

DEPARTMENT OF COMMERCE (PROFESSIONAL ACCOUNTING)

VISION

To evolve into a center of academic excellence with utmost commitment to quality commerce education thereby producing successful professionals with requisite skills, by imbining professional ethics to meet the challenges of ever - changing global business environment.

MISSION

- To march towards academic excellence with the goal of providing quality education.
- To prepare the graduates to pursue a successful career with a commendable accounting knowledge.
- To build professional integrity among the graduates for a rewarding career.
- To impart the values of social and ethical responsibility in professional practice.
- To inculcate professional behaviour to meet the challenges of the contemporary business scenario.

PROGRAMME OUTCOMES

The programme aids the graduates to

- PO1 Emerge with competency in the subject of accounting and apply knowledge to cater to the needs of Society / Employer / Institution / Enterprise
- PO2 Imbibe analytical/critical/logical/innovative thinking skills in the field of accounting, auditing, finance, marketing, law and economics
- PO3 Acquire distinct traits and ethics with high professionalism to gain a broader insight into the domain concerned, the nation and themselves
- PO4 Integrate theoretical and technical accounting knowledge in a business setting, including understanding of advancements in accounting and accounting research
- PO5 Execute judgement to analyse and provide possible solutions to solve emerging problems in the complex contexts of commerce and industry

PROGRAMME SPECIFIC OUTCOMES

- To prove proficiency required to appear for professional courses like CA, CS, ICWA and other courses.
- To provide employment opportunities for commerce graduates in virtually every area of business
- To acquire practical skills to work as tax consultant, audit assistant and other financial supporting services
- To exhibit progressive learning of various tax issues and tax forms related to individuals and companies
- To execute relevant managerial and accounting career skills, applying both quantitative and qualitative knowledge to their future careers.
- To appraise the multi-dimensional business situations and assess the financial health of the companies.
- To apply the knowledge of business policies, accounting standards, auditing and financial guidelines at the micro and macro level.

Vellalar College for Women (Autonomous), Erode-12

Bachelor of Commerce (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.	Exam.	Ma x. Ma rks	Credits		
				Hrs./	Dur.		ES E	TOTAL	
				Week	Hrs.	CI A			
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	20PAUC101	Principles of Accountancy	5	3	25	75	100	4
		19PAUC102	Business Economics	5	3	25	75	100	4
	Allied -I	18PAUA101	Paper I: Mathematics for Professionals	6	3	25	75	100	5
IV	Foundation Course	18FOCU1ES	Environmental Studies	2	3	-	100	100	2
Total								600	21

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	20PAUC203	Financial Accounting	6	3	25	75	100	4

		18PAUC204	Business Law	4	3	25	75	100	4
	Allied - II	19PAUA202	Paper II : Statistics for Professionals	6	3	25	75	100	5
IV	Value Education	18VEDU2HR	Value Education and Human Rights	2	3	-	10 0	100	2
Total								600	21

Semester III

Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks		Credits	
						CI A	ES E	TOT AL	
III	Core	18PAUC305	Partnership Accounts	5	3	25	75	100	4
		19PAUC306	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					-	10 0		
Total								700	23

Semester IV

III	Core	18PAUC409	Corporate Accounting	6	3	25	75	100	5
		18PAUC410	Accounting for Management	5	3	25	75	100	4

		19PAUC411	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		
Total								700	25

*- CIA - Units IV & V

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

The students have to undertake Internship Training in the Auditor's Office for a period of 15 days during November Holidays and the certificate from the auditor has to be submitted along with a report*.**

*** - Applicable from 2019-20 onwards to the students admitted from 2018-19 and onwards

Semester V									
Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks		Credits	
						CI A	ES E	TOTAL	
III	Core	18PAUC512	Higher Corporate Accounting	6	3	25	75	100	4
		18PAUC513	Income Tax	6	3	25	75	100	5
		18PAUC514	Banking Theory, Law and Practice	5	3	25	75	100	4
		18PAUC515	Auditing and Assurance - I	5	3	25	75	100	3
	Elective I	18PAUE501	Industrial Laws	5	3	25	75	100	5
IV	Skill – based Subject III			3	3	40	60	100	3
Total								600	24

Semester VI

III	Core	18PAUC616	Financial Management	5	3	25	75	100	3
		18PAUC617	Financial Reporting	4	3	25	75	100	3
		18PAUC618	Goods and Service Tax	4	3	25	75	100	3
		18PAUC619	Auditing and Assurance - II	4	3	25	75	100	3
	Elective II	18PAUE602	Strategic Management	5	3	25	75	100	5
	Elective III	18PAUE603	Project Work	5	3	20	80	100	5
IV	Skill Based Subject-IV			3	3	25	75	100	3
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	-	-	-	-	100	1
Total								800	26
Total (I - VI Semesters)								4000	140

MOOCs Non-ranking Compulsory Credit Course will be introduced in Part V for UG from the Academic Year 2019-20 and Onwards.

SKILL BASED SUBJECTS		
S.No.	Subject Code	Title of the Paper
1	18PAUS301	Brand Management (Cafeteria System)
2	19PAUS402	Multiskill Development Paper
3	18PAUS503	Banking Procedures and Audit Documentation Practicals
4	18PAUS604	Personal Finance
NON MAJOR ELECTIVES		
S.No.	Subject Code	Title of the Paper
1	18TMLU301 18TMLU402	Basic Tamil*
2	18ADTU301 18ADTU402	Advanced Tamil**
3	18PAUN301	Cyber Law
4	18PAUN402	Business Ethics

* For Students whose Part- I in Secondary Education is not Tamil

** For Students whose Part-II in Higher Secondary Education is not Tamil

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 (MCQ)	5
ADVANCED LEARNER'S COURSE (OPTIONAL)*					
S.No.	Subject Code	Title of The Paper	Exam Duration Hours	Max. Marks	Credits
1	18UALCO-01	Contemporary Commerce	3	100 (MCQ)	5

* Applicable to the students admitted from 2018-19 and onwards

The students who have secured 70% and above can opt for the course and the Examination will be conducted during V Semester

Common to the students of B.Com, B.Com (CA), B.Com (CS), B.Com (Cooperation), B.Com (e-commerce) and B.Com (PA)

**Question Paper Pattern (For UG)* 2018-19 Batch Onwards
Applicable from the Academic Year 2019-20 and Onwards**

Bloom's Taxonomy Based Assessment Pattern

Components of CIA Marks

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

CIA (Theory)

Bloom's Category	Section	Choice	Marks	Total
K1	A	Compulsory (MCQ - 2, Fill up -2)	4 x 1 = 4	30
K2	B	Either / Or	2 x 5 = 10	
K2, K3	C	Open Choice (2 out of 3)	2 x 8 = 16	

