



KONGU ARTS AND SCIENCE COLLEGE

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

ERODE – 638 107

PROGRAM NAME

B.Com. (Professional Accounting)



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2017-2018



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SYLLABUS

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

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Sem.	Course Code	CORE PAPER III: FINANCIAL ACCOUNTING - II	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75	6	4
II	17UAGCT201					

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		
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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 6th 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. 13th 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, 7th 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.

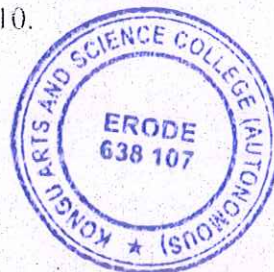
Text Book:

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, 4th 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, 3rd 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.. 18th 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. 5th 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.



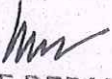
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Text Book:


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

Books for Reference:

1. Rajan Saxena. "Marketing Management", 1st edition, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.
2. Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque, "Principles of Marketing", 12th 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”, 1st Edition Thakur Publisher, Chennai, 2011.

Books for Reference :

1. Rajendra pal and J.S. Korlahalli, “Essentials of Business Communication”, 13th 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, 2nd 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, 5th edition, Universal Law Publications, Uttar Pradesh.
2. Shusma Arora and Raman Arora, Cyber Crimes and Law, 2nd 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 :

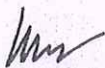
P.Saravanavel & S.Sumathi , Production And Material Management, 3rd Edition, Margam Publication, Chennai, 2006.




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BOOKS FOR REFERENCE

1. Rahul v.aletekar and sandeep burte . Production Management . Jaico Publishing House .
Mumbai 1st Edition . 2003.
2. M.m.varma, Material Management .sultan chand and sons,New delhi, 4th edition 1999.
3. S.A.chunnawalla and d.r.Patel.Production and Operation Management , .Himalaya
Publishing House.Delhi, 7th 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, 17th 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



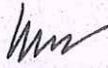

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Text Book:

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, 4th Edition 2006.
3. I.M Pandey, " Financial Management" , Vikas publishing house pvt ltd, 11th 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, 9th 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, 18th 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.

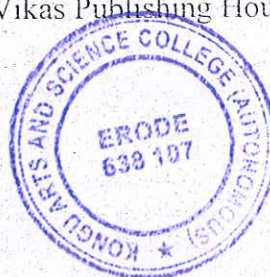
Text Book:


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 4th Edition
2. I M Pandey “ Financial Management” Vikas Publishing House Pvt Ltd 11th 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, 1st Edition - 2011. (Unit - V)

Books for Reference:

1. B.D. Chatterjee, Financial Reporting, Taxmann's Publication, 1st 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, 5th 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, 5th 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", 23rd Edition. Himalaya Publishing House, 2012. (Unit - I,II,III)
2. M.N. Mishra. "Insurance – Principles and Practice", 15th Edition. S.Chand & Company Ltd., New Delhi, 2008. (Unit – IV,V)

Books for Reference:

1. Varshney, " Banking Theory, Law and Practice", 2nd 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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ACTIVITIES



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DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA

AND PROFESSIONAL ACCOUNTING

BEST PRACTICE - EXPLORING ENTREPRENEURS - SCREENING VIDEOS

on Tuesday 20th February 2018


Department of Corporate Secretaryship with CA and Professional Accounting organized 'Screening videos - Exploring Entrepreneurs as a 'Best Practice' activity on 20.02.2018.

To explore the student's own skills and talents in their own way they were divided into groups and interviewed the successful Entrepreneurs. This helps the students to have an idea on start-ups and understand the practical skills & theoretical concepts needed to establish their own Entrepreneurial venture. They captured the entire process and made a video presentation for maximum of 12mins. The video presentation was screened and the best videos were awarded with prizes.




Beneficiaries: 217 students from II & III B.Com (CS CA) and B.Com (PA) Students

Venue: U.V.Swaminatha Iyer Arangam


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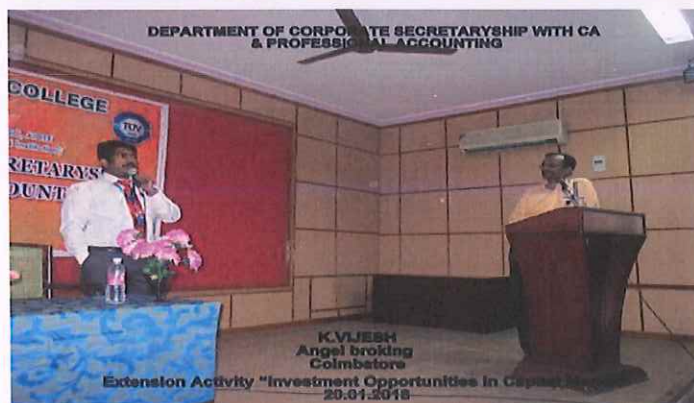
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DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA AND PROFESSIONAL ACCOUNTING

EXTENSION ACTIVITY

INVESTMENT OPPORTUNITIES IN CAPITAL MARKET

on Saturday, 20th January 2018 at 10.00 a.m




Department of Corporate Secretaryship with CA and Professional Accounting organized an Extension Activity – Investment Opportunities in Capital Market on 20.01.2018.


