

**ALAGAPPA UNIVERSITY, KARAIKUDI**  
**SYLLABUS UNDER CBCS PATTERN FOR AFFILIATED COLLEGES WITH**  
**EFFECT FROM THE ACADEMIC YEAR 2022-23 ONWARDS**

**B.Com.**  
**Programme Structure**

Sem.	Part	Course Code	Courses	Title of the Paper	T/P	Credit	Hours/ Week	Max. Marks		
								Int.	Ext.	Total
I	I	2211T	T/OL	Tamil / Other Languages – I	T	3	6	25	75	100
	II	712CE	E	Communicative English – I	T	3	6	25	75	100
	III	22BCO1C1	CC	Advanced Accountancy– I	T	5	5	25	75	100
		22BCO1C2	CC	Business Organization	T	4	4	25	75	100
		-	AL-I A	Economics /BBA/ Tamil/ History	T	5	5	25	75	100
	IV	22BVE1	SEC-I	Value Education	T	2	2	25	75	100
				Library		-	2	-	-	-
<b>Total</b>						<b>22</b>	<b>30</b>	<b>150</b>	<b>450</b>	<b>600</b>
II	I	2221T	T/OL	Tamil / Other Languages – II	T	3	6	25	75	100
	II	722CE	E	Communicative English – II	T	3	6	25	75	100
	III	22BCO2C1	CC	Advanced Accountancy– II	T	5	5	25	75	100
		22BCO2C2	CC	Principles of Management	T	4	4	25	75	100
		-	AL-I B	Economics /BBA/ Tamil/ History	T	5	5	25	75	100
	IV	22BES2	SEC-II	Environmental Studies	T	2	2	25	75	100
				Library		-	2	-	-	-
<b>Total</b>						<b>22</b>	<b>30</b>	<b>150</b>	<b>450</b>	<b>600</b>
III	III	2231T	T/OL	Tamil / Other Languages – III	T	3	6	25	75	100
		2232E	E	English for Enrichment – I	T	3	6	25	75	100
		22BCO3C1	CC	Advanced Accountancy– III	T	4	4	25	75	100
		22BCO3C2	CC	Marketing	T	3	3	25	75	100
		22BCO3C3	CC	Business Statistics	T	4	4	25	75	100
		-	AL-II A	Economics /BBA/ Tamil/ History	T	3	3	25	75	100
	IV	22BE3	SEC-III	Entrepreneurship	T	2	2	25	75	100
		-	NME-I	Adipadai Tamil/ Advance Tamil/ It Skills for Employment/ MOOC'S	T	2	2	25	75	100
<b>Total</b>						<b>24</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>
IV	III	2241T	T/OL	Tamil / Other Languages – IV	T	3	6	25	75	100
		2242E	E	English for Enrichment – II	T	3	6	25	75	100
		22BCO4C1	CC	Advanced Accountancy– IV	T	4	4	25	75	100
		22BCO4C2	CC	Modern Banking	T	3	3	25	75	100
		22BCO4C3	CC	Business Mathematics	T	4	4	25	75	100
		22BCO4IV/ 22BCO4MP	CC	Industrial visit report/mini project		2	2	25	75	100
		-	AL-II B	Economics /BBA/ Tamil/	T	3	3	25	75	100

				History								
	IV	-	NME-II	Adipadai Tamil/ Advance Tamil/ Small Business Management/ MOOC'S	T	2	2	25	75	100		
<b>Total</b>						<b>24</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>		
V	III	22BCO5C1	CC	Corporate Accounting	T	4	6	25	75	100		
		22BCO5C2	CC	Costing	T	5	6	25	75	100		
		22BCO5C3	CC	Commercial Law	T	5	5	25	75	100		
		22BCO5C4	CC	Income Tax	T	5	5	25	75	100		
		22BCO5C5	CC	Auditing	T	5	5	25	75	100		
	IV		Others	Library/ Yoga, etc.,		-	3	-	-	-		
<b>Total</b>						<b>24</b>	<b>30</b>	<b>125</b>	<b>375</b>	<b>500</b>		
VI	III	22BCO6I	DSE	Internship		<b>24</b>	<b>30</b>	<b>150</b>	<b>250</b>	<b>400</b>		
				<b>Or</b>								
		22BCO6E1		Special Accounts	T	6	6	25	75	100		
		22BCO6E2		Management Accounting	T	6	6	25	75	100		
		22BCO6E3		Industrial Law	T	6	6	25	75	100		
		22BCO6E4		Goods and Service Tax (GST)	T	6	6	25	75	100		
			Others	Library/ Yoga, etc.,		-	2	-	-	-		
				Career development /Employability skills		-	4	-	-	-		
		<b>Total</b>						<b>24</b>	<b>30</b>	<b>100</b>	<b>300</b>	<b>400</b>
					<b>Or</b>							
				22BCO6PR	Project		6	10	25	75	100	
				22BCO6E1	Special Accounting	T	6	6	25	75	100	
				22BCO6E2	Management Accounting	T	6	6	25	75	100	
				22BCO6E3	Industrial Law	T	6	6	25	75	100	
					Others	Library/ Yoga/Counseling/Field Trip		-	2	-	-	-
<b>Total</b>						<b>24</b>	<b>30</b>	<b>100</b>	<b>300</b>	<b>400</b>		
<b>Grand Total</b>						<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3700</b>		

**Details of Add-on Course (Sem. I to II):**

Sem.	Part	Course Code	Title of the Paper	Credit	Hours/Week	Marks		
						Int.	Ext.	Total
I	III	71BEPC	Professional English for Commerce and Management -I	4	5	25	75	100
II		72BEPC	Professional English for Commerce and Management –II	4	5	25	75	100
		*	Professional English for Commerce and Management -III	4	5	25	75	100
			Professional English for Commerce and Management –IV	4	5	25	75	100

\*The Syllabus of Professional English for III & IV Semester will be provided after Receiving the syllabus from TANSCHÉ.

**As per TANSICHE, the Professional English will be taught to all four streams apart from the existing hours of teaching/ additional hours of teaching (1hour/day) as a '4' credit paper and as an add on course on par with Major paper and completion of the paper is a must to continue his/her studies further.**

- TOL-Tamil/Other Languages,
- E – English
- CC-Core course –Core competency, critical thinking, analytical reasoning, research skill & teamwork
- Allied -Exposure beyond the discipline
- AECC- -Ability Enhancement Compulsory Course (Professional English & Environmental Studies) - Additional academic knowledge, psychology and problem solving etc.,
- SEC-Skill Enhancement Course - Exposure beyond the discipline (Value Education , Entrepreneurship Course, Computer application for Science, etc.,
- NME -Non Major Elective – Exposure beyond the discipline
- DSE – Discipline specific elective – -Student choice – either or
  - Internship
  - If internship – Marks = Internal =150 (75+75) two midterm evaluation through Viva voce and External 250 marks (Report =150 +Viva Voce=100) =Total 400 marks
  - Theory papers or
  - Project + 3 theory papers.
- MOOCs – Massive Open Online Courses
  - \* T- Theory, P- Practical