Model and End Semester Examination (Theory)

Bloom's Category	Section	Choice	Marks	Total
K1	A	Compulsory (MCQ-5, Fill up - 5) (Two questions from each unit)	10 x 1 = 10	75
K2	B	Either / Or (One Question from each unit)	5 x 5 = 25	
K2, K3	C	Open Choice (5 out of 8) (Maximum of 2 questions from each unit)	5 x 8 = 40	

Assessment Pattern for Accountancy Courses

CIA

Course Code	Course Name	Bloom's Category	Section	Choice	Marks	Total
20PAUC101	Principles of Accountancy	K1	A	Compulsory (MCQ-2, Fill up - 2)	4 x 1 = 4	30
20PAUC203	Financial Accounting					
18PAUC305	Partnership Accounts					
18PAUC307	Cost Accounting					
18PAUC409	Corporate Accounting					
18PAUC410	Accounting for Management	K2	B	Either / Or	2 x 6 = 12	
18PAUC512	Higher Corporate Accounting	K2,K3	C	Either / Or	1 x 14 = 14	

Model and End Semester Examination

Course Code	Course Name	Bloom's Category	Section	Choice	Marks	Total
20PAUC101	Principles of Accountancy	K1	A	Compulsory (MCQ-5, Fill up – 5)	10 x 1 = 10	75
20PAUC203	Financial Accounting					
18PAUC305	Partnership Accounts					
18PAUC307	Cost Accounting	K2	B	Either / Or (One question from each unit)	5 x 4 = 20	
18PAUC409	Corporate Accounting					
18PAUC410	Accounting for					

	Management				
18PAUC512	Higher Corporate Accounting	K2,K3	C	Open Choice (3 out of 5- One question from each unit)	3 x15 = 45

Assessment Pattern for Information Technology

Components of CIA Marks

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

Continuous Internal Assessment I & II

Bloom's Category	Section	Choice	Marks	Total
K1	A	Compulsory (MCQ – 2, Fill up - 2)	4 x 1 = 4	20
K1, K2	B	Either / Or	2 x 3 = 6	
K2, K3	C	Open Choice (2 out of 3)	2 x 5 = 10	

Model and End Semester Examination

Bloom's Category	Section	Choice	Marks	Total
K1	A	Compulsory(MCQ – 5, Fill up – 5)	10 x 1 = 10	55
K1, K2	B	Either / Or (One Question from each unit)	5 x 3 = 15	
K2, K3	C	Open Choice (5 out of 8) (Maximum of 2 Questions from each unit)	5 x 6 = 30	

Assessment Pattern for Computer Applications Practical Examination

Components of End Semester Examination – Computer Applications Practical – I : MS-Office

Category	Marks
Program 1	10
Program 2	10
Record	5
Total	25

Components of CIA – Computer Applications Practical – II : Tally

Category	Internal - I	Model	Average of Internal and Model Exams	Lab work	Record	Total
Program 1	15	30	15	20	5	40
Program 2	15	30				

Components of End Semester Examination – Computer Applications Practical – II : Tally

Category	Marks
Program 1	30
Program 2	25
Record	5
Total	60

Assessment Pattern for Skill Based Subjects**Components of CIA Marks (18PAUS301 & 18PAUS604)**

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

CIA

Course Code	Course Name	Section	Choice	Marks	Total
18PAUS301	Brand Management (Cafeteria System)	A	2 out of 3 questions	2 x 15 Marks	30
18PAUS604	Personal Finance				

Model and End Semester Examination

Course Code	Course Name	Section	Choice	Marks	Total
18PAUS301	Brand Management (Cafeteria System)	A	5 out of 8 questions (Maximum of 2 questions from each unit)	5 x 15 marks	75
18PAUS604	Personal Finance				

Components of CIA Marks (18PAUS503- Banking Procedures & Audit DocumentationPracticals)

Best out of Tests I & II	Model Examination	Total
20 (2 - 4 forms)	20 (2 - 4 forms)	40

Components of ESE Marks (18PAUS503- Banking Procedures & Audit DocumentationPracticals)

Category	Total
Choice (3 to 5 forms x 10)	50
Algorithm & Record	10
Total	60

Assessment Pattern for Non-major Subjects**Model and End Semester Examination**

Course Code	Course Name	Section	Choice	Marks	Total
18PAUN301	Cyber Law	A	5 out of 8 questions (Maximum of 2 questions from each unit)	5 x 20 marks	100
18PAUN402	Business Ethics				

Assessment Pattern for Project Work (18PAUE603)**Components of CIA Marks**

Project Review	Regularity of Work	Total
15	5	20

Components of End Semester Examination Marks

Project Report	Viva Voce	Total
60	20	80

Assessment 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

Assessment Pattern for Advanced Learner's Course

Course Code	Course Name	Section	Choice	Marks	Total
18UALCO-01	Contemporary Commerce	A	Compulsory (MCQ - 100)	100 x 1 = 100	100

SEMESTER I

CODE	COURSE TITLE
20PAUC101	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	Knowledge Level
CO1	Prepare financial statements in accordance with prescribed accounting standards	K2
CO2	Identify the financial results of the business organisation	K1,K2
CO3	Prepare bank reconciliation statements	K2
CO4	Consolidate the special financial transactions for consignments and joint venture	K2,K3
CO5	Conduct estimations of non-trading concerns, capital expenditure and inventory	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	M	M	S	S	S
CO4	S	S	M	S	S
CO5	S	M	M	S	S

S- Strong; M-Medium;

UNIT I (15 Hrs.)

Meaning and Scope of Accounting – Systems of Accounting – Disclosure of Accounting Policies AS1: Accounting Concepts & Conventions – Accounting Policies –Capital & Revenue Expenditure & Receipts- Deferred Revenue Expenditure – Contingent Assets & Liabilities - 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.

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.N agarajan	Principles of Accountancy	Eurasia Publishing House (Pvt.) Ltd., New Delhi	1975 and 1 st Edition, Reprint 2013
2.	T.S.Reddy&Dr.A.Mur hy	Financial Accounting	Margham Publications, Chennai	2016 and 7 th Edition
3.	T.S.Reddy&Dr.A.Mur hy	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.icaai.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 II

CODE	COURSE TITLE
20PAUC203	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	Knowledge Level
CO1	Compare and contrast different methods of depreciation to calculate value of fixed assets	K2
CO2	Familiarize the concept of single entry system and self-balancing ledgers	K1
CO3	Interpret the financial results of branch and departmental form of organizations	K2
CO4	Understand the accounting of hire purchase and instalment system	K2
CO5	Apply the accounting practices of royalty and sale of goods on approval or return basis in real life situations	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S- Strong; M-Medium;

Syllabus

UNIT I

(18 Hrs.)