The resource person for this program was Mr.K.Vijesh, Angel Broking, Coimbatore. The capital market development, its opportunities and challenges were elucidated in this programme. The aim of this programme is to inculcate the safe investment and to safeguard the interest of the investors. He also educated the students about securities and their intermediaries. He also explained about the Investment related guidelines. The queries of the participants were clarified at the end of the programme.

Beneficiaries: 256 students

Venue: PG Seminar Hall


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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA
AND PROFESSIONAL ACCOUNTING**

**WORKSHOP ON
GST AND BUSINESS PRACTICES**
on 23rd & 24th January 2018 at 10.A.M

Department of Corporate Secretaryship with CA and Professional Accounting organized a workshop on GST and Business Practices on 23.01.2018 & 24.01.2018.

The Resource Person for this programme was Mr.D.Sivashanmugam, organizing Secretary, ICMRR Journal, Bangalore. He elucidated the Indian system of taxation of Goods and Services – Overview, needs, procedure and its provisions. He also provided a practical training on accounting methods and process of GST law and various returns needed to be filed as per GST rules. The students were also asked to fill the forms.

The queries of the participants were clarified at the end of the programme.



24.01.2018

GST & Business Practices
D.Shiva shanmugam
Organising secretary
ICMRR Journal, Bengaluru

III B.Com(CS CA)




23.01.2018

GST & Business Practices
D.Shiva shanmugam
Organising secretary
ICMRR Journal, Bengaluru


III B.Com(PA)

Beneficiaries: 112 students from III B.COM (CS CA) & III B.Com (PA)

Venue: Classroom


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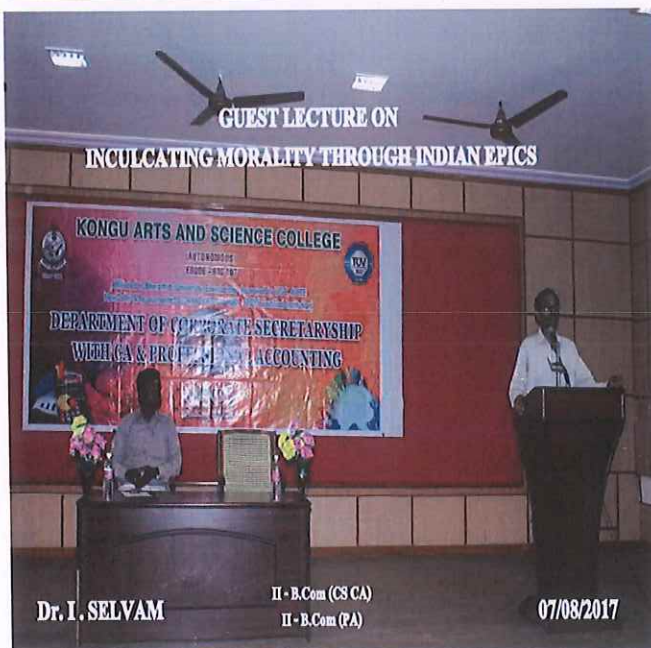
**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA
AND PROFESSIONAL ACCOUNTING**

**GUEST LECTURE ON
INCULCATING MORALITY THROUGH INDIAN EPICS**
on Monday 7th August 2017

Department of Corporate Secretaryship with CA and Professional Accounting organized a Guest Lecture on 'Inculcating Morality through Indian Epics' on 07.08.2017.

The Resource Person for this programme was Dr.I.Selvam, Vice Principal, Navarasam Arts and Science College for Women, Arachalur. Indian culture plays an important role in inculcating ethical values. He also elucidated evidences of development of values in life. Important values that are ever relevant and unchanging are found in the form of scriptural texts in the Indian culture were explained to the students.

