

### SEMESTER III

CODE	COURSE TITLE
18PAUC305	PARTNERSHIP ACCOUNTS

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

#### Preamble

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

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Explain the nature of capital in partnership firm	K2
CO2	Identify the financial position of the firm during admission of a partner	K1,K2
CO3	Show the results of the firm in case of retirement and death of a partner	K2
CO4	Apply various methods in distributing capital to the partners at the time of dissolution	K2,K3
CO5	Prepare financial statements for amalgamated firms	K3

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	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.)

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

### UNIT II (16 Hrs.)

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

### UNIT III (15 Hrs.)

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

### UNIT IV (15 Hrs.)

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

### UNIT V (14 Hrs.)

Amalgamation of Firms – Sale of a Firm.

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

## Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	T.S.Reddy & Dr.A.Murthy	Financial Accounting	Margham Publications, Chennai	2016 , 7 <sup>th</sup> Edition
2.	S.P. Jain & K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	2014, 5 <sup>th</sup> 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	2009(Reprint)
2.	M.C.Shukla, T.S.Grewal & S.C.Gupta	Advanced Accounts	S.Chand & Company Private Limited	2013, Revised Edition

## Web Resources

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

## Pedagogy

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

### SEMESTER III

CODE	COURSE TITLE
18PAUC306	PRINCIPLES OF MARKETING

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

#### Preamble

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

#### Course Outcomes

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

CO Number	CO Statement	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 – E-Marketing – Multi Level Marketing – Tele Marketing – Green Marketing.

## Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pillai R.S.N. and Bhagavathi	Modern Marketing – Principles and Practices,	S.Chand & Co. Ltd., New Delhi	2018 (Reprint), 4th Revised and Enlarged Edition.
2.	Rajan Nair	Marketing	Sultan Chand & Sons, New Delhi	2015 (Reprint), 7 <sup>th</sup> 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 <sup>rd</sup> Edition
2.	Dr.Memoria C.B. and Dr.Mulla N.I.	Modern Marketing	Kitab Mahal, Allahabad	2005, 1 <sup>st</sup> 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](http://164.100.133.129:81/econtent/Uploads/Understanding_Consumer_Behaviour.pdf)

## Pedagogy

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

### SEMESTER III

<b>CODE</b>	<b>COURSE TITLE</b>
18PAUC307	COST ACCOUNTING

<b>Category</b>	<b>CIA</b>	<b>ESE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
Core	25	75	71	4	-	3

#### Preamble

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

#### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Recall the various elements of cost	K1
CO2	Identify the method of valuing inventory	K1,K2
CO3	Apply the methods of wage payment system and classify the overheads	K2,K3
CO4	Explain the costing procedure involved in process costing	K2
CO5	Conduct cost estimation of job, batch, contract and service industries	K3

#### Mapping with Programme Outcomes

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
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

(13 Hrs.)

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

### UNIT II

(16 Hrs.)

Material Control: Level of Material Control – Need – EOQ – ABC Analysis – Perpetual Inventory – Methods of Valuing Material Store.

### UNIT III

(16 Hrs.)

Labour : Systems of Wage Payment- Time Rate System, Piece rate System- Idle Time – Control over Idle Time – Labour Turnover.

Overheads – Classification – Allocation and Absorption of Overheads.

### UNIT IV

(15 Hrs.)

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

### UNIT V

(15 Hrs.)

Job Costing – Batch Costing – Contract Costing – Operating Costing- Activity Based Costing.

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

## Text Books

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

## Reference Books

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

## Web Resources

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

## Pedagogy

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

### SEMESTER III

CODE	COURSE TITLE
18PAUC308	CORPORATE LAW

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

#### Preamble

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

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts and privileges enjoyed by the companies	K2
CO2	Explain the procedure of formation and incorporation of a company	K1,K2
CO3	Outline the important documents and its contents	K2
CO4	Identify the rights, duties and position of directors and company secretary	K1,K2
CO5	Conduct various meetings in the company	K3

#### Mapping with Programme Outcomes

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

S- Strong; M-Medium

## Syllabus

### UNIT I

(12 Hrs.)

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

### UNIT II

(14 Hrs.)

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

### UNIT III

(11 Hrs.)

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

### UNIT IV

(12 Hrs.)

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

### UNIT V

(11 Hrs.)

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

## Text Books

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

## Reference Books

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

## Web Resources

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

## Pedagogy

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

### SEMESTER III

CODE	COURSE TITLE
18PAUA303	INFORMATION TECHNOLOGY

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

#### Preamble

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

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the classification of computer system	K1,K2
CO2	Classify the various devices of computer	K2
CO3	Utilize software and operating system	K3
CO4	Understand the concepts of database and its functions	K1,K3
CO5	Make use of internet and e-mail in day –to-day life	K3

#### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L- Low

## Syllabus

### UNIT I

(11 Hrs.)

