Bachelor of Commerce (Professional Accounting)

I AND II SEMESTER: SCHEME OF EXAMINATIONS

(With Effect from 2014- 2015 Batch Onwards)

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – I								
I	12UTL01/ 12UHN01	Tamil / Hindi Paper – I	6	3	25	75	100	3
II	12UEN 01	English for Enrichment – I	5	3	25	75	100	3
III	14 UPA 01	CORE I : Fundamentals of Accounting - I	6	3	25	75	100	4
	14 UPA 02	CORE II : General Economics	5	3	25	75	100	3
	14 UPA 03	ALLIED I : Quantitative Aptitude for Mathematics	6	3	25	75	100	5
IV	08 EVS 01	Environmental Studies	1	-	-	-	-	-
	14 HEC 01	Human Excellence : Personal values-sky practice I	1	2	-	50	50	-
Total			**30**		**125**	**425**	**550**	**18**
Semester – II								
I	12UTL02/ 12UHN02	Tamil / Hindi Paper – II	6	3	25	75	100	3
II	12UEN 02	English for Enrichment – II	5	3	25	75	100	3
III	14 UPA 04	CORE III : Fundamentals of Accounting - II	6	3	25	75	100	4
	14 UPA 05	CORE IV : Commercial Law	5	3	25	75	100	3
	14 UPA 06	ALLIED II : Quantitative Aptitude for Statistics	5	3	25	75	100	5
IV	08 EVS 01	Environmental Studies	1	2	-	50	50	2
	14 HEC 02	Human Excellence : Personal values-sky practice II	1	2	-	50	50	2
	12UHR01	Human Rights in India	1	2	-	50	50	2
Total			**30**		**125**	**525**	**650**	**24**

Bachelor of Commerce (Professional Accounting)

III AND IV SEMESTER: SCHEME OF EXAMINATIONS

(With Effect from 2014- 2015 Batch Onwards)

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – III								
III	14 UPA 07	CORE V : Financial Accounting	5	3	25	75	100	4
	14 UPA 08	CORE VI : Industrial Law	4	3	25	75	100	3
	14 UPA 09	CORE VII : Executive Communication	4	3	25	75	100	3
	14 UPA 10	CORE VIII : Income Tax	5	3	25	75	100	4
	14UPA 11	CORE IX : Principles of Management	4	3	25	75	100	3
	14 UPA 12	ALLIED III : Computer Applications – I Programming lab in MS Office	6*	3	40	60	100	5
IV	14 HEC 03	Human Excellence : Professional Values and yogic practice III	1	2	-	50	50	-
	14 UPAN A1 14 UPAN B1	Skill Based Subject 1 : (Non-Major Elective)	1	2	-	50	50	2
Total			**30**		**165**	**535**	**700**	**24**
Semester – IV								
III	14 UPA 13	CORE X : Cost Accounting	6	3	25	75	100	4
	14 UPA 14	CORE XI : Company Law	5	3	25	75	100	3
	14 UPA 15	CORE XII : Financial Management	6	3	25	75	100	4
	14 UPA 16	ELECTIVE I : Indirect Taxation	6	3	25	75	100	5
	14 UPA 17	ALLlIED IV : Computer Applications – II Programming lab in Tally	5**	3	40	60	100	5
IV	14 HEC 04	Human Excellence : Social Values and yogic Practice IV	1	3	-	50	50	2
	14 UPAN A2 / 14 UPAN B2	Skill Based Subject 2 : (Non Major Elective)	1	3	-	50	50	2
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	50	50	1
Total			**30**		**140**	**510**	**650**	**26**

<u>Note: </u>* 4 hours Lab and 2 hours theory, ** 4 hours Lab and 1 hour theory

Bachelor of Commerce (Professional Accounting)

V AND VI SEMESTER: SCHEME OF EXAMINATIONS

(With Effect from 2014- 2015 Batch Onwards)

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
III	14 UPA 18	Core XIII : Higher Corporate Accounting	6	3	25	75	100	4
	14 UPA 19	Core XIV : Auditing and Assurance	6	3	25	75	100	3
	14 UPA 20	Core XV : Banking theory law and practice	6	3	25	75	100	3
	14 UPA 21	Core XVI : Marketing Management	5	3	25	75	100	3
	14 UPA 22	ELECTIVE II : Operations Research	5	3	25	75	100	5
IV	09 HEC 05	Human Excellence : National Values – yogic Practice V	1	2	-	50	50	-
	14 UPAS A1/ 14 UPAS B1	Skill Based Subjects : Major Elective	1	3	-	50	50	2
		Skill Based Subjects : General Awareness	*SS	2	-	50	50	2
Total			**30**		**125**	**525**	**650**	**22**
Semester – VI								
III	14 UPA 23	Core XVII : Management Accounting	6	3	25	75	100	5
	14 UPA 24	Core XVIII : Strategic Management	5	3	25	75	100	3
	14 UPA 25	Core XIX : Information Technology	`5	3	25	75	100	3
	14 UPA 26	Core XX : Investment Management	6	3	25	75	100	3
	14 UPA 27	Core XXI : Human Resource Management	4	3	25	75	100	3
	14UPA 28	ELECTIVE III: Practical Auditing***	2	3	20	80	100	5
IV	14HEC 06	Human Excellence : Global Values – yogic practice VI	1	3	-	50	50	2
	14 UPAS A2/ 14 UPAS B2	Skill Based Subjects : Major Elective	1	3	-	50	50	2
Total			**30**		**145**	**555**	**700**	**26**
Grand Total			**180**		**825**	**3075**	**3900**	**140**

Note: *** 80 mark for report presentation and 20 for viva-voce examinations

Skill Based Elective (Non - Major Electives)

III Semester

- Theories of Accounting(14 UPAN A1)
- Company law (14 UPAN B1)

IV Semester

- Principles of Auditing (14 UPAN A2)
- Business Law (14 UPAN B2)

Skill Based Elective (Major Electives)

V Semester

- Business Ethics (14 UPAS A1)
- Brand Management (14 UPAS B1)

VI Semester

- Entrepreneurial Development Programme (14 UPAS A2)
- Supply Chain Management (14 UPAS B2)

Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from the year:2014-15 Batch**
Subject code: 14 UPA 01	**Title: FUNDAMENTALS OF ACCOUNTING – I**	**Semester: I**
Hrs/week: 6		**Credit:4**
Objectives	To develop conceptual understanding of the fundamentals of financial accounting system.	

Unit		
Unit I	Meaning and Scope of Accounting – Accounting Concepts – Principles – Conventions – Accounting policies – Fundamental Accounting Assumption - Accounting Standards – Accounting Process – Basic Accounting Procedure – Journal - Ledger – Trial balance –– Subsidiary books – Cash book	**16**
Unit II	Capital and Revenue Expenditure and Receipts – Deferred Revenue Expenses – Contingent Assets – Contingent Liabilities - Depreciation Accounting – Methods of Providing Depreciation - Bank Reconciliation Statements	**16**
Unit III	Preparation of Final Account with Adjustments – Sale of Goods on Approval Basis	**16**
Unit IV	Rectification of Errors – Inventories - Meaning – Inventory Valuation and its Methods – Periodic and Perpetual Inventory System and Stock Taking – Bill of Exchange and Promissory Note including Accommodation Bill	**16**
Unit V	Consignments – Meaning – Different between Consignment and Sale – Valuation of Stock – Dispatching Stock at Invoice Prices – Treatment of Normal and Abnormal Loss - Joint Venture – Meaning- Difference between Joint Venture and Consignment and Partnership – Methods of Maintaining Joint Venture Account.	**16**
	Total contact Hrs/Semester	**80**

Text Book:

Financial Accounting by M.C. Shukla, S. Chand Publication

Reference Books:

Financial Accounting by S.G. Gupta. S. Chand Publication

Financial Accounting by T.S Grewal. S. Chand Publication

Accounting by Padhukas., Sitraman & Co Pvt. Ltd.

