



# **KONGU ARTS AND SCIENCE COLLEGE**

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

**ERODE – 638 107**

**B.Com (Professional Accounting)**



# **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 PROFESSIONAL ACCOUNTING**


**B. Com (PA)**

**(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
<b>SEMESTER - I</b>									
I	15T01/15H01/15F01 /15S01/15M01	Language – I	6	4	T	3	25	75	100
II	15E01	English – I	6	4	T	3	25	75	100
III	15UAGCT101	Core – I Financial Accounting.	4	4	T	3	25	75	100
III	15UAGCT102	Core – II Introduction to Information Technology	4	4	T	3	25	75	100
III	15UAGAT103	Allied Course - I Business Mathematics	4	4	T	3	25	75	100
III	-	Core IV :Computer Applications Practical –I (MS – Office)	4	-	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
<b>SEMESTER - II</b>									
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	15UAGCT201	Core – III Mercantile Law	7	4	T	3	25	75	100
III	15UAGCP202	Core IV :Computer Applications Practical –I (MS – Office)	4	4	P	3	40	60	100
III	15UAGAT203	Allied Course II : Business Statistics	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
<b>SEMESTER - III</b>									
III	15UAGCT301	Core V: Company Law	5	4	T	3	25	75	100
III	15UAGCT302	Core VI: Principles of Auditing	5	3	T	3	20	55	75
III	15UAGCT303	Core VII: Advanced Accounting	5	4	T	3	25	75	100
III	15UAGCT304	Core VIII: Business Environment And Ethics	4	4	T	3	25	75	100
III	15UAGAT305	Allied Course III :Managerial Economics	5	4	T	3	25	75	100
III	-	Core XII :Computer Applications Practical –II (Tally & Oracle)	1	-	P	-	-	-	-
IV	15UAGST306	Skill Based Course- I Organisational Behaviour	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

Part	Course Code	Course	Hrs/Week	Credits	T/P	Exam Duration	CIA	ESE	Total Marks
<b>SEMESTER - IV</b>									
III	15UAGCT401	Core IX: Cost Accounting	5	4	T	3	25	75	100
III	15UAGCT402	Core X : Advanced Auditing and Professional Ethics	5	4	T	3	25	75	100
III	15UAGCT403	Core XI: Corporate Laws	5	3	T	3	20	55	75
III	15UAGCP404	Core XII: Computer Applications Practical –II (Tally & Oracle)	5	4	P	3	40	60	100
III	15UAGAT405	Allied Course IV :Auditing and Assurance	5	4	T	3	25	75	100
IV	15UAGST406	Skill Based Course –II: Industrial Law	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
<b>SEMESTER - V</b>									
III	15UAGCT501	Core XIII:Corporate Accounting	6	4	T	3	25	75	100
III	15UAGCT502	Core XIV : Direct Tax	5	4	T	3	25	75	100
III	15UAGCT503	Core XV : Information System Control and Audit	5	4	T	3	25	75	100
III	15UAGCT504	Core XVI : Human Resource Management	6	5	T	3	25	75	100
III	15IT01	Institutional Training /Internship Training *	-	-	-	-	Completed/ Not Completed		
III	15UAGET505/506/507	Elective –I	5	4	T	3	25	75	100
IV	15UAGST508	Skill Based Course –III: Corporate Communication	3	3	T	3	20	55	75



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SEMESTER - VI									
III	15UAGCT601	Core XVII :Management Accounting	6	4	T	3	25	75	100
III	15UAGCT602	Core XVIII : Indirect Tax	6	4	T	3	25	75	100
III	15UAGCT603	Core XIX: Financial Management	5	4	T	3	25	75	100
III	15UAGET604/605 /606	Elective –II	5	4	T	3	25	75	100
III	15UAGET607/608 /609	Elective –III	5	4	T	3	25	75	100
IV	15UAGST610	Skill Based Course – IV Banking and Insurance Law	3	3	T	3	20	55	75
V	15NS01/15NC01/ 15EC01/15YR01	Extension Activities	-	1	-	-	50	-	50

Total Credits- 140: Total Marks -3500.

@ 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).




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		Course Code	List of Elective Courses
ELECTIVE - I	A	15UAGET505	Strategic Management
	B	15UAGET506	Investment Management
	C	15UAGET507	Principles of Marketing
ELECTIVE - II	A	15UAGET604	Business Management
	B	15UAGET605	Security Analysis and Portfolio Management
	C	15UAGET606	Business Finance Decision
ELECTIVE - III	A	15UAGET607	Financial Reporting
	B	15UAGET608	Logistics Management
	C	15UAGET609	Office Management


	Course Code	List of Allied Courses
Allied I	15UAGAT103	Business Mathematics
Allied II	15UAGAT203	Business Statistics
Allied III	15UAGAT305	Managerial Economics
Allied IV	15UAGAT405	Auditing and Assurance

	Course Code	List of Skill Based Courses
Skill - I	15UAGST306	Organisational Behavior
Skill - II	15UAGST406	Industrial Law
Skill - III	15UAGST508	Corporate Communication
Skill - IV	15UAGST610	Banking and Insurance law

  
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Chairman,

Board of Studies in Professional Accounting,  
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ADVANCED LEARNERS COURSE\*

S. No	COURSE CODE	COURSE
1.	15UAGAL407	Accounting and Finance
2.	15UAGAL408	International Trade

- ❖ This course is offered to the UG students who have secured 7.0 and above CGPA upto 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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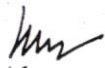
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ADVANCED LEARNERS COURSE\*

S. No	COURSE CODE	COURSE
1.	15UAGAL509	Cyber Law
2.	15UAGAL510	Production and Material Management

- ❖ ALC is offered in IV and V semester only
- ❖ It is purely self study course and optional.
- ❖ This course is offered to the 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 are allotted for each ALC.
- ❖ The marks obtained in ALC will not be considered for computation of CGPA.
- ❖ The students those 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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**KONGU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)**