Semester - I				
Course code: 22BCO1C1	Core Course-I	T/P	C	H/W
	<b>ADVANCED ACCOUNTANCY – I</b>	<b>T</b>	<b>5</b>	<b>5</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To enable the students to learn basic Accountancy Principles</li> <li>➤ To make the students skillfully to prepare and present the final accounts of sole trader.</li> <li>➤ To learn about various types of errors and calculation of depreciation in accounts.</li> <li>➤ To understand about bank reconciliation statement</li> <li>➤ To provide knowledge about Average Due Date and Account Current</li> </ul>			
<b>Unit -I</b>	Accounting principles, conventions and process – Double entry system – Rules – Scope – Limitations – Collection and recording of financial data – Journal – Ledger – Sub-divisions of journal – Trial Balance.			
<b>Unit-II</b>	Errors – Types – Rectification of errors – Error of omission – Error of Commission – Compensating error – Error of Principle – Suspense Account – Bank Reconciliation Statement.			
<b>Unit- III</b>	Depreciation accounting – Meaning – Causes - Objectives – Straight line method - Written-down-value method - Annuity method – Sinking fund method.			
<b>Unit -IV</b>	Final accounts of sole trading concerns – Trading Account – Profit and Loss Account – Balance Sheet preparation – Adjusting and Closing entries – Accounts of non-trading concerns – Receipt and Payment Account – Income and Expenditure Account and Balance Sheet preparation.			
<b>Unit -V</b>	Average Due Date – Calculation of interest – Account Current – Red ink interest – Forward and backward methods – Daily balance method.			
<b>Reference and Textbooks: -</b>				
Arulanandam, M.A., & Raman, K.S. <i>Advanced Accountancy</i> . Himalaya publishing company Ltd.				
Gupta, R.L., & Radhasamy, M. <i>Advanced Accountancy</i> . Sultan Chand & Sons publishers. New Delhi.				
Jain, S.P., & Narang,K.L. <i>Advanced Accountancy</i> , Kalyani Publishers Ltd.				
Maheswari, S.N. <i>An introduction to Accountancy</i> . Kalyani Publishers Ltd.				
Shukla, M. C., & Grewal, T. S. (2021). <i>Advanced accounts</i> . Chand company publishers.				
<b>Outcomes</b>	<p>On the successful completion of the course, student will be able to:</p> <ul style="list-style-type: none"> <li>➤ Recalling Accounting Concepts and Conventions and use accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance.</li> <li>➤ Understanding the steps involved in locating errors and prepare them to understand the preparation of final accounts for sole trader</li> <li>➤ Outline the concepts of Average due date and Account Current</li> <li>➤ Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet to enhance the knowledge.</li> </ul>			

**Note:** The Question paper shall contain 60% problems and 40% Theory

Semester - I						
Course code: 22BCO1C2	Core Course-II			T/P	C	H/ W
	BUSINESS ORGANISATION			T	4	4
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To understand different forms of organization</li> <li>➤ To understand various factors affecting business organization and its functioning, Merits and demerits of various forms of Business Organisation.</li> <li>➤ To provide insight about government and business and industrial policy, pricing policy</li> <li>➤ To understand the organization and management of public enterprise and public utilities and its functioning</li> </ul>					
<b>Unit -I</b>	Nature of business – Divisions of business – Types of trade – Objectives of business – Requisites for success in modern business – Qualities of good businessman – Evolution of business – Industry– Industrial revolution – Economic and political consequences.					
<b>Unit-II</b>	Ownership of business firms – Forms: Sole Proprietorship, Partnership, Co-operative society and Joint stock Company – Ideal form of organization – Choice of suitable form, features, merits and demerits – Evaluation – Distinction between various forms.					
<b>Unit- III</b>	Size of business firms – Criteria for measurement – Economies of large-scale production – Evils of big business – Reasons for survival of small units – Optimum size – Factors affecting optimum size– Representative firm.					
<b>Unit -IV</b>	Company management: Organization – Shareholders – Board of directors – Powers and duties– Chief executives – Managing directors – Managers – Problems in management – Oligarchy – Causes – Democratization.					
<b>Unit -V</b>	Government and business: Forms of Government regulation – General regulations of business activity – Industrial policy in India including Industrial Policy Resolutions. Public Enterprise: Rationale – Case against public enterprise – Organization of public enterprises – Problems of administration – Pricing policy – Problems of public enterprises. Public Utilities: Characteristics – Special problems – Price policy – Management.					
<b>Reference and Textbooks: -</b>						
<p>Bhushan, Y.K. <i>Fundamentals of Business Organisation and Management</i>, Sultan Chand &amp; Sons.</p> <p>Kathiresan &amp; Radha, <i>Business Organisation</i>. Presenna Publications.</p> <p>N.Premavathi, N. <i>Business Organisation</i>. Sri Vishnu Publications.</p> <p>Reddy,P.N. <i>Principles of Business Organisation and Management</i> . S.Chand &amp;Co.,</p> <p>Shukla, M.C. <i>Business Organisation and Management</i>. S.Chand &amp;Co.,</p>						
<b>Outcomes</b>	<p>On the successful completion of the course, student will be able to:</p> <ul style="list-style-type: none"> <li>➤ Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.</li> <li>➤ Analyzing the business factors which are involved in establishment of company and its management.</li> <li>➤ Outline the knowledge about types and size of business concerns.</li> <li>➤ To create awareness on Social Responsibilities of Business towards society and Government.</li> </ul>					

<b>Semester - II</b>				
<b>Course code:</b> 22BCO2C1	<b>Core Course-III</b>	<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>ADVANCED ACCOUNTANCY – II</b>	<b>T</b>	<b>5</b>	<b>5</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To acquire conceptual knowledge of Bills of Exchange and Promissory notes.</li> <li>➤ To impart skills for recording various kinds of Fire Insurance Claims in the books of accounts</li> <li>➤ To understand and preparation of Consignment and Joint venture accounts.</li> <li>➤ Provide basic conceptual knowledge on Conversion of single entry into double entry system of accounting</li> </ul>			
<b>Unit -I</b>	Bills of Exchange – Trading and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring of bills – Promissory notes – Distinction between bill of exchange and Promissory notes.			
<b>Unit-II</b>	Fire Insurance Claims – Purpose – Annual turnover – Short sales – Average clause – Loss of Stock – Claim for loss of profit – Memorandum Trading account.			
<b>Unit- III</b>	Consignment account – Proforma Invoice – Account sale – Normal loss – Abnormal loss – Calculation of unsold stock – Cost price - invoice price – Del credere commission – non recurring expenses – Goods returned – Loading factors.			
<b>Unit -IV</b>	Joint venture accounts – methods – Individual Venturer’s book – Separate set of books method – Memorandum method – Joint bank account – Distinction between joint venture and consignment – Distinction between joint venture and sale.			
<b>Unit -V</b>	Single entry system – methods – Net worth method – Conversion of single entry into double entry – Missing information: debtors, creditors, B/R, B/P, Capital, Cash purchase, Sales, Stock.			
<b>Reference and Textbooks: -</b>				
Arulanandam, M.A., & Raman, K.S. <i>Advanced Accountancy</i> . Himalaya publishing company Ltd.				
Gupta, R.L., & Radhasamy, M. <i>Advanced Accountancy</i> . Sultan Chand & Son’s publishers. New Delhi.				
Jain, S.P., & Narang, K.L. <i>Advanced Accountancy</i> . Kalyani Publishers Ltd.				
Maheswari, S.N. <i>An introduction to Accountancy</i> . Kalyani Publishers Ltd.				
Shukla, M.C., & Grewal, T.S. <i>Advanced Accounts</i> . Chand & Company Publishers.				
<b>Outcomes</b>	<p>On the successful completion of the course, student will be able to</p> <ul style="list-style-type: none"> <li>➤ To prepare consignment and joint ventures account in accordance with generally accepted accounting principles</li> <li>➤ To understand about the preparation of Fire Insurance Claims.</li> <li>➤ To estimate the Bill of Exchange and its accounting treatment.</li> <li>➤ To ascertain the procedures of single entry and double entry system</li> </ul>			

Note: The question paper shall contain 60% problems and 40% Theory.