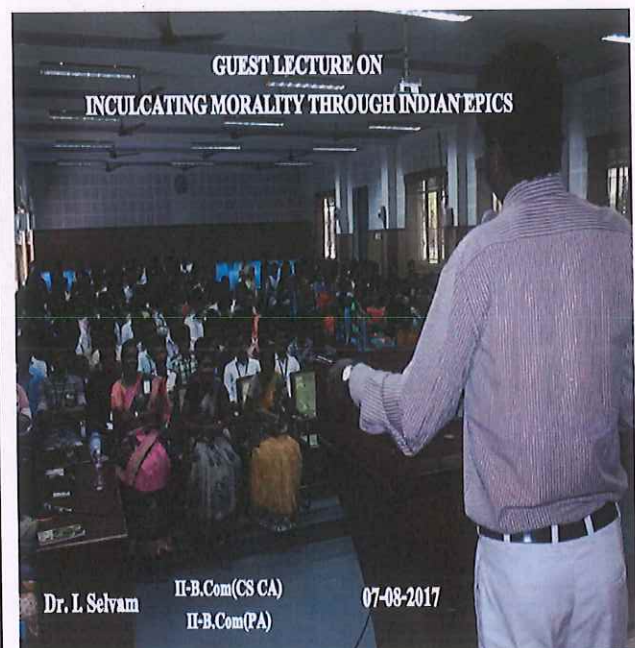
The queries of the participants were clarified at the end of the programme.



Dr. I. SELVAM

II - B.Com (CS CA)
II - B.Com (PA)

07/08/2017




Dr. I. Selvam

II-B.Com(CS CA)
II-B.Com(PA)


07-08-2017

Beneficiaries: 196 students from II B.Com (CS CA) & II B.Com (PA)

Venue: PG Seminar Hall


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DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA

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BEST PRACTICE - MOCK TRADING

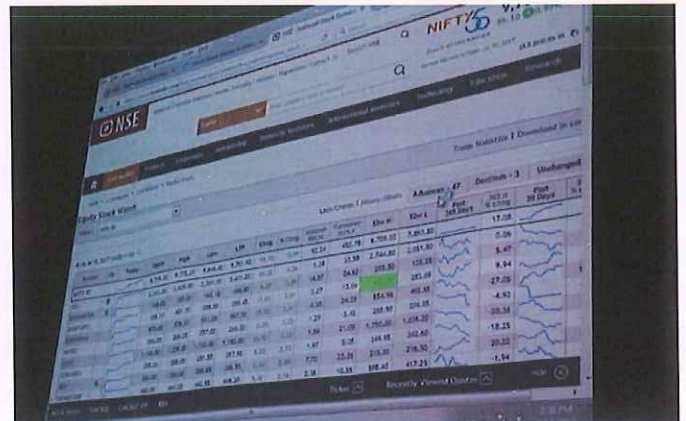
on Monday 10th July 2017 at 01.30 p.m



Department of Corporate Secretaryship with CA and Professional Accounting conducted training session on Mock Trading as a 'Best Practice' activity on 10.07.2017 at PG Seminar Hall.

The aim of this session is mainly to understand the capital market and to enable the students to identify the different sectors in the capital market. It also helps to identify the ups and downs in the stock prices and the reasons for such fluctuations. This practice guides to analyze different sectors and to create a portfolio that suits them and to convert the mock trading into real trading as well.

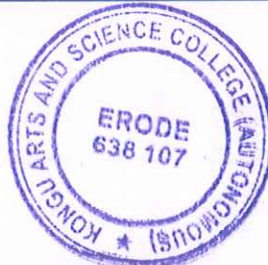
Dr. K. K. A. Alaguappan, Associate Professor and Head, Department of Corporate Secretaryship with CA and Professional Accounting, elucidated the practices and guided the students to trade in the capital market.



Beneficiaries: II B.Com (CS CA) and II B.Com (PA) Students

Venue: PG seminar Hall


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Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.

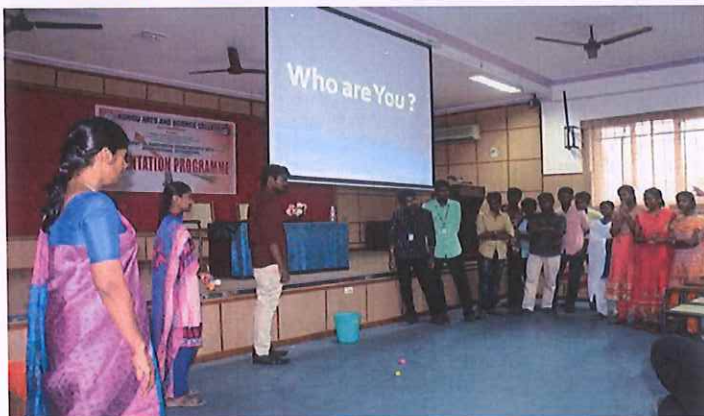


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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA
AND PROFESSIONAL ACCOUNTING**

ORIENTATION PROGRAMME

11th & 12th July 2017 between 09.45 a.m. and 04.30 p.m.



Department of Corporate Secretaryship with CA and Professional Accounting conducted an Orientation Programme on 11.07.2017 & 12.07.2017.

