Objective: To provide the students the knowledge and understanding of basic accounting principles and practices of sole proprietorship.

UNIT I
Trial Balance - Rectification of Errors, Bank Reconciliation Statement

UNIT II
Final Accounts of a Sole Trading Concern with Adjustments

UNIT III

UNIT IV
Consignment accounts, entries in the books of Consignor and Consignee, Treatment of stock, Normal and Abnormal losses, Joint Venture.

UNIT V
Capital and Revenue items, Accounts of Non – Trading concerns, Receipts and Payments Account and Income and Expenditure Account, Treatment of special items, Knowledge of Indian Accounting Standards 1 to 10.

TEXT BOOKS
2. P.C. Tulsian - Financial Accounting, Pearson Education India

REFERENCE TEXTS:
Objective: The course familiarizes the students with the principles of management, managerial practices, and recent trends in management.

Unit 1
Concept of Management: meaning, nature, scope and importance – Role of management - management and administration – Management as profession Evolution of Management - Approaches to Management.

Unit 2
Planning - Meaning and Significance – types of plans – different approaches to plans – strategies, objectives and policies.

Unit 3

Unit 4
Staffing –meaning -significance - Recruitment & Selection -meaning -difference between Recruitment and Selection.
Directing - Definition, importance- principles of direction, coordination as essence of management.

Unit 5
Emerging Trends in Management, knowledge management, stress management and event management.

Skill Development Activities:
1. Collect the photograph and Bio-data of any three contributors to Management thought.
2. Draft organizational chart and discuss the authority relationship.
3. Identify the feedback control system of an organization.
4. List out your strengths and weaknesses
5. Collect the names of BPO’s and KPO’s
6. Visit a factory/ industry and collect information from workers about the Stress and their causes.

TEXTBOOKS:
1. G.S. Gupta – Managerial Economics, TMH
2. S. Shankaran – Economic Analysis, Margham Publications

BOOKS FOR REFERENCE:
1. Principles of management – C B Gupta
2. Principles of management – L M Prasad
3. Principles of management – Sherlekar
4. Knowledge management – A T Raman
5. Stress management – Dr H L Kowla
6. Strategic management – L M Prasad
7. Business Policy event Planning in business – Cindeyenair
8. Suma Damodaran – Managerial Economics, Oxford University Press

18COM106    ECONOMICS FOR DECISION MAKING    3-0-0-3

Objective :To provide a detailed understanding about the concepts of Economics for use by the management in decision making process.

Unit 1

Unit 2

Meaning of supply – determinants – law of supply – elasticity of supply – the supply curve of labour.

Unit 3

Unit 4

Unit 5

TEXTBOOKS:
3. G.S. Gupta – Managerial Economics, TMH
4. S. Shankaran – Economic Analysis, Margham Publications

REFERENCE BOOKS:
1. Suma Damodaran – Managerial Economics, Oxford University Press
2. H.L. Ahuja – Principles of Economics, S. Chand Publishers

18CSA106 PC SOFTWARE 2103

Unit 1
Introduction to computer systems - Types of computers, Characteristics of computers, What computers can do, What computers can’t do, Classification of computers, Central Processing Unit, Control Unit, Arithmetic and Logic unit, Memory- Registers and Addresses - How CPU and memory works. Windows Basics - Creating Directories. Files, Shortcuts, Moving and copying Files, Task Bar Options, Control Panel – Display, Mouse, Keyboard, Regional Settings, Date & Time, and Managed device.

Unit 2
Introduction to Computer Software - classifications- Operating systems, Utilities, Compilers and Interpreters, Word processors, Spread sheets, Presentation graphics, Database management systems, Image processors.

Unit 3
Word Processing Application – MS Word - Window parts – Menu Bar, Tool Bar, Status Bar, Scroll Bars. Understanding and arranging windows

Unit 4
hyperlink – Formatting cells, rows, columns and sheet – Practicing auto-formatting and conditional formatting – Creating & merging styles

Unit 5

TEXTBOOK:

REFERENCE BOOKS:
1. Microsoft Office 2000 Complete, BPB publications
2. Dennis P. Curtin, Kim Foley, Kunal Sen, Cathleen Morin: Information Technology The Breaking
Wave, TATA McGraw-Hill Edition

18CSA186 PC SOFTWARE LAB. 0031

Unit 1
Word Processing Application – MS Word
1. Open a new document and set page size to A4, margins to left (2 cm), right(2cm), top (2.5m), bottom (2.5cm)
a. Type the following text:
Through Her extra ordinary acts of love and self-sacrifice, Amma has endeared Herself to millions. Tenderly caressing everyone who comes to Her, holding them close to Her heart in a loving embrace, Amma shares Her boundless love with all. Be they young or old, sick or poor everyone who comes to Her receives the same unconditional love.
Amma’s compassion has given rise to a vast network of charitable and spiritual activities, which is drawing attention throughout the world. At the root of these services lies Amma’s teaching that the divine exists in everything – in every person, plant and animal. Perceiving this unity is the essence of spirituality and the means by which to end all suffering. It is through this simple, yet powerful message that Amma is transforming our world, one embrace at a time.