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Department	B.com(Professional Accounting)	
Course	**B.com(Professional Accounting)**	**Effective from the year: 2014-15 Batch**
Subject code: 14 UPA 02	**Title: General Economics**	**Semester: I**
Hrs/week: 5		**Credit:3**
Objectives	To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.	
Unit		
Unit I	Micro Economics: Introduction to Micro Economics- Definition, Scope and Nature of Economics - Methods of Economic Study - Central Problems of an Economy and Production Possibilities Curve. Meaning and Determinants of Demand, Law of Demand and Elasticity of Demand - Price, Income and Cross Elasticity.	**15**
Unit II	Theory of Consumer's Behaviour – Marshallian Approach and Indifference Curve Approach - Meaning and Determinants of Supply, Law of Supply and Elasticity of Supply. Theory of Production and Cost - Meaning and Factors of Production - Laws of Production – The Law of Variable Proportions and Laws of Returns to Scale - Concepts of Costs - Short-run and Long-run Costs, Average and Marginal Costs, Total, Fixed and Variable Costs.	**15**
Unit III	Price Determination in Different Markets - Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly	**15**
Unit IV	Indian Economic Development : Indian Economy – A Profile - Nature of the Indian Economy - Role of Different Sectors – Agriculture, Industry and Services in the Development of the Indian Economy, their Problems and Growth - National Income of India – Concepts of National Income, Different Methods of Measuring National Income, Growth of National Income and Per Capita Income in Various Plans. Basic Understanding of Tax System of India – Direct and Indirect Taxation	**15**
Unit V	Select Aspects of Indian Economy - Population – Poverty – Unemployment – Infrastructure –Inflation - Budget and Fiscal Deficits - Balance of Payments - External Debts -	**15**

	Economic Reforms in India - Features of Economic Reforms Since 1991 - Liberalization, Privatization and Disinvestment - Globalization. - Money and Banking.	
	Total contact Hrs/Semester	**75**

Text Book:

Deepashree; "General Economics for CA (CPT)"; The McGraw-Hill Companies; New Delhi.

Reference Books:

Chopra. P.N; "Principles of Economics"; Kalyani Publishers; Chennai; 9th Edition(2009).

Ahuja H.L ; "Business Economics"; Sultan Chand Publishers; New Delhi;10th Edition(2008).

Dhar P.K; "Indian Economy: Its Growing Dimension"; Kalyani Publishers; Chennai. 18th Edition (2007).

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Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from the year: 2014 -15 Batch**
Subject code: 14 UPA 03	**Title**: ALLIED I - Quantitative Aptitude for Mathematics	**Semester: I**
Hrs/week: 6		**Credit:5**
Objectives	To test the grasp of elementary concepts in Mathematics and application of the same as useful quantitative tools	

Unit		
Unit I	Ratio and proportion, Indices, Logarithms - Equations - Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations.	**16**
Unit II	Inequalities - Graphs of inequalities in two variables - common region, Simple and Compound Interest including annuity – Applications.	**16**
Unit III	Basic concepts of Permutations and Combinations - Sequence and Series – Arithmetic and geometric progressions	**16**
Unit IV	Sets, Functions and Relations - Limits and Continuity - Intuitive Approach	**16**
Unit V	Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)	**16**
	Total contact Hrs/Semester	**80**

Text Book: Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21

Reference Books:

Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultan chand Co&

Ltd,Newdelhi

Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi

G.K.Ranganath, C.S.Sampamgiram and Y.Rajan-A Text book Business Mathematics-

Himalaya Publishing House.

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Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from the year: 2014 -15 Batch**
Subject code: 14 UPA 04	**Title: Fundamentals of Accounting II**	**Semester: II**
Hrs/week: 6		**Credit:4**
Objectives	To gain the ability to solve advanced problems in the case of different entities.	

Unit		
Unit I	Partnership accounts – introduction – definition – LLP – methods of accounting – fixed and fluctuating capital- preparation of P & L appropriation account	**16**
Unit II	Good will and its treatment – Methods of good will valuation – Sacrificing Ratio – Gaining Ratio.	**16**
Unit III	Admission of partner – Revaluation account - Retirement of partners – Final settlement including JLP – Death of partner.	**16**
Unit IV	Company Account – Issues and forfeiture and reissues of shares – over subscription – under subscription – at par subscription – treatment of discount on issues of shares – treatment of premium on issues of shares – pro-rata allotment – calls in advance – calls in arrears	**16**
Unit V	Redemption of preference shares – Debenture – Terms of issue - Redemption of Debenture	**16**
	Total contact Hrs/Semester	**80**

Text Book: Financial Accounting by Jain and K.L. Narang

Reference Books:

Financial Accounting by M.C. Shukla, S. Chand publication

Financial Accounting by S.G. Gupta. S. Chand publication

Financial Accounting by T.S Grewal. S. Chand publication

Accounting by: Padhukas., Sitraman & Co Pvt. Ltd.

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Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from the year: 2014-15 Batch**
Subject code: 14 UPA 05	**Title: Commercial Law**	**Semester: II**
Hrs/week: 5		**Credit:3**
Objectives	To test the general comprehension of elements of Commercial Law	
Unit		
Unit I	**Contract – Offer, Acceptance and Consideration** Indian Contract Act, 1872 – Introduction – Elements of valid contract – Classification of contract. Offer – elements – types, Acceptance – essentials – communication of offer and acceptance. Consideration.	**15**
Unit II	**Free Consent, Void Agreements, Contingent Contract, Quasi Contract** Capacity to contract – Free consent – Coercion – Undue influence – Fraud – Misrepresentation – Mistake – Legality of object. Void agreement – Wagering agreement – Contingent contract – Characteristics – Rules – Quasi contract – Features – Types	**15**
Unit III	**Performance of Contract, Discharge, Remedies for Breach of Contract and Contract of Indemnity** Performance of contract – Actual and attempted performance – Tender – Promises. Discharge of contracts – Mode – Performance – Agreement – Novation – Recession – Remission – Waiver – Merger – Impossibility – Lapse of time – Breach of Contract – Damages – Indemnity	**15**
Unit IV	**Contract of Bailment and Pledge, Agency and Sale of Goods Act, 1930** Bailment – Essentials – Duties and rights, Lien – Types – Termination – Finder of lost goods. Pledge – essentials – Duties and rights, Mortgage and hypothecation, Agency – Essentials – Creation – Ratification – Kinds – Rights and duties, Sub agent and substituted agent – Principal – Rights and duties – Termination of agency. Sale of Goods Act, 1930 – Essentials of contract of sale – Transfer of property in goods – Rights of an unpaid seller.	**15**
Unit V	**Negotiable Insturuments Act, 1881** Negotiable instrument – Introduction – Characteristics – Classification – Parties to Negotiable instrument – Dishonour and discharge of negotiable instruments.	**15**
	Total contact Hrs/Semester	**75**

Text Book: Business Law N.D.Kapoor Sultan Chand Fifth edition 2007
Reference Books: Business Law R.S.N.Pillai & Bhagavathi, S.Chand Publications Business Law P.Saravanavel & Syed Bandre Alam, Himalayan Publishing House Elements of Commercial Law N.D.Kapoor, S.Chand Publications Elements of Mercantile Law N.D.Kapoor, S.Chand Publications Mercantile Law for CA Common Proficiency P C Tulsian, Tata McGraw Hill Publishing Co Ltd

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<table>
<tr><td>Department</td><td colspan="3">B.com(Professional Accounting)</td></tr>
<tr><td>Course</td><td>B.com(Professional Accounting)</td><td colspan="2">Effective from the year: 2014 -15 Batch</td></tr>
<tr><td>Subject code:
14 UPA 06</td><td>Title : ALLIED II : Quantitative aptitude for statistics</td><td colspan="2">Semester: II</td></tr>
<tr><td>Hrs/week: 5</td><td></td><td colspan="2">Credit:5</td></tr>
<tr><td>Objectives</td><td colspan="3">To test the grasp of elementary concepts in Statistics and application of the same as useful quantitative tools</td></tr>
<tr><td>Unit</td><td colspan="2"></td><td></td></tr>
<tr><td>Unit I</td><td colspan="2">Statistical description of data - Textual, Tabular & Diagrammatic representation of data, Frequency Distribution - Graphical representation of frequency distribution – Histogram, Frequency Polygon, Ogive</td><td>15</td></tr>
<tr><td>Unit II</td><td colspan="2">Measures of Central Tendency and Dispersion- Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation, Correlation and Regression</td><td>15</td></tr>
<tr><td>Unit III</td><td colspan="2">Probability and Expected Value by Mathematical Expectation - Theoretical Distributions - Binomial, Poisson and Normal</td><td>15</td></tr>
<tr><td>Unit IV</td><td colspan="2">Sampling Theory - Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample survey, Some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size.</td><td>15</td></tr>
<tr><td>Unit V</td><td colspan="2">Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.</td><td>15</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>75</td></tr>
<tr><td colspan="4">Text Book:

Statistical Methods by S.P. Gupta</td></tr>
<tr><td colspan="4">Reference Books:
Business Mathematics and Statistics by P. Navaneetham

Statistics by R.S.N. Pillai and V. Bagavathi

Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor

Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden</td></tr>
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<tr><td>Course</td><td>(Professional Accounting)</td><td colspan="2">Effective from the year:2014-15 Batch</td></tr>
<tr><td>Subject code:
14 UPA 07</td><td>Title: Financial Accounting</td><td colspan="2">Semester: III</td></tr>
<tr><td>Hrs/week: 5</td><td></td><td colspan="2">Credit:4</td></tr>
<tr><td>Objectives</td><td colspan="3">To bring into limelight the students' aptitude about Accounting</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Single Entry – Meaning and Salient Features – Statement of Affairs Method –Conversion Method – Self balancing Ledger – Sectional Balancing.</td><td>15</td></tr>
<tr><td>Unit II</td><td colspan="2">Branch Accounts – Types of Branches– Debtors System - Stock and Debtors System –Departmental Accounts – Interdepartmental Transfers.</td><td>15</td></tr>
<tr><td>Unit III</td><td colspan="2">Average due date – Account current – Investment Accounts – Financial statements of Nonprofit Organisations.</td><td>15</td></tr>
<tr><td>Unit IV</td><td colspan="2">Hire Purchase and Installment – Hire Purchase Accounting – Default and Repossession – Installment Accounting – Insurance claim – Loss of Stock, Loss of Profit.</td><td>15</td></tr>
<tr><td>Unit V</td><td colspan="2">Dissolution – Insolvency of Partners – Garner Vs Murray – Insolvency of all Partners – Deficiency Account – Piecemeal Distribution - Proportionate Capital Method and Maximum Loss method.</td><td>15</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>75</td></tr>
<tr><td colspan="4">Text Book:

1. Reddy and Murthy, "Financial Accounting", Margham Publications, Chennai - 2004.</td></tr>
<tr><td colspan="4">Reference Books:
1. Jain and Narang, "Advanced Accountancy"- Vol.I , Kalyani Publishers, New Delhi

2. Dr. M. A. Arulanandam, Dr. K. S. Raman," Advanced Accounts ",Himalaya Publications, New Delhi

3. M.C. Shukla, T.S. Grewal and S.L. Gupta, "Advanced Accountancy "- Vol.I, S. Chand and Company, New Delhi.</td></tr>
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Department	B.com(Professional Accounting)		
Course	**(Professional Accounting)**	**Effective from the year:2014-15 Batch**	
Subject code: 14 UPA 08	**Title: Industrial Law**	**Semester: III**	
Hrs/week: 4		**Credit:3**	
Objectives	To provide learning experience of various Laws available for the protection of Industries and labours.		
Unit	**Content**		**Hrs**
Unit I	Factories Act, 1948: Objects, approval, licensing and registration of factories- provisions relating to health, safety, Welfare Measures		**12**
Unit II	Workmen's Compensation Act, 1947 Objects, employers liability for compensation- amount of compensation-distribution of Compensation.		**12**
Unit III	Industrial Disputes Act, 1947 Objects, Industrial disputes -strikes-lockouts-layoff-retrenchment-Transfer and closure -Unfair Labor practices.		**12**
Unit IV	Employees State Insurance Act, 1948 Objects-employees state insurance corporation-standing committee and medical benefit Council - provision relating to contribution – EPF – Gratuity.		**12**
Unit V	Wages And Benefits - Payment of wages Act, 1936-objects-responsibilities - Minimum wages Act, 1946-objects-procedure for fixing - Payment of bonus Act, 1965-Objects-Applicability – Minimum Bonus - -Maximum Bonus – Set On - Set Off.		**12**
Total contact Hrs/Semester			**60**

Text Book:

1. **N.D.Kapoor** ,"Elements of Industrial Law", Sultan chand & sons Reprint 2006

Reference Books:

1. **P.P.S. Gonga** ,"A textbook of Mercantile Law ", S.Chand 2008
2. **C.C.Bansal** ,"Business and Corporate Law", Excel Books 2007
3. **M.C.Kuchhal**," Mercantile Law", Vikas publishing house 6th edition 4^{th} reprint

Department	B.com(Professional Accounting)

<table>
<tr><td>Course</td><td colspan="2">(Professional Accounting)</td><td>Effective from the year:2014-15 Batch</td></tr>
<tr><td>Subject code:
14 UPA 09</td><td colspan="2">Title: Executive Communication</td><td>Semester: III</td></tr>
<tr><td>Hrs/week: 4</td><td colspan="2"></td><td>Credit:3</td></tr>
<tr><td>Objectives</td><td colspan="3">To develop writing Skill.
To create awareness as how to correspond with special organization
To provide basic exposure to various forms and materials associated with office management.</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Principles of Communication-Need and functions of Business Letter – Essentials of Effective business letter - Parts and layout of a business letter</td><td>12</td></tr>
<tr><td>Unit II</td><td colspan="2">Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.</td><td>12</td></tr>
<tr><td>Unit III</td><td colspan="2">Banking Correspondence - Pay in Slip-Withdrawal Slip/ Cheque- DD Challan - Insurance Correspondence - Agency Correspondence - Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing) – Deeds & Drafting.</td><td>12</td></tr>
<tr><td>Unit IV</td><td colspan="2">Report Writing-Importance-Features-Sales Report - Letters to the Editor-Letters to the local Bodies - Form 16 - Saral Forms - Inward Mail Register-Outward Mail Register.</td><td>12</td></tr>
<tr><td>Unit V</td><td colspan="2">Application Letters – Preparation of Resume – Interview - Meaning – Objectives and Techniques of various types of Interviews – Group Discussion – Public Speech – Characteristics of a good speech – Business Report Presentations</td><td>12</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>60</td></tr>
<tr><td colspan="4">Text Book:
1. Rajendra Pal and J.S.Korlahalli, “Essentials of Business Communication”2010 Edition, Sultan Chand and Sons, New Delhi.</td></tr>
<tr><td colspan="4">Reference Books:
1. Sinha, “Business communication”
2. Pattenshetti ,”Business communication “
3. M. Balasubramanyan ,”Business communication”</td></tr>
</table>

Department	**B.com(Professional Accounting)**

Course	**(Professional Accounting)**	**Effective from the year:2014-15 Batch**	
Subject code: 14 UPA 10	**Title: Income Tax**	**Semester: III**	
Hrs/week: 5		**Credit:4**	
Objectives	• To enable the students to gain adequate knowledge on Income-tax and • To familiarize the students with recent amendments in Income-tax.		
Unit	**Content**		**Hrs**
Unit I	Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – Scope of Total Income – Exempted Income.		**15**
Unit II	Income from Salaries- Computation of Income from Salary		**15**
Unit III	Profits and Gains of Business or profession – Computation of profits and gains of Business or Profession.		**15**
Unit IV	Income from House Property, Capital Gains- Income from other Sources.		**15**
Unit V	Deductions from gross total Income - Set off, carry forward and set off of losses – Computation of total Income and Tax Liability of Individuals.		**15**
	Total contact Hrs/Semester		**75**

Text Book:

1. **Gaur and Narang**, "Income Tax Law and Practice" Kalyani publishers New Delhi.

Reference Books:

1. **Dr. HC Mehrotra,** "Income-tax Law and Accounts" Sahithya Bhavan Publishers.
2. **Bhagawathi Prasad,** "Income Tax".

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Department	**B.com(Professional Accounting)**	
Course		**Effective from the year: 2014-15**
Subject code: 14 UPA 11	**Title: Principles of Management**	**Semester: III**
Hrs/week: 4		**Credit:3**
Objectives	On successful completion of this course, the student will have an opportunity to examine and apply appropriate theories/concepts about managing the business effectively.	
Unit		
Unit I	Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.	
Unit II	Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.	
Unit III	Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.	
Unit IV	Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.	
Unit V	Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.	
	Total contact Hrs/Semester	
Text Book : Business Management - Dinkar - Pagare		
Reference Books: Principles of Management - Koontz and O'Donald Principles of Management - Rustom S. Davan Business Organization and Management - Y. K. Bhushan Business Management - Chatterjee		

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<tr><td>Department</td><td colspan="3">B.com(Professional Accounting)</td></tr>
<tr><td>Course</td><td>(Professional Accounting)</td><td colspan="2">Effective from the year:2014-15 Batch</td></tr>
<tr><td>Subject code:
14 UPA 12</td><td>ALLIED III : Computer Applications – I Programming lab in MS Office</td><td colspan="2">Semester: III</td></tr>
<tr><td>Hrs/week: 6</td><td></td><td colspan="2">Credit:5</td></tr>
<tr><td>Objectives</td><td colspan="3"></td></tr>
<tr><td></td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>MS OFFICE - I</td><td colspan="2">MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following

Operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Prepare an invitation for the college function using Text boxes and clip parts.