<b>Semester - II</b>						
<b>Course code:</b> 22BCO2C2	<b>Core Course-IV</b>			<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>PRINCIPLES OF MANAGEMENT</b>			<b>T</b>	<b>4</b>	<b>4</b>
<b>Objectives</b>	The main objectives of this course are to: <ul style="list-style-type: none"> <li>➤ To provide understanding about basic terminologies of management.</li> <li>➤ To explore the fundamental principles, process and steps in management including planning To develop knowledge about organizing function in business.</li> <li>➤ To explore the concept of motivation in organizational context.</li> <li>➤ To generate ideas about effective communication and Control Techniques in the business</li> </ul>					
<b>Unit -I</b>	Definition of Management – Functions of management – Planning, organization, staffing, directing coordinating and controlling – Evolution of management: Contribution of F.W.Taylor, Henry Fayol, Douglas McGregor, Mary Parker Follet, Elton Mayo, Peter F.Drucker.					
<b>Unit-II</b>	Planning: Meaning, importance, types, Objectives, Steps, guidelines for effective planning – decision making process.					
<b>Unit- III</b>	Organizing: Meaning, Objectives and principles of organizing – Span of management – Factors governing the span of management – Departmentalization – Delegation of authority and responsibility – Centralization and decentralization of authority – Advantages – disadvantages – Line and staff authority – Staffing: meaning, process, performance appraisal.					
<b>Unit -IV</b>	Direction: Meaning, principles of direction – communication: process barriers – Principles of effective communication. Motivation: theories – Maslow’s need hierarchy theory and Herzberg’s two factors theory.					
<b>Unit -V</b>	Controlling – concept – definition – Steps in Controlling – Control Techniques.					
<b>Reference and Textbooks: -</b>						
Dinkar Pagare. <i>Business Management</i> . Sultan Chand and Sons.						
Kathiresan & Radha. <i>Principles of Management</i> . Prasanna and Co.						
Prasad, I.M. <i>Principles and Practice of Management</i> . Sultan Chand and Sons.						
Ramasamy,T. <i>Principles of Management</i> . Himalaya Publishing House.						
Sharma, R.K., & Gupta, K. Kalyani Publishers.						
Sharma,R. <i>Principles of Management</i> . Lakshmi Narain Agarwal.						
Tripathy, P.C., & Reddy. Tata Mcgraw Hill.						
<b>Outcomes</b>	On the successful completion of the course, student will be able to: <ul style="list-style-type: none"> <li>➤ Explaining the concepts based on management and its features</li> <li>➤ Summarizing the principles and importance of planning</li> <li>➤ Interpreting various concepts based on organization and its element</li> <li>➤ Examining the determinants of behaviour and motivation theories</li> <li>➤ Understanding the need and techniques of communication in management</li> </ul>					

<b>Semester - III</b>				
<b>Course code:</b> 22BCO3C1	<b>Core Course-V</b>	<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>ADVANCED ACCOUNTANCY – III</b>	<b>T</b>	<b>5</b>	<b>6</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To understand the nature and system of accounting followed in Partnership firm.</li> <li>➤ To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.</li> <li>➤ To know the procedures to be followed at the time of dissolution of partnership business and Sale to a company and calculation of purchase consideration.</li> </ul>			
<b>Unit -I</b>	Partnership Accounts – Partnership deed – Profit and loss appropriation accounts of partners – Fixed and fluctuating capital – Past adjustments and guarantees – Capital ratio.			
<b>Unit-II</b>	Admission of a partner – New profit-sharing ratio – Sacrificing ratio – Goodwill treatment – Revaluation of assets and liabilities – Adjustment of Accumulated profits, losses and reserves.			
<b>Unit- III</b>	Retirement of a partner – New ratio – Gaining ratio – Distinction between Sacrificing ratio and Gaining ratio – Retirement and admission – Death of a partner – Settlement of amount due to legal representatives – Joint life policy.			
<b>Unit -IV</b>	Dissolution – Accounting treatment for un recorded assets and liabilities – Continuance of firm by partners after dissolution – Insolvency of partners – Garner Vs Murray case – Insolvency of all partners.			
<b>Unit -V</b>	Piece meal distribution – Proportionate capital method – Maximum loss method – Sale to a company – Calculation of purchase consideration.			
<b>Reference and Textbooks: -</b>				
Arulanandam, M.A., & Raman, K.S. <i>Advanced Accountancy</i> . Himalaya publishing company Ltd.				
Gupta, R.L., & Radhasamy, M. <i>Advanced Accountancy</i> . Sultan chand & Son’s publishers. New Delhi.				
Jain, S.P., & Narang, K.L. <i>Advanced Accountancy</i> . Kalyani Publishers Ltd.				
Maheswari, S.N. <i>An introduction to Accountancy</i> . Kalyani Publishers Ltd.				
Pillai, R.S.N., & Bhagavathi. <i>Advanced Accountancy</i> . S.Chand & Company Publishers.				
Reddy, T.S., & Murthy, A. <i>Financial Accounting</i> . Margham Publications.				
Shukla, M.C., & Grewal, T.S. <i>Advanced Accounts</i> . Chand & Company publishers.				
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>➤ To know the preliminaries before admitting a person as a partner.</li> <li>➤ To understand the various kinds of goodwill treatment followed in partnership accounts</li> <li>➤ To understand the dissolution of partnership and partnership firms.</li> <li>➤ To understand the insolvency of a partner or all partners and the Garner Vs Murray rule.</li> <li>➤ To prepare the accounts for peace meal distribution of firms.</li> </ul>			

**Note:** The question paper shall contain 60% problems and 40% Theory

<b>Semester - III</b>					
<b>Course code:</b> 22BCO3C2	<b>Core Course-VI</b>		<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>MARKETING</b>		<b>T</b>	<b>5</b>	<b>5</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To understand the basic marketing concepts.</li> <li>➤ To create skills to develop marketing strategies based on product, price, place and promotion objectives</li> </ul>				
<b>Unit -I</b>	Marketing – Evolution of Marketing – Marketing Concepts - Market Segmentation – Need for Market Segmentation – Criteria for Segmentation – Marketing Mix.				
<b>Unit-II</b>	Product Policy – Branding and packaging – Introduction of new products – Product life cycle– Classification of consumer goods.				
<b>Unit- III</b>	Facilitating function of Marketing – Buying – Assembling – Selling – Transportation – Storage and Warehousing – Risk bearing – Grading and Standardization – Financing.				
<b>Unit -IV</b>	Pricing policy - its objectives – Methods of pricing – Pricing strategies – Factors influencing price decisions.				
<b>Unit -V</b>	Promotion policy- Advertising and its advantages – Various media of advertisement – Personal selling and salesmanship – Qualities of a successful salesman – Sales promotion.				
<b>Reference and Textbooks: -</b>					
<p>Debraj Datta &amp; Mahua Datta, Essentials of Marketing Management. Virinda Publication.</p> <p>Gupta, C.B., &amp; Rajan Nair, N. <i>Marketing Management</i>. Sultan Chand &amp; Sons.</p> <p>Jayakumar, J. <i>Marketing</i>. Margham Publications.</p> <p>Kathiresan &amp; Radha. <i>Marketing</i>. Prasanna Publishers.</p> <p>Pillai, R.S.N. &amp; Bhagavathi, V. <i>Modern Marketing</i>. S.Chand &amp; Co.</p> <p>Rajan Nair, N. <i>Principle of Marketing</i>. Sultan Chand &amp; Sons.</p> <p>Sontakki, C.N. <i>Marketing Management</i>. Kalyani Publishers.</p>					
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>➤ To understand the nature, importance and classification of markets.</li> <li>➤ To understand the functions of marketing and marketing mix.</li> <li>➤ To evaluate the life cycle of products.</li> <li>➤ To understand about the product line and product life cycle through modification.</li> <li>➤ To know the various channels of distribution. 6. To know the concept of promotion policy</li> </ul>				