**ERODE – 638 107**

**DEPARTMENT OF PROFESSIONAL ACCOUNTING**

**B. Com (PA)**




**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	
<b>SEMESTER I</b>									
I	17T01/17H01/17F01/17S01/17M01	Language-I	6	T	3	25	75	100	4
II	17E01	English-I	6	T	3	25	75	100	4
III	17UAGCT101	Core-I Financial Accounting-I	4	T	3	25	75	100	4
III	17UAGCT102	Core-II Mercantile Law	4	T	3	25	75	100	4
III	17UAGCP202	Core-IV Computer Applications Practical –I(Ms - Office)	4	P	-	-	-	-	-
III	17UAGAT103	Allied Course I: Business Mathematics	4	T	3	25	75	100	4
IV	17ES01	Foundation Course I: Environmental Studies	2	T	3	-	50	50	2
<b>Total</b>			<b>30</b>					<b>550</b>	<b>22</b>



  
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SEMESTER II									
I	17T02/17H02/ 17F02/17S02/17M02	Language-II	6	T	3	25	75	100	4
II	17E02	English-II	6	T	3	25	75	100	4
III	17UAGCT201	Core-III: Financial Accounting-II	7	T	3	25	75	100	4
III	17UAGCP202	Core-IV :Computer Applications Practical –I(Ms- Office)	4	P	3	40	60	100	4
III	17UAGAT203	Allied Course I: Business Statistics	5	T	3	25	75	100	4
IV	17VE01	Foundation Course II: Value Education	2	T	3	-	50	50	2
<b>Total</b>			<b>30</b>					<b>550</b>	<b>22</b>
SEMESTER III									
III	17UAGCT301	Core-V: Corporate Accounting-I	5	T	3	25	75	100	4
III	17UAGCT302	Core-VI: Principles of Auditing	5	T	3	25	75	100	3
III	17UAGCT303	Core-VII: Company Law	5	T	3	25	75	100	4
III	17UAGCT304	Core-VIII: Business Law Ethics and Communication	4	T	3	25	75	100	4
III	17UAGCP404	Core-XII: Computer Applications Practical –II(Tally & C++)	1	P	-	-	-	-	-
III	17UAGAT305	Allied Course III : Managerial Economics	5	T	3	25	75	100	4
IV	17UAGST306	Skill Based course-I: Human Resource Management	3	T	3	20	55	75	3
IV	17BT01/17AT01/ 17UAGNT307*	Basic Tamil@/Advanced Tamil#(or) Non Major Elective –I	2	T	3	-	75	75	2
<b>Total</b>			<b>30</b>					<b>650</b>	<b>24</b>



  
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SEMESTER IV									
III	17UAGCT401	Core-IX: Corporate Accounting-II	5	T	3	25	75	100	4
III	17UAGCT402	Core-X: Advanced Auditing and Professional Ethics	5	T	3	25	75	100	4
III	17UAGCT403	Core-XI: Corporate laws	5	T	3	25	75	100	3
III	17UAGCP404	Core-XII: Computer Applications Practical –II(Tally & C++)	5	P	3	40	60	100	4
III	17UAGAT405	Allied Course IV : Strategic Management and Business Policy	5	T	3	25	75	100	4
IV	17UAGST406	Skill Based course-II: Principles of Marketing	3	T	3	20	55	75	3
IV	17BT02/17AT02/ 17UAGNT407 *	Basic Tamil@/Advanced Tamil#(or) Non Major Elective –II	2	T	3	-	75	75	2
<b>Total</b>			<b>30</b>					<b>650</b>	<b>24</b>
SEMESTER V									
III	17UAGCT501	Core-XIII :Cost Accounting	6	T	3	25	75	100	4
III	17UAGCT502	Core-XIV : Direct Taxes	5	T	3	25	75	100	4
III	17UAGCT503	Core-XV: Information System Control and Audit	5	T	3	25	75	100	4
III	17UAGCT504	Core-XVI: Organisational Behaviour	6	T	3	25	75	100	5
III	17UAGIT01	Institutional Training/Internship Training **	-	-	-	Completed/ Not Completed			-
III	17UAGET505/ 506/507	Elective-I	5	T	3	25	75	100	4
IV	17UAGST508	Skill Based course-III: Corporate Communication	3	T	3	20	55	75	3
<b>Total</b>			<b>30</b>					<b>575</b>	<b>24</b>



  
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SEMESTER VI									
III	17UAGCT601	Core-XVII :Management Accounting	6	T	3	25	75	100	4
III	17UAGCT602	Core-XVIII: Indirect Taxes	6	T	3	25	75	100	4
III	17UAGCT603	Core-XIX: Financial Management	5	T	3	25	75	100	4
III	17UAGET604/ 605/606	Elective-II	5	T	3	25	75	100	4
III	17UAGET607/ 608/609	Elective-III	5	T	3	25	75	100	4
III	17UAGST610	Skill Based course-IV: Banking and Insurance Law	3	T	3	20	55	75	3
V	17NS01/17NC01/ 17EC01/17YR01	Extension Activity	-	-	-	50	-	50	1
<b>Total</b>			<b>30</b>					<b>625</b>	<b>24</b>
<b>TOTAL</b>								<b>3600</b>	<b>140</b>

- ESE- End Semester Examination
- CIA- Continuous Internal Assessment

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	17UAGET505	Cyber Law
	B	17UAGET506	Investment Management
	C	17UAGET507	Business Management
ELECTIVE - II	A	17UAGET604	Financial Reporting
	B	17UAGET605	Security Analysis and Portfolio Management
	C	17UAGET606	Entrepreneurial Development
ELECTIVE -III	A	17UAGET607	International Business
	B	17UAGET608	Logistics Management
	C	17UAGET609	Office Management

	Course Code	List of Allied Courses
Allied I	17UAGAT103	Business Mathematics
Allied II	17UAGAT203	Business Statistics
Allied III	17UAGAT305	Managerial Economics
Allied IV	17UAGAT405	Strategic Management and Business Policy