AS 10 : Property, Plant and Equipment: 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 III

CODE	COURSE TITLE
19PAUC306	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	Knowledge Level
CO1	Recall the modern marketing concept	K1
CO2	Classify the markets into various segments	K2
CO3	Identify the appropriate product, price and physical distribution mix for the products	K2
CO4	Interpret the behaviour of consumers at the time of purchase of commodities	K3
CO5	Outline the recent trends in marketing	K1, K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	L	L
CO2	S	S	S	M	S
CO3	M	S	S	M	S
CO4	M	S	S	L	S
CO5	M	M	M	M	M

S- Strong; M-Medium; L-Low;

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 – Multi Level Marketing–Green Marketing.

Supply Chain Management – Meaning – Features – Supply Chain Analytics – Application of Big Data Analytics in SCM Areas.

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
- <https://www.intechopen.com/books/new-trends-in-the-use-of-artificial-intelligence-for-the-industry-4-0/big-data-analytics-and-its-applications-in-supply-chain-management>

Pedagogy

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

SEMESTER IV

CODE	COURSE TITLE
19PAUC411	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	Knowledge Level
CO1	Identify the modern communication media and outline the basic principles of effective communication	K1,K2
CO2	Prepare various types of enquires and letters in business	K2,K3
CO3	Understand and prepare the letters of banking, insurance, agency and company secretarial correspondence	K2,K3
CO4	Construct resume and organize interview	K3
CO5	Design business reports and letter to the editor	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	S

S- Strong; M-Medium;

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 through OnlinePlatform - 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.	Rajendra 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 MadhumathiM.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
19PAUS402	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.)

Group Dynamics - Handling Group Conflicts – Consensus Building – Influencing and Persuasion Skills – Emotional Intelligence – Emotional Quotient.

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	Soft Skills Enhancing Employability	I.K. International Publication House Pvt. Ltd, New Delhi	2010, 1 st Edition
7.	IPCC Study Material	Business Laws, Ethics and Communication	ICAI, New Delhi	2017

Pedagogy

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

SEMESTER V

CODE	COURSE TITLE
18PAUC512	HIGHER CORPORATE ACCOUNTING

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

Preamble

To familiarize the graduates on advanced accounting practices prevailing at the corporate level.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Summarize the accounts of companies undergoing amalgamation, absorption and external reconstruction	K2
CO2	Apply the process of liquidation in case of company wind up	K3
CO3	Recognize the schedules in preparing banking company accounts	K1
CO4	Interpret the financial statement of insurance company and determination of net liability	K2
CO5	Prepare final accounts of holding companies	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	S	S	S	S	S

S – Strong ; M - Medium;

Syllabus

UNIT I (18 Hrs.)

Accounting for Amalgamation (AS 14), Absorption and External Reconstruction of Company: Types of Amalgamation – Purchase Consideration – Methods of Accounting (Excluding Inter-Company Owings and Holdings).

UNIT II (18 Hrs.)

Liquidation of Companies – Meaning and Modes of Winding Up – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Account.

UNIT III (18 Hrs.)

Bank Accounts – Legal Provisions – Preparation of Profit & Loss Account – Balance Sheet – Human Resource Accounting.

UNIT IV (18 Hrs.)

Insurance Company Accounts – Types of Insurance – Life Insurance – General Insurance - Books of Accounts – Life Insurance Revenue Account – Balance Sheet – Determination of Net Liability of Life Insurance Business – Social Responsibility Accounting.

UNIT V (18 Hrs.)

Holding Company Accounts – Meaning and Definition of Holding Company and Subsidiary Company – Consolidated Financial Statements – Consolidated Balance Sheet (Excluding Inter-Company Owings & Chain Holdings).

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 SP & Narang KL	Advanced Accounting	Kalyani Publishers, New Delhi	2014 and 5th Edition

Pedagogy

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

SEMESTER V

CODE	COURSE TITLE
18PAUC513	INCOME TAX

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	4

Preamble

To provide graduates with basic knowledge in application of principles and provisions of income tax.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the residential status and its implication on the taxability of the various persons	K1
CO2	Apply the provisions to calculate the taxable salary and income from house property	K2,K3
CO3	Explain the provisions of profit and gains of business or profession	K3
CO4	Prepare income from other sources	K1,K2
CO5	Compute total income and tax liability of individuals	K2,K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	M

S- Strong; M-Medium;

Syllabus

UNIT I

(17Hrs.)

Introduction and Basic Concepts – Important Definitions – Basis of Charge: Residential Status – Determination of Residential Status of Different Persons – Agricultural Income – Exempted Incomes.

UNIT II(21 Hrs.)

Income from Salaries – Computation of Salary Income – Income from House Property – Computation of Income from House Property.

UNIT III

(18Hrs.)

Profit and Gains of Business or Profession – Allowable Deductions while Computing Business or Profession Income – Expenses Expressly Disallowed – Computations of Capital Gains.

UNIT IV

(18 Hrs.)

Computation of Income from Other Sources – Set-off and Carry Forward of Losses – Assessment of HUF (Theory only) – Assessment of Firm (Theory only).

UNIT V

(16 Hrs.)

Deductions to be made in Computing Total Income – Assessment of Individuals – Computation of Tax Liability.

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

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gaur V.P &Narang D.B	Income Tax Law and Practice	Kalyani Publishers, Chennai	2020 and 48 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year
1.	Mehrotra H.C & Goyal S.P	Income Tax Law and Practice	Sahitya Bhavan publications, Agra.	2020

Web Resources

- <http://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/Exempted-Incomes/Exempted-Incomes-Under-Section-10.html>
- <https://www.legalraasta.com/itr/income-from-salary/>
- <https://cleartax.in/s/80c-80-deductions>

Pedagogy

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

SEMESTER V

CODE	COURSE TITLE
18PAUC514	BANKING THEORY, LAW & PRACTICE

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

Preamble

To enable the graduates to know the basic operations and the recent trends in banking.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recognize the types of banks	K1
CO2	Summarise the functions of banks	K2
CO3	Relate the types of bank customers and the nature of account held	K2,K3
CO4	Explain the methods of crossing of cheques	K1,K2
CO5	Use the recent applications in banking service	K2,K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	M	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium;

Syllabus

UNIT I

(17 Hrs.)

Meaning and Definition of Banking – Classification of Banks – Commercial Banks: Reasons for Nationalization of Major Commercial Banks in India – Functions of Commercial Banks – Credit Creation by Commercial Banks.

UNIT II(21 Hrs.)

Reserve Bank of India : Functions of Reserve Bank of India – Credit Control Measures – Customer Service and Ombudsman Scheme: Customer Orientation – Basic Aspects of Customer Service - Know Your Customer (KYC) Policy – Banking Ombudsman Scheme.

Non-performing Assets: Meaning – Factors Contributing to NPA.

