



KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

B.Com

**(Corporate Secretaryship with
Computer Applications)**



KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

2017-2018



KONGU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

ERODE – 638 107

DEPARTMENT OF CORPORATE SECRETARYSHIP
WITH COMPUTER APPLICATIONS

B.Com (CS CA)

(For the candidates admitted during the Academic Year 2015 – 2016 and onwards)



SCHEME OF EXAMINATION – CBCS PATTERN

Part	Course Code	Course	Hrs/Week	Credits	T/P	Exam Duration	CIA	ESE	Total Marks
SEMESTER - I									
I	15T01/15H01 15F01/15M01/ 15S01	Language –I	6	4	T	3	25	75	100
II	15E01	English – I	6	4	T	3	25	75	100
III	15UAFCT101	Core I: Financial Accounting - I	5	4	T	3	25	75	100
III	15UAFCT102	Core II: Computer Applications in Corporate Office.	5	4	T	3	25	75	100
III	15UAFAT103	Allied Course I: Principles of Management	4	4	T	3	25	75	100
III	---	Core IV: Computer practical-I (MS Office)	2	-	P	-	-	-	-
IV	15ES01	Foundation course :Environmental Studies	2	2	T	3	-	50	50



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Part	Course Code	Course	Hrs/Week	Credits	T/P	Exam Duration	CIA	ESE	Total Marks
SEMESTER - II									
I	15T02/15H02 15F02/15M02/ 15S02	Language - II	6	4	T	3	25	75	100
II	15E02	English - II	6	4	T	3	25	75	100
III	15UAFCT201	Core III: Financial Accounting -II	6	4	T	3	25	75	100
III	15UAFCP202	Core IV: Computer practical-I (MS Office)	5	4	P	3	40	60	100
III	15UAFAT203	Allied Course II- Principles of Marketing	5	4	T	3	25	75	100
IV	15VE01	Foundation course : Value Education-Human Rights	2	2	T	3	-	50	50

Part	Course Code	Course	Hrs/Week	Credits	T/P	Exam Duration	CIA	ESE	Total Marks
SEMESTER - III									
III	15UAFCT301	Core V: Corporate Accounting-I	5	4	T	3	25	75	100
III	15UAFCT302	Core VI: Company law & Secretarial Practice-I	5	4	T	3	25	75	100
III	15UAFCT303	Core VII: Business Law	5	4	T	3	25	75	100
III	15UAFCT304	Core VIII: Database management system	4	3	T	3	20	55	75
III	15UAFAT305	Allied Course III: Business Mathematics	5	4	T	3	25	75	100
III	---	Core XII - Computer Practical- II(Tally and C Programming)	1	-	P	-	-	-	-
IV	15UAFST306	Skill based Course -1:Law of Insurance	3	3	T	3	20	55	75
IV	15BT01/ 15AT01/ 15NM01	Basic Tamil@/Advanced Tamil # (or) Non- Major Elective-I Yoga for Human Excellence #	2	2	T	3	-	50	50



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Part	Course Code	Course	Hrs/Week	Credits	T/P	Exam Duration	CIA	ESE	Total Marks
SEMESTER - IV									
III	15UAFCT401	Core IX: Corporate Accounting-II	5	4	T	3	25	75	100
III	15UAFCT402	Core X: Company law & Secretarial Practice-II	5	4	T	3	25	75	100
III	15UAFCT403	Core XI-Programming in C	5	3	T	3	20	55	75
III	15UAFCT404	Core XII- Computer Practical-II (Tally and C Programming)	5	4	P	3	40	60	100
III	15UAFAT405	Allied Course IV- Business Statistics	5	4	T	3	25	75	100
IV	15UAFST406	Skill based Course -2: Banking Theory Law and Practice	3	3	T	3	20	55	75
IV	15BT02/ 15AT02/ 15NM02/	Basic Tamil/@Advanced Tamil # (or) Non-Major Elective-II General Awareness #	2	2	T	3	-	50	50

Part	Course Code	Course	Hrs/Week	Credits	T/P	Exam Duration	CIA	ESE	Total Marks
SEMESTER - V									
III	15UAFCT501	Core XIII- Cost Accounting	6	4	T	3	25	75	100
III	15UAFCT502	Core XIV: Taxation Law and practice	6	5	T	3	25	75	100
III	15UAFCT503	Core XV- Industrial Law	5	4	T	3	25	75	100
III	15UAFCT504	Core :XVI- Corporate Finance	5	4	T	3	25	75	100
III	15UAFIT01	Institutional Training/ Internship Training *					Completed / Not Completed		
III	15UAFET505 /06/07	Elective - I	5	4	T	3	25	75	100
IV	15UAFST508	Skill Based Course 3- Practical Auditing	3	3	T	3	20	55	75



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Part	Course Code	Course	Hrs/Week	Credits	T/P	Exam Duration	CIA	ESE	Total Marks
SEMESTER – VI									
III	15UAFCT601	Core XVII - : Corporate Laws	6	4	T	3	25	75	100
III	15UAFCT602	Core XVIII - : Management Accounting	6	4	T	3	25	75	100
III	15UAFCT603	Core XIX - : Business Taxation	5	4	T	3	25	75	100
III	15UAFET604 /05/06	Elective II:	5	4	T	3	25	75	100
III	15UAFEP607 /08/09	Elective III:	5	4	P	3	40	60	100
IV	15UAFST610	Skill Based Course 4: Securities Management	3	3	T	3	20	55	75
V	15NS01/ 15NC01/ 15PE01/ 15YR01	Extension Activities		1			50		50

Total Credits – 140: Total Marks – 3500.

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

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* Students should undergo Institutional Training/ Internship Training at the end of the second year (Fourth Semester) and have to submit report in Third year (Fifth Semester)



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	Course Code	List of Elective Courses
Elective - I	A	15UAFET505 Visual Basic (Theory)
	B	15UAFET506 Management Information System
	C	15UAFET507 Business Ethics and Corporate Social Responsibility
Elective - II	A	15UAFET604 Internet and e- Commerce
	B	15UAFET605 Corporate Governance
	C	15UAFET606 Oracle
Elective - III	A	15UAFEP607 Visual Basic (Practical)
	B	15UAFET608 Drafting and Conveyance
	C	15UAFET609 Financial Services

	Course Code	List of Skill Based Courses
Skill - I	15UAFST306	Law of Insurance
Skill - II	15UAFST406	Banking Theory Law and Practice
Skill - III	15UAFST508	Practical Auditing
Skill - IV	15UAFST610	Securities Management

	Course Code	List of Allied Courses
Allied I	15UAFAT103	Principles of Management
Allied II	15UAFAT203	Principles of Marketing
Allied III	15UAFAT305	Business Mathematics
Allied IV	15UAFAT405	Business Statistics

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ADVANCED LEARNERS COURSE*

S. No	COURSE CODE	COURSE
1.	15UAFAL407	General and Economic Laws
2.	15UAFAL408	Entrepreneurship and Small Business Management

- * This course is offered to the UG students who have secured 7.0 and above CGPA up to III Semester in Part – III only.
- * The students can choose any one of the above mentioned Course.
- * Only **External** Assessment for **100 marks**.
- * **2 Credits** allotted for ALC
- * This course is purely a **Self Study Course** and will not be considered for computation of Cumulative Grade Point Average (CGPA).


