

Programme: B. Com PA

Course Code: 20UPA2C03

Course Title: CORE- 3- FINANCIAL ACCOUNTING

Hours / Week: 6

Year: FIRST

Semester: II

Credits : 5

### COURSE OBJECTIVES

1. To Understand the concept of Accounts of Non Trade Concern.
2. To gain the **knowledge of Depreciation.**
3. To gather the techniques of Single Entry System.
4. To know about the Branch Accounts.
5. To know about the concepts of Hire purchase and Installment systems.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Understand the concept of Accounts of Non trade concern.	K1 & K2
CO2	Gathered the <b>knowledge of Depreciation.</b>	K2 & K3
CO3	Gathered the techniques of Single Entry System.	K1 & K2
CO4	Known about the Branch Accounts.	K2 & K3
CO5	Known about the concepts of Hire purchase and Instalment systems.	K1 & K2

K1 – Remember;

K2 – Understand;

K3 – Apply;

K4 – Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	M	S		S	S	M	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	M	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

### Unit I

Accounts of Non-Trading concerns – Receipts and Payments account – Income and Expenditure account and Balance Sheet.

### Unit II

**Depreciation: Meaning and Definition – Causes of Depreciation – Methods of depreciation**  
– Reserves and Provisions.

### Unit III

Single Entry System: Meaning - Features – Statement of Affairs Method - Conversion Method.

### Unit IV

Branch Accounts: Excluding Foreign Branch. Departmental Accounts: Transfer at cost or selling price.

### Unit V

**\*Hire Purchase and Installment Systems: including Hire Purchase Trading account. \***

### **\*Self-Study**

**Note: Distribution of marks for theory and problems shall be 20% and 80%.**

#### **Books for Study:**

1. Reddy and Moorthy, *Advanced Accounting*, Margham Publications, 2<sup>nd</sup> Edition, Reprint 2019.
2. Jain & Narang, *Advanced Accountancy*, Kalyani Publishers, Reprint 2018.
3. N. Vinayakam, P.L.Mani & K.L.Nagarajan, *Principles of Accountancy*, Sultan Chand & Sons, Reprint 2016.

#### **Books for Reference:**

1. T.S. Grewal, S.C Gupta, S.P. Jain, *Advanced Accountancy*, Sultan Chand & Sons, Reprint 2017.
2. K.L. Narang, S.N. Maheswari, *Advanced Accountancy*, Kalyani Publishers, Reprint 2018.
3. S.K. Maheswari, T.S. Reddy, *Advanced Accountancy*, Vikas Publishers, New Edition 2018.

#### **e-resources:**

1. <https://www.youtube.com/playlist?list=PLLhSIFfDZcUXEs3UhIv5tMn6AAU1GNnPr>
2. <https://www.tgct.gov.in/tgportal/staffcollege/DR%20ACTOs%2017.01.2020%20to%2018.02.2020/February%20-%202020%20PDF's/05.02.2020,%201.%20%20S.Srinivas%20Sir,%20Chartered%20Accountant,%20Accounting%20Fundamentals.pdf>
3. [https://dhbvn.org.in/staticContent/account\\_exams/lectures/Lecture%20on%20book%20keeping%20&%20Accountancy.pdf](https://dhbvn.org.in/staticContent/account_exams/lectures/Lecture%20on%20book%20keeping%20&%20Accountancy.pdf)

Programme: B. Com PA

Course Code: 20UPA3C05

Course Title: CORE-5-INDUSTRIAL LAW

Hours / Week: 4

Year: SECOND

Semester: III

Credits: 4

### COURSE OBJECTIVES

1. Understand the **Factories Act, 1948**.
2. Understand the Workmen's Compensation Act, 1923.
3. Understand the Payment of Bonus Act, 1965.
4. Understand the **Employee Provident Fund and Miscellaneous Provisions Act, 1952**.
5. Understand the Payment of Gratuity Act, 1972.

### COURSE OUTCOMES

After learning the course, the students will be

CO1	Able to explain <b>the health, welfare, safety, working hours, annual leave with wages and employment of women and children in factories act, 1948</b> .	K1 & K2
CO2	Able to explain the relief available to workmen or their dependents in case of accidents or death arising out of and in course of employment in workmen's compensation act, 1923.	K1 & K2
CO3	Able to explain the eligibility of workers to avail bonus and methods of calculating bonus under the bonus act, 1965.	K1 & K2
CO4	Able to explain <b>the benefits available to employees after retirement or death to themselves or their dependents under employee provident fund and miscellaneous provisions act, 1952</b> .	K1 & K2
CO5	Able to explain the scheme of gratuity to employees engaged in factories, mines, oilfields, plantations, ports, railway companies, shops or other establishments upon their superannuation, retirement, resignation, death or disablement due to accident or disease under payment of gratuity act, 1972.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	M	S	S	S
CO3	M	S	S	S	S		M	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	M	S	S	S

S – Strong; M – Medium; L – Low

### Unit I:

**Factories Act, 1948. – Preliminary–The Inspecting Staff – Health – Safety – Provisions relating to Hazardous Processes – Welfare – Working Hours of adults – Employment of Young Persons – Annual Leave with - Wages – Special Provisions – Penalties and Procedures - Supplemental**

**Unit II:**

Workmen's compensation Act, 1923. - New Implementations – Preliminary – Workmen's Compensation – Commissioners – Rules and Schedule I to IV.