	Course Code	List of Skill Based Courses
Skill - I	17UAGST306	Human Resource Management
Skill - II	17UAGST406	Principles of Marketing
Skill - III	17UAGST508	Corporate Communication
Skill - IV	17UAGST610	Banking and Insurance law



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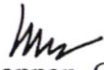
KONGU ARTS AND SCIENCE COLLEGE  
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ADVANCED LEARNERS COURSE\*

S. No	COURSE CODE	COURSE
1.	17UAGAL408	Accounting and Finance
2.	17UAGAL409	International Trade

- \* 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.	17UAGAL509	Database Management System
2.	17UAGAL510	Production and Material Management

- ❖ ALC is offered in IV and V semester only
- ❖ It is purely self study course and optional.
- ❖ This course is offered to the 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 are allotted for each ALC.
- ❖ The marks obtained in ALC will not be considered for computation of CGPA.
- ❖ The students those 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 PAPER I: FINANCIAL ACCOUNTING - I	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75	6	4
I	17UAGCT101					

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

### Unit I

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

### Unit II

Subsidiary Books: Meaning – Advantages – Preparation of Purchase book - Sales book - Purchases Returns book - Sales Return book - Cash book – Trial Balance – Errors and Rectification.

### Unit III

Final Accounts of Sole Traders with Adjustments - Bank Reconciliation Statement.

### Unit IV

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).

### Unit V

Final Accounts of Non-Trading Concerns: Receipts and Payments Account – Income and Expenditure Account – Balance sheet

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




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


**BOOKS FOR REFERENCE:**

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

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	CORE PAPER III: FINANCIAL ACCOUNTING - II	Total Marks: 100		Hours Per Week	Credits
II	17UAGCT201			CIA: 25	ESE: 75	6

**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:**

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

**REFERENCE BOOKS:**

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

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

  
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## SEMESTER - V

Course: Corporate Accounting

Hours Per week: 5

Course Code: 15UAGCT501

Credits: 4

Objective:

To enable the students to understand the system of corporate accounting in conformity with the provisions of the Companies Act.

**UNIT I**

Issue, Forfeiture, Reissue and Redemption of share – Kinds of shares- Difference between stock and share- Issue of share- Redemption of preference shares- Minimum fresh issue of shares.

**UNIT II**

Debentures-Issue of debentures-Redemption of debentures- sinking fund method.

**UNIT III**

Profit Prior to incorporation- Final accounts of companies-vertical format (as per revised schedule VI) - Computation of Managerial remuneration.

**UNIT IV**

Definition of good will – Nature of goodwill- Sources of goodwill- Factors affecting value of goodwill- Methods of valuation of goodwill - Methods of valuation of shares.

**UNIT V**

Liquidation of Companies- Liquidator's final statement of Accounts.

**Note:** Theory 20% and Problems 80%

**Text Book:**

T.S Reddy and Dr.A.Murthy, Corporate Accounting, Margham Publications,  
NewDelhi. Revised 6<sup>th</sup> Edition 2015.

**Books for Reference:**

1. S.P.Jain & Narang Advanced Accounting, Kalyani Publications, New Delhi, Revised


Edition 2014.

2. Shukla M.C., Grewal T.S. & Gupta S.L., Advanced Accountancy, S.Chand Co.,


New Delhi, Revised Edition 2007.

3. R.L.Gupta & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons,

NewDelhi. 13<sup>th</sup> Edition 2014.

  
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SEMESTER – V

Course: Direct Tax

Hours per Week: 5

Course Code: 15UAGCT502

Credits: 4

Objective:

To impart knowledge of the basic principles of income tax law to the students and to equip students with the application of income tax under various heads of Income.

**UNIT – I**

Income Tax Act 1961: Introduction and Basic Concepts – Basis of charge – Capital and Revenue 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:** Problem – 80% and Theory – 20%

**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 Publication.
3. Vinod Singhania K. & Monica Singhania Students Guide to Income Tax, Taxman Publications.

  
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## SEMESTER-V

Course: Information System Control and Audit

Hours per week:5

Course Code: 15UAGCT503

Credits:4

## Objective:

To gain application ability of necessary controls, laws and standards in computerized information system.

## UNIT-I

Concept of Governance and Management of Information System- Introduction-Information Technology and Governance (ITG)-Risk Management-IT Compliance Review (GRC) – Cobit 5- Information System Assurance.

## UNIT-II

Acquisition - Development and Implementation of Information System-Business Process Design-System Development-System Development Life Cycle (SDLC)-System Testing 2-Final Acceptance Testing.

## UNIT-III

Auditing of Information System-IS Auditor- IS Audit Process-Audit of Application Security Controls-Audit of Environment Controls.

## UNIT-IV

Information Technology Regulatory Issues-Cyber Forensic and Cyber Fraud Investigation-Requirements of RBI for System Controls and Audit-Requirements of IRDA for System Controls and Audit-Requirements of SEBI for System Control and Audit.

## UNIT-V


Emerging Technologies-Cloud Computing-Mobile Computing - Bring your Own Device (BYODI) -Social Media and web 2.0-Green IT.

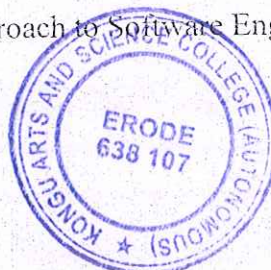
## Text Book:

Manish.M.Valechha, Information System Control and Audit, Publisher Velechha Educational New Delhi, Sixteenth Edition, November 2016.

## Book for Reference:

1. C.S.V. Murthy, Management Information Systems, Himalaya Publishing House, Revised Edition 2014.
2. Pankaj Jalote, An Integrated Approach to Software Engineering, 7<sup>th</sup> Edition 2007.