b. Make the document error free using Spelling and Grammar
c. Replace the word ‘compassion’ using Thesaurus utility.
d. Practice Cut, Copy and Paste.
e. Apply Page Borders, Paragraph Borders and shade the paragraphs.
f. Give appropriate heading in the Header and Page number, date in the Footer.
g. Apply paragraph settings to the document.
h. Format the text and apply bullets and numbering using menu.
i. Insert a picture in the document (use OLE feature)
j. Change one paragraph of the document into newspaper layout.
k. Practice tab settings.

2. Insert a table containing 6 rows and 7 columns: Headings – Student No, name, Mark1, Mark2, Mark3, Total, and Average.
   a. Enter the details of 5 students.
   b. Calculate Total & Average using ‘Formula’ option.
   c. Sort the details of students in the order of Average.

3. Generate 10 copies of interview letters to candidates from different states informing the place and time of interview. (Mail Merge)

Unit 2
Spread Sheet Application – MS Excel
1. Open a new work book and enter the details:
   Employee No Name Basic Pay DA HRA PF Net Pay
   E001 Anu 6000
   E002 Anju 8000
   E003 Pavan 4500
   E004 Jyothy 7600
   E005 Manu 6500
   Calculate DA as 7.5% of Basic Pay, HRA as 5% of Basic Pay PF as 6% of Basic Pay and Net Pay = Basic Pay + DA + HRA - PF.
2. Create a series using AutoFill handle.
3. Save the workbook & give suitable title in the Header and date in the Footer, Preview the file.
4. Create a name for a range of cells in the work sheet.
5. Practice Rows, columns, Cells and work sheet format options.
6. Clear the formats of 5 the row.
7. Delete the last sheet of the workbook
8. Make a copy of the first sheet and rename it.
9. Practice paste special options.

Unit 3
Spread Sheet Application – MS Excel
1. Find the Sum of Net Pay using function.
2. Write a function to find the count of employees in G20 cell.
3. Insert comments in different cells and practice hyperlinks.
4. Create your own style for worksheets.
5. Create a database having the headings Roll No, Name, Mark1, Mark2, Mark3 and Total. Before entering data give validation rules:
   a. For roll no – Enter numbers between 1 and 50
   b. For name – Enter names that have text length between 3 and 15.
   c. For marks – Enter marks between 0 and 99
6. Insert records and Sort the records.
7. Create a chart for the above details.
8. Create a pie chart for the student with highest mark.

Unit 4
Presentations using PowerPoint - 2000
1. Open a new Presentation and insert a new slide.
2. Apply appropriate slide transition to it.
3. Insert a number 4 more slides and set up the show for all.
4. Text and Word art into slides and apply custom animations.
5. Format the text and word art in the slides and apply design templates to slides.
6. Hyper link the slides (use text for link).
7. Use action buttons for hyperlink.
8. Create a PowerPoint presentation that contains News Headlines for a TV channel.
9. Create a presentation with minimum 5 slides regarding the programmes on Annual Day celebrations.
10. Create a presentation with minimum 5 slides regarding various products offered by a particular company.

Unit 5
Simple business case studies using the software tools.

TEXTBOOK:

REFERENCE BOOKS:
1. Microsoft Office 2000 Complete, BPB publications

18MAT125 MATHEMATICS FOR BUSINESS 3104

Unit 1
Sets, Functions, Solution of Linear Equations, solutions of Quadratic equations – Arithmetic and Geometric Series, Permutations and combinations. Simplification -Addition, Subtraction, Multiplication, Division, Squaring, Finding Square Root
Unit 2
Commercial Arithmetic:
Fraction and percentage, Simple and Compound interest – Sinking fund -- Annuities – Discounting of bills, Present & Future value.

Unit 3
Application of Differentiation of Business: Limit of a Function, Continuity, Elasticity of Supply and Demand, Cost Function, Total Cost, Average Cost, Marginal Cost. Revenue function: Maxima and Minima

Unit 4
Business application of Integral Calculus: Formulas – Definite Integral, Indefinite Integral, Cost Function, Marginal Cost, Total Cost, Average Cost Consumer and Producers Surplus: Marginal Revenue, Total Revenue.

Unit 5
Matrices and Determinants Definition of Matrix, Type of Matrix, Algebra of Matrix, Properties of Determinants, Calculation Values of Determinants upto 3rd order, Adjoint of matrix, finding Inverse of matrix through Adjoint. Solution of a system of linear equation having unique solution and involving not more than three variables.