**Unit III:**

The Payment of Bonus Act, 1965. – Introduction – Applicability – Eligibility – Minimum Bonus – Maximum Bonus – Mode and Time of Payment – Employer's Obligation – Time limit for Payment – Offences and Penalties – Set ON and Set OFF – Method of calculation.

**Unit IV:**

The Employees Provident Fund and Miscellaneous Provisions Act, 1952. – Applicability – Not Applicable – Employee's and Employer's Contribution–EDLI Scheme and Admin Charges – Contribution Payment and Due Date – Social Security Benefits – Non – Refundable Advances – Duties of Employer – Various Forms of EPF – Damages and Interest – Recent implementations in EPF.

**Unit V:**

**\*The Payment of Gratuity Act, 1972. – Application of the Act – Payable of Gratuity – Continue Service – Calculation of Gratuity – Compliance for Company – Determination, Application and Notice for Payment – Procedure – Gratuity Disputes – Forfeiture of Gratuity – Recovery – Exemption – Nomination – Cognizance – Penalties – Rights and Obligation of the Employer and Employee – Various Forms of Gratuity. \***

**\*Self-study****Books for Study:**

N.D.Kapoor, *Elements of Industrial Law*, Sultan Chand, 3<sup>rd</sup> Edition, Reprint 2017.

**Books for Reference:**

1. P.P.S. Gonga, *A Textbook of Mercantile*, S.Chand, Reprint 2016.
2. C.C.Bansal, *Law Business and Corporate Law*, Excel Books, 2<sup>nd</sup> Edition, 2015.
3. M.C.Kuchhal, *Mercantile Law*, Vikas publishing, 6th edition, Reprint, 2016.
4. N.D.Kapoor, *Elements of Industrial Law*, Sultan Chand, Reprint 2017.

**e-resources:**

1. <https://labour.gov.in/sites/default/files/TheFactoriesAct1948.pdf>
2. [https://labour.gov.in/sites/default/files/TheWorkmenAct1923\(1\).pdf](https://labour.gov.in/sites/default/files/TheWorkmenAct1923(1).pdf)
3. <https://labour.gov.in/sites/default/files/ThePaymentofBonusAct1965.pdf>
4. [https://www.epfindia.gov.in/site\\_docs/PDFs/Downloads\\_PDFs/EPFScheme.pdf](https://www.epfindia.gov.in/site_docs/PDFs/Downloads_PDFs/EPFScheme.pdf)
5. <https://maitri.mahaonline.gov.in/pdf/payment-of-gratuity-act-1972.pdf>

Programme: B. Com PA

Course Code: 20UPA3C06

Course Title: CORE-6-COST ACCOUNTING

Hours / Week: 6

Year: SECOND

Semester: III

Credits: 4

### COURSE OBJECTIVES

1. Understand the concepts of cost and need for preparation of cost sheet.
2. Understand the levels of material control.
3. Understand the system of wage payment to labours and overhead classification.
4. Understand the features of process costing.
5. Understand the contract costing.

### COURSE OUTCOMES

After learning the course, the students will be

CO1	Able to ascertain the cost of a product and its break up by preparing the cost sheet.	K1 & K2
CO2	Able to ensure continuous and economical flow of materials to production by using the technique like EOQ, and valuing the material issue.	K1 & K2
CO3	Able to reduce the idle time by applying control over idle time, know the reasons for labour turnover	K1 & K2
CO4	Able to determine the method of allocation of manufacturing costs incurred during a period.	K1 & K2
CO5	Able to determine the profit or loss arising out of a contract.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	M	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	S	M	S	S

S – Strong; M – Medium; L – Low

### UNIT I:

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing is an aid to Management — Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet and Tender.

### UNIT II:

**Material Control:** Levels of material Control – Need for Material Control – Economic Order Quantity – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue: LIFO, FIFO, Simple and Weighted average method.

### UNIT III:

**Labour:** Meaning – Types – Idle Time – Labour Turn Over. Methods of Labour Remuneration - Time Rate System – Piece Rate System – Incentive Systems – Halsey plan – Rowan

Plan – Taylor’s differential Piece Rate System and Merrick’s Differential Piece Rate System – Problems

#### UNIT IV:

**Overheads:** Meaning – Classification of overhead – allocation and absorption of overhead.

**Process costing** – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

#### UNIT V:

**\*Contract costing –Reconciliation of Cost and Financial accounts.\***

#### \* Self-Study

**Note: Distribution of marks: Theory 30% and Problems 70%**

#### Books for Study:

1. R.S.N. Pillai and V. Bagavathi, *Cost Accounting*, S. Chand and Company Ltd., New Delhi, Reprint 2018.

#### Books for Reference:

1. S.P. Jain and K.L. Narang, *Cost Accounting*, Kalyani Publishers New Delhi, 2<sup>nd</sup> Edition, 2016.
2. S.P. Iyyangar, *Cost Accounting Principles and Practice*, Sultan Chand New Delhi, 3<sup>rd</sup> Edition, 2016.
3. V.K. Saxena & C.D. Vashist, *Cost Accounting*, Sultan Chand New Delhi, 2<sup>nd</sup> Edition, 2015.
4. M.N. Arora, *Cost Accounting*, Sultan Chand New Delhi, Reprint 2017.

