



KONGU ARTS AND SCIENCE COLLEGE

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

ERODE – 638 107

B.Com (Professional Accounting)



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2019-2020



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SYLLABUS

Sem.	Course Code	CORE XIII : COST ACCOUNTING	Total Marks: 100		Hours Per Week	Credits
V	17UAGCT501		CIA: 25	ESE: 75	6	4

Objective

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

Course Outcome

On Completion of this Course, Students will be able to

CO1 Remember the cost concepts and able to prepare cost sheets.

CO2 Understand various levels and able to find out value of closing stock after Material issued.

CO3 Apply the methods of labour turnover and system of wage payment.

CO4 Analyse the allocation, apportionment and absorption methods.

CO5 Evaluate the contract and process accounts.

UNIT – I

Cost accounting – Meaning, objectives and advantages of cost accounting – Difference among financial, Cost and Management accounting – Characteristics of an ideal costing system. Elements of cost – cost classification – methods and types of cost. Preparation of cost sheet – Tenders.

UNIT - II

Materials – Objectives/Need for material control and techniques. Various levels – reorder, minimum, maximum and average stock level – EOQ. Features of ‘ABC’ analysis. Stores control – types of stores. Methods of valuing materials issues – FIFO, LIFO, Simple Average and weighted average.

UNIT – III

Labour – Labour turnover – Causes – Methods – Replacement method – Separation method – Flux method. Remuneration and Incentive – system of wage payment – time and piece rate – Taylor’s differential and Merricks’s multiple piece rate system, Halsey and Rowan plan.

UNIT – IV

Overhead – Classification of overhead – Allocation, apportionment and reapportionment. Primary and Secondary distribution summary. Absorption of overhead – Machine hour rate.



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UNIT - V

Methods of costing - Contract costing - Features of Contract Accounts. Process costing -- Features of process costing – Process losses – Waste, Scrap, Normal loss, Abnormal Loss and Abnormal Gain.

Note : Distribution of marks: Theory - 20% and Problems - 80%

Text Book


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


Books for Reference

1. S.N. Maheswari, Cost and Management Accounting, Sultan Chand Publications, New Delhi, Revised Edition 2016.
2. T.S.Reddy & Y.Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, Revised Edition 2017.

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 XIV : DIRECT TAXES	Total Marks: 100		Hours Per Week	Credits
V	17UAGCT502			CIA: 25	ESE: 75	5

Objective

To acquire expert knowledge of practical and procedural aspects relating to Income tax Law and Practice.

Course Outcome

On Completion of this Course, Students will be able to

- CO 1 Remember the scope of income of residents.
- CO 2 Understand the provisions relating to salary income and house property income.
- CO 3 Apply the provisions to evaluate business and professional income.
- CO 4 Analyze the deductions under gross total income.
- CO 5 Evaluate the aggregate income and tax liability of individual.

UNIT I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Capital Gains

UNIT IV

Income from Other Sources– Deductions from Gross Total Income

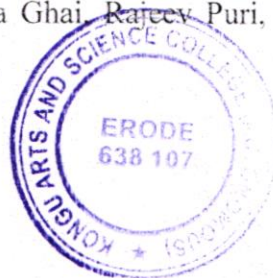
UNIT V

Set off and Carry forward of losses – Aggregation of Income - Computation of Tax liability

Note: Distribution of marks: Theory - 20% and Problems - 80%

Text Book

V.P Gaur, D.B Narang, Puja Ghai, Rajeev Puri, "Income Tax Law and Practice" Kalyani Publishers, 2019, New Delhi.

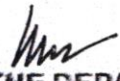


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Books for Reference

1. T.S.Reddy, Y.Hari Prasad Reddy, "Income Tax Law and Practice" , Margham Publications, 2019, Chennai.
2. Vinod K Singhanian & Kapil Singhanian, "Direct Taxes Law and Practice". Taxmann's Publications , 2019, New Delhi.
3. Dr H C Mehrotra & Dr S P Goyal "Income Tax Law and Accounts". Sahithya Bhawan Publications, 2019, Agra.
4. Dr R K Jain "Income tax Law and Practice", Sahithya Bhawan Publications, 2019, Agra.

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 XVI: ORGANISATIONAL BEHAVIOUR	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
V	17UAGCT504				6	5

Objective

To enable the students to understand the concepts, theories and applications of organisation behaviour.

Course Outcome

- On Completion of this Course, Students will be able to
- CO1 Remember the theories of Organizational Behaviour.
 - CO2 Understand the concept of Perception, Motivation and Morale .
 - CO3 Gain knowledge about Attitudes and Values.
 - CO4 Analyze the Group dynamics and Group behaviour.
 - CO5 Evaluate the Leadership style and types of Counselling.

UNIT – I

Organizational Behaviour – Importance – Nature - Scope – Features – Principles - Process of Organisation - Theories of Organisation – Organisational Behaviour Models. Personality- Concept – Personality theories – Factor influencing personality.

UNIT – II

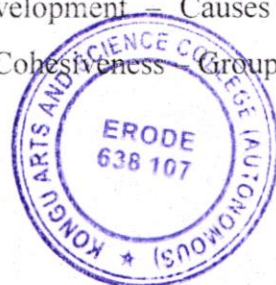
Perception – Concept - Factors affecting Perception – Motivation – Nature - Theories – Techniques of Motivation – Methods – Morale - Factors determining morale - Discipline - Types of discipline - Principles for maintaining discipline.

