



BENGALURU CITY UNIVERSITY

SYLLABUS 2020-21

B. Voc. DEGREE (ACCOUNTING AND TAXATION)

(CBCS - SEMESTER SCHEME)

DEPARTMENT OF COMMERCE

Central College Campus, Bengaluru – 560 001.



DEPARTMENT OF COMMERCE

Regulations pertaining to B.Voc Degree – Accounting and Taxation **CBCS - Semester Scheme - 2020-2021**

I. OBJECTIVES :

1. To cater to the manpower needs of companies in Accounting and Taxation.
2. To develop tax consultants for general public and industry.
3. To prepare students to take up higher education to become tax administrators.
4. To develop human resources to act as think tank for Business Development related issues.
5. To develop entrepreneurs.
6. To develop business philosophers with a focus on social responsibility and ecological sustainability.
7. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
8. To develop ethical accountants with interdisciplinary approach.
9. To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy and professions in Banks by passing the respective examinations of the respective professional bodies.
10. To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

II. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time.

III. DURATION OF THE COURSE:

The course of study is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. However, students successfully complete one (01) year of the course and leave the course, will be awarded Diploma in Accounting & Taxation. Students successfully completes Two (02) years of the course will be awarded advanced diploma and those who successfully completes all t h r e e (03) years Six Semesters of the course will be awarded Bachelors Degree in Vocational (B.Voc.) (Accounting & Taxation).

IV. MEDIUM OF INSTRUCTION

The medium of instruction and examination shall be in English

V. CLASS ROOM STRENGTH OF THE STUDENTS

There shall be Maximum of 40 students in each section.

VI. ATTENDANCE

- a) For the purpose of calculating attendance, each semester shall be taken as a unit.
- b) A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c) A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

VII. COURSE MATRIX

See Annexure -I for B.Voc Degree (Accounting and Taxation) Course Matrix.

VIII. TEACHING AND EVALUATION

M.Com/MBA/M.Com (F&A)/MBS graduates with B.Com, B.B.M, and BBA & BBS as basic degree from a recognized university, preferably with NET/KSET/Ph.D, are only eligible to teach and take up the evaluate the subjects mentioned in this regulation.

IX. PRACTICALS / RECORD MAINTENANCE AND SUBMISSION:

- a) Every college is required to establish a dedicated business lab / computer lab for the purpose of conducting practical classes & online assignments to be written in the record.
- b) In every semester, the student should maintain a Practical Record Book in which practical exercises / programmes are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.
- c) The BOE is authorized to make random surprise visits to the colleges and verify practical records and marks awarded.

X. SCHEME OF EXAMINATION:

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. Of the 30 marks of Internal Assessment, 20 marks shall be based on two tests. Each test shall be of at least 01hour duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Skill Development Record of 05 marks each.
- c. The marks based on attendance shall be awarded as given below:
 - 76% to 80% = 02 marks.
 - 81% to 85% = 03 marks.
 - 86% to 90% = 04 marks.
 - 91% to 100% = 05 marks.

- d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book maintained by him/her and shall submit it the faculty concerned at least 15 days before the last date of the semester.

XI. APPEARANCE FOR THE EXAMINATION:

- a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
- d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

XII. MINIMUM MARKS FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Each semester result shall be declared in terms of Classes on the basis of Percentage of Aggregate Marks scored and in terms of grading system based on the marks scored. The results of successful candidates at the end of II, IV and VI semesters shall be classified on the basis of aggregate percentage of marks obtained in all the two, four or six semesters and the Aggregate or Cumulative Grade Point Average (CGPA) for award of

i) Diploma in B.Voc. (A&T) - After successful completion of I and II semesters

ii) Advanced Diploma in B.Voc. (A&T) - After successful completion of III and IV semesters

iii) Degree in B.Voc. (A&T) - After successful completion of V and VI semesters

Table I - Conversion of Percentage of Marks into Grade Points in a Paper

%Marks in a paper/practical	Grade Point (GP)
96-100	10
91-95	9.5
86-90	9.0
81-85	8.5
76-80	8.0
71-75	7.5
66-70	7.0
61-65	6.5
56-60	6.0
51-55	5.5
46-50	5.0
41-45	4.5
40	4.0
Below 40	0

1. The Semester Grade Point Average (SGPA) shall be computed by dividing the sum of the Credit Points (CP) of all the subjects of study by the maximum credits for the semester. The CP are in turn calculated as the product of the grade points earned in the paper and the credits assigned to that paper.
2. The Aggregate or Cumulative SGPA (CGPA) at the end of the two, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.
3. A candidate shall be declared to have passed the UG program if she secures at least an aggregate SGPA/CGPA of 4.0 (or Course Alpha-Sign Grade P).

Table II - Final Result / Grades Description

Semester / Program % of Marks	Semester GPA / Program CGPA	Alpha-Sign / Letter Grade	Result / Class Description
90.0-100	9.00-10.00	O (Outstanding)	Outstanding
80.0-<90.0	8.00-<9.00	A+ (Excellent)	First Class Exemplary
70.0-<80.0	7.00-<8.00	A (Very Good)	First Class Distinction
60.0-<70.0	6.00-<7.00	B+ (Good)	First Class
55.0-<60.0	5.50-<6.00	B (Above Average)	High Second Class
50.0-<55.0	5.00-<5.50	C (Average)	Second Class
40.0-<50.0	4.00-<5.00	P (Pass)	Pass Class
Below 40	Below 4.00	F (Fail)	Fail/Reappear
Absent	0	Ab (Absent)	

4. The candidates who pass all the semester examinations in the first attempts in Three Academic Years or Six Semesters are eligible for ranks provided they secure above 60% marks or at least an Alpha-Sign Grade B+.
5. The results of the candidates who have passed the VI semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed Lower semester examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester reexaminations.
6. A candidate who passes the semester examinations in parts is eligible for only class and not for ranking.

XIV. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

XV. TERMS AND CONDITIONS:

- a) A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.

b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.

c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

XVI. PATTERN OF QUESTION PAPER:

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition.

The Question Paper will be as per the following Model:
For Theory Examinations:

SECTION-A 1. a,b,c,d,e,f,g,h,i,j .	(Conceptual questions) Answer any Eight out of Ten	(08 X 02 = 16 Marks)
SECTION -B: 2,3,4,5,6,7.	(Analytical questions) Answer any Four out of Six	(04 X 10 = 40 Marks)
SECTION-C: 8 and 9	(Essay type questions) Answer any One out of Two	(01 X 14 = 14 Marks)
Total		70 Marks

XVII. PROVISION FOR IMPROVEMENT OF RESULTS

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

XVIII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

ANNEXURE – I

**BENGALURU CITY UNIVERSITY
B.Voc (Accounting & Taxation)
(CBCS) SEMESTER SCHEME -2020-21 and onwards
COURSE MATRIX**

I SEMESTER

	Subjects	Paper	Instruction hrs./ week	Duration of Exam (hrs.)	Marks			Credits
					IA	Exam	Total	
Part – I General Education	Language I: Kannada /Sanskrit / Urdu / Tamil / Telugu/Malayalam/Additional English / Marathi /Hindi	1.1	4	3	30	70	100	2
	Language II: English	1.2	4	3	30	70	100	2
Part - II Vocational Education	Emerging Trends in Management	1.3	4	3	30	70	100	3
	Fundamentals of Financial Accounting	1.4	4	3	30	70	100	3
	Quantitative Aptitude for Business Decisions	1.5	4	3	30	70	100	3
	Monetary and Fiscal Policy	1.6	4	3	30	70	100	3
Part – III Skill Component	Office Automation and Excel Applications (Practicals)	1.7	4	3	Practical		100	3
	Skill Development Report/Internship Report	--	--	--	20 (viva Voce)	30 (Report)	50	2
Part-IV	Foundation course*	-	3	3	30	70	100	2
	CC & EC**	-			50		50	1
Total Credits								24

Note:

1. Language I paper 1.1 Syllabus, Internal Assessment and Examination will be as per B.Com (Regular) Course of Bengaluru City University.
2. Paper 1.7 Office Automation and Excel Applications, 50 Marks will be for computer practical file and 50 Marks will be for practical to be conducted by external examiner appointed by University.

II SEMESTER

	Subjects	Paper	Instruction hrs./ week	Duration of Exam (hrs.)	Marks			Credits
					IA	Exam	Total	
Part – I General Education	Language I: Kannada /Sanskrit / Urdu / Tamil, Telugu/Malayalam/Additional English Marathi /Hindi	2.1	4	3	30	70	100	2
	Language II: English	2.2	4	3	30	70	100	2
Part - II Vocational Education	Marketing and Event Management	2.3	4	3	30	70	100	3
	Financial Accounting	2.4	4	3	30	70	100	3
	Quantitative Techniques for Business Decisions	2.5	4	3	30	70	100	3
	Income Tax - 1	2.6	4	3	30	70	100	3
Part-III Skill Component	Tally Software (Practicals)	2.7	4	3	Practical		100	3
	Skill Development Report/Internship Report	--	--	--	20 (Viva Voce)	30 (Report)	50	2
Part - IV	Foundation course*	--	3	3	30	70	100	2
	CC & EC**				50		50	1
Total Credits								24

Note:

1. Language I paper 2.1 Syllabus, Internal Assessment and Examination will be as per B.Com (Regular) Course of Bengaluru City University.
2. Paper 2.7 Tally, the students shall proceed for training in Tally for two weeks duration during the semester. The students are required to prepare a Training Report which shall be evaluated by External Examiner at the time of viva-voce. *50 Marks will be for preparing practical training report and 50 Marks for viva-voce.*

III SEMESTER

	Subjects	Paper	Instruction hrs./ week	Duration of Exam (hrs.)	Marks			Credits
					IA	Exam	Total	
Part – I General Education	Language I: Kannada /Sanskrit / Urdu / Tamil / Telugu/Malayalam/Additional English / Marathi /Hindi	3.1	4	3	30	70	100	2
Part - II Vocational Education	Business Communication	3.2	4	3	30	70	100	2
	Banking Theory and Practice	3.3	4	3	30	70	100	3
	Corporate Accounting - 1	3.4	4	3	30	70	100	3
	Financial Management	3.5	4	3	30	70	100	3
	Income Tax - II	3.6	4	3	30	70	100	3
Part – III Skill Component	Quantitative Analysis Using Excel	3.7	4	3	Practical		100	3
	Skill Development Report/Internship Report	--	--	--	20 (viva Voce)	30 (Report)	50	2
Part-IV	Foundation course*	-	3	3	30	70	100	2
	CC & EC**	-			50		50	1
Total Credits								24

Note:

1. Language I paper 3.1 Syllabus, Internal Assessment and Examination will be as per B.Com (Regular) Course of Bengaluru City University.
2. Paper 3.7 Quantitative Analysis using Excel, 50 Marks will be for computer practical file and 50 Marks will be for practical to be conducted by external examiner appointed by University.

IV Semester

	Subjects	Paper	Instruction hrs./ week	Duration of Exam (hrs.)	Marks			Credits
					IA	Exam	Total	
Part – I General Education	Language I: Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam/Additional English / Marathi /Hindi	4.1	4	3	30	70	100	2
Part - II Vocational Education	Corporate Communication	4.2	4	3	30	70	100	2
	Financial Markets and Services	4.3	4	3	30	70	100	3
	Corporate Accounting - II	4.4	4	3	30	70	100	3
	Cost Accounting	4.5	4	3	30	70	100	3
	Taxation for Firms and Companies	4.6	4	3	30	70	100	3
Part – III Skill Component	ERP	4.7	4	3	Practical		100	3
	Skill Development Report/Internship Report	--	--	--	20 (viva Voce)	30 (Report)	50	2
Part-IV	Foundation course*	-	3	3	30	70	100	2
	CC & EC**	-			50		50	1
Total Credits								24

Note:

1. Language I paper 4.1 Syllabus, Internal Assessment and Examination will be as per B.Com (Regular) Course of Bengaluru City University.
2. Paper 4.7 ERP, the students shall proceed for training in SAP for two weeks duration during the semester. The students are required to prepare a Training Report which shall be evaluated by External Examiner at the time of viva-voce. *50 Marks will be for preparing practical training report and 50 Marks for viva-voce.*

V Semester

	Subjects	Paper	Instruction hrs./ week	Duration of Exam(hrs.)	Marks			Credits
					IA	Exam	Total	
Part - I Vocational Education	Business Regulations	5.1	4	3	30	70	100	3
	Entrepreneurial Development	5.2	4	3	30	70	100	3
	Indian Accounting Standards & IFRS	5.3	4	3	30	70	100	3
	Advanced Accounting	5.4	4	3	30	70	100	3
	Costing Methods	5.5	4	3	30	70	100	3
	Indirect Taxation	5.6	4	3	30	70	100	3
Part – II Skill Component	SAP	5.7	4	3	Practical		100	3
	Skill Development Report/Internship Report	--	--	--	20 (viva Voce)	30 (Report)	50	2
Part – III	Skill Development course*	-	3	3	30	70	100	2
Total Credits								25

Note: Paper 5.7 SAP, 50 Marks will be for computer practical file and 50 Marks will be for practical to be conducted by external examiner appointed by University.

