



Since 1881

THE AMERICAN COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Re-accredited (2nd Cycle) by NAAC with Grade “A”, CGPA 3.46 on a 4 point scale

Department of Commerce

B.Com

(Professional Accounting)

Syllabus

Choice Based Credit System
With effect from Academic Year 2019-20
Under Self- Financing Stream

Department of Commerce
THE AMERICAN COLLEGE

COURSE STRUCTURE – B.Com (Professional Accounting) 2018-19
onwards

| SEMESTER | COURSE | SUBJECT CODE | SUBJECT TITLE | HOURS | CREDIT | MARKS |
|--------------|------------|--------------|---------------------------------|-----------|-----------|------------|
| 1 | Part-I | CPA 1201 | TAM/FRE/HIN/ nrayH gzpKiw | 3 | 2 | 30 |
| | Part-II | ENS 1201 | Conversational Skills | 3 | 2 | 30 |
| | Major | CPA 1501 | Financial Accounting-I | 5 | 5 | 75 |
| | Major | CPA 1403 | Business Communication | 4 | 4 | 60 |
| | Major | CPA 1405 | Business Economics | 4 | 4 | 60 |
| | LS | CPA 1207 | Corporate Social Responsibility | 3 | 2 | 30 |
| | NME | CPA 1209 | Practical Auditing | 3 | 2 | 30 |
| | Supportive | MAS xxxx | Business Statistics | 5 | 4 | 60 |
| TOTAL | | | | 30 | 25 | 375 |

| SEMESTER | COURSE | SUBJECT CODE | SUBJECT TITLE | HOURS | CREDIT | MARKS |
|--------------|------------|--------------|-------------------------------------|--------------|---------------|----------------|
| 2 | | | | | | |
| | Part-I | CPA 1202 | TAM/FRE/HIN/ Nkyhz;ikj; jj;Jtq;fs;. | 3 | 2 | 30 |
| | Part-II | ENS 1202 | Reading and Writing Skills | 3 | 2 | 30 |
| | Major | CPA 1502 | Financial Accounting-II | 5 | 5 | 75 |
| | Major | CPA 1404 | Business Law | 4 | 4 | 60 |
| | Major | CPA 1406 | Business Environment | 4 | 4 | 60 |
| | LS | CPA 1208 | Enterprise Resource Planning | 3 | 2 | 30 |
| | NME | CPA 1210 | Customer Relationship Management | 3 | 2 | 30 |
| | Supportive | MAS xxxx | Business Mathematics | 5 | 4 | 60 |
| | Part-V | xxx 0000 | NSS/PED/SLP | 1 | 1 | 30 |
| TOTAL | | | | 30 +1 | 25 + 1 | 375/405 |

| SEMESTER | COURSE | SUBJECT CODE | SUBJECT TITLE | HOURS | CREDIT | MARKS |
|--------------|------------|--------------|--|-----------|-----------|------------|
| 3 | Part-I | CPA 2201 | TAM/FRE/HIN/ tq;fpapay; rl;lk; kw;Wk; eilKiwfs;. | 3 | 2 | 30 |
| | Part-II | ENS 2201 | Study Skills | 3 | 2 | 30 |
| | Major | CPA 2501 | Costing I | 5 | 5 | 75 |
| | Major | CPA 2603 | Corporate Accounting I | 6 | 6 | 90 |
| | Major | CPA 2405 | Income Tax Law And Practices - I | 4 | 4 | 60 |
| | Major | CPA 2407 | Company Law I | 4 | 4 | 60 |
| | Supportive | CPA 2409 | Auditing and Assurance I | 5 | 4 | 60 |
| TOTAL | | | | 30 | 27 | 405 |

| SEMESTER | COURSE | SUBJECT CODE | SUBJECT TITLE | HOURS | CREDIT | MARKS |
|--------------|------------|--------------|---|---------------|---------------|----------------|
| | Part-I | CPA 2202 | TAM/FRE/HIN/ காப்பீடு | 3 | 2 | 30 |
| | Part-II | ENS 2202 | கோட்பாடுகளும் நடைமுறைகளும் Career Skills | 3 | 2 | 30 |
| 4 | Major | CPA 2502 | Costing II | 5 | 5 | 75 |
| | Major | CPA 2604 | Corporate Accounting II | 6 | 6 | 90 |
| | Major | CPA 2406 | Income Tax Law and Practices - II | 4 | 4 | 60 |
| | Major | CPA 2408 | Company Law II | 4 | 4 | 60 |
| | Supportive | CPA 2410 | Auditing and Assurance II | 5 | 4 | 60 |
| | Part-V | xxx 0000 | NSS/PED/ SLP | 1 | 1 | 30 |
| TOTAL | | | | 30 + 1 | 27 + 1 | 405/435 |

| SEMESTER | COURSE | SUBJECT CODE | SUBJECT TITLE | HOURS | CREDIT | MARKS |
|--------------|--------|--------------|--------------------------------|-----------|-----------|------------|
| | LS | CPA 3201 | Corporate Governance | 3 | 2 | 30 |
| 5 | VAL | HVS 3200 | Human Value Development | 4 | 2 | 30 |
| | Major | CPA 3601 | Indirect Taxes | 6 | 6 | 90 |
| | Major | CPA 3603 | Management Accounting | 6 | 6 | 90 |
| | Major | CPA 3605 | Enterprise Information Systems | 6 | 6 | 90 |
| | Major | CPA 3507 | Financial Markets and Services | 5 | 5 | 75 |
| TOTAL | | | | 30 | 27 | 405 |

| SEMESTER | COURSE | SUBJECT CODE | SUBJECT TITLE | HOURS | CREDIT | MARKS |
|--------------|--------|--------------|--------------------------------|-----------|-----------|------------|
| 6 | LS | CPA 3202 | Accounting for Decision Making | 3 | 2 | 30 |
| | EVS | CPA 3200 | Environmental Studies | 4 | 2 | 30 |
| | Major | CPA 3602 | Financial Management | 6 | 6 | 90 |
| | Major | CPA 3604 | Investment Management | 6 | 6 | 90 |
| | Major | CPA 3606 | Strategic Management | 6 | 6 | 90 |
| | Major | CPA 3508 | Operations Management | 5 | 5 | 75 |
| TOTAL | | | | 30 | 27 | 405 |

SUPPORTIVE

| Semester | Course Code | Subject Title | Hours | Credit |
|-----------------|--------------------|---------------------------|--------------|---------------|
| 1 | MAS xxxx | Business Statistics | 5 | 4 |
| 2 | MAS xxxx | Business Mathematics | 5 | 4 |
| 3 | CPA 2409 | Auditing and Assurance I | 5 | 4 |
| 4 | CPA 2410 | Auditing and Assurance II | 5 | 4 |

NON – MAJOR ELECTIVE

| Semester | Course Code | Subject Title | Hours | Credit |
|-----------------|--------------------|----------------------------------|--------------|---------------|
| 1 | CPA 1211 | Practical Auditing | 3 | 2 |
| 2 | CPA 1212 | Customer Relationship Management | 3 | 2 |

LIFE SKILL COURSES

| Semester | Course Code | Subject Title | Hours | Credit |
|-----------------|--------------------|---------------------------------|--------------|---------------|
| 1 | CPA 1209 | Corporate Social Responsibility | 3 | 2 |
| 2 | CPA 1210 | Enterprise Resource Planning | 3 | 2 |
| 5 | CPA 3201 | Corporate Governance | 3 | 2 |
| 6 | CPA 3202 | Accounting for Decision Making | 3 | 2 |

Programme Specific Outcome (PSOs) for B.Com., (Professional Accounting)

Upon completion of the Programme Graduates will be able to

1. Become Tax Consultants, Audit professionals and Financial Advisors.
2. Promote themselves as Businessmen, Entrepreneurs and Consultants.
3. Pursue Professional Courses such as CA, CFA, CMA, CS and the like.
4. Apply knowledge in Accounting, Taxation, Banking, Law and legislations related to Business.
5. Communicate Business information to Technical and Non Technical Audiences.
6. Synthesize various Business functions through Decision Making Process.
7. Demonstrate problem solving skill using Business Analytical Models.
8. Mould themselves as Professionals with Global Excellence.
9. Diversify various Risks and Application of Economic Theories in Business.
10. Realize Professional Ethics in Uplifting the Business and Society.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

| Courses | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 | PSO 7 | PSO 8 | PSO 9 | PSO 10 |
|----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| CPA 1201 | | X | X | | X | X | | X | X | |
| CPA 1501 | X | X | X | X | | | X | X | | |
| CPA 1403 | | X | X | | X | X | | X | | X |
| CPA 1405 | | X | X | X | | X | X | | X | |
| CPA 1207 | | X | | X | X | X | | X | | X |
| CPA 1209 | X | X | X | X | X | | | X | X | |
| CPA 1202 | | X | X | X | X | X | | X | | |
| CPA 1502 | X | X | X | X | | X | | X | X | |
| CPA 1404 | X | | X | X | X | | | X | | X |
| CPA 1406 | X | X | | X | | X | | X | X | |
| CPA 1208 | | X | X | X | X | X | X | | X | |
| CPA 1210 | X | X | X | X | | | | X | | X |
| CPA 2201 | X | X | X | X | | | | X | | |
| CPA 2501 | X | X | X | X | | | X | X | | |
| CPA 2603 | X | X | X | X | | | X | X | | |
| CPA 2405 | X | | X | X | | | X | | X | X |
| CPA 2407 | X | X | X | X | X | | | X | | |
| CPA 2409 | X | X | X | X | | | | X | X | |
| CPA 2202 | X | X | X | X | | | | | X | X |
| CPA 2502 | X | X | X | X | | | X | X | | |
| CPA 2604 | X | X | X | X | | | X | X | | |
| CPA 2406 | X | | X | X | | | X | | X | X |
| CPA 2408 | X | X | X | X | X | | | X | | |
| CPA 2410 | X | X | X | X | | | | X | X | |
| CPA 3201 | X | X | | X | | X | | X | | X |
| CPA 3601 | X | | X | X | | | X | | X | X |
| CPA 3603 | X | X | X | X | | | X | X | X | X |
| CPA 3605 | X | X | X | | X | X | | X | | |
| CPA 3507 | X | X | X | X | | | | X | X | |
| CPA 3202 | X | X | X | X | | | X | X | | |
| CPA 3200 | | X | | X | | X | | X | X | X |
| CPA 3602 | X | X | X | X | | | | X | X | |
| CPA 3604 | X | X | X | X | | X | | X | | |
| CPA 3606 | X | X | X | X | | X | | X | | |
| CPA 3508 | | X | X | X | | X | | X | X | |

Mapping of Programme Specific Outcomes (PSOs) with Programme Outcomes (POs)

| Courses | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO 10 |
|---------|------|------|------|------|------|------|------|------|------|-------|
| PSO 1 | X | X | | | X | X | X | | X | X |
| PSO 2 | X | X | | X | X | X | X | | X | |
| PSO 3 | X | X | | X | | X | X | X | X | |
| PSO 4 | X | X | | X | X | X | X | | X | X |
| PSO 5 | X | | X | X | X | | X | | X | |
| PSO 6 | | X | X | | X | X | | | X | X |
| PSO 7 | X | X | | | X | X | X | | X | |
| PSO 8 | X | X | X | | X | X | | X | | |
| PSO 9 | X | X | | X | X | X | | | X | |
| PSO 10 | | X | X | | X | X | | | X | X |

நோக்கம் :

செயலர் பணிமுறை படிப்பதன் மூலம் மாணவர்கள் நிறுமச் செயலரின் இலக்கணம், பணிகள் மற்றும் புதிய நிறுமம் தோற்றுவித்தல், பதிவு செய்தல், நிறுமச் சட்டம், நிறும மேலாண்மை நிர்வாகம் செய்யும் முறைப்பற்றி அறிந்திருப்பர்.

கற்றல் வெளிப்பாடு

- i. நிறுமத்தையும் அதன் வகைகளையும் அறிந்து கொள்வதோடு நிறுமச் செயலருக்குரிய தகுதிகளையும், பொறுப்புகளையும் அறிந்திருப்பர்.
- ii. நிறுமத்தைத் தோற்றுவித்தல் மற்றும் மூலதனத்தைத் திரட்டுதல் ஆகியவற்றைக் கற்றுக்கொள்வதோடு நிறுமச் செயலருக்குரிய பங்கினை அறிந்திருப்பர்.
- iii. நிறுமத்தின் வளர்ச்சிக்காக எடுக்கப்படும் பல்வேறு வகையான தீர்மானங்கள், கூட்டங்கள் பற்றி முறையாக அறியும் திறனைப் பெற்றிருப்பர்.
- iv. நிறுமத்தை மேலாண்மை செய்யவருக்குரிய பணி, பொறுப்பு ஆகியவற்றைப் பற்றி முழுமையாக அறிந்திருப்பர்.
- v. நிறுமத்தைக் கலைக்கும்போது ஏற்படும் நிர்வாக நிலையையும், இயக்குநரின் பொறுப்பையும், கடமையையும் அறிந்திருப்பர்.