<b>Semester - III</b>					
<b>Course code:</b> 22BCO3C3	<b>Core Course-VII</b>		<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>BUSINESS STATISTICS</b>		<b>T</b>	<b>4</b>	<b>5</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To provide the basic knowledge of statistical techniques as are applicable to business.</li> <li>➤ To enable the students to apply statistical techniques for quantification of data in business.</li> </ul>				
<b>Unit -I</b>	Definition – Importance – Application – Limitations and Distrust – Statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and schedules – Sampling design – Types of samples – Statistical errors – Classification of data – Tabulation – Presentation of data – Diagrams.				
<b>Unit-II</b>	Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation.				
<b>Unit- III</b>	Correlation – Meaning – Types – Scatter diagram – Karl Pearson`s co-efficient of correlation– Rank correlation – Concurrent deviation method – Regression analysis – Uses – Methods of studying regression – Regression lines.				
<b>Unit -IV</b>	Index numbers – Meaning – Construction of index numbers – Problems – Methods of construction – Test of consistency – Fixed base – Chain base –Base conversion and shifting – Consumer price index – Formula.				
<b>Unit -V</b>	Time series – Components – Moving average – Methods of least squares – Measurement of seasonal variations – Simple average, Ratio-to-trend method, Ratio-to-moving average method – Link relative method.				
<b>Reference and Textbooks: -</b>					
<p>Beri, G.C. <i>Business Statistics</i>. Tata Mcgraw Hill Edition.</p> <p>Gupta, S.P. <i>Statistical methods</i>. Sultan chand &amp; sons. New Delhi.</p> <p>Manoharan, M. <i>Statistical Methods</i>. Palani Paramounts Publications.</p> <p>Pillai, R.S.N., &amp; Baghavathy. <i>Statistics, Theory &amp; Practice</i>. S.Chand &amp; Company. New Delhi.</p> <p>Sanchetti &amp; Kapoor, <i>Statistical Methods</i>. Sultan Chand &amp; Co.</p> <p>Vittal, P.R. <i>Business Mathematics and Statistics</i>. Margham Publications.</p> <p>Wilson, M. <i>Business Statistic</i>. Himalaya Publishing House. Mumbai.</p>					
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>➤ To understand the basic concepts of statistics and statistical tool.</li> <li>➤ To know the measures of central tendency and to apply to measure averages.</li> <li>➤ To apply the tools on measures of dispersion that are useful for estimating variations.</li> <li>➤ To apply the various methods for calculating correlation coefficient.</li> <li>➤ To apply regression analysis for estimating values for future period.</li> <li>➤ To understand the concepts about seasonal variations and time series.</li> </ul>				

**Note:** The question paper shall contain 60% problems and 40% theory

<b>Semester - IV</b>					
<b>Course code:</b> 22BCO4C1		<b>Core Course-VIII</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
		<b>ADVANCED ACCOUNTANCY- IV</b>	<b>T</b>	<b>3</b>	<b>6</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To gain knowledge about the systems of Contract accounting</li> <li>➤ To understand the Royalties accounts and its accounting treatment</li> <li>➤ To have practical knowledge in the preparation departmental accounting</li> <li>➤ To draft the Hire purchase and Installment purchase systems</li> <li>➤ To acquire practical knowledge in Insolvency accounts</li> </ul>				
<b>Unit -I</b>	Contract accounts – Profit calculation from incomplete contract – Notional Profit – Retention Money – Preparation of balance sheets.				
<b>Unit-II</b>	Royalties – Accounting treatment in the books of Lessor and Lessee – Minimum rent – Short working – Recoupment of Fixed and flexible short working.				
<b>Unit- III</b>	Hire purchase accounting – Recognizing legal title and capitalizing only a proportion of cash price paid – Ignoring legal title and capitalizing the full cash price – Default and re-possession– Partial re-possession – Hire purchase trading account – Installment system.				
<b>Unit -IV</b>	Insolvency accounts – Individual – Statement of affairs – Deficiency account – Preferential creditors – non-preferential creditors.				
<b>Unit -V</b>	Departmental accounting – Allocation of expenses – Inter departmental transfers – Branch accounts – Types – Dependent branches and independent branches – Inter branch transactions.				
<b>Reference and Textbooks: -</b>					
Arulanandam, M.A., & Raman, K.S. <i>Advanced Accountancy</i> . Himalaya publishing company Ltd.					
Gupta, R.L., & Radhasamy,M. <i>Advanced Accountancy</i> . Sultan chand & Son’s publishers. New Delhi					
Jain, S.P., & Narang, K.L. <i>Advanced Accountancy</i> . Kalyani Publishers Ltd.					
Maheswari, S.N. <i>An introduction to Accountancy</i> . Kalyani Publishers Ltd.					
Pillai, R.S.N., & Bhagavathi. <i>Advanced Accountancy</i> . S.Chand & Company Publishers.					
Reddy, T.S., & Murthy, A. <i>Financial Accounting</i> . Margham Publications.					
Shukla, M.C., & Grewal, T.S. <i>Advanced Accounts</i> . Chand & Company publishers.					
<b>Outcomes</b>	<p>After studied, the student will be able to</p> <ul style="list-style-type: none"> <li>➤ Understand the basic fundamentals of Contract accounting</li> <li>➤ Understand the basic fundamentals of Departmental accounting</li> <li>➤ Understand the Hire purchase and Installment System of accounting</li> <li>➤ Prepare the Insolvency accounts</li> <li>➤ Understand the basics of Royalties Accounting</li> </ul>				