VI Semester

	Subjects	Paper	Instruction hrs./ week	Duration of Exam (hrs.)	Marks			Credits
					IA	Exam	Total	
Part – I Vocational Education	Principles and Practice of Auditing	6.1	4	3	30	70	100	3
	E-Commerce	6.2	4	3	30	70	100	3
	Management Accounting	6.3	4	3	30	70	100	3
	Accounting for Government and Local Bodies	6.4	4	3	30	70	100	3
	Cost Management	6.5	4	3	30	70	100	3
Part – II Skill Component	Income Tax Returns & GST Returns filing	6.6	4	3	Practical		100	3
	Vocational Training and Viva-voce	6.7	4	3	Viva-voce		100	3
Part-III	Skill Development course*	-	3	3	30	70	100	2
Total Credits								23

Note:

1. Paper 6.6 Income Tax Returns and GST Returns filing, 50 Marks will be for computer practical file and 50 Marks will be for practical to be conducted by external examiner appointed by University.
2. Paper 6.7 Vocational Training, the students shall proceed for training for 4 weeks duration immediately after the completion of their 5th semester examination. The vocational training report prepared after the completion of the training shall be assessed in 6th semester during Viva-voce to be conducted by the external examiner. Viva-voce will be conducted by external examiner to be appointed by University.

1. Foundation, Skill Development or Interdisciplinary Courses (Foundation Course*)

- a) Constitution of Indian and Human Rights
- b) Environment and Public Health
- c) Science and Society
- d) Personality Development and Leadership
- e) Culture, Diversity and Society
- f) One of the Foreign Languages such as German, French etc.
- g) Any other Course prescribed by the University from time to time

2. Co-and Extra – Curricular Activities (CC& EC*)

A student shall opt for any one of the following activities in the first four semesters offered in the college

- a) N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- b) Sports and Games / Activities related to Yoga
- c) A Small project work concerning the achievements of Indian in different fields
- d) Evolution of study groups/seminar circles on Indian thoughts and ideas
- e) Interaction with local communities in their neighborhood and learn about and from them
- f) Exploring different aspects of Indian civilizations
- g) Other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the University from time to time.

1.3 EMERGING TRENDS IN MANAGEMENT

OBJECTIVES:

To Impart knowledge about the emerging trends of new management concepts, and
To provide knowledge about the significance of the integration of information technology as the platform for the application of various management concepts

UNIT-1: INTRODUCTION TO MANAGEMENT

08hrs

Definition, Functions of Management, Management process, planning & decision making. Nature of planning, Steps in planning, types of planning, Levels of planning – The Planning Process, organizing, Organizational design and structure, delegation, decentralization. Recent trends in organizational forms. Centralisation and De-Centralisation; Delegation.

UNIT - 11: HUMAN RESOURCE MANAGEMENT

12hrs

Recruitment process- Selection; Training and Development- Methods; Performance Management; Appraisal Methods; Human Resource Planning; Talent Management; Direction-Importance, ; Elements of Directing- Essence of Management Controlling- Importance,; Control process; Essentials of a Good Control System; Techniques of Control- Relationship between Planning and Controlling. Theories of Motivation-Maslow's need hierarchy, Herzberg's Two Factor Theory, Theory X & Theory of Y. Components of trends in management.

UNIT - III: SUPPLY CHAIN MANAGEMENT

12 hrs

Meaning and definition components/participants of SC- concept of SCM- Objectives of SCM- SCM process : Customer relationship management, customer service management, demand management, customer order fulfillment, manufacturing flow management , Procurement management/supplier relationship management, product development & Commercialization, returns management – Factors driving the evolution of SCM – objectives of SCM – supply chain planning.

UNIT-IV: LOGISTICS MANAGEMENT:

10 hrs

Meaning and definition – significant of logistics – business logistics- concepts of logistics management – objectives of logistics management – elements of logistics management – logistics management v/s supply chain management – integrated logistics- operating of objectives of integrated logistics:

UNIT - V : TOTAL QUALITY MANAGEMENT :

10 hrs

Quality - Meaning & Definition – Quality education – Efficiency v/s effectiveness – drivers of quality – quality management – internal & external customers- vision statement – Mission statement – objectives of QM – Targets – Action Plans – Principles of QM – Total quality management : Evolution , Definition – Preparing for TQM – Stages in TQM implementation – TQM models – TQM planning – TQM software.

SKILL DEVELOPMENT

1. Different types of Organization Charts (structure).
2. Chart on Staffing.
3. Graphic representation of Maslow's Theory.

4. Chart on supply chain of Manufacturing Industry
5. Draft Quality Control chart for different industries / business groups.

BOOKS FOR REFERENCE

1. Koontz, Weihrich& Aryasri: Principles of Management, TMH, New Delhi, 2009
2. Stoner, Freeman and Gilbert: Jr. Management, Pearson, New Delhi, 2009.
3. Schermerhorn: Management, Wiley 2009
4. Certo and Certo: Modern Management, 10/e, PHI, 2009
5. R Satyaraju& A. Parthasarathy: Management Text and Cases, PHI, 2009.
6. Prem Vrat, K K Ahuja, P K Jain: Case Studies in Management, Vikas, 2006.

1.4 FUNDAMENTALS OF FINANCIAL ACCOUNTING

OBJECTIVE:

To acquaint students with the accounting concepts, tools and techniques influencing business organizations.

UNIT 1: INTRODUCTION TO FINANCIAL ACCOUNTING 08 Hrs

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions.

UNIT II : ACCOUNTING PROCESS 08 Hrs

Meaning – Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Problems.

UNIT III: SUBSIDIARY BOOKS 10 Hrs

Meaning – Significance – Types of Subsidiary Books – Purchases Book – Sales Book – Purchase Returns Book – Sales Return Book – Bills Receivable Book – Bills Payable Book – Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper.
Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.

UNIT IV: FINAL ACCOUNTS OF PROPRIETARY CONCERN 10 Hrs

Preparation of Profit & Loss Account and Balance Sheet (Vertical form).

UNIT V: SINGLE ENTRY SYSTEM 16Hrs

Meaning – Features – Types – Merits – Demerits – Differences between single entry and double entry systems – Preparation of Opening Statement of Affairs, Closing Statement of Affairs, Computation of Profit/Loss and Revised Statement of Affairs. Conversion of Single Entry to Double Entry System.

SKILL DEVELOPMENT

1. List out the accounting concepts and conventions.
2. List out any ten errors disclosed by trial balance
3. Collect the final accounts of a proprietary concern and present it in vertical form.
4. Prepare a Bank Reconciliation Statement with imaginary figures

BOOKS FOR REFERENCE

1. Jawaharlal & Seema Srivastava: Financial Accounting, HPH
2. Saha, Fundamentals of Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting, HPH
4. S Jayapandian: Financial Accounting from Zero,
5. Grewal and Gupta, Advanced Accounting, Sultan Chand.
6. S. P Jain and K. L. Narang ; Financial Accounting, Kalyani Publishers.
7. SoundraRajan A & K. Venkataramana, Financial Accounting, SHB Publishers.
1. Anil Kumar, Rajesh Kumar and Mariyappa, Financial Accounting, HPH

1.5 QUANTITATIVE APTITUDE FOR BUSINESS DECISIONS

OBJECTIVE

To provide basic knowledge of quantitative methods and their application to commercial situations and for decision making in business.

UNIT 1: NUMBER SYSTEM

04 Hrs

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers - Rational & Irrational numbers, Real Numbers, HCF & LCM (Simple problems)

UNIT II: THEORY OF EQUATIONS

12Hrs

Introduction – Meaning – Types of Equations – Simple, Linear and Simultaneous Equations (only two variables) Eliminations and Substitution Method only. Quadratic Equation – Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Problems on Commercial Application.

UNIT III: PROGRESSIONS

12 Hrs

Introduction – Arithmetic Progression - Finding the „nth term of an AP and Sum to nth term of AP. Insertion of Arithmetic Means in given terms of AP and representation of 3 terms of AP. Geometric Progression – Finding nth term of GP – Sum to „nth Term of GP – Insertion of Geometric Means in given Geometric Progression and also representation of 3 terms of GP.

UNIT IV: MATRICES AND DETERMINANTS

14Hrs

Introduction, Meaning, types of matrices – operations of addition, subtraction, multiplication of two matrices – problems, transpose of a square matrix. Determinant of a square matrix- minor of an element, co-factor of an element of a determinant. adjoint of a square matrix, singular and non-singular matrices – inverse of a square matrix – Problems on linear equations in two variables using Cramer's rule.

UNIT V: COMMERCIAL ARITHMETIC

14 Hrs

Simple interest, Compound interest including half yearly and quarterly calculations, annuities Percentages, bills discounting, concepts of Ratios, duplicate-triplicate and sub-duplicate of a ratio. Proportions, third, fourth and inverse proportion - problems.

SKILL DEVELOPMENT

1. Calculation of future value of present value.
2. Calculation of geometric mean i.e, CAGR.
3. Calculation of EMI, Premium amount.

BOOKS FOR REFERENCE

1. A.LeninJothi : Financial Mathematics, HPH.
2. Rajesh Rajghatta - Methods & Techniques for Business Decisions, Kalyani Publications.
3. Ranganath: Business Mathematics, GK Publications, Mumbai.
4. Dr. R.G. Saha& Others – Methods & Techniques for Business Decisions, VBH
5. G.R. Veena & Seema: Business Mathematics and Statistics, I.K. Intl
6. Dr. Sancheti& Kapoor: Business Mathematics and Statistic, Sultan Chand and Sons.
7. 7 Lectures – Quantitative Methods for Business – I, HPH

1.6 MONETARY AND FISCAL POLICY

OBJECTIVE:

1. To make the students to understand how to attain stabilized economy through the Fiscal Policy
2. To make the students understand various Fiscal Policy measures
3. To explain the role of Central Banks in designing Monetary Policy

UNIT I: INTRODUCTION TO FISCAL POLICY

06 Hrs.

Introduction to Fiscal Policy, Meaning and Definition to Fiscal Policy – Objectives of the Fiscal Policy, Need and importance of Fiscal Policy, Role of Fiscal Policy, Tools and Types of Fiscal Policy.

Monetary Policy ; Meaning and Definition – Differences between Monetary and Fiscal Policy.

UNIT II : FISCAL POLICY TOOLS

20 Hrs.

(a) Public Revenue: Meaning of Public Revenue, Sources of Public Revenue, Canons of Taxation, Types of taxes – Direct Tax – Meaning, Types, Merits, Demerits – Indirect Tax, Types, Merits and Demerits – Goods and Services Tax (GST) – Meaning and Benefits.

(b) Public Expenditure: Introduction, Importance, Principles of Public Expenditure, Classification of Public Expenditure, Causes for the growth of Public Expenditure, Impact of Public Expenditure, Effects of Public Expenditure on the Production and Distribution. Public Expenditure and growth in Indian Perspective.

(c) Public Debt: Introduction, Meaning, Factors responsible for the growth of modern public debts, Importance of public debt, Classification of public debt, Redemption of public debt, Effects of public debt.