#### e-resources:

1. <https://www.youtube.com/playlist?list=PLLhSIFfDZcUVE2kzOhEubO9rkvUOAgZbz>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
3. <http://www.universityofcalicut.info/SDE/BComCoreCostAccounting.pdf>
4. [http://cbseacademic.nic.in/web\\_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf](http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf)
5. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005291333529297audh-COST-ACCOUNTING.pdf>

Programme: B. Com PA

Course Code: 20UPA3C07

Course Title: CORE -7- MANAGERIAL ECONOMICS

Hours / Week: 5

Year: SECOND

Semester: III

Credits: 4

### COURSE OBJECTIVES

1. Understand the nature and scope of managerial economics and economic theory.
2. Understand the importance of demand analysis, law of demand, demand estimation and demand forecasting.
3. Understand the elasticity of substitution and production, types of cost of production in short run and long run.
4. Understand the forms of market, characteristics of market, pricing methods, objectives of pricing and government intervention in the market.
5. Understand the pricing theory and different forms of economic situation in the country.

### COURSE OUTCOMES

After learning the course, the students will be

CO1	Able to arrive set of operating rules that aid in efficient use of available human and capital resources	K1 & K2
CO2	Able to determine the demand in case of new venture.	K1 & K2
CO3	Able to access the efficiency of policy change by comparing relative demand for two goods to the proportionate change in their relative prices.	K1 & K2
CO4	Able to determine the pricing method for a product based on market forms and government intervention	K1 & K2
CO5	Able to explain the price theory and various economic conditions prevailing in the country for the product	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	M		S	S	S	S	S
CO3	S	S	S	M	S		S	M	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	M	S	S	S		S	S	M	S	S

S – Strong; M – Medium; L – Low

### UNIT-I

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory - Divisions – Goals of a firm.

### UNIT-II

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions- Law of supply.

### UNIT-III

Production Function – Meaning and Definition – Elasticity of Substitution and Production -  
Type of cost of Production – Long run and Short run cost.

#### UNIT-IV

Markets Forms of Market– Characteristics-Perfect Competition, Monopoly,  
Monopolistic Competition, Duopoly, and Oligopoly.

#### UNIT-V

\*Factors of pricing: Marginal productivity theory –Theories of wages, rent, interest and profit.\*

\* Self-Study

#### Books for Study:

1. R.L.Varshney and K.L.Maheshwari, *Managerial Economics*, Sulthan Chand and Sons, 4<sup>th</sup> Edition, 2018.

#### Books for Reference:

1. AlakGosh and BiswanathGosh, *Managerial Economics*, Kalyani Publications, 3<sup>rd</sup> Edition, 2016.
2. D.Gopalakrishna, *Managerial Economics*, Himalaya Publishing House, Reprint, 2016.
3. S.Sankaran, *Managerial Economics*, Margham Publications, 3<sup>rd</sup> Edition, 2017.

#### e-resources:

1. <http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>
2. [https://nios.ac.in/media/documents/SrSec318NEW/318\\_Economics\\_Eng/318\\_Economics\\_Eng\\_Lesson17.pdf](https://nios.ac.in/media/documents/SrSec318NEW/318_Economics_Eng/318_Economics_Eng_Lesson17.pdf)
3. <https://www.cfainstitute.org/-/media/documents/support/programs/cfa/prerequisite-economics-material-demand-and-supply-analysis-intro.ashx>
4. [https://nios.ac.in/media/documents/SrSec318NEW/318\\_Economics\\_Eng/318\\_Economics\\_Eng\\_Lesson21.pdf](https://nios.ac.in/media/documents/SrSec318NEW/318_Economics_Eng/318_Economics_Eng_Lesson21.pdf)
5. <http://egyankosh.ac.in/bitstream/123456789/19289/1/Unit-12.pdf>



Programme: B. Com PA

Course Code: 20UPA3CP3

Course Title: CORE PRACTICAL 3: COMPUTER APPLICATIONS PRACTICAL-III-  
FINANCE ANALYTICS USING MS EXCEL

Hours / Week: 4

Year: SECOND

Semester: III

Credits : 3

### COURSE OBJECTIVES

1. To gain knowledge on preparation of Income Statement.
2. To analyse the Time Value of money and share price.
3. To study the Calculation of Risk Adjusted Rate and Capital Rationing.
4. To obtain knowledge on Designing the Capital Structure, Inventory Management and Leverage.
5. To know the computation of Credit Policy and Cash flow.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Preparation of Income Statement.	K1 & K2
CO2	Analyse the Time Value of money and share price.	K1 & K2
CO3	Enumerate the Risk Adjusted Rate and Capital Rationing.	K1 & K2
CO4	Design Capital Structure, Inventory Management and Leverage.	K1 & K2
CO5	Computation of Credit Policy and Cash flow.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	M		S	S	M	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