அலகு I

நிறுமமும் நிறுமச் செயலரும் : நிறுமம் - இலக்கணம் - தன்மைகள் - வகைகள் - நன்மைகள் மற்றும் தீமைகள் - நிறுமச்செயலர் - இலக்கணம் - தகுதி நிலை - நியமனம் - நீக்கம் - உரிமைகள் - கடமைகள் - பொறுப்புகள்.

அலகு II

நிறுமத்தை தோற்றுவித்தலும் நிறுமச்செயலரும் : நிறுமத்தை அமைப்பதற்கான முறைகள் - தோற்றுவித்தல் - பதிவு செய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் தொடங்குதல் - நிறுமத்தைத் தோற்றுவித்தலில் நிறுமச் செயலரின் கடமைகள் மற்றும் பொறுப்புகள்.

அலகு III

நிறுமத்திட்டங்களும் தீர்மானங்களும் : நிறுமக் கூட்டங்கள் - வகைகள் - இயக்குநரவைக் கூட்டம் - பங்குதாரர்களின் கூட்டம் - சட்டமுறைக் கூட்டம் - ஆண்டுப்பொதுக் கூட்டம் - அசாதாரணப் பொதுக்கூட்டம் - வகையினர் கூட்டம் - கூட்ட அழைப்பு - கூட்டம் நடத்தும் முறை - கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - நிகழ்ச்சி நிரல் - குறைவெண் - பதிலாள் - தீர்மானம் - வகைகள் - நிறைவேற்றும் விதம் - நிகழ்ச்சிக்குறிப்பு ஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தல் - செயலரின் கடமைகள் .

அலகு IV

நிறும மேலாண்மையும் நிர்வாகமும் : இயக்குநர்கள் அவை - இயக்குநர்கள் நியமனம் - அதிகாரங்களும் பணிகளும் - கடமைகள் - பொறுப்புகள் - பதவி நீக்கம் - நிர்வாக இயக்குநர் – உரிமைகள்இ அதிகாரங்கள் மற்றும் கடமைகள் - தணிக்கையாளர் - கணக்காளர் - சட்ட ஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - செயலரின் கடமைகள்.

அலகு V

நிறுமக் கலைப்பு : பொருள் - நிறுமக் கலைப்பு முறைகள் - நிறுமக் கலைப்பு முறையின் படிநிலைகள் - கலைப்பாளர் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பும் நிறுமம் மூடப்படுதலும் - செயலரின் கடமைகள்.

பாடநூல்

1. சரவணவேல் பி, கம்பெனிச்சட்டமும் செயலர் பணியும் தமிழ்நாட்டுப் பாடநூல் நிறுவனம், சென்னை, 2016.

பரிந்துரைக்கப்படும் நூல்கள்

1. முத்தையன் இராமர், செயலர் பணிமுறைகள், தமிழ்நாட்டுப் பாடநூல் நிறுவனம், சென்னை, 2016
2. Bhandari M.C., Guide to Company Law Procedure, Waxhaw and Company, Nagpur, 2015
3. Shanbhogue K.V., Company Law Procedure, Bharat Law House, New Delhi, 2014
4. Sharma M.L., Company Procedures and Registrar of Companies, Tax Publishers, Delhi, 2016

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | 1 | | |
| K2: Understanding | 2 | | | | |
| K3: Applying | | 3 | | | |
| K4: Analyzing | | | | | 4 |
| K5: Evaluating | | | | 5 | |
| K6: Creating | | | | | |

Mean : 3

Course Objective

The objective of this course is to acquaint the students with Accounting Concepts, Tools and Techniques used in business organizations.

Course Outcomes

At the end of the Course, Students will be able to

- i. Interpret the Bank Reconciliation Statement and Final Accounts
- ii. Diagnose the Different Types of Bills, Dishonor and its Renewal
- iii. Compute the Depreciation Under Different Methods
- iv. Prepare the Receipts and Payments Account, Income and Expenditure Account for Non-Profit Organizations
- v. Examine the Errors in Record Keeping and Methods of Rectification of Errors

UNIT I

Financial Accounting – Double Entry System – Definition – Accounting Principles, Concepts and Conventions – Rules – Accounting Equation – Advantages of Double Entry System- Bank Reconciliation Statement - Preparation of Final Accounts- Trading, Profit and Loss Account and Balance Sheet – Adjustments.

UNIT II

Bills of Exchange and Promissory Notes- Features-Types of Bills-Trade Bills-Accommodation Bills-Accounting for Bills of Exchange-Retiring Bills Under Rebate-Dishonor of Bills- Renewal of Bills and Insolvency of Drawee - Sale of Goods on Approval or Return Basis-Methods

UNIT III

Depreciation: Meaning – Causes –Methods, Computation and Accounting Treatment of Depreciation- Change in Depreciation Methods

UNIT IV

Accounting for Non-Profit Organization- Receipts and Payments Account- Income and Expenditure account- Preparation of Income and Expenditure and Balance Sheet- Receipts and Payments Account and Balance sheet – Preparation of Opening and Closing Balance Sheet.

UNIT V

Inventories- Basis of Inventory Valuation and Record keeping- Rectification of Errors – Effects- Types- Suspense Account

TEXT BOOK

1. Shukla M. C., Grewal T.S. Gupta S.C., Advanced Accounts (Volume - 1), S.Chand Publications, New Delhi, 2014.

REFERENCE BOOKS

1. Gupta R.L., Radhaswamy M., Advanced Accountancy, Volume I, Sultan & Sons Publications, New Delhi, 2015
2. Reddy T.S. & Murthy A., Advanced Accountancy – Volume I, Margham Publications, Chennai, 2014.
3. Jain & Narang, Financial Accounting, Kalyani Publishers, Chennai, 2012.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | | | | |
| K3: Applying | | | 3 | 3 | |
| K4: Analyzing | | 4 | | | 4 |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 3.2

Course Objective

This course provides the students with an elaborate knowledge of Business Communication and Report writing. It also develops their learning, reading, listening, and writing skills and ability to communicate on their respective fields of business.

Course Outcomes

At the end of the Course, Students will be able to

1. Explain the Types, Barriers and Principles of Effective Communication
2. Classify the Needs, Functions, Kinds and Layout of Business Letters
3. Compare the Bank Correspondence and Insurance Correspondence
4. Identify the Types of Application Letters
5. Synthesize Agenda, Minutes and Proposals

UNIT I

Essential of Communication: Introduction- Objectives-Communication- Media –Types - Barriers to Communication- Non-verbal Communication-Principles of Effective Communication.

UNIT II

Enquires: Need- Functions and Kinds of a Business Letter -Lay-Out- Enquires and Replies - Orders and their Execution- Credit and Status Enquires-Complaints and Adjustments- Collection Letters- Circular Letters and Sales Letters

UNIT III

Business Correspondence: Bank Correspondence, Insurance correspondence – Fire – Marine – Life Insurance; Import – Export Correspondence- Agency Correspondence.

UNIT VI

Employment Communication: Job Application Letters and Resume, Interview Letter, References, Testimonials, Letters of Appointment, Confirmation, Promotion, Retrenchment and Resignation. Characteristics of a Good Speech; Interview Techniques; Group Discussions and Presentation Skills

UNIT V

Reports: Introduction – Importance – Oral and Written Reports – Functional Areas – Special Features – Types – Short and Long Report – Characteristics of a Good Report; Proposals, Agenda, Minutes. Correspondence with Public Authority: Electronic Media – Internet – E – Telecom Technology

TEXT BOOK

1. Rajendra Pal and Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2016.

REFERENCE BOOKS

1. Rodriquez M.V., Effective Business Communication Concept, Vikas Publishing Company, New Delhi, 2013.
2. Sinha K.K., Business Communication, Galgotia Publishing Co, New Delhi, 2015.
3. Pillai R.S.N, Bagavathi, Business Communication, S Chand, New Delhi, 2011.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | 1 | |
| K2: Understanding | 2 | | | | |
| K3: Applying | | 3 | 3 | | |
| K4: Analyzing | | | | | |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | 6 |

Mean : 3

Course Objective

To impart the students to acquire knowledge on Economic principles and applications in the business.

Course Outcomes

At the end of the Course, Students will be able to

- i. Explain the Basic Economic Concepts and Methods of Economic Study
- ii. Analyze the Demand and Supply Analysis and Demand Forecasting.
- iii. Differentiate Production, Cost and Revenue Analysis
- iv. Identify the various Methods of Pricing of Products and Market Structure
- v. Determine Economic Analyze and Different Measures to Control Business Cycle

UNIT I

Introduction: Meaning and Definition of Business Economics - Scope and Nature of Economics – Methods of Economic Study – Basic Economic Concepts - Utility, Value, Cost, Price, Scarcity, firm, industry, supply, demand, production, consumption and market - Central Problem of an Economy – Production Possibility Curve – Objectives of Business Firm.

UNIT II

Demand and Supply Analysis: Demand: Meaning – Determinants of Demand – Laws of Demand – Elasticity of Demand : Types and Measurement – Consumer Equilibrium : Marginal Utility Theory – Indifference Curve Analysis – Demand Forecasting : Methods –Criteria for Good Forecasting Method – Supply: Meaning – Determinants – Law of Supply – Elasticity of Supply –Types - Market Equilibrium - Changes in Demand and Supply.

UNIT III

Production, Cost and Revenue Analysis: Production Analysis: Production Function- Factors of Production – Features – Laws of Production : Law of Variable Proportions – Law of Returns to Scale –Scale of Production - Economies and Diseconomies of Scale – Cost Analysis: Cost Concepts - Types of Costs - Short and Long Run Cost Curves – Relationship Between Average and Marginal Cost Curves and Total, Fixed and Variable Costs. Revenue Analysis: Revenue Concepts - Total Revenue, Average Revenue- Marginal Revenue - Revenue Curves – Relationship between Average and Marginal Revenue - Break-Even Analysis

UNIT IV

Pricing and Market Analysis: Pricing: Definition - Pricing of Products: Meaning - Methods - Factor Pricing - Meaning - Marginal Productivity Theory of Distribution - Modern Theory of Distribution - Market Analysis: Meaning of Market - Classifications - Market Structure: Perfect Competition : Features – Price, Output and Profit Determination in Short and Long Run – Monopoly : Features – Price, Output and Profit Determination in Short and Long Run – Types of Monopoly - Price Discrimination - Dumping – Monopolistic Competition : Features – Product Differentiation - Oligopoly : Features – Types.

UNIT V

Macro Economic Analysis: National Income: Basic Concepts - Methods of Measurement - Problems of National Income Analysis - Business Cycle: Meaning – Features – Phases of Business Cycle – Causes – Measures to Control Business Cycle. Inflation: Meaning - Types - Causes - Control Measures- Economic Reforms: Meaning - LPG Strategy - Reform Initiatives

TEXT BOOK

1. Varshney R.L and Maheswari K.L., Managerial Economics, Sultan Chand & Sons, New Delhi, 2014.

REFERENCE BOOKS

1. Sankaran S., Managerial Economics, Margham Publications, Chennai, 2015.
2. Samuelson P. A, Business Economics, Macgraw Hill-Kgakwsia Co. London, 1999
3. Mankar, G. Business Economics, Vikas Publishing House, Mumbai, 2013.
4. Sundaram KPM, Business Economics, Sultan Chand & Sons, New Delhi, 2014.
5. Dwivedi D N, Managerial Economics, Vikas Publishing House Pvt, Ltd., New Delhi 2012
6. Jhingan ML and J K Stephen, Managerial Economics, Vrinda Publications (P) Ltd, New Delhi 2014

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | 1 | |

| | | | | | |
|-------------------|----------|----------|----------|--|----------|
| K2: Understanding | 2 | | | | |
| K3: Applying | | 3 | 3 | | |
| K4: Analyzing | | | | | 4 |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 2.6

Course Objective

To provide knowledge on Corporate Social Responsibilities and its Best practices in business organizations in India.

Course Outcomes

At the end of the Course, Students will be able to

- i. Explain the History and Evolution of Corporate Social Responsibilities and Analyse the Concept of Charity and Sustainability
- ii. Compare the Corporate Social Responsibilities, Activities and Outline the legislation in Corporate Social Responsibilities of India
- iii. identify the Drivers of Corporate Social Responsibilities in India
- iv. Explain the role of Stakeholders and Public Sector in Corporate Social Responsibilities
- v. Infer the Responsibilities of Corporate Foundations

UNIT I

Meaning and Definition of Corporate Social responsibility (CSR) - History and Evolution of CSR- Concept of Charity-Corporate Philant Hropy - Corporate Citizenship-Concept of Sustainability and Stakeholder Management

UNIT II

CSR -Legislation in India - Section 135 of Companies Act 2013-Scope for CSR Activities under Schedule VII-Appointment of Independent Directors - Computation of Net Profit and Implementation Process in India.

