NGM COLLEGE (AUTONOMOUS)-POLLACHI

Department of Commerce (Professional Accounting)

SCHEME OF EXAMINATIONS

(Students admitted batch 2016-19)

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – I								
I	16UTL101/ 16UHN101	Tamil / Hindi Paper – I	6	3	25	75	100	3
II	16UEN 101	English for Enrichment – I	5	3	25	75	100	3
III	16 UPA 101	CORE I : Principles of Accountancy	6	3	25	75	100	4
	16 UPA 102	CORE II : General Economics	5	3	25	75	100	3
	16 UPA 1A1	ALLIED I : Quantitative Aptitude - I	6	3	25	75	100	4
IV	16UHR101	Human Rights in India	1	2	-	50	50	2
	16 HEC 101	Human Excellence : Personal Values and Sky Practice I	1	2	25	25	50	1
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			**30**		**160**	**450**	**600**	**20**
Semester – II								
I	16UTL202/ 16UHN202	Tamil / Hindi Paper – II	6	3	25	75	100	3
II	16UEN 202	English for Enrichment – II	5	3	25	75	100	3
III	16 UPA 203	CORE III : Financial Accounting	6	3	25	75	100	4
	16 UPA 204	CORE IV : Commercial Law	5	3	25	75	100	4
	16 UPA 2A2	ALLIED II : Quantitative Aptitude -II	5	3	25	75	100	4
IV	16 EVS 201	Environmental Studies	2	2	-	50	50	2
	16 HEC202	Human Excellence : Personal Values and Sky Practice II	1	2	25	25	50	1
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			**30**		**160**	**450**	**600**	**21**

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – III								
III	16 UPA 305	CORE V : Partnership Accounting	5	3	25	75	100	4
	16 UPA 306	CORE VI : Industrial Law	4	3	25	75	100	4
	16 UPA 307	CORE VII : Executive Communication	4	3	25	75	100	3
	16 UPA 308	CORE VIII : Income Tax	5	3	25	75	100	4
	16UPA 309	CORE IX : Business Management	4	3	25	75	100	3
	16 UPA 3A3	ALLIED III : Computer Applications – I; Programming Lab in MS Office	6*	3	40	60	100	4
IV	16 HEC 303	Human Excellence : Professional Values and Yoga Practice III	1	2	25	25	50	1
	16 UPA 3N1 / 16 UPA 3N2	Skill Based Non-Major Elective : Accounting and Auditing /Company Law	1	2	-	50	50	2
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			**30**		**190**	**510**	**700**	**25**
Semester – IV								
III	16 UPA 410	CORE X : Corporate Accounting	6	3	25	75	100	4
	16 UPA 411	CORE XI : Company Law	5	3	25	75	100	4
	16 UPA 412	CORE XII : Financial Management	6	3	25	75	100	3
	16 UPA 413	CORE XIII: Indirect Taxation	6	3	25	75	100	4
	16 UPA 4A4	ALLlIED IV : Computer Applications – II Programming Lab in Tally	5**	3	40	60	100	4
IV	16 HEC 404	Human Excellence : Social Values and yoga Practice IV	1	2	25	25	50	1
	16 UPA4N3 / 16 UPA4N4	Skill Based Non-Major Elective : Taxation / Contract Act	1	2	-	50	50	2
V	16UNC401/16UNS402/16USG403	Extension Activities : NCC / NSS / Sports & Games	-	-	-	50	50	1
Total			**30**		**165**	**485**	**650**	**23**

Note: * 4 hours Lab and 2 hours theory, ** 4 hours Lab and 1 hour theory

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
III	16 UPA 514	Core XIV : Higher Corporate Accounting	6	3	25	75	100	4
	16 UPA 515	Core XV : Auditing and Assurance	6	3	25	75	100	4
	16 UPA 516	Major ELECTIVE I: Banking Theory Law and Practice	6	3	25	75	100	5
	16 UPA 517	Core XVI : Marketing	5	3	25	75	100	3
	16 UPA 518	Major ELECTIVE II : Operations Research	5	3	25	75	100	5
IV	16 HEC 505	Human Excellence : National Values – yoga Practice V	1	2	25	25	50	1
	16 UPA5S1/ 16 UPA5S2	Skill Based Major Elective : Business Ethics/ Brand Management	1	2	-	50	50	2
	16GKL 501	Skill Based Subjects : General Knowledge and General Awareness	*SS	2	-	50	50	2
Total			**30**		**160**	**500**	**650**	**26**
Semester – VI								
III	16 UPA 619	Core XVII : Management Accounting	6	3	25	75	100	4
	16 UPA 620	Core XVIII : Strategic Management	5	3	25	75	100	3
	16 UPA 621	Core XIX : Information Technology	`5	3	25	75	100	3
	16 UPA 622	Core XX : Cost Accounting	6	3	25	75	100	4
	16 UPA 623	Core XXI : Human Resource Management	4	3	25	75	100	3
	16UPA 624	Major ELECTIVE III: Practical Auditing**	2	3	20	80	100	5
IV	16HEC 606	Human Excellence : Global Values and Yoga Practice VI	1	2	25	25	50	1
	16 UPA6S3/ 16 UPA6S4	Skill Based Major Elective :Entrepreneurial Development Programme/Supply Chain Management	1	2	-	50	50	2
Total			**30**		**170**	**530**	**700**	**25**
Grand Total			**180**		**975**	**2925**	**3900**	**140**

<u>Note</u> * self study paper

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

Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 101	**Title: PRINCIPLES OF ACCOUNTANCY**	**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 and conventions - Accounting Policies – Accounting standards – concepts – Accounting Process – Journal – Ledger – Trial balance – Subsidiary books.	**15**
Unit II	Depreciation accounting - basic and special methods – Bank reconciliation statement – rectification of Errors	**16**
Unit III	Preparation of final accounts – bills of Exchange and Promissory note (Incl. Accommodation bills)	**15**
Unit IV	Consignment – meaning – difference between consignment and sale – valuation of stock – dispatching stock at invoice price – treatment of normal and abnormal loss- joint venture – meaning – difference between joint venture & consignment and partnership – methods of joint venture account	**16**
Unit V	Capital and revenue expenditure and receipts – deferred revenue expenses – contingent assets – contingent liabilities – inventories – methods (theory only) – sale of goods on approval basis	**16**
	Total contact Hrs/Semester	**78**

Text Book:

Jain S.P and Narang K.L(2013), ***Advanced Accountancy***. Kalyani Publications, New Delhi

Reference Books:

1. **Gupta.R.L (2013).** ***Advanced Accountancy.***Sultan Chand & Sons, New Delhi.
2. **Basu and Das (2013).,** ***Advanced Accountancy***, Himalaya Publishing House, New Delhi
3. **Tulsian P.C (2013),*****Advanced Accountancy***, Tata McGraw Hill Publishing Co Ltd, New Delhi
4. **Shukla M.C Grewal T.S, and Gupta S. C (2013),** ***Advanced Accounts***, Sultan Chand & Sons, New Delhi

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 102	**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.	**10**
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	**10**
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**

<table>
<tr><td></td><td>Economic Reforms in India - Features of Economic Reforms Since 1991 - Liberalization, Privatization and Disinvestment - Globalization. - Money and Banking.</td><td></td></tr>
<tr><td colspan="2">Total contact Hrs/Semester</td><td>65</td></tr>
<tr><td colspan="3">Text Book:

Deepashree; “General Economics for CA (CPT)”; The McGraw-Hill Companies; New Delhi.</td></tr>
<tr><td colspan="3">Reference Books:
1. Chopra. P.N; “Principles of Economics”; Kalyani Publishers; Chennai; 9th Edition(2009).
2. Ahuja H.L ; “Business Economics”; Sultan Chand Publishers; New Delhi;10th Edition(2008).
3. Dhar P.K; “Indian Economy: Its Growing Dimension”; Kalyani Publishers; Chennai. 18th Edition (2007).</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 1A1</td><td>Title: ALLIED I - Quantitative Aptitude - I</td><td colspan="2">Semester: I</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 test the grasp of elementary concepts in Mathematics 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">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.</td><td>16</td></tr>
<tr><td>Unit II</td><td colspan="2">Inequalities - Graphs of inequalities in two variables - common region, Simple and Compound Interest including annuity – Applications.</td><td>16</td></tr>
<tr><td>Unit III</td><td colspan="2">Basic concepts of Permutations and Combinations - Sequence and Series – Arithmetic and geometric progressions</td><td>15</td></tr>
<tr><td>Unit IV</td><td colspan="2">Sets, Functions and Relations - Limits and Continuity - Intuitive Approach</td><td>15</td></tr>
<tr><td>Unit V</td><td colspan="2">Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)
<u>Theory 40% Problems 60%</u></td><td>16</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>78</td></tr>
<tr><td colspan="4">Text Book: Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21</td></tr>
<tr><td colspan="4">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&</td></tr>
</table>

Ltd,Newdelhi

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

Himalaya Publishing House.

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 203	**Title: Financial Accounting**	**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	Single entry – Meaning and salient features – statement of affairs method – conversion method – self balancing ledger – sectional balancing.	**15**
Unit II	Branch accounts – types of branches – debtors system – stock and debtors system – Departmental accounts – inter departmental transfers.	**16**
Unit III	Average due date – Account current – investment accounts – financial statements of non-profit organizations	**15**
Unit IV	Higher purchase and installment purchase system – default and repossession – insurance claims – loss of stock – loss of profit	**16**
Unit V	Insolvency of individuals – statement of affairs – deficiency accounts – Royalty accounts(Excl. Sub lease) **<u>Theory 20% Problems 80%</u>**	**16**
	Total contact Hrs/Semester	**78**

Text Book:

1. **Reddy and Murthy, (2014) "*Financial Accounting*",** Margham Publications, Chennai -

Reference Books:

1. **Gupta.R.L (2013).** ***Advanced Accountancy.***Sultan Chand & Sons, New Delhi.
2. **Basu and Das (2013).,** ***Advanced Accountancy***, Himalaya Publishing House, New Delhi
3. **Tulsian P.C (2013),*Advanced Accountancy***, Tata McGraw Hill Publishing Co Ltd, New Delhi
4. **Shukla M.C Grewal T.S, and Gupta S. C (2013),** ***Advanced Accounts***, Sultan Chand & Sons, New Delhi

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 204</td><td>Title: Commercial Law</td><td colspan="2">Semester: II</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 test the general comprehension of elements of Commercial Law</td></tr>
<tr><td>Unit</td><td colspan="2"></td><td></td></tr>
<tr><td>Unit I</td><td colspan="2">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.</td><td>10</td></tr>
<tr><td>Unit II</td><td colspan="2">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</td><td>15</td></tr>
<tr><td>Unit III</td><td colspan="2">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</td><td>15</td></tr>
<tr><td>Unit IV</td><td colspan="2">Contract of Bailment and Pledge, Agency
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.</td><td>15</td></tr>
<tr><td>Unit V</td><td colspan="2">Sale of goods act 1930 and Negotiable Insturuments Act, 1881
Sale of Goods Act, 1930 – Essentials of contract of sale – Transfer of property in goods – Rights of an unpaid seller.
Negotiable instrument – Introduction – Characteristics – Classification – Parties to Negotiable instrument – Dishonour and discharge of negotiable instruments.</td><td>10</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>65</td></tr>
<tr><td colspan="4">Text Book:</td></tr>
</table>

Kapoor N.D (2013), *Elements of Mercantile Law*, Twenty Ninth Edition, Sultan chand & sons, New Delhi
Reference Books: 1. Gogna P.P.S (2013), Mercantile Law, S.Chand and Company Ltd, New Delhi 2. Tulsian P.C(2010), Mercantile law for CA Common Proficiency Test (CPT), Second Revised Edition, Tata McGraw Hill Publishing Company , New Delhi.

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 2A2	**Title :** ALLIED II : Quantitative aptitude - II	**Semester: II**
Hrs/week: 5		**Credit:4**
Objectives	To test the grasp of elementary concepts in Statistics and application of the same as useful quantitative tools	

Unit		
Unit I	Statistical description of data - Textual, Tabular & Diagrammatic representation of data, Frequency Distribution - Graphical representation of frequency distribution – Histogram, Frequency Polygon, Ogive	**10**
Unit II	Measures of Central Tendency and Dispersion- Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation, Correlation and Regression	**15**
Unit III	Probability and Expected Value by Mathematical Expectation - Theoretical Distributions - Binomial, Poisson and Normal	**10**
Unit IV	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.	**15**
Unit V	Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number. **Theory 40% Problems 60%**	**15**
	Total contact Hrs/Semester	**65**

Text Book:

1. **Gupta S.P (2007), *Statistical Methods***, Sultan Chand & Sons Publications , New Delhi

Reference Books:

1. **Alience Mani (1999), *Fundamentals of Business statistics***, Supreme Publishing house
2. **Vittal P.R (2001), *Business statistics***, Margham Publications, Chennai