  
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## SEMESTER-V

Course: Human Resource Management

Hours Per Week: 6

Course Code: 15UAGCT504

Credits:5

Objective:

On successful completion of this course, the students should have understood, functions of HR department, Manpower planning, Performance appraisal, Labour welfare, Wages and Salary administration,

**UNIT I**

Human Resource Management - Objectives – Nature - Scope - Importance – Principles- Functions of HRM – Role and Qualities of HR manager - Organization of HR department- Personnel policies and procedures.

**UNIT II**

Manpower planning –Objectives – Process - Job analysis –Techniques - Job Description- Job Specification- Job Evaluation – Process – Methods of job Evaluation – Job Design-Steps in Job Design- Methods of Job Design.

**UNIT III**

Recruitment – Steps involved in Recruitment process – Sources of Job Recruitment – Selection - Process of Selection – Selection Tests – Interview- Recruitment Vs Selection

**UNIT IV**

Training – Need for Training – Developments – Methods - Performance appraisal –Features Process of performance appraisal – Merit Rating - Promotion – Transfer – Purpose –Types – Demotion - Causes of demotion.

**UNIT V**


Wages and Salary administration – Process- Methods of wage payment – Incentives -Features- Requirements of a good incentive plan -Types of incentives- Labour welfare – Classification - Safety and Health facilities-Social Security measures - Retirement benefits.

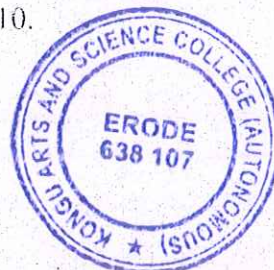
**Text Book:**


L.M.Prasad - Human Resource Management , Sultan Chand & Sons,3rd Edition 2014.

**Books for Reference:**

- 1) Dr.C.D.Balagi- Human Resource Management, Margham publications, 1st published 2016.
- 2) C.B.GUPTA- Human Resource Management , Sultan Chand & Sons, 11th Edition 2009.
- 3) Aswathappa- Human Resource Management, M.C.Grawhill Education(India) Private Limited, New Delhi ,7th Edition 2010.

  
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**SEMESTER - V**

Course: Strategic Management

Hours per week: 5

Course Code: 15UAGET505

Credits: 4

Objective:

To develop the objective of this course is to expose the students to the various strategic issues such as strategic Management, formulation, Implementation and evaluation.

**UNIT I**

Strategic Management - Concepts – Difference between Strategy and tactics – levels of Strategy – Strategic Management Process – Benefits – TQM and Strategic Management Process – Social Responsibility – Social audit.

**UNIT II**

Strategic Formulation- Corporate Mission and Vision - Need – Formulation – objectives - Classification – Guidelines – Goals: Features – Types –Environmental Scanning – Need – Approaches – SWOT Analysis –ETOP – Value Chain Analysis – Porter's five Forces Model

**UNIT III**

Choice of Strategy- BCG Matrix – GE nine cell Planning Grid – Corporate Level Generic Strategies- Stability, Expansion, Retrenchment, and Combination of Strategies.

**UNIT IV**

Strategic Implementation - Role of Top Management – Strategic Business Unit – Process – Approaches – Resources Allocation – Factors Approaches –McKinney's 7,s Frame Work – Strategic positioning – Four Routes to competitive Advantages.

**UNIT V**

Strategic Evaluation- Importance –Criteria – Quantitative and Qualitative Factors –Strategic control: Process – Criteria – Types – Essential feature of Effective Evaluation and control systems.




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**Text Book:**


Francis Cherunillam, Strategic Management, Himalaya Publishing House, 4<sup>th</sup> Revised Edition, 2003, Mumbai.

**Books for Reference:**

1. V.S .Ramasamy& S.Kumari, Strategic planning- Formulation of corporate, Macmillan business books, New Delhi ,1st Edition Reprint 2008 .
2. M.S.Rameshkumar, Strategic Management, Thakur Publishers Chennai, Edition 2014.
3. P.K. Ghosh – strategic planning and management, sultan Chand & sons, 12th Edition Reprint 2011, New Delhi.
4. Kazmir, Azhar, - strategic Management and business policy, Tata McGraw hill Publishing Company Limited, 3<sup>rd</sup> Edition 2008, New Delhi.

  
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SEMESTER – V

Course : Investment Management

Hours per week: 5

Course code: 15UAGET506

Credits: 4

Objective:

To develop the students to acquire basic and conceptual knowledge of various investments, securities and portfolio management.

**UNIT I**

Investment – Meaning – Features and Importance of investment – Investment Decision Process – Qualities for Successful Investment – Investment management – Risks and Returns of Investment.

**UNIT II**

Investment Alternatives – Types of Investment Alternatives – Security Form of Financial Assets – Non-Security Form of Financial Assets.

**UNIT III**

Investment Company – Structure and Types of Investment Companies – Regulations of Mutual Funds – SEBI Regulatory Initiatives of Mutual Funds – Mutual Funds Operations in India – Venture Capital – Importance of Venture Capital - Merchant Banking – Functions and Types of Merchant Banking


**UNIT IV**

Financial Derivatives – Options – Types of Options – Futures – Characteristics of Futures Markets – Difference between Futures and Options – Warrants – Convertible Securities – Types of Convertible Securities.

**UNIT V**

Portfolio Investment Process – Basic Principles – Needs and Types of Portfolio – Portfolio Management – Objectives – Portfolio Management Policies – Difference between Investment Management and Portfolio Management.




  
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**Text Books:**

1. Preeti Singh. Investment Management. Himalaya Publishing House. 19th Edition 2015.  
(Unit I & II)
2. V.K. Bhalla. Investment Management. S.Chand Publishing.. 18<sup>th</sup> Edition 2012.  
(Unit III, IV & V)

**Books for Reference:**

1. Gordon J. Alexander, William F. Sharpe, Jeffery V. Bailey, Fundamentals of Investments. Prentice Hall. 3rd Edition 2000.
2. Jack Clark Francis. Investment: Analysis and Management, McGraw Hill. 5<sup>th</sup> Edition 1991.