UNIT III

Drivers of CSR in India-Market based Pressure and Incentives Civil Society Pressure-Regulatory Environment in India - Counter Trends- Performance in Major Business and Programs- Voluntarism Judicial Activism.

UNIT IV

Stakeholders of CSR – Role of Stakeholders- Role of Public Sector in CSR -Government Programs on CSR - Role of Non-Profit and Local Self Governance on CSR.

UNIT V

Global Compact Self Assessment Tool - National Voluntary Guidelines of Government of India - Roles and Responsibilities of Corporate Foundations.

TEXT BOOK

1. Sharma, J.P, Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi, 2012

REFERENCE BOOKS

1. Baxi, Ajit Prasad C.V., Corporate Social Responsibility: Concepts and Cases: The Indian, Excel Books, New Delhi, 2005.
2. Madumitha Chatterji, Corporate Social Responsibility, Oxford university Press, UK, 2014

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------------|------------|------------|------------|------------|------------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
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| K2: Understanding | 2 | | | 2 | |
| K3: Applying | | 3 | | | |
| K4: Analyzing | | | | | 4 |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 2.4

Course Objective

The objective of this course is to gain knowledge in auditing principles, procedures, techniques and skills needed in the field of auditing.

Course Outcomes

At the end of the Course, Students will be able to

- i. Explain the Qualifications, Duties and Responsibilities of an Auditor
- ii. Identify the Various Types of Audit
- iii. Classify the different Types of Audit Programme and Draft the Audit Report
- iv. Examine the Internal Control System from Internal Check
- v. Describe the Appointment, Remuneration and Removal of an Auditor of a Limited Companies

UNIT I

Auditing – Meaning – Definition- Features- Objectives- Advantages- Disadvantages - Qualification of an Auditor – Duties and Responsibilities of an Auditor.

UNIT II

Audit - Classifications-Statutory Audit-External and Internal Audit- Continuous Audit - Interim Audit- Financial Audit- Management Audit - Cost Audit - Balance sheet Audit

UNIT III

Audit Programme – Contents of Audit Programme - Types of Audit Programme -Audit Note Book - Audit Working Papers – Audit Planning - Audit Manual – Audit Memorandum- Audit Report.

UNIT IV

Internal Control – Definition – Features – Objectives – Advantages of Internal Control System – Internal Check - Definition – Features- Criteria - Vouching- Meaning – Definition – Objectives- Types of Vouchers.

UNIT V

Auditors of Limited Companies – Appointment - Remuneration – Removal - Rights and Powers - Liabilities of an Auditor under the Companies Act.

TEXT BOOK

1. Tandon B.N, A Handbook of Practical Auditing, S.Chand publishers, New Delhi, 2003.

REFERENCE BOOKS

1. Dinkar Pagre, Principles of Auditing, Sulthan Chand & Sons, New Delhi, 2002
2. Saxena & Saravanavel, Practical Auditing, Himalaya Publishing House, New Delhi, 2004.
3. Khanna Pandey and Ahuja, Practical Auditing, S Chand & Co Ltd, New Delhi, 2002.
4. Sundar K., Paari., Practical Auditing, Vijay Nicole Imprints Private Limited, Chennai, 2014

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|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
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| K2: Understanding | 2 | | | | 2 |
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| K4: Analyzing | | | | 4 | |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 2.4

நோக்கம்

மேலாண்மைத் தத்துவங்களைப் படிப்பதன் மூலம் மாணவர்கள் மேலாண்மையின் பொருள், முக்கியத்துவம், பணிகள், கோட்பாடுகள், நிலைகள் மற்றும் பல்வேறு சிறப்புத் தன்மைகளையும் அறிந்திருப்பர்.

கற்றல் வெளிப்பாடு

- i. மேலாண்மை குறித்தும் அதற்குரிய தன்மைகள் பற்றியும் அறிந்து கொள்வதோடு, மேலாண்மைக்குரிய கோட்பாட்டையும் முழுமையாக அறிந்திருப்பர்.
- ii. திட்டமிடுதல், அதன் வகைகள் மற்றும் அதன் கூறுகள் ஆகியவற்றை அறிந்து கொள்வதோடு அதன் நன்மை, தீமைகள் குறித்து அறிந்திருப்பர்.
- iii. ஒழுங்கமைத்தல் மற்றும் அதன் நன்மைகள், தீமைகளை அறிந்து கொள்வதோடு பல்வேறு படிநிலைகளை அறிந்திருப்பர்.
- iv. இயக்குதல் மற்றும் கட்டுப்படுத்துதல் பற்றியும், மேலும் அதில் உள்ள முக்கிய கூறுகள், தத்துவங்கள், நடைமுறைகள் குறித்தும், மற்றும் அதன் நன்மைகள், தீமைகள் குறித்து முழுமையாக அறிந்திருப்பர்.
- v. செயல் ஊக்குவித்தல், அதன் சிறப்பியல்புகள் ஆகியவற்றை அறிந்து கொள்வதோடு தகவல் நடைமுறையில் ஏற்படும் தடைகள் மற்றும் அதனை நீக்குதல் தொடர்பான திறனை பெற்றிருப்பர்.

அலகு I

மேலாண்மை அறிமுகம்: தோற்றம் - அறிமுகம் - மேலாண்மை பொருள் - இலக்கணம் - சிறப்புத் தன்மைகள் - முக்கியத்துவம் - நிலைகள் - பணிகள் - கோட்பாடுகள் - நிர்வாகம் மற்றும் மேலாண்மைக்கான வேறுபாடுகள்

அலகு II

திட்டமிடுதலும் முடிவெடுத்தலும்: திட்டமிடுதல் - பொருள் - வரைவிலக்கணம் - இயல்பு - நன்மைகள் மற்றும் முக்கியத்துவம் - குறைபாடுகள்- நடைமுறை - படிநிலைகள் - திட்டத்தின் செயல் கூறுகள் - திட்டமிடுதலின் வகைகள் - முடிவெடுத்தல் - பொருள் - வரைவிலக்கணம் - இயல்புகள் - வகைகள்- நடைமுறை - படிநிலைகள் - நன்மைகள் - குறைபாடுகள்

அலகு III

ஒழுங்கமைத்தலும் அதிகார ஒப்படைத்தலும்: ஒழுங்கமைப்பு - பொருள் - வரைவிலக்கணம் - இயல்புகள் - கோட்பாடுகள் - நன்மைகள் - படிநிலைகள் - நடைமுறை ஒழுங்கமைப்பின் வகைகள் - முறையான ஒழுங்கமைப்புக்கும் முறையற்ற ஒழுங்கமைப்புக்கும் உள்ள வேறுபாடுகள் - அதிகார ஒப்படைத்தல் - பொருள் - வரைவிலக்கணம் - தன்மைகள்- நடைமுறைகள் - படிநிலைகள்- கோட்பாடுகள் - நன்மைகள்- குறைபாடுகள்.

அலகு IV

இயக்குதலும் கட்டுப்படுத்துதலும்: இயக்குதல் -பொருள் - வரைவிலக்கணம்- கூறுகள் - தத்துவங்கள் - தன்மைகள்- முக்கியத்துவம் - இயக்குதலின் வழிகள். கட்டுப்படுத்துதல்- பொருள் - வரைவிலக்கணம் - சிறப்பியல்புகள் - நடைமுறை- நன்மைகள்- கட்டுப்படுத்துதலில் எழும் பிரச்சனைகள்.

அலகு V

செயல் ஊக்கமளித்தல்: பொருள் -வரைவிலக்கணம் - சிறப்பியல்புகள் - தகவல் நடைமுறை - நன்மைகள்- வகைகள் - தகவல் தொடர்பின் தடைகள் - தகவல் தொடர்பின் தடைகளை அகற்றும் முயற்சிகள் - செயல் ஊக்கமளித்தல் - பொருள் - சிறப்பியல்புகள் - நடைமுறைகள் - முக்கியத்துவம் - கோட்பாடுகள்

பாடநூல்

1. ராதா ஏ, மேலாண்மைத் தத்துவங்கள், பிரசன்னா பப்ளிசர்ஸ், திருவல்லிக்கேணி, சென்னை - 600 005.

பரிந்துரைக்கப்படும் நூல்கள்

1. Lal and Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2010
2. Prasad L M, Principles of Management, S. Chand Publishers, New Delhi, 2010
3. Mamoria C B, Personnel Management, Kitab Mahal, Kolkatta, 2008
4. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2010.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | 1 |
| K2: Understanding | 2 | | | | |
| K3: Applying | | | 3 | | |
| K4: Analyzing | | 4 | | | |
| K5: Evaluating | | | | 5 | |
| K6: Creating | | | | | |

Mean : 3

Course Objective

To impart fundamental knowledge of accounting and introduce the accounting procedure applicable to various forms of business organizations

Course Outcomes

At the end of the Course, Students will be able to

- i. Describe Single Entry System with Double Entry System of Accounting
- ii. Explain the Accounting Treatment of Consignment
- iii. Differentiate the Joint Venture from Partnership Accounts
- iv. Prepare the Final Accounts of Partnership Firms
- v. Examine the Treatment of Goodwill and Accounting of Joint Life Policy

UNIT I

Single Entry System - Concept of Single Entry System-Computation of Profit Under Statement of Affairs Method- Conversion of Single Entry System Into Double Entry System of Accounting.

UNIT II

Consignment Accounts- Features – Distinction between Sale and Consignment –Account Sales- Recurring and Non - Recurring Expenses-Accounting Treatment of Consignment Transaction.

UNIT III

Joint ventures- Features-Joint Venture Vs Partnership-When Separate Books are Kept-When Separate Books are not Kept- Memorandum Joint Venture.

UNIT IV

Partnership Accounts- Deed-Profit and Loss Appropriation Accounts- Final Accounts of Partnership Firms – Basic Concepts of Admission- Calculation of Ratios-Adjustments on Reserves- Goodwill- Accumulated Profit- Problems

UNIT V

Retirement and Death of a Partner Including Treatment of Goodwill- Profit Sharing Ratio- Memorandum of Revaluation Account- Joint Life Policy- Accounting Treatment

TEXT BOOK

1. Jain & Narang, Financial Accounting, Kalyani Publishers, Chennai, 2012.

REFERENCE BOOKS

1. Gupta R.L., Radhaswamy M., Advanced Accountancy, Volume I, Sultan & Sons Publications, New Delhi 2015
2. Reddy T.S. & Murthy A., Advanced Accountancy – Volume I, Margham Publications, Chennai, 2014.
3. Shukla M. C., Grewal T.S., Gupta S.C., Advanced Accounts (Volume - 1) S.Chand Publications, New Delhi, 2014.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
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| K2: Understanding | 2 | 2 | | | |
| K3: Applying | | | | 3 | |
| K4: Analyzing | | | 4 | | 4 |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 3

Course Objective

To enable the students to understand the fundamentals of law relating to commercial activities

Course Outcomes

At the end of the Course, Students will be able to

- i. Explain the Nature and Classification of Contracts Under the Indian Contract Act, 1872
- ii. Identify the Different Modes of Discharge of Contract and Compare the Contract of Indemnity and Guarantee
- iii. Describe the Rights and Liabilities of Principal and Agents
- iv. Evaluate the Rights and Liabilities of Partners Under Partnership Act, 1932
- v. Examine the Features of Sale of Goods Act, 1930

UNIT I

Indian Contract Act 1872 – Contract – Definition – Obligation and Agreement – Nature of Contract and Classification – Components of Valid contract – Offer and Acceptance – Consideration- Capacity – Free consent – Unlawful Agreements – Quasi Contracts.

UNIT II

Different Modes of Discharge of Contract – Remedies for Breach – Principle for Awarding Damages. Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety – Pawn or Pledge – Rights of Pawnee – Rights and Liabilities of Finder of Lost Goods.

UNIT III

Law of Agency – Kinds of Agency – Export Facto Agency Requirements – Rights and Liabilities of Principals and Agents.

UNIT IV

Indian Partnership Act 1932 – Definition and Tests of Partnership –Implied Authority of Partners – Limitations - Firm's Debts and Private Debts – Priority in Discharge- Rights and Liabilities of Partners – Dissolution of Partnership firm. The Limited Liability Partnership (LLP) Act, 2008 - Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and Partnership - LLP Versus Company - LLP agreement - Nature of LLP - Partners and Designated Partners – Partners and Their Relations -Incorporation Document - Incorporation - Registered Office of LLP – Advantages and Disadvantages of LLP.