**Note:** The question paper shall contain 60% problems and 40% Theory

Semester - IV					
Course code: 22BCO4C2	Core Course-IX		T/P	C	H/ W
	MODERN BANKING		T	3	6
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To create an idea of modern banking</li> <li>➤ To familiarise the students with the banking activities</li> </ul>				
<b>Unit -I</b>	Introduction: Origin of banking – Definition – Classification on the basis of functions, on the basis of organizational structure – Unit Banking Vs Branch Banking – Suitability to Indian conditions.				
<b>Unit-II</b>	Definition and Functions of Commercial Banks – Commercial Banking Systems in India and Structure – Nationalization, Privatization and Globalization of Banks in India – Financial Sector Reforms in Commercial Banks - Credit creation by banks - Technique of credit creation – Limitations				
<b>Unit- III</b>	Central Banking: Definition, Nature and Need for Central Banking – Functions of a Central Bank – Monetary Policy of the RBI after Demonetization in 2016 - Origin of State Bank of India – Functions - Credit control measures – Quantitative Vs Qualitative Credit Control				
<b>Unit -IV</b>	Banker and Customer: Meaning – Definition – General relationship between a banker and a customer: Primary and subsidiary – Special features of relationship: Obligations and rights of a banker – Rule in Clayton’s case. - Special types of customers: Crossing: Meaning – Types and Significance of crossing - Endorsement: Kinds – Significance – Paying Banker: Precautions – Circumstances for dishonour of cheques– Statutory protection - Collecting Banker: Duties – Statutory protection				
<b>Unit -V</b>	Banking sector reforms – non-performing assets – Capital adequacy norms –Banking Ombudsman Scheme – Role of IT in Commercial Banks: – Online Banking – Internet Banking – Mobile Banking- Know Your Customer (KYC) – Real Time Gross Settlement (RTGS), National Electronic Fund Transfer (NEFT) – Electronic Payment System – Facilitating Point of Sale (PoS) after Demonetization – Key Issues of E-Banking				
<b>Reference and Textbooks: -</b>					
Gordon, E., & Natarajan, K. <i>Banking Theory Law and Practice</i> . Himalaya Publications.					
Gurusamy, S. <i>Banking Theory Law and Practice</i> . Vijay Nicole Imprints.					
Maheshwari, S.N. <i>Banking Theory Law and Practice</i> . Sultan Chand & Co.,					
Paul, R.R., <i>Modern Banking Theory</i> . Kalyani Publishers.					
Sundaram & Varshney. <i>Banking Theory Law and Practice</i> . Sultan Chand & Co.					
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>➤ To understand the basic concept used in banking.</li> <li>➤ To know the various kinds of banking and their functions.</li> <li>➤ To know the banking product or services.</li> <li>➤ To know the development of technology in banking company.</li> <li>➤ To know the Reserve Bank of India and their importance in banking industry.</li> <li>➤ To understand banker and customer relationship and their rights, crossing and endorsements</li> </ul>				

Semester - IV					
Course code: 22BCO4C3	Core Course-X		T/P	C	H/ W
	BUSINESS MATHEMATICS		T	5	5
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To develop skills in sets and operation on sets.</li> <li>➤ To measure the Simple and compound interests as well as annuities in business.</li> <li>➤ Students get familiarize on Discount on Bills-Present value, Bankers Discount- Profit and Loss.</li> <li>➤ To find applications theory of probability and its theoretical distribution in binomial Poisson and normal distribution.</li> </ul>				
<b>Unit -I</b>	Common Arithmetic: Interest Simple and Compound – Normal Rate – Effective-Depreciation, Growth and fall of population – Present value – Discounting of bills – Face value of bills – Banking discount – Banker’s gain, Nominal due date – Legal due date – Calculation of period for banker’s discount and true discount – Annuities – Types of Annuities – Present value of annuity – Sinking fund – Acceptability of projects – Percentage of profit and loss.				
<b>Unit-II</b>	Logarithms: Definition – Exponential forms – Laws of Logarithms – Change of base formula– Common Logarithms and Natural Logarithms – Montissa of the logarithm – Anti-logarithm – Application of Common Logarithms.				
<b>Unit- III</b>	Elements of Set Theory: Definitions – symbols – Roster method and rule method – Types of sets – Union – Intersection – subsets – Compliments – Difference of two sets – Family of sets– Venn diagrams – Demorgan’s law.				
<b>Unit -IV</b>	Theory of Probability – Various schools of thought – Theorems – conditions of probability – Mathematical expectations.				
<b>Unit -V</b>	Theoretical distribution – Binomial, Poisson and Normal distributions.				
<b>Reference and Textbooks: -</b>					
<p>Monoharan, M., &amp; Elango, C., <i>Business Mathematics</i>. Palani Paramount. Publications.</p> <p>Sanchetti, D.C., &amp; Kapoor, V.K. <i>Business Mathematics</i>. Sultan Chand &amp; Sons.</p> <p>Sanchetty, D.C., &amp; Agarwal, B.M. <i>Business Mathematics</i>. Sultan Chand &amp; Sons.</p> <p>Vittal, P.R. <i>Business Mathematics</i>. Margham Publications.</p>					
<b>Outcomes</b>	<p>After studying, the student will be able</p> <ul style="list-style-type: none"> <li>➤ To Acquired skills in sets and operation on sets.</li> <li>➤ To measure the Simple and compound interests as well as annuities in business.</li> <li>➤ To solve problems Discount on Bills, Present value, Bankers Discount- Profit and Loss.</li> <li>➤ To Get familiarized on theory of probability</li> </ul>				

**Note:** The question paper shall contain 60% problems and 40% theory

<b>Semester - V</b>					
<b>Course code:</b> 22BCO5C1	<b>Core Course- XI</b>		<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>CORPORATE ACCOUNTING</b>		<b>T</b>	<b>4</b>	<b>6</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To know the accounting procedure for company</li> <li>➤ To know the mobilisation of funds through issue of shares and debenture</li> <li>➤ To know the various aspects of amalgamation and internal reconstruction</li> <li>➤ To know the accounting system of valuation of goodwill and shares of companies during liquidation of companies</li> <li>➤ To know the final account of companies</li> </ul>				
<b>Unit -I</b>	Issue of shares – Premium - Discount – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares.				
<b>Unit-II</b>	Acquisition of business – Meaning – Accounting Treatment – Entries in the book of purchasing company and book of vendor – Profits prior to incorporation – method of ascertaining profit or loss prior to incorporation.				
<b>Unit- III</b>	Final accounts of companies – Preparation and presentation of final accounts – Form and contents of profit and loss accounts – Form and contents of Balance Sheet – General instruction for preparation of Balance Sheets.				
<b>Unit -IV</b>	Amalgamation, Absorption and External Reconstruction of Companies – Alteration of share capital and Internal Reconstruction.				
<b>Unit -V</b>	Valuation of goodwill and shares of companies – Liquidation of Companies (Liquidator's final statement of accounts only).				
<b>Reference and Textbooks: -</b>					
Gupta, R.L., & Radhasamy, M. <i>Advanced Accountancy</i> . Sultan Chand & Sons Publishers, New Delhi.					
Jain, S.P., & Narang, K.L. <i>Advanced Accountancy</i> . Kalyani Publishers Ltd.					
Maheswari, S.N. <i>Advanced Accountancy</i> . Kalyani Publishers Ltd.					
Pillai, R.S.N. <i>Advanced Accountancy</i> . Bhagavathi, S.Chand & Company Publishers.					
Reddy, T.S., & Murthy, A. <i>Corporate Accounting</i> . Margham Publications.					
Shukla, M.C., & Grewal, T.S. <i>Advanced Accounts</i> . Chand & Company publishers.					
<b>Outcomes</b>	On successful completion of the subject the student can acquire the knowledge about <ul style="list-style-type: none"> <li>➤ Accounting treatment of shares in the company</li> <li>➤ Concept of issue and redemption of debenture</li> <li>➤ Accounting procedure for company merger and purchase</li> <li>➤ Consolidation of balance sheet and valuation of goodwill and shares</li> <li>➤ Profit and loss &amp; position of assets and liabilities of companies</li> </ul>				

