



KONGU ARTS AND SCIENCE COLLEGE

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

ERODE – 638 107

B.Com (Professional Accounting)



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2018-2019



KONGU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

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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	
SEMESTER I									
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
Total			30					550	22




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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
Total			30					550	22
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
Total			30					650	24




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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
Total			30					650	24
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
Total			30					575	24




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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
Total			30					625	24
TOTAL								3600	140

- 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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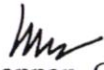
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ADVANCED LEARNERS COURSE*

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).


K.K.A. Alaguappan, Chairman,
Board of Studies,
Professional Accounting,
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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 - V Corporate Accounting - I	Total Marks: 100		Hours Per Week	Credits
III	17UAGCT301			CIA: 25	ESE: 75	5

Objective:

To enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

Course Outcome:

- The student will be able to
- CO1 Remember the accounting procedures for Issue of shares.
 - CO2 Understand the application of redemption of Preference Shares and Debentures.
 - CO3 Apply the underwriting procedures for Shares and Debentures.
 - CO4 Analyze the financial statements of the corporate as per accounting standards.
 - CO5 Evaluate the value of goodwill and shares of company.

Unit - I

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Surrender of Shares.

Unit - II

Redemption of Redeemable Preference Shares – Issue and Redemption of Debentures – Various Methods of Redemption of Debentures.

Unit - III

Underwriting of Shares and Debentures – Marked and Unmarked applications – Firm Underwriting .

Unit - IV

Profit Prior to Incorporation - Final Accounts of Companies – Calculation of Managerial Remuneration.

Unit - V

Valuation of Goodwill - Methods of Valuation of Goodwill – Valuation of Shares – Methods of Valuation of Shares.

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

Text book:

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




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Books for reference:

1. R.L.Gupta and M.Radhaswamy, "Company Accounts", Sulthan Chand and Sons, 2014, New Delhi.
2. Maheswari, "Corporate Accounting", Vikas Publishing House, 2012, New Delhi.
3. Shukla M.C.Grewal T.S.Gupta and S.L, "Advanced Accountancy", S.Chand and Company, 2010, New Delhi.
4. S.P. Jain and K.L. Narang, "Advanced Accounting", Kalyani Publishers, 2012.
5. Arulanandham & Raman, "Advanced Accountancy", 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


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Sem.	Course Code	Core VIII: Business law, Ethics and Communication	Total Marks: 100		Hours Per Week	Credits
III	17UAGCT304		CIA: 25	ESE: 75	4	4

Objective:

To test the working knowledge of Business law, Company law and their practical applications and also to understand their ethical issues then to develop the communication skills in relation to business.

Course Outcome:

On Completion of this course student will be able to

CO1 Procure knowledge on Limited Liability Partnership Act.

CO2 Understand about the computerized environment in Company Law.

CO3 Promote the Ethical Behaviour in Business Environment

CO4 Understand effects of pollution and Resource Depletion in business Environment

CO5 Learn to build an innovation friendly organization.

Unit I:

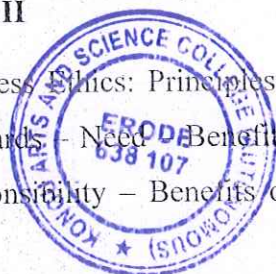
Business Law: The Limited Liability Partnership (LLP) Act, 2008: Introduction- Nature and Scope - Essential features - characteristics of LLP - Incorporation and differences with other forms of organizations.

Unit II

Company Law: Shares – Kinds of Shares – Difference between Preference shares & Equity Shares – Voting rights of Share holders - Company law in computerised environment – MCA (Ministry of Corporate Affairs) – Overview – Key benefits of MCA – Services available on MCA – Organisation of ROC office under MCA

Unit III

Business Ethics: Principles of Business Ethics – Nature of Ethics – Five sources of Ethical standards - Need - Benefits of Business Ethics. Corporate Governance and Corporate Social Responsibility – Benefits of good Corporate Governance – Need for CSR Responsibility.



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Work place Ethics – Factors influencing Ethical Behaviour at work – Guidelines for managing ethics in the workplace.

Unit IV

Environment and Ethics: Pollution and Resource Depletion – Eco-friendly business practices – Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer's interest – Ethics in Accounting and Finance – Creating an Ethical Environment – fundamental principles relating to Ethics.

Unit V

Business Communication: Communication Basics – Elements involved in the process of Communication – Formal – Informal – Barriers to effective Communication – Guidelines for effective Communication - Various forms of Non-verbal Communication – Active listening – Guidelines – Effective Communication as aid in organisation wide change.