3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols,

Borders and Shading.

4. Prepare a Class Time Table and perform the following operations:

Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

6. Prepare Bio-Data by using Wizard/ Templates.</td><td></td></tr>
<tr><td>MS EXCEL</td><td colspan="2">1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:

Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by usingformula.

3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

4. Prepare a statement of Bank customer's account showing</td><td></td></tr>
</table>

	simple and compound interest calculations for 10 different customers using mathematical and logical functions, Average due date and account current 5. Preparation of projected balance sheet	
MS POWERPOINT	1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode. 2. Design presentation slides for orgranization details for 5 levels of hierarchy of a company by using organization chart. 3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode. 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. 5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.	
Total contact Hrs/Semester		
Text Book:		
Reference Books:		

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<table>
<tr><td>Department</td><td colspan="3">B.com(Professional Accounting)</td></tr>
<tr><td>Course</td><td>B.com(Professional Accounting)</td><td colspan="2">Effective from the year:2014-15 Batch</td></tr>
<tr><td>Subject code:
14 UPAN A1</td><td>Title: Skill Based Subject (Non - Major Elective : I Theories of Accountancy</td><td colspan="2">Semester: III</td></tr>
<tr><td>Hrs/week: 1</td><td></td><td colspan="2">Credit: 2</td></tr>
<tr><td>Objectives</td><td colspan="3">To have an understanding of basic concepts of accounting</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Meaning and definition of accounting – Attributes and steps of Accounting – Objectives – Advantages and Disadvantages – Accounting Rules.</td><td>3</td></tr>
<tr><td>Unit II</td><td colspan="2">Cost Accounting – Meaning – Difference between cost and Financial Accounting – Difference between Management and cost accounting</td><td>3</td></tr>
<tr><td>Unit III</td><td colspan="2">Cash Flow- Fund Flow – meaning – Difference between cash flow and fund flow statement.</td><td>3</td></tr>
<tr><td>Unit IV</td><td colspan="2">Ratio Analysis – Meaning – objectives - Merits and Demerits.</td><td>3</td></tr>
<tr><td>Unit V</td><td colspan="2">Budgetary control – cash budget-meaning –calculation of cash budget</td><td>3</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>15</td></tr>
<tr><td colspan="4">Text Book:
1. Reddy And Murthy, “Financial Accounting” Margham Publication</td></tr>
<tr><td colspan="4">Reference Books:
1. Dr. B. Charumathi, Prof. N. Vinayakam , “Financial Accounting” S. Chand and Company Ltd.</td></tr>
</table>

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Department	**B.com (Professional Accounting)**		
Course	**B.com (Professional Accounting)**	**Effective from the year:2014-15 Batch**	
Subject code: 14 UPAN B1	**Title: Skill Based Subject (Non - Major Elective II : Company Law**	**Semester: III**	
Hrs/week: 1		**Credit: 2**	
Objectives	To enable the student to gain knowledge about company law		
Unit	**Content**		**Hrs**
Unit I	Company –meaning – Definition – Characteristics – Kinds		3
Unit II	Memorandum of association – meaning – purpose – Doctrine of Ultravires		3
Unit III	Articles of Association – Meaning – Contents – Alteration of Articles of Association		3
Unit IV	Prospectus – Meaning – Definition – Contents – Misstatement in Prospectus		3
Unit V	Winding up – meaning – Modes of winding up		3
Total contact Hrs/Semester			**15**
Text Book: 1. N.D KAPOOR “Company Law” Sultan Chand & Sons New Delhi.			
Reference Books: 1. Bagrial A.K Company Law New Delhi Vikar Publishing House			

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<tr><td>Department</td><td colspan="2">B.com(Professional Accounting)</td></tr>
<tr><td>Course</td><td>(Professional Accounting)</td><td>Effective from the year:2014-15 Batch</td></tr>
<tr><td>Subject code:
14 UPA 13</td><td>Title: Cost Accounting</td><td>Semester: IV</td></tr>
<tr><td>Hrs/week: 6</td><td></td><td>Credit:4</td></tr>
<tr><td>Objectives</td><td colspan="2">On successful completion of this course, the student should be well versed in the concepts, methods and principles in cost accounting</td></tr>
</table>

<table>
<tr><th>Unit</th><th>Content</th><th>Hrs</th></tr>
<tr><td>Unit I</td><td>Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.</td><td>16</td></tr>
<tr><td>Unit II</td><td>Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues –FIFO – LIFO - Base Stock - Standard Price - Simple Average - Weighted Average Methods - Perpetual Inventory – ABC Analysis - VED Analysis - Control Over Wastages –Scrap and Spoilage - Defective.</td><td>16</td></tr>
<tr><td>Unit III</td><td>Labour - System of wage payment – Idle time – Control over idle time – Labour turnover - Overhead – Classification of overhead – allocation and absorption of overhead.</td><td>16</td></tr>
<tr><td>Unit IV</td><td>Job Costing – Batch Costing – Contract Costing – Operating Costing System – Activity Based Costing.</td><td>16</td></tr>
<tr><td>Unit V</td><td>Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production) – Joint - By Product.</td><td>16</td></tr>
<tr><td colspan="2">Total contact Hrs/Semester</td><td>80</td></tr>
<tr><td colspan="3">Text Book:

1.T.S.Reddy,V.HariPrasadReddy,”CostAccounting“,MarghamPublications,Chennai.</td></tr>
<tr><td colspan="3">Reference Books:

1. S.P.Jain and K.L.Narang ,”Cost Accounting, Principles and Practice “
2. S.P.Iyengar ,”Cost Accounting”</td></tr>
</table>

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Department	**B.com(Professional Accounting)**		
Course	**(Professional Accounting)**	**Effective from the year:2014-15 Batch**	
Subject code: 14 UPA 14	**Title: Company Law**	**Semester: IV**	
Hrs/week: 5		**Credit:3**	
Objectives	After the successful completion of the course the student should have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.		
Unit	**Content**		**Hrs**
Unit I	Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.		**15**
Unit II	Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravirus – Articles of Association – Meaning – Forms – Contents – Alteration of Articles –Doctrine of Indoor management		**15**
Unit III	Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus —Kinds of Shares and Debentures.		**15**
Unit IV	Director and Secretary – Qualification and Disqualification – Appointment – Removal –Remuneration – Powers, Duties and Liabilities.		**15**
Unit V	Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning – Modes of Winding Up.		**15**
	Total contact Hrs/Semester		**75**

Text Book:

1. **N.D.Kapoor, "**Company Law" Sultan Chand & Sons, New Delhi 2005

Reference Books:

1. **Bagrial A.K**, "Company Law", Vikas Publishing House, New Delhi
2. **Gower L.C.B**, "Principles of Modern Company Law", Steven & Sons, London.
3. **Ramaiya A,** "Guide to the Companies Act", Wadhwa & Co., Nagpur
4. **Singh Avtar,** "Company Law", Eastern Book Co., Lucknow

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Department	B.com(Professional Accounting)	
Course	**(Professional Accounting)**	**Effective from the year:2014-15 Batch**
Subject code: 14 UPA 15	**Title: Financial Management**	**Semester: IV**
Hrs/week: 6		**Credit:4**
Objectives	To acquaint knowledge about the budgetary controls used in the corporates.	