Compiled Name	Verified by HOD	CDC	CoE

with signature	with Signature		

Course	**(Professional Accounting)**	**Effective from: 2016-19 batch**	
Subject code: 16 UPA 305	**Title: Partnership Accounting**	**Semester: III**	
Hrs/week: 5		**Credit:4**	
Objectives	To bring into limelight the students' aptitude about Partnership Accounts		
Unit	**Content**		**Hrs**
Unit I	Partnership accounts – features – limited liability – preparation of profit and loss appropriation accounts – fixed and fluctuating capital accounts		**10**
Unit II	Admission of a partner – sacrificing ratio – new profit sharing ratio – treatment of goodwill(Revaluation of assets and liabilities)		**10**
Unit III	Retirement and death of a partner – gaining ratio – treatment of goodwill (revaluation of assets and liabilities) – final settlement including JLP.		**15**
Unit IV	Dissolution – Journal entries – treatment of goodwill, unrecorded assets and liabilities. Insolvency of Partners – Garner Vs Murray – Insolvency of all Partners –Piecemeal Distribution -		**15**
Unit V	Human resource accounting – inflation accounting (theory only **Theory 20% Problems 80%**		**15**
Total contact Hrs/Semester			**65**

Text Book:

Jain S.P and Narang K.L(2013), ***Advanced Accountancy***. Kalyani Publications, New Delhi

Reference Books:

1. **Gupta.R.L (2013).** ***Advanced Accountancy.***Sultan Chand & Sons, New Delhi.
2. **Basu and Das (2013).,** ***Advanced Accountancy***, Himalaya Publishing House, New Delhi
3. **Tulsian P.C (2013),*****Advanced Accountancy***, Tata McGraw Hill Publishing Co Ltd, New Delhi
4. **Shukla M.C Grewal T.S, and Gupta S. C (2013),** ***Advanced Accounts***, Sultan Chand & Sons, New Delhi

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	B.com(Professional Accounting)	
Course	**(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 306	**Title: Industrial Law**	**Semester: III**
Hrs/week: 4		**Credit:4**
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	**10**
Unit II	Workmen's Compensation Act, 1947 Objects, employers liability for compensation- amount of compensation-distribution of Compensation.	**10**
Unit III	Industrial Disputes Act, 1947 Objects, Industrial disputes - strikes-lockouts-layoff-retrenchment-Transfer and closure - Unfair Labor practices.	**10**
Unit IV	Employees State Insurance Act, 1948 Objects-employees state insurance corporation-standing committee and medical benefit Council - provision relating to contribution – EPF – Gratuity.	**11**
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.	**11**
	Total contact Hrs/Semester	**52**

Text Book:

Kapoor N.D (2013), ***Elements of Mercantile Law***, Twenty Ninth Edition, Sultan chand & sons, New Delhi

Reference Books:

3. **Gogna P.P.S (2013),** ***Mercantile Law,*** S.Chand and Company Ltd, New Delhi
4. **Tulsian P.C(2010),** ***Mercantile law*** for CA Common Proficiency Test (CPT), Second Revised Edition, Tata McGraw Hill Publishing Company , New Delhi.

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 307</td><td>Title: Executive Communication</td><td>Semester: III</td></tr>
<tr><td>Hrs/week: 4</td><td></td><td>Credit:3</td></tr>
<tr><td>Objectives</td><td colspan="2">• 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>Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td>Communication – definition – meaning – types – principles – barriers – need and functions of business letter – essentials of effective business letter- Parts and layout of a business letter</td><td>10</td></tr>
<tr><td>Unit II</td><td>Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.</td><td>11</td></tr>
<tr><td>Unit III</td><td>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>10</td></tr>
<tr><td>Unit IV</td><td>Application Letters – Preparation of Resume – Interview - Meaning – Objectives and Techniques of various types of Interviews – Group Discussion – Public Speech – Characteristics of a good speech</td><td>11</td></tr>
<tr><td>Unit V</td><td>Report Writing-Importance-Features-Sales Report - Business Report Presentations - Letters to the Editor-Letters to the local Bodies - Form 16 - Saral Forms - Inward Mail Register-Outward Mail Register.</td><td></td></tr>
<tr><td colspan="2">Total contact Hrs/Semester</td><td>52</td></tr>
<tr><td colspan="3">Text Book:
1. Rajendra Pal and J.S.Korlahalli,(2013) “Essentials of Business Communication” Edition, Sultan Chand and Sons, New Delhi.</td></tr>
<tr><td colspan="3">Reference Books:
1. Ramesh M.S Patten shetty (2013, Effective Business English and Correspondence, sultan chand and sons, New Delhi
2. Urmila Rai, S.M, Rai (2013), Effective Communication, Himalaya Publishing House, New Delhi.</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<table>
<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 308</td><td>Title: Income Tax</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 enable the students to gain adequate knowledge on Income-tax and
• To familiarize the students with recent amendments in Income-tax.</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Definitions under Income Tax Act – Agricultural Income – Per0son – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – Scope of Total Income – Exempted Income.</td><td>10</td></tr>
<tr><td>Unit II</td><td colspan="2">Income from Salaries- Computation of Income from Salary</td><td>15</td></tr>
<tr><td>Unit III</td><td colspan="2">Income from House Property- Profits and gains of Business or Profession</td><td>10</td></tr>
<tr><td>Unit IV</td><td colspan="2">Capital gains – Income from other sources</td><td>15</td></tr>
<tr><td>Unit V</td><td colspan="2">Deductions from gross total Income - Set off and carry forward of losses – Computation of total Income and Tax Liability of Individuals.

<u>Theory 40% Problems 60%</u></td><td>15</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>65</td></tr>
<tr><td colspan="4">Text Book:

1. Gaur and Narang,(2014) "Income Tax Law and Practice" Kalyani publishers New Delhi.</td></tr>
<tr><td colspan="4">Reference Books:
1. Dr. HC Mehrotra,(2014) "Income-tax Law and Accounts" Sahithya Bhavan Publishers.