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ADVANCED LEARNERS COURSE*

S. No	COURSE CODE	COURSE
1.	15UAFAL509	Performance Management
2.	15UAFAL510	Business Analysis

- ALC offered in fourth and fifth semester only
- It is purely self study course and optional.
- This course is offered to the UG students who have secured 7.0 and above CGPA upto the respective Semesters (III&IV) in Part – III only.
- The students can choose any one of the Courses offered.
- Only ESE for this course.
- 2 Extra Credits allotted for each ALC.
- The marks obtained in ALC will not be considered for the computation of CGPA.
- The students who have no standing arrears are eligible to choose ALC.
- The students who have failed in ALC(IV Semester) are not eligible to reappear and choose the ALC in the succeeding Semester(V Semester)


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DEPARTMENT OF CORPORATE SECRETARYSHIP WITH
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B.Com (CS CA)

SCHEME OF EXAMINATION – CBCS PATTERN

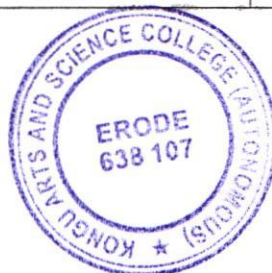
(For the students admitted during the academic year 2017 – 2018 and onwards)

Part	Course Code	Course Title	Inst. Hrs /Week	T/P	Examination Details				Credits
					Duration in Hours.	CIA	ESE	Total Marks	
SEMESTER I									
I	17T01/17H01 17F01/17M01/ 17S01	Language –I	6	T	3	25	75	100	4
II	17E01	English – I	6	T	3	25	75	100	4
III	17UAFCT101	Core I: Financial Accounting -I	5	T	3	25	75	100	4
III	17UAFCT102	Core II: Computer Applications in Corporate Office.	5	T	3	25	75	100	4
III	---	Core IV: Computer practical-I (MS Office)	2	P	-	-	-	-	-
III	17UAFAT103	Allied Course I: Principles of Management	4	T	3	25	75	100	4
IV	17ES01	Foundation course –I # : Environmental Studies	2	T	3	-	50	50	2
Total			30					550	22




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SEMESTER II									
I	17T02/17H02 17F02/17M02/ 17S02	Language - II	6	T	3	25	75	100	4
II	17E02	English - II	6	T	3	25	75	100	4
III	17UAFCT201	Core III: Financial Accounting-II	6	T	3	25	75	100	4
III	17UAFCT202	Core IV: Computer practical-I (MS Office)	5	P	3	40	60	100	4
III	17UAFAT203	Allied Course II- Banking Law & Practice	5	T	3	25	75	100	4
IV	17VE01	Foundation course-II # : Value Education	2	T	3	-	50	50	2
Total			30					550	22
SEMESTER III									
III	17UAFCT301	Core V: Corporate Accounting -I	5	T	3	25	75	100	4
III	17UAFCT302	Core VI: Company Law & Secretarial Practice-I	5	T	3	25	75	100	4
III	17UAFCT303	Core VII: Business Law	5	T	3	25	75	100	4
III	17UAFCT304	Core VIII: Database Management system	4	T	3	25	75	100	3
III	---	Core XII - Computer Practical- II(Tally and C Programming)	1	P	-	-	-	-	-
III	17UAFAT305	Allied Course III: Business Mathematics	5	T	3	25	75	100	4
IV	17BT01/ 17AT01/ 17UAFNT307 *	Basic Tamil@/Advanced Tamil # (or) Non-Major Elective-I	2	T	3	-	75	75	2
IV	17UAFST306	Skill based Course -I:Marketing Management	3	T	3	20	55	75	3
Total			30					650	24




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SEMESTER IV									
III	17UAFCT401	Core IX: Corporate Accounting-II	5	T	3	25	75	100	4
III	17UAFCT402	Core X: Company law & Secretarial Practice-II	5	T	3	25	75	100	4
III	17UAFCT403	Core XI-Programming in C	5	T	3	25	75	100	3
III	17UAFCT404	Core XII- Computer Practical-II (Tally and C Programming)	5	P	3	40	60	100	4
III	17UAFAT405	Allied Course IV- Business Statistics	5	T	3	25	75	100	4
IV	17BT02/ 17AT02/ 17UAFNT407/*	Basic Tamil/@Advanced Tamil # (or) Non-Major Elective-II	2	T	3	-	75	75	2
IV	17UAFST406	Skill based Course -2: Human Resource Management	3	T	3	20	55	75	3
Total			30					650	24

SEMESTER V									
III	17UAFCT501	Core XIII- Cost Accounting	6	T	3	25	75	100	4
III	17UAFCT502	Core XIV: Direct Taxes	6	T	3	25	75	100	5
III	17UAFCT503	Core XV- Industrial Law	5	T	3	25	75	100	4
III	17UAFCT504	Core :XVI - Corporate Finance	5	T	3	25	75	100	4
III	17UAFIT01	Institutional Training/ Internship Training **				Completed / Not Completed			
III	17UAFET505/ 506/507	Elective - I	5	T	3	25	75	100	4
IV	17UAFST508	Skill Based Course 3: Entrepreneurial Development	3	T	3	20	55	75	3
Total			30					575	24




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SEMESTER VI									
III	17UAFCT601	Core XVII - : Management Accounting	6	T	3	25	75	100	4
III	17UAFCT602	Core XVIII - : Indirect Taxes	6	T	3	25	75	100	4
III	17UAFCT603	Core XIX - : Economic and Other Legislations	5	T	3	25	75	100	4
III	17UAFET604 /605/606	Elective II:	5	T	3	25	75	100	4
III	17UAFEP607 /608/609	Elective III:	5	P	3	40	60	100	4
IV	17UAFST610	Skill Based Course 4: Practical Auditing	3	T	3	20	55	75	3
V	17NS01/17NC01/ 17PE01/ 17YR01	Extension Activities				50		50	1
Total			30					625	24
Total								3600	140

CIA - Continuous Internal Assessment

ESE - End Semester Examinations

Total Credits – 140: Total Marks – 3600.

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

No Continuous Internal Assessment (CIA). Only End Semester Examinations.

** Students should undergo Institutional Training/ Internship Training at the end of the second year (Fourth Semester) and have to submit report in Third year (Fifth Semester)

* Offered to other department students.



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	Course Code	List of Elective Courses
Elective - I	A 17UAFET505	Visual Basic (Theory)
	B 17UAFET506	Management Information System
	C 17UAFET507	Business Environment
Elective - II	A 17UAFET604	Internet and E- Commerce
	B 17UAFET605	Corporate Governance
	C 17UAFET606	Financial Services
Elective - III	A 17UAFEP607	Visual Basic (Practical)
	B 17UAFET608	Drafting and Conveyance
	C 17UAFET609	Investment Management

	Course Code	List of Allied Courses
Allied I	17UAFAT103	Principles of Management
Allied II	17UAFAT203	Banking Law & Practice
Allied III	17UAFAT305	Business Mathematics
Allied IV	17UAFAT405	Business Statistics

	Course Code	List of Skill Based Courses
Skill - I	17UAFST306	Marketing Management
Skill - II	17UAFST406	Human Resource Management
Skill - III	17UAFST508	Entrepreneurial Development
Skill - IV	17UAFST610	Practical Auditing



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ADVANCED LEARNERS COURSE*

S. No	COURSE CODE	COURSE
1.	17UAFAL408	General and Economic Laws
2.	17UAFAL409	Entrepreneurship and Small Business Management

- * This course is offered to the UG students who have secured 7.0 and above CGPA up to III Semester in Part – III only.
- * The students can choose any one of the above mentioned Course.
- * Only **External** Assessment for **100 marks**.
- * **2 Credits** allotted for ALC
- * This course is purely a **Self Study Course** and will not be considered for computation of Cumulative Grade Point Average (CGPA).