  
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SEMESTER – V

Course: Principles of Marketing

Hours Per week: 5

Course Code: 15UAGET507

Credits: 4

Objective:

To provide basic knowledge of concepts, principles and importance of marketing in the business world.

**UNIT – I**

Marketing – Meaning and Definition – Evolution – Features of Marketing – Classification of Marketing - Importance of Marketing – Modern Marketing – Role of Marketing in Economic Development – Functions of Marketing

**UNIT – II**

Marketing Strategy and Marketing Planning – Features – Benefits – Characteristics – Marketing Planning Process – Marketing Segmentation – Concepts – Importance - Market Targeting and Positioning.

**UNIT – III**

Product – Classification Of Product – Product Planning and Development – Product Line – Product Mix Strategies – Product Life Cycle – Branding - Packaging and Labeling – Functions – Types – Pricing – Objectives – Factors affecting Pricing Decision – Procedure for Price Determination – Kinds of Pricing.

**UNIT – IV**

Promotion – Nature and Importance – Promotional tools – Advertising - Personal Selling - Public Relations – Sales Promotion and Publicity - Concept and its Distinctive Characteristics – Promotion Mix - Promotion Mix strategies.

**UNIT – V**

Channel of Distribution – Importance – Types – Factors affecting choice of Distribution Channel – Middleman's Distribution – Agent Middleman – Merchant Middleman – Wholesaler and Retailer – Basic characteristics – Functions and kinds.



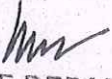
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**Text Book:**


R.S.N.Pillai and Bagavathi. "Modern Marketing Principles and Practices". 4<sup>th</sup> Edition, S.Chand Publications, 2013.

**Books for Reference:**

1. Rajan Saxena. "Marketing Management", 1<sup>st</sup> edition, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.
2. Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque, "Principles of Marketing", 12<sup>th</sup> Edition, Pearson, 2013.

  
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## SEMESTER – V

Course: Corporate Communication

Hours Per week: 3

Course Code: 15UAGST508

Credits: 3

## Objective:

To enable the students to learn the basic communication skills and the usage of communication technology in the corporate world.

## UNIT I

Communication – Business Communication – Components – Types – 7Cs of Communication – Forms of Communication – Verbal – Non-Verbal – Business Meeting – Agenda – Minutes.

## UNIT II

Corporate Communication – Importance – Functional area of Corporate Communication – Employee Communication – Principles – Channels of Employee Communication – Managing Government Relations – Official letters – Demi-Official letters – Government Letters – Letter to authorities.

## UNIT III

Corporate Communication in Brand Promotion – Tools – Corporate Advertising – Corporate Sponsorship – Corporate Events – Corporate Websites – Exhibition and Trade fairs – Corporate design – Financial Communication – Tools used in Financial Communication.

## UNIT IV

Business Reports – Purpose – Characteristics – Types and Forms of Reports – Report Writing – Planning – Drafting – Revising – Formatting – Proof Reading.

## UNIT V


Business Presentation – Elements – Factors affecting presentation – Forms of Presentation – Features of Good Presentation – Delivering the Business Presentation – Visual Aids – Slides – Hand outs.

## Text Book:


Veera Karoli and Deepmonika Modi, “Corporate Communication”, 1<sup>st</sup> Edition Thakur Publisher, Chennai, 2011.

## Books for Reference :

1. Rajendra pal and J.S. Korlahalli, “Essentials of Business Communication”, 13<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi, 2011.
2. R.S.N. Pillai Bagavathi, “Modern Commercial Correspondence”, Sultan Chand & Sons, New Delhi, 2013.

  
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**SEMESTER-V****Course: Cyber Law**

Course Code: 15UAGAL509

Credits: 2

**OBJECTIVE:**

After the successful completion of the course the students should have knowledge on the basic concepts of which lead to the formation and execution of electronic contracts

**UNIT - I**

Cyber Law - Introduction - Concept of Cyberspace - E-commerce in India - Privacy factors in E-commerce - Cyber law in E-commerce - Contract Aspects.

**UNIT - II**

Security Aspects - Introduction - Technical aspects of Encryption - Digital Signature - Data Security. Intellectual Property Aspects - WIPO – GII – ECMS - Indian Copyrights act on soft propriety works - Indian Patents Acts on Soft Propriety Works.

**UNIT - III**

Evidence Aspects - Evidence as part of the Law of Procedures - Applicability of the Law of Evidence on Electronic Records - The Indian Evidence Act 1872. Criminal Aspect: Computer Crime - Factors influencing Computer Crime-Strategy for Prevention of Computer Crime - Amendments to Indian Penal code 1860.

**UNIT - IV**

Global Trends - Legal Framework for Electronic Data Interchange - EDI Mechanism- Electronic Data Interchange Scenario in India

**UNIT - V**

The Information Technology Act 2000 - Authentication of Electronic Records-Electronic Governance - Digital Signature Certificates.

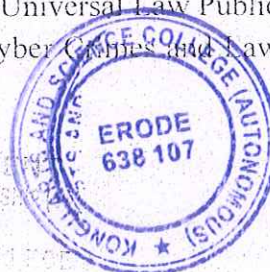
**TEXT BOOK**

The Indian Cyber Law, Suresh.T. Vishwanathan, 2<sup>nd</sup> Edition, Bharat Law House, New Delhi, 2015.

**BOOKS FOR REFERENCE**

1. Vakul Sharma, Information Technology Law and Practice – Cyber Law and Laws relating to E-Commerce, 5<sup>th</sup> edition, Universal Law Publications, Uttar Pradesh.
2. Shusma Arora and Raman Arora, Cyber Crimes and Law, 2<sup>nd</sup> Edition 2017, Taxman's publications.