Program No.	Content
1	<b>Preparation of Income Statement:</b> <b>Input:</b> Receipts & Payments. <b>Functions to be used:</b> Data validation, Audit Toolbar, “fx” – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct. <b>Expected Output:</b> Income Statement

2	<b>Time Value of money:</b> <b>Input:</b> Cash Flows. <b>Functions to be used:</b> FV, NPER, PMT, PV, TYPE, <b>Expected Output:</b> NPV, IRR, ROI
3	<b>Estimating the share price:</b> <b>Input:</b> Share Prices. <b>Functions to be used:</b> Graph, Trend Setting. <b>Expected Output:</b> Trend line
4	<b>Calculation of Risk Adjusted Rate</b> <b>Input:</b> Share Prices. <b>Functions to be used:</b> CAPM Functions <b>Expected Output:</b> Beta value and Trend line
5	<b>Capital Rationing.</b> <b>Input:</b> Cash Flows. <b>Functions to be used:</b> Solver Parameters <b>Expected Output:</b> Ranking based on Pay-back period
6	<b>Leverage</b> <b>Input:</b> Various Costs. <b>Functions to be used:</b> Goal Seek. <b>Expected Output:</b> DOL, DFL and DCL; BEP graph
7	<b>Designing Capital Structure</b> <b>Input:</b> Summarized Income Statement. <b>Functions to be used:</b> Goal Seek <b>Expected Output:</b> EPS, EPS growth rate.
8	<b>Inventory Management</b> <b>Input:</b> Inventory data. <b>Functions to be used:</b> Scenarios <b>Expected Output:</b> EOQ, Max level, Min level, Graph.
9	<b>Credit Policy</b> <b>Input:</b> Opening and Closing Receivables. <b>Functions to be used:</b> Min, Max. <b>Expected Output:</b> Aging Schedule
10	<b>Cash flow Estimation</b> <b>Input:</b> Cash flows. <b>Functions to be used:</b> Auto correct <b>Expected Output:</b> Cash Budget

Programme: B. Com PA

Course Code: 20UPA4C09

Course Title: CORE -9-MANAGEMENT ACCOUNTING

Hours / Week: 6

Year: SECOND

Semester: IV

Credits : 5

### COURSE OBJECTIVES

1. Understand the management accounting concept and their relationship with other departments.
2. Understand the concepts of ratio analysis.
3. Understand the concept of working capital, its need and cash flow and fund flow analysis.
4. Understand the concept of marginal costing and break even analysis.
5. To know the preparation of various budgets prepared in the business concern.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Explain the concepts of management accounting.	K1 & K2
CO2	Analyse concept of ratios.	K1 & K2
CO3	Ascertain working capital and prepare fund flow and cash flow statement of the business.	K1 & K2
CO4	Analyse the marginal costing techniques and BEP of the firms.	K1 & K2
CO5	Prepare the different types of budgets.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

### UNIT: I

Management Accounting–Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting.

### UNIT: II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

### UNIT: III

Working Capital- Working Capital requirements and its Computation-Fund Flow Analysis and Cash Flow Analysis.

## **UNIT: IV**

**Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.**

## **UNIT: V**

**\*Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.\***

### **\* Self-Study**

**Note: Distribution of marks: Theory 40% and Problems 60%**

### **Books for Study:**

1. Dr. S.N. Maheswari, *Management Accounting*, Sultan Chand & Sons, Reprint 2019.
2. R S N Pillai & Bagavathi, *Management Accounting*, S. Chand Publishing, 4<sup>th</sup> Edition, 2019.

### **Books for Reference:**

1. Gupta Shashi K., Sharma R.K., Gupta Neeti, *Management Accounting*, Kalyani Publishers, 3<sup>rd</sup> Edition 2020.
2. S.P. Jain and K.L. Narang, *Cost and Management Accounting*, Kalyani Publishers, 1<sup>st</sup> Edition Reprint, 2019.
3. M.Wilson, *Management Accounting*, Himalaya Publishing House, 2<sup>nd</sup> Edition, 2017.

### **e-resources:**

1. [https://www.icsi.edu/WebModules/Publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/WebModules/Publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)
2. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Management-Accounting.pdf>
3. [https://www.scranton.edu/faculty/hussain/teaching/fin361\\_Fin361C03.pdf](https://www.scranton.edu/faculty/hussain/teaching/fin361_Fin361C03.pdf)
4. <https://ncert.nic.in/ncerts/l/leac205.pdf>
5. <https://www.vedantu.com/commerce/management-accounting>