2. Vinod singhania, (2014), Direct taxes Law and Practice, Taxmann Publications New Delhi</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<table>
<tr><td>Department</td><td colspan="2">B.com(Professional Accounting)</td></tr>
<tr><td>Course</td><td></td><td>Effective from:
2016-19 batch</td></tr>
<tr><td>Subject code:
16UPA 309</td><td>Title: BUSINESS MANAGEMENT</td><td>Semester: III</td></tr>
<tr><td>Hrs/week: 4</td><td></td><td>Credit:3</td></tr>
<tr><td>Objectives</td><td colspan="2">To have basic knowledge in the concepts involved in management</td></tr>
</table>

Unit		
Unit I	Management-Definition-Nature and Scope-Functions-Management as a Science, Art, Profession- Management and Administration – Principles of Management- Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor - Social Responsibility of Management-Business ethics	**10**
Unit II	Planning-Meaning –Nature-importance- purpose of planning-planning process. Advantages and Limitations-Methods and Types of Plans-Decision Making- Steps in Decision Making – Role of MIS for decision making	**11**
Unit III	Organization- meaning-nature and importance-process of organization-structure--Departmentation-Delegation-Centralization-Decentralization-authority- responsibility relationship-Line, Line & Staff- functional- Span of control-charts and manuals - MBO & MBE	**10**
Unit IV	Leadership-meaning-importance-functions of leadership-leadership styles-Qualities of a good leader-Motivation-meaning-need for motivation-theories of motivation–Maslow, X,Y,Z theory, Hygiene theory	**11**
Unit V	Coordination-meaning-definition-principles-advantages & disadvantages-Control- meaning-importance- process & techniques of control	**10**
	Total contact Hrs/Semester	**52**

Text Book

Gupta, S.K (2005 ed), ***Principles of Management***, Kalyani Publications, New Delhi

Reference Books:

1. **Dr. DR.C.N Sonttakkai (2010),** ***Principles of Management***, Kalyani Publishers, New Delhi
2. **Dinger Pagree (2005 ed),** ***Principles of Management***, Sulsan Chand & Sons.

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<table>
<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 3A3</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:4</td></tr>
<tr><td>Objectives</td><td colspan="3">To Enhance the practical knowledge in Microsoft office</td></tr>
<tr><td></td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>MS WORD</td><td colspan="2">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 arts.

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>14(L)
7 (T)</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 simple and compound interest</td><td>14(L)
7 (T)</td></tr>
</table>

	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 27rganization 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.	**14(L) 6 (T)**
MS ACCESS	1. Create a table for a student's mark sheet 2. Create a queries and set the data for the queries 3. Create a form design using form wizard 4. Create a report with report wizard ***Lab 4 hrs theory 2 hrs***	**10(L) 6(T)**
	Total contact Hrs/Semester	**78**

Text Book:

1. **Sudalaimuthu S.& Antony Raj S (2011),** ***Computer Applications in Business,*** Himalaya Publications, New Delhi

Reference Books:

1. **Prameshwaran R. (2009),** ***Computer Application in Business***, S.Chand & Co. Ltd, New Delhi
2. **Sangita Sardana, Sunil Malhotra, (2010),** ***Introduction to information technology*,** Kalyani publishers, New Delhi

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 3N1</td><td>Title: Skill Based Subject 1 : (Non Major Elective) Accounting and Auditing</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 Accounting and Auditing in Business</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Accouting –Meaning –Definition-Objectives – Accounting Rules – Pros and cons of Accounting</td><td>3</td></tr>
<tr><td>Unit II</td><td colspan="2">Branches of Accounting – Financial Accounting – Cost Accounting – Management Accounting.</td><td>2</td></tr>
<tr><td>Unit III</td><td colspan="2">Audit – Meaning – Definition – Need - Types</td><td>2</td></tr>
<tr><td>Unit IV</td><td colspan="2">Auditor – Qualification – Duties.</td><td>3</td></tr>
<tr><td>Unit V</td><td colspan="2">Audit Report – Elements- Pros and cons of auditing</td><td>3</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>13</td></tr>
<tr><td colspan="4">Text Book:
1. B.N. Tandon , “Practical Auditing” S. Chand Publication, New Delhi .
2. Reddy and Murthy, (2014) “Financial Accounting”, Margham Publications, Chennai</td></tr>
<tr><td colspan="4">Reference Books:
1. P. Parthasarathy, “Auditing”-Vrinda Publications (P) Ltd.
2. Accounting (IPCC)-Institute of Chartered Accountant of India.</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	**B.com (Professional Accounting)**		
Course	**B.com (Professional Accounting)**	**Effective from:** **2016-19 batch**	
Subject code: 16 UPA 3N2	**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 – alteration of memorandum		2
Unit III	Articles of Association – Meaning – Contents – Alteration of Articles of Association		2
Unit IV	Prospectus – Meaning – Definition – Contents – Misstatement in Prospectus - liability		3
Unit V	Winding up – meaning – Modes of winding up		3
Total contact Hrs/Semester			**13**

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

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<table>
<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 410</td><td>Title: Corporate Accounting</td><td colspan="2">Semester: IV</td></tr>
<tr><td>Hrs/week: 6</td><td></td><td colspan="2">Credit:4</td></tr>
<tr><td>Objectives</td><td colspan="3">On successful completion of this course, the student should be well versed in the concepts, methods and principles in company accounts</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Issue of shares at par – premium – discount – forfeiture – reissue –full and partial reissue – capital reserve on forfeiture</td><td>15</td></tr>
<tr><td>Unit II</td><td colspan="2">Redemption of preference shares – capital redemption.

Debenture – issue –Redemption (Sinking fund method only)</td><td>16</td></tr>
<tr><td>Unit III</td><td colspan="2">Final accounts of companies – calculation of managerial remuneration</td><td>16</td></tr>
<tr><td>Unit IV</td><td colspan="2">Valuation of goodwill and shares – need- methods of valuation of goodwill and shares</td><td>15</td></tr>
<tr><td>Unit V</td><td colspan="2">Liquidation of companies – statement of affairs – Deficiency a/c – Preparation of Liquidators final statement of accounts.

<u>Theory 20% Problems 80%</u></td><td>16</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>78</td></tr>
<tr><td colspan="4">Text Book: S.P. Jain & K.L. Narang(2013), “Advanced Accountancy”, Kalyani Publishers, New Delhi</td></tr>
<tr><td colspan="4">Reference Books:
1. Shukla M.C. & Grewal T.S. & Gupta S.L.(2013), “Advanced Accountancy”, S.Chand & Co., New Delhi
2. Gupta R.L. & Radhaswamy M.(2013) ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2013, Sultan Chand & Co.,New Delhi</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	**B.com(Professional Accounting)**	
Course	**(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 411	**Title: Company Law**	**Semester: IV**
Hrs/week: 5		**Credit:4**
Objectives	After the successful completion of the course the student will have a knowledge on Companies act 2013	

Unit	Content	Hrs
Unit I	Company under Companies Act 2013 – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company. Promoters- Legal Status and Functions - Duties of Promoters – Remuneration to Promoters.	**10**
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.	**10**
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 –Minutes & Agenta – Winding up – Meaning – Modes of Winding Up. Liquidator – Powers and Duties.	**15**
	Total contact Hrs/Semester	**65**

Text Book:

1. **Kapoor N.D, (2013)"*Company Law*"** Sultan Chand & Sons, New Delhi

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

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	B.com(Professional Accounting)	
Course	**(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 412	**Title: Financial Management**	**Semester: IV**
Hrs/week: 6		**Credit:3**
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- cost of capital – weighted average cost of capital.	**16**
Unit II	Capital Structure: Determinants of Capital Structure - Capital Structure Theories – Leverage - Operating , Financial and composite Leverage	**15**
Unit III	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 IV	Working Capital: Concepts - factors affecting working capital requirements – Determining working capital requirements - Sources of working capital.	**15**
Unit V	Dividend Theories-Walter's Model-Gordon's Model – Dividend Policy-Determinants of Dividend Policy- Lease financing: Concept - Types - Advantages and disadvantages of leasing **Theory 40% Problems 60%**	**16**
	Total contact Hrs/Semester	**78**

Text Books:

1. **Shashi K.Gupta and R.K.Sharma** –Financial Management, Kalyani Publishers,New Delhi.

Reference Book :

1. **Prasanna Chandra**-Financial Management-Theory and Practice,Tata McGraw Hill Publishing Company Ltd, New Delhi.
2. **Khan.M.Y. and P.K.Jain –** Financial Management,Tata McGrawHill Publishing Company Ltd, New Delhi.
3. **Kuchhal.S.C**-Corporation Finance-Principles and Problems,Chaitanya Publishing

House,Allahabad.

4. **Kulkarni,P.V**-Corporation Finance-Principles and Problems,Himalaya Publishing House,New Delhi.

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	**B.com(Professional Accounting)**	
Course	**(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 413	**Title:** ELECTIVE I: **Indirect Taxation**	**Semester IV**
Hrs/week: 6		**Credit : 4**
Objectives	This paper aims at imparting basic knowledge about major Indirect Taxes.	

Unit	Content	Hrs
Unit I	Indirect taxes - Meaning - Features - Contribution to government revenue - taxation under the constitution - merits – demerit.	**15**
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	**15**
	Total contact Hrs/Semester	**78**

Text Book:

1. **V.S.Datey(2012)**, "***Indirect Taxes***", Taxmann Publications (P) Ltd., New

Delhi
Reference Books: 1. **Balachandran**, "Indirect Taxation", Sultan Chand & Co., New Delhi 2006. **2. Jain R K ,Customs Manual(2012), Central Tax Publications Pvt Ltd, New Delhi**

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 4A4</td><td>Title: ALLlIED IV : Computer Applications – II Programming lab in Tally</td><td colspan="2">Semester: IV</td></tr>
<tr><td>Hrs/week: 5</td><td></td><td colspan="2">Credit:4</td></tr>
<tr><td></td><td></td><td>Outputs</td><td></td></tr>
<tr><td rowspan="5">Unit I</td><td colspan="3">Accounting Information - Level I</td></tr>
<tr><td>Company Creation/Alteration/Deletion</td><td rowspan="4">Report-Ledger summery-Group summery- Trial Balance – P&L A/C – Balance Sheet with adjustment without adjustment</td><td rowspan="4">12(L)
3 (T)</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="3">Inventory Information I</td></tr>
<tr><td>Units of Measurement – Simple/Composit</td><td rowspan="3">Stock summery-Item wise-Group wise – Godown wise- Category wise</td><td rowspan="3">13(L)
2 (T)</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="3">Accounting information - Level II</td></tr>
<tr><td>Bill wise details</td><td rowspan="6">Party balance with interest</td><td rowspan="6">12 (L)
3 (T)</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="3">Inventory Information II</td></tr>
<tr><td>Stock Journal (Input/Output)</td><td>Stock summary</td><td>8 (L)
2 (T)</td></tr>
<tr><td rowspan="5">Unit V</td><td colspan="3">Tax</td></tr>
<tr><td rowspan="4">VAT</td><td>Purchase ledger</td><td rowspan="4">7 (L)
3 (T)</td></tr>
<tr><td>Sales ledger</td></tr>
<tr><td>Input VAT</td></tr>
<tr><td>Output VAT</td></tr>
<tr><td colspan="3">Total Hrs</td><td>65</td></tr>
</table>

- 4 hours **L**ab and 1 hour **T**heory

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 4N3</td><td>Title: Skill Based Subject 2 : (Non Major Elective) Taxation</td><td colspan="2">Semester: IV</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 a basic knowledge on Taxation</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Tax – Meaning – Definition – Sources of Tax.</td><td>3</td></tr>
<tr><td>Unit II</td><td colspan="2">Person - Assessee – Assessment year – Previous Year- Types of taxes</td><td>2</td></tr>
<tr><td>Unit III</td><td colspan="2">Direct Taxes: Income tax – Meaning– Income under various heads.</td><td>3</td></tr>
<tr><td>Unit IV</td><td colspan="2">Indirect Taxes: Excise duty – customs duty – service tax – VAT – sales tax</td><td>2</td></tr>
<tr><td>Unit V</td><td colspan="2">Advantages and Disadvantages of Taxation.</td><td>3</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>13</td></tr>
<tr><td colspan="4">Text Book:
1. Dr. HC.Mehrotra – Income Tax Law and Practice ” Sahithya bhavan, New Delhi (2015)</td></tr>
<tr><td colspan="4">Reference Books:
1. Gaur and Narang – “Income Tax Law and Practice”
2. Taxation(IPCC)- Institute of Chartered Accountant of India.</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<table>
<tr><td>Department</td><td colspan="2">B.com(Professional Accounting)</td></tr>
<tr><td>Course</td><td>B.com(Professional Accounting)</td><td colspan="2">Effective from:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA4N4</td><td>Title: Skill Based Subject (Non - Major Elective : Contract Act</td><td colspan="2">Semester: IV</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 enable the student to gain knowledge about business law</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Contract – Definition – Essential elements of a Valid contract</td><td>3</td></tr>
<tr><td>Unit II</td><td colspan="2">Offer and acceptance – legal rules for offer – legal rules for acceptance</td><td>2</td></tr>
<tr><td>Unit III</td><td colspan="2">Consideration – Definition – legal rules for consideration</td><td>2</td></tr>
<tr><td>Unit IV</td><td colspan="2">Capacity of contract – Minors – person of unsound mind-other persons</td><td>3</td></tr>
<tr><td>Unit V</td><td colspan="2">Consent – meaning – free consent- undue influence-Difference between consent and undue influence</td><td>3</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>13</td></tr>
<tr><td colspan="4">Text Book:
Kapoor N.D (2013), Elements of Mercantile Law, Twenty Ninth Edition, Sultan chand & sons, New Delhi</td></tr>
<tr><td colspan="4">Reference Books:
1. Gogna P.P.S (2013), Mercantile Law, S.Chand and Company Ltd, New Delhi
2. Tulsian P.C(2010), Mercantile law for CA Common Proficiency Test (CPT), Second Revised Edition, Tata McGraw Hill Publishing Company , New Delhi.</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<table>
<tr><td>Department</td><td colspan="3">PROFESSIONAL ACCOUNTING</td></tr>
<tr><td>Course</td><td>B.com(Professional Accounting)</td><td colspan="2">Effective from:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 514</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>Units</td><td colspan="2"></td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">Financial statement of enterprise-Accounting for merger and amalgamation of companies – Absorption - External Reconstruction of companies</td><td>15</td></tr>
<tr><td>Unit II</td><td colspan="2">Accounting for internal reconstruction companies – Buyback – underwriting - ESOP</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</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)-</td><td rowspan="2">15</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>78</td></tr>
<tr><td colspan="4">Text Book: S.P. Jain & K.L. Narang(2013), “Advanced Accountancy”, Kalyani Publishers, New Delhi</td></tr>
<tr><td colspan="4">Reference Books:
1. Shukla M.C. & Grewal T.S. & Gupta S.L.(2013), “Advanced Accountancy”, S.Chand & Co., New Delhi
2. Gupta R.L. & Radhaswamy M.(2013) ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2013, Sultan Chand & Co.,New Delhi
3. T.S.Reddy and A.Murthy “ Corporate Accounting” – revised edition 2015, Margham Publications chennai</td></tr>
</table>