In order to bridge the gap between school and college career, an orientation programme was organized for the first year students. Dr.K.A.Guhaselvi, Assistant Professor, G R Damodaran Academy of Management, Coimbatore were the recourse person. The students spent the whole day by interacting with each other and knowing them in a fun-filled environment. The students were also briefed about required training programs planned to develop competencies to approach the job market.

Beneficiaries: 125 Students from I B.Com

(PA) & I B.Com (CS CA)

Venue: PG Seminar Hall

Mrs.
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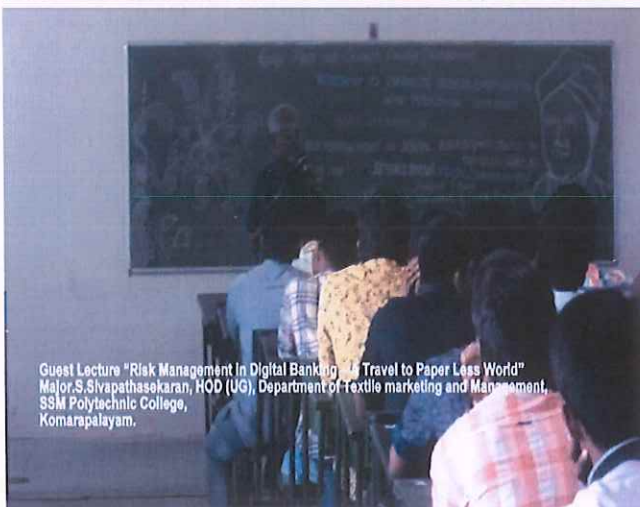
**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA
AND PROFESSIONAL ACCOUNTING**

**GUEST LECTURE ON
RISK MANAGEMENT IN DIGITAL BANKING - A TRAVEL TO PAPER LESS WORLD
on 28th February 2018**

Department of Corporate Secretaryship with CA and Professional Accounting organized a Guest Lecture on Risk Management in Digital Banking – A Travel to Paper Less World on 28.02.2018.

The Resource Person for this programme was Major.S.Sivapathasekaran, HOD (UG), Department of Textile Marketing and Management, SSM Polytechnic College, Komarapalayam. This Lecture was focused on evaluating the security risk analysis and Management in Online Banking transactions. The lecture also indicated the awareness need to be identified in terms of risk associated with clients saving password and other transaction details in their devices used in performing a online transaction.

The queries of the participants were clarified at the end of the programme.




Guest Lecture "Risk Management In Digital Banking - A Travel to Paper Less World"
Major.S.Sivapathasekaran, HOD (UG), Department of-textile marketing and Management,
SSM Polytechnic College,
Komarapalayam.




Beneficiaries: 116 students from III B.COM (CS CA) & III B.Com (PA)

Venue: Classroom


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DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA AND PROFESSIONAL ACCOUNTING

INDUSTRIAL VISIT

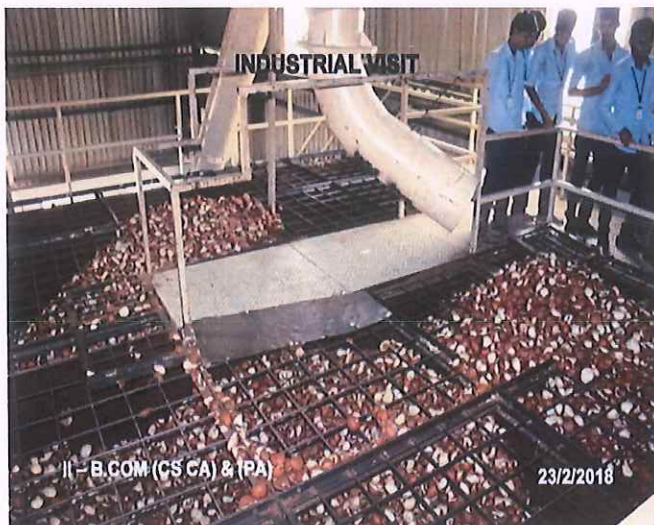
SAMSON CNO INDUSTRIES

on Thursday 23rd February 2018




Department of Corporate Secretaryship with CA and Professional Accounting organized an Industrial Visit for the students of II B.Com (CS CA) and II B.Com (PA).

To inculcate the understanding of production, Branding and Marketing among the students the Industrial Visit was organised. Around 100 students and 3 Faculty members visited Samson CNO Industry. The process of making coconut oil was explained to the students. The students gained knowledge over the different types of coconut processed using various machineries at the factory. The students were amazed to see the realtime process of theory put into practice, which gave them much more clarity in the concept. The queries of the students were also clarified.




Beneficiaries: 108 students from II B.Com (CS CA) & II B.Com (PA)

Venue: Samson CNO Industry, Kangeyam


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