TEXT BOOKS
1. Dr. B H Suresh – Business Mathematics, Chetana Book house

REFERENCES:
1. Dr. P. R. Vittal - Business Mathematics and Statistics, Margham Publications, Chennai
2. V. K. Kapoor - Business Mathematics, Sultan Chand and Sons
4. Santi Narayan - Differential Calculus, S. Chand Publishers
5. Santi Narayan - Integral Calculus, S. Chand Publishers

SEMESTER II

18COM115 Professional Accounting II 3-
1-0-4

Objective: To provide an in depth understanding of Accounting for various types of Business.

UNIT I
UNIT II
Branch Accounts - Dependent branches - Stock and debtors system - Independent branch (foreign branches included). Incorporation of branch trial balance

UNIT III
Departmental Accounts- Basis for allocation of expenses – Inter departmental transfer at cost or selling price

UNIT IV
Self Balancing ledger Systems - Investment Accounts, Ex-interest and cum-interest quotations

UNIT V
Hire Purchase and installment purchase system :Meaning of the terms, Journal entries in the books of Hire purchaser and Vendor. Default and re-possession - Debtors, Stock and Debtors, Hire purchase Trading account - Installment Purchase System

TEXT BOOKS :

REFERENCE TEXTS :

18LAW202 MERCANTILE LAWS 2 1
0 3

Objective: To provide general awareness about some important laws relating to trade and industry.

Unit 1

Unit 2
Specific contracts: Indemnity and Guarantee: Distinction between Indemnity and Guarantee, Kinds of Guarantee.
Bailment and Pledge: Requisites of Bailment and Pledge, Law relating to lien, termination of bailment.

Contract of agency: Definition and essentials of agent and principal, classification of agency, sub-agent, co-agent or substituted agent, termination of agency.

Unit 3
Negotiable Instruments Act: Definition and types, maturity and grace days, payment in due course, parties to negotiable instruments, holder and holder in due course, endorsement, dishonour of negotiable instruments, discharge of negotiable instruments.

Unit 4

Unit 5
Indian Partnership Act: Definition of partnership, formation of partnership, firm, partner and firm name, registration of firm, types of partnership, dissolution of firm, Main features LLP under the Limited Liability Partnership Act, 2008; Difference between LLP and General Partnerships.

The Information Technology Act 2000: An overview- Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Penalties and adjudication, Appellate Tribunal, Offences

Skill Development Activities:
1. Write down the fact and underline the legal points involved in the following cases:
2. Collect a judgment copy on damages awarded by the court for breach of contract
4. Visit a consumer court and record the nature of consumer disputes referred for redressal.
5. Collect a specimen copy of M/A and A/A of a company.

TEXT BOOKS:
2. M. C. Kuchal – Mercantile Law, Sultan Chand and Sons

REFERENCE TEXTS:
2. M .C. Shukla – Mercantile Law, S. Chand and Co
Objective: To develop an understanding of problem solving methods, to understand the basic concepts of statistics and operations research and to apply the results to real life business problems.

Unit 1
Data representations and analysis: Meaning and scope of statistics, collection of data, primary and secondary methods of data collection, classification of data, presentation of data by diagrams, bar diagram and pie diagram.

Unit 2
Averages, arithmetic mean, median, mode, properties and uses, measures of dispersion, quartile deviation, standard deviation and co-efficient of variation.

Unit 3
Probability, Addition theorem, Multiplication theorem, independence of events, conditional probability

Unit 4
Correlation, meaning and definition, scatter diagram, Pearson’s correlation coefficient, computation and interpretation, Regression, the two regression equations. Time series, meaning and components, business forecasting, methods of estimating trend, graphic, and semi average, moving average method

Unit 5
Linear programming problem, introduction, mathematical formulation of the problem, graphical solution, standard form of LPP, solution of LPP by simplex method - Network Scheduling by CPM, introduction, Activities and events, network diagram

TEXTBOOKS:
2. Operations Research - L. R Potti - Yamuna publications, Trivandrum

REFERENCES:
2. Operations Research - Kantiswaroop, P. K Gupta and Manmohan, Sultan chand and sons

Objectives:
1. To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyze business data.

3. To learn how to use and apply SPSS, Tableau, Excel and Excel add-ins to solve business problems.

Unit I

Unit II
Descriptive Analytics, Introduction to Descriptive Analytics, Data Types and Scales, Types of Data Measurement Scales, Population and Sample Percentile, Decile and Quartile, Measures of Variation, Measures of Shape – Skewness and Kurtosis, Data Visualization

Unit III
Hypothesis Testing, Introduction to Hypothesis Testing, Setting Up a Hypothesis Test, One-Tailed and Two-tailed Test, Type I Error, Type II Error and Power of The Hypothesis Test, Hypothesis Testing for Population mean with Known Variance: Z-Test, Hypothesis Testing for Population Proportion: Z-Test for Proportion, Hypothesis Test for Population mean under Unknown Population Variance: t-Test, Paired Sample t-Test