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## SEMESTER-V

Course: Production and Material Management

Course Code: 15UAGAL510

Credits: 2

### OBJECTIVES

To enable the students to acquire knowledge of production processes and Materials Management

### UNIT – I

Production Management – Scope- Functions and Responsibilities of a Production Manager - Objectives of Production Management - Historical Development of Production Management - Relationship of Production with Other Functional areas - Production System

### UNIT – II

Plant Location – Factors – Site Location – Plant Layout – Principles – Process- Product Layout  
Production Planning and Control – Principles – Routing - Scheduling – Dispatching – Control.

### UNIT – III

Materials Handling – Importance – Principles – Maintenance – Types – Break Down – Preventive – Routine – Methods Study – Time Study - Motion Study – Organisation of Materials Management –Principles – Structure – Integrated Material Management – Purchasing – Vendor Rating – Vendor Development

### UNIT - IV

Function of Inventory – Importance – Tools – ABC –VED - FSN Analysis – EOQ – Reorder Quantity – Safety Stock – Lead Time Analysis -Store Keeping – Scope – Objectives – Functions – Store Keeper – Duties – Responsibilities - Location of Store – Stores Ledgers – Bin Card

### UNIT – V

Quality Control – Types of Inspection – Centralized and Decentralized – TQM - Objectives Elements- Steps – Benefits – Bench Marking - Objectives – Advantage – ISO - Features – Advantage – Procedure for Obtaining ISO

### TEXTBOOK :

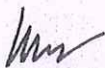
P.Saravanel & S.Sumathi , Production And Material Management, 3<sup>rd</sup> Edition, Margam Publication, Chennai, 2006.




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**BOOKS FOR REFERENCE**

1. Rahul v.aletekar and sandeep burte . Production Management . Jaico Publishing House .  
Mumbai 1<sup>st</sup> Edition . 2003.
2. M.m.varma, Material Management .sultan chand and sons,New delhi, 4<sup>th</sup> edition 1999.
3. S.A.chunnawalla and d.r.Patel.Production and Operation Management , .Himalaya  
Publishing House.Delhi, 7<sup>th</sup> Edition 2008.

  
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**SEMESTER –VI**

Course: Management Accounting

Hours Per week: 6

Course Code: 16UAGCT601

Credit: 4

**Objective:**

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

**UNIT –I:**

Management Accounting –Meaning – Objectives and Scope – Relationship between 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- Short term Solvency Ratio and Long term Solvency Ratio - Profitability Ratio –Activity Ratio –Earnings Ratio.

**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 - Computation of Cash from operation - Preparation of 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.



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**UNIT – V:**

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


**Notes:** Theory 40% and Problems 60%

**Text Book:**


1. T.S.Reddy and Hariprasad Reddy, Management Accounting, Margham Publications

**Books for Reference:**

1. S.N.Maheswari & S.K.Maheswari, Principles of Management Accounting, 17<sup>th</sup> Edition, Sultan Chand & Sons, 2012
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: Indirect Tax

Hours Per week: 6

Course Code: 15UAGCT602

Credits: 4

Objective:

To impart knowledge on the tax provisions relating to business and services.

**UNIT I**

Indirect Taxes – Introduction – Definition – Characteristics of Tax - Objectives of Taxation – Merits and Demerits of indirect taxes. Canons of taxation – Classification of Taxes.

**UNIT II**

Central Excise Act – Excise duty – Levy and collection of Excise duty. Manufacture and Manufacturer – Excisability. Classification and Valuation of Goods. Registration in Central Excise – Clearance of Goods.

**UNIT III**

Customs Act – Objectives - Levy and collection of Customs duty. Classification of Goods – assessment of duty - Prohibition of importation and exportation of Goods. Detection and Prevention of illegal imports and exports. Valuation and Clearance of Goods – Customs duty draw back.

**UNIT IV**

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

**UNIT V**

VAT – Introduction - Objectives and Types. Advantages and disadvantages of VAT. Levy and payment of VAT. Service Tax – Elements of Service Tax – different services on which tax is payable.



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**Text Book:**

Prof.T.S.Reddy and Dr.Y.Hariprasad Reddy, Business Taxation, Margham Publications,  
Revised Edition 2012.

**Books for Reference:**

1. Akhileshwar Pathak and Savan Godiawala, Business Taxation, Tata McGraw Hill  
Publications, Revised Edition 2012
2. Dr.V.Balachandaran, Indirect Taxation, Sultan Chand & Sons, Revised Edition 2006.

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SEMESTER-VI

Course: Financial Management

Hours Per Week: 5

Course Code: 15UAGCT603

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**

Nature and Scope of Financial Management – Objectives – Relationship between Financial Management and other areas of Management – Role of Financial Manager – Organisation of the Finance Function- Sources of Finance.(Theory only)

**UNIT – II**

Cost of capital – Meaning and Importance – Classifications of Cost of Capital – Determination of Cost of Capital – Computation of Cost of Capital-Preference-Equity and Retained earnings – Weighted average Cost of Capital.(Problem)

**UNIT – III**

Leverage- Meaning- Types of Leverage- Operating Leverage- Financial Leverage- Composite Leverage - Capital structure- Pattern of Capital structure - Theories of capital structure - Net income (NI) approach - Net Operating Income (NOI) approach – Modigliani and Miller (MM) Approach- Traditional approach. (Problem)

**UNIT – IV**


Leasing- Nature and Types of Leasing- Advantage and disadvantage of Leasing- Dividend- Forms of Dividend- Walter's Model – Gordon and MM's Models- Factors affecting dividend policy. (Theory only)

**UNIT – V**

Merger and Amalgamation – Meaning – Reason for Merger – Types – Acquisition – Diversification and Disinvestment Strategic (Theory Only).

**Note:** 80 % Theory, 20% Problem



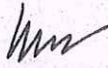
  
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**Text Book:**


S.N.Maheshwari, "Financial Management Principles and Practice" Sultan Chand & Sons, 14th Edition, 2014.