UNIT – III

Job satisfaction – Determinants – Methods of improve Job satisfaction - Attitudes and Values – Characteristics of Values - Factors in Attitude and value formation - Types of values – Value system of Indian managers.

UNIT – IV

Group Dynamics – Features –Types – Formal and Informal groups – Characteristics - Difference – Stages of group development – Causes of formation of groups - Group Behaviour – Group norms – Group Cohesiveness – Group decision making.



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UNIT – V

Leadership – Concept – Difference between Management and leadership – Importance - Functions - Styles - Counselling – Importance of Counselling – Types of Counselling – Merits of Counselling.


Text Book

L.M.Prasad Organisational Behaviour, 5th edition, 2011, Sultan Chand, Publishers, New Delhi.


Books for Reference

1. Keith Davis, Human Behaviour at work, 11th Edition, 2001, Mc Graw, Hill Publishers.
New Delhi
2. Ghous, Industrial and organizational Psychology, 6th Edition, 2006, Himalaya Publishers.
3. Stephen Robbins, Organizational Behaviour, 15th Edition 2012, Prentice Hall Publishers.
New Delhi
4. C.P.Gupta, Organisational Behaviour, 6th Edition 2011, S.Chand and Company Ltd, 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	ELECTIVE I : CYBER LAW	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75	5	
V	17UAGET505					4

Objective

To enable the students to understand the knowledge on the basic concepts which lead to the formation and execution of Cyber law.

Course outcome

On Completion of this Course, Students will be able to

CO1 Remember the basic provisions of law in E Commerce.

CO2 Understand the legal provisions relating to Data Security.

CO3 Apply the procedures of evidence in laws.

CO4 Analyze the various kinds of EDI Mechanism.

CO5 Evaluate the process of e-governance and its authentication.

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 Certification



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Text Book

Suresh.T. Vishwanathan, The Indian Cyber Law, Bharat Law House, 2nd Edition, 2015


Books for Reference

1. Vakul Sharma, Information Technology Law and Practice – Cyber Law and Laws relating to E- Commerce, Universal Law Publications, 6th edition, 2018
2. Shusma Arora and Raman Arora, Cyber Crimes and Law, 2nd Edition, Taxman's Publications, 2017.

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	ELECTIVE I: INVESTMENT MANAGEMENT	Total Marks: 100		Hours Per Week	Credits
V	17UAGET506		CIA: 25	ESE: 75	5	4

Objective

To enable the students to acquire basic and conceptual knowledge of various investments.

Course Outcome

On Completion of this Course, Students will be able to:

CO1 Gain knowledge of investments.

CO2 Analyze the various kinds of risk and returns of investments.

CO3 Enrich their knowledge of investment alternatives.

CO4 Acquire knowledge of Investment Company, venture capital and merchant banking.

CO5 Familiarize with financial derivatives.

UNIT - I

Investment – Features and Importance of Investment – Factors Favourable for Investment – Investment Media – Investment Decision Process – Qualities for Successful Investment.

UNIT - II

Risk – Types – Returns of Investment – Measurement of Returns – Dividend Policies and Investors – Kinds of Dividend – Dividend Decisions – Factors affecting Dividend Decisions – Limitations of Dividend Payments – Investor and Interest Rates – Kinds of Interest Rates – Theories of Interest – Capital Gains.

UNIT- III

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

UNIT - IV

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

UNIT- V

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



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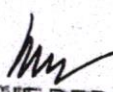
Text Book

Preeti Singh. Investment Management. Himalaya Publishing House, 19th Revised Edition 2017.


Books for Reference

1. V.K. Bhalla, Investment Management, S.Chand Publishing., 18th Edition 2013.
2. Gordon J. Alexander, William F. Sharpe, Jeffery V. Bailey, Fundamentals of Investments, Prentice Hall.
3. Jack Clark Francis, Investment: Analysis and Management, McGraw Hill.

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	ELECTIVE I : BUSINESS MANAGEMENT	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
V	17UAGET507				5	4

Objective

To enable the students to acquire basic and conceptual knowledge on Management Concepts.

Course outcome

On Completion of this Course, Students will be able to

- CO 1 Understand the basic principles and theories of management.
- CO 2 Gain knowledge on planning and decision making.
- CO 3 Acquire knowledge on organization and delegation of authorities.
- CO 4 Familiarize with direction and supervision of management.
- CO 5 Evaluate the need of co-ordination and controlling techniques.

UNIT – I

Management - Definition and Meaning - Nature and Importance of management - Functions of management - Management as a Science or Art – Contribution to Management Thought by F.W. Taylor, Hendry Fayol , Mc Gregor and Peter F. Drucker.

UNIT – II

Planning- Nature and importance of planning - Steps in Planning - Types of Planning - Planning methods - Decision Making - Types of Decisions - Decision making Process – Decision Tree.

UNIT – III

Organization – Nature and importance - Principles of organization –Delegation and Decentralization – Span of Management – Organizational structure- Line, Staff and Functional. Staffing – recruitment – selection – training promotion and appraisal – The need for methods for management development.