Unit IV
Introduction to Analysis of Variance (ANOVA), Multiple t-Tests for Comparing Several Means, One-way Analysis of Variance (ANOVA), Two-Way Analysis of Variance (ANOVA), Correlation Analysis, Introduction to Correlation, Pearson Correlation Coefficient, Spearman Rank Correlation, Point Bi-Serial Correlation, The Phi-coefficient.
Simple Linear Regression, Introduction to Simple Linear Regression, History of Regression–Francis Galton’s Regression Model, Simple Linear Regression Model Building, Estimation of Parameters Using Ordinary Least Squares, Interpretation of Simple Linear Regression Coefficients, Validation of the Simple Linear Regression Model, Outlier Analysis
Multiple Linear Regression, Introduction Ordinary Least Squares Estimation for Multiple Linear Regression, Multiple Linear Regression Model Building, Part (Semi-Partial)

Unit V
Visualization Techniques, What is Data Visualization? Column Chart, Pros of Column Charts, Cons of Column Charts, Bar Graph, Stacked Bar Graph, Line Graph, Dual-Axis Chart, Mekko Chart, Pie Chart, Scatter Plot, Bubble Chart, Bullet Graph.
Clustering, Introduction to Clustering, Distance and Dissimilarity Measures used in Clustering, K-Means Clustering, Six Sigma, Introduction to Six Sigma, What is Six Sigma?, Origins of Six Sigma, Three-Sigma versus Six-Sigma Process, Cost of Poor Quality, Industrial Applications of Six Sigma

Dashboard In Business, Benefits Of A Successful Dashboard Implementation, DashboardType, Strategic Dashboard, Management strategic dashboard, CMO strategic dashboard, Operational Dashboard, Marketing operational dashboard, Customer service operational metrics dashboard, Tactical Dashboard

TEXT BOOKS:
Business Analytics, The Science of Data Driven Decision Making by U Dinesh Kumar Wiley publication 2017

REFERENCE TEXTS:
The Big Book of Dashboards: Visualizing Your Data Using Real–World Business 2 Jun 2017 by Steve Wexler, Jeffrey Shaffer, Andy Cotgreave Wiley publication
Storytelling with Data: A Data Visualization Guide for Business Professionals 20 Nov 2015 by Cole Nussbaumer Knaflic

18COM203 Professional Accounting III 3 1 0 4

Objective: To provide an in depth understanding of Accounting for Partnership firms.

UNIT 1
Partnership Accounts: General principles, past adjustments and guarantee, Admission of a partner, valuation and treatment of Goodwill, revaluation account, distribution of past profits or losses.

UNIT 2
Retirement and death of a partner, accounting treatment on retirement and death, calculation of the amount due to the retiring/deceased partner.

UNIT 3
Dissolution of firm, Realisation Account, accounting entries in the books of the firm - Sale of Firms.

UNIT 4
Insolvency of partners, Garner Vs. Murray, piecemeal distribution.

UNIT 5
Accounting for Professionals – Doctors, Solicitors and Artists.

TEXT BOOKS:
18COM208      Direct Taxes I      3 1 0 4

Objective: To enable students to understand the various heads of income and compute income under various heads.

Unit I Important definitions in the Income–tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of previous year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income

Unit II Income from salary – Income from House Property

Unit III Income from Business or Profession

Unit IV Income from Capital Gain and Other sources

Unit V Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income under Sections 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GFC, 80QQB 80RRB, 80U – Computation of total income and tax payable; Rebates and relief’s – Computation of Total income and Tax liability of individuals.

TEXT BOOKS:


REFERENCE TEXTS:

2. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra
5. Dr. Bhagwati Prasad - Direct Taxes law & Practice – Vishwa Prakashan, N. Delhi.
Objective: To provide the students the knowledge of principles of auditing and the procedure followed in India.

Unit 1
Origin and meaning of auditing – Definition – Objects, advantages and importance – Professional and personal qualities of an auditor – Classification of audit – Planning the audit – Arrangements with client – Audit Programme – Audit note book and working papers – Division of work. Rights and powers of Auditors, Qualification and disqualification of Auditors.

