

SEMESTER - V

Part III-Core Practical -II

TALLY PRACTICAL

Instructional Hrs: 75

Sub Code: 16CPUCP02

Max Marks: CIA-40; ESE- 60

Credits: 3

Objectives:

On successful completion of this course the students should have to

- Understand how to create the journals & ledger in computer
- Learn to make the posting in P&L A/C
- Learn to Tally the B/S & Inventory Statement

Programmes:

1. Create a New Company, Group, Voucher and Ledger and Record Minimum 10 Transactions and Display the Relevant Results.
2. Prepare Trial Balance, Profit & Loss Account and Balance Sheet with Minimum of any 5 Adjustments.
3. Prepare Inventory Statements using (Calculate Inventory by using all methods)
4. FIFO
5. LIFO
6. Simple Average Method.
7. Weighted Average Method.
8. Bank Reconciliation Statement
9. Cash Flow and Fund Flow
10. Preparation of Cash Book
11. Preparation of Budget

Note:

The weightage of marks awarded for this paper **100%** wholly for practical.

REFERENCE BOOKS:

1. **Nadhani A.K. & Nadhani K.K.**, *“Implementing Tally 7.2”*, BPB Publications, 2006
2. **Namrata Agarwal & Sanjay Kumar**, *“Tally 7.2”*, Dream Tech Press, 2006.
3. **Rita Bhargava**, *“Tally 7.2 (Including VAT-TDS)”*, Cyber Tech Publications, 2006.

SEMESTER - V
Part - III - Core Paper - XIII
BUSINESS COMMUNICATION

Instructional Hrs: 75

Sub. Code: 16CPUC513

Max Marks: CIA-25; ESE-75

Credits: 3

Objectives

On Successful Completion of this Course the Students should have to

- Understand the Principles, Criteria for Good Communication
- Learn the Commercial, Secretarial, Trade Correspondence
- Learn about Effective Communication

UNIT I

18 Hrs.

Communication: Effective Business Communication – Basic forms of Communication – Internal and External Communication - Communication Barriers – Overcoming Communication barriers

UNIT II

18 Hrs.

Trade Correspondence: Business Letter: Need & Importance of Business Letter - Kinds of Business Letter – Principles of Effective Business Letter - Enquiries and Replies – Offers and Quotation – Orders and Executions – Complaints and Settlements – Circular Letter. **Job Application:** Resume Preparation and Application for a situation.

UNIT III

18 Hrs.

Essay And Précis Writing: Methods of Procedures and Technique of Essay & Précis Writing – *Model Précis of Speeches and Correspondences. Letter Relating to Agency correspondence* – Correspondence related to Company Secretary.

UNIT IV

18 Hrs.

Report: Concepts – Principles governing the preparation of report – Qualities / Characteristics of a good report – Business report – types of reports - **Drafting Letter for Company Meeting:** Notice – Agenda and Minutes of a Company Meetings (Resolution)

UNIT V

18 Hrs.

Banking And Financial Correspondence: Correspondence with Financing and Relating to opening of Accounts – Investments and Withdrawal of Funds – *Cash Credit and Overdraft*. **Modes of Communication** – Internet – E-Mail – Voice Mail – Fax – SMS – Video Conferencing – Multimedia – Smart Phone.

Note: *Italics* denotes Self Study Topics.

TEXT BOOKS

1. **Ramesh .M.S, And Pattanshetti.C.C,** “*Business Communication*”, R.Chand and Co, 2011.
2. **Rajendra Pal, Korlahalli.J.S,** “ *Essentials of Business Communication*” Sultan Chand And Sons, 2011.

REFERENCE BOOKS

1. **Raghunathan.N.S & Santhanam.B,** “*Business Communication*”, Margham Publications, Chennai, 2003.
2. **Rajendra Pal,** “*Effective Business Communication*”, Sultan Chand and Sons, New Delhi, 2008.
3. **Ramesh.M.S, And Pattanshetti.C.C,** “*Business Communication*”, R.Chand and Co,1999.
4. **Ramesh.M.S, And Pattanshetti.C.C,** “*Business Communication*”, R.Chand and Co, 1999.
5. **Urmila Raj, And S.M.Rai,** “*Business Communication*”, Himalaya Publishing House, 2001.

SEMESTER - V

Part - III Elective - I

INCOME TAX LAW AND PRACTICE

Instructional Hrs. 90

Sub. Code: 16CPUE501

Max Marks: CIA-25; ESE-75

Credits: 5

Objectives:

- To know the concept of tax and basic principles underlying the Provisions of Income Tax Laws in India.

UNIT –I

Provisions of the Income Tax 1961- Evolution of Tax-Principles-Residential and Non-Residential Status - Tax Relating to Individuals-Income from various sources– Assesses, Assessment Year and Accounting Year.

UNIT –II

Heads of Income- Individual Salary-Income from House Property – Computation of Salaries and Income from house Property (Simple problem).

UNIT –III

Profits & Loss of Business or Profession - Meaning of Business or Profession, Computation of Profession of an Individual – Computation of Capital Gains (simple problem).

UNIT –IV

Income from Other Sources - Computation of Income from other Sources – Deductions under chapter 6A –Section 80C and 80G Only (simple problem).

UNIT –V

Filing of Returns - Assessment of individual –Computation of Total Income-Tax Liability (Simple problem).

REFERENCE BOOKS

1. **Dr. Bhagwathi Prasad**, *“Income Tax Law and Practice”*
2. **H.C Mehrotra & Dr. S.P.Goyal**, *“Income Tax Law and Practice”*
3. **Dinkar Pagare, Sultan Sons**, *“Law and Practice of Income Tax”*
4. **Manoharan ,T.N**, *“Hand Book on Income Tax Law”*
5. **Datey ,V.S**, *“Indirect Taxes Law and Practice”*
6. **Singhania**, *“Direct Tax Law and Practice”*
7. **U.P.Gaur & D.B.Narang**, *“Income Tax Law & Practice”*

SEMESTER - VI

Part III - Core - XV

CORPORATE ACCOUNTING

Instructional hours: 75

Sub code: 16CPUC615

Max Marks: CIA -25: ESE-75

Credits: 3

Objective:

After the Completion of the Course the Student should have a thorough knowledge in basic concept of Corporate Accounting.

UNIT I

6hrs

Issue of Shares – Share Capital - Types of share capital – Shares – Kinds of Shares - Stock – Distinction between Stock and Shares – Issue of Shares at Par – Premium – Discount – Over Subscription - Under Subscription – Call in arrear – Call in advance (Simple Problem only)

UNIT II

6hrs

Forfeiture and Reissue of Shares – Forfeiture of shares – Effect of Pro-rate allotment on forfeiture of shares – surrender of shares – Re issue of forfeited shares (Simple Problem Only)

UNIT III

6hrs

Issue & Redemption of debenture – Meaning – Classification of debenture – Distinction between debenture and share – **Issue of Debentures** – Issue of debentures for cash – other than cash – as collateral security – Term relating to issue price and condition of redemption of debenture (Simple Problems only).

UNIT IV

6hrs

Amalgamation of Companies: Methods – Calculation of purchase consideration – Lump sum Method – Net Payment method - Net Asset Method (Simple Problems Only).

UNIT V

6hrs

Absorption – Net Payment Method - Net Asset Method – External Reconsideration – Lump Sum Purchase Price – Net Payment Method – Internal Reconsideration – Concept Distinction between Internal and External Reconsideration

Note: *Italics* Denotes Self Study Topics.

TXET BOOKS:

- 1. Reddy.T.S and Murthy.A , Corporate Accounting-Margham publication, Chennai 2010.**