UNIT – IV

Direction - Importance of Direction – Function of directing. Supervision- Distinction between Direction and Supervision – Span of Management –Qualities and Responsibilities of a supervisor – Factors determining span of supervision and kinds of span of supervision.



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UNIT – V

Controlling – Meaning- Nature - Importance - Steps in Controlling Process – Types of control – Problems in Control Process - Techniques of control. Coordination – Nature – Importance- Problems – Effective Coordination.

Text book

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

Books for reference

1. T.Ramasamy, Principles of Management, Himalaya publishing house, Edition 2015.
2. P. C. Tripathi and P. N. Reddy, Principles of Management, McGraw Hill Education (India) Private Limited, Edition 2015.
3. Dinkar Pagare, Principles of Management, Sultan Chand & Sons, Edition 2015.

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	ALC :DATABASE MANAGEMENT SYSTEM	Total Marks: 100	Credits
V	17UAGAL509		ESE:100	2

Objective

To expose the students regarding the fundamentals of Database Management System.

Course Outcome

On Completion of this Course, Students will be able to

CO1 Cognize with the basic concepts of DBMS.

CO2 Perceive the different types of ER Models and Files.

CO3 Acquire Knowledge on Normal forms.

CO4 Gain Exposure in Database security.

CO5 Comprehend about Knowledge Base Management System.

UNIT – I

Introduction – Basic Concepts- Purpose of DBMS – Structure - Advantages and Disadvantages of DBMS – Components of DBMS - DBA – Database users – Functions of DBMS.

UNIT – II

Entity Relationship Model(ER Model) - Components of ER Model - Relationship – One to One Relationship – One to many Relationship – Many to many Relationship –Many to one relationship – Types of ER Diagrams. File Organization – Serial Files – Sequential Files – Index Sequential Files.

UNIT - III

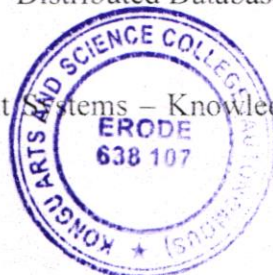
Normalization –Normal Forms - Using Joint Dependencies – Network Model – Data Description in the Network Model - Database manipulation.

UNIT – IV

Data Base security – Data integrity and control - Database Security Risks – Defense Mechanism. Database Design – Distributed Databases.

UNIT – V

Knowledge Base Management Systems – Knowledge and its Representation – Deductive Data base – Expert System.



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Text Book

Bipin C .Desai - An Introduction to Database System – Galgotia Publications, Revised Edition 2010.


Books for Reference

1. Alexis leon and Mathews leon – Fundamentals of DBMS – Vijay Nicole Imprints Private Limited
2. Henry F. Korth – Database Management System Concepts – Tata McGraw-Hill Publications, 6th Edition 2013.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 2 = 20 Marks Answer any ten questions out of twelve	5 x 7 = 35 Marks (Either /or type Questions) Five questions one from each unit	3 x 15 = 45 Marks (Answer any three Questions out of Five) Five Questions, one each from every unit


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Sem.	Course Code	CORE XVII: MANAGEMENT ACCOUNTING	Total Marks: 100		Hours Per Week	Credits
VI	17UAGCT601		CIA: 25	ESE: 75	6	4

Objective

To acquaint the students with the Concepts and techniques of Management Accounting that facilitate for Managerial Decision Making.

Course Outcome

On Completion of this Course, Students will be able to

CO1 Understand the Management accounting concepts and its purpose

CO2 Analyse the various types of ratios

CO3 Evaluate the Concept of working capital.

CO4 Remember the marginal costing techniques.

CO5 Apply the knowledge acquired for preparation of Budgets.

UNIT – I

Management Accounting – Objectives and Scope – Relationship among Management Accounting, Cost Accounting and Financial Accounting – Advantages and Limitations of Management Accounting – Tools of management accounting.

UNIT – II

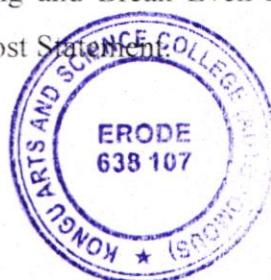
Ratio Analysis – Steps in Ratio Analysis – Importance of Ratio Analysis – Nature – Limitations – Classifications of Ratios – Solvency Ratios -Short term(liquidity and turnover ratios) - Profitability Ratios

UNIT – III

Working Capital –Kinds and Sources of Working Capital - Statement of Working Capital Requirements and its Computations - Difference between Funds flow statement and Cash Flow statement - Preparation of Funds flow Statement and Cash Flow Statement (AS 3).

UNIT – IV

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



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UNIT – V

Budgeting – objectives of Budgeting – Essentials of Budgetary Control – Classifications of Budgets – Merits and Limitations – Purchase Budget - Cash Budget - Production Budget– Sales Budget – Master Budget - Fixed Budget - Flexible Budget.

Note : Distribution of marks: Theory - 20% and Problems - 80%


Text Book

S.N.Maheswari, Principles of Management Accounting, Sultan Chand & Sons, 17th Edition Reprint 2018.


Books for Reference

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

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 XVIII : INDIRECT TAXES	Total Marks: 100		Hours Per Week	Credits
VI	17UAGCT602			CIA: 25	ESE: 75	6

Objective

To aware the students about various indirect taxes levied on goods and services.