Note: The question paper shall contain 60% problems and 40% Theory

<b>Semester - V</b>					
<b>Course code:</b> 22BCO5C2	<b>Core Course- XII</b>		<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>COSTING</b>		<b>T</b>	<b>5</b>	<b>6</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To know the uses, methods and importance of cost accounting</li> <li>➤ To know the material purchase procedure in store</li> <li>➤ To know the payment schemes of labour</li> <li>➤ To know the collection and allocation of overheads</li> <li>➤ To know the types of costing and its accounting preparation</li> </ul>				
<b>Unit -I</b>	Definition of Costing – Importance – Uses of costing – Objectives - advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.				
<b>Unit-II</b>	Materials: Purchase procedures – Requisition for materials – Issue of materials: First in First Out, Last in First Out – Simple Average – Weighted Average – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.				
<b>Unit- III</b>	Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour turnover – Meaning and measurement.				
<b>Unit -IV</b>	Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads.				
<b>Unit -V</b>	Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding by – products and joint products).				
<b>Reference and Textbooks: -</b>					
Das Gupta. <i>Cost accounting</i> . Sultan Chand & Sons.					
Iyengar, S.P. <i>Cost accounting</i> . Sultan Chand & Sons.					
Jain, S.P., & Narang, K.L. <i>Cost accountin</i> . Kalyani Publishers.					
Pillai, R.S.N., & Bhagvathi, <i>Cost accounting</i> . S.Chand &Co.					
Rao, V.S.P. <i>Cost accounting</i> . Vrinda Publications					
Reddy, T.S. <i>Cost accounting</i> . Margham Publications.					
<b>Outcomes</b>	On successful completion of the subject, the students acquired knowledge about; <ul style="list-style-type: none"> <li>➤ Cost concept</li> <li>➤ Materials cost and issue of material from the store</li> <li>➤ Calculation of labour cost and labour turnover.</li> <li>➤ Overheads procedure</li> <li>➤ Job and Process Costing methods in business</li> </ul>				

**Note:** The question paper shall contain 60% problems and 40% theory

<b>Semester - V</b>					
<b>Course code:</b> 22BCO5C3	<b>Core Course-XIII</b>		<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>COMMERCIAL LAW</b>		<b>T</b>	<b>5</b>	<b>5</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To gain expert knowledge in the principles and practice of law relating to contract act.</li> <li>➤ To have the basic knowledge of law governing contract of indemnity and guarantee.</li> <li>➤ To know law relating to bailment and pledge.</li> <li>➤ To gain Knowledge about different aspects of sales of goods act.</li> <li>➤ To create awareness about law of agency act</li> </ul>				
<b>Unit -I</b>	<b>Contract Act (Sec. 1 to 75):</b> Essentials of valid contract – Proposal – Acceptance – Communication – Revocation – Consideration – Capacity of parties – Consent – Coercion – Influence – Frauds – Misrepresentation – Mistake – Void agreements – Illegal and Unlawful agreements – Opposed to public policy – Contingent contract – Performance of contract – Discharge of contract – Breach of contract – Remedies for breach of contract.				
<b>Unit-II</b>	<b>Contract of Indemnity and Guarantee (Sec. 124 to 129 and Sec. 140 to 143):</b> Contract of indemnity and Contract of guarantee – Distinction between contract of indemnity and contract of guarantee – Features of a contract of guarantee – Kinds of guarantee – Right of Subrogation.				
<b>Unit- III</b>	<b>Bailment and Pledge (Sec. 148 to 181):</b> Essentials – Duties of bailor and bailee – Termination of bailment – Common carrier as bailee– Pledge – Rights and duties of pawnor and pawnee – Pledge by non-owners – Pledge distinguished from mortgage, lien, hypothecation and sale.				
<b>Unit -IV</b>	<b>Law of Agency (Sec. 182 to 238):</b> Contract of agency – Types of agencies – Kinds of agents – Extent of agent’s authority – Delegation of authority – Ratification – Termination of agency – Liability of principal and agents towards third parties.				
<b>Unit -V</b>	<b>Sale of Goods Act:</b> Definition of the term contract of sale, goods, insolvent, mercantile agent, price, property, delivery, documents to the title of goods: bill of lading, delivery order, railway receipt – Difference between bill of lading and other documents of title to goods – Distinction between sale and agreement to sell – Sale and hire – purchase – Essentials of a contract of sale – Conditions and warranties – Doctrine of Caveat Emptor – Sale by non-owners – Rights and duties of seller and buyer – Rights of an unpaid seller.				
<b>Reference and Textbooks: -</b>					
Kapoor, N.D. <i>Elements of Mercantile Law</i> . Sultan Chand & Sons.					
Shukla, M.C. <i>Mercantile Law</i> . Chand & Company publishers.					
Tulsian, P.C. <i>Business and corporate Law</i> . Tata Mcgraw Hill Publishing Co.					
Srinivasan, M.R. <i>Company Law</i> . Margham, Publications.					
Pillai, R.S.N., & Bhagavathi. <i>Business Law</i> . S.Chand & Co.					
<b>Outcomes</b>	After completion of the subject, the students should have understood, <ul style="list-style-type: none"> <li>➤ The basics of contract act.</li> <li>➤ The Principle and Practices of law relating to contract of indemnity and guarantee</li> <li>➤ The law relating to bailment and pledge</li> <li>➤ The different aspects connected with Sale of Goods Act</li> <li>➤ The law relating to agency act.</li> </ul>				

<b>Semester - V</b>					
<b>Course code:</b> 22BCO5C4	<b>Core Course-XIV</b>		<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>INCOME TAX</b>		<b>P</b>	<b>5</b>	<b>5</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To understand the concept of Income tax</li> <li>➤ To describe how to arrive taxable income from salary</li> <li>➤ To find out the taxable income from house property</li> <li>➤ To calculate the taxable income from Business and Profession.</li> <li>➤ To ascertain the capital gains and income from other sources</li> <li>➤ To Compute Tax for Individual and Hindu Undivided Family.</li> </ul>				
<b>Unit -I</b>	Introduction – History of Income Tax of India – Objectives of Taxation – Characteristics of Good tax system – Distinction between Direct Tax and Indirect Tax. - Income Tax Administration – Central Board of Direct Taxes – Powers of Central Board of Direct Taxes and Various Income Tax Authorities – Income Tax Assessment - Types of Assessment				
<b>Unit-II</b>	Definition – Agricultural income – Previous Year – Assessee – Assessment Year – Person – Principal Officer – Residential Status – Deemed Income – Capital and Revenue – Tax Liability – Incomes exempted from Tax. - Gross Total Income – Deduction in the Computation of Total Income				
<b>Unit- III</b>	Income from Salary – Salary – Meaning – Definition – Allowances – Provident Fund – Perquisites – Computation – Income from House Property – Meaning – Exemption – Annual Value – Municipal Value – Net Annual Value – Computation.				
<b>Unit -IV</b>	Profits and Gains from Business or Profession – Differences between business and profession – Admissible and inadmissible deduction – Computation of taxable income from business or profession. Capital Gains – Capital Assets – Kinds of transfer - procedure – Cost of Acquisition, improvement – Indexed value of cost of acquisition and improvement – Computation - Income from other sources				
<b>Unit -V</b>	Intra Sources and Inter Sources - set off Intra head and Inter head and carry forward of losses - Assessment of Individuals and Hindu Undivided Family – Total taxable income of Individual Rate of Tax Applicable for Individual – Computation of Tax for Individual and Hindu Undivided Family.				
<b>Reference and Textbooks: -</b>					
Gaur, V.P., Narang, D.B., PujaGaur, & Rajeev Puri. <i>Income Tax, Law &amp; Practice</i> . Kalyani Publishers.					
Jeyakumar, A., & Hariharan, N. <i>Income Tax, Law &amp; Practice</i> . Vijay Nicol Imprints.					
Mehrothra & Goyal. <i>Income Tax Law and Accounts</i> . Sahithya Bhavan Publications.					
Reddy, T.S., & Prasad, Y. <i>Income Tax Theory, Law &amp; Practice</i> . Margham Publications.					
Vinodh K.Singhanian & Monica Singania. <i>Income Tax</i> . Taxman Publications.					
<b>Outcomes</b>	<p>On successful completion of the subject, the students acquired knowledge about:</p> <ul style="list-style-type: none"> <li>➤ Income tax Act-1961</li> <li>➤ Taxable income from salary</li> <li>➤ Taxable income from house property</li> <li>➤ Taxable income from Business and Profession.</li> <li>➤ Taxable capital gains and income from other sources</li> <li>➤ Computation of Tax for Individual and Hindu Undivided Family.</li> </ul>				