UNIT V:

Rights and Duties of Common Carriers – Contract of Carriage of Goods by Sea – Bill of Lading and Charter Party- Distinction. Sale of Goods Act 1930 – Definition of Sale – Sale and Agreement to Sell – Rules Regarding Passing of Property in Goods. Condition and Warranties – Actual and Implied – Principle of “Caveat Emptor” and its Limitations - Rights of Unpaid

TEXT BOOK

1. Kapoor N.D., Business Laws, Sultan Chand & Sons, New Delhi, 2013

REFERENCE BOOKS

1. Tuteja S.K, Business Law for Managers, Sultan Chand & Sons, New Delhi, 2006.
2. Kapoor G.K, Lectures on Business and Corporate Laws, Sultan Chand & Sons, New Delhi, 2005.
3. Kuchhal M C, Mercantile Law, Vikas Publishing House Pvt. Ltd, New Delhi, 2004.
4. Agarwal, Indian Business Laws, Galgothra Publications, 2006

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
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| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
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| K4: Analyzing | | | | | 4 |
| K5: Evaluating | | | | 5 | |
| K6: Creating | | | | | |

Mean : 2.8

Course Objective

To impart basic knowledge of common business and commercial concepts and inculcate a habit to remain updated about developments in the business and commercial world.

Course Outcomes

At the end of the Course, Students will be able to

- i. State the Nature and Objectives of Business
- ii. Interpret the Micro and Macro Environment of Business and its Elements
- iii. Classify the Various Government Policies for Business Startups and Identify the Importance of Liberalization, Privatization and Foreign Investment
- iv. Compare the Different Organizations to Facilitate the Business Includes Indian Regulatory Bodies, Indian Development Banks and Global Organization
- v. Examine the Accounting Bodies Involved in Finance, Marketing and Business

UNIT I

Introduction to Business - Nature of Business, Profession and Employment - Objectives of Business - Business and Commercial Knowledge- Economic and Non-Economic Activities.

UNIT II

Business Environment - Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, Suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-Legal, Socio Cultural, Technological and Global Environment.

UNIT III

Business Organizations - Top Indian and Global Companies - Government Policies for Business Growth - Policies Creating Conducive Business Environment – Start-ups- E-Commerce. Liberalization, Privatization, Foreign Direct Investment.

UNIT IV

Organizations Facilitating Business - Indian Regulatory Bodies – SEBI, RBI, IRDA, CCI, FMC, CBDT, CBEC Indian Development Banks – IFCI, IDBI, SIDBI, EXIM Bank, NABARD - Global Organizations and World Trade Bodies – IMF, ADB, WTO, OECD, SAARC, ASEAN, OPEC.

UNIT V

Accounting Bodies – IFAC, IASB, IESB, CAPA, SAFA, and AOSSG - Common Business and Commercial Terminologies - Finance, Marketing and other Business terms - Stock Market Terminology

.TEXT BOOK

1. Francis Cherunilam, Business Environment, Himalaya Publishing House Pvt Ltd, Chennai. 2017

REFERENCE BOOKS

1. Aswathappa K, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2003.
2. Raj Agrawal, Business Environment, Tamilnadu Book House, Chennai, 2005.
3. Gupta C B, Business Environment, Sultan Chand & Sons, New Delhi, 2005.
4. Bhatia B.S, Globalization and Business Management, Tamilnadu Book House, Chennai, 2005.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
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| K5: Evaluating | | | | 5 | |
| K6: Creating | | | | | |

Mean : 3

Course Objective

To comprehend the technical aspects of Enterprise Resource Planning systems, to be able to map business processes by using mapping techniques and understand the steps and describe the typical functionality in an ERP system

Course Outcomes

At the end of the Course, Students will be able to

- i. Describe the Need for Enterprises Resource Planning System and the Reasons for the Growth of Enterprises Resource Planning Market
- ii. State the various Enterprises Resource Planning Solutions and Functional Modules for the Current Scenario
- iii. Asses the Process and Methodology of Enterprises Resource Planning and implementation
- iv. Classify the Systems and Products used in Data Processing
- v. Examine the Futures Directions in Enterprises Resource Planning Market

UNIT I

Introduction: Enterprise Resource Planning – Origin – Need for an ERP System - Risks And Benefits – Reason for the growth of ERP Market - Issues to be Consider in Planning Design and implementation of Cross Functional Integrated ERP Systems.

UNIT II

ERP Solutions and Functional Modules: Overview of ERP Software Solutions- Small, Medium and Large Enterprise Vendor Solutions, BPR, and Best Business Practices- Business Process Management - Functional Modules- Information system: Components of an information system- Different types of information system

UNIT III

ERP Implementation: Planning Evaluation and Selection of ERP Systems - Implementation Life Cycle – ERP Implementation, Methodology and Frame Work- Training – ERP Selection Methods and Criteria – Process - Data Migration - People Organization in implementation Consultants, Vendors and Employees – Pros and Cons of ERP Implementation – Factors for the Success of an ERP Implementation

UNIT IV

ERP Market: Introduction - Systems, Applications and Products in Data Processing (SAPAG)- Baan Company - Oracle Corporation - People Soft - JD Edwards World Solutions Company - System Software Associates, Inc. (SSA); QAD; A Comparative Assessment and Selection of ERP Packages and Modules.

UNIT V

Future Directions in ERP Future Directions in ERP: New Markets - New Channels - Faster Implementation Methodologies - Business Modules and BAPIs - Convergence on Windows NT; - Application Platform - New Business Segments; More Features - Web Enabling - Market Snapshot.

TEXT BOOK

1. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice Prentice Hall of India, 2006.

REFERENCE BOOKS

1. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, New Delhi, 2008
2. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, New Delhi, 2012
3. Mahadeo Jaiswal and Ganesh Vanapalli, Enterprise Resource Planning, Macmillan, New Delhi, 2009
4. Summer, Enterprise Resource Planning, Pearson Education, Chennai, 2008
5. Alexis Leon, Enterprise Resource Planning, Second edition, Tata McGraw-Hill, New Delhi, 2008.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
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| K6: Creating | | | | | |

Mean : 3

CPA 1210

CUSTOMER RELATIONSHIP MANAGEMENT 3 Hr / 2 Cr

Course Objective

The objective of this course is to make the students to understand the need and importance of maintaining a good relationship with the customer in promoting the business.

Course Outcomes

At the end of the Course, Students will be able to

- i. Explain the Concept and Context of Customers Relationship Management
- ii. Diagnose the Customers Behaviour in Relationship Perspective
- iii. Compile the Various Elements Involved in Customer Relationship Management
- iv. Evaluate the Different Planning Process of Customer Relationship Management
- v. State the necessity of Customer Relationship Management Software Package

UNIT 1

Introduction -Definitions - Concepts and Context of Relationship Management – Evolution - Transactional Vs Relationship Approach – CRM as a Strategic Marketing Tool – CRM Significance to the Stakeholders

UNIT II

Customer Information Database – Customer Profile Analysis - Customer Perception, Expectations Analysis – Customer behavior in Relationship Perspectives; Individual and Group Customers - Customer Life Time Value – Selection of Profitable Customer Segments

UNIT III

Elements of CRM – CRM Process – Strategies for Customer Acquisition – Retention and Prevention of Defection – Models of CRM – CRM Road Map for Business Applications

UNIT IV

Strategic CRM Planning Process – Implementation Issues – CRM Tools- Analytical CRM – Operational CRM – Call Center Management – Role of CRM Managers

UNIT V

E- CRM Solutions – Data Warehousing – Data Mining for CRM – An Introduction to CRM Software Packages

TEXTBOOK

1. Shainesh G., Jagdish, Sheth N., Customer Relationships Management -Strategic Prespective, Macmillan India , Chennai, 2005.

REFERENCE BOOKS

1. John Anton, Customer Relationship Management, Prentice Hall India, 2013.
2. Jim Catheart, The Eight Competencies of Relationship Selling, Macmillan India, Chennai, 2005.

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| K4: Analyzing | | 4 | | | |
| K5: Evaluating | | | | 5 | |
| K6: Creating | | | 6 | | |

Mean : 3.6

CPA 2201 வங்கியியல் சட்டம் மற்றும் நடைமுறைகள் 3 Hr / 2 Cr

நோக்கம்

வங்கியியல் சட்டம் மற்றும் நடைமுறைகளைப் பற்றி விளக்குவதே இப்பாடத்தின் நோக்கமாகும்.

கற்றல் வெளிப்பாடு

- i. வணிக வங்கிகளின் தோற்றம் மற்றும் அதன் பணிகள், பொறுப்புகள் ஆகியன குறித்து முழுமையாக அறிந்திருப்பர்.
- ii. வங்கியிருக்கும் வாடிக்கையாளருக்கும் உள்ள உறவு மற்றும் வங்கியருக்குரிய பணிகள், உரிமைகள், கடமைகள் குறித்து அறிந்திருப்பர்.
- iii. வங்கியின் நடைமுறைகள் மற்றும் பணப்பரிவர்த்தனை தொடர்பான அறியும் திறனைப் பெற்றிருப்பர்.
- iv. இந்திய வளர்ச்சி வங்கிகள் பற்றி அறிந்திருப்பர்.
- v. இணைய வங்கிச் சேவை குறித்து முழுமையாக அறிந்து கொள்வதோடு அதன் நன்மை, தீமைகள் குறித்து அறிந்திருப்பர்.

அலகு I

வணிக வங்கிகளின் தோற்றமும் பணிகளும் : முன்னுரை - வணிக வங்கிகளின் பணிகள் - கடன் ஆக்குதல் - நவீன வங்கிச் செயல்பாடுகளின் பொருளாதார மற்றும் பணம் சார்ந்த விளைவுகள் - வங்கி நடைமுறை சட்டம் - வங்கிகளின் சமுதாயப் பொறுப்பு - வியாபார வங்கி - கடன் அட்டைகள்.

அலகு II

வங்கியரும் வாடிக்கையாளரும் : வங்கியர் வாடிக்கையர் இலக்கணம் - வங்கியர் வாடிக்கையாளர் உறவு - வங்கியரின் உரிமைகள் - வங்கியரின் கடமைகள் - வாடிக்கையாளரின் கணக்குகள்

அலகு III

வங்கி நடவடிக்கையும் வங்கித் தொழிலும் : வங்கி நடவடிக்கைகள் - மாற்று உரிமை ஆவண சட்டம் - மாற்று உரிமை ஆவணம் - மாற்றூரிமை ஆவணத்தின் வகைகள் - காசோலை - பொருள் - வகைகள் - காசோலைகளைக் கீழலிடல் - புறக்குறிப்பு - பணம் வழங்கும் வங்கியர் அல்லது காசோலை பணமாக்குதல் - முறைப்படி செலுத்துதல் - வசூலிக்கும் வங்கியர்.

அலகு IV

இந்திய வளர்ச்சி வங்கிகள் : வளர்ச்சி வங்கி - பொருள் - இந்தியத் தொழில் நிதிக்கழகம் - மாநில நிதிக்கழகம் - தேசியத்தொழில் வளர்ச்சிக்கழகம் - தேசிய சிறு தொழில்கள் கழகம் - இந்தியத் தொழில் வளர்ச்சி வங்கி - வட்டாரக் கிராமிய வங்கிகள் - இந்திய ஏற்றுமதி இறக்குமதி வங்கி.

அலகு V

இணைய வங்கியியல் - அர்த்தம் - நன்மைகள் - செல்பேசி வங்கிச் சேவை - இணைய வழி செலுத்தல் (E-Payment) – கடன் அட்டை (Credit Card) – பற்று அட்டை (Debit Card) - சூட்டிகை அட்டை (Smart Card) – மின்னணு நிதிப் பரிமாற்றம் (EFT) – மின்னணு பணமுறி சேவைகள் (ECS) – மின்னணு பணம் (E- money) – தேசிய மின்னணு பண பரிமாற்றம்(NEFT) –ஆர்டிஐஸ்

பாடநூல்

1. சீனிவாசன் .N வங்கியில் கோட்பாடு மற்றும் நடைமுறைகள் மீனாட்சி பதிப்பகம் மதுரை, 2013.

பரிந்துரைக்கப்படும் நூல்கள்

1. முனைவர் குருசாமி .M.P - பணம் வங்கி இயல்கள் தாயன்பகம், திண்டுக்கல், 2012
2. முனைவர் செல்வராஜ் .V.M - வங்கியியல், பவானி பப்ளிஷேன்ஸ், மதுரை, 2018

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
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| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
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| K5: Evaluating | | | 5 | | |
| K6: Creating | | | | | |

Mean : 3

Course Objective

To make the students to understand the Concepts, Methods and Applications of Cost Accounting.

Course Outcomes

At the end of the Course, Students will be able to

- i. Define the Various Concepts of Cost and its Elements
- ii. Apply the Different Techniques in Inventory Control
- iii. Examine Various Methods of Wage Payments
- iv. Ascertain Overhead Costing in Service Departments for Apportionment and Allocation
- v. Design Reconciliation of Cost and Financial Statements

UNIT I

Cost Accounting: Introduction – Meaning of Cost - Costing - Cost Accounting – Comparison Between Financial and Cost Accounts – Application – Designing and Installing a Cost Accounting System – Cost Concepts and Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet.