Course Outcome

At the end of the course, students will be able to

- CO 1 Remember the nature of taxation system in India.
- CO 2 Understand the strength, threats, opportunities and challenges of GST
- CO 3 Apply the GST law comprehensively in a concise manner.
- CO 4 Analyze the liabilities and input tax credit adjustments in filing GST returns
- CO 5 Evaluate the e-way bills in a clear and lucid manner.

UNIT I

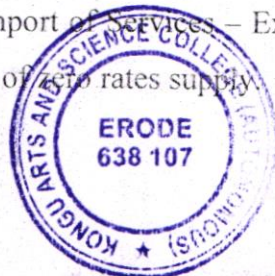
Taxation and Tax System In India: Definition of Tax – Features of tax – Canons of Taxation – Characteristics of Good Tax System in India – Distinguish between direct and indirect taxes- Indirect taxes levied by Central Government and State Governments- Goods and Service Tax (GST): History of GST- Dimensions of GST – GST Bills – Difference between previous tax structure and GST- SWOC of GST in India - Types of GST in India – CGST, SGST, IGST and UTGST – GST rates.

UNIT II

Supply under GST: meaning of supply - scope of supply - supply in the course of business - time of supply – value of supply - procedure for maintenance of records - furnishing of returns - provisions relating to outward and inward supplies- Provisions relating to levy and collection of GST- Mixed supply – composite supply – aggregate turnover.

UNIT III

Input tax credit – eligibility and conditions for availing input tax credit- exempt supplies- Apportionment of credit and blocked credits - refund of un-utilised input credit tax – Transfer of ITC- Export and Import of Goods – Export and Import of Goods – Zero rated supply – refund of taxes in case of zero rated supply



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UNIT IV

Persons liable for registration – Persons exempt from registration – Notified category of persons – compulsory registration – procedure for registration – procedure for issuance of registration certificate - suo moto registration - cancellation of registration. – Assessment and audit - furnishing of returns- provisions relating to refund of tax – E-way bill: Issue of e-way bill- generating e-way bills – E-way bill format and its provisions.

UNIT V

Customs Act 1962 – Levy and collection of Custom Duty – Appointment of Customs Officer -Detection and Prevention of Illegal Imports and Exports – Valuation of Goods – Imports and Export procedures – Exemptions from Customs Duty – Remission and abatement – Clearance of Goods for Home Consumption.


Text Book

T S Reddy and Y Hari Prasad Reddy, Business Taxation, Margham Publications, 2019, Chennai.

Books for Reference

1. Dr P K Sinha & Dr Sachin u Chavan, Indirect Taxation, Everest Publishing House, 2019, Pune.
2. CA Kamal Garg, Indirect tax Laws, Pooja Law Publishing co., Publications , 2018, New Delhi.
3. Dr. N. K. Jha , CA Baijul Anand Mehta, CA Nishesh Vilekar, Taxation-Indirect taxes - I 2019, Himalaya Publishing House, 2017, New Delhi.
4. V S Datey & Vineeth Sodhani, Indirect Tax Law, Taxmann’s Publication, 2019, New Delhi.

<p>Dr. N. RAMAN PRINCIPAL, KONGU ARTS AND SCIENCE COLLEGE, NANJANAPURAM, ERODE</p>		
<p>SECTION - A ERODE 638 107 10 x 1 = 10 Marks (Multiple Choice Four options) Two questions from each unit</p>	<p>SECTION - B (AUTONOMOUS) 5 x 7 = 35 Marks (Either or choice) Two questions from each unit</p>	<p>SECTION - C 5 x 10 = 50 Marks (Answer any three Questions) One Question from each unit</p>


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 KONGU ARTS AND SCIENCE COLLEGE
 (AUTONOMOUS)
 ERODE - 638 107

Sem.	Course Code	CORE XIX : FINANCIAL MANAGEMENT	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE:75	5	
VI	17UAGCT603					4

Objective

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

Course Outcome

On Completion of this Course, Students will be able to:

CO1 Acquire knowledge in financial management.

CO2 Understand the principles of sound financial plan.

CO3 Evaluate the concept of cost of capital.

CO4 Familiarize with leverage and capital structure.

CO5 Gain exposure on management of cash, receivables and inventories.

UNIT – I

Financial Management-Definition-Importance, Aims and Scope-Relationship between Financial Management and other Business Functions-Role of Financial Manager-Organisation of the Finance Function-Sources of Finance. (Theory only)

UNIT – II

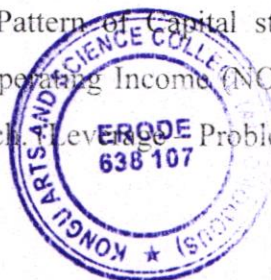
Financial Planning – Objectives of Financial plan – Principles of Sound Financial plan - Considerations in formulating Financial Plan - Steps in Financial planning - Limitations of financial planning – Capitalisation – Over-Capitalisation – Causes – Under-Capitalisation – Causes. (Theory only)

UNIT – III

Cost of capital-Importance-Classifications-Factors Determining the Cost of Capital - Computation of Cost of Capital-Preference-Equity and Retained earnings-Weighted average Cost of Capital. (Problem)

UNIT – IV

Financial Leverage-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. Leverage Problem only)



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UNIT – V

Management of cash – Objective and Nature of Cash Management - Receivables management – Purpose – Cost of Maintaining Receivables – Aspects of Management of Receivables - Inventory Management – Need, Benefits and risk of Holding Inventory – Techniques of Inventory Management. (Theory only)

Note : Distribution of marks: Theory - 80% and Problems - 20%

Text Book

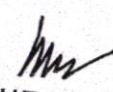
S.N.Maheshwari, “Financial Management Principles and Practice” Sultan Chand & Sons, 14th Edition, 2014.