**Note:** The question paper shall contain 60% problems and 40% theory

Semester - V				
Course code: 22BCO5C5	Core Course-XV AUDITING	T/P T	C 5	H/ W 5
<b>Objectives</b>	➤ To understand the principles and practice of auditing. 2 To know the procedure of vouching 3 To know the assessment of assets and liabilities 4 To aware about the Qualifications and appointment of auditors 5 To understand the knowledge about Liabilities of an auditor: Liabilities for negligence			
<b>Unit -I</b>	Audit: Basic Principles – Definitions – Objects – Differences between Auditing and Investigation – Advantages of Audit – Qualities of an Auditor – Implications regarding detection of errors and frauds – Various types of Audits: Continuous and periodical audit – Audit of Accounts of Sole Traders, Partnership Firms, Joint Stock Companies, Co-operative Societies, Colleges and Universities and Trust Accounts.			
<b>Unit-II</b>	Preparation before Audit: Audit Programmes – Audit Files – Working Papers – Procedure for Audit – Internal Control – Meaning and Definition of Internal Check – Objects of Internal Check – Auditor’s duty as regards Internal check on different items.			
<b>Unit- III</b>	Vouching: Meaning – Definitions – Importance – Duties of an Auditor – Vouching of Cash Transactions – Vouching of Trading Transactions.			
<b>Unit -IV</b>	Verification and valuation of assets and liabilities: General principles – 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.			
<b>Unit -V</b>	Liabilities of an auditor: Liabilities for negligence – Liabilities for misfeasance – Criminal liability – Liability to third party – Legal position			
<b>Reference and Textbooks: -</b>				
Ghatalia, S. V., & Bigg, W. W. (1991). Practical Auditing. Taxman Allied Publishers Private Ltd. New Delhi.				
Gupta, K., & Arora, A. (1996). <i>Fundamentals of auditing</i> . Tata McGraw-Hill.				
Institute of Chartered Accountants of India, (2020). <i>Auditing and Assurance Standards</i> . ICAI, New Delhi.				
Jha, A. (2009). <i>A Student’s Guide to Auditing</i> . Taxman Allied Services Private Limited, New Delhi.				
Kamal, G. (2005). <i>Contemporary Auditing</i> . Tata McGraw-Hill Publishing Company Limited, New Delhi, 143, 9-11.				
Pagar, & Dinkar. <i>Principles and Practice of Auditing</i> . Sultan Chand and Sons, New Delhi.				
Tandon, B. N., Sudharsanam, S., & Sundharabahu, S. (2006). <i>A Handbook of Practical Auditing</i> . S. Chand & Company limited, New Delhi.				
<b>Outcomes</b>	The students gain the knowledge about ➤ Principles of auditing ➤ Vouching of ledgers ➤ Assessment of assets and liabilities ➤ Company audit ➤ Liabilities of an auditor			

<b>Semester - V I</b>					
<b>Course code:</b> 22BCO6E1	<b>DSE-I</b>		<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>SPECIAL ACCOUNTS</b>		<b>T</b>	<b>6</b>	<b>6</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To impart knowledge on bank and insurance companies accounting methods</li> <li>➤ To enable the students to understand the procedures of double accounting.</li> <li>➤ To enable them to develop skills in the preparation of holding companies accounting statements and their analysis.</li> <li>➤ The students will gain the knowledge about accounting voyage accounts.</li> </ul>				
<b>Unit -I</b>	Bank Accounts – Preparation of profit and loss accounts – Balance Sheet (new forms).				
<b>Unit-II</b>	Insurance accounts – Accounts of life insurance company – Preparation of Final Accounts – Form A: Revenue Account, Profit and Loss Account and Balance Sheet - Accounts of general insurance companies – Form for General Insurance Final Accounts – Preparation of Final Accounts.				
<b>Unit- III</b>	Double accounts – nature – features – receipt and expenditure on capital accounts – General Balance Sheet – Revenue account – Net revenue account – Differences between single account system and double account system – Replacement of an asset – Accounts of Electricity Companies.				
<b>Unit -IV</b>	Holding companies – Preparation of Consolidated Balance Sheet – Minority interest – Pre-acquisition profits – Cost of control – Inter-company balances – Unrealized inter-company profits – Revaluation of assets and liabilities – Bonus shares – Treatment of dividend.				
<b>Unit -V</b>	Voyage accounts – Primage – Passage Money – Address Commission – Voyage in progress – Farm accounts.				
<b>Reference and Textbooks: -</b>					
Arulanandam, M. A., & Raman, K. S. (2002). <i>Advanced Accountancy</i> . Himalaya publishing company Ltd.					
Gupta, R. L., & Radhaswamy, M. (2006). <i>Advanced Accountancy Vol-2</i> . Sultan Chand and Sons.					
Jain, S. P., & Narang, K. L. (2008). <i>Advanced Accountancy</i> . Kalyani Publishers Ltd.					
Maheshwari, S. N., & Maheshwari, S. K. (2001). <i>Advanced Accountancy Volume-I</i> . Vikas Publishing House.					
Reddy, T.S., & Murthy, A. <i>Corporate Accounting</i> . Margham Publications.					
Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2005). <i>Advanced Accounts Volume II</i> , S. Chand & Company Ltd., New Delhi, 24.					
<b>Outcomes</b>	<p>The students gain the knowledge about</p> <ul style="list-style-type: none"> <li>➤ To identify the processes of Holding companies.</li> <li>➤ To recognize the Banking company accounts.</li> <li>➤ To understand the basic principles of Insurance Company accounts</li> <li>➤ To know the accounts of voyage and farm accounts</li> <li>➤ To equip with different double accounting standards knowledge</li> </ul>				

**Note:** The question paper shall contain 60% problems and 40% Theory

Semester - VI				
Course code: 22BCO6E2	DSE-II	T/P	C	H/ W
	MANAGEMENT ACCOUNTING	T	6	6
<b>Objectives</b>	➤ The main objectives of this course are to: 1. To understand the various components of management accounting and related terms 2. To understand analysis using ratio, fund flow and cash flow management and marginal costing 3. To familiarize with budget preparation and budgetary control tools and to know about standard costing and variance analysis			
<b>Unit -I</b>	Management Accounting – Meaning – Definition – Objectives – Tools of management accounting – Cost Accounting Vs Financial Accounting Vs Management Accounting.			
<b>Unit-II</b>	Financial Statements Analysis and Interpretation – Accounting Ratios – Significance, Utility and Limitations – Analysis for Liquidity, Profitability and Solvency.			
<b>Unit- III</b>	Fund - Definition – Fund Flow statement - Current Asset – Current Liabilities – Fund from operation – Schedule of changes in working capital - Cash Flow Statement – Cash from operation – Forecasting of Fund Requirements.			
<b>Unit -IV</b>	Budgets and Budgetary Control – Objectives and Advantages – Limitations – Master Budget and Financial Budgets – Flexible Budget – Cash Budget – Preparation of various types of Budgets.			
<b>Unit -V</b>	Standard Costing and Variance Analysis (Simple problems only)–Marginal Costing– Meaning, Objectives, Advantages and Limitations–Breakeven Point– (Simple Problems only).			
<b>Reference and Textbooks: -</b>				
Hingorani, N. L., & Ramanathan, A. R. (1974). <i>Management accounting</i> . Sultan Chand.				
Kalpan. <i>Management Accounting</i> . Peeron Education New Delhi.				
Maheshwari, S. N. (2021). <i>Principles of Management Accounting</i> . Sultan Chand & Sons.				
Murthy, G.P. <i>Management Accounting</i> . Himalaya Publications.				
Pillai, R.S.N., & Bhagwathi. <i>Management Accounting</i> . S.Chand & Co.				
Ramachandran, D. R., & Srinivasan, D. R. <i>Management Accounting</i> , fourteen revised editions. Shriram Publications.				
Reddy, T. S., & Hari Prasad Reddy, Y. (2008). <i>Management Accounting</i> . Margham Publications.				
<b>Outcomes</b>	On the successful completion of the course, student will be able to: <ul style="list-style-type: none"> <li>➤ Outline the various concepts relating to management accounting</li> <li>➤ Analyze financial statements using ratio analysis</li> <li>➤ Evaluate the fund flow and cash flow management</li> <li>➤ Comparing various alternatives using marginal costing and standard costing</li> <li>➤ Analyze budget and budgetary control for organizations</li> </ul>			

