai	Reprint 2015 and 2 nd Edition 2005

Web Resources

- <http://myweb.astate.edu/sbounds/AP/2%20Leadership%20Styles.pdf><http://home.iitk.ac.in/~patelp/cs300/5B/5B.pdf>
- https://nptel.ac.in/courses/122106031/Pdfs/3_1.pdf

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER IV

CODE	COURSE TITLE
18PAUS402	MULTISKILL DEVELOPMENT PAPER

Category	CIA	ESE	L	T	P	Credit
SBS	40	60	42	3	-	3

Preamble

To equip the graduates with required aptitude and inter personal skills.

Syllabus

Unit I (9 Hrs.)

Communication: Question tag – Gerund and Infinitives – Spotting the errors – Vocabulary – Synonyms – Antonyms – Preparation – Articles – One Word substitution – Sentence completion.

Unit II (9 Hrs.)

Numerical Aptitude: Problems on numbers – Problems on Ages – Percentage – Profit and Loss – Ratio and Proportion – Time and Work – Time and Distance – Simple Interest – Compound Interest.

Unit III (9 Hrs.)

Credit Reasoning: Logical Inference Questions and Syllogism.

Analytical Reasoning: Arrangement problem – Family / Blood Relation Qualms – Sense of Directions – Age Doubts.

Verbal Reasoning: Verbal Analogy – (Letter series and number series only) – Coding and Decoding.

Unit IV (9 Hrs.)

Resume Preparation– Group Discussion in Current Topics related to Commerce and Business- Acquiring Interview Skills – Self Introduction – Facing the Interview Board.

Unit V (9 Hrs.)

Body Language – Time Management – Stress Management.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Agarwal R.S	Quantitative Aptitude	Sultan Chand & Company Ltd., New Delhi	2012
2.	Edgar Thorpe	Test of Reasoning for Competitive Examinations	Tata McGraw – Hill Publishing Company Limited, New Delhi.	4 th edition
3.	Hari Mohan Prasad and Uma Rani Sinha	Objective English for Competitive Examinations	Tata McGraw Hill Education Private Limited, New Delhi	2011
4.	Jain .T.S	Upkar’s SBI Clerical Cadre Recruitment Examination	Upkar’s SBI Clerical Cadre Recruitment Examination, Agra.	2010
5.	Alex.K	Soft Skills	S.Chand and Company Ltd, New Delhi	2014, 3 rd Edition
6.	Rao.M.S	Softskills Enhancing Employability	I.K. International Publication House Pvt.Ltd, New Delhi	2010, 1 st Edition

Pedagogy

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SEMESTER IV

CODE	COURSE TITLE
18PAUN402	BUSINESS ETHICS

Category	CIA	ESE	L	T	P	Credit
NME	-	100	27	3	-	2

Preamble

To provide basic knowledge on the ethical responsibility and accountability in business.

Syllabus

UNIT I (6 Hrs.)

Business Ethics: Definition – Nature and Scope – Ethical Culture in Business – Importance – Arguments for and Against Business Ethics.

UNIT II (6 Hrs.)

Ethical decision Making Process – Factors Influencing Individual Decision Making – Ethical Management – Importance – Tools and Techniques.

UNIT III (6 Hrs.)

Ethics in Marketing – Stakeholders – Improving Ethical Conduct in Marketing – COPRA 1986 – Customer Service – Committees – Ethics in Advertising – Advertising Critics.

UNIT IV (6 Hrs.)

Ethics in Global Business – Role of Ethics in International Business – Moral Obligations – Ethical Issues in Information Technology Business.

UNIT V (6 Hrs.)

Corporate Governance and Ethics – Ethical Issues – Mechanism of Corporate Governance – Models of Corporate Governance – Theories of Corporate Governance.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	K.Aswathappa, J. Usharani and Sunanda Gundavajhala	Business Ethics	Himalaya Publishing House, Mumbai	2017, 1 st Edition
2.	CSV Murthy	Business Ethics and Corporate Governance	Himalaya Publishing House, Mumbai	2012, 1 st Edition

Pedagogy

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Self - Learning Paper - Group I
BUSINESS AND COMMERCIAL KNOWLEDGE

Max. Marks : ESE - 100

Sub. Code: 18PAUSL01

Credits: 5

Objectives

- To help the students to understand the basic concepts of business.
- To impart knowledge about the business environment and the government policies towards the growth of business.

UNIT I

Business – Meaning – Objectives - Domains of Business and Commercial Knowledge and its Importance – Economic and Non- economic Activities- Business vs. Profession vs. Employment – Forms of Business Organisation – Sole proprietorship, Hindu Undivided Family, Partnership, Company

UNIT II

Business Environment – Meaning, Characteristics, Importance – Relationship between business and environment – Environmental influence on business – Environmental Analysis and Scanning – Components – Elements of Micro and Macro Environment – PESTLE Analysis.

UNIT III

Government Policies for Business Growth – Meaning – Public Policy : Nature, Need for Reforms, Privatization, Foreign Direct Investment, Foreign Institutional Investors.

UNIT IV

Organizations facilitating business - Business Facilitation System – Non-funding institutions : RBI- Role & Functions, SEBI - Functions & Powers , Competition Commission of India - Features of Competition Act, Objectives and Role, IRDAI – Duties, Powers and Functions.

Funding Institutions: IFCI, SIDBI, EXIM Bank and NABARD.

UNIT V

Concepts and Terminologies used in Commercial World: Finance, Stock and Commodity Market – Marketing – Banking – Business.

BOOKS FOR REFERENCE:

1. **The Institute of Chartered Accountants of India**, Study Material - Paper-4 Part-II: Business and Commercial Knowledge, July 2017.
2. **Kathiresan and Dr.Radha**, *Business Organisation*, Prasanna Publishers, Chennai, 2002- Revised Edition, Reprint 2016.
3. **Gupta C.B.**, *Business Environment*, Sultan Chand & Sons, New Delhi, 2011, 4th Edition.

2018-2019 onwards