Unit 2
Internal check – meaning and definition – Object - Features of good internal check system - Internal audit – Relationship between internal auditing and statutory auditing – Distinction between internal audit and internal check

Unit 3
Vouching – Meaning – Objects of vouching – Vouching of cash transactions and trading transactions – Vouching of personal and impersonal ledger

Unit 4
Verification and valuation - verification of assets and liabilities - valuation of assets – general principles of valuation – Auditor’s duties

Unit 5

REFERENCE BOOKS:
1. Jagdish Prakash – Auditing, Kalyani Publishers
4. B. N. Tandon – A Handbook of Practical Auditing, Sultan Chand & Sons
5. Tandon, Sudharsnam, Sundharabahu – A Handbook of Practical Auditing, S. Chand

Objective:
To develop an understanding of GST and to acquire ability to apply knowledge to compute and address application oriented issues

**Unit 1**
Meaning and Historical background of GST, Background of Erstwhile Service tax and VAT, Impact of GST on society, Concept of Input Credit, Need for GST, Salient Features, Taxes subsumed under GST, Advantages of GST, Constitutional Amendment, GST Council, GST Network, Acts and Rules passed for Implementing GST and their Interlinking, Practical Examples on how GST works (to get an overview of the system), Meaning of Supply – Elements that constitute supply, Types of Supply, Activities that are neither supply of goods nor supply of services, Composite and Mixed Supplies, Principal supply

**Unit 2**
Some important definitions – [India, Turnover, Business, Business Vertical, Goods, Capital Goods, Inputs, Casual taxable person, consideration, Continous supply, Exempt Supply, Job Work, Manufacture, Reverse Charge, Place of business, Input Service Distributor], Levy and Collection of GST, Tax payable under Reverse Charge, Zero rated supply

**Unit 3**
Exemption from GST, Goods and Services Exempt from GST, Power to grant exemption, Location of Supplier and Place of Supply of goods and services, Composition scheme under GST – Eligibility, Impact.

**Unit 4**
Time of Supply, Place of Supply and Value of Supply (Section 15 – Price sole consideration, unrelated buyer and seller and not notified supply) – Goods and Services

**Unit 5**
Input tax credit – Eligibility, conditions, Utilisation of Input credit, Tax Invoice, Credit and Debit Notes, Registration under GST – Compulsory, Voluntary, Exemption from Registration

**TEXT BOOKS**
1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra

**REFERENCE TEXTS**
2. T. N. Manoharan Income Tax, VAT & Service Tax, Snow White Publication

18LAW201 INDIAN CONSTITUTION 2002

**Objective:** The preliminary objective is to ensure that every student has some knowledge about Indian Constitution.

**Unit 1**
Meaning and Importance of Constitution, Preamble and Salient Features of the Constitution

Unit 2
Fundamental Rights, Right to Equality, Right to Freedom, Right against exploitation, Right to freedom of religion, Cultural and Educational Rights, Right to Constitutional Remedies and Duties, Directive Principles of State Policy.

Unit 3
Union Government – Lok Sabha and Rajya Sabha Composition, Powers and functions: The President, The Prime Minister and Supreme Court: Role Position and Powers/functions.

Unit 4
State Government - Legislative Assembly and Legislative Council: Composition, Powers and functions: The Governor, Chief Minister and High Court: Role, Position and Powers/functions.

Unit 5
Local self Government, Panchayat Raj System in India; Election Commission; Public Service Commissions - Role, powers and function

Skill Development Activities:
1. Court Visit & Report Presentation
2. Group discussion(Fundamental rights and duties)

REFERENCES:
1. Introduction to The constitution of India – M V Pylee, Vikas publishing house Pvt LTD
2. Introduction to The constitution of India – Dr. Durga das Basu, 19th edition Reprint 2007

I8CSA218 ACCOUNTING PACKAGES – TALLY 2 0 0 2
Objective: To enable students understand the theory of accounting through the Accountingpackage – Tally.

Unit 1
Introduction – Basic bookkeeping – importance – types of records – Getting started with Tally – Company information – Features and configuration.

Unit 2

Unit 3

Unit 4
Unit 5

TEXTBOOKS:
1. Tally complete reference material

REFERENCE BOOKS:
1. Tally for everyone – Roopa, Add to Cart Publishing
2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication
3. Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

18CSA287 ACCOUNTING PACKAGES – TALLY LAB 0 0 3 1

Unit 1
Getting started with Tally – Company information – Features and configuration.

Unit 2

Unit 3

Unit 4

Unit 5

TEXTBOOKS:
1. Tally complete reference material

REFERENCE BOOKS:
1. Tally for everyone – Roopa, Add to Cart Publishing
2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication
3. Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

18COM216 Professional Accounting IV 3 1 0 4

Objective: To enable the students to develop awareness about corporate accounting system in conformity with the provisions of The Companies Act.1956 and amendments Act 2003

UNIT I
The objective of this course is to provide the basic knowledge of the various provisions of the Companies Act, 1956 and to understand the duties of a Company Secretary in a joint stock company.

**Unit-1**

Introduction to Company Law: Company Law; Meaning, Definition, Types, Formation of Company, Concept of Corporate Veil, Definitions and Key Concepts- MOA and AOA, Alteration of MOA and AOA.
Shares and Share Capital: Meaning and types of Capital; Concept of issue and allotment; Issue of Share certificates; Rights issue and Bonus Shares; Sweat Equity Shares and ESOPs; Transfer and Transmission of securities; Buyback of securities; dematerialization and re-materialization of shares; Members and Shareholders: How to become a member; Register of Members; Declaration of Beneficial Interest; Rectification of Register of Members; Rights of Members; Variation of Shareholders’ rights; Shareholders Democracy; Shareholder agreement, Subscription Agreements, Veto powers.