Unit	Content	Hrs
Unit I	Evolution of financial management - scope and objectives of financial management – Sources of Long term funds - Equity shares - Preference shares – Debentures - Public deposits -factors affecting long term funds requirements	**16**
Unit II	Capital budgeting: Capital Budgeting Process - Project formulation & Project Selection - Capital Budgeting Techniques-Payback Period Method - Average rate of return - Net Present Value method – IRR - Benefit-Cost Ratio -Capital Rationing.	**16**
Unit III	Lease financing: Concept - Types - Advantages and disadvantages of leasing - Capital Structure: Determinants of Capital Structure - Capital Structure Theories - Cost of Capital - Operating and Financial Leverage.	**16**
Unit IV	Working Capital: Concepts - factors affecting working capital requirements – Determining working capital requirements - Sources of working capital.	**16**
Unit V	Dividend Theories-Walter's Model-Gordon's Model – Dividend Policy-Determinants of Dividend Policy	**16**
	Total contact Hrs/Semester	**80**

Text Books:

1. **Shashi K.Gupta and R.K.Sharma** –Financial Management, Kalyani Publishers,New Delhi.
2. **Prasanna Chandra**-Financial Management-Theory and Practice,Tata McGraw Hill Publishing Company Ltd, New Delhi.
3. **Khan.M.Y. and P.K.Jain –** Financial Management,Tata McGrawHill Publishing Company Ltd, New Delhi.
4. **Kuchhal.S.C**-Corporation Finance-Principles and Problems,Chaitanya Publishing House,Allahabad.
5. **Kulkarni,P.V**-Corporation Finance-Principles and Problems,Himalaya Publishing House,New Delhi.

<table>
<tr><td>Department</td><td colspan="2">B.com(Professional Accounting)</td></tr>
<tr><td>Course</td><td>(Professional Accounting)</td><td>Effective from the year:2014-15 Batch</td></tr>
<tr><td>Subject code:
14 UPA 16</td><td>Title: ELECTIVE I: Indirect Taxation</td><td>Semester IV</td></tr>
<tr><td>Hrs/week: 6</td><td></td><td>Hrs/week: 5</td></tr>
<tr><td>Objectives</td><td colspan="2">This paper aims at imparting basic knowledge about major Indirect Taxes.</td></tr>
</table>

Unit	**Content**	**Hrs**
Unit I	Indirect taxes - Meaning - Features - Contribution to government revenue - taxation under the constitution - merits – demerit.	**16**
Unit II	Central excise duty - Meaning - Excise duty vs sales tax - Bases of Excise duty - Preference for Advalorem rate of duty - kinds of excise duty - administrative set up for levy and collection - exemption - basic conditions for liability to excise important concepts - goods, excisable goods, excisability and intermediate products, packing, labeling and branding of goods - valuation of excisable goods - transaction value - maximum retail price - registration in central excise - exemptions - procedure - issue of certificate of registration	**16**
Unit III	Service tax –introduction –service tax in India –scope and coverage –services covered – exemption from service tax – levy of service tax – rate of tax – registration – collection and recovery of service tax.	**16**
Unit IV	Customs duty - Meaning - objectives - features - customs vs excise - types of import duties - important definitions - prohibition of importation and exportation of goods - officer's of customs - their powers - levy of duty - provision for detection and prevention of illegal import and export - exemptions - clearance of goods - refund - duty draw back - meaning - condition - draw back allowable on re export of duty paid goods - imported material - procedure - payment of interest - drawback not allowed.	**16**
Unit V	Value Added Tax- Meaning - Objectives-Levy of VAT-TNVAT- Historical Background-important terms - dealer, casual trader, goods, taxable turnover, total turnover and works contract - registration - procedure - maintenance of accounts - mode of payment of tax - levy of tax - input tax credit - procedure of claiming input tax credit –Filing of Returns - CST	**16**
Total contact Hrs/Semester		**80**

Text Book:

1. **Balachandran**, “Indirect Taxation”, Sultan Chand & Co., New Delhi 2006.

Reference Books:

1. **V.S.Datey**, "Indirect Taxes", Taxmann Publications (P) Ltd., New Delhi 2002

2. **R.L.Gupta V.K.Gupta, "**Indirect Tax".

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<tr><td>Department</td><td colspan="2">B.com(Professional Accounting)</td></tr>
<tr><td>Course</td><td>B.com(Professional Accounting)</td><td>Effective from the year: 2014-15</td></tr>
<tr><td>Subject code: 14 UPA 17</td><td>Title: ALLlIED IV : Computer Applications – II Programming lab in Tally</td><td>Semester: IV</td></tr>
<tr><td>Hrs/week: 5</td><td></td><td>Credit:5</td></tr>
<tr><td></td><td></td><td>Outputs</td></tr>
<tr><td rowspan="5">Unit I</td><td colspan="2">Accounting Information</td></tr>
<tr><td>Company Creation/Alteration/Deletion</td><td rowspan="4">Report-Ledger summery- Group summery- Trail balance – P&L A/C – Balance sheet with adjustment without adjustment</td></tr>
<tr><td>Group ledger creation/Alteration/Deletion</td></tr>
<tr><td>Voucher preparation/Alteration/Deletion</td></tr>
<tr><td>Receipt (14)</td></tr>
<tr><td rowspan="4">Unit II</td><td colspan="2">Inventory Information</td></tr>
<tr><td>Units of Measurement – Simple/Composit</td><td rowspan="3">Stock summery- Item wise- Group wise – Godown wise- Category wise</td></tr>
<tr><td>Stock item/ stock group/ category</td></tr>
<tr><td>Godown Creation/Alteration/Deletion</td></tr>
<tr><td rowspan="7">Unit III</td><td colspan="2">Accounting information Advanced</td></tr>
<tr><td>Bill wise details</td><td rowspan="6">Party balance with interest</td></tr>
<tr><td>Interest calculations</td></tr>
<tr><td>Credit limit</td></tr>
<tr><td>Bank Reconciliation Statement</td></tr>
<tr><td>Cost categories/ cost center</td></tr>
<tr><td>Ageing analysis</td></tr>
<tr><td rowspan="2">Unit IV</td><td colspan="2">Inventory Information</td></tr>
<tr><td>Stock Journal (Input/Output)</td><td>Stock summary</td></tr>
<tr><td rowspan="6">Unit V</td><td colspan="2">Tax</td></tr>
<tr><td rowspan="5">VAT</td><td>Purchase ledger</td></tr>
<tr><td>Sales ledger</td></tr>
<tr><td>Input VAT</td></tr>
<tr><td>Output VAT</td></tr>
<tr><td></td></tr>
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<tr><td>Compiled Name with signature</td><td>Verified by HOD with Signature</td><td>CoE</td><td>CDC</td></tr>
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<tr><td></td></tr>
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Department	B.com(Professional Accounting)		
Course	**B.com(Professional Accounting)**	**Effective from the year:2014-15 Batch**	
Subject code: 14 UPAN A2	**Title:** Skill Based Subject 2 : (Non Major Elective) **Principles of Auditing**	**Semester: IV**	
Hrs/week: 1		**Credit: 2**	
Objectives	To have an understanding of Auditing in Business		
Unit	**Content**		**Hrs**
Unit I	Definition of Audit – Classification of Audit – Advantages and Disadvantages – Difference between continuous audit and Interim audit.		3
Unit II	Audit report – Basic elements of audit report – Kinds of audit report – Qualities of an Auditor.		3
Unit III	Internal control – Meaning – Definition – Criteria for good internal check- Difference between Internal audit and Statutory audit		3
Unit IV	Appointment of auditors – Duties of an auditor – Rights and Powers of an auditor.		3
Unit V	Types of Assets - Verification and valuation of assets – Types of goods – valuation of goods		3
Total contact Hrs/Semester			**15**
Text Book: 1. **B.N. Tandon , *"Practical Auditing"*, S. Chand Publications.**			
Reference Books: 1. P. **Parthasarathy**, "Auditing"-Vrinda Publications (P) Ltd.			