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S. No	COURSE CODE	COURSE
1.	17UAFAL509	Performance Management
2.	17UAFAL510	Business Analysis

- ALC offered in fourth and fifth semester only
- It is purely self study course and optional.
- This course is offered to the UG students who have secured 7.0 and above CGPA upto the respective Semesters (III&IV) in Part – III only.
- The students can choose any one of the Courses offered.
- Only ESE for this course.
- 2 Extra Credits allotted for each ALC.
- The marks obtained in ALC will not be considered for the computation of CGPA.
- The students who have no standing arrears are eligible to choose ALC.
- The students who have failed in ALC(IV Semester) are not eligible to reappear and choose the ALC in the succeeding Semester(V Semester)


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Sem.	Course Code	CORE - I FINANCIAL ACCOUNTING - I	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75	5	4
I	17UAFCT101					

OBJECTIVE:

To familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounting statements.

UNIT - I

Meaning and Definition of Accounting – Objectives – Branches of Accounting – Double Entry System of Accounting – Advantages of Financial Accounting – Accounting Concepts and Conventions – Preparation of Journal, Ledger.

UNIT - II

Subsidiary Books – Meaning – Advantages – Preparation of Purchase book, Sales book, Purchases Returns book, Sales Return book- Cash book – Single column, Double column and Triple column cash book – Trial Balance.

UNIT - III

Errors – Types – Rectification of Errors – Bank Reconciliation Statement – Meaning – Causes for the difference between cash book and pass book – Procedure for Preparing BRS – Preparation of bank reconciliation statement.

UNIT - IV

Final Accounts of Sole Traders: Adjusting, Transfer and Closing Entries – Trading Account – Profit and Loss account – Balance Sheet – Preparation of manufacturing account.

UNIT - V

Bill of Exchange – Definition – Promissory note – Trade bill – Accommodation bill – Accounting for bill of exchange – Accommodation bills – Dishonour of bills – Endorsement of bills – Average Due Date – Account Current. (Product Method only)

NOTE: Distribution of Marks: Theory - 20% and Problems - 80%



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TEXT BOOK:

T.S.Reddy & Dr. A.Murthy, "Financial Accounting", Margham Publications. Chennai, 2016.

BOOKS FOR REFERENCE:

1. R.L.Gupta and M.Radhaswamy, "Advanced Accountancy", Sulthan Chand, New Delhi, Edition 2014.
2. P.C. Tulsian, "Financial Accounting", Tata McGraw Hill, Mumbai, Edition 2012.
3. N. Vinayakam, P.L. Mani, K.L. Nagarajan , " Principles of Accountancy", S.Chand and Company, New Delhi, Edition 2010.
4. S.P. Jain and K.L. Narang, "Advanced Accounting", Kalyani Publishers, Ludiana, Edition 2012.
5. Arulanandham & Raman, "Advanced Accounting", Himalya Publishers, New Delhi, Edition 2011.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Man
HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARIAL PRACTICE
& PROFESSIONAL ACCOUNTING
KONGU ARTS AND SCIENCE COLLEGE
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Sem.	Course Code	CORE-III FINANCIAL ACCOUNTING - II	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
II	17UAFCT201				6	4

OBJECTIVE: To make the students understand the special types of accounts such as Depreciation, Hire purchase and Partnership accounts.

UNIT - I

Consignment: Meaning – Features – Distinction between Sale and Consignment - Accounting Treatment in the books of Consignor and Consignee: Cost Price Method – Invoice Price Method.

UNIT - II

Depreciation Accounting: Meaning – Causes and Uses – Accounting Standard (AS-10: Property, Plant and Equipment) - Methods of Providing Depreciation: Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method – Machine Hour Rate Method – Insurance Policy Method.

UNIT - III

Hire Purchase and Installment Systems of Accounting: Meaning – Difference between Hire Purchase and Installment System – Interest Calculation - Default and Repossession – Hire Purchasing Trading account.

UNIT - IV

Partnership Accounts: Admission of a Partner – Revaluation Account – Capital Accounts and Balance Sheet - Retirement and Death of Partner – Accounting Treatment for Retirement and Death of a Partner.

UNIT - V

Dissolution of Partnership Firm – Insolvent of a Partner – Garner Vs. Murray – Insolvency of All Partners – Piecemeal Distribution.

NOTE: Distribution of Marks: Theory - 20% and Problems- 80%



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TEXT BOOK:


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BOOKS FOR REFERENCE:

1. R.L.Gupta and M.Radhaswamy, "Advanced Accountancy", Sulthan Chand, New Delhi, Edition 2014.
2. P.C. Tulsian, "Financial Accounting", Tata McGraw Hill, Mumbai, Edition 2012.
3. N. Vinayakam, P.L. Mani, K.L. Nagarajan , " Principles of Accountancy", S.Chand and Company, New Delhi, Edition 2010.
4. S.P. Jain and K.L. Narang, "Advanced Accounting", Kalyani Publishers, Ludiana, Edition 2012.
5. Arulanandham & Raman, "Advanced Accounting", Himalya Publishers, New Delhi, Edition 2011.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit




HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
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Sem.	Course Code	ALLIED COURSE - II BANKING LAW & PRACTICE	Total Marks: 100		Hours Per Week	Credits
II	17UAFAT203		CIA: 25	ESE: 75	5	4

OBJECTIVE:

To provide knowledge on basic banking theory aspects and its practice.

UNIT – I

The Banking Regulation Act 1949: Origin of the Act – Business of Banking Company, Licensing of Banking. Reserve Bank of India (RBI): Constitution, Functions of RBI – Privatisation of Banks.

UNIT – II

Banking system in India – Commercial Banks, Cooperative Banks, Regional Rural Banks, Foreign Banks, Development Banks, NABARD, EXIM, and NHB. Banker and Customer: General and Special Relationship – Statutory Obligation to Honour Cheques – Banker's Lien – Duty to maintain secrecy of Customer's Account – Right to claim Incidental Charges.

UNIT – III

Special types of Bank Customers – Minor, Married Woman, Lunatic, Partnership Firm, Joint Stock Company, Non Trading Companies, Executors, Administrators, Trustees – Bankers Duty's for opening account for special types of customers

UNIT – IV

Bank Accounts: Fixed Deposit Account, Saving Bank Account, Current Account, Recurring Deposit Account – General Precautions for opening Accounts – Banking Ombudsman Scheme, 1985.

UNIT – V

Cheques – Feature – Proper Drawing of Cheque – Crossing – Kinds of Crossing - Endorsement - Kinds of Endorsement and Regularity of Endorsement. Core Banking System (CBS) - Online banking, Mobile Banking, National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS).



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TEXT BOOK:

E.Gordon and K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House,
23rd Edition.