Books for reference

1. Shashi K. Gupta and R.K. Sharma, Financial Management Principles and Practice, Kalyani Publishers, Edition 2012.
2. Prasanna Chandra, “ Financial Management” ,Tata McGraw-Hill Education, Revised Edition,2008.
3. Khan & Jain, “Financial Management”, Tata McGraw-Hill Education, 4th Edition2006.
4. I.M Pandey, “ Financial Management” , Vikas publishing house Pvt ltd, 11th Edition 2009.

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	ELECTIVE II : ENTREPRENEURIAL DEVELOPMENT	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75	5	4
VI	17UAGET606					

Objective

To enable the students to understand the Knowledge of Entrepreneurship. EDP Programmes, Micro and small Enterprises, Institutional Support, Export Documents and Procedure for small enterprises.

Course Outcome

On Completion of this Course, Students will be able to

CO1 Remember the concept and growth of entrepreneurship in India.

CO2 Understands the course content and curriculum of EDPs.

CO3 Apply the characteristics relationship between Micro and Macro enterprises.

CO4 Analyze the Institutional Support to small Entrepreneurs.

CO5 Evaluate the Export Business and processing of an export order.

UNIT – I

Entrepreneurship – Concept of Entrepreneurship – Growth of Entrepreneurship in India – Pre Independence – Post Independence – Role of Entrepreneurship in Economic Development.

UNIT – II

EDP – Needs – objectives – EDPS in India – Course content and Curriculum of EDPS – Phases – Evaluation – problems of EDP.

UNIT – III

Small Enterprises - definition – Essentials, features and characteristics – Relationship between Micro and Macro enterprises – scope – objectives – enterprise and society – Role of micro enterprises in economic development – Problems of micro and small enterprises.

UNIT – IV

Small Entrepreneurs and Institutional Support – NSIC – SIDCO – SSIB – SSID – SISIS – DIC – Industrial estates – Specialized Institutions – Technical Consultancy Organizations (Tcos)

UNIT – V

Export Business and nature – Forms of exports – Advantages and disadvantages of export Business – Types of Documents – Processing of an Export order.



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Text Book

S.S.Khanka, Entrepreneurial Development, 4th Edition 2010, Sultan Chand & sons, New Delhi.


Books for Reference

1. S.L.Gupta, Arun Mittal Entrepreneurship Development, 1st Edition – 2011, International book House. Pvt. Ltd., New Delhi.
2. Vasant Desai – Dynamics of Entrepreneurial Development and Management – 4th revised Edition, Himalaya Publishing houses, Mumbai.

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SECTION - A	SECTION - B	SECTION - C
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Sem	Course Code	ELECTIVE-III INTERNATIONAL BUSINESS	Total Marks:100		Hours per week	Credits
			CIA:25	ESE:75		
VI	17UAGET607				5	4

Objective

To enable the students to familiarize with important concepts of international business.

Course Outcome

On Completion of this Course, Students will be able to

CO1 Remember the concepts of international business.

CO2 Understand the procedures and policies of foreign trade.

CO3 Know about intergovernmental organisation that regulates international trade.

CO4 Evaluate the implications of international marketing and its promotional strategies.

CO5 Gain Exposure on International financial management.

UNIT – I

International business – Evolution – Nature – Drivers – International business and domestic business comparison. Multinational Corporations – Nature - Fundamental goals of host government.

UNIT – II

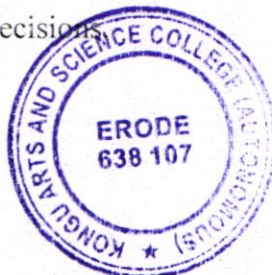
Foreign trade – Benefits – Policies – Trade theories – Foreign Direct investment – Theories – Factors influencing Foreign Direct investment.

UNIT – III

GATT – Origin – GATT & WTO – Objectives of WTO – Functions of WTO – Principles of WTO – TRIPS – TRIMS.

UNIT – IV

International Marketing – Benefits, Comparison of international marketing and Domestic marketing – Major activities in international marketing – International market assessment – International Product Strategies – Pricing issues and decisions, Promotional issues and Policies, Distribution issues and decisions.



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UNIT – V

International financial management – Nature – Scope – Environment: Foreign exchange market, Currency convertibility, International monetary system, Balance of payment, International financial market.

Text book


K.Aswhappa, “International Business”, Tata McGraw – Hill Publishing Company limited, 2012, New Delhi.