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Department	**B.com(Professional Accounting)**		
Course	**B.com(Professional Accounting)**	**Effective from the year:2014-15 Batch**	
Subject code: 14 UPAN B2	**Title: Skill Based Subject (Non - Major Elective : Business Law**	**Semester: IV**	
Hrs/week: 1		**Credit: 2**	
Objectives	To enable the student to gain knowledge about business law		
Unit	**Content**		**Hrs**
Unit I	Contract – Definition – Essential elements of a Valid contract		3
Unit II	Offer and acceptance – legal rules for offer – legal rules for acceptance		3
Unit III	Consideration – Definition – legal rules for consideration		3
Unit IV	Capacity of contract – Minors – person of unsound mind- other persons		3
Unit V	Consent – meaning – free consent- undue influence- Difference between consent and undue influence		3
Total contact Hrs/Semester			**15**

Text Book:

1. N.D Kapoor, *"Business Law"*, sultan chand & Sons New Delhi.

Reference Books:

1. Bagrial A.K Business Law New Delhi Vikar Publishing House

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<tr><td>Course</td><td>B.com(Professional Accounting)</td><td colspan="2">Effective from the year:2014-15 Batch</td></tr>
<tr><td>Subject code:
14 UPA 18</td><td>Title: Higher Corporate Accounting</td><td colspan="2">Semester: V</td></tr>
<tr><td>Hrs/week:6</td><td></td><td colspan="2">Credit:4</td></tr>
<tr><td>Objectives</td><td colspan="3">To enable the students to develop awareness about Advanced Corporate Accounting in conformity with the provisions of the Companies Act.</td></tr>
<tr><td>Unit</td><td colspan="2"></td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Financial statement of enterprise- By-Pack underwriting – ESOP</td><td>16</td></tr>
<tr><td>Unit II</td><td colspan="2">Accounting for merger and amalgamation of companies – Absorption - External Reconstruction of companies- Accounting for internal reconstruction companies</td><td>16</td></tr>
<tr><td>Unit III</td><td colspan="2">Banking Company Accounts - Rebate on bills discounted - Classification of advances - classification of investments – preparation of profit and loss account and balance sheet</td><td>16</td></tr>
<tr><td>Unit IV</td><td colspan="2">Insurance Company accounts:
A. General Insurance - Format – Revenue Account- Balance sheet
B. Life Insurance - Format - Revenue Account – valuation balance sheet – balance sheet – Electricity companies account</td><td>16</td></tr>
<tr><td rowspan="2">Unit V</td><td colspan="2">Holding company accounts - consolidation of balance sheets with treatment of mutual owings, contingent liability, unrealized profit, revaluation of assets, bonus issue and payment of dividend (excluding intercompany holdings)- Liquidation of companies</td><td rowspan="2">16</td></tr>
<tr><td colspan="2"><u>Theory 20% and Problems 80%</u></td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>80</td></tr>
<tr><td colspan="4">Text Book: S.P. Jain & K.L. Narang, “Advanced Accountancy”, Kalyani Publishers</td></tr>
<tr><td colspan="4">Reference Books:
1. Shukla M.C. & Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S.Chand & Co., New Delhi
2. S.N. Maheshwari, “Corporate Accounting”
3. Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co.,Newdelhi
4. Reddy & Murthy, “Corporate Accounting”, Margham Publications, Chennai, 2004</td></tr>
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Department	**PROFESSIONAL ACCOUNTING**		
Course	**B.com(Professional Accounting)**	**Effective from the year:2014-15 Batch**	
Subject code: 14 UPA 19	**Title: Auditing And Assurance**	**Semester: V**	
Hrs/week: 6		**Credit:3**	
Objectives	To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.		
Unit			**Hrs**
Unit I	Auditing Concepts – Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines		15
Unit II	Auditing engagement – Audit planning, Audit programme, Control of quality of audit work– Delegation and supervision of audit work. Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers. Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. Audit Sampling – Types of sampling, Test checking, Techniques of test checks.		15
Unit III	Internal Control – Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit. Internal Control and Computerized Environment, Approaches to Auditing in Computerised Environment.		15
Unit IV	Audit of payments – General considerations, Wages, Capital expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation. Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other Receipts. Audit of Purchases – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers. Audit of Sales – Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, Various types of		15

	allowances given to customers, Sale returns.	
Unit V	Audit of suppliers' ledger and the debtors' ledger – Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, Writing off of bad debts. Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities	15
	Total contact Hrs/Semester	**75**

Text Book:

1. CA.Tapan Jindal, *" Auditing and Assurance"* , Bhatat Law house Pvt Ltd, New Delhi
2. *"Auditing and Assurance",* IPC , the Institute of Chartered Accountants of India

Reference Books:

1. P.Parthasarathy, *" Auditing"* , Vrinda Publications Pvt Ltd, New Delhi
2. Tandon.B.N Sudharasanam.S and Sundharabahu S, *" A Handbook of Practical Auditing",*S.Chand & Company Ltd, Ram Nagar New Delhi.

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	B.com(Professional Accounting)		
Course	**B.com(Professional Accounting)**	**Effective from the year: 2014-15**	
Subject code: 14 UPA 20	**Title: Banking Theory Law and Practice**	**Semester: V**	
Hrs/week: 5		**Credit:3**	
Objectives	To acquire specialized knowledge of law and practice relating to banking.		
Unit			
Unit I	Banking-meaning-definitions-objectives of banking-Structure of banks in India-Constituents of the Indian banking system-functions of commercial banks-RBI Act 1934-Bankig Regulation act 1949		**15**
Unit II	Cheque-definition-different types of cheque-crossing of a cheque-legal aspect of collection of a cheque-Endorsement-Definitions-legal provision regarding Endorsements-general rules regarding the form of Endorsement		**15**
Unit III	Bankers book evidence Act1981-Important aspects of bankers book evidence act 1891- tax laws applicable in bank operations- SARFAESTSI Act 2002- Important aspects-some important terms covered under the SARFAEST Act-Securitization-Asset reconstruction-Enforcement of security interest-the Consumer protection act 1986.		**15**
Unit IV	Financial Analysis of banks-types of analysis-Financial analysis by bank as a lender-Banker as investor-international banking-features-evolution-international monetary fund-international banks –important aspects of globalization and international banking-Special issues technology and international banking		**15**
Unit V	E-Banking-introduction-internet-SWIFT-electronic fund management-ECS (Electronic clearing system)-important-NEFT(National Electronic funds transfer)-IFSC-ATMs-cbs-Electronic commerce and banking-internet supply chain management-international payment system-cyber crimes-classification .		**15**
Total contact Hrs/Semester			**75**
Text Book: Banking Theory Law and Practice- Gordon and Natarajan			
Reference Books: Banking Theory Law and Practice - Sundharam and Varshney Banking Theory Law and Practice-maheshwari			

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Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from the year: 2014-15**
Subject code: 14 UPA 21	**Title: Marketing Management**	**Semester:V**
Hrs/week:5		**Credit:3**
Objectives	To develop the understanding of general and marketing strategies the competitive business environment	
Unit		
Unit I	Market –Marketing – Meaning and Definition – Objectives and importance of Marketing – Evolution of concept of Marketing – Modern Marketing concept –Marketing Functions – Market Segmentation – Basis & Benefits– Global Marketing –- Green Marketing -Marketing Ethics.	**15**
Unit II	Marketing Mix – Product Mix – Product Planning and Development – Product Life Cycle – Place Mix-Distribution channels – Types of channels –Factors affecting choice of Distribution . Branding & Packaging – features – types – functions.	**15**
Unit III	Pricing – Definition – objectives-Importance - Factors affecting price determinations-Methods of setting prices – Procedure for price determination – Pricing strategies - Promotion – Meaning and definition – Personal selling and sales promotion – Objectives and Importance of sales Promotion	**15**
Unit IV	Recruitment and selection – Training of sales force . Advertising – Meaning – objectives – Functions and Importance – Publicity – Kinds of Media- Middlemen – Functions –Kinds- Arguments in favour of and against middlemen	**15**
Unit V	Retail Marketing – Methods – Bureau of Indian Standards – Agmark - Consumerism – Meaning – Types of Exploitation – Consumer Rights – Laws protecting the consumer interest – consumer protection Act – Consumer Courts	**15**
	Total contact Hrs/Semester	**75**
Text Book: Principles of Marketing – Philip Kotler		
Reference Books: Fundamentals of Marketing – William J Stanton Marketing – Dr. Rajan Nair Marketing Management – V.S Ramasamy and Namakumari Marketing – R.S.N Pillai & Bagavathi		

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<table>
<tr><td>Department</td><td colspan="2">PROFESSIONAL ACCOUNTING</td></tr>
<tr><td>Course</td><td>B.com(Professional Accounting)</td><td>Effective from the year: 2014-15 Batch</td></tr>
<tr><td>Subject code: 14 UPA 22</td><td>Title: ELECTIVE II : Operations Research</td><td>Semester: V</td></tr>
<tr><td>Hrs/week: 6</td><td></td><td>Credit:5</td></tr>
<tr><td>Objectives</td><td colspan="2">To create an awareness in the application of mathematical and statistical tools in Business Research.</td></tr>
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<table>
<tr><td>Unit</td><td></td><td></td></tr>
<tr><td>Unit I</td><td>LPP : Framing Linear Equation – Graphical Solution Method – General Linear Programming Problems(Simple Problems only)</td><td>16</td></tr>
<tr><td>Unit II</td><td>Transportation problem : Row Minimum – Column Minimum – NWC – LCM – VAM – U-V Method (Simple Problems only)</td><td>16</td></tr>
<tr><td>Unit III</td><td>Assignment Problems: Definition- Assignment Algorithm- Hungarian Assignment – Unbalanced Assignment Method.