BOOKS FOR REFERENCE:

1. S.Gurusamy, Banking Theory Law and Practice, Vijay Nicole Pvt., Ltd., 3rd Edition.
2. S.Natarajan & R.Parameswaran, Indian Banking ,S.Chand & Co Ltd., 6th Edition.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit


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SEMESTER-V

Course: Cost Accounting

Hours per week: 6

Course code: 15UAFCT501

Credits: 4

Objective:

To acquaint the students with concepts and methods involved in cost accounting, book keeping systems and cost ascertainment

UNIT-I

Cost accounting – Meaning, objectives and advantages of cost accounting – Difference among financial, Cost and Management accounting – Cost concepts and classifications – Role of a cost accountant – Preparation of cost sheet – Tenders.

UNIT-II

Materials – Material / inventory control techniques - Accounting control of purchases – Storage and issue of materials – Methods of pricing materials issues – FIFO, LIFO, Simple Average and weighted average.

UNIT-III

Labour – System of wage payment – Idle time – Control over idle time – Labour turnover – Causes – Methods – Replacement method – Separation method – Flux method – Overhead – Classification of overhead – Allocation and Absorption of overhead .

UNIT-IV

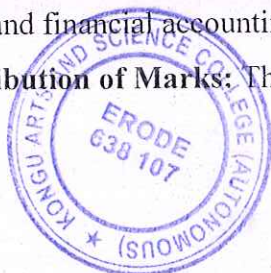
Methods of cost accounting – Unit costing – Process costing – Features of process costing – Process losses – Waste, Scrap, Normal process loss, Abnormal process Loss and Abnormal Gain .

UNIT-V

Contract costing-Features of Contract Accounts.

Need for Reconciliation- Reasons for disagreement in profit- Reconciliation of Cost accounting and financial accounting- Methods of Reconciliation.

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




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Text book:


S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers, 25th Edition 2016.

Books for Reference:

1. S.N. Maheswari, Cost and Management Accounting, Sultan Chand Publications, New Delhi, 14th Edition 2014.
2. T.S.Reddy & Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, Edition 2011.


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SEMESTER - V

Course: Taxation Law and Practice

Hours per week: 6

Course Code: 15UAFCT502

Credits: 5

Objective:

To impart knowledge of the basic principles of income tax law to the students.

UNIT – I

Income Tax Act 1961: Introduction and Basic Concepts – Basis of charge – Capital and Revenue – Receipts and Expenditure - Exempted Incomes U/S 10.

UNIT – II

Computation of Income from Salaries: Salary – Allowances – Perquisites – Profits in lieu of salary - Deductions U/S 16.

UNIT – III

Computation of Income from House property – Letout House – Self occupied – Types of Rental values – Deductions U/S 24. Computation of Income from Profits and Gains of Business or Profession.

UNIT – IV

Computation of Capital Gain: Short Term Capital Gain – Long Term Capital Gain – Exemption U/S 54. Computation of Income from Other Sources.

UNIT – V

Set-off and Carry Forward of Losses – Computation of Gross Total Income – Deductions from GTI U/S 80 – Procedure for Assessment.

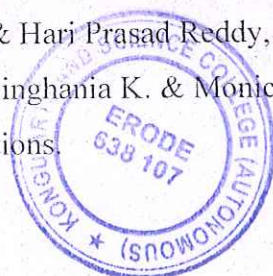
Note: Distribution of Marks: Theory 20% and Problems 80%

Text Book:

V.P.Gaur & D.B.Narang, Income Tax Law & Practice, Kalyani Publishers.

Books for Reference:

1. Mehrotra & Dr. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications.
2. Reddy & Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications.
3. Vinod Singhania K. & Monica Singhania, Students Guide to Income Tax, Taxman Publications.



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SEMESTER – V

Course: Industrial Law

Hour per week: 5

Course Code: 15UAFCT503

Credits: 4

Objective:

To familiarize the students with various labour legislations and Welfare of workers.

UNIT- I:

Factories Act, 1948: Definitions – approval - licensing and registration of factories - Provisions relating to health, safety, welfare, Working hours, leave - Duties of Occupier - Powers of the inspectors - Penalty provisions.

UNIT –II:

Industrial Disputes Act, 1947: Objects - Industrial disputes - authorities for settlement - settlement and awards- strikes and lockouts - lay-off – retrenchment - transfer and closing down of undertakings - unfair Labour Practices - miscellaneous provisions.

UNIT- III:

Payment of Wages Act, 1936: Objects - rules for payment of wages - deduction from wages - maintenance of records and registers - inspectors. Payment of Bonus Act, 1965: Objects - Eligibility for Bonus - Disqualification for Bonus - Determination of Bonus.

UNIT –IV:

The Employee's Compensation Act, 1923: Definitions - Disablement - types - employer's liability for compensation - rules regarding employees Compensation - Amount of Compensation - Distribution of Compensation.

UNIT –V:

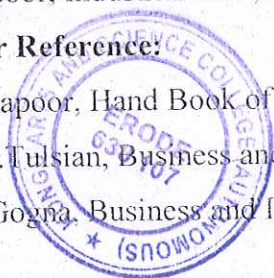
Employee's state Insurance Act, 1948: object - registration of factories and Establishments - the Employees state Insurance Corporation - Standing Committee and Medical Benefit Council -Provisions relating to contribution.

Text book:


N.D. Kapoor, Industrial Law, Sultan Chand & Sons, 11th Revised Edition 2012.

Books for Reference:

1. N.D. Kapoor, Hand Book of Industrial Law, Sultan Chand & Sons, 2011.
2. Dr.P.C.Tulsian, Business and Industrial Law, S.Chand & Company Ltd.
3. P.P.S.Gogna, Business and Industrial Law, S.Chand & Company Ltd.



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SEMESTER-V

Course: Corporate Finance

Hours Per Week:5

Course Code: 15UAFCT504

Credits:4

Objective:

To enable the students to understand the conceptual framework of corporate finance.

UNIT – I

Corporate finance - Definition - Importance of corporate finance - Finance function - Approaches of finance function - Objectives of corporate finance - profit maximization - wealth maximisation - Importance of financial management - Functions of financial management

UNIT – II

Financial Planning – Meaning - Objectives of Financial plan - Characteristics of Financial plan - Consideration in formulating Financial Plan - Steps in Financial planning - Limitations of financial plan – Capitalisation – Meaning - Over Capitalisation - Under Capitalisation - Causes.

UNIT – III

Sources of Finance – Introduction - Equity shares - Preference shares - Deferred shares - Sweat equity shares – Debentures - Cost of capital – Meaning – Concepts – Definition – Classifications - Determination of Cost of capital.

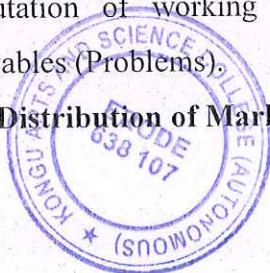
UNIT – IV

Leverage – Meaning - Types of Leverage - Operating Leverage - Financial Leverage - Composite Leverage Significance of operating and financial leverage.- Capital Budgeting- Needs and importance of Capital Budgeting - Kinds of capital budgeting process - Methods of Capital budgeting.

UNIT – V

Working capital management - Concepts – Need – Types of working capital needs - Computation of working capital – Management of cash, inventories, Payables and Receivables (Problems).

Note: Distribution of Marks: Theory 80 % and Problems 20% in Unit V only.



