

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	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

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.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 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	Knowledge Level
CO1	Understand the nature of business economics	K2
CO2	Interpret the basic principles of demand and supply	K1,K2
CO3	Apply the concepts of production function in real situations	K3
CO4	Compare and Contrast various market conditions	K2
CO5	Identify the phase of business operation and examine business success	K3

Mapping with Programme Outcomes

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

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

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	Knowledge Level
CO1	Recall the basic mathematical concepts used for decision making in business	K1
CO2	Apply the matrix form to calculate maximum profit over a set of restrictions in a business	K3
CO3	Illustrate the various methods of calculating interest on investment	K2
CO4	Solve commercial problems by using permutation, combination	K3
CO5	Identify the cost and revenue of an organisation through differential and integral calculus	K2

Mapping with Programme Outcomes

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

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

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 Jhunjunwala	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	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.)

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	Knowledge Level
CO1	Identify the fundamental legal principles behind contractual agreements	K1
CO2	Demonstrate an understanding of legal environment of business	K2
CO3	Identify the provisions of transactions involving Sale of Goods Act and Conditions & Warranties	K2
CO4	Interpret the risk involved in transfer of ownership and delivery of goods	K3
CO5	Relate the legal and fiscal structure of partnership form of organization and their responsibilities as an employer	K3

Mapping with Programme Outcomes

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

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

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	Knowledge Level
CO1	Familiarize the concept of representation of data and statistics	K1
CO2	Apply the concepts of measures of averages and dispersion in real situations	K3
CO3	Interpret the variables by using correlation and regression analysis to make strategic business decisions	K2
CO4	Compute the level of performance of an organization through probability and theoretical distributions	K3
CO5	Predict the nature of time series data and interpret in the form of index numbers.	K2

Mapping with Programme Outcomes

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

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

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

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