Programme: B. Com PA

Course Code:20UPA4C10

Course Title: CORE-10-ADVANCED ACCOUNTING

Hours / Week: 6

Year: SECOND

Semester: IV

Credits: 5

### COURSE OBJECTIVES

1. Understand about partnership accounts.
2. Understand the accounting treatment for admission, retirement and death of a partner.
3. To know about the dissolution and amalgamation of partnership firm.
4. Understand the procedure for conversion of partnership firm in to a company and sale to a company.
5. To know the various Accounting Standards followed in India.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Prepare the financial statements for the partnership firms.	K1 & K2
CO2	Treat various adjustments in accounts while admitting the partner, retirement of a partner and death of a partner.	K1 & K2
CO3	Prepare the Accounts for dissolution and amalgamation of partnership firms.	K1 & K2
CO4	Understand the procedure for converting a firm into company or sale to a company.	K1 & K2
CO5	Explain various accounting standards in use.	K2 & K3

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	M	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		M	S	S	S	S

S – Strong; M – Medium; L – Low

### Unit-I

Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments-guarantee of profits – Final accounts of Partnership firms.

### Unit-II

Admission, retirement and death of a partner including treatment of goodwill.

### **Unit-III**

Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms.

### **Unit-IV**

Conversion into a company and Sale to a company.

### **Unit-V**

**\*Accounting Standards – Working knowledge of: AS3 - AS4 - AS5 - AS11 - AS12 - AS16 - AS19 - AS20 - AS26 - AS29.\***

### **\*Self-Study**

**Note: Distribution of marks: Theory 40% and Problems 60%**

### **Books for Study:**

1. T.S. Reddy and A. Murthy, *Advanced Accountancy - Vol:1*, Margham Publications, Reprint 2019.
2. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications, Reprint 2019.

### **Books for Reference:**

1. Dr. B. Mariyappa, Dr. S. Anil Kumar and Dr. V. Rajesh Kumar, *Advanced Accounting*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2017.
2. R S N Pillai, S Uma Devi & Bagavathi, *Fundamental of Advanced Accounting Vol-I*, S. Chand Publishing, 5<sup>th</sup> Edition, 2016.

### **e-resources:**

1. <https://ncert.nic.in/textbook/pdf/leac102.pdf>
2. <https://ncert.nic.in/textbook/pdf/leac103.pdf>
3. <https://ncert.nic.in/textbook/pdf/leac104.pdf>
4. <https://ncert.nic.in/textbook/pdf/leac105.pdf>
5. <https://www.caclub.in/list-of-accounting-standards-of-icai-as/>
6. <https://resource.cdn.icai.org/56169asb45450.pdf>

Programme: B. Com PA

Course Code: 20UPA4AL4

Course Title: Allied - 4 – COMPANY LAW AND SECRETARIAL PRACTICE

Hours / Week: 6

Year: SECOND

Semester: IV

Credits : 5

### COURSE OBJECTIVES

1. To learn the various kinds of companies and their features.
2. To study the important provisions of the act.
3. To throw light on the procedures to conduct various meetings and manage the affairs of the company.
4. To understand the procedure for conducting company meetings.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Remember the features of the company, types and procedures of conversion.	K1 & K2
CO2	Understand the effects of certificate of incorporation and the need for the commencement of business.	K1 & K2
CO3	Apply various provisions of the act for managing the affairs of the company.	K1 & K2
CO4	Analyse appropriate case studies to internalize the provisions of the act.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S		M	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	M	S	S	M		S	S	M	S	S
CO4	S	S	S	S	S		S	M	S	S	S

**S – Strong; M – Medium; L – Low**

### Unit-I

Indian Companies Act, 2013: Company – Definition and Features – Kinds of companies – Special privileges enjoyed by the private company – Conversion of public company into private company – Conversion of private company into public company – Recent Amendments in Indian Companies Act.

### Unit-II

Formation and Incorporation: Advantages and Disadvantages of incorporation – Certificate of incorporation – Effects of certificate of incorporation – Floatation of capital – Commencement of business.

### Unit-III

Memorandum of Association - Importance - Forms and contents – Alteration – Differences between Memorandum of Association and Articles of Association - Articles of Association – Contents – Alteration – Effects of memorandum and Articles – Doctrine of constructive notice – Doctrine of indoor management.

### Unit-IV

Company Management: Qualifications of Directors – Appointment – Removal – Power of Board of Directors – Duties and liabilities of Directors – Managerial remuneration – Qualification, Appointment and tenure of Managers and Whole Time Directors. Company secretary: Qualification – Appointment – Duties and Liabilities.

### Unit-V

**\*Company Meetings: Kinds of meeting – Statutory meeting- contents and procedure – Annual General Meeting – Board meeting – Content and Agenda – Quorum – Minutes of Board meeting. \***

#### **\*Self-Study**

#### **Books for Study:**

Dr. S.N. Maheshwari and Dr. S. K. Maheshwari, *Company Law*, Himalaya Publishing House, First Edition, 2016.

#### **Reference Books:**

1. Kapoor N.D., *Company Law and Secretarial Practice*, Sultan Chand & Sons, Reprint, 2020.
2. Kapoor N.D., *Elements of Company Law*, Sultan Chand & Sons, Reprint, 2019.