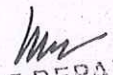
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Text Book:


Shashi K. Gupta and R.K. Sharma. Financial Management Principles and Practice.
Kalyani Publishers. Edition 2012.

Books for Reference:

1. Prasanna Chandra , Financial Management, Tata McGraw-Hill Education, 2008.
2. Khan & Jain, Financial Management, Tata McGraw-Hill Education, 4th Edition.
3. LM Pandey, Financial Management, Vikas publishing House Pvt Ltd, 11th Edition.


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SEMESTER – V

Course : Visual Basic (Theory)

Hours per week: 5

Course code : 15UAFET505

Credits : 4

Objective:

To impart the basic concepts of visual basic and its applications.

UNIT – I

Visual Basic: Introduction – features – Form Window, Code window, properties window, Tool box – versions – Application types – creating an Application-VB first time setup.

UNIT – II

Form and controls: Objectives – form – working with control – label control – text box control – command buttons – option buttons – frames – check boxes – picture controls – image control – Resizing and moving controls.

UNIT – III

Creating menus – Analyzing VB Data – Data types – Variables – Variable storage – Operators – Analyzing the order of operators.

UNIT – IV

Controlling Programs – Conditional Operators, Data Combining Conditional Operators with Logical Operators. IF Statement – IF with ELSE – An early Exit – Nesting IF.... ELSE Statements – User Input and Conditional Logic.

UNIT – V

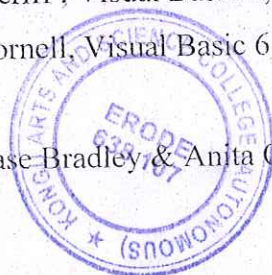
Built in VB Functions – String Functions – Date Functions – Conversion Functions – The Nature of VB Programs – Mastering Program Structure – Calling General Procedures – Internal Functions.

Text Book

Greg Perry, SAMS Teach Yourself Visual Basic 6 in 21 Days, Teach media, 2009.

Books for Reference:

1. Paul Sheriff, Visual Basic 6, Prentice Hall of India.
2. Gary Cornell, Visual Basic 6 from the ground up, Tata McGraw-Hill Education, Edition 2007.
3. Julia Case Bradley, & Anita C. Millspaugh, Programming in Visual Basic 6.0, Edition 2011.



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SEMESTER-V

Course: Management Information System

Hours Per Week:5

Course Code:15UAFET506

Credits:4

Objective:

To offer indepth system knowledge in business and its management.

UNIT – I

Management Information System (MIS) - Introduction – Definition - Framework for Management Information System (MIS) organisation and management triangle - Information Needs and its Economics - Approaches of MIS development - Management Information System (MIS) and use of Computer - Limitations

UNIT – II

Data Communication system – Introduction – Telecommunication system – Data communication hardware – Data communication software – Communication networks – Distributed systems - Topology of computer networks – Protocols and networks architecture – Open system interconnection – Network management.

UNIT – III

Client- Server Computing - Definition - Components of client Server Computing – Functions of client Server system – Development of client Server system – Client server security – Client server computation – Advantage and Disadvantage of client server system.

UNIT – IV

Strategic Management information system(SMIS) - Characteristics - Strategic planning for MIS - Development of Strategic Management Information System (SMIS) - Management Information System(MIS) - strategy implementation - Barriers to development of Strategic Management Information System (SMIS).

UNIT – V

Information Resources management - Meaning- Objectives – Principles - Functional components – Organisation of information resource function - Management of information system personnel - Management of end user computing.




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Text Book:


Dr. A.K. Gupta, Management Information System. S. Chand & Company Ltd, 2013.

Books for Reference:

1. Prasanna Chandra, Financial Management, Tata McGraw-Hill Education, 2008.
2. Khan & Jain, Financial Management, Tata McGraw-Hill Education, 4th Edition.
3. J M Pandey, Financial Management, Vikas publishing house Pvt ltd, 11th Edition.


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SEMESTER- V

Course: Business Ethics and Corporate Social Responsibility

Hours per week: 5

Course Code: 15UAFET507

Credits: 4

Objective:

To have grounding on theory through the understanding of real life situations and cases.

UNIT-I

Business ethics – Characteristics – Moral values and Ethics – Importance of ethics in Business – Ethical abuses – Traditional theories of Business ethics – The ten Commandments – Dilemma in decision making in Business – Modern ethical theory – Utilitarian ethics.

UNIT-II

Management of ethics – Business competition and ethics – Role and functions of ethical managers – Ethical problems faced by managers – Managerial performance – Employee responsibilities – Moral Rights in the work place.

UNIT-III

Ethical issues in Business – Society Expectations from Business – Power of politics in Organisation – Role of Laws and enforcement – Cultural environment and their impact on business operations – Economic and environmental ethics.

UNIT-IV

Corporate Social Responsibilities – Concept of CSR [Section 135 & 134 (3) (o) of The Companies Act 2013] – Social Orientation – Implementation of CSR – CSR Advantages – Stakeholder Expectations.

UNIT-V

Corporate Citizenship – Corporate Governance – Leadership Strategies – Stakeholders – Future of Governance.

Text Book:

R.V.Badi and N.V.Badi, Business Ethics, Vrindha publications (P) ltd.

Books for Reference:

1. U.C. Mathur, Corporate Governance and Business Ethics, Rajiv Beri Macmillan India.
2. Joseph Des Jerdins, An Introduction to Business Ethics, Tata Mcgraw Hills, Edition 2011.
3. Chandra Shekhar Vyas Ruchi Srivastava, Corporate Governance Values and Ethics, Vrinda Publications (P) Ltd, 2012.

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SEMESTER – V

Course: Practical Auditing

Hours per week: 3

Course Code: 15UAFST508

Credits: 3

Objective:

On successful completion of this course, the students will become well versed in the concepts and practical approach of auditing.

UNIT – I

Auditing – Origin – Definition – Objectives – Classification of Audit – Advantages and limitations – Qualities of an Auditor – Rights, duties and liabilities of Auditors.

UNIT – II

Audit Planning – Benefits of Audit Planning – Factors affecting Audit Planning – Audit programming – Advantages of Audit programming – Audit control.

Unit- III

Internal control – Internal check and Internal Audit – Audit Note Book – Working papers – External Audit - Difference between Internal and External Audit . Specialized Audits: Educational Institutions – Hospitals – Cinemas – Clubs – Hotels – Publishers.

UNIT –IV

Verification and Valuation of Assets and Liabilities – Auditor's position regarding the Valuation and Verifications of Assets and Liabilities - Valuation of fixed Assets and floating Assets -Valuation of Investments.

UNIT- V

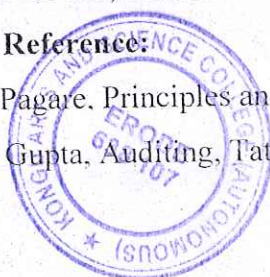
Investigation - Difference between Investigation and Auditing - objects of Investigation - powers of Inspector - Duties of the Investigator - Compulsory removal of business - Investigator's report.

Text Book:

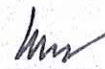
B.N. Tandon, S. Sudharsanam & S. Sundharababu, A hand book of Practical Auditing, S.Chand & Co Ltd, Edition 2012.