Sequence Problems : Introduction – Problems with n Jobs & 2 machines- Problems with n jobs & k machines (Simple problems only)</td><td>16</td></tr>
<tr><td>Unit IV</td><td>Network Scheduling by CPM/PERT

Introduction – Definition – Network basic Terms – Times calculations in network- Critical Path Method(CPM) – PERT Calculations – simple problems – Applications of PERT/ CPM in management</td><td>16</td></tr>
<tr><td>Unit V</td><td>Game theory

Introduction- Definition – Pay – off – types of games – the maximin-minimax principle- Mixed Strategies – 2x2 Games without saddle point- Dominance property.

Simulation Meaning – Advantages and disadvantages – Random number generation- Monte – Carlo simulation- Application to inventory problems- Queuing problems.

<u>Theory 20% and Problems 80%</u></td><td>16</td></tr>
<tr><td colspan="2">Total contact Hrs/Semester</td><td>80</td></tr>
</table>

Text Book: P.R. Vittal and V. Malini, " *Operations Research*". Margham Publications , Chennai
Reference Books: Kandi swarup, P.K. Gupta, Manmohan, " *Operations Research*", Sultan chand and sons, New Delhi Kalavathi . " *Operations Research*", Vikas Publications House Pvt Ltd, New Delhi

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Department	**B.com(Professional Accounting)**		
Course	**(Professional Accounting)**	**Effective from the year:2014-15 Batch**	
Subject code: **14 UPAS A1**	**Title: Skill Based Subject (Major Elective)** **Elective – I** **Business Ethics**	**Semester: V**	
Hrs/week: 1		**Credit:2**	
Objectives	To have an understanding of ethical issue in business		
Unit	**Content**		**Hrs**
Unit I	Introduction to Business Ethics The nature, purpose of ethics and morals for organizational interest; ethics and conflicts of interests; ethical and social implications of business policies and decision; corporate social responsibility; ethical issues in corporate governance.		**3**
Unit II	Environment Issues Protecting the natural Environment – prevention of pollution and depletion of natural resources; conservation of natural resources.		**3**
Unit III	Ethics in Workplace Individual in the organization, discrimination, harassment, gender equality.		**3**
Unit IV	Ethics in Marketing and Consumer Protection Healthy competition and protecting consumer's interest.		**3**
Unit V	Ethics in Accounting and Finance Importance, Issues and Common Problems.		**3**
Total contact Hrs/Semester			**15**
Text Book:			
Reference Books:			

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Department	**B.com(Professional Accounting)**

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<tr><td></td><td colspan="3"></td></tr>
<tr><td>Course</td><td></td><td colspan="2">Effective from the year: 2014-15</td></tr>
<tr><td>Subject code:
14 UPAS B1</td><td>Title: Skill Based Subject (Major Elective) Elective – I Brand management</td><td colspan="2">Semester: V</td></tr>
<tr><td>Hrs/week:1</td><td></td><td colspan="2">Credit:2</td></tr>
<tr><td>Objectives</td><td colspan="3">To teach the importance of brand and its impacts among the customers</td></tr>
<tr><td>Unit</td><td colspan="2"></td><td></td></tr>
<tr><td>Unit I</td><td colspan="2">Introduction- Basic understanding of brands – concepts and process – significance of a brand –
brand mark and trade mark – different types of brands – family brand, individual brand, private
brand – selecting a brand name – functions of a brand – branding decisions – influencing
factors.</td><td>3</td></tr>
<tr><td>Unit II</td><td colspan="2">Brand Associations:Brand vision – brand ambassadors – brand as a personality, as trading asset,
Brand extension – brand positioning – brand image building</td><td>3</td></tr>
<tr><td>Unit III</td><td colspan="2">Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance -
purchase and R & D – brand audit</td><td>3</td></tr>
<tr><td>Unit IV</td><td colspan="2">Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition
takes over and merger – Monitoring brand performance over the product life cycle. Cobranding.</td><td>3</td></tr>
<tr><td>Unit V</td><td colspan="2">Brand Strategies: Designing and implementing branding strategies – Case studies</td><td>3</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>15</td></tr>
<tr><td colspan="4">Text Book: Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002</td></tr>
<tr><td colspan="4">Reference Books:
Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.</td></tr>
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<tr><td>Course</td><td>B.com(Professional Accounting)</td><td colspan="2">Effective from the year:2014-15 Batch</td></tr>
<tr><td>Subject code:
14 UPA 23</td><td>Title: Management Accounting</td><td colspan="2">Semester: VI</td></tr>
<tr><td>Hrs/week: 6</td><td></td><td colspan="2">Credit:5</td></tr>
<tr><td>Objectives</td><td colspan="3">To light the students the different concepts of management accounting</td></tr>
<tr><td>Unit</td><td colspan="2"></td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting.</td><td>16</td></tr>
<tr><td>Unit II</td><td colspan="2">Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.</td><td>16</td></tr>
<tr><td>Unit III</td><td colspan="2">Funds Flow Analysis – Cash Flow Analysis(New format) - Working Capital - Sources of Working Capital - Estimates of Working Capital Requirements.</td><td>16</td></tr>
<tr><td>Unit IV</td><td colspan="2">Budgetary Control – Flexible Budget – Sales Budget – Cash Budget - Production Budget – Purchase Budget.</td><td>16</td></tr>
<tr><td>Unit V</td><td colspan="2">Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only
Note: <u>Theory - 20% Problems - 80%</u></td><td>16</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>80</td></tr>
<tr><td colspan="4">Text Book:
Management Accounting – R.K,Sharma & Shasi K Gupta, Kalyani Publishers, New Delhi</td></tr>
<tr><td colspan="4">Reference Books:
1. Management Accounting – Dr. S.N.Maheswari
2. Management Accounting – T.S.Reddy ,Y.Hari Prasad Reddy.
3. Management accounting – M.Y.Khan & S.P. Jain.
4. Management Accounting and accounting theory – S.K.Battacharya and Sujit Roy</td></tr>
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<tr><td>Course</td><td>B.com(Professional Accounting)</td><td colspan="2">Effective from the year:2014-15 Batch</td></tr>
<tr><td>Subject code:
14 UPA 24</td><td>Title: Strategic Management</td><td colspan="2">Semester: VI</td></tr>
<tr><td>Hrs/week: 5</td><td></td><td colspan="2">Credit:3</td></tr>
<tr><td>Objectives</td><td colspan="3">To develop an understanding of the general and competitive business environment and to develop an understanding of strategic management concepts and techniques</td></tr>
<tr><td>Unit</td><td colspan="2"></td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Business Environment - General environment - demographic, socio-cultural, macro-economic, legal/political, technological, and global; competitive environment.</td><td>15</td></tr>
<tr><td>Unit II</td><td colspan="2">Business Policy and Strategic Management - Meaning and nature; strategic management imperative; vision, mission and objectives; strategic levels in organisations</td><td>15</td></tr>
<tr><td>Unit III</td><td colspan="2">Strategic Analyses - Situational analysis – SWOT analysis, TOWS matrix, portfolio analysis - BCG matrix - Strategic Planning - Meaning, stages, alternatives, strategy formulation.</td><td>15</td></tr>
<tr><td>Unit IV</td><td colspan="2">Formulation of Functional Strategy - Marketing strategy, financial strategy, production strategy, logistics strategy, human resource strategy.</td><td>15</td></tr>
<tr><td>Unit V</td><td colspan="2">Strategy Implementation and Control - Organisational structures; establishing strategic business units; establishing profit centers by business, product or service, market segment or customer; leadership and behavioural challenges.</td><td>15</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>75</td></tr>
<tr><td colspan="4">Text Book:
1. Nirupama sekar.G,Sekar.G and saravana prakash.B, “Information technology and strategic management”, Lakshmi Law house Coimbatore.</td></tr>
<tr><td colspan="4">Reference Books:
1. Azhar Kasmi (2008), Strategic Management and Business Policy, Tata MAcgraw Hill Publishers Company
2. Tomas L and Wheelan(2012), Concept in Strategic Management in Business Policy, Pearson Education Publisers Ltd.</td></tr>
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Department	PROFESSIONAL ACCOUNTING		
Course	B.com(Professional Accounting)	Effective from the year:2014-15 Batch	
Subject code: 14 UPA 25	Title: Information Technology	Semester: VI	
Hrs/week: 5		Credit:3	
Objectives	To develop understanding of Information Technology as a key enabler and facilitator of implementing Information Systems in enterprises and their impact on business processes and controls.		
Unit			Hrs
Unit I	**Business Process Management & IT** - .Introduction to various Business processes – Accounting, Finances, Sale, Purchase etc., Business Process Automation – Benefits & Risks, Approach to mapping systems : Entity Diagrams, Data Flow Diagrams, Systems Flow diagrams, Decision trees/tables, Accounting systems vs. Value chain automation, Information as a business asset, Impact of IT on business processes, Business Risks of failure of IT, Business Process Re-engineering		15
Unit II	**Information Systems and IT Fundamentals** - Concepts of Computing (Definition provided by ACM/IEEE and overview of related terminologies), Overview of IS Layers – Applications, DBMS, systems software, hardware, networks & links and people, Overview of Information Systems life cycle and key phases, Computing Technologies & Hardware – Servers, end points, popular computing architectures, emerging computing architectures & delivery models- overview of latest devices and technologies.		15
Unit III	**Telecommunication and Networks** - Fundamentals of telecommunication, Components and functions of Telecommunication Systems, Data networks – types of architecture- Overview of computing architectures – centralised, de-centralised, mainframe, client-server, thin-thick client etc., Network Fundamentals – Components, Standards and protocols, Network risks & controls – VPN, Encryption, Secure protocols, Network administration and management – concepts and issues.		15
Unit IV	**Business Information Systems** - Information Systems and their role in businesses, IT as a business enabler & driver – ERP, Core Banking System, CRM, SCM, HRMS, Payment Mechanisms, Accounting Information Systems Business Reporting, MIS & IT, Organisation Roles & responsibilities and table or authorities, importance of access controls, privilege controls,		15
Unit V	**Business process automation through Application software** -Business Applications – overview and types, Business Process Automation, relevant controls and information systems, Information Processing & Delivery channels and their role in Information Systems, Key types of Application Controls and their need, Emerging concepts – Virtualisation, Grid Computing, Cloud delivery model.		15