UNIT III

(18 Hrs.)

Relationship between Banker and Customer – Bankers Rights and Obligations – Garnishee Order.

Operation of a Bank Account: Opening of an Account – General Precautions – Types of Accounts – Pass Book- Functions of Pass Book – Special Types of Customers : Minor, Lunatic, Joint Stock Companies – Joint Accounts – Partnership Accounts – Closure of an Account.

UNIT IV

(18 Hrs.)

Negotiable Instruments Act, 1881: Characteristics of Negotiable Instruments – Cheques – Crossing of Cheques – Endorsement and its Types – Paying Banker – Duties and Responsibilities – Precautions – Consequences of wrongful dishonor of Customer's Cheque.

UNIT V(16 Hrs.)

Recent Trends in Banking (Concepts Only): Venture Capital – Factoring Services – Bancassurance - Cheque Truncation System – MICR Cheques - Mobile Banking – Banknet - Net Banking – NEFT – RTGS – SFMS – SWIFT- Debit Cards – Credit Cards - ATM Services.

IoT in Banking : Uses and Applications in Banking Services - Application of Block Chain Technology in Banking – Benefits and Limitations.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gordon E & Natarajan K	Banking Theory, Law and Practice	Himalaya Publishing House, Mumbai	2017 & 26 th Revised Edition
2.	Natarajan S & Parameswaran R	Indian Banking	S.Chand & Co. Private Limited, New Delhi	2012 Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year
1.	Sundaram KPM & Varshney RL	Banking Theory, Law and Practice	Sultan Chand & Sons Private Limited, New Delhi	2010 & 19 th Revised Edition, Reprint 2013
2.	Maheshwari SN & Maheswari SK	Banking Theory, Law and Practice	Kalyani Publishers, Ludhiana	2006 & 6 th Edition

Web Resources

- <https://www.infosys.com/industries/financial-services/white-papers/documents/iot-enabled-banking.pdf>
- <https://www.digiteum.com/internet-of-things-banking-finances>
- <https://www.stoodnt.com/index.php/blog/282/scopes-of-internet-of-things-iot-in-the-banking-and-financial-services-iot-impact-on-fintech>
- <https://www2.deloitte.com/content/dam/Deloitte/in/Documents/strategy/in-strategy-innovation-blockchain-in-banking-noexp.pdf>
- <https://yourstory.com/mystory/1dd8be50c6-blockchain-technology->

Pedagogy

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

SEMESTER V

CODE	COURSE TITLE
18PAUC515	AUDITING AND ASSURANCE – I

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

Preamble

To inculcate the aspects involved in auditing procedures and practices to the graduates.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Explain the basic principles of auditing	K1
CO2	Summarize the procedures involved in maintaining the audit documents	K2
CO3	Interpret the aspects involved in internal control of auditing	K2,K3
CO4	Identify the types of sampling in auditing	K1
CO5	Outline the review procedures of payments	K1,K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium;

UNIT I**(14 Hrs.)**

Auditing Concepts – Nature and Limitations of Auditing, Basic Principles Governing an Audit, Ethical Principles and Concept of Auditors Independence, Relationship of Auditing with Other Disciplines. Auditing and Assurance Standards – Overview, Standard – Setting Process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board In India.

UNIT II**(15 Hrs.)**

Auditing Engagement – Audit Planning, Audit Programme, Control of Quality of Audit Work – Delegation and Supervision of Audit Work. Documentation – Audit Working Papers, Audit Files: Permanent and Current Audit Files, Ownership and Custody of Working Papers.

UNIT III**(16 Hrs.)**

Audit Evidence – Audit Procedures for Obtaining Evidence, Sources of Evidence, Reliability of Audit Evidence, Methods of Obtaining Audit Evidence – Physical Verification, Documentation, Direct Confirmation Re – Computation, Analytical Review Techniques, Representation By Management. Internal Control – Elements of Internal Control, Review and Documentation, Evaluation of Internal Control System, Internal Control Questionnaire, Internal Control Check List, Tests of Control, Application of Concept of Materiality and Audit Risk, Concept of Internal Audit.

UNIT IV**(15 Hrs.)**

Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment. Audit Sampling – Types of Sampling, Test Checking, Techniques of Test Checks. Analytical Review Procedures.

UNIT V**(15 Hrs.)**

Analytical Review Procedures. Audit of Payments – General Considerations, Wages, Capital Expenditure, Other Payments and Expenses, Petty Cash Payments, Bank Payments, Bank Reconciliation.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	DinkarPagare S	Principles of Auditing	S Chand & Co. Ltd., New Delhi	Reprint 2017
2.	RavinderKumar &Virendar Sharma	Practical Auditing	Prentice Hall of India	Reprint 2001

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year
1.	B.N.Tandon&S.Sudharsanam	Practical Auditing	S Chand & Co. Ltd., New Delhi	Reprint 2003
2.	Pradeep Kumar	Auditing	Kalyani Publishers, Ludhiana	Reprint 2006
3.	V.H.Kishnadwala& N.H. Kishnadwala	Principles & Practice of Auditing	S Chand & Co. Ltd., New Delhi	Reprint 2005

Web Resources

- <https://resource.cdn.icai.org/55988bosinter45374-p6-cp1.pdf>
- <https://resource.cdn.icai.org/55989bosinter45374-p6-cp2.pdf>
- <https://resource.cdn.icai.org/55994bosinter45374-p6-cp7.pdf>
- <https://resource.cdn.icai.org/55995bosinter45374-p6-cp8.pdf>

Pedagogy

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

SEMESTER V

CODE	COURSE TITLE
18PAUE501	INDUSTRIAL LAWS

Category	CIA	ESE	L	T	P	Credit
Elective	25	75	72	3	-	5

Preamble

To impart knowledge to the graduates on the laws applicable to industries and its implication in creating a congenial atmosphere in the workplace.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret the provisions of the act regarding safety, health and welfare of workers	K3
CO2	Familiarize the basic concepts of employees' compensation	K1
CO3	Identify the important provisions of wage legislations in relation to payment of wages and minimum wages	K2
CO4	Explain the principles relating to payment of bonus and retirement benefits	K2
CO5	Understand the laws relating to social security measures of employees	K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	M	S	S	M	S

S – Strong; M – Medium;

Syllabus

UNIT I

(15 Hrs.)

The Factories Act, 1948 – Definition – Approval, Licensing and Registration of Factories – The Inspecting Staff – Health, Safety & Welfare – Working Hours of Adults – Holidays – Employment of Young Persons and Women – Annual Leave with Wages – Penalties and Procedure.

UNIT II

(15 Hrs.)

The Employees' Compensation Act, 1923 – Scope – Definition – Rules Regarding Employees' Compensation – Employer's Liability – Compensation for Death, Permanent and Temporary Disablement – Distribution of Compensation – Notice and Claim – Penalties – Appeals.