Books for Reference:

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, Edition 2013.
2. Kamal Gupta, Auditing, Tata Mcgraw hill Publications, Edition 2012.



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SEMESTER-V

Course: Performance Management

Course Code: 15UAFAL509

Credits: 2

Objective:

To enable the students to understand, analyse and implement the concepts of Performance management, feedback and Appraisal in their career.

UNIT-I

Introduction to Performance Management - Definition – Evolution – Aims – Purpose- Principles and overview of Performance Management. Dimensions of Performance Management.

UNIT-II

Theoretical Framework of Performance Management - Goal Theory - Control Theory - Social Cognitive Theory - Organisational Justice Theory and its Application in Performance Management.

UNIT-III

Mechanics of Performance Management Planning and Documentation - Need for Structure and Documentation - Manager's Responsibility and Employee's Responsibility in Performance Planning Mechanics and Documentation - Mechanics of Performance Management Planning and Creation of Performance Management Document.

UNIT-IV

Performance Appraisal - Definitions, Dimensions, Purpose, Necessity of Performance Appraisal - Usage by Organisations - Characteristics of Performance Appraisal - Performance Appraisal Process. Performance Appraisal Methods - Traditional Methods - Modern Methods.

UNIT-V

Performance Appraisal Feedback – Role, Types and Principles - Impact of 360 Degree Feedback on Organisations - Issues in Performance Management – Team Performance, Performance of Learning Organisations and Virtual Teams.



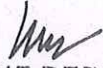
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Text Book:


Aquinis Pearson. Performance Management. Sultan Chand & Sons Publications.

Books for Reference:

1. Davinder Sharma, Performance Management. Himalaya Publishing house.
2. Sharma, Performance Management. Sultan Chand & Sons Publications.


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SEMESTER – V

Course : Business Analysis

Course code: 15UAFAL510

Credits : 2

Objective:

To enable the students to acquire the basic analytical knowledge of various business situations and problems.

UNIT – I

Business Analysis – Meaning and Importance - Development of Business Analysis – Scope of Business Analysis Work – Business Analyst – Role and Responsibilities of a Business Analyst – personal Qualities, Business Knowledge and Professional Techniques.

UNIT – II

Strategy Analysis – Definition – Strategy Development – External and Internal Environment analysis. Business analysis process model – Stages in Business analysis process model – objectives of the process model stages.

UNIT – III

Investigation Techniques – Objectives and Importance – Interviews – Observation – Workshops – Scenarios – Prototyping – Quantitative Approaches – Documenting the current situation.

UNIT – IV

Stakeholder Analysis and Management – Stakeholder categories – Analysing Stakeholders – Stakeholder Management Strategies – Managing Stakeholders – Business Activity Models.

UNIT – V

Modeling business processes – Organisational View of Business Processes – Improving Business Processes – Defining the Solution – Gap Analysis – Business Architecture – Business Architecture Techniques.




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Text Book:


James Cadle, Debra Paul & Paul Turner, Business Analysis Techniques, BCS Learning and Development Ltd, 3rd Edition, 2014.

Books for Reference:

1. Halady.P, Business analytics, PHI Learning Pvt. Ltd, New Delhi.
2. R.N. Prasad & Seema Acharya, Fundamentals of Business Analytics, Wiley Publications.


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SEMESTER – VI

Course : Corporate Laws

Hours per week:6

Course code : 15UAFCT601

Credits:4

Objective:

To provide an overview of contemporary legal environment of corporate units and to expose students on the regulation and the consequences of violations.

UNIT – I

The Securities and Exchange Board of India Act 1992 (SEBI) – Objectives – Powers and Functions of SEBI – Role of SEBI in Investor Protection and Investor Education – Securities Appellate Tribunals (SAT) – Procedures and Powers of the SAT.

UNIT – II

Concept and Kinds of Intellectual Property – Registration Procedures of Patents – Opposition to Grant of Patents – Procedures for Registration of Trade Marks – Refusal of Registration of Trade Marks – Infringement of Registered Trade Marks.

UNIT – III

Definition of Copyright – Registration Procedures of Copyright – Infringement of Copyright – Intellectual Property Appellate Board. The National Green Tribunal Act, 2010 – The National Green Tribunal – Jurisdiction, Powers and Procedures of the National Green Tribunal.

UNIT – IV

Air (Prevention and control of Pollution) Act, 1981 – Prevention and control of Air Pollution – Air Pollution Control Boards – Powers and Functions of Control Boards – Water (Prevention and control of Pollution) Act, 1974 – Prevention and Control of Water Pollution – Water Pollution Control Boards – Powers and Functions of Control Boards.

UNIT – V

The Competition Act, 2002 – Objectives of the Act – Definition of Competition - Competition law and Policy – Competition Commission of India – Powers and Functions of Competition Commission – Anti-Competitive Agreements.




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Text Book:


S.S. Gulshan, Economic labour and Industrial Law and Practice, Sultan Chand & Sons, 2006.

Books for Reference:

1. S.S. Gulshan and G.K. Kapoor, Corporate and Other Laws, New Age International (p) Ltd., 2001.
2. ICSI Study Material, Economic and Labour Laws, 2015.
3. ICSI Study Material, Capital Markets and Securities Laws, 2015.


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SEMESTER –VI

Course: Management Accounting

Hours Per week: 6

Course Code: 15UAFCT602

Credits: 4

Objective:

To enrich the students with the Management Accounting Techniques that facilitate for Managerial Decision Making.

UNIT –I

Management Accounting – Meaning – Objectives and Scope – Relationship among Management Accounting, Cost Accounting and Financial Accounting – Limitations of Management Accounting – Tools of Management Accounting.

UNIT –II

Ratio Analysis – Meaning – Steps in Ratio Analysis – Importance of Ratio Analysis – Nature – Limitations – Classifications of Ratios – Solvency Ratios (Short term and Long term) - Profitability Ratios – Turnover Ratios.

UNIT – III

Working Capital – Kinds of Working Capital – Sources of Working Capital – Statement of Working Capital Requirements and its Computations.

Fund Flow Statement – Meaning - Computation of Funds from operations – Adjusted Profit and Loss Account – Preparation of Fund Flow Statement – Cash Flow Statement (Revised Method) – Computation of Cash from operation – Preparation of Cash Flow statement – Difference between Fund Flow statement and Cash Flow statement.

UNIT – IV

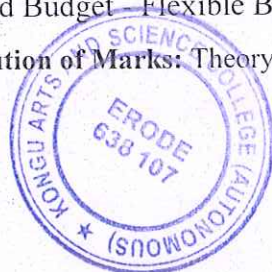
Marginal costing – Meaning – Features of Marginal Costing – Advantages and Disadvantages of Marginal Costing – Marginal Costing and Break Even Analysis – PV Ratio – Margin of Safety – Marginal Cost Statement.

UNIT – V

Budgeting – objectives of Budgeting – Essentials of Budgetary Control – Classifications of Budgets – Purchase Budget - Cash Budget - Production Budget – Material Budget – Sales Budget - Fixed Budget – Flexible Budget - Master Budget - Zero Based Budgeting.

Note: Distribution of Marks: Theory 20% and Problems 80%.

Text Book:




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S.N.Maheswari & S.K.Maheswari, Principles of Management Accounting, Sultan Chand & Sons, 17th Edition 2012.