Compiled by Name	Verified by HOd Name with	CDC	CoE

with signature	Signature		

Department	PROFESSIONAL ACCOUNTING	
Course	**B.com(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 516	**Title: Auditing And Assurance**	**Semester: V**
Hrs/week: 6		**Credit:4**
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.	16
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	16

	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	16
	Total contact Hrs/Semester	**78**

Text Book:

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

Reference Books:

1. Tandon.B.N Sudharasanam.S and Sundharabahu S,(2012) *" A Handbook of Practical Auditing",*S.Chand & Company Ltd, Ram Nagar New Delhi.

Compiled by Name with signature	Verified by HOd Name with Signature	CDC	CoE

<table>
<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA 516</td><td>Title: Banking Theory Law and Practice</td><td>Semester: V</td></tr>
<tr><td>Hrs/week: 5</td><td></td><td>Credit:5</td></tr>
<tr><td>Objectives</td><td colspan="2">❖ To instill understanding of the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.
❖ To provide exposure to the students with the latest developments in the banking field.</td></tr>
<tr><td>Unit</td><td></td><td></td></tr>
<tr><td>Unit I</td><td>Banking-Meaning and Definition- Classification of Banks- Functions of Commercial Banks-- Regional Rural banks - Credit Creation- Nationalization and Privatizations of banks in India-Role of banks in Money Market and Economic Development - Mutual funds</td><td>15</td></tr>
<tr><td>Unit II</td><td>Functions of Central Bank - E –banking-Internet banking- mobile banking-ATM- Electronic funds transfer- types of plastic money.</td><td>10</td></tr>
<tr><td>Unit III</td><td>Definition of banker and customer – Legal relationship- General and special features- opening of new account – Procedure- closure of a bank account –Legal aspects- Precautions to be taken-Types of accounts-Pass Book- Cheques- Crossing and endorsement-Rights and obligations of a banker- Ombudsman Scheme.</td><td>15</td></tr>
<tr><td>Unit IV</td><td>Payment of customer’s Cheques- - duties and responsibilities of paying banker- precautions- statutory protection of paying banker under Negotiable Instruments Act.- Collection of cheques- Collecting banker- duties – responsibilities- liabilities- precautions- statutory protection</td><td>15</td></tr>
<tr><td>Unit V</td><td>Loans and advances- Principles of sound lending- types of loans – Methods of creating charge- Lien, mortgage, pledge and hypothecation-Advances against goods and document of title to goods</td><td>10</td></tr>
<tr><td colspan="2">Total contact Hrs/Semester</td><td>65</td></tr>
<tr><td colspan="3">Text Book:Varshney P.N (2006 ed), Banking Theory Law and Practice, Sultan chand and Sons, 21st Revised Edition</td></tr>
<tr><td colspan="3">Reference Books:
1. Dr.S.Gurusamy (2005), Banking theory and law practice, Vijay Nicole imprints (P) ltd
2. Gordon and Natarajan (2003), Banking theory and Law Practice, Himalaya Publishing house, 17th revised edition, New Delh</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	**B.com(Professional Accounting)**		
Course	**B.com(Professional Accounting)**	**Effective from: 2016-19 batch**	
Subject code: 16 UPA 517	**Title: Marketing**	**Semester:V**	
Hrs/week:5		**Credit:3**	
Objectives	❖ *To emphasize on the importance of marketing as a strategy for market segmentation and for establishing a market share*		
Unit			
Unit I	Marketing – Definition of Market & Marketing-Classification of Markets-Marketing & Selling-Objectives & Importance of Marketing –Modern Marketing Concept- Marketing functions- marketing process- classification		**10**
Unit II	Consumer Behavior-Meaning-Need for Studying Consumer Behavior- Factors Influencing Consumer Behavior (excluding Theories)- Buyers Decision Making Process- Market Segmentation. Consumerism- Need for Consumer Protection- Consumer Protection Act- Features		**15**
Unit III	Functions of Exchange-Physical Supply-Facilitating Functions- Standardization and Grading –AGMARK-BIS/ISI		**15**
Unit IV	Market Mix-Product Mix-Price Mix – 7 p's		**10**
Unit V	Advertising, Personal Selling and sales promotion- Physical Distribution Mix-Functions-Types of Middlemen – New Approaches in Marketing- Web-Based Marketing-E-Marketing-E-Retailing- Multi Level Marketing- Tele Marketing- Neuro-marketing – Green marketing		**15**
Total contact Hrs/Semester			**65**
Text Book: **Pillai. R S & Bhagavathy.B(2011),** ***Modern marketing(Principles and practices*)**, S.Chand & Co, New Delhi			
Reference Books: 1. **Rajan Nair(2005 ed),** ***Marketing,*** Sultan Chand & Sons, New Delhi. 2. **Sontakkai. C N, (2005 ed),*****Principles of Marketing***, Kalyani publishers, New Delhi			