Text book:

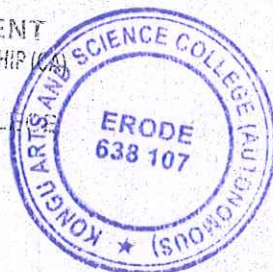
Munish Bhandari, A handbook of Law, Ethics and Communication, Bestword Publication Pvt., ltd., New Delhi, 2015


Books for reference:

1. M.P.Vijaykumar, Business Law, Ethics and Communication, Snow white Publication, 2016.
2. ICAI material.

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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Sem.	Course Code	Allied Course- III Managerial Economics	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
III	17UAGAT305				5	4

Objective :

To equip the students with the fundamental concepts of managerial economics and understand the Utility analysis, production and cost concepts, Market structure and distribution

Course outcome:

On Completion of this course student will be able to

CO1 Understand the basic theories of managerial economics and decision making and forward planning.

CO2 Identify the determinants of the utility and demand analysis.

CO3 Understand to calculate the production analysis and cost decisions making.

CO4 Understand the major characteristics of different market structures and the implications of the degrees of competition in a market on firms pricing and output decisions.

CO5 Analyze the different costs in the product and study the long run and short run relationship of costs as well as of wages, interest and profit in day to day running of business.

Unit: I

Managerial Economics – Meaning – Nature and scope of Managerial Economics – Distinction between managerial economics and Economic theory – Objectives of the firm – Decision making in business – Relationship of managerial economics with other discipline.

Unit: II

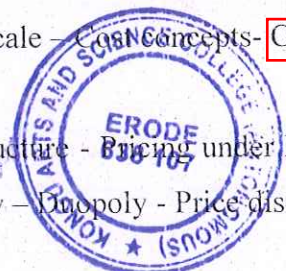
Utility analysis – Concept of utility - Law of diminishing marginal utility – Nature of Demand- Determination of Demand - Law of Demand – Elasticity of demand – Indifference curve Analysis – Consumer Surplus

Unit: III

Production and Cost concepts - Factors of Production – Law of diminishing returns – Law of returns to scale – Cost Concepts - Cost curves

Unit: IV

Market Structure - Pricing under Perfect competition – Monopoly – Monopolistic competition – Oligopoly – Duopoly - Price discrimination.



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Unit: V

Distribution - Theory of Distribution - Marginal productivity of distribution - Ricardian theory of rent - Theory of wages - Keynes liquidity theory of preference - Theory of profits.

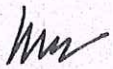
Text Books :

1. Bose & A. Marimuthu, Introduction of Micro Economics - Himalaya Publication, Mumbai
2. Dr. S. Sankaran Managerial Economics - Margham publication, Chennai


Books for Reference :

1. R.L. Varshney and Maheswari - Managerial Economics Sultan & Chand, New Delhi
2. R. Cauvery, Managerial Economics - Sultan & Chand, New Delhi
3. D.M. Mithani, Principles of Economics, Himalaya Publication, Mumbai
4. H.L. Ahuja, Modern Micro Economics 19th edition S Chand publication

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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Sem.	Course Code	Non major Elective - I Fundamentals of Accounting	Total Marks: 75	Hours Per Week	Credits
III	17UAGNT307		ESE: 75	2	2

Objective:

On successful completion of this course, the students will understand the basic concepts of Accountancy and how to use its techniques to solve the modern business problems.

Course outcomes:

On Completion of this course student will be able to

CO1 Understand the basic concepts and golden rules of accounting.

CO2 Develop the ability to use a basic accounting system.

CO3 Acquire Knowledge about the subsidiary books.

CO4 Understand the preparation of financial statements

CO5 Acquire knowledge in Bank reconciliation statement.

UNIT-I

Fundamentals of book keeping – Accounting concepts and conventions –Rules for accounting equation.

UNIT-II

Journal – Ledger – Distinguish between Journal and Ledger.

UNIT-III

Subsidiary books – Benefits – Basic documents of Subsidiary books. Cash book – Single column cash book – Double column cash book – Triple column cash book.

UNIT –IV


Final Accounts- Trading account – Items appearing on the debit and credit side of Trading Account - Profit and Loss account - Items appearing on the debit and credit side of Profit and Loss account - Balance sheet of a sole trader without adjustments – Classification of Assets and Liabilities.

UNIT-V

Bank reconciliation statement –Difference between cash book and pass book.