UNIT III

(15 Hrs.)

The Payment of Wages Act, 1936 – Rules for Payment of Wages – Deductions from Wages – Appeal – Penalty for Offences. The Minimum Wages Act, 1948 – Fixation and Revision of Wages – Safeguards in Payment of Minimum Wages – Claims – Offences and Penalties.

UNIT IV

(15 Hrs.)

The Payment of Bonus Act, 1965 – Object of the Act – Application of the Act – Determination of Bonus – Penalties – Offences. The Payment of Gratuity Act, 1972 – Payment and Forfeiture of Gratuity – Nomination – Determination and Recovery of Gratuity – Inspectors – Penalties and Offences.

UNIT V

(15 Hrs.)

The Employees' Provident Funds & Miscellaneous Provisions Act, 1952 – Application of the Act – Employees' Provident Fund Scheme – Employees' Pension Scheme – Employees' Deposit – Linked Insurance Scheme – Administration of the Schemes – Inspectors – Penalties and Offences.

Text Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	N.D.Kapoor	Elements of Industrial Law	Sultan Chand & Sons Private Limited, New Delhi	2013 and 12 th Edition
2.	P.P.S Gogna	A Text Book of Mercantile Law	Sultan Chand & Sons Private Limited, New Delhi	2014

Reference Books

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.	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

- <https://maitri.mahaonline.gov.in/pdf/factories-act-1948.pdf>
- <https://www.toppr.com/guides/fundamentals-of-laws-and-ethics/the-factories-act/safety-measures-in-factories-act/>
- <https://labour.gov.in/sites/default/files/ThePaymentofBonusAct1965.pdf>
- <https://maitri.mahaonline.gov.in/pdf/payment-of-gratuity-act-1972.pdf>

Pedagogy

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

SEMESTER V

CODE	COURSE TITLE
18PAUS503	BANKING PROCEDURES AND AUDIT DOCUMENTATION PRACTICALS

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

Preamble

To familiarize the graduates with the basic documents of bank, post office and the procedure involved in filing of tax returns.

Syllabus

UNIT I (9 Hrs.)

Banks: Preparation of Various Account Opening Forms: Savings, RD, TD – Filling of Cash / Cheque Deposit Challan, Demand Draft Challan, RTGS/NEFT Challan, Withdrawal Slip – Cheque Book.

UNIT II (9 Hrs.)

Banks: Application Form for Internet/ Mobile Banking - Change in Bank a/c details/ Address/ Contact Details, Debit Card, KYC, Aadhaar Linkage- Customer Request Form.

UNIT III (9 Hrs.)

Post Office: Application for Opening a/c: SB/RD/TD – Paying Slip- RD Deposit Slip – Withdrawal Form – Requisition for Fresh Cheque Book for Savings a/c – Application Form for Closure of Account on Maturity – Combined MO Form.

UNIT IV (9 Hrs.)

Income Tax Return Forms: **ITR 1:** Individuals – Total Income upto 50 lakhs, having Income from Salary, One House Property, Other Sources & Agri Income up to 5000 – **ITR 2 & ITR 3:** Individuals & HUF not having PGBP Income.

UNIT V (9 Hrs.)

ITR 4: Individuals, HUF & Firm (other than LLP) Income upto 50 lakhs & PGBP Income Computed U/S 44AD, 44ADA, 44AE – **ITR 5:** for Persons other than Individual, HUF Company & Persons Filing Form ITR7 – **Form 15G:** Declaration U/S 197A (When Tax on his Estimated Total Income in which such Income is to be included will be nil.), to be made

by an Individual or a Person (not being a Company or a Firm) Claiming Certain Receipts Without Deduction of Tax - **Form 15H**: Declaration U/S 197A, to be made by an Individual who is of the age of Sixty Years or more, claiming certain Receipts without TDS – **Form 49AA**: Application for Allotment of PAN for Foreign Citizens & Entities Incorporated Outside India- **Forms 49B**: Application of Allotment of Tax Deduction and Collection Account Number

Pedagogy

- Lecture, Hands-on-training

SEMESTER VI

CODE	COURSE TITLE
18PAUC616	FINANCIAL MANAGEMENT

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

Preamble

To enable the graduates to understand the concepts, methods and procedures in applying financial tools for managerial decision making.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the concepts of financial management	K1
CO2	Apply the techniques of cost of capital	K3
CO3	Interpret the theories of capital structure	K2
CO4	Apply various capital budgeting methods in selecting investment proposals	K3
CO5	Use dividend models at the corporate level	K2, K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong; M - Medium;

Syllabus

UNIT I

(15 Hrs.)

Financial Management – Meaning, Objects and Scope – Role of Financial Managers in India – Sources of finance: Equity Capital, Preference Capital, Debt, Retaining Earnings, Reserves and Surplus -Time Value of Money – Reasons for Time Preference for Money – Compounding and Discounting Techniques.

UNIT II

(12 Hrs.)

Risk and Return – Meaning, Measurement – Evaluation of Proposals to Minimize Risk – Methods of Risk Management – Major Risk Return Decision Areas. Cost of Capital – Meaning, Significance – Classification – Computation – Cost of Equity – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average Cost of Capital.

UNIT III

(14 Hrs.)

Capital Structure – Meaning -Theories of Capital Structure – Net Income, Net Operating Income, Traditional and MM Approach – Factors Determining the Capital Structure – Leverage – Financial, Operating and Combined Leverage – EBIT – EPS Analysis.

UNIT IV

Capital Budgeting – Meaning – Concept – Need and Importance – Computation of Capital Investment required – Capital Budgeting Appraisal Methods – Pay Back Period - Accounting Rate of Return – Net Present Value – Internal Rate of Return.

UNIT V

(18 Hrs.)

Dividend Policy – Meaning – Factors Affecting Dividend Policy – Modigliani and Miller's Approach – Walter's Approach – Gordon's Approach – Lease Financing – Meaning – Types of Leasing – Financial Evaluation – Advantages and Disadvantages of leasing.

Note: Distribution of Marks: 40% Theory, 60% Problems

Text Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sharma R.K & Shashi K. Gupta	Financial Management	Kalyani Publishers, New Delhi	2007
2.	Maheswari S.N	Financial Management: Principles and Practice	Sultan Chand & Sons Private Limited, New Delhi	2009

Reference Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pandey I.M	Financial Management	Vikas Publishing House Pvt. Ltd., New Delhi	2003
2.	Khan M.Y. &Jain P.K	Management Accounting	Tata MC Graw Hill Education (India) Private Limited, New Delhi	2007

Web Resources

- <http://ncert.nic.in/ncerts/l/lebs209.pdf>
- <http://ncert.nic.in/ncerts/l/lebs210.pdf>

Pedagogy

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

SEMESTER VI

CODE	COURSE TITLE
18PAUC617	FINANCIAL REPORTING

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

Preamble

To equip the graduates with the knowledge to prepare and interpret the financial statements of an enterprise.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of financial reporting	K2
CO2	Explain the concepts relating to Accounting Standards and its board	K2
CO3	Recall the financial statements and its types	K1
CO4	Interpret the financial statements using different tools	K3
CO5	Understand the need and role of IFRS	K2,K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium;

Syllabus

UNIT I (12 Hrs.)