Books for Reference:

1. T.S.Reddy and Hariprasad Reddy, Management Accounting, Margham Publications.
2. R.S.N.Pillai and Bagavathi, Management Accounting, S.Chand Publications.
3. Gupta Shashi K & Sharma R.K, Management Accounting, Kalyani Publishers.


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SEMESTER – VI

Course: Business Taxation

Hours Per week: 5

Course Code: 15UAFCT603

Credits: 4

Objective:

To enable the students to understand the tax provisions relating to business and services.

UNIT-I

Objectives of Taxation – Features of tax – Canons of taxation. Progressive, Proportional, Regressive and Degressive taxation. Single and Multiple taxes. Advantages and disadvantages of indirect taxes.

UNIT-II

VAT – Meaning, Objectives and Types. Distinction between VAT and Sales Tax. Advantages and Disadvantages of VAT – Levy of VAT. Service Tax – Elements of Service Tax – Services on which tax is payable.

UNIT-III

Central Sales Tax Act. Sales and Deemed sales – levy and collection of CST. Inter – State sales and Intra – State sales with notable case laws. Registration of Dealers. Declared goods – rate of tax and taxable turnover.

UNIT-IV

Central Excise Act – History and Scope of Central Excise Law – Types of Excise duty, Manufacture and Manufacturer. Methods of levying Excise duty – Classification and Valuation of Goods – Clearance of Goods.

UNIT-V

Customs Act – Levy and collection of Customs duty. Prohibition of importation and exportation of Goods. Detection and Prevention of illegal imports and exports. Valuation and Clearance of Goods – Exemption from duty.



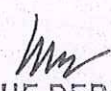
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Text book:


Prof.T.S.Reddy and Dr.Y.Hariprasad Reddy. Business Taxation. Margham Publications, 9th Revised Edition 2016.

Books for Reference:

1. Akhileshwar Pathak and Savan Godiawala, Business Taxation, Tata McGraw Hill Publications, 2013.
2. R.Radhakrishnan, Indirect Taxation, Kalyani Publishers, 2014.
3. Dr.V.Balachandaran, Indirect Taxation, Sultan Chand & Sons, 2015.


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SEMESTER – VI

Course: Internet & e-Commerce

Hours Per week: 5

Course Code: 15UAFET604

Credits: 4

Objective:

To enable the students to understand the concepts and applications in internet for electronic Trade.

UNIT-I

Internet: Introduction -Internet Software's - Clients and Server – Protocols - Internet Protocols – TCP/IP – File Transfer Protocol (FTP) – Hypertext Transfer Protocol (HTTP) – Telnet – Gopher – Wechsler Adult Intelligence Scale (WAIS). Hosts, Hub, routers and Terminals – services – Hardware Requirements – Software Requirements – Facilities – Intranet – Extranet.

UNIT-II

Internet Addressing: Standard Address and format – Domain Name System (DNS) – Uniform Resource Locator (URL) – Simple Mail Transfer Protocol (SMTP). e-Mail: Advantages – Mail Headers, address, sending mail, sending copies of message – Reading Mail, Replying to a message, Forwarding and bouncing mail - Features of an e-mail.

UNIT-III

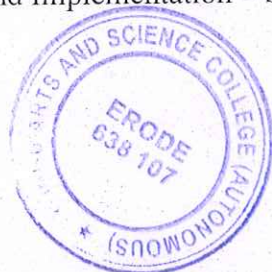
e-Commerce: Definition – Framework – Impact – Benefits – Classification and applications of Electronic commerce technologies.

UNIT-IV

Electronic Data Interchange (EDI): Definition – Building Blocks of EDI Systems – Value added networks – Benefits and Applications of EDI. Electronic Payment Systems: Introduction – Basic Characteristics of online payment systems – Prepaid and Post-paid Electronic Payment Systems.

UNIT-V

System Analysis and Design: System Study – System Analysis and Design – System Development and Implementation – System Maintenance – System Evaluation.



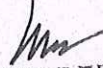
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Text Books:


1. Harley Hahn. The Internet – Complete Reference. Hill Publishing Company Limited, New Delhi. Edition 2007. (Unit-I, II & V)
2. Bharat Bhasker, Electronic Commerce, Tata McGraw Hill Publishing Co Ltd, New Delhi, Edition 2006. (Unit-III & IV)

Books for Reference:

1. ICSI Study Material, Management Information Systems and Corporate Communication, ACS (Intermediate), New Delhi.
2. Ravi Kalakota & Andrew B. Whinston, Frontiers of Electronic Commerce, Dorling Kindersley (India) Pvt. Ltd, Edition 2006.
3. Alexis Leon & Mathews Leon, Internet for Everyone, Leon Tech World, Chennai, Edition 2007.


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SEMESTER - VI

Course: Corporate Governance

Hours per week: 5

Course Code: 15UAFET605

Credits: 4

Objective:

To enable the Students to understand the corporate governance and impart the knowledge of corporate Accountability.

UNIT – I

Corporate Governance - Public Governance system – Concepts of Corporate governance – Principles of Corporate Governance – Role and responsibilities of Directors, Investors and Share holders.

UNIT – II

Ownership Concentration and Corporate Governance – Corporate Governance Contents in Annual Report – Board of Directors and their Fiduciary Responsibility – Share holder control and protection – Transparency and Information Disclosure.

UNIT – III

Capital structure – Cost of Capital – Creditor structure – Reporting and auditing of the Annual financial statement – Corporate Social Responsibility – Problems of Corporate Governance.

UNIT – IV

Decision system – Distribution of decision and control rights – Role of the board of Directors and Management – Functions – Relationships with Stakeholders and other constituencies.

UNIT – V

Corporate Governance in India – Needs to be done by corporate bodies – Contribution of Confederation of Indian Industries (CII) – Consequences of bad governance – Promotion of corporate governance at global level – Impact of corporate governance in global economy.




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Text Book:


Swami (Dr.) Parthasarathy, Corporate Governance Principles, Mechanisms and Practices, Biztantra (Innovations in Management), Sudha Offset Press, New Delhi.

Books for Reference:

1. Sharma J.P., Corporate Governance Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
2. ICSI Study Material, Ethics, Governance and Sustainability, Module II, Paper 6.
3. Sharma J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.
4. Keith Davis, Business and Society, Tata Mc Graw Hill publications.
5. L.P. Hartman, Business Ethics, Tata Mc Grawhill publications.
6. Mallin & Christine A, Corporate Governance (India Edition), Oxford University Press, New Delhi.
7. A.C.Fernando, Corporate Governance Principles, policies and practices, Pearson Dorling Kindersley (India) Pvt. Ltd.


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SEMESTER – VI

Course: Oracle

Hours per Week: 5

Course Code: 15UAFET606

Credits: 4

Objective:

To impart knowledge on RDBMS concepts and Programming with Oracle.

UNIT - I

Database Concepts: Database – Integrity Rules – Database Design. Data Modeling and Normalization: Data Modeling – Dependency – Normal forms – Dependency Diagrams – De – Normalization.

UNIT - II

RDBMS Overview: Personal Databases – Client/Server Databases. Tables - Naming Rules and conventions – Data Types – Constraints – Creating Oracle Table – Displaying Table Information – Altering an Existing Table – Dropping, Renaming, Truncating Table.