Note: Distribution of Marks: Theory - 60% and Problems- 40%




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Text book:

T.S. Reddy & A.Murthy, Financial Accounting, 8th Edition, Margham publication, 2012.

Books for Reference:

1. V.K.Goyal & Ruchi Goyal, Financial Accounting, 4th Edition, PHI Publisher, 2012.
2. S.P.Jain & K.L.Narang, Advance Accounting, Kalayani publisher, 2012.
3. S.N.Maheswari & S.K. Maheswari, Financial Accounting, 5th edition, vikas publishers, 2014.

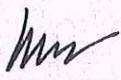
QUESTION PAPER PATTERN

SECTION - A


5 x 15 = 75 Marks

Five Questions (Either or choice)

Two questions from each unit


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Sem.	Course Code	Core paper - IX Corporate Accounting - II	Total Marks: 100		Hours Per Week	Credits
IV	17UAGCT401			CIA: 25	ESE: 75	5

Objective:

To develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

Course outcome:

- CO 1 Remember the accounting procedures for amalgamation and absorption methods.
- CO2 Understand the external and internal reconstruction framework of companies.
- CO3 Apply the norms and regulations of banking companies as per Banking Regulation Act.
- CO4 Analyze the financial statements of Insurance companies as per IRDA regulations.
- CO5 Evaluate the legal requirements and preparation of consolidated balance sheet of holding company.

Unit - I

Amalgamation - nature of merger – nature of purchase -Absorption

Unit – II

Reconstruction: External Reconstruction – Internal Reconstruction (Reduction of Share Capital). Liquidators Final Statement of Accounts.

Unit - III

Banking Companies – Preparation of Various Schedules and Final Accounts.

Unit - IV

Insurance Companies – Life Insurance and General Insurance - Preparation of final accounts with Schedules.

Unit - V

Holding Companies – Legal Provisions- Preparation of Consolidated Final Statements – Accounts of Electricity Supply Companies (Including Railways / Public Utilities)

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. "Company Accounts", Sulthan Chand and Sons, 2014, New Delhi.+
2. Maheswari, "Corporate Accounting", Vikas Publishing House, 2012, New Delhi.
3. Shukla M.C.Grewal T.S.Gupta and S.L , " Advanced Accountancy", S.Chand and Company, 2010, New Delhi.
4. S.P. Jain and K.L. Narang, "Advanced Accounting", Kalyani Publishers, 2012. Ludiana.
5. Arulanandham & Raman, "Advanced Accountancy", Himalya Publishers, 2011, New Delhi.

QUESTION PAPER PATTERN		
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Sem	Course Code	Core-XI:	Total Marks :100		Hours Per Week	Credits
			CIA : 25	ESE :75		
IV	17UAGCT403	Corporate Laws			5	3

Objective:

To enable the students to acquire knowledge about the regulatory measures adopted with areas of securities trading, foreign exchange management, consumer protection, control of pollution.

Course Outcome:

On Completion of this course student will be able to

- CO1 Know about Rights of Consumers and Concept of Competition Act
- CO2 Understanding the Regulation and Management of Foreign Exchange.
- CO3 Acquire knowledge on prevention and control of Pollution.
- CO4 Understanding the functions of SEBI.
- CO5 Gain knowledge on Trade Mark and Copyright

UNIT-I

Competition Act 2002-Definition-Objectives-Concepts of Competition-Competition Law in India-Functions-Powers of MRTP Commission. Consumer Protection Act 1986-Definitions-Objects-Features-Rights of Consumers-Consumer Protection Councils-Consumer Redressal Agencies.

UNIT-II

Foreign Exchange Management Act (FEMA) 1999-Definitions-Concepts-Regulation and Management of Foreign Exchange-Authorised Person-Powers-Duties of Authorised Person-Current Account Transactions-Export of Goods and Services –Import of Goods and Services.

UNIT-III

Water (Prevention Control of Pollution) Act, 1974-Features-Objectives –Functions of Various Boards-Prevention and Control of water Pollution. Air (Prevention and Control of Pollution) Act, 1981-Definition- Prevention and Control of Pollution-Functions of State Board Offence by Companies.



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UNIT-IV

Securities and Exchange Board of India Act, 1992 (SEBI) – Objectives – Definition of Terms – Establishment of the Securities and Exchange Board of India – Powers and Functions of the Board – Registration Certificate – Penalties and Adjudication.