Unit-3
Debt Instruments: Issue and redemption of Debentures and Bonds; Creation of Security; Debenture redemption reserve; Debenture trust deed; Conversion of debentures into shares; Overview of Company Deposits, Distribution of Profits: Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend

Unit-4
Corporate Social Responsibility: Applicability of CSR; Types of CSR Activities; CSR Committee and Expenditure; Net Profit for CSR; reporting requirements

Unit-5

Skill Development Activities:
1. Collect and Fill in the following Forms: Demat Account opening Form and Prospectus-cumShare application Form.
2. Draft the following: Notice to convene Annual General Meeting, and Resolutions as to the declaration of Dividend, Appointment of Auditor, Issue of Bonus Shares.
3. Prepare Letter of Allotment/ Regret along with the basis of allotment,
4. Draft a Memorandum of Association and mention different clauses, and
5. Draft an Articles of Association and its important contents

TEXT BOOKS:
1. N.D. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand and Sons
2. Chawla and Garg – Secretarial Practice, Kalyani Publishers

REFERENCE TEXTS:
1. G.K. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand and Sons
D.P. Jain – Company Law and Secretarial Practice, DhanpatRai and Sons

18COM218 PROCEEDURES AND PRACTICESOF GST 2103

Objective: to acquire ability to analyse and interpret the provisions of GST and to enable to manage practical issues arising there of
Unit 1
Current Applicability of Central Excise after introducing GST, Meaning of Manufacture, Taxable Event, Returns to be filed under Central Excise, SSI Exemption

Unit 2
Extent and commencement of IGST, Levy and Collection of IGST, OIDAR Services, Import of Goods and Services, Export of Goods and Services

Unit 3
Value of Supply – Determination of value of supply of CGST Rules

Unit 4
Payment of tax, Interest, Penalty, Electronic credit ledger, Returns to be filed under GST- Due dates, Return Forms, Late fee, Contents of Various Returns, Job work, Provisions relating to TDS under GST, Electronic Commerce, Assessment and Audit, Inspection, Search and Seizure, Demand and Recovery of tax under GST

Unit 5
Liability of pay tax in certain cases, offences and Penalties, Appeals and Revisions, Advance Rulings, Miscellaneous provisions under GST

TEXT BOOKS
2. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra

REFERENCE TEXTS
5. T. N. Manoharan Income Tax, VAT & Service Tax, Snow White Publication

Objective: To enable the students to learn the assessment of corporate bodies, cooperatives societies and tax management.

Unit I
Assessment of Firms - Conditions of section 184 - Assessment of Firm u/s 184, Remuneration to working partner, Allowable remuneration to working partner in case of loss of a firm - Assessment of Firm u/s 185 (Assessment when Section 184 not complied with) - Deductions out of Gross Total Income under Sections 80G, 80GGA, 80GGC - Computation
of Total income and tax liability of Firms - Treatment of share of income of firm - Treatment of income of a partner from the firm - Treatment of firm’s losses.

Unit 2
Assessment of Hindu Undivided Families - Incomes which are not treated as family incomes - Salary paid to any member of the family - Remuneration earned by a member/ Karta of HUF to be assessed as family income or individual income-Deductions u/s 80 applicable to HUFs - Deductions out of Gross Total Income under Sections 80C, 80CCF, 80D, 80DD, 80DDB, 80G, 80GGA, 80GGC - Computation of Total income and Tax liability of HUF.
Assessment of Co-operative Societies: Co-operative society - Definition – Urban consumers’ Cooperative society, Consumers’ cooperative society - Deductions from GTI under sections 80G, 80GGA, 80GGC, 80-IA, 80-IB, 80-IC, 80-ID, 80IE, 80JJA and 80P. Computation of Total income and Tax Liability of Co-operative societies.
Assessment of Association of Persons or Body of Individuals - Deductions from GTI under sections 80G, 80GGA, 80GGC - Computation of Total Income and Tax Liability.

Unit 3
Assessment of Companies: Meaning of company, Types of companies, Computation of Gross Total Income of a Company, Deductions out of Gross Total Income under Sections 80G, 80GGA, 80GGB, 80 IA, 80-IAB, 80-IB, 80-IC, 80-ID, 80-IE, 80JJA, 8 JJAA, 80LA - Rates of Tax - In case of Domestic company and In case of non-domestic company (Foreign company) - Special Provisions for payment of income tax by certain companies or Minimum Alternate Tax (MAT) on companies (Section 115JB) - Book Profits – Calculation of book profits, Tax Credit in respect of MAT on certain companies (Section 115JAA) - Tax on Distributed Profits of Domestic Companies (Sections 115-O to 115-Q). Computation of Total income and Tax liability of companies.