UNIT - III:

Data Management and Retrieval: DML – adding a new Row/Record – Updating and Deleting an Existing Rows/Records – retrieving Data from Table – Arithmetic Operations – restricting Data with WHERE clause. Functions - Built-in functions.

UNIT - IV

PL/SQL: History – Fundamentals – Block Structure – Comments – Data Types – Declaration – Assignment operation – Bind variables – Substitution Variables – Arithmetic Operators.

UNIT - V:

PL/SQL Composite Data Types: Records – Tables – arrays. Named Blocks: Procedures – Functions. Packages – Triggers.

Text Book:

Nilesh Shah, Database System using Oracle, PHI publisher, 2nd Edition 2009.

Books for Reference:

1. Majumdar & Bhattacharya, Database Management Systems, TMH, 2007
2. Gerald V.Post, Database Management Systems, TMH, 3rd Edition 2009



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SEMESTER – VI

Course: Visual Basic (Practical)

Hours per Week: 5

Course Code: 15UAFEP607

Credits: 4

Objective:

After the successful completion of the course the students will be able to develop an application using Visual basic.

1. Develop a VB Program to find factorial of a Number.
2. Design a form with text box to perform the alignment and format function.
3. Develop a VB Program to get name and marks details of a student. Then find out the total marks and percentage of the marks
4. Develop a VB Program to calculate the simple interest.
5. Develop a VB Program to build a simple Calculator with basic Arithmetic operations.
6. Design a form to display an advertisement banner using image box control.
7. Develop a VB Program to get the pay details of an employee and to calculate the net pay and taxable amount.
8. Develop a VB Program to allow the user to enter the names of country in an text box. Create command buttons to display all the names in Alphabetical order in the list box and to delete the countries from the list box.
9. Develop a VB Program to display a form, which has 3 menu items called Line, Circle and box. When clicking on each, display the appropriate output.
10. Develop a VB Program to reverse the text using String functions.

Text Book

Greg Perry, SAMS Teach Yourself Visual Basic 6 in 21 Days, Teach media, 2009.

Books for Reference:

1. Paul Sheriff, Visual Basic 6, Prentice Hall of India.
2. Gary Cornell, Visual Basic 6 from the ground up, Tata McGraw-Hill Education, Edition 2007.
3. Julia Case Bradley & Anita C. Millspaugh, Programming in Visual Basic 6.0, Edition 2011.



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SEMESTER – VI

Course: Drafting and Conveyance

Hours Per week: 5

Course Code: 15UAFET608

Credits: 4

Objective:

To develop the skills of students in the art of drafting and conveyancing for legal forums.

UNIT-I

Drafting and Conveyancing – meaning – distinction – general principles of drafting all sorts of deeds and conveyancing. Basic components of deeds – kinds – components – engrossment and stamping. Object of conveyancing. Drafting of agreements – building contracts – arbitration agreements – methods of arbitration and guarantees.

UNIT-II

Drafting and Conveyancing relating to Hypothecation agreement, Promissory note, Power of Attorney, Will, Probate, Letter of Administration and Hire – Purchase deeds.

UNIT-III

Drafting and Conveyancing relating to deeds of sale of land and building. Mortgage – types – rights and liabilities of Mortgagee. Drafting of deed of Mortgage. Drafting of Lease document.

UNIT-IV

Drafting and Conveyancing relating to deeds of assignment. Assignment of business debt, shares, policies of insurance, Patents, Trade Marks and Copy rights. Drafting of Partnership deeds, Trust deeds and Debenture Trust deeds.

UNIT-V

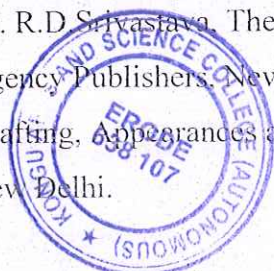
Drafting and Conveyancing relating to writs. Drafting of Memorandum of Association and Articles of Association.

Text book:

R.N.Chaturvedi, Pleadings, Drafting and Conveyancing, Central Law Publications, Allahabad.

Books for Reference:

1. Dr. R.D.Srivastava, The Law of Pleadings, Drafting and Conveyancing, Jain Book Agency Publishers, New Delhi.
2. Drafting, Appearances and Pleadings, Professional Programme Study Material, ICSI, New Delhi.



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SEMESTER-VI

Course: Financial Services

Hours per week: 5

Course Code: 15UAFET609

Credits: 4

Objective:

To impart knowledge on the fundamentals of finance functions in business and to develop skills in financial analysis and decision making.

UNIT – I

Financial market in India – Introduction - Financial sector reforms – Money market - Institutional structure- money market instruments - Discount and Finance House of India (DFHI) – Capital market- importance of capital market – Financial instruments.

UNIT – II

SEBI- Introduction - Objectives of SEBI - National Stock Exchange(NSE) - Operational Highlights of NSE – Bombay Stock Exchange(BSE) - Transactions of BSE – Over The Counter Exchange of India(OTCEI) - Advantages – Players in OTCEI Market

UNIT – III

Mutual funds in India – Introduction - Importance of Mutual funds - Classifications of Mutual funds - Advantages of investing in Mutual funds - performance evaluation of Mutual funds

UNIT – IV

Credit Rating – Introduction – Concepts - Objectives and types of Credit rating - Credit rating agencies in India - Rating methodology - Rating Process - SEBI Guidelines for rating.

UNIT – V

Financial Derivatives - Features of Derivative Instrument. Futures - Features of Future Contract-Options - Types. Forfaiting – Introduction - Concept - Sequences of operations in Forfaiting – Costs of Forfaiting – Benefits - Indian Scenario.



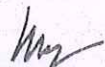
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Text Book:


Dr. Gurusamy . Financial Services. Tata McGraw-Hill publication, 2nd Edition 2009.

Books for Reference:

1. Tripathy, Financial Services, Prentice Hall India Publications, 2007.
2. Khan & Jain, Financial Services, McGraw-Hill Publications, 5th Edition 2012.
3. Sandeep Goel, Financial Services, Prentice Hall India Publications, 2006.


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SEMESTER –VI

Course: Securities Management

Hours per week:

Course Code: 15UAFST610

Credits: 3

Objective:

To equip them with the tools and techniques for making Profitable Investment Decision.

UNIT –I

Securities – Meaning – Types of securities - Financial Markets – Structure of Financial Markets – New issue Markets – Secondary Markets – Listing of Securities.

UNIT –II

Risk and Return – Meaning – Classification of risk – Systematic Risk – Market risk – Purchasing Power Risk – Interest Rate Risk – Unsystematic - Business risk - Minimizing risk.

UNIT – III

Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Assumptions – Dow Theory – Difference Between Technical Analysis & Fundamental Analysis.

UNIT – IV

Portfolio Analysis-Meaning – Objectives – Basic Principles – Portfolio investment process – Portfolio types and their needs – Portfolio selection.

UNIT – V

Convertible Shares and Debentures – Meaning – Features – Objectives – Warrants – Laps of Warrants – Swaps – Concept of the Swap Markets – Growth – Hedging – Objectives and Benefits.


Text Book:

Preethi Singh, Investment Management, Himalaya Publishing House, 19th Edition 2015.

Books for Reference:

1. V.K.Bhalla, Investment Management, S.Chand &Co Ltd, 18th Edition 2012.
2. Jack Clark Francis, Investment: Analysis and Management, McGraw-Hill Publications.




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