UNIT III : MONETARY POLICY OF RBI

20 Hrs.

Establishment of RBI, Objectives, Role of RBI, Credit Control techniques – objectives.

Methods of Credit Control:

A) Quantitative Credit Control methods: Bank Rate Policy – Working of Bank Rate Policy, Conditions for the successful operation of BRP and limitations. Open Market – Objectives, Usefulness of OMO, Limitations of OMO, Comparison between BRP and OMO. Cash Reserve Ratio – Reasons for fixing minimum legal reserves, Limitations. Statutory Liquidity Ratio – Reasons for fixing SLR, Working of SLR, Differences between CLR and SLR

B) Qualitative Credit Control: Features, Objective, Types – Fixation of Margin requirements, Regulating Consumer Credit, Moral Suasion, Control through Directives, Rationing of Credit and Direct Action. Limitations.

Unit IV : Union and State Budget

06 Hrs.

Introduction, Meaning and Definition, Objectives, Kinds of Budget, Characteristics of a good budget, Importance of Budget, Budgetary process in India, Current year Budget.

SKILL DEVELOPMENT

- List the planned spending in 2020 budget.
- GST is feasible in Indian Economy. Analyse.
- Write the similarities between Fiscal and Monetary policies.
- Identify key economic indicators and how recent movements in these indicators could influence bank rate decisions.
- List the variety of interest rates in an economy.

BOOKS FOR REFERENCE

1. Ashima Goyal, History of Monetary Policy in India since Independence, Springs India.
2. Suraj B. Gupta, Monetary Economics: Institutions, Theory and Policy, S.Chand & co.
3. K.D.Sharma, Monetary Policy of RBI, Regal Publications.
4. A.N.Suchdev, Public Finance, Prakashana Kendra
5. M.L.Jhingan, Money, Banking, Internatoinal Trade and Public Finance, Konark Publishers Private Ltd.

1.7 OFFICE AUTOMATION AND EXCEL APPLICATIONS

PART-A: Office Automation

Windows

Working with windows OS – Desktop items, control panel, Accessories-MS paint, calculators, files and folders

MS Word

1. Create a document and do the following

- a) Save (new folder), open and name it
- b) Format the paragraphs
- c) Change font style
- d) Find and replace words
- e) Page setup for printing
- f) Cut, copy and paste options
- g) Inserting bullets and numbering and formatting
- h) Inserting Excel charts in word document
- i) Importing and exporting data among MS office suits
- j) Hide and unhide ruler
- k) Change the various indents
- l) Undo and redo operation
- m) Spellchecking
- n) Observe the difference between various views in the document

2. Create a document and do the following

- a) Insert page break, Special symbols, Header-footer, Date, Time, Text box and Pictures
- b) Insert page border and text border
- c) Study column options
- d) Insert another document in the current document
- e) Create autocorrect and auto text entries
- f) Insert line containing subscript and superscript
- g) Enter text in tabular form to study various types of tabs
- h) Insert different comments and background for different paragraphs.
- i) Change the text directions
- j) Create a label and envelop
- k) Different letters using letter wizard

3. Exercise on tables

- a) Inserting a table
- b) Adding deleting rows and columns
- c) Table properties and auto format feature
- d) Sorting a table
- e) Drawing a table
- f) Split and merge cells

- g) Converting tables to text and vice-versa
- 4. Exercise to study Mail merge utility

PART B: EXCEL APPLICATIONS

- 5. Create a Excel sheet to study editing and formatting of various types of data
- 6. Create a Excel sheet to study built in functions
Create a Worksheet to store the Information of students containing:
Sl.No, Name, Register number, Date of Birth, Fee paid, Marks in 5 subjects, total, Percentage, class and do the following:
 - a. Enter Details of 5 students
 - b. Enter the serial number using series fill option
 - c. Calculate the total Percent and class of all the students using functions.
 - d. Format the date of birth to display in various formats
 - e. Insert New Column Combination after Register numbers and Enter all student's combination
 - f. Insert Rows to enter some more students information
 - g. Format the Cells and Range and in various format.
- 7. Using the above created worksheet and perform the following:
 - 1. Sort the Worksheet using multiple fields
 - 2. Show the percentage of all the students using Bar graph
 - 3. Format the above graph (use various options like legends, Data)
 - 4. Calculate the average percentage of different combination and illustrate it with Pie chart
 - 5. Extract the details of Students combination wise using auto filter feature
 - 6. Find the name of the student who has scored highest and lowest total.
 - 7. Page setup for printing
 - 8. Cut, copy and paste options
 - 9. Inserting bullets and numbering and formatting
 - 10. Inserting Excel charts in word document
 - 11. Importing and exporting data among MS office suits
 - 12. Hide and unhide ruler.
 - 13. Change the various indents
 - 14. Undo and redo operation
 - 15. Spellchecking
 - 16. Observe the difference between various views in the document
- 8. Create a document and do the following
 - a) Insert page break, Special symbols, Header-footer, Date, Time, Text box and Pictures
 - b) Insert page border and text border
 - c) Study column options

- d) Insert another document in the current document
- e) Create autocorrect and auto text entries
- f) Insert line containing subscript and superscript
- g) Enter text in tabular form to study various types of tabs
- h) Insert different comments and background for different paragraphs.
- i) Change the text directions
- j) Create a label and envelop
- k) Different letters using letter wizard

9. Exercise on tables

- a) Inserting a table
- b) Adding deleting rows and columns
- c) Table properties and auto format feature
- d) Sorting a table
- e) Drawing a table
- f) Split and merge cells
- g) Converting tables to text and vice-versa

10. Exercise to study Mail merge utility

11. Create an Excel sheet to study editing and formatting of various types of data

12. Create an Excel sheet to study built in functions

13. Create a Worksheet to store the Information of students containing:

Sl.No, Name, Register number, Date of Birth, Fee paid, Marks in 5 subjects, total, Percentage, class and do the following:

- a. Enter Details of 5 students
- b. Enter the sl.no using series fill option
- c. Calculate the total Percent and class of all the students using functions.
- d. Format the date of birth to display in various formats
- e. Insert New Column Combination after Regno and Enter all students combination
- f. Insert Rows to enter some more students information
- g. Format the Cells and Range and in various format.

14. Using the above created worksheet and perform the following

- 1. Sort the Worksheet using multiple fields
- 2. Show the percentage of all the students using Bar graph
- 3. Format the above graph (use various options like legends, Data)
- 4. Calculate the average percentage of different combination and illustrate it with Pie chart
- 5. Extract the details of Students combination wise using auto filter feature
 - 6. Find the name of the student who has scored highest and lowest total.

2.3 MARKETING AND EVENT MANAGEMENT

OBJECTIVE:

The objective of this course is to enable students to acquire basic knowledge about the concept of marketing management, consumer behaviour, market segmentation strategy and event management.

UNIT -I: MARKETING MANAGEMENT AND ENVIRONMENT 12 Hrs.

Marketing Management: Meaning, Definitions and Features of Market, Marketer, Marketing Concepts –Selling Concept, Marketing Concept and Societal Marketing Concept, Marketing versus Selling, E-marketing and digital marketing meaning only, Marketing Environment –Micro Environment –Suppliers, Competitors, Intermediaries, Customers and Public Macro Environment – Demographic, Economic, Natural, Technological, Political and Cultural Factors,

UNIT - II: MARKETING MIX AND MARKET SEGMENTATION 10 Hrs.

Marketing mix-Meaning, components-4ps for goods marketing and 7ps for services marketing, distinction between goods marketing and service marketing. MIS and marketing research and marketing intelligence (meaning only), Market segmentation- Definition of Market Segment - Objectives, Advantages, Limitations and Bases of Market Segmentation

UNIT - III: CONSUMER BEHAVIOUR 10 Hrs.

Meaning, Definitions, Features and Importance of Consumer Behaviour- Customer versus Consumer, Buyer versus User, Buyer versus Decision Maker, Factors influencing Consumer Behaviour – Cultural, Social, Personal and Psychological Factors, Consumers Buying Roles – Initiator, Influencer, Decider, Buyer and User, Buying Behaviour – Complex Buying Behaviour, Dissonance Reducing Buying Behaviour, Habitual Buying Behaviour, Variety Seeking Buying Behaviour, Steps in Buying Process – Need Recognition, Information Search, Evaluation of Alternatives, Purchase Decision and Post Purchase Behaviour

UNIT - IV: EVENT MANAGEMENT 08 Hrs.

Event – Meaning, Definition, Characteristics, Types, Advantages and 5 C's of events, Type of Customers for Events-Event management – Meaning, Definitions, Essentials, Key Drivers, Stages and Decision Makers in Event Management-Event Management Staff – Establishing Policies and Procedures of an Event, Role of Event Manager and the people involved in conducting the event, Developing Record Keeping System in Event Management

UNIT –V :CONDUCT OF AN EVENT & PROCEDURE 12 Hrs.

Planning Schedule, Steps to Organize an Event, Assignment of Responsibilities-Communication in Events – Multichannel used for communication, Operational Communication Tools for Events, Event Marketing and Communications Planning Process-Budget of an Event – Basic

Event Budgeting Rules, Typical Event Expenditure, Reasons for Budget of an Event, Fundamentals of Creating an Event Budget, Predicting the Financial Outcome of an Event, Importance of Financial Control of an Event, Continual adjustment of the Event Budget-Computer Aided Event Management – Use of Computer and Technology from the start to End of Event, Event Planning Software, Roles and responsibilities of Event manager for different Events-Checklist of an Event, Emergency plan checklist for an Event, Sample event planning checklist-Event Proposal-Events Licenses and Permissions, permits and license for events, Government Environment for Event.

SKILL DEVELOPMENT:

1. Develop E-content for Marketing Mix components
2. Draft a chart of Marketing Environment
3. Make a diagrammatic presentation of buying process
4. Show different bases of market segmentation
5. Show steps for organizing an event
6. List out (together with relevant photographs) any 5 events that you have participated.

BOOKS FOR REFERENCE:

1. S A Sherlekar&Sherlekar marketing management HPH
2. Nair, S. R. *Consumer Behaviour and Marketing Research: Text and Cases*. Global Media
3. K Ramachandra and et.,al.Marketing Management t HPH
4. Mark Sonderm CSEP -Event entertainment and production:publishers; wiley and sons, Inc
5. Anestephen; Event management, HPH.
6. K. Venkatramana -Event Management - SHBP.
7. K Ramachandra and AllabakshPrinciples of EventManagement HPH
8. Rekha and Vibha Marketing management -VBH
9. Nihaasif Event management-VBH

2.4 FINANCIAL ACCOUNTING

OBJECTIVE:

To acquaint the students with the few accounting standards and make them familiar with the accounting procedures for different types of business.

UNIT 1: CONSIGNMENT ACCOUNTS

10Hrs

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries– Ledger Accounts in the books of Consignor and Consignee.

UNIT II: ACCOUNTING FOR JOINT VENTURES

12 Hrs

Introduction – Meaning – Objectives – Distinction between joint venture and consignment – Distinction between joint venture and partnership – maintenance of accounts in the books of coventurers – maintaining separate books for joint venture – preparation of memorandum joint venture - Problems.

UNIT III: HIRE PURCHASE SYSTEM

12 Hrs

Recording in the books of hire vendor & hire purchaser – Methods of recording – Full Cash Price Method – Actual Price Method – Debtors Method.

UNIT IV: BRANCH ACCOUNTS

10 Hrs

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office - Debtors Method and Stock and Debtors Method.

UNIT V: DEPARTMENTAL ACCOUNTS

08Hrs

Meaning, Objectives, basis of allocation of expenses, Trading and Profit and Loss Account in Columnar form – Inter Departmental Transfers.

Skill Development

1. Preparation of a claim statement with imaginary figures to submit to Insurance Company.
2. Collection of transactions relating to any branch and prepare a branch account.
3. List out the basis of Allocation of Departmental Expenses.
4. Preparation of Consignment account with imaginary figures
5. Preparation of Joint accounts with imaginary figures

Books for Reference:

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa – Advanced Financial Accounting HPH
3. Dr. Alice Mani: Advanced Financial Accounting, SBH.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Souandrajana & K. Venkataramana, Financial Accounting, SHBP.
7. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
8. M.C. Shukla and Grewel, Advanced Accounting, S Chand

2.5 QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

OBJECTIVE

The objective is to provide basic knowledge of quantitative methods and their commercial application for decision making in business.