**Books for reference:**

1. Prasanna Chandra, "Financial Management" ,Tata McGraw-Hill Education, Revised Edition,2008.
2. Khan & Jain, "Financial Management" ,Tata McGraw-Hill Education, 4<sup>th</sup> Edition 2006.
3. I.M Pandey, " Financial Management" , Vikas publishing house pvt ltd, 11<sup>th</sup> Edition 2009.

  
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## SEMESTER -VI

Course: Business Management

Hours Per week: 5

Course Code: 15UAGET604

Credits: 4

Objective:

To Provide opportunities to apply the general functions of Management in day to day Managerial Practice.

**UNIT I**

Management-Introduction and Definition- Nature and Scope of Management-Importance of Management-Functions of Management- Management Theories-F.W. Taylor and Hendry Fayol- Elton Mayo-Difference between Administration and Management.

**UNIT II**

Planning- Nature and importance of Planning- Steps in Planning- Types of Planning-Decision Making-Types of Decisions- Decision Making Process –Individual vs Group Decision making.

**UNIT III**

Organization –Structure of Organization –Formal and Informal Organization -Delegation - Steps in Delegation – Factors in Delegator and Delegant - Centralization and Decentralisation- Factors determining the Degree of Decentralization.

**UNIT IV**

Directing- Importance – Principles –Motivation-Meaning – Nature - Maslow's Theory - Herzbergs Motivation- Hygiene Theory – X, Y theories – Leadership-Meaning- Importance - Qualities of a Leader- Communication –Meaning- Importance -Elements.

**UNIT V**


Coordination –Need- Types- Principles - Controlling-Characterstics- Importance-Types- Steps in Controlling Process -Control Techniques – Financial Control- operating Control.

**Text Book:**


L.M. Prasad, Principles and Practice of Management, 9<sup>th</sup> Edition, Sultan Chand & Sons, 2015.

**Books for Reference:**

1. R.N.Gupta, Principles of Management. S.Chand &Company,2010.
2. Dinkar pagare, Principles of Management. 5th Edition. Sultan Chand & Sons, 2013.

  
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## SEMESTER-VI

Course: Security Analysis and Portfolio Management

Hours per week:5

Course Code: 15UAGET605

Credits:4

## Objective:

To enlighten the student's knowledge on Capital market, securities and apply the knowledge in Portfolio management.

## UNIT I

Financial market – Participants in Financial market – Financial Institutions - Capital market – SEBI and its regulations- NSE- OTCEI - ISE –Recent Trends.

## UNIT II

Primary market – Functions - Role of the New Issue Market - Secondary market – Importance- Functions - Types of shares and debentures – Role of intermediaries- Listing of securities – Advantages of Listing – De Listing of Companies.

## UNIT III

Fundamental Analysis –Economic Analysis -Industrial Analysis – Company Analysis - Technical Analysis.

## UNIT IV

Portfolio Analysis – Markovitz Theory – Efficient Frontier – Sharpe Ideal Index – Portfolio Selection.

## UNIT V


International Diversification – Techniques of Portfolio Revision – Performance Measurements of Managed Portfolio.

## Text Book:


Preeti Singh, Investment Management (19th Edition), Himalaya Publishing House, 2015.

## Books for Reference:

1. V.K. Bhalla, Investment Management, 18<sup>th</sup> Edition, S.Chand Publishing, 2012.
2. Prasanna Chandra, Investment analysis and Portfolio Management ,Tata McGraw , Hill Publishing co ltd, New Delhi ,2003.
3. Dr.V.A .Avadhani, Security Analysis and Portfolio management, Himalaya Publishing House.2014.

  
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## SEMESTER-VI

Course: Business Finance Decision

Hours Per Week: 5

Course Code:15UAGET606

Credits:4

**Objective:**

On successful completion of this course, the student should be well-versed in the concept of business finance and the application of finance to business.

**UNIT I**

Business Finance- Importance - objectives- Financial Management Process- Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

**UNIT II**

Sources and Forms of Finance - Equity Shares- Preference Shares- Bonds- Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing – Features – Forms – Merits and Demerits.

**UNIT III**

Financial Plan - Concept – Objectives – Types – Steps – Significance – Fundamentals- Financial Forecasting.

**UNIT IV**

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

**UNIT V**


Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

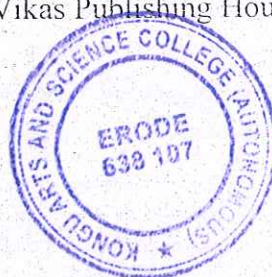
**Text Book:**


Shashi k. Gupta and R.K. Sharma, “Financial management principles and practice” Kalyani Publishers, Edition 2012.

**Books for reference:**

1. Khan & Jain “Financial management” Tata McGraw-Hill Education 4<sup>th</sup> Edition
2. I M Pandey “ Financial Management” Vikas Publishing House Pvt Ltd 11<sup>th</sup> Edition.

  
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## SEMESTER – VI

Course : Financial Reporting

Hours per week: 5

Course code : 15UAGET607

Credits: 4

Objective: To understand, analyse and interpret the basic framework of financial information and its reporting.

### UNIT I

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

### UNIT II

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

### UNIT III

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

### UNIT IV

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

### UNIT V

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




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**Text Books:**


1. P.C. Tulsian and Bharat Tulsian, Financial Reporting, S.Chand & Sons, Revised Edition 2015. (Unit - I,II,III,IV)
2. Jasmine Kaur, International Financial Reporting Standards, Tata McGraw Hill Pvt. Ltd, 1<sup>st</sup> Edition - 2011. (Unit - V)

**Books for Reference:**

1. B.D. Chatterjee, Financial Reporting, Taxmann's Publication, 1<sup>st</sup> Edition 2014.
2. CA.DG. Sharma and CA. Pawan Sarada, Accounting Standards with Financial Reporting (CA - Final), Taxmann's Publication, Revised Edition 2014.