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	**PROFESSIONAL ACCOUNTING**	
Course	**B.com(Professional Accounting)**	**Effective from:** **2016-19 batch**
Subject code: 16 UPA 518	**Title:** ELECTIVE II : **Operations Research**	**Semester: V**
Hrs/week: 6		**Credit:5**
Objectives	To create an awareness in the application of mathematical and statistical tools in Business Research.	
Unit		**Hrs**
Unit I	**LPP** : Framing Linear Equation – Graphical Solution Method – General Linear Programming Problems(Simple Problems only)	15
Unit II	**Transportation problem** : Row Minimum – Column Minimum – NWC – LCM – VAM – U-V Method (Simple Problems only)	15
Unit III	**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)	16
Unit IV	**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	16
Unit V	**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 **Theory 20% and Problems 80%**	16
	Total contact Hrs/Semester	**78**

Text Book: P.R. Vittal and V. Malini,(2014) “ *Operations Research*”. Margham Publications , Chennai

Reference Books:

1. Kandi swarup, P.K. Gupta, Manmohan, “ *Operations Research*”, Sultan chand and sons, New Delhi
2. Kalavathi . “ *Operations Research*”, Vikas Publications House Pvt Ltd, New Delhi

Compiled by Name with signature	Verified by HOd Name with Signature	CDC	CoE

<table>
<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA5S1</td><td>Title: Skill Based Subject (Major Elective) Elective – I Business Ethics</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 have an understanding of ethical issue in business</td></tr>
<tr><td>Unit</td><td colspan="2">Content</td><td>Hrs</td></tr>
<tr><td>Unit I</td><td colspan="2">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.</td><td>3</td></tr>
<tr><td>Unit II</td><td colspan="2">Environment Issues Protecting the natural Environment – prevention of pollution and depletion of natural resources; conservation of natural resources.</td><td>3</td></tr>
<tr><td>Unit III</td><td colspan="2">Ethics in Workplace, Discrimination, Harassment, Gender inequality.</td><td>2</td></tr>
<tr><td>Unit IV</td><td colspan="2">Ethics in Marketing and Consumer Protection Healthy competition and protecting consumer's interest.</td><td>3</td></tr>
<tr><td>Unit V</td><td colspan="2">Ethics in Accounting and Finance Importance, Issues and Common Problems.</td><td>2</td></tr>
<tr><td colspan="3">Total contact Hrs/Semester</td><td>13</td></tr>
<tr><td colspan="4">Text Book:

IPCC course material</td></tr>
<tr><td colspan="4">Reference Books:</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	**B.com(Professional Accounting)**	
Course		**Effective from: 2016-19 batch**
Subject code: 16 UPA5S2	**Title: Skill Based Subject (Major Elective) Elective – I Brand management**	**Semester: V**
Hrs/week:1		**Credit:2**
Objectives	To teach the importance of brand and its impacts among the customers	

Unit		
Unit I	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.	**3**
Unit II	Brand Associations:Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building	**2**
Unit III	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	**3**
Unit IV	Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Cobranding.	**3**
Unit V	Brand Strategies: Designing and implementing branding strategies – Case studies	**2**
	Total contact Hrs/Semester	**13**

Text Book: Kevin Lane Keller(2003.), "*Strategic brand Management*", Person Education, New Delhi,

Reference Books:

1. **Lan Batey Asian Branding – *"A great way to fly*",** Prentice Hall of India, Singapore 2002
2. **Jean Noel, Kapferer, "*Strategic brand Management*"**, The Free Press, New York, 1992.
3. **Paul Tmeporal, *Branding*** in Asia, John Wiley & sons (P) Ltd., New York, 2000.

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	PROFESSIONAL ACCOUNTING		
Course	**B.com(Professional Accounting)**	**Effective from: 2016-19 batch**	
Subject code: 16 UPA 619	**Title: Management Accounting**	**Semester: VI**	
Hrs/week: 6		**Credit:4**	
Objectives	To light the students the different concepts of management accounting		
Unit			**Hrs**
Unit I	Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting		15
Unit II	Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.		16
Unit III	Funds Flow Analysis – Cash Flow Analysis(New format) -		16
Unit IV	Marginal costing- Break even analysis – Managerial applications of marginal costing techniques – determination of sales mix – key factor- make or buy decision (simple problems only)		15
Unit V	Budget, Budgeting , Budgetary control – Essentials – types – flexible budget – sales budget – cash budget – production budget – purchase budget- ZBB – performance budgeting **Note: <u>Theory- 20% Problems-80%</u>**		16
Total contact Hrs/Semester			**78**

Text Book:

R.K,Sharma & Shasi K Gupta(2013), ***Management Accounting***, Sultan chand & sons, New Delhi

Reference Books:

1. **Dr.S.N Maheshwari (2012),** ***Management Accounting,*** Sultan chand & sons, New Delhi
2. **Chowdhary S.B (2010),** ***Management Accounting,*** Kalyani Publishers, New Delhi

Compiled by Name with signature	Verified by HOd Name with Signature	CDC	CoE

Department	**PROFESSIONAL ACCOUNTING**		
Course	**B.com(Professional Accounting)**	**Effective from: 2016-19 batch**	
Subject code: 16 UPA 620	**Title: Strategic Management**	**Semester: VI**	
Hrs/week: 5		**Credit:4**	
Objectives	To develop an understanding of the general and competitive business environment and to develop an understanding of strategic management concepts and techniques		
Unit			**Hrs**
Unit I	Business Environment - General environment - demographic, socio-cultural, macro-economic, legal/political, technological, and global; competitive environment.		10
Unit II	Business Policy and Strategic Management - Meaning and nature; strategic management imperative; vision, mission and objectives; strategic levels in organisations		15
Unit III	Strategic Analyses - Situational analysis – SWOT analysis, TOWS matrix, portfolio analysis - BCG matrix - Strategic Planning - Meaning, stages, alternatives, strategy formulation.		15
Unit IV	Formulation of Functional Strategy - Marketing strategy, financial strategy, production strategy, logistics strategy, human resource strategy.		10
Unit V	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.		15
Total contact Hrs/Semester			**65**

Text Book:

1. **Nirupama sekar.G,Sekar.G and saravana prakash.B(2014),** ***"Information technology and strategic management"***, Wolters kluwer(india) Pvt Ltd

Reference Books:

1. **Sharma R.A(2012),** ***Strategic Management in Indian Companies***, Deepandeep Publications New Delhi

Compiled by Name with signature	Verified by HOd Name with Signature	CDC	CoE

Department	**PROFESSIONAL ACCOUNTING**	
Course	**B.com(Professional Accounting)**	**Effective from:** **2016-19 batch**
Subject code: 16 UPA 621	**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	10
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.	10
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	**65**

Text Book:

1. **Nirupama sekar.G,Sekar.G and saravana prakash.B(2014),** ***"Information technology and strategic management"***, Wolters kluwer(india) Pvt Ltd

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.