UNIT- I: INTRODUCTION TO STATISTICS

10 Hrs.

Introduction – Meaning, Functions and Uses of Statistics;

Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). **Classification:** Meaning, and Methods of Classification of Data,

Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; **Diagrammatic Presentation:** Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub- divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.

UNIT - II: MEASURES OF CENTRAL TENDENCY AND DISPERSION

18 Hrs.

Measures of Central Tendency: Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series – Problems using Direct Method.

Median: Calculation of Median for Individual, Discrete and Continuous Series

Mode: Calculation of Mode for Individual, Discrete and Continuous Series using Inspection method (Excluding problems using Grouping Tables), Empirical relation between Mean, Median and Mode.

Measures of Dispersion: Calculation of Standard Deviation and Coefficient of Variation in Individual, Discrete and Continuous Series – Problems using Direct Method.

Measures of Skewness: Calculation of Karl Pearson's co-efficient of Skewness (Uni-modal)

UNIT - III: CORRELATION AND REGRESSION ANALYSIS

10 Hrs.

Correlation Analysis - Meaning, Types of Correlation, Calculation of Karl Pearson's Coefficient of Correlation in individual series – Problems using Direct Method only; Computation of Probable Error.

Regression Analysis – Meaning of Regression, Estimation of X and Y values using Regression Equations when regression coefficients are given.

UNIT -IV: TIME SERIES ANALYSIS

06 Hrs.

Meaning, Components, Fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.

UNIT- V: INTERPOLATION AND EXTRAPOLATION

08 Hrs.

Meaning, Assumptions, Methods of Interpolation – Binomial Expansion Method with one or two missing values, Newton's Advancing Differences Method (Problems on one missing value using maximum five X values)

SKILL DEVELOPMENT:

- Draw a blank table showing different attributes
- Collect marks scored 50 students in a examinations and prepare a frequency distributions table
- Collect data relating to prices of shares of two companies for ten days and ascertain which

companies shares prices is more stable

- Collect the run scored by the two batsmen in ten one day international cricket matches, find who is better run getter and who more consistence.
- Collect age statistics of 10 newly married couples and compute correlation coefficient

BOOKS FOR REFERENCE

1. S P Gupta: Statistical Methods- Sultan Chand, Delhi
2. C.R.Reddy : Quantitative Techniques for Management Decisions, HPH.
3. Dr. B N Gupta: Statistics (SahityaBhavan), Agra.
4. R.S Bhardwaj: Business Statistics, Excel Books.
5. Elhance: Statistical Methods, Kitab Mahal
6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
7. Veerachamy: Operation Research I.K. International Publishers
8. S. Jayashankar: Quantitative Techniques for Management
9. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

2.6 INCOME TAX – I

OBJECTIVE:

The Objective of this subject is to expose the students to the various provision of Income Tax Act relating to computation of Income of individual assesses.

UNIT - 1: INTRODUCTION TO INCOME TAX 06 Hrs.

Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.

UNIT - II: EXEMPTED INCOMES 04 Hrs.

Introduction – Exempted Incomes u/s 10 applicable to Individual Assessee. Agricultural Income – Definition, Scheme of Partial Integration (Theory only)

UNIT - III: RESIDENTIAL STATUS AND INCIDENCE OF TAX 08 Hrs.

Determination of Residential Status of Individual assessee, Incidence of Tax. Problems.

UNIT -IV: INCOME FROM SALARY 22 Hrs.

Meaning and Definition - Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites
Provident Fund - Profits in Lieu of Salary: Voluntary Retirement Compensation, Retrenchment Compensation – Gratuity - Commutation of Pension - Encashment of Earned leave - Deductions from Salary u/s 16 – Problems on computation of taxable Income from Salary.

UNIT- V: INCOME FROM HOUSE PROPERTY 12 Hrs.

Basis of Charge – Deemed Owners – Exempted House Property Income – Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value u/s 24 – Problems on computation of taxable Income from House Property.

SKILL DEVELOPMENT:

- Form No. 49A (PAN) and 49B
- Filing of Income Tax returns
- List of enclosures to be made with IT returns with reference to salary and house property.
- Preparation of Form 16
- Computation of Income Tax and the Slab Rates.

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. 7 Lectures – Income Tax – I, VBH
6. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.

2.7 TALLY SOFTWARE (PRACTICALS)

1. Creation of accounts in the name of trading organizations including alterations, deletion and shut down the business.
2. Creation of accounts in the name of non-trading organizations including alterations, deletion and shut down the business.
3. Creation of accounting groups and ledgers using single creation and multiple options.
4. Creation of various accounting ledgers.
5. Creation of vouchers, entering transactions through various types of vouchers and configuration of the following vouchers:
 - Purchase voucher
 - Sales voucher
 - Receipt voucher
 - Contra voucher
 - Payment voucher
 - Debit note
 - Credit note
 - Journal voucher
6. Creation of various stock items of a departmental store.
7. Creation of stock items using multiple entries and display stock summary.
8. Problems on Cash book.
9. Problems on creation and display of inventory vouchers.
10. Problems on Petty Cash Book.

3.2 BUSINESS COMMUNICATION

OBJECTIVES:

To enable the students to understand the skills required for effective communication at different levels of an organization.

To enhance listening, note taking and presentation skills.

To build communication skills among the students required for Digital Platforms.

To build Business Correspondence Skills among the students.

UNIT- I: FUNDAMENTALS OF COMMUNICATION

08 Hrs.

Introduction - Meaning of Communication; Purpose or Objectives of Communication; Process or Stages of Communication; Principles of Effective Communication; Barriers to Effective Communication; Types of Communication (Meaning & Features) – Interpersonal, Intrapersonal, Internal, External, Upward, Downward, Lateral, One-way, Two-way, Formal & Informal, Cross Cultural Communication; Scope of Communication; Limitations of Communication

UNIT - II: COMMUNICATION SKILLS

12 Hrs.

Reading skills – Meaning; Importance of Reading Skills; Reading comprehension skills – Literal, Evaluative, Inferential; Types of Reading Techniques – Skimming, Scanning, Intensive, Extensive and Guidelines for improving Reading Skills.

Listening skills – Meaning; Importance of Listening; Types of listening (Meaning and Benefits of each type of Listening) – Attentive, Reflective, Discriminative, Comprehension, Critical, Biased, Evaluative, Appreciative, Sympathetic & Empathetic; Barriers to listening; Overcoming barriers to listening.

Note taking skills – Meaning; Importance of note taking; Methods of note making – Outline Method, Cornell Method, Mapping Method, Charting Method, Box & Bullet Method.

Presentation skills – Meaning of Presentation in Business Communication; Importance of Presentation Skill in Business; Types of Presentations (Meaning, Pros & Cons of each type) – Informative, Instructional, Progress Reporting, Persuasive, Decision making, Problem Solving.

UNIT – III : COMMUNICATION MEDIA AND PLATFORM

12 Hrs.

Communication Media/Channel – Meaning; Role of Communication Channel; Types of Communication Medium: (a) Physical Media – Meaning, Types – Large Meeting, Department Meeting, Up close and Personal (Exclusive Meeting), Video Conference, Viral Communication or Word of Mouth (b) Mechanical Media – Meaning, Types – Email, Weekly Letters/ news Letters, Personal letters, Bill Boards, Intranet, Magazines/Papers, SMS, Social Media (c) Push and Pull Channels – Meaning and Features.

Communication Platform – Internal & External Platforms – Meaning and importance

Internal communication Platforms – Intranet, Blogosphere, Portals, You tube, Google Hangouts, Skype, Webcasts and Zoom.

External Communication Platforms – Corporate Website, Face book, Twitter, LinkedIn, You tube Accounts, Corporate Blog. (Each of the types only Meaning and Importance to be discussed)

UNIT – IV : COMMUNICATION ETHICS

10 Hrs.

Introduction - Meaning; Importance of ethical communication;

Ethical perspectives – Religious, Economic, Legal, Utilitarian, Universalistic, Humanistic, Dialogic, Situational perspectives.

Ethical issues in business communication – Honesty, Respect, Sensitivity to Cultural Differences

Ethical dilemmas involved in business communication – Secrecy, Whistle blowing, Rumors & Gossip, Lying, Ambiguity.

UNIT-V : BUSINESS CORRESPONDENCE

10 Hrs.

Business Letters – Meaning; Importance and Advantages of Business Letters; Letter components and Layout.

Types of Business Letters – (a) Letters of Inquiries – Meaning; Forms of Inquiry Letters and Content Replies to Inquiries – Meaning; Contents (c) Orders – Meaning; Contents (d) Complaints & Adjustment Letters – Meaning & Contents (e) Collection Letters – Meaning; Purpose and Different stages of Collection Writing.

SKILL DEVELOPMENT:

- Diagrammatic representation of communication process
- Preparation of presentation slides
- Creation of a Company Blog
- Drafting of inquiries, replies to inquiries, orders & complaints
- Drafting of adjustment letters & collection letters

BOOKS FOR REFERENCE:

1. C.S. Raydu, Corporate Communication, HPH
2. Rai & Rai, Business Communication, HPH
3. S.P. Sharman, Bhavani.H, Corporate Communication, VBH
4. K. Venkataramana, Corporate Communication, SHBP
5. Rajkumar, Basic Business Communication: Concepts, Applications and Skills, Excel Books
6. Taylor, Shirley, Communication for Business : A Practical Approach, Pearson Education
7. Peter URS Bender, Robert. A.Traez, Secrets of Face to Face Communication, Macmillan India
8. Vilanilam,J.V, More Effective Communication: A manual for Professionals, Response Books
9. Guptha.C.B, Business Communication and Customer Relations, Sulthan Chand
10. Guptha,C.B, Business Communication and Organization and Management, Sulthan Chand

3.3 BANKING THEORY AND PRACTICE

OBJECTIVE:

The objective of this course is to familiarize the students with the operations and innovations in Banking Sector.

UNIT - 1: BANKER AND CUSTOMER

14 Hrs.

Banker and Customer Relationship

Introduction – Meaning of Banker & Customer; General and Special relationships between Banker & Customer, (Rights and Obligations of Banker & Customer).

Customers and Account Holders

Types of Customer and Account Holders – Procedure and Practice in opening and operating the accounts of different types of customers – Minor, Joint Account Holders, Partnership Firms, Joint Stock Companies, Clubs, Non-Resident Account – NRI & NRE Accounts.

UNIT - II: COLLECTING BANKER

08 Hrs.

Meaning – Duties and Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course; Statutory Protection to Collecting Banker.

UNIT - III: PAYING BANKER

12 Hrs.

Meaning – Precautions – Statutory Protection to the Paying Banker; Cheques – Crossing of Cheques – Types of Crossing; Endorsements - Meaning, Essentials and Kinds of Endorsement; Dishonor of Cheque - Grounds for Dishonor.

UNIT -IV: LENDING OPERATIONS

12 Hrs.

Principles of Bank Lending, Kinds of lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit. Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure - Housing, Education and Vehicle loan's; Non-Performing Asset (NPA): Meaning, circumstances & impact; Government Regulations on Priority lending for commercial banks.

UNIT V: BANKING INNOVATIONS

06 Hrs.

New Technology in banking, Core Banking, Universal Banking and Offshore Banking; E-Services – Debit and Credit Cards - Internet Banking – ATM - Electronic Fund Transfer (NEFT, RTGS, IMPS), DEMAT, E-Wallet – Meaning, Types of E-Wallet's & Procedure of making E-Payments: BHIM, PAYTM, GOOGLE PAY (TEZ), PHONE PE (Concepts only)

SKILL DEVELOPMENT:

- Collect and fill account opening form of SB A/c or Current A/c
- Collect and fill pay in slip of SB A/c or Current A/c and Draw specimen of Demand Draft.
- Draw different types of endorsement of cheques.
- Draw specimen of Travelers' Cheques / Gift cheques / Credit cheques.
- List various customer services offered by at least 2 banks of your choice.