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

### UNIT II

(12 Hrs.)

Input Devices - Output Devices – Storage Devices.

### UNIT III

(13 Hrs.)

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

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

### UNIT IV

(12 Hrs.)

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

### UNIT V

(12 Hrs.)

Data Mining and Warehousing: Meaning – Merits- Data Warehousing: Components – Uses.

Internet – Introduction – Protocols – Addressing – WWW – Intranet, Extranet – E-Mail.

## Text Books

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

## Reference Books

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

## Web Resources

- [https://dce.kar.nic.in/new%20files/Session\\_2\\_classification%20of%20digital%20computers.pdf](https://dce.kar.nic.in/new%20files/Session_2_classification%20of%20digital%20computers.pdf)
- [https://mrskatt-sss.weebly.com/uploads/2/3/2/3/23237924/types\\_of\\_software.pdf](https://mrskatt-sss.weebly.com/uploads/2/3/2/3/23237924/types_of_software.pdf)

## Pedagogy

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

### SEMESTER III

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

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

#### Preamble

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

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts and prepare various documents of organization	K1,K2
CO2	Apply mathematical, logical and graphical functions	K2,K3
CO3	Design various slides for power point presentation	K2
CO4	Create database and maintain the records	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	S	S

S- Strong

## Syllabus

### MS – WORD

(11 Hrs.)

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

### MS-EXCEL

(9 Hrs.)

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

### MS POWERPOINT

(5 Hrs.)

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

### MS ACCESS

(5 Hrs.)

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

## Text Books

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

## Pedagogy

Power Point Presentation, Demonstration

### SEMESTER III

CODE	COURSE TITLE
18PAUS301	BRAND MANAGEMENT

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

#### Preamble

To familiarize graduates with various aspects of branding a product.

#### Syllabus

**UNIT I (10 Hrs.)**  
Brand: Definition – Difference between a Product and a Brand – Benefits – Types of Brands – Challenges – Ways to Overcome Challenges. Strategic Planning for Brand – Designing Brand Identity – Brand Image.

**UNIT II (9 Hrs.)**  
Brand Equity: Definition – Need – Steps in Building a Brand – Sources of Brand Equity. Researching for Brand Equity: Tracking a Brand – Research Techniques.

**UNIT III (9 Hrs.)**  
Consumer Behaviour and Brand Buying Decisions: Consumer Attitude – Consumer Decision Making – Factors Affecting Consumer Behaviour – Brand Loyalty and Brand Commitment.

**UNIT IV (8 Hrs.)**  
Brand Positioning: Definition – Brand Values – Crafting the Positioning Strategy – Principles for Positioning – Repositioning – Repositioning Strategies.

**UNIT V (9 Hrs.)**  
E-branding: E-business Strategy – Marketing Internet – Marketing Communication and Promotion – Communication Options.

#### Text Books

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

#### Reference Books

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

#### Pedagogy

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

### SEMESTER III

CODE	COURSE TITLE
18PAUN301	CYBER LAW

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

#### Preamble

To impart knowledge on the cyber crimes and security measures.

#### Syllabus

##### UNIT I

(6 Hrs.)

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

##### UNIT II

(5 Hrs.)

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

##### UNIT III

(6 Hrs.)

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

##### UNIT IV

(7 Hrs.)

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

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

##### UNIT V

(6 Hrs.)

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

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

#### Text Books

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

#### Reference Books

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

#### Pedagogy

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

## SEMESTER IV

CODE	COURSE TITLE
18PAUC409	CORPORATE ACCOUNTING

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

### Preamble

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the concept of issue of shares	K1,K2
CO2	Outline the concept of redemption of preference shares and debentures	K2,K3
CO3	Prepare the final accounts of the companies	K3
CO4	Explain the methods of valuation of goodwill	K2 ,K3
CO5	Show the accounts relating to acquisition, internal reconstruction and alteration of share capital	K1,K2

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	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 (13 Hrs.)

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

### UNIT II (15 Hrs.)

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

### UNIT III (16 Hrs.)

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

### UNIT IV (16 Hrs.)

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

### UNIT V (15 Hrs.)

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

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

## Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S. & Murthy A	Corporate Accounting	Margham Publications, Chennai	Reprint 2017 and 1 <sup>st</sup> 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 <sup>th</sup> Revised Edition
2.	Jain & Narang	Advanced Accounting	Kalyani Publishers, New Delhi	2014 and 5 <sup>th</sup> Edition

## Web Resources

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

## Pedagogy

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

## SEMESTER IV

CODE	COURSE TITLE
18PAUC410	ACCOUNTING FOR MANAGEMENT

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

### Preamble

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts in management accounting	K1,K2
CO2	Interpret the performance of an organization with ratios	K2
CO3	Familiarize the working capital requirements and flow of funds	K1
CO4	Compare the standard with actual cost and infer the variance	K2,K3
CO5	Apply budgeting techniques and prepare financial budget	K3

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
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 (10 Hrs.)