Books for Reference

1. Francis Cherunilam, “International Business”, Prentice – Hall of India private Ltd., 2008, New Delhi.
2. Vyuptakesh Sharan, “ International Business Concept, Environment & Strategy” , Pearson Education(Singapore) Pvt. Ltd, 2003, Chennai.
3. Varshney and Bhattachariya, “International Marketing Management”, Sultan Chand and son Educational Publisher, 2003, New Delhi.
4. Vyuptakesh Sharan, “International Financial Management”, Prentice – Hall of India private Ltd., 2007, New Delhi.

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Sem.	Course Code	ELECTIVE – III LOGISTICS MANAGEMENT	Total Marks: 100		Hours Per Week	Credits
VI	17UAGET608			CIA: 25	ESE: 75	5

Objective

To impart knowledge on logistics and equip the students relating to containerization, shipping and air cargo business.

Course outcome

On completion of this Course, Students will be able to

- CO1 Remember the overview and role of logistics.
- CO2 Understand the concept of containers and its types.
- CO3 Apply Liner Consortium agreements.
- CO4 Analyse about air cargo business.
- CO5 Evaluate the trends and technology in logistics.

UNIT - I

Logistics - Meaning and Significance of Logistics -Role of Logistics in Economy/Business - Functions of the Logistics system-In-and Out-bound logistics – Reverse and Forward Logistics. Components of Logistics Management – Modes of Transport – Warehousing Functions and its types - Inventory management concept and its type– Multimodal Logistics – Third Party Logistic Provider (3PL) – Insurance – International Commercial (INCO) TERMS – Types of Port.

UNIT - II

Containerisation - Meaning and importance. Types of Containers – Types of Cargo – Unitization – Full Container Load (FCL) and Less than Container Load (LCL) – its significance- Stowage of Cargo in Containers, Container freight rates–Container Imbalance– Inland Container Depot (ICD) – Container Freight Station(CFS)–Container Terminal– Container Leasing - Business and its types.

UNIT - III

Shipping Business - Types of vessel - Liners vs Tramp Service- Linear Role significance Conferences and Freight Tariffs, Liner Consortium Agreements-Alliances-Liner documentation, Liner Agency, agency role- Agent's duties and agents Risks. Freight Forwarding Business –Non Vessel Operating Common Carrier (NVOCC) – Role of Freight Forwarder, Customs House Agent (CHA), Port Agent and Charter Party.



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UNIT - IV

Air Cargo Business – Introduction. Aviation and airline terminology – The International Air Transport Association (IATA) and International Civil Aviation Organisation (ICAO) - Role and its function – Aircraft lay out – Hub & Spoke - different types of aircraft – Air Way Bill (AWB) – Communication – Handling Cash on Delivery (COD) shipments – Proof Of Delivery (POD) – Conditions of contract - Dangerous or Hazardous goods.

UNIT - V

Trends and Technology - Introduction to e-Logistics – Electronics Data Interchange and Cloud Computing. Importance of Enterprise Resource Planning (ERP) and Management Information System (MIS) – Tracking - Barcode, Global Positioning Systems (GPS), Radio Frequency Identification Device (RFID) Tag – Drone Delivery – Vendor Managed Inventory VMI – Autonomous technology in warehouse and inventory management.

Text Books

1. Douglas M Lambert, Fundamentals of Logistics Management, Irwin/Mc GrawHill 10th Edition.
2. Dr.K.V.Hariharan, Containerisation, Multimodal Transport and Infrastructure Development in India, Shroff Publishers and Distributors Pvt. Ltd, 5th Edition.

Books for Reference

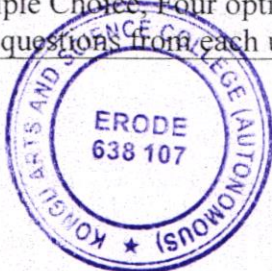
1. Paul Jackson and William Brackenridge, Air Cargo Distributions: A Management Analysis of its Economic and Marketing Benefits, Gower Press.
2. Rao, Pramod, Gohakar, Kalyani, Logistics Management: Concept and Cases, The ICAI University Press, Hyderabad.
3. JanoJanson & Dan Shneerson, Liner Shipping Economics, Mac Millan, 6th Edition.
4. Simon Taylor, Air Transport Logistics, Hampton Publishers.

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Sem.	Course Code	ELECTIVE III : OFFICE MANAGEMENT	Total Marks: 100		Hours Per Week	Credits
VI	17UAGET609		CIA: 25	ESE: 75	5	4

Objective

To enable the students to have a thorough knowledge on Office management concepts.

Course outcome

On Completion of this Course, Students will be able to

CO1 Understand the principles of office management.

CO2 Remember the importance of office Layout.

CO3 Know about filing system and methods.

CO4 Analyze and apply communication system.

CO5 Evaluate the office forms and Reports.

UNIT - I

Office - Meaning and importance - Functions of a modern office - Office Manager: Qualifications and qualities of office manager.

UNIT - II

Office Accommodation – Lay out - Location Environment - Office system, Procedures, Routines and Methods-Physical work Environment, Office Furniture-Types of Furniture. .

UNIT - III

Work study and Work Measurement- Work Simplification, Records Management – Filing and Indexing – Filing System and Methods- Filing Equipment- Job Description- Job Evaluation- Merit rating.

UNIT – IV

Communication System in an Office- Handling Inward and Outward mails- Communication Media- Office Machine, Selection and usage – Cyclostyling Photostat machine, Duplicating Machines, Introduction to E.D.P franking machines- Computers- Copiers.