UNIT II

Material Costing: Meaning – Classification – Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Setting of Stock Levels – Economic Order Quantity – Methods of Pricing Issues – FIFO – LIFO – Simple Average Method.-Weighted Average Method

UNIT III

Labour Costing: Control of Labour – Labour Turnover – Causes and Effects of Labour Turnover. Meaning of Time and Motion Study - Merit Rating - Job Analysis - Time Keeping and Time Booking. Idle Time: Causes and Treatment – Overtime – Methods of Wage Payment – Time Rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylor's and Merrick's Differential Piece Rate Systems.

UNIT IV

Overhead Costing: Definition – Classification – Procedure for Accounting and Control – Allocation – Apportionment – Apportionment of Service Department Costs to Production Departments – Repeated Distribution Method – Simultaneous Equation Method – Absorption of Overheads – Methods of Absorption – Percentage of Direct Material Cost – Direct Labour Cost – Prime Cost, Direct Labour Hour Rate and Machine Hour Rate.

UNIT V

Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for Difference in Profits – Problems on Preparation of Reconciliation Statements Including Memorandum Reconciliation Account.

TEXT BOOK

1. Jain S.P & Narang K.L, Elements of Cost Accounting, Kalyani Publishers, Chennai, 2008.

REFERENCE BOOKS

1. Jain S.P & Narang. K.L, Advanced Cost Accounting, Kalyani Publishers, Chennai, 2016.
2. Rathinam P.V, Costing Advisor, Kitab Mahal, New Delhi, 2004

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
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| K4: Analyzing | | | 4 | 4 | |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | 6 |

Mean : 3.6

Course Objective

To Equip the Students to Acquire Skill in Preparing Company Accounts, Valuation of Goodwill and Shares.

Course Outcomes

At the end of the Course, Students will be Able to

- i. Classify Different Methods of Issue of Shares and Debentures
- ii. Prepare the Statement Showing Profit or Loss Prior to Incorporation
- iii. Ascertain the Value of Goodwill and Shares.
- iv. Demonstrate Amalgamation, Absorption and Reconstruction of Joint Stock Companies
- v. Conclude Liquidator's Final Statement of Account.

UNIT I

Issue of Shares: Accounting Procedure for Issue of Equity and Preference Shares at Par and Premium – Calls in Advance – Calls in Arrears – Forfeiture and Reissue – Rights Issue – Bonus issue – Redemption of Preference Shares- Underwriting.

UNIT II

Issue of Debentures: Debentures as Collateral Security – Special Entry on Issue of Debenture – - Redemption of Debentures – Methods – Installment – Sinking fund – Purchase of Own Debentures – Ex-interest and Cum-Interest – Purchase of Own Debenture as Investment – Cancellation of Own Debentures .

UNIT III

Final Accounts: Preparation of Profit and Loss Account- Balance Sheet – Managerial Remuneration. Profit or Loss Prior to Incorporation. Valuation of Goodwill: Methods – Simple Profit – Super Profit – Valuation of Shares: Methods – Intrinsic Value – Yield - Earning Capacity Valuation

UNIT IV

Amalgamation, Absorption and Internal Reconstruction: Meaning – Need – Types – Calculation of Purchase Consideration – Computations.

UNIT V

Liquidation: Meaning - Procedures – Statement of Affairs – Deficiency Accounts – Preparation of Liquidator's Final Statement of Account.

TEXT BOOK

1. Jain S.P & Narang K.L, Advanced Accountancy, Kalyani Publishers, Chennai, 2018.

REFERENCE BOOKS

1. Gupta R.L and Radhaswamy M, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2016.
2. Reddy T.S and Murthy, Advanced Accountancy, Kalyani Publishers, Chennai, 2018.
3. Shukla M.C and Grewal T.S, Advanced Accountancy, Sultan Chand, New Delhi, 2015.

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| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
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| K2: Understanding | | | | | |
| K3: Applying | 3 | 3 | | 3 | |
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| K6: Creating | | | | | |

Mean : 3.6

Course Objective:

To impart the knowledge about Income Tax Law and Practices in India.

Course Outcomes:

At the end of the Course, Students Will be Able to

- i. Classify the provisions of Income Tax Act, 1961
- ii. Ascertain the Taxable income from salary
- iii. Determine the Income from House Property
- iv. Diagnose the concept of Profits and Gains, Business/Profession and its computations
- v. Ascertain the Income from Other Sources.

UNIT I

Income Tax Act 1961: Introduction – Definition – Income – Assessment – Assessment Year – Previous Year – Person – Assesses – Residential Status – Deemed Income – Capital and Revenue – Exempted Income under Section 10

UNIT II

Income from Salary : Meaning- Allowances – Perquisite – Permissible Deductions – Treatment of Provident Fund – Retirement Benefits – Deductions – Computation of Taxable income and tax liability.

UNIT III

Income from House Property: Basis of Charges – Meaning – Computations of House Property Income – computation of taxable income and tax liability.

UNIT IV

Profits and Gains from Business / Profession : Introduction – Meaning – Basis of Charge – Basic Principles for arriving at Business Income – Depreciation and other Deductions- Computation of Taxable income and tax liability.

UNIT V

Capital Gains : Introduction – Meaning – Basis of Charge - Transfer of Capital Asset – Expenditure of Transfer – Cost of Acquisition – Cost of Improvement – Income from Other Sources – and its computations

TEXT BOOK

1. Gaur V.P & Narang D.B, Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition

REFERENCE BOOKS

1. Vinod K Singhania, Taxman's Students Guide to Income Tax, New Delhi, Relevant Assessment Year Edition
2. Bhagavathi Prasad, Income Tax Law & Practice, Sultan Chand & Sons, New Delhi, Relevant Assessment Year Edition
3. Lal B.B, S Chand, Income Tax Law and Practice, New Delhi, Relevant Assessment Year Edition

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
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| K4: Analyzing | | 4 | 4 | 4 | 4 |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 3.8

Course Objective

To impart knowledge of the practical and procedural aspects of the Companies Act.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Explain the various provisions and perspectives of Companies Act, 2013
- ii. Substitutive the procedures related to the formation of a company
- iii. Classify the Forms, Clauses and Contents of Memorandum and Articles of Association
- iv. Examine the Types, Nature, Classes and Alteration of Share Capital.
- v. Predict the Effects of Issue of Share Warrants.

UNIT I

Company: Meaning– Definitions - Characteristics - Body Corporate. Incorporation: Meaning - Advantages and Disadvantages - Companies Act 2013- History of company Law in India - Administration of Company Law.

UNIT II

Formation of a Company: Promotion Stage - Incorporation and Registration - Provisional Contracts - Raising of Capital - Commencement of Business

UNIT III

Memorandum of Association: Meaning – Definition - Important Forms and Its Clauses - Alteration of Memorandum - Doctrine of Ultra-Vires. Articles of Association: Meaning - Definition - Obligations to Register Articles - Form of Articles - Contents of Articles - Alteration of Articles - Distinction between Memorandum and Articles.

UNIT IV

Prospectus : Introduction – Meaning – Definition - Objects– Nature – Requirement – Red Herring Prospectus – Advertisement of Prospectus – Mis-statement in Prospectus – Statement in lieu of prospectus

UNIT V

Share Capital: Meaning – Types – Nature – Classes – Alteration – Reduction. Share Certificate: Meaning - Definition – Contents – Time Limit for Issue – Issue of Duplicate Share Certificate – Share Warrant : Contents – Effects of Issue of Share Warrant

TEXT BOOK

1. Kapoor N.D, Company Law, Sultan Chand & Sons, New Delhi, 2017

REFERENCE BOOKS

1. Avtar Singh, Company Law, Eastern Book Company, Lucknow, 2016
2. Jain D.K, Company Law, Bharat Law House Pvt. Ltd, New Delhi, 2017
3. Suryanarayanan R, Company Law, Commercial Law Publishers, New Delhi, 2017
4. Saharay H.K, Company Law, Universal Law Publishing Co, New Delhi , 2015

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
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| K2: Understanding | 2 | 2 | | | |
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| K4: Analyzing | | | | 4 | |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 2.8

Course Objective

To understand the concept of auditing and gain working knowledge of generally accepted auditing procedures.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Describe the Implications regarding Detection of Errors and Frauds
- ii. Prepare the Audit Programme and Internal Control
- iii. Differentiate the Vouching of Cash and Trading Transactions
- iv. Distinguish Verification and Valuation of Assets and Liabilities.
- v. Explain the Liabilities of an Auditor.

UNIT I

Audit: Basic Principles – Definition – Objects. Auditing: Meaning- Definition – Objectives - Differences between Auditing and Investigation – Advantages – Qualities of an Auditor – Implications regarding detection of errors and frauds-Types of Audit

UNIT II

Preparation before Audit: Audit Programme – Audit Files – Working Papers – Procedure for Audit – Internal Control: Meaning - Definition – Process – Procedures. Internal Check: Meaning – Definition – Objects – Process – Procedures – Significance. Auditor's duty as regards Internal Check.

UNIT III

Vouching: Meaning – Definition – Importance – Duties of an Auditor – Vouching of Cash Transactions – Vouching of Trading Transactions. Liabilities of An auditor: Negligence – Misfeasance – Criminal liability – Civil Liability- Liability to Third Party – Legal Position

UNIT IV

Verification and Valuation of Assets and Liabilities: General Principles – Verification and Valuation of Fixed Assets – Investments – Inventories – Freehold and lease hold properties – Loans – Bills receivable – Sundry Debtors – Plant and Machinery – Patents – Verification of liabilities – Duties of an auditor – Audit report.

UNIT V

Audit Review: Meaning – Definition – Principles – Objectives – Process and Procedures – Types – Review Planning- Performing Review – Raising and Responding to Review Notes – Evidence of Review - Audit Review Report

.

TEXT BOOK

1. Tandon B.N, Auditing, S Chand & Co Publishers, New Delhi, 2007.

REFERENCE BOOKS

1. Ghatalia S.V, Practical Auditing, Allied Publishers Private Ltd., New Delhi. 2017
2. Gupta Kamal, Contemporary Auditing, Tata McGraw-Hill, New Delhi, 2016
3. Pagare Dinkar, Principal and Practice of Auditing, Sultan Chand, New Delhi, 2014
4. Sundar and Paari, Practical Auditing , Vijay Nicol Imprint Pvt Ltd, Chennai, 2014

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
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| K6: Creating | | | | | |

Mean : 3

நோக்கம்

காப்பீட்டின் இலக்கணம், வகைகள், கொள்கைகள் மற்றும் இடர்பாடுகள், இன்னல்கள் போன்றவற்றையும், காப்பீட்டின் முக்கிய அம்சங்களான முனைமம் கணக்கிடுதல், இழப்பீடு வழங்குதல் போன்றவற்றை விளக்குதல் இப்பாடத்தின் நோக்கமாகும்.

கற்றல் வெளிப்பாடு

- i. காப்பீட்டின் வரலாறு, முக்கியத்துவம் மற்றும் அதன் வகைகளைப்பற்றி தெரிந்து கொள்ளுதல்.
- ii. காப்பீடு செய்வதற்கான வழிமுறைகளை அறிந்து கொள்ளுதல் மற்றும் அதனை பின்பற்றுதல்.
- iii. கடல்சார் காப்பீட்டுப் பத்திர வகைகள், நட்டத்தின் வகைகளை அறிந்து கொள்ளுதல் மற்றும் இழப்பீட்டு தொகை பெறுதல் மற்றும் வழங்குதலை அறிதல்.
- iv. தீகாப்பீட்டின் பல வகையான பத்திரங்களை அறிந்து கொள்வதோடு இழப்பீட்டு தொகை வழங்குதலை பற்றி தெரிந்து கொள்ளுதல்.
- v. காப்பீடு முறை படுத்துதல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் (IRDA) பற்றி தெரிந்து கொள்வதோடு அதன் அதிகாரங்கள் பணிகள் மற்றும் IRDA ஏற்படுத்தப்பட்டதின் நோக்கங்களை தெரிந்துகொள்ளுதல்.

அலகு 1

காப்பீடு – தொடக்கப் பின்னணி – பொருள் - இலக்கணம் - கோட்பாடுகள் - முக்கிய வழி கூறுகள் - பணிகள் - காப்பீட்டின் முக்கியத்துவமும் பங்களிப்பும் - காப்பீட்டின் வகைகள் - இரட்டைக் காப்பீடு – மறு காப்பீடு.

அலகு II

ஆயுள் காப்பீடு – பொருள் - கோட்பாடுகள் - ஆயுள் காப்பீட்டு பத்திர வகைகள் - ஆயுள் காப்பீடு செய்வதற்கான வழிமுறைகள் - முனைமம் செலுத்துதல் - சலுகை நாட்கள். பிரதி நியமனம் - ஒப்படைப்பு – தவறிய பத்திரம் - இழப்பு காப்பீட்டுத் தொகை வழங்குதல் - முகவர் அறிக்கை – பத்திரம் உரிமை இழப்பு – பத்திரம் உரிமை மீட்பு – சரண் மதிப்பு – காப்பீட்டுப் பத்திரத்தின் மூலம் கடன் பெறுதல். இந்திய ஆயுள் காப்பீட்டுக் கழகம் - தொடக்கம் - நோக்கங்கள்.