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

### Unit II (17 Hrs.)

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

### Unit III (17 Hrs.)

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

### Unit IV (16 Hrs.)

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

### Unit V (15 Hrs.)

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

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

## Text Books

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

## Reference Books

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

## Web Resources

- <http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10.pdf>
- [https://www.scranton.edu/faculty/hussain/teaching/fin361\\_/Fin361C03.pdf](https://www.scranton.edu/faculty/hussain/teaching/fin361_/Fin361C03.pdf)

## Pedagogy

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

## SEMESTER IV

CODE	COURSE TITLE
18PAUC411	EXECUTIVE COMMUNICATION

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

### Preamble

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

### Course Outcomes

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

CO Number	CO Statement	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 – Speech – Characteristics of a Good Speech.

### UNIT V (15 Hrs.)

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

## Text Books

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

## Reference Books

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

## Web Resources

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

## Pedagogy

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

## SEMESTER IV

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

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

### Preamble

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the creation of new company and prepare the Balance Sheet	K1,K2
CO2	Develop vouchers and day book	K2,K3
CO3	Create stock group and alter the stock items	K2,K3
CO4	Prepare bank reconciliation statement	K3
CO5	Apply GST in business transactions	K3

### Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	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**

<b>Unit</b>	<b>Topics</b>	<b>Hours</b>
<b>Unit I</b>	Company Creation/Alteration/Deletion	<b>13</b>
	Group ledger Creation/ Alteration/Deletion	
	Display of Trial Balance Profit and Loss Account and Balance Sheet	
	Receipt	
<b>Unit II</b>	Voucher Creation/Entry/Types/ Alteration/Deletion/Cancellation/Creating new voucher types	<b>13</b>
	Daybook/Cash book/Group Summary	
<b>Unit III</b>	Inventory Masters Stock Group Creation/Display/Alteration Stock Categories Creation/ Display/ Alteration Stock Items Creation/Display/Alteration	<b>12</b>
<b>Unit IV</b>	Ratio Analysis, Bank Reconciliation Statement, Printing Reports from Tally	<b>12</b>
<b>Unit V</b>	GST & TDS – Ledger Creation under GST Environment – GSTR Report Generation – GST Method of Accounting	<b>10</b>

**Exercises:**

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

**Text Books**

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

**Pedagogy**

- Power Point Presentation, Demonstration

## SEMESTER IV

CODE	COURSE TITLE
18PAUA404	MANAGEMENT PRINCIPLES AND PROFESSIONAL ETHICS

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

### Preamble

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

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature, scope and functions of management	K1
CO2	Apply the concepts of planning and decision-making within a business situation	K2,K3
CO3	Identify the staff recruitment process and leadership styles	K1,K2
CO4	Familiarize with the communication process in the management	K2,K3
CO5	Develop the principles of professional ethics in the business	K3

### Mapping with Programme Outcomes

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

S- Strong; M-Medium

## Syllabus

### UNIT I

(13 Hrs.)

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

### UNIT II

(15 Hrs.)

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

### UNIT III

(16 Hrs.)

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

### UNIT IV

(16 Hrs.)

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

### UNIT V

(15 Hrs.)

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

## Text Books

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

## Reference Books

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

## Web Resources

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

## Pedagogy

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

## SEMESTER IV

CODE	COURSE TITLE
18PAUS402	MULTISKILL DEVELOPMENT PAPER

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

### Preamble

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

### Syllabus

#### Unit I

(9 Hrs.)

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

#### Unit II

(9 Hrs.)

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

#### Unit III

(9 Hrs.)

**Credit Reasoning:** Logical Inference Questions and Syllogism.

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

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

#### Unit IV

(9 Hrs.)

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

#### Unit V

(9 Hrs.)

Body Language – Time Management – Stress Management.

### Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Agarwal R.S	Quantitative Aptitude	Sultan Chand & Company Ltd., New Delhi	2012
2.	Edgar Thorpe	Test of Reasoning for Competitive Examinations	Tata McGraw – Hill Publishing Company Limited, New Delhi.	4 <sup>th</sup> 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 <sup>rd</sup> Edition
6.	Rao.M.S	Softskills Enhancing Employability	I.K. International Publication House Pvt.Ltd, New Delhi	2010, 1 <sup>st</sup> Edition

### Pedagogy

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

## SEMESTER IV

CODE	COURSE TITLE
18PAUN402	BUSINESS ETHICS

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

### Preamble

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

### Syllabus

#### UNIT I (6 Hrs.)

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

#### UNIT II (6 Hrs.)

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

#### UNIT III (6 Hrs.)

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

#### UNIT IV (6 Hrs.)

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

#### UNIT V (6 Hrs.)

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

### Text Books

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

### Pedagogy

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