#### **e-resources:**

1. <https://rccmindore.com/wp-content/uploads/2015/06/Indian-Company-Act1.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/bba/bba-201.pdf>
3. <https://www.icsi.edu/media/webmodules/publications/Company%20Law.pdf>



Programme: B. Com PA

Course Code :20UPA5C12

Course Title: CORE-12-CORPORATE ACCOUNTING

Hours / Week: 5

Year: THIRD

Semester: V

Credits : 4

### COURSE OBJECTIVES

1. Enable the learners to know about the shares, its issue methods.
2. To understand about the procedure and methods of redemption of preference shares and debentures.
3. To get the knowledge about legal requirements while preparing the final accounts and valuation of goodwill and methods for valuation.
4. To know the accounting procedure to be followed in liquidation of companies and preparing statement of affairs and deficiency account.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Understood account for issue and forfeiture of shares and ascertain underwriter's liability.	K1 & K2
CO2	Maintain books of accounts for redemption of preference shares and debentures.	K1 & K2
CO3	Calculate the exact managerial remuneration, Value goodwill using different methods, shares and prepare final accounts for companies	K1 & K2
CO4	Observes the accounting procedures in the liquidation of companies.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	M	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	M	S	S	S

S – Strong; M – Medium; L – Low

#### Unit – I

Issue of shares: Par, Premium and Discount - Forfeiture – Reissue – Surrender of Shares – Right Issue – Underwriting

#### Unit – II

Redemption of Preference Shares. Debentures–Issue–Redemption without Provision - Redemption out of Provision.

#### Unit – III

Final Accounts of Companies - Calculation of Managerial Remuneration.

#### Unit – IV

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

#### Unit – V

**\*Liquidation of Companies - Statement of Affairs -Deficiency a/c.\***

**\*Self-Study**

**Note: Distribution of Marks: Theory-20%, Problems-80%.**

**Books for Study:**

1. T.S. Reddy & A. Murthy, *Corporate Accounting (As Per Revised Schedule VI in New Format)*, Margham Publications, Revised Edition, 2020.

**Books for Reference:**

1. Gupta R.L. and Radhaswamy M., *Corporate Accounting*, Sultan Chand & Sons, Revised Edition, 2017.
2. Gupta R.L. and Gupta V.K., *Introductory Corporate Accounting*, Sultan Chand & Sons, 5th Revised Edition, 2015.
3. M C Shukla, S C Gupta & T S Grewal, *Corporate Accounting*, S. Chand Publishing, Reprint, 2019.
4. Jain S.P., Narang K.L., Agrawal Simmi and Sehgal Monik, *Advanced Accountancy Corporate Accounting Vol-II*, Kalyani Publishers, 22<sup>nd</sup> Edition, 2019.

**e-resources:**

1. [https://gurukpo.com/Content/B.Com/Corporate\\_Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)
2. [https://newhorizonindia.edu/nhc\\_kasturinagar/wp-content/uploads/2020/06/upload-ca-notes-1-converted.pdf](https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2020/06/upload-ca-notes-1-converted.pdf)
3. [https://www.icsi.edu/media/webmodules/FINAL\\_CMA\\_BOOK\\_10022020.pdf](https://www.icsi.edu/media/webmodules/FINAL_CMA_BOOK_10022020.pdf)
4. <http://kamarajcollege.ac.in/Department/Corporate/III%20Year/001%20Core%2013%20-%20Corporate%20Accounting%20I%20-%20V%20Sem.pdf>
5. [http://sdeuoc.ac.in/sites/default/files/sde\\_videos/SLM-BCom-CORPORATE%20ACCOUNTING.pdf](http://sdeuoc.ac.in/sites/default/files/sde_videos/SLM-BCom-CORPORATE%20ACCOUNTING.pdf)
6. [http://tumkuruniversity.ac.in/oc\\_ug/comm/notes/corporate%20accounting%202.pdf](http://tumkuruniversity.ac.in/oc_ug/comm/notes/corporate%20accounting%202.pdf)

Programme: B. Com PA

Course Code: 20UPA5C13

Course Title: CORE-13-AUDITING AND ASSURANCE

Hours / Week: 5

Year: THIRD

Semester: V

Credits: 4

### COURSE OBJECTIVES

1. To understand the concepts of auditing and investigation.
2. To understand the role of an auditor in auditing practices.
3. To gain working knowledge of generally accepted auditing procedure and techniques.
4. To emphasis being on the practice of auditing in the external and internal auditing contexts.
5. To identify, research, understand, and apply current auditing standards and guidance relating to ethics, independence, and other professional standards.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Understand about the Concept of auditing and audit investigation.	K1 & K2
CO2	Know about the Qualifications, Duties and Responsibilities of an Auditor.	K2 & K3
CO3	Understand the Auditing and assurance standards.	K2 & K3
CO4	Understand the Audit Programme and Internal Control System from Internal Check.	K2 & K3
CO5	Understand the Vouching and audit procedure.	K2 & K3

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

### UNIT-I

**Auditing Concepts:** Meaning - Definition - Nature - Scope of Auditing. Differences between Accounting and Auditing – Classifications of Audit. Auditing and Investigation– Main object of an Audit – Detection and Prevention of Errors, Fraud – Advantages of an Audit.