அலகு III

கடல் காப்பீடு: பொருள் - பிரிவுகள் - கடல்சார் காப்பீட்டின் பத்திர வகைகள் - கடல்சார் நடத்தத்தின் வகைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

அலகு IV

தீ காப்பீடு: பொருள் - பல வகையான காப்பீட்டுப் பத்திரங்கள் - ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

அலகு V

காப்பீட்டு முறைப்படுத்தல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் 1999 அறிமுகம் - நோக்கங்கள் - ஐசுனியு சட்டத்தின் சரத்துகள், அதிகாரங்கள் மற்றும் பணிகள். காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதைய நிலை.

பாடநூல்

1. இராமலிங்கம் L.P, .ஜெயக்குமார் T.S, செல்வக்குமார் M, காப்பீடு கோட்பாடுகளும் நெறிமுறைகளும் - மெரிட் இந்தியா பப்ளிகேன்ஸ், மதுரை, 2009.

பரிந்துரைக்கப்படும் புத்தகங்கள்

1. Mishra M.N, Modern Concepts of Insurance, S.Chand and Co., Ltd., New Delhi, 2009.
2. Alka Singh, Insurance and Risk Management, Sultan Chand & Sons, New Delhi, 2010.
3. Mittal M.N, Insurance and Risk Management, Vikas Publishers, Mumbai, 2010.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | 1 | |
| K2: Understanding | 2 | | | | |
| K3: Applying | | | | | 3 |
| K4: Analyzing | | 4 | | | |
| K5: Evaluating | | | 5 | | |
| K6: Creating | | | | | |

Mean : 3

Course Objective

To inculcate the Students to Understand the Costing Techniques and its Application in business.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Explain the Advantages and Disadvantages of Job Costing.
- ii. Compute the value and profits of Contracts.
- iii. Substitute the Service Costing Techniques for various Services Sector
- iv. Compute of Normal and Abnormal Losses in Process Costing
- v. Assess the Methods of Apportionment of Joint Cost

UNIT I

Job Costing: Introduction – Meaning – Objectives – Procedures – Advantages - Disadvantages – Contract Costing: Types – Recording of Value and Profits on Contracts – Uncompleted Contract – Cost Plus Contract – Escalation Clause – Practical Problems

UNIT II

Service Costing: Meaning – Types – Transport – Canteen – Power House – Hospital– Hotel– Practical Problems

UNIT III

Process Costing: Meaning – Features – Applications – Elements of Production Cost – Process Losses – Normal and Abnormal Losses – Inter Process Profits – Practical Problems

UNIT IV

Marginal Costing: Introduction – Meaning – Advantages - Disadvantages – Marginal Cost Vs Marginal Costing – Cost Volume Analysis - Break Even Analysis – Profit Volume Ratio – Margin of Safety – Angle of Incidence –Application of Marginal Costing for Managerial Decision.

UNIT V

Standard Costing: Meaning – Standard Cost Vs Standard Costing and Budgeting – Advantages – Limitations – Variance analysis – Computation of Material, Labour and Overhead variance.

TEXT BOOK

1. Jain S.P & Narang K.L, Elements of Cost Accounting, Kalyani Publishers, Chennai, 2008.

REFERENCE BOOKS

1. Rathinam P.V, Costing Advisor, Kitab Mahal, New Delhi, 2004
2. Jain S.P & Narang K.L Advanced Cost Accounting, Kalyani Publishers, Chennai, 2016.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | | 2 | | |
| K3: Applying | | 3 | | 3 | |
| K4: Analyzing | | | | | |
| K5: Evaluating | | | | | 5 |
| K6: Creating | | | | | |

Mean : 3

Course Objective

To make the students to get an Insight and Practical Exposure on various concepts in Corporate Accounting.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Infer the Consolidated Balance Sheet of Holding Company
- ii. Prepare the Banking Company Accounts
- iii. Examine the Profit or Loss of Insurance Company
- iv. Compare the Different Approaches and Objectives of Inflation Accounting
- v. Explain the Important Provisions and Aspects of Accounting Standards.

UNIT I

Holding Company: Meaning - Definition – Subsidiary Company – Legal Requirements – Cost of Control - Pre-acquisition Reserve and Profit – Post Acquisition Profits – Minority Interest – Treatment of Fictitious Assets – Goodwill - Unrealized Profits – Contingent Liabilities – Revaluation of Assets and Liabilities – Preparation of Consolidated Balance Sheet.

UNIT II

Banking Company Accounts: Definition – Classification of Assets – Provisioning on Bills Discounted - Preparation of Profit and Loss Account and Balance Sheet.

UNIT III

Insurance Company: Meaning – Definition – Types – Accounts of Life Insurance Business – Revenue Account and Balance Sheet – Determination of Net Liability – Ascertainment of Profit or Loss – Accounts of General Insurance Business – Accounting Treatment – Revenue Account – Profit and Loss Account and Balance Sheet.

UNIT IV

Inflation Accounting: Meaning – Limitations of Historic Accounting – Methods of Accounting for Price Level Changes – Current Purchasing Power Accounting – Current Cost Accounting.

Human Resource Accounting: Meaning – Approaches – Objectives – Assumptions – Methods – Human Resource Value Accounting – Advantages and Objectives to Human Resource Accounting.

UNIT V

Accounting Standards: Introduction –Financial Reporting Practice – Accounting for Price Level Changes. Social Responsibility Accounting: Meaning – Definition – Need – Objective – Form of Accounting - Social Responsibility Accounting in India – Social Audit.

TEXT BOOK

1. Jain S.P & Narang K.L Advanced Accountancy, Kalyani Publishers, Chennai, 2018.

REFERENCE BOOKS

1. Gupta R.L & Radhaswamy M, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2016.
2. Reddy T.S & Murthy, Advanced Accountancy, Kalyani Publishers, Chennai, 2018.
3. Shukla M.C & Grewal T.S, Advanced Accountancy, Sultan Chand, New Delhi, 2015.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------------|------------|------------|------------|------------|------------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | | | | | 2 |
| K3: Applying | | 3 | | | |
| K4: Analyzing | 4 | | 4 | | |
| K5: Evaluating | | | | 5 | |
| K6: Creating | | | | | |

Mean : 3.6

CPA 2406

INCOME TAX LAW AND PRACTICES – II

5 Hr / 5 Cr

Course Objective

To equip the students to gain a deeper knowledge about the deductions, provisions and assessment procedures of Income tax.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Substitute the Deductions under Section 80 C to 80 U
- ii. Calculate the Total Income and Tax Liability of Individual
- iii. Classify the various Procedures of Assessment of Income
- iv. Classify the Powers and Duties of Income Tax Authorities
- v. Associate the Assessment Procedures of Partnership Firms and Joint Stock Companies

UNIT I

Deductions from Gross Total Income – Deductions under Section 80 C to 80 U- Clubbing of Income – Set off and Carry Forward of losses

UNIT II

Assessment of Individual: Computation of Total Income and Tax Liability of Individual – Clubbing of Income – Set off and Carry Forward of losses

UNIT III

Return of Income : Submission of Return of Income – Return of Loss – Belated Return – Revised Return – Procedure for Assessment- Self Assessment – Reassessment – Best Judgement Assessment - Ex-party Assessment – Rectifications of Mistakes – Reopening of Assessment

UNIT IV

Deductions and Collections of Tax at Source : Deduction at Source and Advance Payment – Tax Refunds – Income Payable to deduct or pay tax –Income Tax Authorities-Powers- Duties- Tax Credit Certificate – Tax Clearance Certificate- Income tax authorities

UNIT V

Assessment of Firms: Under Section 184 and 185 – Associations of Persons and Joint Stock Companies – Calculation of Tax.

TEXT BOOK

1. Gaur V.P & Narang D.B, Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition

REFERENCE BOOKS:

1. Vinod K Singhania Students Guide to Income Tax , Taxman's, New Delhi 2018, Relevant Assessment Year Edition
2. Bhagavathi Prasad, Income Tax Law & Practice , Sultan Chand & Sons, New Delhi, Relevant Assessment Year Edition
3. Lal B.B, Income Tax Law and Practice , S Chand, New Delhi, Relevant Assessment Year Edition

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | | | | |
| K3: Applying | | 3 | 3 | 3 | |
| K4: Analyzing | | | | | 4 |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 3

To develop an understanding of the Company's Regulations and to provide knowledge about the various provisions of the company law in India.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Explain about the ways of acquiring Membership in a Company
- ii. Classify the Provision regarding Issue and Forfeiture of Shares
- iii. Examine the various kinds and Essentials of Meetings and Resolutions
- iv. Classify the ways to Manage the Company
- v. Ascertain the various modes of Winding Up of a Company

UNIT I

Membership and Register of Members: Meaning – Definition– Types – Ways of Acquiring Membership – Termination or Cessation of Membership – Rights and Liabilities of Members.

UNIT II

Issue of Shares: Meaning –Valuation of Issue of Shares: Par – Premium -Discount. Types of Issues: Public Offer – Private Placement – Rights and Bonus Issues. Introduction to Share Allotment: Meaning - Definition – Provision regarding Allotment. Share Calls: Meaning – Definition - Forfeiture of Shares – Surrender of Shares – Difference between Forfeiture and Surrender of Shares.

UNIT III

Company Meetings: Meaning - Definition - Features – Kinds – Essentials of a Valid Meeting – Agenda - Minutes. Resolution: Meaning - Types – Distinction between Ordinary and Special Resolution

UNIT IV

Management of Company: Meaning – Definition – Essential Requirements. Board of Directors: Meaning – Appointment – Removal – Powers and Rights – Duties – Disabilities and Liabilities – Prevention of Oppression and Mismanagement.

UNIT V

Winding up of Company : Introduction – Modes – Provisions Applicable – Consequences of Winding Up – Effects of Winding Up on Antecedent and Other Transactions – Winding Up of Insolvent Companies – Winding Up of Unregistered Companies – Offences Antecedent to or in course of Winding Up – Offences – Defunct Companies.

TEXT BOOK

1. Kapoor N.D, Company Law, Sultan Chand & Sons, New Delhi, 2017

REFERENCE BOOKS

1. Dr. Avtar Singh, Company Law, Eastern Book Company, 34, Lalbagh, Lucknow, 2016
2. Jain D.K, Company Law, Bharat Law House Pvt. Ltd, New Delhi , 2017
3. Suryanarayanan R, Company Law, Commercial Law Publishers, New Delhi , 2017
4. Saharay H.K, Company Law, Universal Law Publishing Co, New Delhi , 2015

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | | | | |
| K3: Applying | | 3 | | 3 | |
| K4: Analyzing | | | 4 | | 4 |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 3.2

Course Objective

To inculcate the understanding of the procedures to be followed while auditing the commercial and non-commercial organizations.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Explain the Classification of Capital and Audit of share capital
- ii. Evaluate the Audit of Public Accounts and its present issues
- iii. Examine the audit procedure of different Special Institutions such as Educational Institutions, Clubs, Hospitals, Insurance Companies and Banks.
- iv. Classify the Emerging Areas of Auditing
- v. Combined the Computerized Information System and Role of Auditor in Computerized Audit Environment.

UNIT I

Company Audit: Introduction – Classification of Capital – Forms of Capital – Audit of share capital – Audit of calls in arrears – Audit of calls in advance – Forfeiture of shares – Alteration of capital – Internal and External Reconstruction.

UNIT II

Audit of Public Accounts: Features – Duties of Accountant General. Public Accounts Committee: Origin - Scope and Working – Current Composition – Present Issues. Types: Legal -Operational.

UNIT III

Audit of Special Institutions: Educational – Clubs – Hospitals – Hotels –Insurance Companies – Banks

UNIT IV

Emerging Areas of Auditing: Cost Audit – Management Audit – Green Audit – Human Resource Audit – Social Audit – Environment Audit – Operations Audit- Tax Audit – Intangible Audit – Proprietary Audit

UNIT V

Audit in Computerized Environment: Introduction – Aspects to be considered in Computerized Information System – Approaches to Electronic Data Processing Auditing – Internal Control System in Computer based Accounting System – General Computer Information Systems Control – Application Control - Role of Auditor in Computerized Audit Environment.

TEXT BOOK

1. Tandon B.N, Principles of Auditing, S.Chand & Co., New Delh.2016

REFERENCE BOOKS

1. Ghatalia, S.V, Practical Auditing, Allied Publishers Private Ltd., New Delhi. 2017
2. Gupta Kamal C, contemporary Auditing, Tata McGraw-Hill, New Delhi.2016
3. Pagare Dinkar, Principal and Practice of Auditing, Sulthan Chand, New Delhi. 2014
4. Sundar and Paari, Practical Auditing , Vijay Nicol Imprint Pvt Ltd, Chennai, 2014

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | | | | |
| K3: Applying | | | | 3 | |
| K4: Analyzing | | | | | |
| K5: Evaluating | | 5 | 5 | | |
| K6: Creating | | | | | 6 |

Mean : 4.2

To make the students to understand the Fundamental Theories and Practices of Corporate Governance.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Explain the Theoretical Aspects of Corporate Governance
- ii. Classify the Ownership Structure and Firm Performance
- iii. Outline the Roles, Duties and Responsibilities of Board of Directors
- iv. Classify the Various Methods of Controlling the Shareholders
- v. Analyze the International Corporate Governance

UNIT I

Introduction of Corporate Governance: Meaning - Definition - Role and Purpose of the Corporation - Agency Theory and Separation of Ownership and Control.