Compiled by Name with signature	Verified by HOd Name with Signature	CDC	CoE

Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 622	**Title: Cost Accounting**	**Semester: VI**
Hrs/week: 6		**Credit:3**
Objectives	On successful completion of this course, the student should be well versed in the concepts, methods and principles in cost accounting	

Unit		
Unit I	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.	**15**
Unit II	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.	**16**
Unit III	Labour - System of wage payment – Idle time – Control over idle time – Labour turnover - Overhead – Classification of overhead – allocation and absorption of overhead.	**16**
Unit IV	Job Costing – Batch Costing – Contract Costing – Operating Costing System – Activity Based Costing.	**15**
Unit V	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. **Theory 20% Problems 80%**	**16**
	Total contact Hrs/Semester	**78**

Text Book:

1.T.S.Reddy,V.HariPrasadReddy(2014),"***CostAccounting***",MarghamPublications,Chennai.

Reference Books:

1. **S.P.Jain and K.L.Narang(2013)**,"***Cost Accounting***, Principles and Practice "kalyani Publishers, New Delhi.
2. **Agarwal (2013), *Cost Accounting,*** Sahitya Bhawan, Agra.

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Department	**B.com(Professional Accounting)**	
Course	**B.com(Professional Accounting)**	**Effective from: 2016-19 batch**
Subject code: 16 UPA 623	**Human Resource Management**	**Semester: VI**
Hrs/week: 4		**Credit:3**
Objectives	❖ *To study the issues and approaches relating to human resources management.* ❖ *To understand how to be ethically and socially responsive to the needs of the Society.* ❖ *To emphasize the skill, knowledge and ability required for the work force to work efficiently.*	
Unit		
Unit I	HRM Introduction: Meaning and Definition of Human Resource Management- Differences between Human Resource Management and Personnel Management-Objective and Scope of Human Resource Management-Importance and Role of Human Resource Management-Function of Human Resource Management. Challenges of HRM-Diversity management-Cross cultural problems-Employee turnover-Employee commitment and loyalty. Job Analysis: need for Job Analysis-Process of Job Analysis-Job Description-Job Specification- Process of Job Analysis-Benefits of Job Analysis- Job Description-Job Specification.	**10**
Unit II	Acquiring human Resources: Human Resource Planning-need, benefits and process of HR planning. Recruitment: Definition and Objective of Recruitment-Sources of Recruitment, Methods of Recruitment. Selection: Definition and need for Selection – Steps in Selection Procedure Training and Development: Need and Importance of Training – Areas of Training, Types and Methods of Training- Advantages of Training.	**10**
Unit III	Performance Appraisal: Meaning and Features of Performance Appraisal-Objectives and Need for Performance Appraisal-Process and methods of Performance Appraisal – Barriers to effective Performance Appraisal-overcoming Barriers to Appraisal Performance Counseling: Meaning and steps in performance counseling Job Evaluation: Meaning and features of Job Evaluation-Process of Job Evaluation-Essentials for the success of a Job Evaluation programme-Job Evaluation methods-Limitations of Job Evaluation	**12**
Unit IV	Organizational Development: Definition and Characteristics of organizational development- problems in organizational development - Process of organizational development.	**10**

	Career planning: Need for career planning - Objectives and process of career planning-Advantages and limitations of career planning - Effective career planning- Promotion, Transfer and Demotion.	
Unit V	**Social security and Employee welfare:** Meaning and need for social security and welfare programs-Types of social security and welfare programs-Ethics in human resource management-Basic concepts in human resource accounting and Auditing. Emerging HR dimensions-Employee engagement-Employee retention strategy-Talent management-Employer attractiveness-Employer image and branding.	**10**
Total contact Hrs/Semester		**52**

Text Book: C.B.Gupta (2011), ***Human Resource Management***, Sultan Chand & Sons, Thirteen Revised Edition, New Delhi

Reference Books:

1. **P.Subha Rao (2007*), Personnel and HRM –Text& cases*** , Himalaya publishing house, Delhi
2. **L.M.Prasad,(2010),** ***Human Resource Management***, Sultan Chand&Sons, New Delhi

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

Semester	Subject Code	Title of the paper	Hours per week	No of Credits
VI	16UPA 624	**Practical Auditing**	**2**	**5**

PRACTICAL AUDITING

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

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

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<table>
<tr><td>Department</td><td colspan="3">B.com(Professional Accounting)</td></tr>
<tr><td>Course</td><td></td><td colspan="2">Effective from:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA6S3</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 will be well versed the Concept relating to entrepreneurship , Knowledge about the finance institution.</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.</td><td>3</td></tr>
<tr><td>Unit II</td><td colspan="2">women entrepreneur & rural entrepreneur</td><td>2</td></tr>
<tr><td>Unit III</td><td colspan="2">The start-up process, Project identification – selection of the product</td><td>2</td></tr>
<tr><td>Unit IV</td><td colspan="2">project formulation
evaluation – feasibility analysis, Project Report</td><td>3</td></tr>
<tr><td>Unit V</td><td colspan="2">Incentives and subsidies – Subsidied services – subsidy for market. Transport –subsidy - 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>13</td></tr>
<tr><td colspan="4">Text Book :- S.S.Khanka , Entrepreneurial Development</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 & S.KI.Sood
3. Entrepreneurial Development – P.Saravanavel
4. Entrepreneurial Development – S.G.Bhanushali
5. Entrepreneurial Development – Dr.N.Ramu</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

<table>
<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:
2016-19 batch</td></tr>
<tr><td>Subject code:
16 UPA6S4</td><td>Title: Skill Based Subject (Major Elective) Elective – II
Supply Chain Management</td><td>Semester: VI</td></tr>
<tr><td>Hrs/week: 1</td><td></td><td>Credit:2</td></tr>
<tr><td>Objectives</td><td colspan="2">To create awareness about the supply chain activities taken in order to deliver the goods</td></tr>
<tr><td>Unit</td><td></td><td></td></tr>
<tr><td>Unit I</td><td>Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system</td><td>2</td></tr>
<tr><td>Unit II</td><td>Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies</td><td>3</td></tr>
<tr><td>Unit III</td><td>Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration</td><td>3</td></tr>
<tr><td>Unit IV</td><td>Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement</td><td>3</td></tr>
<tr><td>Unit V</td><td>Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures</td><td>2</td></tr>
<tr><td colspan="2">Total contact Hrs/Semester</td><td>13</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="3">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.</td></tr>
</table>

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE

***