**Note:** The question paper shall contain 60% problems and 40% theory

<b>Semester - V I</b>					
<b>Course code:</b> 22BCO6E3	<b>DSE-III</b>		<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>INDUSTRIAL LAW</b>		<b>T</b>	<b>6</b>	<b>6</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To acquaint knowledge on industrial relations framework in our country</li> <li>➤ To study various rights and benefits available to the workmen under the legislations.</li> </ul>				
<b>Unit -I</b>	<b>The Factories Act, 1948</b> Preliminaries – Inspecting staff – Health, safety and welfare of workers – Working hours of adults – Employment of children, women and young persons – Leave with wages.				
<b>Unit-II</b>	<b>The Trade Unions Act, 1926</b> Definitions – Registration of trade unions – Rights and liabilities of trade unions – Fund for political purposes – General funds – Amalgamation of trade unions – Immunity from civil and criminal liability – Books and returns – Penalties – Dissolution. <b>The Minimum Wages Act, 1948</b> – Interpretation – Minimum Wages – Procedure for fixing wages – Committee and advisory boards – Wages in kind – Payment of minimum wages.				
<b>Unit- III</b>	<b>The Industrial Disputes Act, 1947</b> Definitions – Authorities under the Act – Strikes and lock outs – Lay off and retrenchment.				
<b>Unit -IV</b>	<b>The Workmen’s Compensation Act, 1923</b> Nature and scope – Definitions – Rules regarding workmen’s compensation – Meaning of accident – Amount of compensation: Permanent, partial and temporary disablement.				
<b>Unit -V</b>	<b>The Employees’ Provident Funds Act, 1952</b> Preliminaries – Provident Fund Scheme – Provisions regarding contribution to the fund. <b>The Employees’ State Insurance Act, 1948</b> – Nature and scope – Contribution – Benefits – Disputes and claims.				
<b>Reference and Textbooks: -</b>					
Kapoor, N. D. (2006). <i>Elements of Mercantile Law</i> . Sultan Chand & Sons. <i>New Delhi</i> .					
Pillai, R. S. N. (1999). <i>Business Law</i> . S. Chand Publishing.					
Shukla, M. C. (2007). <i>A Manual of Mercantile Law</i> . S. Chand Publishing.					
Tulsian, P. C. (2011). <i>Business and Corporate Laws</i> . S. Chand Publishing.					
<b>Outcomes</b>	On the successful completion of the course, student will be able to: <ul style="list-style-type: none"> <li>➤ To know the provisions of Factories Act</li> <li>➤ To know about the welfare, safety and health of workers.</li> <li>➤ To understand the disputes of strike, lock out, retrenchment, lay off and compensation</li> <li>➤ To understand the Trade Union Act</li> <li>➤ To know the rights and duties of Employee State Insurance</li> </ul>				

<b>Semester - V I</b>					
<b>Course code:</b> 22BCO6E4	<b>DSE-IV</b>		<b>T/P</b>	<b>C</b>	<b>H/ W</b>
	<b>GOODS AND SERVICE TAX (GST)</b>		<b>T</b>	<b>6</b>	<b>6</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>➤ To acquaint knowledge on indirect tax levies and contribution to Government Revenues</li> <li>➤ To study Taxes subsumed under CGST Act 2017- GST Council</li> <li>➤ To understand Input Tax- Input Service Distributor</li> <li>➤ To know Inward and Outward supplies under CGST and finally Integrated GST Act 2017 and its Special features</li> </ul>				
<b>Unit -I</b>	Indirect Tax Levies-Distinction between direct and indirect taxes-Special features of indirect tax levies-All Pervasive Nature, Contribution to Government Revenues- Reforms in Indirect taxation - Constitutional Provisions Authorizing the Levy and Collection of GST - New initiatives by the central Government for central legislation.				
<b>Unit-II</b>	Meaning and benefits of GST- Salient features of Dual GST – Taxes subsumed under CGST Act 2017- GST Council - Administration- Proper Officers - Supply of goods or services or both under CGST/SGST.				
<b>Unit- III</b>	Levy and collection of CGST/SGST- Composition Scheme- Exemptions- Time and valuation or taxable Supply- Input Tax- Input Service Distributor- Registration under GST- Migration- Tax Invoice, Credit and Debit Notes- Accounts and Record keeping.				
<b>Unit -IV</b>	Inward and Outward supplies under CGST- Filing of Returns- Payment processes- Refund Assessment Procedures-Audit of tax payers- Inspection, Search and Seizure - Demand and Recovery- Liability to pay tax- Advance Ruling- Offences, Penalties, Appeal and Revision- Anti Profiteering-Transitional provisions - Treatment of unveiled CEVAT.				
<b>Unit -V</b>	Integrated GST Act 2017: Special features- Admin- Levy and collection of IGST- Supply of goods under interstate trade or commerce -Exemptions- Apportionment of Tax- Application of provisions of CGST; Union Territory GST Act 2017: Salient features- Levy and collection of UTGST Exemptions- Advance Ruling- application of provisions of CGST; GST (Compensation to States) Act 2017: Salient features- Levy and collection of Cess- Compensation				
<p><b>Reference and Textbooks: -</b></p> <p>Dr. H.C. Mehrotra, Prof. V.P. Agarwal. (2022) <i>Goods and Services Tax (G.S.T)</i>. Sahitya Bhawan Publications, Agra</p> <p>Balachandran V. - (2021) <i>Textbook of GST and Customs Law</i>. Sultan Chand and Sons, New Delhi</p> <p>Dr. Vinod K. Singhania - (2022) <i>Students Guide to GST &amp; Customs</i>. Taxmann Publishers.</p>					
<b>Outcomes</b>	<p>On the successful completion of the course, student will be able to:</p> <ul style="list-style-type: none"> <li>➤ To know the provisions of Indirect Tax Levies-Distinction between direct and indirect taxes</li> <li>➤ To know Salient features of Dual GST – Taxes subsumed under CGST Act 2017- GST Council.</li> <li>➤ To understand the Levy and collection of CGST/SGST and Input Tax</li> <li>➤ To understand Inward and Outward supplies under CGST- Filing of Returns- Payment processes</li> <li>➤ To know Integrated GST Act 2017: Special features- Admin- Levy and collection of IGST</li> </ul>				