UNIT II

Shareholders and Shareholder Activism: Ownership Structure and Firm Performance- Market for Corporate Control- Hedge Fund Activism- Role of Institutional Investors.

UNIT III

Board of Directors and Management: Director and Board Structure - Roles - Duties - Responsibilities - Independent Directors.

UNIT IV

Controlling Shareholders: Opportunism by the Controlling Shareholder-Dual-Class Stock-Corporate Pyramid Cross - Holdings – Family - Owned Firms and Governance.

UNIT V

International Corporate Governance: Cross - Country Comparison – Firm-Level - Cross-Border Investment of Foreign Investors - Investor Protection and Home Bias.

TEXT BOOK

1. Murthy C.S.V, Corporate Governance, Himalaya Publishing House, Chennai, 2014.

REFERENCE BOOKS

1. Nirmala K, & Aruna Rani N, Dr. Karunakara Reddy D.A, Business Ethics and Corporate Governance, Himalaya Publishing House, Chennai, 2017.
2. Khanka S.S, Business Ethics and Corporate Governance, Sulthan Chand Publishing, New Delhi 2013.
3. Garg Santosh, Garg Sanjiv, Corporate Governance, Kalyani Publishers, Chennai, 2018.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | | | | |
| K3: Applying | | 3 | 3 | 3 | 3 |
| K4: Analyzing | | | | | |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 2.8

CPA 3601

INDIRECT TAXES

5 Hr / 5 Cr

Course Objective

To acquire knowledge on the principles and provisions relating to Customs Duty and Goods and Service Tax in India

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Explain the New Goods and Services Tax Policy in India
- ii. Outline about the Customs Duty and its Procedures
- iii. Identify the Benefits of Implementing Goods and Services Tax
- iv. Communicate the Procedures involved in Registration of GST and its Exemptions
- v. Assess the Payment and Procedure for Filling of GST

UNIT I

Tax System: Canons of Taxation - Indian Tax System – Indirect Tax Review and New Goods and Services Tax Policy.

UNIT II

Customs Duty : Basic Concepts – Types – Valuation – Customs Procedure, Import and Export Procedure – Powers of income tax/ assessing officer – Levy and Exemption – Penalties and Offences – Export Promotion Scheme - Export Oriented Units – Special Economic Zone – Duty Drawback.

UNIT III

Goods and Services Tax (GST): Meaning– Salient Features– Constitutional Amendments - Subsuming of Taxes – Benefits of Implementing GST (Dual Model) – Structure - Central – State – Integrated – Union Territory.

UNIT IV

Supply of goods and Services: Meaning–Principal– Composite supply – Mixed supply – Outward. Registration under GST: Procedure for Registration – Compulsory Registration – Deemed Registration – Exemption from GST Registration.

UNIT V

Procedure under GST: CGST and SGST –IGST. Procedures for Filing of Returns under GST: Payment procedure under GST (Subject to Revision) - Input Tax Credit - Outcomes of GST

TEXT BOOK

1. Gurukripa, GST Self Learning, Gurukripa Publications. Chennai, 2017

REFERENCE BOOKS

1. Gupta S.S, GST Laws and Practices, Taxman's Publications, New Delhi, 2017.
2. Balachandran V., Indirect Taxation, Sultan Chand &Kalyani Publishers, 16th edition, New Delhi, 2014.
3. Radhakrishnan R., Indirect Taxation , Kalyani Publishers, 2013
4. Radha and Dr.Parameswaran, Business Taxation, Prasanna Publishers, Chennai, 2011.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | | | | |
| K3: Applying | | 3 | 3 | 3 | 3 |
| K4: Analyzing | | | | | |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 2.8

CPA 3603

MANAGEMENT ACCOUNTING

6 Hr / 6 Cr

Course Objective

To provide an insight into Accounting Procedures and its Applications in Complex Business Management

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Explain the Role of Management Accountant
- ii. Analyse and Interpret the Financial Statements
- iii. Evaluate Cash Flow and Fund Flow Statements
- iv. Associate the Advantages, Disadvantages and Applications of Marginal Costing
- v. Compile the Different Types of Budgets and its Applications

UNIT I

Management Accounting: Introduction – Scope - Objective - Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Limitations – Role of Management Accountant.

UNIT II

Analysis and Interpretation of Financial Statements: Common Size Statements – Comparative Statements – Trend Analysis.

UNIT III

Ratio Analysis : Meaning – Classifications – Coverage Ratio, Turnover Ratios, Financial Ratios – Advantages – Limitations – Performance, Profitability, Turnover Ratios, Preparation of Balance Sheet Using Ratios.

UNIT IV

Cash Flow and Fund Flow Statements: – Importance – Difference Between Cash and Fund Flow - Steps in Preparation – Managerial Uses. Changes in Working Capital - Preparation of Funds from Operations – Fund Flow Statement – Cash Flow Statement

UNIT V

Budgets: Meaning – Types – Sales Budget - Production Budget- Cash Budget-Master Budget – Flexible Budget – ZBB – Budgetary Control: Advantages – Limitation – Essentials of Successful Budgetary Control.

TEXT BOOK

1. Maheswari S.N, Management Accounting, Kalyani Publications, New Delhi, 2008.

REFERENCE BOOKS

1. Jain S.P & Narang K.L, Cost and Management Accounting Practice and Theory, Kalyani Publications, New Delhi, 2015
2. Rathinam P.V, & Kitab Mahal, Costing Advisor, Publications , New Delhi, 2004.
3. Ramachandran R & Srinivasan R, Management Accounting, Sriram Publication, Trichy, 2008.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | | | | |
| K3: Applying | | | | | |
| K4: Analyzing | | 4 | | 4 | |
| K5: Evaluating | | | 5 | | |
| K6: Creating | | | | | 6 |

Mean : 4.2

CPA 3605

ENTERPRISE INFORMATION SYSTEMS

6 Hr/6 Cr

Course Objective

To develop an understanding of Technology Enabled Information Systems and its impact on Enterprise-Wide Processes, Risks and Controls.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Examine the Customers Expectation about the Enterprise Information System Packages
- ii. Predict the Infrastructure for Enterprise Information System Deployment
- iii. Communicate about the Components of Automated Information Systems and its Applications
- iv. Substitute E-Commerce and M-Commerce and asses its related Risks and Controls
- v. Classify the Core Modules of Banking and its Regulatory and Compliance Requirements

UNIT I

Information Systems : Concepts – Definition - Environment and Infrastructure Assessment for an Information System - Enterprise Information Systems (EIS): Introduction - Concept - Features - Purpose - Types – Benefits – Difference between EIS and Conventional Packages - Customers Expectation of EIS Packages

UNIT II

Different Classes of EIS : Material Requirements Planning - Supply Chain Management - Customer Relationship Management - Top Vendors Comparison- Market Analysis- Assessing Infrastructure for EIS Deployment - Integration Issues.- Applicable Regulatory and Compliance Requirements

UNIT III

Automated Information Systems: Components - Application Systems- Database - Network and Operating System with Related Risks and Controls - Mapping of Organization Structure with Segregation of Duties in Information Systems.

UNIT IV

E-Commerce and M-Commerce: Components - Architecture - Business Process Flow with its related Risks and Controls - Regulatory and Compliance Requirements - Emerging Technologies with its Related Risks and Controls

UNIT V

Core Banking Solutions: Meaning - Components - Architecture - Related Risks - Controls - Core Modules of Banking and Business Process Flow - Applicable Regulatory and Compliance Requirements.

TEXT BOOK

1. Nirupama Sekar .G.G Sekar, B Saravana Prasath, Students Guide for Enterprise Information Systems and Strategic Management, CCH Wolters Kluwer Padhuka Books Publications, 2nd Edition , 2018

REFERENCE BOOKS

1. Ron Weber,Pearson, Information Systems Control and Audit, Education, Third impression, 2009
2. Kenneth C. Laudon, Jane P. Laudon & Rajanish Dass ,Management Information Systems, Pearson, 11th Edition, Third Impression, 2011
3. James A Hall, Accounting Information Systems , South-Western College Publishing, 7th Edition, 2012
4. Sandra Senft and Frederick Gallegos, , Information Technology Control and Audit , CRC Press, Third edition, 2009
5. Information Technology Risk Management in Enterprise Environments , Jake Kouns & Daniel Minoli, John Wiley & Sons, 2010

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | | | | 2 | |
| K3: Applying | | 3 | 3 | | 3 |
| K4: Analyzing | 4 | | | | |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | |

Mean : 3

CPA 3502

FINANCIAL MARKETS AND SERVICES

6Hr / 6Cr

Course Objective

To understand the various aspects of Indian Financial Markets and its services, adopted in Corporate Decision Making.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Explain about various services and functions of Financial Markets
- ii. Compare the Financial Services provided by Banking and Financial Corporations
- iii. Communicate the various Financial Institutions and Stock Exchanges
- iv. Outline the Growth of Venture Capital in India
- v. Discuss the Legal Framework and Role of SEBI

UNIT I

Financial System –meaning, structure, components and services –its importance in the development of economy

UNIT II

Money Market and Share Market - call money market-Treasury Bill Market –Discount Market –Government Securities Markets – Markets for commercial papers and certificates for deposits- American Depositary Receipts (ADR) - Global Depositary Receipts (GDR)

UNIT III

Stock Exchange –organisation and functions, listing of securities, trading in stock exchanges- on-line trading of shares-E-shares. New Issues Market - Initial public offering meaning, procedures and guidelines.

UNIT IV

Merchant Banking-meaning functions and services of Merchant banks – guidelines of RBI and SEBI. MUTUAL FUNDS-Meaning importance and types-Guidelines - mutual funds in India – Venture Capital – Angel Investors.

UNIT V

Securitisation of Debt – Meaning, Workings and Benefits – Securitisation vs. Factoring – Securitisation in India. DEMAT Services: Meaning – Need - Operations – Role of National Securities Depository Ltd.

TEXT BOOK

1. Gordon & Natrajan, Financial Markets and Services, Himalaya Publishing House, 2015

REFERENCE BOOKS

1. Gurusamy S, Financial Markets and Institutions, Thomson Publications , 2016
2. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi, 2015
3. Meir Kohn, Financial Institutions and Markets, Oxford Publications , 2013
4. Saunders, Anthony, Cornett, Financial Institutions Management, Marcia Millon , Tata McGraw Hill, 2015.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------------|------------|------------|------------|------------|------------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | | | | 2 |
| K3: Applying | | | | | |
| K4: Analyzing | | | 4 | | |
| K5: Evaluating | | 5 | | | |
| K6: Creating | | | | 6 | |

Mean : 3.8

Course Objective

To make the Students to acquire an insight on various Accounting Methods and its Applications in Decision Making.

Course Outcomes:

At the end of the Course, Students Will be Able to

- i. Analyze the Various Financial Statements and Compare Management and Financial Accounting
- ii. Outline the Needs and Ways to Forecast Working Capital Requirements
- iii. Demonstrate Break Even Analysis and its Managerial Applications
- iv. Compare Material and Labour Variances
- v. Discuss the Various Methods of Capital Budgeting

UNIT I

Management Accounting: Definition – Nature – Scope – Objectives – Merits – Limitations – Differences Between Management Accounting and Financial Accounting. Cost Accounting – Definition and Functions – Limitation – Elements of Cost – Preparation of Cost sheet.

UNIT II

Working Capital: Meaning - Definition –Types – Factors Determining Working Capital Requirements – Calculation of Working Capital Requirements – Simple Problems.

UNIT III

Marginal Costing: Meaning - Definition – Advantages- Disadvantages - Break Even Analysis –Managerial Applications – Simple Problems.

UNIT IV

Standard Costing: Meaning – Standard Cost Vs Standard Costing and Budgeting – Advantages – Limitations – Variance analysis – Computation of Material, Labour and Overhead variance

UNIT V

Budget and Budgetary Control : Production Cost - Raw Material Cost - Sales - Cash - Flexible Budgets - Standard Costing – Material and Labour Variances .

TEXT BOOK

1. Ramachandran R, Srinivasan R, Management Accounting, Sriram Publications, Chennai, 2014.

REFERENCE BOOKS

1. Maheswari S.N, Management Accounting, Sultan Chand & Sons, New Delhi, 2014.
2. Pillai R.S.N & Baghavathi V, Management Accounting, S.Chand & Co, New Delhi, 2012.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | | | 2 | | 2 |
| K3: Applying | | | | | |
| K4: Analyzing | 4 | | | | |
| K5: Evaluating | | | | 5 | |
| K6: Creating | | 6 | | | |

Mean : 3.8

CPA 3200

ENVIRONMENTAL STUDIES

4Hr/2Cr

Course Objective

This course facilitates the students to get adequate knowledge on environmental problems and to develop an attitude towards the betterment of environment.