Financial Reporting - Purpose and Importance of Financial Reporting - Users of Financial Reports- Conceptual Framework for Financial Reporting.

UNIT II (11 Hrs.)

Accounting Standards Board- Functions of Accounting Standards Board – Accounting Standards - Scope of Accounting Standards - Procedure for Issuing Accounting Standards- Electronic Financial Statements.

UNIT III (13 Hrs.)

Financial Statements - Structure of Financial Statements - Statement of Financial Position(Balance Sheet) - Statement of Earnings (Income Statement) - Elements of Financial Statements - Inventories – Receivables - Assets – Leases - Revenue –Income –Tax-Retained Earnings.

UNIT IV (12 Hrs.)

Analysis and Interpretation of Financial Statements - Ratio Analysis – Solvency - Profitability-Turnover Analysis - Comparative and Common Size Analysis - Financial Statement - Variation by Type of Industry.

UNIT V (12 Hrs.)

International Financial Reporting Standards (IFRS)- Process of Standard Setting-Features- Advantages of Adopting IFRS - Challenges of Adopting IFRS - Current Perspective in India- Format of IFRS in India - Categorization of IFRS by The Institute of Chartered Accountants of India (ICAI).

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	CA(Dr.)P.C.Tulsian CA Bharat Tulsian	Financial Reporting	S.Chand & Company Ltd., New Delhi	2016
2.	Prof.Jawahar Lal Dr.Sucheta Guaba	Financial Reporting and Analysis	Himalaya Publishing House Pvt. Ltd.	2018 and 1 st Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.D.S.Rawat	Financial Reporting	Taxmann Publications Private Limited	2018 and 2 nd Edition
2.	Jagadish R. Raiyani Gaurav Lodha	International Financial Reporting Standards(IFRS) and Indian Accounting Practices	New Century Publication, New Delhi	2012

Pedagogy

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

SEMESTER VI

CODE	COURSE TITLE
18PAUC618	GOODS AND SERVICE TAX

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

Preamble

To enable the graduates to understand the principles and provisions of GST law in the country.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recognize the concepts and structure of GST	K1
CO2	Recall various acts and definitions under GST	K1, K2
CO3	Summarize the procedure of levy and collection of tax	K2
CO4	Apply for registration and file tax returns	K2, K3
CO5	Understand the regulatory framework of GST council	K1, K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	L
CO2	S	M	M	M	M
CO3	S	S	M	M	M
CO4	S	S	S	M	M
CO5	S	S	M	M	M

S- Strong; M-Medium; L-Low;

Syllabus

UNIT I

(12 Hrs.)

Introduction to Goods and Service Tax – Constitutional Provisions Regarding Taxation in India – Pre-GST Indirect Taxation Structure in India. GST: Introduction – Need – Objectives – Scope – Features – GST and Centre-State Financial Relations – Indirect Taxes Subsumed with GST- Structure of Dual Model of GST: Features – Advantages – Disadvantages – Challenges.

UNIT II

(10 Hrs.)

GST Acts: Introduction – Central GST – Important Definitions under GST Act- Business – Aggregate Turnover – Agriculturist – Goods – Capital Goods – Services – Persons – Physical Supply.

UNIT III

(14 Hrs.)

Levy and Collection of tax: Procedure – Levy of Tax – Meaning and Scope of Supply under GST Law – Taxable Person – Supply – Taxable Event in GST – Value of Supply – Composition Levy – Power to Grant Exemption from Tax.

UNIT IV

(12Hrs.)

Registrations, Returns and Assessment: Introduction – Registration under GST – Exemption – Multiple GST Registration – Procedure for Registration – Classification of Goods and Services – Tax Invoice and other Instruments in GST – Accounts and Records – Return – Process of Return Filing – Offences and Penalties – Assessment – Appeals and Revision.

UNIT V

(12 Hrs.)

GST Council and Regulatory Frame Work: Introduction – Structure, Powers and Functions of GST Council – Role of CBEC – Division of Administrative Powers – GST and Technology – GSP (Goods and Service Providers) Ecosystem – GSP – ASP – National Anti- Profiteering Authority – Compliance Rating.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.Anil Kumar Swain & Gopal Prasad Agarwal	GST Concepts and Applications	Himalaya Publishing House, Mumbai	2018 and 1 st Edition
2.	Reddy T.S and HariprasadReddy.Y	Business Taxation with introduction to GST	Margham Publications, Chennai	2018 and 10 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.Rajib Mallik &Dr.Sukanta Sarkar	Goods and Service Tax in India	Global Vision Publishing House, New Delhi	2018 and 1 st Edition
2.	Rakesh Kumar	GST	Diamond Pocket Books (P) Ltd., New Delhi	2017

Web Resources

- <https://icmai.in/upload/Students/Supplementary/SM-GST.pdf>
- <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11New.pdf>
- http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-5B.pdf
- <http://gstcouncil.gov.in/about-gst>

Pedagogy

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

SEMESTER VI

CODE	COURSE TITLE
18PAUC619	AUDITING AND ASSURANCE – II

Category	CIA	ESE	L	T	P	Credit
Core	25	75	57	3	-	4

Preamble

To inculcate the aspects involved in auditing of various documents to the graduates.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Explain the auditing of receipts	K1
CO2	Summarize the procedures involved in verifying the documents related to sales	K2
CO3	Understand the audit of impersonal ledger	K2,K3
CO4	Explain the aspects involved in the appointment and removal of auditors	K1
CO5	Outline the auditing of different types of undertakings.	K1,K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	M	S

S- Strong; M-Medium;

UNIT I**(10 Hrs.)**

Audit of Receipts – General Considerations, Cash Sales, Receipts from Debtors, Other Receipts. Audit of Purchases – Vouching Cash and Credit Purchases, Forward Purchases, Purchase Returns, Allowance Received from Suppliers.

UNIT II (15 Hrs.)

Audit of Sales - Vouching Cash and Credit Sales, Goods on Consignment, Sale on Approval Basis, Sale under Hire- purchase Agreement, Returnable Containers, Various Types of Allowances given to Customers, Sale Returns. Audit of Suppliers Ledger and the Debtor's Ledger – Self Balancing and the Sectional Balancing System, Total or Control Accounts Confirmatory Statements from Credit Customers and Suppliers, Provision for Bad and Doubtful Debts, Writing off Bad Debts.