Unit 4
Advance payment of tax: When assessee becomes liable to pay advance tax - Due dates - Computation of advance tax - Interest for default in payment of advance tax - Deduction and collection of tax at source – Self-assessment tax - Regular assessment tax – Interest for delayed payment of taxes - Refund of tax.

Unit 5

TEXT BOOKS :
Objective: To enable the students to get an insight of what is research methodology in order to prepare them for their work on the Project in the Sixth Semester.

Unit 1

Unit 2

Unit 3
Sampling Techniques: Non-probability methods – convenience sampling, judgement sampling and quota sampling – probability methods – random sampling, systematic sampling and stratified sampling – merits of sampling – superiority of sampling over census method

Unit 4

Unit 5
Preparation of Project Report: Type of project reports – steps in writing reports – components of a report, Appendices and Bibliography.

Skill Development Activities:

- Illustrate different types of samples with examples
- Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research
- Narrate your experience using observation technique
- Diagrammatically present the information collected through the questionnaire

TEXTBOOKS:

1. Kothari – Research Methodology, New Age Publishers
The objective of this course is to give thorough knowledge about accounting systems followed by different entities in conformity with the provisions of relevant acts.

**Unit I**
Accounts of Banking Companies, preparation of Profit and Loss Account and Balance Sheet in prescribed form, Rebate on Bills Discounted – Treatment of provision for doubtful debts.

**Unit II**
Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet

**Unit III**
Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (including Inter Company Holdings)

**Unit IV**
Double Account System – Comparison with double entry system – Accounts of electricity companies, Replacement of assets, Disposal of Surplus.

**Unit V**
Liquidation of companies – Statement of Affairs and Deficiency or Surplus Accounts – Liquidator’s Final Statement of Account

**Text Books:**

**Reference Books:**
2. M. C. Shukla and T. S. Grewal, Advanced Accounts, S. Chand
4. R. L. Gupta and M. Radhaswamy: Advanced Accountancy, Sultan Chand
5. D. Chandra Bose – Advanced Accounting Volume II, PHI
Objective: To provide in detail knowledge on the laws governing industrial setups in India.

Unit 1

Unit 2

Unit 3

Unit 4

Unit 5

Text Books
1. Industrial Law, Mr. N.D. Kapoor, Sultan Chand
2. Industrial and Labour Laws, Dr. Sanjeev Kumar, Bharat Law HP Ltd
3. Labour and Industrial Laws, S.N Misra, Central Law Publication
7. Industrial Law, Mr. P.L. Mallick, Sultan Chand.
Objective: To provide the students the knowledge of cost ascertainment, cost presentation and cost control and to understand different methods of costing adopted by various concerns and its utility.

UNIT I

UNIT II


UNIT IV


TEXT BOOKS:

REFERENCE BOOKS:
1. B. S. Raman – Cost Accounting, United Publishers
2. K. M. Vineeth and K. R. Shabu – Cost Accounting, Kalyani Publishers

18COM392 Project 6 CREDITS
The Project report based on primary data collection or an extensive internship program taken up with Charted accountants/ Auditing firms/ professional financial consultants/ stock brokerage firms. It shall be evaluated for 6 credits. Project will be evaluated on the basis of report, guide certificate, reviews and viva voce

18COM315 Professional Accounting VI 2-1-0-3
Objective: The objective of this course is to give thorough knowledge about specialized accounting systems practiced in India

Unit I
Distinguish between Valued Added and EVA, Advantages of Valued Added schemes. Methods of calculating the amount of Value Added. Employees; Providers’ capital; Government; Reinvestment in the business: Forms of Value Added Statement

UNIT II

UNIT III

UNIT IV
Green and Environmental accounting: Green Accounting: Basics of Green Accounting; Need for adoption of Green Accounting: Law related to Green accounting; Opportunities in Green Accounting: Green accounting in India.
Definition of Environmental accounting- Need for environmental accounting at corporate level- Scope of Environmental accounting-Element of Environmental Accounting-Mechanism of Environmental Accounting.

UNIT V
Social Accounting: Social responsibilities of business: Meaning of Social Accounting: Approaches to social Accounting: Measurement of social cost Benefit; Employees account: Society’s Account: Social accounts: Social Balance sheets

REFERENCE BOOKS:
Objective: To impart an understanding of the general and competitive business environment and to enable the students understand Corporate strategies and techniques.