UNIT-V

Concept and Development of intellectual property Law in India- Meaning, Objectives, Registration law and Procedures relating to intellectual Property-The Patents (Amendment) Act 1970-The Trade Mark Act 1999-The Copyright Act 1957 (as amended by the Copyright Amendment Act 2012)-Intellectual Property Appellate Board.

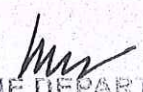
Text book:

S.S. GULSHAN G.K. KAPOOR Economic and Labour Laws Sultan Chand & Sons, Fourth Revised Edition 2010.


Books for Reference:

1. Taxman Allied Services (P) Ltd - Corporate Laws
2. ICSI Study Material on Economic Laws
3. Delag Goswami - Handbook on Pollution Control
4. A.M. Chakrabarthi – Industrial Licencing & IDR Act.

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
10x1=10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3x10 = 30 Marks (Answer any three questions) One question from each unit


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Sem.	Course Code	Core-XII Computer Applications Practical –II (Tally & C++)	Total Marks: 100		Hours Per Week	Credits
IV	17UAGCP404		CIA: 40	ESE: 60	5	4

Objective: To impart the basic knowledge about the Tally and C++.

Course outcome:

On Completion of this course student will be able to

CO1 Prepare books of Accounts and balance sheet

CO2 Acquire skills in computerized accounting procedures.

CO3 Enhance the knowledge in C++.

CO4 Apply various Accounting formulas.

CO5 Develop and maintain Objects.

1. Problem to prepare Trading A/C and Balance sheet
2. Problem to prepare Trading P&L A/C and Balance Sheet
3. Problem to prepare Financial Statements
4. Problem to prepare Day Book & Financial Statements
5. Problem to prepare Trial Balance & Financial Statements
6. Problem to prepare Trial Balance, Cash Book & Financial Statements
7. Problem to prepare Trial Balance, Day Book, P&L A/C and Balance Sheet

The following Trial balance was extracted from the books of Mr. Arun on 31.03.2017.

Particulars	Debit	Credit
Capital		49,000
Drawings	4,000	
General expenses	5,680	
Buildings	32,000	
Stock (1.4.2016)	32,400	
Coal	4,480	
Wages	14,400	
Tax and insurance premium		
Debtors	12,560	
Creditors		5,760



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Discount	1,100	
Loan @ 6%		15,000
Moped	7,500	
Rent	500	
Apprentice premium		1,800
Commission received		2,640
Electricity charges	2,810	
Bills payable		7,700
Cash	160	
Bank over draft		6,600
Indian bank shares	5,000	
Sales		1,30,720
Purchases	93,550	
Interest on loans	450	
	2,19,220	2,19,220

Prepare Trading and Profit and Loss a/c for the year-ended 31.03.2017 and Balance sheet as on that date giving effect to the following adjustments.

1. Closing stock Rs. 47,000 as on 31.03.2017.
2. Six month interest due on loan Rs.450
3. Insurance premium prepaid Rs.230
4. Premium accrued but not yet received Rs. 200
5. Commission received in advance Rs. 340



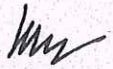
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C++


- 1) Basic concepts of Object-Oriented Programming - Tokens, Control Structures- Functions in C++ - Nesting of Member Functions - Arrays within a Class - Friendly Functions.
- 2) Constructors and Destructors - Operator Overloading- Defining Operator Overloading - Inheritance Extending Classes: Defining Derived Classes - Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance.
- 3) Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
- 4) Program to calculate Economic Order Quantity (using nesting of member function).
- 5) Program to calculate simple Interest and compound Interest (using nested class).
- 6) Program to calculate net income of a family (using friend function in two classes)
- 7) Program to prepare cost sheet (using inheritance).

Books for Reference:

- 1) Computerised Accounting using Tally.ERP 9 (English) 1 Edition-Sahaj Enterprises
- 2) E. Balagurusamy - OBJECT ORIENTED PROGRAMMING WITH C++ - Fourth Edition, Tata McGraw Hill Private Limited Publication - 2010.


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Sem.	Course Code	Allied - IV Strategic Management And Business Policy	Total Marks: 100		Hours Per Week	Credits
IV	17UAGAT405		CIA: 25	ESE: 75	5	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

Course outcome:

On Completion of this course student will be able to

CO1 Demonstrate the basic concepts about strategic management and strategy tactics and describe the management forces, social responsibility and social audit.

CO2 Demonstrate the formulation that needs the classification points that need approaches makes in relation to value chain Analysis

CO3 Demonstrate the major approaches in BCG Matrix and corporate level generic strategies

CO4 Demonstrate the role of top management process and explain the key elements of a four routes of competitive advantages.