UNIT III**(10 Hrs.)**

Audit of Impersonal Ledger – Capital Expenditure, Deferred Revenue Expenditure and Revenue Expenditure, Outstanding Expenses and Income, Repairs and Renewals, Distinction between Reserve and Provisions, Implications of Change in the Basis of Accounting. Audit of Assets and Liabilities.

UNIT IV**(12 Hrs.)**

Company Audit – Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of Auditors, Removal of Auditors, Powers and Duties of Auditors, Branch Audit, Joint Audit, Special Audit, Reporting Requirements under the Companies Act, 1956. Audit Report- Qualifications, Disclaimers, Adverse Opinion, Disclosures, Reports and Certificates.

UNIT V**(13 Hrs.)**

Special Points in Audit of Different Types of Undertakings, ie., Educational Institutions, Hotels, Clubs, Hospitals, Hire- purchase and Leasing Companies (excluding Banks, Electricity Companies, Cooperative Societies, and Insurance Companies). Features and Basic Principles of Government Audit, Local Bodies and Not – for – profit Organizations, Comptroller and Audit General and its Constitutional Role.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	DinkarPagare S	Principles of Auditing	S Chand & Co. Ltd., New Delhi	Reprint 2017
2.	RavinderKumar &Virendar Sharma	Practical Auditing	Prentice Hall of India	Reprint 2001

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year
1.	B.N.Tandon&S.Sudharsanam	Practical Auditing	S Chand & Co. Ltd., New Delhi	Reprint 2003
2.	Pradeep Kumar	Auditing	Kalyani Publishers, Ludhiana	Reprint 2006
3.	V.H.Kishnadwala & N.H. Kishnadwala	Principles & Practice of Auditing	S Chand & Co. Ltd., New Delhi	Reprint 2005

Web Resources

- <https://resource.cdn.icai.org/55997bosinter45374-p6-cp9.pdf>
- <https://resource.cdn.icai.org/55998bosinter45374-p6-cp10.pdf>
- <https://www.icai.org/resource/56001bosinter45374-p6-cp13.pdf>

Pedagogy

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

SEMESTER VI

CODE	COURSE TITLE
18PAUE602	STRATEGIC MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Elective	25	75	71	4	-	5

Preamble

To familiarize the graduates with the process of strategic decision making, implementation and evaluation of corporate policies and apply their learning to various business situations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Provide the basis for strategic decision making	K1
CO2	Explain the techniques used in strategic analysis	K1,K2
CO3	Apply corporate strategies to achieve goals	K3
CO4	Familiarize strategy implementation to manage activities within organization	K2,K3
CO5	Compare and contrast different strategic control techniques	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	L	S
CO5	M	S	M	M	S

S- Strong; M-Medium; L-Low;

UNIT I**(14 Hrs.)**

Introduction to Business Policy: Business Policy – Definitions – Characteristics – Objectives – Significance – Concept of Strategy – Difference between Policy and Strategy – Elements – Strategy Levels. Strategic Management – Definition – Nature and Features – Critical areas – Strategic Management Model – Importance – Strategic Vs Operational Decision – Role of Different Bodies in Strategic Management – Strategic Management Process – Implications.

UNIT II(15Hrs.)

Strategic Analyses: Situational Analysis – The Methods of Industry and Competitive Analysis - SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix, Ansoff's Product Market Growth Matrix, ADL Matrix, General Electric Model - Globalization . Strategic Planning: Meaning, stages – Strategic Alternatives -Strategy Formulation- Mergers and Acquisitions in Organizations.

UNIT III**(16 Hrs.)**

Formulation of Functional Strategy: Marketing Strategy, Financial Strategy, Operations Strategy, Production Strategy, Logistics Strategy, Human Resource Strategy, Research and Development - Generic Competitive strategy:Generic vs. Competitive Strategy, Five Generic Competitive Strategy, Competitive Marketing Strategy Option, Offensive vs. Defensive Strategy - Corporate Level Strategy: Concept of Corporate Strategy, Offensive Strategy, Defensive Strategy, Scope and Significance of Corporate Strategy - Strategic Alternatives at Corporate Level: Growth, Stability, Expansion, Business Combinations –Strategic Alliances, Turnaround, Retrenchment and Retreat.

UNIT IV**(16 Hrs.)**

Strategy Implementation: Introduction – Definition – Activating Strategy – Institutionalizations of Strategy – Formulation of Derivative Plans and Programme – Translation of general objectives into specific objectives – Resource Mobilization and Allocation – Procedural Implementation – Project Implementation – Strategy Implementation and Organisational Structure – Functional Strategy.

UNIT V**(14Hrs.)**

Strategy Evaluation and Control: Introduction - Concept – Importance – Purpose of Strategic Control and Review – Characteristics of Effective Evaluation and Control System – Techniques of Strategic Evaluation and Control.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Hema Rathore	Strategic Management and Business Policy	Vayu Education of India, New Delhi	2011 and 1 st Edition
2.	P.SubbaRao	Business Policy and Strategic Management	Himalaya Publishing House	Reprint 2015
3.	Dr. S.Sankaran	Strategic Management	Margham Publications, Chennai	2017 Reprint

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	M.J.Mathew	Strategic Management	RBSA Publishers, Jaipur	2014 Revised Edition
2.	Dr.P.C.Jain	Strategic Management	Ramesh Book Depot, Jaipur	2004 and 1 st Edition

Web Resources

- <https://zahiro.files.wordpress.com/2014/11/sm2.pdf>
- <https://pdfs.semanticscholar.org/da79/9ee94187ea187578ce1f7a1e7f52f0a59fb6.pdf>

Pedagogy

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

SEMESTER VI

CODE	COURSE TITLE
18PAUE603	PROJECT WORK

Preamble

Category	CIA	ESE	L	T	P	Credit
Elective	20	80	-	-	75	5

To familiarize the graduates with the aspects involved in analyzing financial statements.

Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the tools to analyse financial statements	K1
CO2	Interpret the results of financial statement analysis	K2
CO3	Use financial tools for decision making	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

S- Strong;

Guidelines for the Project Work

Group Project work consisting of 4 to 6 students which is compulsory, carries 100 marks.

A student should select a topic for the project work in the sixth semester and submit the project report (dissertation) at the end of the sixth semester. There is viva voce for project work carrying 20 marks (The Students shall undertake the project work in finance / management concepts only). The student has to attend 3 project reviews during the Sixth Semester. The guide and an external examiner shall evaluate the project report and conduct the viva voce examination.

SEMESTER VI

CODE	COURSE TITLE
18PAUS604	PERSONAL FINANCE

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

Preamble

To familiarize the graduates with the aspects involved in managing individual's personal finance.