### UNIT-II

**The Auditor;** Qualifications and disqualifications of an Auditor - Appointment of auditors – Removal of auditors, powers and duties of auditors - Company Audit & Audit Report -

Disclaimers, Adverse opinion, disclosure, reports and certificates.

### UNIT-III

**Auditing and Assurance Standards:** Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India, **Audit planning:** Audit Programme – Audit working papers.

### UNIT-IV

**Internal Control:** Elements of internal control, Review and documentation, Evaluation of internal control system, internal control questionnaire, Internal control check list, test of control, concept of internal audit - Internal control and computerized Environment.

### UNIT-V

**\*Vouching: Vouching the debit and credit side of the Cash Book – Vouching Cash and Credit Purchases – Vouching of Cash and Credit Sales- Audit of assets and liabilities. Auditing of various service institutions - Educational Institutions –Hotels –Clubs-Hospitals-Leasing Companies.\***

#### \* Self-Study

#### Books for Study:

1. Pagare Dinkar, *Principles and Practice of Auditing*, Sultan Chand & Sons, 13<sup>th</sup> Edition, 2020.
2. Prof. H.R. Appannaiah, *International Auditing and Assurance*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2019.

#### Books for Reference:

1. CA Pavan Kumar K.C.H., *CA-IPCC Auditing and Assurance*, S. Chand Publishing, 1<sup>st</sup> Edition, 2017.
2. Dr. L. Natarajan, *Practical Auditing (As per Companies Act, 2013)*, Margham Publications, Reprint, 2016.
3. B N Tandon, S Sundharabahu and S Sudharsnam, *A Hand Book of Practical Auditing*, S.Chand Publishing, 15<sup>th</sup> Edition, 2019.

#### e-resources:

1. [https://www.google.co.in/books/edition/Auditing\\_and\\_Assurance\\_For\\_CA\\_IPCC\\_Group/tjJDwAAQBAJ?hl=en&gbpv=1&printsec=frontcover](https://www.google.co.in/books/edition/Auditing_and_Assurance_For_CA_IPCC_Group/tjJDwAAQBAJ?hl=en&gbpv=1&printsec=frontcover)
2. <https://resource.cdn.icai.org/46524bosinter-p6-cp1.pdf>
3. <https://resource.cdn.icai.org/46525bosinter-p6-cp2.pdf>
4. <https://resource.cdn.icai.org/46539bosinter-p6-audpro-vol1-a.PDF>
5. [https://vipss.yolasite.com/resources/PCC\\_BOOKS/Auditing%20and%20Assurance.pdf](https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf)

Programme: B. Com PA

Course Code: 20UPA5C14

Course Title: CORE-14-DIRECT TAX

Hours / Week: 6

Year: THIRD

Semester: V

Credits : 5

### COURSE OBJECTIVES

1. Enable the learners to understand the basic concept of tax and determine the income from salary and House property.
2. To understand about the income from profession or business.
3. To get the knowledge about income from capital gains and other sources.
4. To know the set off and carry forward of losses.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Access the residential status of an individual and calculate the taxable income out of salary and house property.	K1 & K2
CO2	Calculate the amount of tax charged on income from business or profession.	K2 & K3
CO3	Calculate the income from capital gains and other sources.	K2 & K3
CO4	Understand the set-off and carry forward of losses.	K2 & K3

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L – Low

### Unit-I

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

### Unit-II

Income from salary

### Unit-III

Income from House Property

## Unit-IV

Income from Business or Profession - Income from Capital Gains – Income from other sources

## Unit-V

\*Income of other persons included in assesses total income –Aggregation of income; Set off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's –Provisions concerning advance tax and tax deducted at source- Provisions for filing of return of Income. \*

### \* Self-Study

#### Books for Study:

1. Gaur V.P., Narang D.B., Puri Rajeev and Gaur Puja, *Income Tax Law & Practice*, Kalyani Publishers, Reprint, 2020.

#### Books for Reference

1. R. G. Saha and Dr. Usha Devi N., *Income Tax*, Himalaya Publishing House, 8<sup>th</sup> Edition, 2020.
2. Dr. B.G. Bhaskara, Dr. Usha Devi N., Dr. A.V. Chandrashekar, Dr. S. Sharmila, Dr. Mahesh Kumar K. R., Ravikiran N.R. and R. G. Saha, *Income Tax – II*, Himalaya Publishing House, 13<sup>th</sup> Edition 2020.
3. Mittal Dr. Preeti Rani and Bansal Dr. Anshika, *Income Tax - Law and Practice*, Sultan Chand & Sons, 1<sup>st</sup> Edition, 2020.
4. T.S. Reddy & Y. Hari Prasad Reddy, *Income Tax – Theory, Law and Practice*, Margham Publication, Reprint, 2020.