BOOKS FOR REFERENCE:

1. Gordon & Natarajan: Banking Theory Law and Practice, HPH
2. S. P Srivastava ; Banking Theory & Practice, Anmol Publications
3. M. Prakhas, Bhargabhi R: Banking law & Operation, Vision Book House.
4. K. Venkataramana, Banking Operations, SHBP.
5. Kothari N. M: Law and Practice of Banking.
6. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication

3.4 CORPORATE ACCOUNTING

OBJECTIVE:

The objective of this subject is to familiarize students with accounting provisions under Companies Act and their application.

UNIT - 1: ISSUE OF SHARES AND DEBENTURES 12 Hrs.

Share Capital: Subdivision of Share Capital; Issue of Shares, Pricing of Public Issue – Fixed Price Offer Method, Book-building Method; Journal entries for Issue of Shares - when payable fully on application and when payable in instalments - if shares are issued at par, at premium and at discount. Calls-in-arrears and Calls-in-advance. Forfeiture and Re-issue of Shares.

Debentures: Meaning & Types of Debentures; Provisions for Issue of Debentures under Companies Act, 2013. Accounting entries for issue of Debentures – when payable fully on application and when payable in instalments; Issue of Debentures other than for Cash; Issue of Debentures as collateral security for loan.

UNIT-II: UNDERWRITING OF SHARES AND DEBENTURES 08 Hrs.

Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Types of underwriting agreement – conditional and firm; Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting.

UNIT - III: FINANCIAL STATEMENTS OF COMPANIES 16 Hrs.

Components of Financial Statements – Statement of Profit and Loss and Balance Sheet. Schedule III of Companies Act, 2013 – Main features of Schedule III – Format and Content of Statement and Profit and Loss & Balance Sheet according to Schedule III. Problems on preparation of Financial Statements. Treatment for typical adjustments – depreciation, interest on debentures, tax deducted at source, advance payment of income tax, provision for taxation, and dividends.

UNIT -IV: VALUATION OF GOODWILL AND SHARES 12 Hrs.

Valuation of Goodwill: Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalisation of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. Valuation of Shares: Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Fair Value Method and Yield Method - Problems.

UNIT –V : MANAGERIAL REMUNERATION 04 Hrs.

Meaning – Provisions under Schedule V of Companies Act regarding Managerial Remuneration. Overall maximum managerial remuneration, Calculation of Net Profits for Managerial Remuneration. Simple Problems on calculation of remuneration payable.

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods

BOOKS FOR REFERENCE:

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S Anil Kumar, Dr. V Rajesh Kumar and Dr. B Mariyappa, Corporate Accounting, HPH
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers
6. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
7. M.C. Shukla and Grewal, Advanced Accounting.

3.5 FINANCIAL MANAGEMENT

OBJECTIVE:

The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

UNIT 1: INTRODUCTION TO FINANCIAL MANAGEMENT 08 Hrs.

Introduction – Meaning of Finance – Business Finance – Finance Functions – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

UNIT- II: TIME VALUE OF MONEY 08 Hrs.

Meaning, Need, Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares. Simple Problems.

UNIT- III: FINANCING & DIVIDEND DECISIONS 14 Hrs.

Financing Decision: Sources of Long Term Finance – Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Leverages – Problems.

Dividend Decision: Meaning & Determinants of Dividend Policy, Types of Dividends, Bonus shares (Meaning only). SEBI Guidelines on dividend distribution.

UNIT- IV: INVESTMENT DECISION 14 Hrs.

Meaning and Scope of Capital Budgeting, Features & Significance, Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index. Problems.

UNIT -V: WORKING CAPITAL MANAGEMENT 08 Hrs.

Concept of Working Capital, Significance of Adequate Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital (Simple Problems).

SKILL DEVELOPMENT

- Draw the organization chart of Finance Function of a company.
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Capital structure analysis of companies in different industries
- Imaginary figures prepare an estimate of working capital requirements

BOOKS FOR REFERENCE

1. S N Maheshwari, Financial Management, Sultan Chand
2. I M Pandey, Financial Management. Vikas Publication.
3. Prasanna Chandra, Financial Management, TMH
4. Khan and Jain, Financial Management, TMH
5. Dr. V Rajeshkumar and Nagaraju V - Financial management MH India
6. Dr. Aswathanarayana.T – Financial Management, VBH
7. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
8. Dr. Alice Mani: Financial Management, SBH.

3.6 INCOME TAX – II

OBJECTIVE:

The Objective of this subject is to make the students understand the computation of Taxable Income and Tax Liability of individual assessees.

UNIT -1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION 16 Hrs.

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Computing taxable Business Incomes of Proprietary Concerns and Problems on Computing Income from Profession - Chartered Accountants, Advocates and Medical Practitioners.

UNIT -II: CAPITAL GAINS 12 Hrs.

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Taxable Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F.

UNIT -III: INCOME FROM OTHER SOURCES 06 Hrs.

Taxable Income under the head Other Sources – Dividend Income – tax treatment for dividends, Interest on Securities, Rules for Grossing up, Bond Washing Transactions, – Problems on Computing Taxable Income from Other Sources.

UNIT -IV: SET-OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME 08 Hrs.

Meaning –Provision for Set-off & Carry forward of losses (Theory only).
Deductions u/s: 80C, 80CCC, 80CCD, 80D, 80E, 80G, 80GG, 80GGC, 80TTA, 80TTB, 80U.

UNIT -V: ASSESSMENT OF INDIVIDUALS 10Hrs.

Computation of Total Income and Tax Liability of an Individual Assessee (In case of income from salary & house property, only computed income shall be given).

SKILL DEVELOPMENT

- Table of rates of Tax deducted at source.
- Filing of IT returns of individuals.
- List of Enclosures for IT returns.

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Singhania: Income Tax
7. Dr. H.C Mehrothra : Income Tax, Sahitya Bhavan
8. 7 Lecturer Income Tax – VBH

3.7 QUANTITATIVE APTITUDE USING EXCEL (PRACTICALS)

1. Draw a blank table with at least 6 attributes using Excel.
2. Collect data about Age, Marks and Expenditure and prepare a frequency distribution table using Excel.
3. Preparation of Bar Diagram, Sub-divided Bar Diagram and Pie Diagram using Excel.
4. Problems on calculation of Arithmetic Mean for Individual, Discrete and Continuous series using Excel.
5. Problems on calculation of Median with less than and more than Ogive for Individual, Discrete and Continuous series using Excel.
6. Problems on calculation of Mode with histogram for Individual, Discrete and Continuous series using Excel.
7. Problems on calculation of Standard Deviation for Individual, Discrete and Continuous series using Excel.
8. Problems on calculation of Karl Pearson's co-efficient of Skewness using Excel.
9. Problems on calculation of Correlation and Regression using Excel.
10. Problems on Fitting Straight line Trend and estimation including graphical representation using Excel.

4.2 CORPORATE COMMUNICATION

OBJECTIVE:

To help the students to gain comprehensive knowledge and skill about corporate communication.

UNIT 1: CORPORATE COMMUNICATION

12Hrs.

Introduction – Meaning & Definition, Characteristics, Importance and Guidelines for effective Corporate Communication; Segmenting Stakeholders in Corporate Communication – Meaning, Need & Importance of Segmenting Stakeholders; Scope of Corporate Communication - Employee Communication, Public Relations, Internet Marketing, Customer Communication, Investor Relations;

Internal Communication – Memos – Meaning & Structure; Reports – Formal & Informal (Meaning & Structure), External Communication – Circular Letters; Writing Press Releases; Newsletters – Staff & Customers (Meaning and Contents to be discussed).

UNIT II: STRATEGIC COMMUNICATION

10 Hrs.

Introduction – Meaning, Importance, Principles of Strategic Communication – Credible, Understanding, Dialogue, Pervasive, Unity of Effort, Results Based, Responsive, Continuous Components of Strategic Communication – Nomination, Restriction, Turn-Taking, Topic Control, Topic Shifting, Repair, Termination.

Employee Communication relating to Productivity; Employee Recognition; HR Policies; Payroll; Investor Communication relating to Company Profitability; Corporate Identity and Branding; Public Relations Communication relating to Media Inquiries; Press Conference; Media Packets; News Release; News Monitoring.

UNIT III: LEADERSHIP COMMUNICATION

12 Hrs.

Meaning and Importance of Leadership Communication, Principles of Leadership Communication, Skills required:

Listening – Meaning and Types of Listening Skills, Importance of Listening.

Non-Verbal Communication (Body Language) – Meaning, Types of Non-Verbal Communication or Body Language and Importance of Non-Verbal Communication.

Stress management – Meaning and Importance of stress management.

Emotional Intelligence – Meaning and Components of Emotional Intelligence, Importance of Emotional Intelligence in Leadership Communication.

Straight Talking – Meaning and Essentials of Straight Talk, Importance of Straight Talk in Leadership Communication.

Meetings – Meaning and Types of Corporate Meetings, Notice of Meetings – Meaning, Contents & Format Agenda – Meaning and Format, Minutes of the Meeting – Meaning and Process of Recording the Minutes

UNIT IV: MARKETING COMMUNICATION

10 Hrs.

Meaning and Elements of Marketing Communication Mix; Creativity – Meaning, Importance, Steps and Types of Creativity; Forms of Marketing Communication:

Marketing Campaign – Meaning, Types of Marketing Campaign – Product Launch, Brand Launch, Rebranding, Repositioning, Turnaround/Re launch, Seasonal Push, Brand Awareness & Revenue Push (Only Meaning to be discussed).

Digital Marketing – Meaning, Channels of Digital Marketing – Websites (Content Marketing), Email, Social Media, Organic Search (SEO), Paid Search (SEM), Display Ads (Concept, Advantages & Disadvantages of each of the Channels

Product promotion – Meaning, Types of Promotion – (a) Advertising – Meaning, Features of Advertising, Objectives of Advertising, Medium of Advertising, Merits & Demerits of Advertising
Sales Promotion – Meaning, Objectives, Importance & Strategies of Sales Promotion.
Personal Selling – Meaning and Features.
Publicity – Meaning, Features, Objectives & Importance.
Printed Materials – Meaning, Types of Marketing Materials used in Business (Only Concepts to be discussed).

UNIT V: CRISIS COMMUNICATION

08 Hrs.

Meaning; Need, Types of Crisis communication, Principles to be followed in Crisis Communication; Crisis Communication Stages – Pre-Crisis, Crisis Response, Post-Crisis; Steps of Crisis Communication – Crisis Anticipation, Choosing the Crisis Communication Team, Selection of the Spokesperson, Training the Spokesperson; Monitoring of Notification System, Identifying the Target Audience, Preparing the Messages; Post Crisis Steps.

SKILL DEVELOPMENT:

- Preparation of notice & agenda of a corporate meeting;
- Draft the minutes of any one student's event meeting.
- Design an advertisement copy for the product of your choice.
- Draft a sample circular, memo & press release.
- Analyze a case study relating to communication in crisis management.

BOOKS FOR REFERENCE:

1. Sharma R.C, Krishna Mohan, Business Communication and Report Writing, McGrawHill
2. Courtland .L. Bovee, John .V. Thill, Business Communication Today, Irwin
3. Raymond .v. Lesikar, John .D. Petit Jr., Business Communication : Theory & Applications, Tata Mc GrawHill
4. Rodriques M.V, Effective Business Communication, Concept Publishing Company
5. Woolcott Law Unwin W.R, Mastering Business Communication, Palgrave publishers
6. Poe, Roy Wamp, Frunchling, Rosemary.T, Business Communication, AITBS
7. Sehgal.M.K, Vandana Khetarpal, Business communication, Excel Books
8. Raman, Meenakshi Singh, Prakash, Business Communication, Oxford University Press
9. Lowe, Susan, Pile, Louise, Presenting Delta Business Communication Skills, Viva Books
10. Krishnamacharyulu,C.S.G and Dr.Lalitha Ramakrishnan, Business Communication, HPH
11. Rayadu C.S, Media and Communication Management, HPH
12. Dalmar Riseher, Communication in Organization, Jaico Publishing House
13. Andress, Organizational Communication, AITBS Publishers
14. Lonis . A. Allen, Effective Communication on the Job, Taraporewala Publishers
15. Venkatramani, Corporate Communications : The Age of the Image, Sterling publishers

4.3 FINANCIAL MARKETS AND SERVICES

OBJECTIVES:

To provide an insight into the functioning of Indian financial system and various components of the financial system.