Syllabus

UNIT I (10 Hrs.)

Introduction : Savings – Investment – Advances for Investment – Selection of Advances – Mix for Portfolio of selected Advances – Criterion to be Considered for Investment – Type of Securities – Income Tax and Personal Finance of an Individual.

UNIT II (9 Hrs.)

Investment in Government Securities: PPF – NSC – NSS – Infra Structural – Bonds – Regulations – Governance.

UNIT III (9 Hrs.)

Investment in Post Office and Bank Deposits: All Types of Post Office Related Deposits and All Types of Bank Deposits including Deposits in Corporate Sector – Regulation - Governance.

UNIT IV (8 Hrs.)

Investment in Traditional Products: Gold – Real Estate – Mutual Fund – Return –Risk Associated - Regulation – Criteria to be Considered.

UNIT V (9 Hrs.)

Investment in Equity Shares: Meaning – Criteria – Risk & Return Associated – How To Select Share- Formation of Portfolio.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jack R , Diabay Les R & Hughes Robert J	Personal Finance Management	Tata Mc Graw Hill Publishing Co. Pvt. Ltd., New Delhi	2007 Reprint
2.	Joehnk Michael D &Gitman Lawrence J	Personal Finance	Cengage Learning India Private Ltd., New Delhi	2017, 14 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Malhotra, Anup	Personal Finance Management	Global Vision Publishing House, New Delhi	2009 Reprint
2.	Boone Louis & Kurtz David L	Contemporary Personal Finance	Random House Business Division, New Delhi	2010 Reprint
3.	Stillman Richard J	Guide to Personal Finance	Tata Mc Graw Hill Publishing Co. Pvt. Ltd., New Delhi	2012 Reprint
4.	Rosenberg Robert R &Naples, Ralph V	Theory and Problem of Personal Finance & Consumer Economics	Tata Mc Graw Hill Publishing Co. Pvt. Ltd., New Delhi	2010 Reprint
5	Gitman Lawrence J	Personal Finance Planning	Dryden Press	2015 Reprint

Pedagogy

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

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.

ADVANCED LEARNER'S COURSE – SELF LEARNING

CODE	COURSE TITLE
18UALCO01	CONTEMPORARY COMMERCE

Objectives

To enable students to appear for competitive exams, interview and familiarizing with commerce subjects.

Syllabus

UNIT I

Management Concepts (Modern)-MBO-Theory Z-Kaizen Technique-Six Sigma-Quality Circle and TQM-Business Process Reengineering-steps-principles and its advantages.

UNIT II

Corporate Governance and Social Responsibility- Importance of Corporate Governance- Different System of Corporate Governance- Impact of Legal Traditions and the Rules of Law on Corporate Governance-Legal Reforms of Corporate Governance in India - Reports of the Various Committees on Corporate Governance- Emerging Trends based on the recommendations of the Committees in the Companies Act 2013 and the Listing Agreement with special reference to Clause 49 - Corporate Social and Environmental Responsibility.

UNIT III

Banking:

Meaning - Classification of banks - Nationalisation of Commercial Banks- Credit Creation- Functions of RBI- Types of Customers- Pass book and it's functions- cheques- crossing of cheques-endorsement – Loans and Advances – Asset Liability Management – NPA- International Banking Regulations: BASEL I, BASEL II and BASEL III Norms - Ombudsman – Merging of banks - Recent Trends in banking.

UNIT IV

Accounting Standards :Accounting Standards (AS1-29)- Ind AS (1-41 & 101-115)- IFRS- Cost Accounting Standards (CAS1-CAS 24)- Standards on Auditing (SA 100-SA999)-

Secretarial Standards (SS 1 - SS 10)-Income Computation and Disclosure Standards (ICDS1-10).

UNIT V

Taxation: Basic Concepts-Residential Status-Computation of taxable income under various heads-Deductions-Advance payment of tax- E-filing of income tax returns-GST Law- Concept of CGST and IGST- GSTN.

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	T.Ramaswamy	Principles of Management	Himalaya Publishing House, Mumbai	2018 Reprint & 8 th Edition 2006
2	S. S. Khanka	Human Resource Management	S. Chand & Company Ltd, New Delhi	2010
3	R.S.N.Pillai&Bhagavathi	Modern Marketing	S. Chand & Company Ltd, New Delhi	Reprint 2015 & 4 th Revised Edition
4	Saleem Sheikh & William kees	Corporate Governance & Corporate Control	Cavendish Publishing Ltd	1995
5	Taxmann	A Comparative Study of Companies Act 2013 and Companies Act 1956	Taxmann's Publications Pvt Ltd	2 nd Edition
6	Taxmann	Companies Act 2013	Taxmann's Publications Pvt Ltd	2020, 3 rd Edition
7	Institute of Company Secretaries of India	Companies Act 2013	CCH WolterKluver Business	2013

8	R.Parameswaran & S.Natarajan	Indian Banking	S.Chand & Co. Private Limited, New Delhi	2012 Revised Edition
9	E.Gordon & K.Natarajan	Banking Theory Law and Practice	Himalaya Publishing House, Mumbai	2017, 26 th Edition
10	Sundaram KPM & Varshney RL	Banking Theory Law & Practice	Sultan Chand & Sons Private Limited, New Delhi	2010, 19 th Revised Edition, Reprint 2013
11	CA G.Sekar, CA B.Saravana Prasath	Standards on Auditing	Wolters Kluwer Publishing Company, Netherland	2018, 1 st Edition
12	CA.Ravikanth Miriyala, CA.Sunitanjani Miriyala	Accounting Standards Made Easy for CA Inter (New Syllabus)	Commercial Law Publishers (India) Pvt Ltd, New Delhi	2020, 12 th Edition
13	Dr. Rekha Rani	Cost Accounting Standards & Reporting	ABS Publishing House, Kolkata	2020, 1 st Edition
14	CA. Anurag Pandey	Secretarial Standards (1&2) Paperback	Sumedha Publishing House, New Delhi	2017, 1 st Edition
15	CA.Nitesh Parashar, Anij Harshwardhan Sharma	Goods & Service Tax (GST) Law & Practice	Bharat Law House Pvt Ltd, New Delhi	2018, 2 nd Edition
16	V.P.Gaur and D.B.Narang	Income Tax law and Practice	Kalyani publishers, Chennai	New Edition

17	Dr. R. Parameswaran and CA. P. Viswanathan	Indirect tax - GST and Customs law	Sultan Chand and Sons Private Ltd, New Delhi	2018, 1 st Edition
18	Dr.H.C.Mehrotra, Prof.V.P.Agarwal	Indirect Taxes with GST	Sahitya Bhawan Publications,Uttar Pradesh	2019, 1 st Edition