CO5 Demonstrate the strategic evaluation of quantitative and qualitative factors and process.

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 force

UNIT: III

Strategic choice - 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 – factor approaches – Mc Kinney's 7'S frame work – strategic positioning – four routes to competitive advantages.



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UNIT-V

Strategic Evaluation - Importance - criteria - quantitative and qualitative factors - strategic control. Process - criteria - Types - essential features of effective evaluation and control system.


Text Book:

Kazmir, Azhar - Strategic Management and business policy, Tata McGraw-Hill - Publishing company limited, 3rd edition 2008, New Delhi


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 & son's New Delhi, 12th edition reprint 2011
4. Francis cherunillam, strategic management, Himalaya publishing house, 4th revised edition, Mumbai, 2003.

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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Sem.	Course Code	Skill Based Course II: Principles of Marketing	Total Marks: 75		Hours	Credits
			CIA: 20	ESE: 55	Per Week	
IV	17UAGST406				3	3

Objective:

To enable the students to acquire knowledge of marketing Functions, product Development, Advertising and Sales Promotion.

Course Outcome:

- On Completion of this course students will be able to
- CO1 To understand the basic concept of marketing.
- CO2 Gain exposure on development of new products and pricing
- CO3 Acquire knowledge on promotion strategies.
- CO4 Acquire knowledge on Advertising the products.
- CO5 Understand the various distribution channels.

Unit – I

Marketing : Introduction-- Evolution - Meaning and definition of market and marketing - Characteristics - Functions –Classification of market.

Unit – II

Product Development – New Product Planning and Development – Steps in New Product Development –Product Life Cycle – Product Line and Product Mix Strategies –Pricing – Objectives– Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

Unit – III

Sales promotion - Meaning and Definition - Objectives and Importance of Sales Promotion - Causes for Sales Promotion Activities - Types of Sales Promotion Programmes -Salesmanship and Personal Selling - Steps in selling - Importance of Salesmanship - Qualities of a good salesman

Unit – IV

Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement copy - Elements of a Advertising copy - Objections against Advertisement copy - Media of Advertisement



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Unit - V

Channel of distribution - Meaning - importance of distribution channel - Kinds of channel members - functions of middleman - factors influencing selection of distribution channel - types of distribution channels.


Text Book:

R.S.N.Pillai and Bagavathi, Modern Marketing, S.Chand Publications 4th Edition, 2012.


Books for Reference:

1. Gupta C.B, Essentials of Marketing, Sultan Chand & Sons, 3rd Edition, 2010.
2. Neeru Kapoor, Principles of Marketing, Prentice Hall Publishers, 1st Edition, 2014
3. Philip Kotler & Gary Armstrong, Pearson, Principles of Marketing, 12th Edition, 2008.

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 3 = 15 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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Sem.	Course Code	Non major Elective - II Practical Auditing	Total Marks: 75	Hours Per Week	Credits
IV	17UAGNT407		ESE:75	2	2

Objective:

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

Course Outcome:

On Completion of this course student will be able to

CO1 Learn the role of auditing in business.

CO2 Understanding the steps involved in the audit of accounts and practical implementation of auditing in business world.

CO3 Possess knowledge on verification and valuation of various assets and liabilities.

CO4 Familiarise with provisions of the companies act relating to the appointment, conduct and liabilities of an auditor .

CO5 Understanding the fundamental audit concepts in Specialised Audit

Unit I

Auditing – Meaning – Objectives – Classification of Audit

Unit II

Internal Control – Internal check – Internal audit – Audit note book – Audit working paper – Audit programme

Unit III

Vouching – Verification and Valuation of Assets and Liabilities

Unit IV

Specialised Audits – Educational institutions, Hospitals, Hotels, Banking and Insurance companies.

Unit V

Company Auditor – Appointment – Qualification – Disqualification – Removal of Auditor – Audit Report – Duties, Powers and Liabilities of Auditors

Text Book:

B.N.Tandon, Practical Auditing, S.Chand Publishers, New Delhi, 2005



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Books for References:

1. Spicer & Pegler. Auditing. Mc Millan Publication. New Delhi, 2000.
2. Dinakar Pagare. Principles & Practice of Auditing. Sultan Chand & Sons. New Delhi, 2004.


QUESTION PAPER PATTERN

SECTION – A


5 x 15 = 75 Marks

Five questions (either or choice)

Two questions from each unit


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