To make the students to understand the inter-relationship among different components and the impact on business enterprise.

UNIT 1: OVERVIEW OF FINANCIAL SYSTEM

06Hrs.

Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.

UNIT II: FINANCIAL INSTITUTIONS

12 Hrs.

Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions.

Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.

UNIT III: FINANCIAL SERVICES

12 Hrs.

Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.

UNIT IV: FINANCIAL MARKETS AND INSTRUMENTS

16 Hrs.

Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.

UNIT V: STOCK MARKETS

06 Hrs.

Introduction - Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI.

SKILL DEVELOPMENT:

- Visit any financial institution and prepare a report regarding its structure, functions and performance.
- Analyze the ratings given by any credit rating agency, for at least 5 companies.
- Conduct a mock stock-trading session and record the outcome.
- Identify a company of your choice and record its share prices for one month.

BOOKS FOR REFERENCE:

1. L.M. Bhole, Financial Institutions & Markets, McGraw Hill
2. Khan, M.Y, Indian Financial System, McGraw Hill
3. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition

4. Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
5. Guruswamy, S., Financial Services and System, McGraw Hill
6. Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
7. Khan. M.Y, Indian Financial System, Vikas Pub. House
8. H.R Machiraju, Indian Financial System, Vikas Pub. House
9. E.Gorden & K. Nataraj, Financial Markets and Services, HP

4.4 CORPORATE ACCOUNTING - II

OBJECTIVE:

The objective of this subject is to make the students familiar with the accounting provisions under Companies Act, 2013 and as per Accounting Standards.

UNIT I: REDEMPTION OF PREFERENCE SHARES 10 Hrs.

Provisions for Issue and Redemption of Preference Shares under Companies Act, 2013; Conditions for Redemption of Preference Shares; Methods of Redemption – Out of Fresh issue of Shares, out of Capitalization of Undistributed Profits; and out of Combination of Fresh Issue and Capitalization of Undistributed Profits. Treatment for Premium on Redemption and Capital Redemption Reserve – Problems.

UNIT II: REDEMPTION OF DEBENTURES 10 Hrs.

Meaning of Redemption of Debentures; Rules for Redemption of Debentures; Accounting Entries for Redemption of Debentures – when there is no Sinking Fund and when there is Sinking Fund – if Redemption is by Payment of Lump Sum, by Payment in Annual Instalments, by Purchase in Open Market and by Conversion into Shares.

UNIT III: AMALGAMATION OF COMPANIES 14 Hrs.

Introduction – Meaning of Amalgamation; Types of Amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase; Calculation of Purchase Consideration; Methods of Accounting for Amalgamation – Problems on Pooling of Interests Method and Purchase Method, Journal Entries in the books of Purchasing Company.

UNIT IV: INTERNAL RECONSTRUCTION AND CAPITAL REDUCTION 10 Hrs.

Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction.

UNIT V: LIQUIDATION OF COMPANIES 08 Hrs.

Meaning of Liquidation/Winding up, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and Winding up subject to Supervision by Court. Statement of Affairs, Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.

SKILL DEVELOPMENT

- List out legal provisions in respect of Redemption of Preference shares.
- Calculation of Purchase consideration with imaginary figures.
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- List out legal provisions in respect of internal reconstruction.

BOOKS FOR REFERENCE:

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S Anil Kumar, Dr. V Rajesh Kumar & Dr. B Mariyappa, Advanced Corporate Accounting, HPH
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
6. A Bannerjee; Financial Accounting.
7. Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers
8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
9. M.C. Shukla and Grewal, Advanced Accounting.

4.5 COST ACCOUNTING

OBJECTIVES:

The objective of this course is to familiarize the students with the cost accounting concepts and their applicability in organizations for the purpose of decision making on cost reduction and efficiency improvement.

UNIT I: INTRODUCTION TO COST ACCOUNTING

12 Hrs

Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organization, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, Responsibility centers; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet / Statement - Problems on Cost Sheet, Tenders and Quotations.

UNIT II: MATERIALS COST

12 Hrs.

Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material
Materials procurement: Procedure for procurement of materials and documentation involved in procurement of materials – (Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note); Material Storage and Records: Duties of Store keeper, Store records- (Bin card, Stores Ledger, Stock Control Cards); Material Issues and Valuation: Procedure for material issues, documents used in material issues – (Material Requisition Note, Material Transfer Note, Materials Return Note); Valuation of material issues – preparation of Stores Ledger/ Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Inventory Control: Inventory control techniques and determination of various stock levels – Problems on level setting and computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control- KANBAN, JIT Inventory Management Technique, Perpetual Inventory system (Concepts only).

UNIT III: EMPLOYEE COST

08 Hrs

Employee Cost: Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organizations; Attendance Procedure – Time keeping and Time booking, Idle time – Causes and Treatment of Normal and Abnormal Idle time, Overtime- Causes and Treatment (Theory Only); Methods of Remuneration (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight Time Rate, Halsey and Rowan Methods) and Piece Rate Systems (Straight Piece Rate and Taylor's Differential Piece Rate); Employee Turnover – Meaning, Reasons and Effects of LTO/ETO

UNIT IV: OVERHEADS

12 Hrs.

Overheads: Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

UNIT V: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS 08 Hrs.

Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

SKILL DEVELOPMENT

- Identification of elements of cost in services sector by Visiting any service sector.
- Cost estimation for the making of a proposed product.
- Draft the specimen of any two documents used in material account.
- Collection and Classification of overheads in an organization on the basis of functions.
- Prepare a reconciliation statement with imaginary figures

BOOKS FOR REFERENCE

1. Jain and Narang. Cost Accounting, Kalyani Publication House
2. M.N Arora Cost Accounting , HPH
3. M.V. Shukla – Cost and Management Accounting
4. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
5. Dr. V Rajeshkumar, Dr. R K Srikanth – Cost Accounting MH India
6. Ratnam, Cost Accounting - Kitabmahal
7. P C Tulsian, Cost Accounting – MHE India
8. Nigam & Sharma: Cost Accounting, HPH
9. Dr. B. Mariyappa: Cost Accounting HPH
10. Khanna, Ahuja & Pandey – Practical Costing - S Chand & Co. Ltd.
11. B.S. Raman, Cost Accounting. United Publisher
12. Ravi M. Kishore – Cost Management – Taxmann.

4.6 CUSTOMS DUTY & TAXATION FOR FIRMS AND COMPANIES

OBJECTIVE:

The objective is to enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961 and to study the other existing Indirect tax provisions on goods not covered under GST.

UNIT I: CUSTOMS ACT

10 Hrs

Meaning – Types of Custom Duties – Valuation for Customs Duty – Tariff Value – Customs Value – Methods of Valuation for Customs – Problems on Custom Duty.

UNIT II: ASSESSMENT OF FIRMS

16 Hrs

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners. Problems on Computation of Firms total income and tax liability.

UNIT III: ASSESSMENT OF COMPANIES

26 Hrs

Introduction – Meaning of Company – Types of Companies – Computation of Depreciation u/s 32 – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) – Deductions u/s 80G, 80GGB, 80IA, 80 IB and Problems on Computation of Tax Liability.

SKILL DEVELOPMENT

- Collect financial statement of a firm and compute the taxable income
- Narrate the procedure for calculation of book profits.
- Narrate the Procedure of calculation of tax liability
- Prepare the challan for payment of tax under existing laws on goods not covered under GST.

BOOKS FOR REFERENCE

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax
5. Santhil & Santhil : Business taxation
6. . 6. S. Bhat – Taxation Management.
7. Singhania : Income Tax
8. V.S.Datey: Indirect Taxes – Law and Practice.
9. R. G. Saha, Usha Devi & Others – Taxation – HPH
10. 7 Lecturers Business Taxation – II, VBH

4.7 ERP (PRACTICALS)

1. Generating Basic Reports in ERP

- a. Trial Balance, Trading and Profit & Loss Account
- b. Balance Sheet
- c. Cash / Bank Books
- d. Stock Summary, Go down Summary etc.,

2. Advanced Accounting Features in ERP

- a. Maintaining Bill-wise details
- b. Cost Centers and Cost Categories
- c. Multiple Currencies
- d. Budgets and Controls
- e. Scenario Management

3. Job Costing

- a. Job work process and job work in process
- b. Job work out process

4. Advantages of Technology

- a. Security Controls
- b. Tally Audit
- c. Backup and Restore
- d. Export and Import of Data

5. Advanced Inventory Features in ERP

- a. Purchase Orders and Sales Orders
- b. Reorder Levels
- c. GRN and Delivery Notes
- d. Price Levels and Price Lists
- e. Stock Ageing Analysis / Batch Numbers

5.1 BUSINESS REGULATIONS

OBJECTIVE:

To introduce the students to the various business regulations and to familiarize them with common issues of relevance.

UNIT I : CONTRACT LAW 14 Hrs.

Indian Contract Act 1872 – Definition of Contract, Essentials of Valid Contract, Classification of Contract, Breach of Contract and Remedies to Breach of Contract.

UNIT II : LAW OF SALE OF GOODS 10 Hrs.

Indian Sale of Goods Act 1930- Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Rights and Duties of the Buyer, Rights of an Unpaid Seller.

UNIT III : COMPETITION AND CONSUMER LAWS 12 Hrs.

The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India.

Consumer Protection Act 1986 – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.

UNIT IV : ECONOMIC LAWS 10 Hrs.

WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.

FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.

UNIT V: ENVIRONMENT AND CYBER LAWS 06 Hrs.

Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.

Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.

SKILL DEVELOPMENT

- Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance.
- Draft digital signature certificate.
- Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence.
- Collect leading cyber-crimes cases and form groups in the class room and conduct group discussion.
- Draft a constructive and innovative suggestions note on global warming reduction

BOOKS FOR REFERENCE:

1. K. Aswathappa, Business Laws, HPH,
2. Bulchandni, Business Laws, HPH.
3. K. Venkataramana, Business Regulations, SHBP.
4. Kamakshi P & Srikumari P – Business Regulations, VBH.
5. N.D. Kapoor, Business Laws, Sultan chand publications.

5.2 ENTREPRENEURSHIP DEVELOPMENT

OBJECTIVE:

To enable students to understand the basic concepts of Entrepreneurship and prepare Business Plan to start a Small Industry.

UNIT I : INTRODUCTION TO ENTREPRENEURSHIP

10 Hrs.

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise; Differences between Entrepreneurship, Entrepreneur & Enterprise; Functions of Entrepreneur; Role of Entrepreneur for Economic Development; Factors influencing Entrepreneurship; Pros and Cons of being an Entrepreneur; Differences between Manager and Entrepreneur; Qualities of an Entrepreneur; Types of Entrepreneurs. Entrepreneurship Development -- Need, Problems, National and State Level Institutions.

UNIT II : MICRO, SMALL, MEDIUM ENTREPRISES

10 Hrs.

Micro Small and Medium types of Business units (MSMEs): Meaning, Definition, Characteristics, Establishment procedures, Challenges faced by MSMEs, Comparison between Small and Large scale business units. **Industrial Estates:** Meaning, Role and Types.

UNIT III : STARTING A NEW BUSINESS VENTURE

12 Hrs.

Business opportunity: Meaning and Process of identifying Business opportunity; Scanning the Environment, Evaluation and Selection of the best Alternative/Project.

Steps involved in starting a Business Venture – Identification of Project/Service, Location, Project Formulation – Feasibility studies and reasons to do feasibility studies (Product/Service, Financial, Technical, Social and Market feasibility), Decision on form of Ownership, Completion of Legal Formalities(Clearances and Permits required, Formalities, Licensing and Registration Procedures), Arranging for Infrastructure, Preparation of Project Report, Applying and Obtaining Financial Assistance.