Total contact Hrs/Semester	
Text Book: 1. Nirupama sekar.G,Sekar.G and saravana prakash.B, *“Information technology and strategic management”,* Lakshmi Law house Coimbatore.	
Reference Books: 1. V.Rajaraman**, “***Introduction to information technology”*, PHI Learning Materials 2. Atul Gupta(2011),*Information Technology*, Kitab mahal Distributors’ 3. Eng K. Chew, Petter Gollschalk(2009), *Information Technology*, IGI Global snippet.	

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Department	**B.com(Professional Accounting)**		
Course	**B.com(Professional Accounting)**	**Effective from the year: 2014-15**	
Subject code: 14 UPA 26	**Title: investment management**	**Semester: VI**	
Hrs/week: 6		**Credit:3**	
Objectives	To impart knowledge to students regarding the Security Analysis , Investment and portfolio Management		
Unit			
Unit I	Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;		**16**
Unit II	Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI		**16**
Unit III	Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk.		**16**
Unit IV	Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis		**16**
Unit V	Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model		**16**
Total contact Hrs/Semester			**80**

Text Book:
. Balla, V. K, (2005), "Investment Management Security Analysis and Portfolio Management", 8th Ed, S. Chand, New Delhi

Reference book :

Alexander, Gordon J. and Sharpe, William F. (1989), "Fundamental of Investments",
Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).

Elton, Edwin, J. and Gruber, Martin, J. (1984), "Modern Portfolio theory and Investment Analysis", John Wiley, New York.
Fischer, Donald, E. and Jordan, Ronald, J. (1995), "Security Analysis and Portfolio Management", 6th Ed, Pearson Education

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Department	**B.com(Professional Accounting)**		
Course	**B.com(Professional Accounting)**	**Effective from the year: 2014-15**	
Subject code: 14 UPA 27	**Human resource management**	**Semester: VI**	
Hrs/week: 4		**Credit:3**	
Objectives	**To enable the students to acquire knowledge about human resource management**		
Unit			
Unit I	Personnel management-meaning , nature, scope and objective-functions of personnel department- the role of personnel manager-organisation of personnel department-personnel policies and procedure		**12**
Unit II	Man power planning-job description-job analysis-role analysis-job specification-recruitment and selection-training and development.		**12**
Unit III	Performance appraisal-job evaluation and merit rating-promotion-transfer and demotion-human relations-approaches to good human relations- punishment.		**12**
Unit IV	Wages and salary administration-incentive system-labour welfare and social security-safety, health and security-retirement benefit to employees.		**12**
Unit V	Industrial relations-trade unionism-grievances handling-collective bargaining and workers participation in management		**12**
	Total contact Hrs/Semester		**60**

Text Book: Tripathy- personnel management and industrial relations

C.B Memmoria-**- personnel management and industrial relations**

Reference Books:

V.S.P Rao- Human Resource Management

Bhagoiwal- **- personnel management and industrial relations**

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Semester	Subject Code	Title of the paper	Hours per week	No of Credits
VI	**12 UPA 28**	**Practical Auditing**	**2**	**5**

PRACTICAL AUDITING

The students undergo the internship training in the auditor's office to get hands-on training. A internship training report is undertaken in the end sixth semester. The knowledge acquired is put to test at the end of sixth semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the student Performance. Weightage assigned for the subject is 100, the distribution of which is as below:

Criteria	Marks
Project Report	**80**
Viva(External Examiner)	**20**
Total	**100**

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<tr><td>Department</td><td colspan="3">B.com(Professional Accounting)</td></tr>
<tr><td>Course</td><td></td><td colspan="2">Effective from the year: 2014-15</td></tr>
<tr><td>Subject code:
14 UPAS A2</td><td>Title: Skill Based Subject (Major Elective) Elective – II
Entrepreneurial Development</td><td colspan="2">Semester: VI</td></tr>
<tr><td>Hrs/week: 1</td><td></td><td colspan="2">Credit:2</td></tr>
<tr><td>Objectives</td><td colspan="3">On successful completion of this course, the student should bewell versed in Concept relating to entrepreneur , Knowledge in
the finance institution, project report incentives and subsidies</td></tr>
<tr><td>Unit</td><td colspan="2"></td><td></td></tr>
<tr><td>Unit I</td><td colspan="2">Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme</td><td>3</td></tr>
<tr><td>Unit II</td><td colspan="2">The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.</td><td>3</td></tr>
<tr><td>Unit III</td><td colspan="2">Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO –SIPCOT-T IIC, KUIC and commercial bank.</td><td>3</td></tr>
<tr><td>Unit IV</td><td colspan="2">Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.</td><td>3</td></tr>
<tr><td>Unit V</td><td colspan="2">Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.</td><td>3</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>15</td></tr>
<tr><td colspan="4"></td></tr>
<tr><td colspan="4">Reference Books: 1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora &</td></tr>
</table>

S.KI.Sood 3. Entrepreneurial Development – S.S.Khanka 4. Entrepreneurial Development – P.Saravanavel 5. Entrepreneurial Development – S.G.Bhanushali 6. Entrepreneurial Development – Dr.N.Ramu

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Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from the year: 2014-15**
Subject code: 14 UPAS B2	**Title: Skill Based Subject (Major Elective) Elective – II** Supply Chain Management	**Semester: VI**
Hrs/week: 1		**Credit:2**
Objectives	To create awareness about the supply chain activities taken in order to deliver the goods	
Unit		
Unit I	Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system	**3**
Unit II	Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies	**3**
Unit III	Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration	**3**
Unit IV	Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement	**3**
Unit V	Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures	**3**
	Total contact Hrs/Semester	**15**
Text Book: 1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page. 2. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies.		
Reference Books: 3.R.B. Handfield and E.L. Nochols, Introduction to Supply Chain Management. Prentice Hall, 1999. 4.Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.		

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