Unit – 1
Introduction to Corporate Strategy: An Overview of Corporate Strategy - Meaning & Process; Corporate Strategic Leadership; Functions and Importance for Professionals like Company Secretaries; Value of vision, mission and corporate objectives, the role of corporate governance and stakeholder management

Unit – 2
Corporate Strategic Levels of the Organization; Business Policy and Formulation of Functional Strategy; Formulation of Financial; Marketing; Production; Human Resource and Logistics strategies; Designing Network Level Strategies: Alliances, Joint Ventures, Competition vs Cooperation, Organizational Dependencies. Designing Global Strategies: Internationalization: Motivations & Patterns, Building Transnational Corporations;

Unit – 3
Corporate Strategic Analysis and Planning: External Analysis: Industry Analysis & Trends, PEST Analysis, 5 Forces Analysis, Blue Ocean Strategy; Internal Analysis: Competitive Advantage, Core Competence, Organizational Structure, Process and Culture; Situational Analysis; PERT & CPM; SWOT and TOWS Analysis; Portfolio analysis-Boston Consulting Group (BCG) growth share Matrix, Ansoff’s Product Growth Matrix, ADL Matrix and General Electric (GE) Model; Strategic Alternatives-Glueck and Jauch and Michael Porter’s Generic Strategies

Unit – 4
Corporate Strategic Implementation and Control: Strategy Implementation, Re-Positioning the Organization, Strategic Change; Leadership and its forms; Strategic Change and Control; Analyzing Strategic Edge: Introduction to Business Process Reengineering(BPR); Concept of Benchmarking; Introduction to Total Quality Management(TQM) and Six Sigma

Unit – 5: Corporate Social Responsibility Ethics, Theories of Capitalism, Corporate Social Responsibility (cases of India)

REFERENCE BOOKS:

L  Byars – Strategic Management, Tata McGraw hill
M  Sengupta - Strategic Management, Orient Paperbacks
N  R. Srinivasan – Strategic Management: The Indian context, PHI
Unit 1

Unit 2

Unit 3

Unit 4

Unit 5

TEXT BOOKS

REFERENCE TEXTS:
3. P. C. Tulsian – Financial Management, S. Chand
OBJECTIVES: To provide practical knowledge on important tools of modern managers providing quantitative information, primarily of financial nature, necessary for making vital economic decisions.

Unit 1

Unit 2
Marginal costing, marginal cost, advantages and disadvantages of marginal costing - contribution, P/V Ratio, Break Even Point (BEP), Margin of Safety, managerial applications of marginal costing.

Unit 3
Ratio analysis, Significance of ratios and long-term financial position, Uses and limitation of ratios, Classification and computation of various ratios, Preparation of financial statement from accounting ratios

Unit 4
Fund flow statement, meaning and importance, fund from operation, statement of changes in working capital, Cash flow statement, cash from operation, preparation of fund flow statement and cash flow statement.

Unit 5
Budget and Budgetary Control, Forecast and budget, Objectives and advantages, Functional budgets and Master Budget, Flexible Budget, Zero Base Budgeting. Standard costing - definition, advantages and limitations, variances, computation of variances, material variances, overhead variances and overhead variances.

TEXT BOOKS
1. Murthy and Gurusamy – Management Accounting, TMH

REFERENCE TEXTS:
2. K. M. Vineeth and K. R. Shabu – Management Accounting, Kalyani Publishers
3. S. N. Maheswary – Principles of Management Accounting, Sultan Chand
4. R. S. N. Pillai and Bagavathi – Management Accounting, S. Chand
Objective: To provide an insight into the process and concept of security analysis and managing the financial instruments.

Unit –I

Unit –II

Unit –III

Unit –IV

Unit –V

TEXT BOOKS

REFERENCE TEXTS:
18COM319  Banking Law and Practices  3 0 0 3

Objective : To enable the students to know the working of various types of banks and Indian banking system.

Unit 1
Banking, definition, origin and development of banking in India, types of banks, banking system, commercial banks - functions, credit creation by commercial banks, Central banking - functions, central banking vs. commercial banking, central banking and credit control.

Unit 2
Regional Rural Banks, capital structure and management, objectives of RRBs, difficulties faced by RRBs, Co-operative banking, co-operative banking in India, structure , Agricultural finance – Kisan Credit card.

Unit 3

Unit 4

Unit 5
Banking Sector Reforms in India: Recommendations of Narasimham Committee Banking Electronic Services:- On-line/Internet Banking – EFT (Electronic Fund Transfer) –Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS), National Financial Switch (NFS), and Inter Bank Funds Transfer Processor (IFTP) – Immediate Payment Service (IMPS), Payment banking

REFERENCE BOOKS:
1. Maheswary and Paul – Banking Theory, Law and practice, Kalyani Publishers
2. S. Natarajan, P Parameswaran – Indian Banking, S. Chand and Company Ltd.
3. E. Gordon & K. Natrajan, —Banking Theory, Law & Practice”, Himalaya
5. Radhaswamy and Vasudev – Banking Theory and Practice, Sultan Chand and Sons
6. K.P.M. Sundaram and P.N. Varshney, —Banking Law and Practice”, Sultan Chand & Sons Publishing House, New Delhi,