UNIT IV : PREPARATION OF BUSINESS PLAN AND DEVELOPMENT OF BUSINESS MODEL

10 Hrs.

Business Plan (BP): Meaning, Importance, Preparation and Component of Business Plan, Common pitfalls to be avoided in preparation of a BP and the possible solutions to overcome them.

Formulation of Business Model: Meaning of Business Model, Importance and Diversity of Business Model and Components of Business Model.

UNIT V: INSTITUTIONAL ASSISTANCE FOR ENTREPRENEURSHIP

10 Hrs

Need and Importance, **Financial Assistance and Concessions:** SFC's, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, **Non-financial assistance:** DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC, Trade related Entrepreneurship Development and Assistance (TREAD), Pradhan Manthri Kausal Vrudhhi Yojana (PMKVY) and National Skill Development Mission(NSDM).

SKILL DEVELOPMENT

- Preparation of a Project Report to start a SSI Unit
- Preparing a letter to the concerned authority-seeking license to the SSI Unit, you propose to start
- Format of a Business Plan
- Chart showing Financial Assistance available to SSI along with rates of interest
- Chart showing Tax Concessions to SSI both Direct and Indirect

BOOKS FOR REFERENCE

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
3. Satish Taneja: Entrepreneur Development, HPH.
4. UdaiPareek and T.V. Rao, Developing Entrepreneurship
5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET, Hyderabad
6. Srivastava, A Practical Guide to Industrial Entrepreneurs, Sultan Chand.
7. Government of India, Report of the committee on small and medium entrepreneurs, 1975
8. VidyaHattangadi ; Entrepreneurship, HPH.
9. N.V.R. Naidu : Management and Entrepreneurship, I.K. International
10. Bharusali, Entrepreneur Development,
11. K. Venkataramanappa, Entrepreneurial Development, SHB Publications
12. Anil Kumar : Small Business and Entrepreneurship, I.K. International
13. Rekha & Vibha – Entrepreneurial Management, VBH.

5.3 INDIAN ACCOUNTING STANDARDS AND IFRS

OBJECTIVE:

The objective of this subject is orient the students about the background and provisions of accounting standards which govern and guide the accounting process and preparation of financial statements.

UNIT I : ACCOUNTING STANDARDS

06 Hrs.

Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board.

UNIT II : PREPARATION OF FINANCIAL STATEMENTS AS PER INDIAN AS 10 Hrs.

Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet.

UNIT III : PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS APPEARING IN FINANCIAL STATEMENTS

14Hrs.

Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38), Provisions (Ind AS 37), Earnings per Share (Ind AS 33)

UNIT IV : PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS

10Hrs

Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34)

UNIT V: CONSOLIDATED FINANCIAL STATEMENTS

12 Hrs.

Meaning of Group, Holding and Subsidiary Company, Purpose and benefits of preparing Consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of Consolidation of Financial Statements, Components of Consolidated Financial Statements, Calculation of Minority Interest, Calculation of Goodwill or Capital Reserve on Consolidation. Accounting treatment for inter-company debts, unrealised profit on stock, unrealised profit on fixed assets, and inter-company dividends.

SKILL DEVELOPMENT:

- Preparation of financial statements as per IND AS with imaginary figures.
- Analysis of published financial statements for at-least 2 types of stakeholders
- Preparation of notes to accounts for non-current assets
- Preparation of Consolidated Financial Statement of any two existing companies.
- Disclosure of change in equity in the annual reports of any two select companies.

BOOKS FOR REFERENCE:

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Hanif & Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers

5.4 ADVANCED ACCOUNTING

OBJECTIVE:

The objective of this subject is to make the students familiar with the advanced aspects of accounting along with their practical application.

UNIT I : EMPLOYEE STOCK OPTION SCHEME / PLAN 06 Hrs.

Meaning of Employee Stock Option Scheme (ESOS). Important terms relating to ESOS. Rules regarding offer of ESOS in accordance with The Companies (Share Capital and Debentures) Rules, 2014. SEBI regulations regarding ESOS. Accounting treatment for ESOS. Problems.

UNIT II : BUY BACK OF SHARES 06 Hrs.

Introduction and meaning. Objectives and benefits of buy-back. Provisions regarding buy-back of shares under Companies Act, 2013. SEBI regulations regarding buy-back of shares. Methods of buy-back – through tender offer to existing shareholders, through open market and through book-building. Accounting entries for buy-back of shares. Problems.

UNIT III : INVESTMENT ACCOUNTS 12 Hrs.

Meaning of Investments. Types or Classification of Investments. Valuation of Investments, Cost of Investments, Accounting treatment for Re-classification of Investments, Disposal of Investments and income from investments. Problems.

UNIT IV : FINANCIAL STATEMENTS OF BANKING COMPANIES 14 Hrs.

Introduction. Functions of a bank. Important provisions of Banking Regulation Act, 1949 with regard to Minimum Capital and Reserves, Statutory Reserve, Cash Reserve, Statutory Liquidity Ratio etc. Special Features of Bank Accounting. Final Accounts of Banking Companies – components and formats. Accounting treatment for Rebate on Bills Discounted, Acceptance, Endorsement and Other Obligations. Problems on preparation of bank final accounts.

UNIT V: FINANCIAL STATEMENTS OF INSURANCE COMPANIES 14 Hrs.

Introduction. Classification of Insurance Business – Life Insurance and General Insurance. Components of Financial Statements of Life Insurance Business – Revenue Account, Profit and Loss Account, Balance Sheet and Schedules. Components of Financial Statements of General Insurance Business – Revenue Account, Profit and Loss Account, Balance Sheet and Schedules. Accounting Principles for preparation of Financial Statements of Insurance companies. Problems.

SKILL DEVELOPMENT

- Preparation of different schedules with reference to final accounts of Banking Companies
- Preparation of financial statement of Life Insurance Company.
- Preparation of financial statement of General Insurance Company.

BOOKS FOR REFERENCE:

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH
3. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand

5.5 METHODS OF COSTING

OBJECTIVE:

The learning objective is to familiarize the students on the use of cost accounting methods in different industry verticals

UNIT I : JOB COSTING AND BATCH COSTING 10 Hrs.

Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.

Batch Costing: Meaning, difference between job and batch costing; process of accumulation and calculation; determination of EBQ- problems.

UNIT II : CONTRACT COSTING 12 Hrs.

Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.

UNIT III : PROCESS COSTING 14 Hrs.

Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts.

Equivalent Production: Meaning, Calculation of Equivalent Production, Procedure for evaluation.

UNIT IV : SERVICE COSTING 16 Hrs.

Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.

SKILL DEVELOPMENT

- Listing of industries located in your area and methods of costing adopted by them
- List out materials used in any two organizations.
- Preparation of Imaginary composite job cost statement
- Preparation of activity base cost statement

BOOKS FOR REFERENCE:

1. M.N Arora, Cost Accounting. HPH
2. Nigam and Sharma, Advanced Costing.
3. B.S. Raman, Cost Accounting, United Publishers
4. K.S Thakur- Cost Accounting, Excel Books
5. B. Mariyappa, Costing Methods HPH. .
6. N.K Prasad, Costing, Book Syndicate Pvt. Limited,
7. Jain & Narang, Cost Accounting, Kalyani Publishers
8. Ravi M. Kishore – Cost Management, Taxmann
9. Anthony R. N. – Management Accounting Principles

5.6 INDIRECT TAX

OBJECTIVES:

To impart students with knowledge on tax, types of tax and their modalities, to give insight on the taxes influencing a corporate entity – both direct and indirect, and to orient the students on the procedures and formalities to be adhered, with regard to tax matters.

UNIT I : BASICS OF TAXATION

4 Hrs.

Tax – Meaning and Types, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation in India, Structure of Indian Taxation.

UNIT II : GOODS AND SERVICES TAX – FRAMEWORK AND DEFINITIONS 12 Hrs.

Introduction to Goods and Services Tax, Constitutional Framework, Orientation to CGST, SGST and IGST, Meaning and Scope of Supply, Types of Supply. Exemptions from GST

UNIT III : TIME, PLACE AND VALUE OF SUPPLY

16 Hrs.

Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of ‘Value of Supply’

UNIT IV : GST LIABILITY AND INPUT TAX CREDIT

14 Hrs.

Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.

UNIT V : GST PROCEDURES

06 Hrs.

Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST, Accounting record for GST, Features of GST in Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.

SKILL DEVELOPMENT:

- Prepare chart showing rates of GST.
- Prepare Tax invoice under the GST Act.
- Prepare structure of GSTN and its working mechanism.
- Prepare list of exempted goods/ services under GST.
- Prepare organisation chart of GST Council.

BOOKS FOR REFERENCE:

1. V Rajesh Kumar and Mahadev, “Indirect Taxes”, Mc Graw Hill Education
2. Datey, V S, “Indirect Taxes”, Taxmann Publications.
3. Hiregange et al, “Indirect Taxes:”, Puliani and Puliani.
4. Haldia, Arpit, “GST Made Easy”, Taxmann Publications.
5. Chaudhary, Dalmia, Girdharwal, “GST – A Practical Approach”, Taxmann Publications.
6. Garg, Kamal, “Understanding GST”, Bharat Publications.
7. Hiregange, Jain and Naik, “Students’ Handbook on Goods and Services Tax”, Puliani and Puliani.

5.7 SAP (PRACTICALS)

1. **General Settings:** Define Countries, Standard Settings, Currency,
2. **Organizational Structure:** Definition: Define company, Define copy delete check company code, Define Profit Center, Segment
Assignment: Assign company code to company, Assign company code to credit control area.
3. **Financial Accounting Global Settings:** Fiscal year variant. Assign Fiscal year variant to Company Code, Posting period variant. . Assign Posting period variant to Company Code, Document Types, Document Number Ranges, Posting Keys, Field status variant, Tax on Sales and Purchases
4. **General Ledger Accounting:** Chart of Accounts, GL Account Groups, Created GL Master Records, Posting to GL Accounts, Retained Earnings accounts ,Foreign Currency Valuation, Accrual and Deferral, Automatic Account Cleaning, Financial Statement Versions
5. **Accounts Receivables and Accounts Payables:** Customer/Vendor Account groups. Maintain Number Ranges, Customer/Vendor Master Data, Creation of Reconciliation accounts for Accounts Receivables & Accounts Payables, Incoming & Outgoing Invoices/Credit Memos, Incoming Payments, Outgoing Payments, Configure Tolerance groups of Customers & Vendors. Open Item Clearing, Partial Payment and Residual Payment, Maintain Terms of Payment, Document Reversal, Customer/Vendor Special GL transaction, Automatic Payment Program, Automatic dunning program
6. **Bank Accounting:** House Banks. Customer/Vendor Bank , Cash Journal Configuration
7. **Asset Accounting:** Asset Management Configuration, Chart of Depreciation Configuration of Asset Class, Account Determination, Screen Layout, Allocate number ranges to Asset Classes, Asset Master Creation. Asset Posting – Acquisition, Sale, Transfer, Scrapping of asset, Depreciation Keys, Asset Depreciation, Asset Information system.
8. **New General Ledger:** Document Splitting, Ledger Approach, Parallel Accounting, CO-FI Integration.
9. **FI-CO Integration:** Controlling Area, Cost Center Accounting, Cost Element Accounting, Internal Order.
10. **Controlling Basic settings:** Define Controlling Area, Define Number Range for Controlling Area, Maintain Planning Version
11. **Cost Element Accounting:** Creation of Primary Cost Element from FI, Creation of Primary Cost Element from CO, Default Account Assignment, Creation of Activity Type, Creation of SKF
12. **Cost Center Accounting:** Cost Center Standard Hierarchy, Creation of Cost Center & Cost Center Groups, Posting to Cost Centers, Re-posting of CO line items, Planning of Cost Centers, Overhead Calculation, Period End closing activities in cost center accounting – Assessment, Distribution, Periodic Re-posting, Activity Allocation
13. **CO-PA Profitability Analysis:** *Account based COPA, Costing Based COPA*, Introduction to Profitability analysis, Data Flow in Profitability Analysis, Maintaining the operating concern, Assignment of Controlling area to operating concern, Activating the profitability analysis, Define number ranges for actual postings

14. **Internal Orders:** Use of Internal Order Types, Settlement Profile, Planning Profile, Budget Profile, Tolerance for Budgeting and availability control, Order Types, Real Orders and statistical Orders
15. **Profit Center Accounting:** Basic settings for Profit Center Accounting, Creation of Profit Centers, Maintenance of control Parameters for Actual Postings, Maintaining planning versions for profit centers, Maintaining the number ranges for profit center documents, Creation of profit center master records, Display of profit center master records

6.1 PRINCIPLES AND PRACTICE OF AUDITING

OBJECTIVE:

This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

UNIT I : INTRODUCTION TO AUDITING 12 Hrs

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit

UNIT II : INTERNAL CONTROL 10 Hrs

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

UNIT III : VOUCHING 10 Hrs

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

UNIT IV: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES 10 Hrs

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

UNIT V : AUDIT OF LIMITED COMPANIES AND OTHERS 10 Hrs

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies.