  
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## SEMESTER - VI

Course: Logistic Management

Hours per week:5

Course Code: 15UAGET608

Credits: 4

Objective:

The students are expected to integrate their knowledge gained in various areas of logistic Management such as the system, trade , Marketing, organization and freight structure.

### UNIT I

Meaning, concepts of logistics – Evolution- Nature and Importance- Components of logistics management – Competitive Advantages of logistics- Functions of logistics management- principles- logistics network – Integrated logistics system – Nature and concepts of value chain management– Functions.

### UNIT II

Relevance of logistics to export management – Importance of logistics – Principles of logistics excellence – Relationship with other corporate finance – Organizational integration – the role of the logistics or distribution manager – Payment scheme

### UNIT III

Marketing logistic system – concepts – Objectives – Interface – Logistics with Marketing – System elements - Ports infrastructure development – Shippers Association - Shipment of government controlled cargo – Genesis – Containers – Classification of containers – Benefits to trade

### UNIT IV

Transportation – Inland container depot – ICD – Roles and functions – ICD exports clearance procedures for Imports – CONCOR –Air Transport – Advantages, Constraints – Air cargo Tariff structure - IATA

### UNIT V

Freight rates – Principles – Linear freight – Structure – Tramp shipping Agent – Freight brokers – Freight forwarder – Stevedores.

### Text Book:


Prof.D.Ilangovan & Dr.S.Soosai John Rosario, Logistic Management – United Publishers, Mangalore, Edition – 2011




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Books for Reference

1. Business Logistics Management – Theory and Practice, Vogt, W.J. Piennar, PWC.De.Wit, Oxford University press, Southern Africa, 2002
2. Logistics Management, The integrated supply Chain Process, Donlad J.Bowersox, David J.Closs, Tata Mc Graw Hill Publishing Company Ltd., New Delhi, 5<sup>th</sup> Reprint, 2003
3. Martin Christopher, Logistics and Supply Chain Management – Pearson Education, 2003
4. Krishnaveni Muthiah, Logistics Management and World seaborne Trade – Himalaya Publishing House, Edition – 2011
5. David J.Closs, Tata Mc Graw Hill Publishing Company Ltd., New Delhi, 5<sup>th</sup> Reprint, 2003

  
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## SEMESTER - VI

Course: Office Management

Hours per week: 5

Course Code: 15UAGET609

Credits: 4

Objective: To help the students to formulate and implement their knowledge on Office management in a professional.

### UNIT I.

Introduction – Meaning – Definition – Functions of Modern Office Management – Importance of an Office – functions of Office Management – Departmentation – Office Manager – Qualification and qualities of office Manager – Functions of Office manager.

### UNIT II

Organization – Characteristics - Principles of Organization – Forms of Organization - - Importance of System and Routine Procedure – Principles of Office Management – Advantages and Disadvantages of office routine system

### UNIT III

Location of Office building – Factors affecting Office Location – Rural Area Merits and Demerits – Objectives of an Office Layout – principles of an Layout – Advantages of Good office Layout – Advantages and disadvantages of Open office and Private office

### UNIT IV

Office lighting – Ventilation – Interior Decoration and Furnishing – Freedom from Noise and Dust – Safety – Sanitary arrangement – Security – Secrecy – Furniture – Types of Furniture

### UNIT V

Filing – Methods of Filing – Filing System Record management – Classification of Record - Significance – Stages – Report – Characteristics – Principles – steps – Types of business report – Organization of a Report.

### Text Book:

Ghosh,P.K. – Office Management – Sultan Chand & sons, Revised Edition 2012 – New Delhi.




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Books References:

1. Pillai, R.S.N and Bhavathi - office Management – Sultan Chand sons .Revised Edition 2013.New Delhi
2. Bhatia, R.C. Office Management – galgotia Publishers. Revised Edition 2012. New Delhi.
3. Dr. T.Ramasamy Office Management – gold books publishing House printed 2012.
4. Chopra R.K.. Office Management. Himalaya Publishing House. Printed 2010.New Delhi.

  
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SEMESTER – VI

Course: Banking and Insurance Law

Hours Per week: 3

Course Code: 15UAGST610

Credits: 3

Objective:

After the successful completion of the course the student should have a thorough knowledge on Indian Banking and Insurance System and Acts pertaining to it.

**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. Banking system - Branch Banking - Unit Banking - Chain Banking - Group Banking - Pure Banking and Mixed Banking system.

**UNIT – II**

Banker and Customer - General and Special relationship. Banker's right, Banker's Lien and Statutory Obligation to honour cheques. Types of Bank Accounts: Fixed Deposit Account, Saving Bank Account, Current Account, Recurring Deposit Account. Difference between various types of accounts.

**UNIT – III**

Bank customers: special types – Minor, Married Woman, Lunatics, Partnership firm, Joint stock company, Non trading companies and Private companies – Precautions for opening account for special types of customers. Executors, Administrators, Trustees and their functions.

**UNIT – IV**

Insurance – Definition – Nature – Evolution – Importance - IRDA Act - Mission - Composition of Authority – Powers of investigation and Inspection of Authority – Licensing of Insurance Agents.

**UNIT – V**

Legal dimension of Insurance: Insurance Act, 1938 – Life Insurance Act, 1956 – General Insurance Act, 1972 – Marine Insurance Act, 1963.




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Text Books:


1. Gordon and Nataraj. "Banking Theory, Law and Practice", 23<sup>rd</sup> Edition. Himalaya Publishing House, 2012. (Unit - I,II,III)
2. M.N. Mishra. "Insurance – Principles and Practice", 15<sup>th</sup> Edition. S.Chand & Company Ltd., New Delhi, 2008. (Unit – IV,V)

Books for Reference:

1. Varshney, " Banking Theory, Law and Practice", 2<sup>nd</sup> Edition, Sultan & Chand Ltd., New Delhi, 2008.
2. B.S Bodla, M.C. Garg & K.P. Singh, "Insurance - Fundamentals, Environment & Procedures" . Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.

  
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