Course Outcomes

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

- i. Explain the importance of environmental studies and methods of conservation of natural resources.
- ii. Describe the structure and function of an ecosystem and explain the values and Conservation of bio-diversity.
- iii. Predict the sources, environmental effects and control measures of various types of pollutions.
- iv. Ascertain the appropriate methods for waste management.
- v. Compile social issues and legal provision and describe the necessities for Environmental Act.

UNIT I

Multidisciplinary nature of environmental studies: Definition, scope and importance & Need for public awareness, Natural Resources: Renewable and non-renewable resources - Natural resources and associated problems - Forest resources: Use and over-exploitation, deforestation, case studies - Timber extraction, mining, dams and their effects on forest and tribal people - water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems - Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies - Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies - Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies - Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of an individual in conservation of natural resources - Equitable use of resources for sustainable lifestyles.

UNIT II

Ecosystems: Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers - Energy flow in the ecosystem - Ecological succession - Food chains, food webs and ecological pyramids - Introduction, types, characteristic features, structure and function of the Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries), Biodiversity and its conservation - Introduction – Definition: genetic, species and ecosystem diversity, Bio-geographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation, Hot-spots of biodiversity - Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India - Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

UNIT III

Environmental Pollution: Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution case studies - Disaster management: floods, earthquake, cyclone and landslides,

UNIT IV

Social Issues and the Environment - From Unsustainable to Sustainable development - Urban problems related to energy - Water conservation, rain water harvesting, watershed management - Resettlement and rehabilitation of people; its problems and concerns. Case Studies - Environmental ethics: Issues and possible solutions - Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies - Wasteland reclamation, Consumerism and waste products, Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness.

UNIT V

Human Population and the Environment: Population growth, variation among nations, Population explosion – Family Welfare Programme, Visit to a local area to document environmental assets river/forest/grassland/hill/mountain - Visit to a local polluted site- Urban/Rural/Industrial/Agricultural - Study of common plants, insects, birds - Study of simple ecosystems-pond, river, hill slopes, etc.

TEXT BOOK

1. Sankaran .S, Environmental Economics, Margham publication, Chennai, 2011.

REFERENCE BOOKS

1. Francis Cherunilam “Business environment” Himalaya publishing, New Delhi, 2004.
2. Gupta S.P, “Environmental Issues for the 21st Century”, Mittal Publications. New Delhi. 2003
3. Subramanian N.S and Sambamoorthy A.V “Ecology”, Narosa Publishing House, New Delhi, 2000.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | 2 | | | |
| K3: Applying | | | 3 | | |
| K4: Analyzing | | | | 4 | |
| K5: Evaluating | | | | | |
| K6: Creating | | | | | 6 |

Mean : 3.4

Course Objective

To Equip the Students to Understand the Concept of Financial Management and make Financial Decision in Business.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Identify the Functions of Financial Management and Role of Financial Manager
- ii. Discuss the Sources of Finance and Lending Institutions
- iii. Compare Different Cash Flow Techniques and Theories of Capital Structure
- iv. Compute the overall Cost of Capital and Leverages
- v. Demonstrate the Working Capital Requirements and its Management

UNIT I

Financial Management: Introduction – Definition – Meaning – Functions – Objectives – Role of a Finance Manager – Time Value of Money – Indian Financial System. Sources of Finance: Types – Borrowings from Lending Institution – Short Term Financing Through Money Market – Gilt Funds – International Sources.

UNIT II

Capital Structure: Meaning – Definition – Optimal Capital Structure- Factors - Theories of Capital Structure. . Leverages: Meaning - Definition – Types – Earnings Before Interest and Taxes – Earnings Per Share Analysis.

UNIT III

Cost of Capital: Meaning – Definition – Concept – Significances – Computation of Specific Costs – Computation of Overall Cost of Capital. Capital Budgeting: Meaning - Definition- Need - Significance – Kinds - Non-Discounted Cash Flow Techniques – Discounted Cash Flow Techniques.

UNIT IV

Dividend Decisions: Introduction – Irrelevance of Dividend – Relevance of Dividends – Determinants of Dividend Policy Factors - Stability of Dividends – Forms of Dividends - Stock Split – Practical Problems.

UNIT V

Working Capital : Meaning - Definition – Concepts – Types – Need – Excess / Inadequate Working Capital – Working Capital Policy – Factors Determining Working Capital Requirements – Management of Cash – Determination of Optimum Cash Balance – Inventory Management.

TEXT BOOK

1. Maheswari S.N, Financial Management, Sultan Chand& Sons, New Delhi, 2017.

REFERENCE BOOKS

1. Sharma Gupta, Financial Management, Kalyani Publishers, Chennai, 2010.
2. Pandey I.M, Financial Management, Vikas Publishing House Pvt Ltd, 2010.
3. Sharma R.K & Gupta Shashi, Financial Management, Kalyani Publishers, Chennai, 2008.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | 1 | | | | |
| K2: Understanding | | 2 | | | 2 |
| K3: Applying | | | | 3 | |
| K4: Analyzing | | | | | |
| K5: Evaluating | | | 5 | | |
| K6: Creating | | | | | |

Mean : 2.6

Course Objective

This paper envisions the fundamentals of investment, security markets and analysis for better investment planning.

Course Outcomes

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

- i. Discuss the terminologies, objectives, principles and the process of investment.
- ii. Compare the various investment avenues and financial instruments.
- iii. Evaluate the riskiness of a portfolio position and find the relationship between risk and return.
- iv. Outline the mechanics of trading in securities market.
- v. Identify the statutory and legislative measures for the functioning of securities market and administrative bodies like SEBI.

UNIT I

Investment: Meaning of investment – definition of investment – nature of investment – need of investment – investment environment – scope of investment – speculation, gambling – investment principles – investment process.

UNIT II

Investment avenues: features of equity shares, preference shares and its types – bonds and its various types – features – innovative financial instruments – convertible debentures and warrants – characteristics – zero coupon bonds – deep discount bond – secured premium notes – post office saving schemes – LIC policies – mutual funds.

UNIT III

Return: historical vs. expected risk – computation of historical & expected return of stock-current yield – investment risks: Systematic risk – market risk – interest rate risk – purchasing power risk – unsystematic risk – business risk – financial risk.

UNIT IV

Securities market: New issue market – Organization structure of New Issue Market (NIM) – functions of NIM – Mechanics of floating new issue – Secondary Market – definition of Stock exchange – function of stock exchange market – Organization of stock exchanges in India – mechanics of security trading in stock exchange – stock market indices – NSE index – BSE index.

UNIT V

Listing of securities: scope – objectives of listing – advantages of listing – disadvantages of listing – Security dealings and government: Securities Contracts (Regulation) Act 1956 – Securities and Exchange Board of India (SEBI)

TEXT BOOK

1. Preeti Singh, Investment Management, Himalaya Publishing House, New Delhi, 2015.

REFERENCE BOOKS

1. Barua S.K, V Raghunathan J. R. Varma, Portfolio Management, Tata Mc Graw Hill, New Delhi, 2010
2. Gopalakrishnan C, Investment Management, Kalyani Publishers, Chennai, 2015.
3. Avadhani V, Investment Management, Tata Mc Graw Hill, New Delhi, 2009

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | 1 |
| K2: Understanding | 2 | | | | |
| K3: Applying | | | | | |
| K4: Analyzing | | | | | |
| K5: Evaluating | | 5 | 5 | | |
| K6: Creating | | | | 6 | |

Mean : 3.8

To inculcate the understanding of Basic Principles, Concepts, and Practices associated with Strategy Formulation and Implementation.

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Describe about the various Stakeholders in Business
- ii. Evaluate the Industry Structure and Core Competencies
- iii. Analyze the Environmental Threats and Opportunities Profile in Organization
- iv. Compare the Different Techniques of Strategic Evaluation and Control.
- v. Explain the Strategic issues for Non-Profit Organizations

UNIT I

Strategic Management: Meaning- Conceptual Framework - Strategy Formation Process – Stakeholders in Business – Vision - Mission - Policy Statements. Business: Definition - Objectives - Goals - Ethics and Corporate Social Responsibility for Strategic Advantage.

UNIT II

External Environment: Meaning – Components - Porter's Five Forces Model - Strategic Groups Competitive Changes during Industry Evolution - Globalization and Industry Structure - National Context and Competitive Advantage Resources - Capabilities and Competencies – Core Competencies

UNIT III

Environmental Threats and Opportunities Profile: Organizational Capability Profile - Strategic Advantage Profile - Corporate Portfolio Analysis - SWOT Analysis - GAP Analysis - McKinsey's 7s Framework - GE 9 Cell Model - Distinctive Competitiveness - Selection of matrix - Balance Score Card.

UNIT IV

Strategic Implementation Process : Meaning - Resource Allocation - Designing Organizational Structure -Designing Strategic Control Systems - Matching Structure and Control to Strategy - Implementing Strategic Change – Politics - Power - Conflict - Techniques of Strategic Evaluation and Control.

UNIT V

Managing Technology and Innovation: Meaning – Need - Strategic issues for Non-Profit Organizations. New Business Models and Strategies for Internet Economy.

TEXT BOOK

1. Supriya Singh, Strategic Management Indian Global Context, Thakur Publications, Chennai, 2017

REFERENCE BOOKS

1. Azhar Kazmi, Strategic Management And Business Policy, 3rd Edition, Tata Mc Graw Hill, New Delhi, 2008
2. Adriaue Haberberg & Alison Rieple, Strategic Management Theory & Application, Oxford University Press, Oxford, 2008.
3. Lawrence G. Hrebiniak, Making Strategy Work , Pearson Publications, Chennai. 2005.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom's Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | 2 | | | | 2 |
| K3: Applying | | | | | |
| K4: Analyzing | | | 4 | | |
| K5: Evaluating | | 5 | | 5 | |
| K6: Creating | | | | | |

Mean : 3.6

Course Objective

To provide knowledge about Operations Management and its Concepts, Strategies, Tools and Techniques applied in Business Organisation

Course Outcomes

At the end of the Course, Students Will be Able to

- i. Examine about Nature and Importance of Operations Management
- ii. Evaluate the Demand Forecasting Techniques
- iii. Classify various Sales and Operations Planning Techniques
- iv. Synthesize different Methods for Measuring and Improve Productivity
- v. Evaluate various Project Management and Scheduling Techniques

UNIT I

Operations Management: Meaning – Definition - Nature – Importance - Historical Development - Transformation Processes - Differences between Goods and Services - Functions – Challenges - Recent Trends in Operations Management.

UNIT II

Demand Forecasting: Meaning – Definition - Needs - Types - Objectives - Steps - Overview of Qualitative and Quantitative Methods - Capacity Planning - Long Range- Types- Developing Capacity Alternatives.

UNIT III

Sales and Operations Planning: Meaning - Overview of Material Requirement Planning - Manufacturing Resource Planning - Enterprise Resource Planning. Facility Location: Meaning - Theories - Steps in Selection - Location Models - Facility Layout – Principles- Types- Planning Tools and Techniques.

UNIT IV

Product Design: Meaning – Definition - Influencing Factors- Approaches- Legal- Ethical - Environmental issues. Work Study: Meaning - Definition - Objectives - Procedures. Method

Study: Meaning - Definition - Objectives - Procedure. Motion Study: Meaning - Definition - Objectives - Procedure - Work Measurement and Productivity – Measuring Productivity and Methods to improve productivity.

UNIT V

Project Management: Meaning - Definition - Scheduling Techniques- Project Evaluation and Review Techniques- Critical Path Method. Work Centers: Meaning - Definition - Nature-Importance. Priority Rules and Techniques: Shop Floor Control - Flow Shop Scheduling – Johnson’s Algorithm – Gantt Charts.

TEXT BOOK

1. Chary P.S.N, Production and Operations Management, Tata McGraw Hill, 5th Edition, New Delhi. 2008.

REFERENCE BOOKS

1. Kanishka Bedi, Production and Operations Management, Oxford University Press, Chennai, 2007.
2. Russel and Taylor, Operations Management, JOHN WILEY & SONS, INC., 7th Edition, USA, 2010.
3. Pannerselvam R, Production and Operations Management, Prentice Hall India, 3rd Edition, New Delhi, 2013.

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 |
|-------------------|--------|--------|--------|--------|--------|
| Bloom’s Taxonomy | CO1 | CO2 | CO3 | CO4 | CO5 |
| K1: Remembering | | | | | |
| K2: Understanding | | | | | |
| K3: Applying | | | 3 | | |
| K4: Analyzing | 4 | | | | |
| K5: Evaluating | | 5 | | | 5 |
| K6: Creating | | | | 6 | |

Mean : 4.6