SKILL DEVELOPMENT:

- Collect the information about types of audit conducted in any one Organization
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Draft an investigation report on behalf of a Public Limited Company
- Record the verification procedure with respect to any one fixed asset.
- Draft an audit program.

BOOKS FOR REFERENCE:

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena - Principles and Practice of Auditing, HPH

6.2 E- COMMERCE

OBJECTIVE

At the end of the course students shall be able to practice on-line business and E- Commerce

UNIT I : ELECTRONIC COMMERCE

08 Hrs

Electronic Commerce: Overview, Definitions, Electronic Commerce Framework, Traditional vs. Electronic business applications, Advantages & Disadvantages of E- Commerce, Threats of E-Commerce, The anatomy of E-commerce applications.

UNIT II: NETWORK INFRASTRUCTURE FOR E-COMMERCE

08 Hrs

Network infrastructure for E-Commerce - components of the I-way - Network security and firewalls -client server network security - firewalls and network security - data and message security – encrypted documents and electronic mail. Different Types of Networking for E Commerce, Internet, intranet & Extranet.

UNIT III : BUSINESS MODELS OF E-COMMERCE

14 Hrs

Business Models of E-commerce: Model Based on Transaction Type, Model Based on Transaction Party - B2B, B2C, C2B, C2C, E-Governance- E-Marketing. Content Management: Definition of content, Authoring Tools & Content Management, Content — partnership, repositories, convergence, providers, Web Traffic & Traffic Management, Content Marketing.

UNIT IV : CALL CENTRE

12 Hrs

Call Centre: Definition, Need, Tasks Handled, Mode of Operation, Equipment, Strength & Weaknesses of Call Centre, Customer Premises Equipment {CPE} E — Payment Mechanism: Payment through card system, E — Cheque, E — Cash, E —Payment Threats & Protections. Electronic Data Interchange (EDI), EDI applications in business, EDI Systems

UNIT V : RISK OF E-COMMERCE

10 Hrs

Risk of E-Commerce: Overview, Security for E-Commerce, Security Standards, Firewall, Cryptography, Key Management, Password Systems, Digital certificates, Digital signatures. Managerial Prospective, Rules & Regulations for Controlling E — Commerce, Cyber Laws.

BOOKS FOR REFERENCE

1. E-Commerce, M.M. Oka, EPH
2. Kaiakotia, Whinston : Frontiers of Electronic Commerce , Pearson Education.

6.3 MANAGEMENT ACCOUNTING

OBJECTIVE:

The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision- making.

UNIT I : INTRODUCTION TO MANAGEMENT ACCOUNTING 12 Hrs.

Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management Accounting. Management Reporting– Principles of Good Reporting System. Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis as per Companies Act, 2013 Schedule III formats.

UNIT II : RATIO ANALYSIS 10 Hrs.

Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations– Classification of Ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems.

UNIT III : CASH FLOW ANALYSIS 12 Hrs.

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.

UNIT IV : MARGINAL COSTING 10Hrs.

Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis- assumptions and uses- problems. Break Even Chart.

UNIT V: MANAGEMENT REPORTING 8 Hrs.

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of a good Reporting System – Kinds of Reports – Drafting of Reports under different situations.

SKILL DEVELOPMENT

- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collect statements of an Organization and Calculate Important Accounting Ratio's
- Draft a report on any crisis in an organization.

BOOKS FOR REFERENCE

1. Dr. S.N. Maheshwari, Management Accounting, Vikas Publishers.
2. Sexana, Management Accounting,
3. Dr. S.N. Goyal and Manmohan, Management Accounting,
4. B.S. Raman, Management Accounting, United publishers
5. Sharma and Gupta, Management Accounting, Kalyani Publishers
6. M Muniraju & K Ramachandra, Management Accounting, HPH
7. PN Reddy & Appanaiah, Essentials of Management Accounting, HPH
8. Dr. B Mariyappa , Management Accounting, HPH
9. Sudhindra Bhat- Management Accounting

6.4: ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES

OBJECTIVES:

The objective of this subject is to inculcate writing and auditing of government accounting and books.

UNIT I : INTRODUCTION

10 Hrs.

Constitutional Background –Origin and development-historical perspective- Evaluation of Government Accounts-Need for accounting system in government- accounting principles- accounts as tools for fiscal transparency highlighting the linkage, Principles of classification - Consolidated fund, Contingent fund and Public Account, Concept of Suspense Accounts- Government Accounting Rules 1990-Financial Rules of Government of India 2005-Central Government Receipts and Payment Rules 1983.

UNIT II : BUDGET AND FINANCE

12 Hrs.

Appropriation Act- Appropriation Bill-Approval of Budget- vote on account-power of sanction of spent- Revised estimate-Savings of grant-supplementary, Excess grant and Re-appropriation-para 258 to 295 – Ways and Means and budget control-para 375 to 382 - Audit Report-Public accounts of the state para 346 to 366-legislature Committees-para 335 to 346, Establishment-article 105 to 139-stores-works-advance- charitable Endowments- deposits- powers of sanction - maintenance of cash and other accounts in Government offices-Article 327 to 348- Responsibilities for losses of public money or property-article 349 to 395- Contingent Expenditure.

UNIT III : ACCOUNTING FOR RURAL LOCAL GOVERNMENTS

10 Hrs.

Panchaya Raj Institutions-origin of Panchayat Raj Institutions - Constitutional background- three tier Panchayat Raj System, Financial functions of Zilla Panchayat, Taluk Panchayat, Gram Panchayat. Salary, travelling allowances and other allowances to Adyaksha, Upadyaksha and members of Zilla Panchayat, Taluk Panchayat, Gram Panchayat. Application of Gram Panchayat Fund - Honorarium of Adyaksha and Upadyaksha of Gram Panchayat. Grants – fees, taxes, assets and liabilities of Panchayat Raj Institutions. Zilla Panchayat Budget and Account, Taluk Panchayat – Finance and account, Gram Panchayat - Budget and account Rules, Priasoft accounting software in Panchayat Raj institutions and Panchatantra software.

UNIT IV: ACCOUNTING FOR URBAN LOCAL GOVERNMENTS

10 Hrs.

Origin of Municipalities- Different tiers of urban local bodies- Urbanization in Karnataka - DMA Organization Chart - Structure of ULB, functions of municipal councils, municipal corporations, city municipal councils, town municipal councils, town panchayats, notified area committees, standing Committees, Rent, rates & taxes, fees, salary grants and other allowance to members of different schemes of ULB's, Expenditure rules-taxation rules 1965-Contract rules 1986-Borrowing rules 1966-Assets and liabilities of ULB's. Regulation of duty on transfers of Immovable property, Preparation of plans, Estimates, Budgets, Receipts vouchers & Payment vouchers, Maintenance accounts of different Schemes of Urban local bodies. FBAS Accounting system in municipalities.

UNIT V : AUDIT OF GOVERNMENT AND LOCAL BODIES**10 Hrs.**

Audit-origin and development of Government Auditing –Constitutional Provisions- CAG of India and AGs (DPC) Act, 1971-Functions and spirit of Audit-Primary and Secondary Objectives of Audit-types, Methods of Audit-Scope of audit –Benefits of audit- Role of auditor- Concept of professional ethics. Auditing of Panchayat Raj Institutions. Audit report, Procedures to rectify audit objection and recovery paras, ad-hoc committees in Panchayat Raj Institutions, Duties and responsibilities of ad-hoc committee, Auditing of ULB's, Government Auditor-Inspection of Books and Vouchers, different types of audit, measures to clear audit objection and recovery paras, ad-hoc committee.

SKILL DEVELOPMENT

- Prepare Consolidated Fund, Contingent Fund and Public Account with imaginary figures.
- Prepare maintenance of Cash Account in Government office using imaginary figures
- State the various expenses incurred in Zilla Panchayat, Taluk Panchayat and Gram Panchayath
- Draw the organization chart of Urban Local Bodies
- State duties and responsibilities of Ad-hoc Committee in Panchayathraj Institutions.

BOOKS FOR REFERENCES:

- 1.K.R. Paul, Financial Accounting, Central Book Agency, Kolkata
2. Indian Audit and Accounts Departments, accounts and audit rules
3. Karnataka Panchayat raj Act 1993
4. Karnataka Panchayat raj (budget and accounts rules) 2006
5. Karnataka Municipal Corporation rules 1977
6. Karnataka State Audit and Accounts Department Manual
7. Karnataka Municipal Budget and Accounts rules
8. Government of Karnataka local bodies Accounts and Audit circulars
9. Priasoft, panchatantra, FBAS accounting software

6.5 COST MANAGEMENT

OBJECTIVE

The objective is to enable the students to understand techniques used to control as well as reduce the cost.

UNIT I : COST CONTROL AND COST REDUCTION

08 Hrs

Meaning of cost control and cost reduction, areas covered by cost control and cost reduction – product design, target costing, value analysis, value engineering, value chain analysis, Business Process Reengineering (theory only).

UNIT II : MARGINAL COSTING

10 Hrs

Absorption costing, cost classification under absorption costing, Meaning and Definition of marginal costing – Absorption Costing V/s Marginal Costing - Need for Marginal Costing, arguments against and in favor of marginal costing – marginal cost equation – Uses and Limitations of Marginal Costing - Break even analysis - Problems on Break Even Analyses.

UNIT III : STANDARD COSTING

12 Hrs

Historical costing - Introduction – Meaning & Definition of Standard Cost and Standard Costing - Advantages & Disadvantages of Standard Costing –preliminaries in establishing system of standard costing – Variance Analysis – Material Variance, Labour Variance and Overheads Variance – Problems on Material Variances and Labor Variances.

UNIT IV : BUDGETARY CONTROL

12 Hrs

Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Meaning, Types of Functional Budgets - Flexible Budgets, Cash Budgets, sales budget and production budget. Problems on Flexible budgets and cash budgets.

UNIT V : ACTIVITY BASED COSTING

10 Hrs

Introduction - Weakness of conventional system – concept of ABC – Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC – Characteristics of ABC – Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC - Problems on ABC.

SKILL DEVELOPMENT

- Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
- Illustrate make or buying decisions helps in decision making.
- Preparation of Sales Budget with Imaginary Figures
- List any 10 industries where Standard Costing is used.

BOOKS FOR REFERENCE

1. S P Iyengar, Cost Accounting.
2. M.N. Arora, Cost Accounting.
3. Palaniappan&Hariharan : Cost Accounting
4. Jain &Narang, Cost Accounting.
5. IM Pandey: Management Accounting

6.6 INCOME TAX RETURNS AND GST RETURNS FILING (PRACTICALS)

1. Filing of ITR – 1 (SAHAJ)
2. Filing of ITR – 2
3. Filing of ITR – 3
4. Filing of ITR – 4
5. Filing of ITR – 5
6. Filing of ITR – 6
7. Filing of ITR – 7
8. Filing of ITR – V
9. Returns filing under Section 139(1)
10. Returns filing under Section 139(3)
11. Returns filing under Section 139(4)
12. Returns filing under Section 139(5)
13. Filing of Form GSTR - 1
14. Filing of Form GSTR - 2
15. Filing of Returns in Form GSTR - 3
16. Filing of Returns in Form GSTR - 4