UNIT – V

Office Forms – Design – Types of forms - Advantages and forms Control in Office- Form sets. Office Reports – Types of Reports- Report writing – Specimen of Reports.



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Text Book

P.K.Ghosh, Office Management, S.Chand & Company Ltd. Edition 2007


Books for Reference

1. R.S.N. Pillai & Bagavathi, S.Chand & Company Ltd. Edition 2007.
2. R.K. Chopra, Office Management, Himalaya Publishing House. 17th Edition 2015.
3. Dr.T.S.Devanarayanan & N.S. Raghunathan. Margham Publications. Edition 2016.

QUESTION PAPER PATTERN		
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ACTIVITIES



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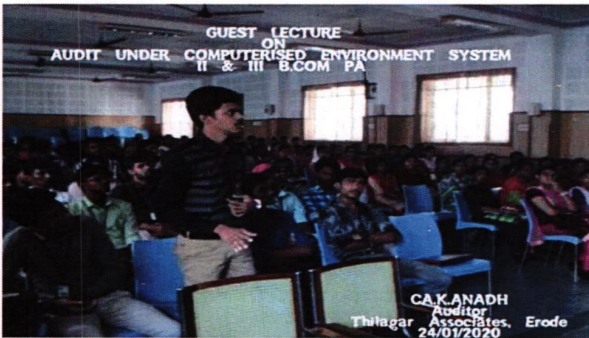
**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA
AND PROFESSIONAL ACCOUNTING**

**GUEST LECTURE ON
AUDIT UNDER COMPUTERIZED INFORMATION SYSTEM
on Friday 24th January 2020 at 10.00 A.M**

Department of Corporate Secretaryship with CA and Professional Accounting organized a Guest lecture on Audit under computerized Information System on 24.01.2020.


The Resource Person for this programme was Mr. CA.K. Anandh, Auditor, Thilagar Associates, Erode. The objective of the guest lecture was to develop a broad understanding of the audit procedures and to provide insights into how audit is conducted under computerized information system environment. The speaker addressed the students on various topics such as special aspects of Computerized Information System Audit Environment, need for review of internal control, procedure controls and facility controls. He also discussed about the use of Computer-assisted audit techniques for internal audit and management audit.

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




Beneficiaries: 118 students from II B.COM (PA) & III B.COM (PA)

Venue: PG Seminar Hall


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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA
AND PROFESSIONAL ACCOUNTING**
BEST PRACTICE – EXPLORING ENTREPRENEURS – SCREENING VIDEOS
on Friday 07th February 2020




Department of Corporate Secretaryship with CA and Professional Accounting organized 'Screening videos - Exploring Entrepreneurs' as a best practice activity on 07.02.2020


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 and theoretical concepts needed to create 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 shields. All the participants received certificates.

Beneficiaries: 222 students from III B.Com (CS CA) and III B.Com (PA) Students

Venue: U.V.swaminatha Iyer Arangam


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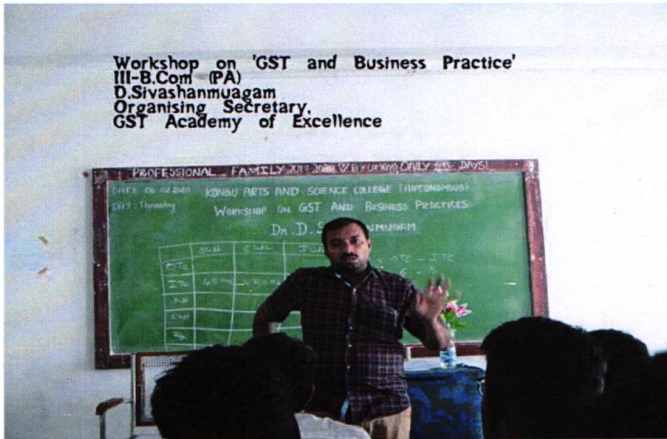
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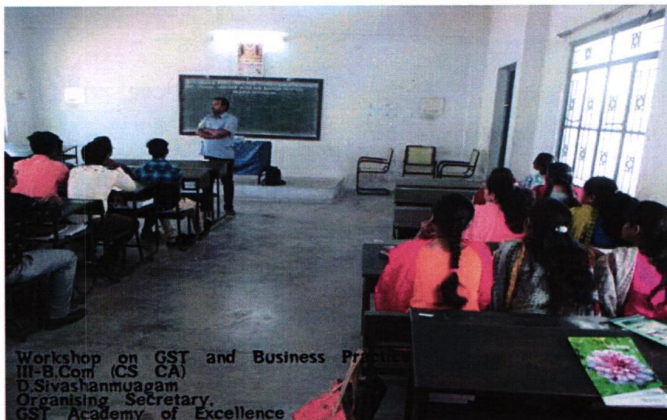
WORKSHOP ON

GST AND BUSINESS PRACTICES

on Monday & Thursday 3rd & 6th February 2020 AT 10.A.M



Workshop on 'GST and Business Practice'
III-B.Com (PA)
D.Sivashanmugam
Organising Secretary,
GST Academy of Excellence



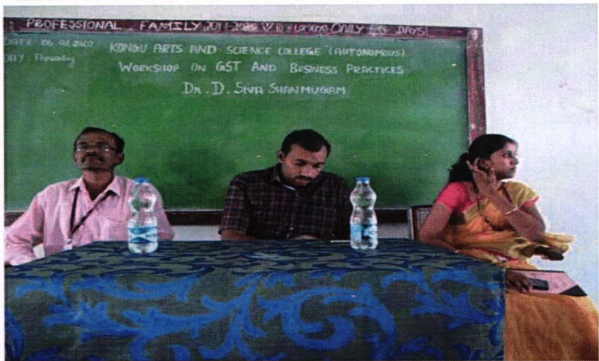
Workshop on GST and Business Practice
III-B.Com (CS CA)
D.Sivashanmugam
Organising Secretary,
GST Academy of Excellence



Department of Corporate Secretaryship with CA and Professional Accounting organized a workshop on GST and Business Practices on 03.02.2020 & 06.02.2020

The Resource Person for this programme was Mr.D.Sivashanmugam, organizing Secretary of GST Academy of excellence. He elucidated the Indian system of taxation of Goods and Services - fundamentals and related Act with practical business process in GST. He also provided a practical training on accounting methods and process of GST law and variety of returns need 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.



Beneficiaries: 107 students from III B.COM (PA) & III B.COM (CS CA)
Venue: Classroom

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

INDUSTRIAL VISIT

MYSORE SANDAL SOAP INDUSTRY, MYSORE

on Thursday 22nd August 2019


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

To inculcate the understanding of production, Branding and Marketing among the students, Industrial Visit was organised. Around 100 students and 5 Faculty members visited Mysore Sandal Soap Industry, Mysore on 22.08.2019. The students were welcomed at the nice little museum which depicts a historical perspective of the organization along with show casing its wide range of products. The briefing was followed by a visit to the shop floor where the entire process of production of soap takes place. The students enjoyed and learnt a lot from the people involved in the production arena.




Beneficiaries: 100 students from III B.Com (CS CA) & III B.Com (PA)

Venue: Mysore Sandal Soap Industry, Mysore


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

BEST PRACTICE - MOCK TRADING
on Wednesday 28th August 2019 at 10.30 p.m.

Department of Corporate Secretaryship with CA and Professional Accounting conducted training session on Mock trading as a best practice activity on 28.08.2019 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 PA Students

Venue: PG Seminar Hall


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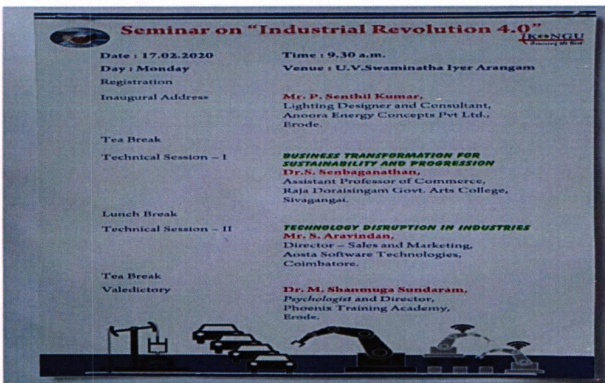
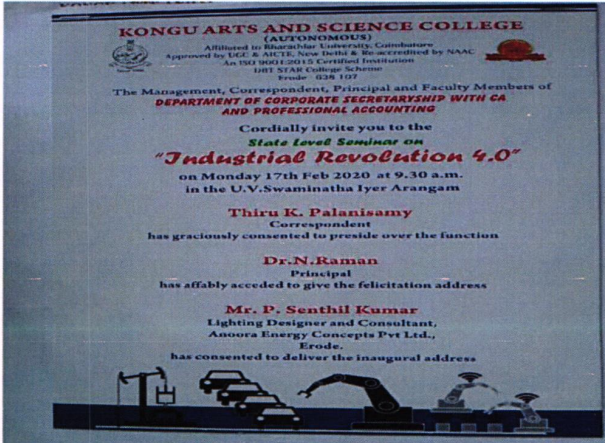

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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA
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**STATE LEVEL SEMINAR ON
INDUSTRIAL REVOLUTION 4.0**
on Monday 17th February 2020 at 10.00 A.M



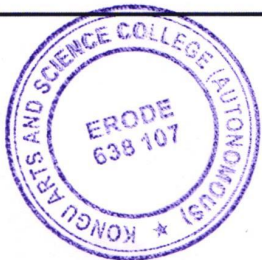
Department of Corporate Secretaryship with CA and Professional Accounting organized a State Level Seminar on Industrial Revolution 4.0 on 17.02.2020.

Mr.P.Senthil Kumar, Lighting Designer and Consultant, Anooora Energy Concepts Pvt Ltd., Erode delivered the inaugural address. Technical Session – I was addressed by Dr.S. Senbaganathan, Assistant Professor of Commerce, Raja Doraisingam Govt. Arts College, Sivagangai on the topic Business Transformation For Sustainability and Progression. Technical Session – II was addressed by Mr. S. Aravindan, Director – Sales and Marketing, Aosta Software Technologies, Coimbatore on the topic Technology Disruption In Industries. The queries of the participants were clarified at the end of the programme.



Beneficiaries: 488 students
Venue: U.V.Swaminatha Iyer Arangam

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