#### e-resources:

1. <https://www.srcc.edu/sites/default/files/Income%20Tax%20AY%202020-21%20Sem%20III%20B.ComH%20-%20Naveen%20Mittal.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Aug.pdf>
3. [https://www.icsi.edu/media/webmodules/DIRECT\\_TAX\\_LAW\\_AND\\_PRACTICE\\_BOOK\\_04102019.pdf](https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04102019.pdf)
4. <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf>
5. <https://www.hzu.edu.in/uploads/2020/10/Income-Tax-Procedure-Practice.pdf>

Programme: B. Com PA

Course Code:20UPA5C15

Course Title: CORE-15-EXECUTIVE BUSINESS COMMUNICATION Hours / Week: 5

Year: THIRD

Semester: V

Credits: 4

### COURSE OBJECTIVES

1. Understand the importance of effective communication in business and lay out of business letters.
2. Understand the difference between trade enquiries and status enquiries.
3. Understand the written format of correspondence with banks, insurance companies and agents.
4. Understand the procedure of correspondence by company secretary.
5. Understand the importance of resume and business reports.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Explain the essentials of various business letters.	K1 & K2
CO2	Write business letters such as enquiring trade, credit status, sales, circulars, complaints and collection effectively.	K1 & K2
CO3	Have letter correspondence with banks, insurance companies and agents.	K1 & K2
CO4	Prepare Agenda, Minutes and report for company meetings.	K1 & K2
CO5	Prepare their own resume and report the business presentations.	K1 & K2

**K1 – Remember;**

**K2 – Understand;**

**K3 – Apply;**

**K4 – Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	M	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	M	S	S
CO5	S	S	S	S	S		S	S	S	S	S

**S – Strong; M – Medium; L – Low**

### UNIT-I

Business Communication: Meaning–Importance of Effective Business Communication – Modern Communication Methods – Business Letters: Need–Functions–Kinds–Essentials of Effective Business Letters -Layout.

### UNIT-II

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints

and Adjustments – Collection Letters – Sales Letters – Circular Letters.

### **UNIT-III**

**Banking Correspondence – Insurance Correspondence – Agency Correspondence.**

### **UNIT-IV**

**Company Secretarial Correspondence (Includes Circular, Agenda, Minutes and Report Writing)**

### **UNIT-V**

**\*Application Letters – Covering Letter - Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations. \***

### **\*Self-Study**

#### **Books for Study**

1. Korlahalli J.S., Pal Rajendra, *Essentials of Business Communication*, Sultan Chand & Sons, 13<sup>th</sup> Thoroughly Revised Edition, 2011.

#### **Books for Reference:**

1. S.M. Rai and Urmila Rai, *Business Communication*, Himalaya Publishing House, 6<sup>th</sup> Edition, 2016.
2. Dr. V.R. Palanivelu, Dr. N. Subburaj, Dr. V. Kumaravel and G. Shendagaveni, *Business Communication*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2017.
3. R K Madhukar, *Business Communication*, Vikas Publishing, 3<sup>rd</sup> Edition, 2018.

#### **e-resources:**

1. <http://assets.vmu.ac.in/BBA06.pdf>
2. <http://vuwcollege.org/wp-content/uploads/2019/08/F.Y.-B.B.A.-Sem-I-Syllabus-New.pdf>
3. <http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf>
4. [https://gurukpo.com/Content/BBA/Business\\_Communication.pdf](https://gurukpo.com/Content/BBA/Business_Communication.pdf)
5. [https://www.ncsl.org/documents/NLSSA/Communication\\_NLSSA\\_2011.pdf](https://www.ncsl.org/documents/NLSSA/Communication_NLSSA_2011.pdf)



**Programme: B. Com PA**

**Course Code:20UPA6C17**

**Course Title: CORE 17-STRATEGIC MANAGEMENT**

**Hours / Week:5**

**Year: THIRD**

**Semester: VI**

**Credits: 4**

### **COURSE OBJECTIVES**

1. Understand the internal and external factors influencing business environment and strategic levels in the organization.
2. Understand the strategic analysis such as SWOT, TOWS matrix, BCG matrix and portfolio analysis.
3. Understand the formulation of marketing, financial, production, logistics and human resource strategy in business.
4. Understand the organizational structure and behavioral changes.
5. Understand the six-sigma contemporary strategic issues.

### **COURSE OUTCOMES**

After learning the course, the students will be able to

CO1	Know the changes of business and can explain the business goals.	K1
CO2	Do SWOT analysis, BCG matrix, TOWS matrix and situational analysis of a business.	K1 & K2
CO3	Formulate some functional strategy.	K3
CO4	Acquire leadership quality and analyses the behavioral changes.	K2 & K3
CO5	Implement total quality management of a business concern.	K2 & K3

K1-Remember;      K2-Understand;      K3-Apply;      K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	M	S	S
CO2	S	M	S	S	S		S	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	M	S		S	S	S	S	S
CO5	S	S	S	S	S		S	M	S	S	S

S-Strong;      M-Medium;      L-Low

### **Unit-I**

Business Environment: General Environment – Demographic, Socio- cultural, Macroeconomic, Legal / political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

### **Unit-II**

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio

Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

### Unit-III

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy.

### Unit-IV

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centers by business, product or service, market segment or customer; Leadership and behavioral challenges.

### Unit-V

**\*Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.\***

### \*Self-Study

#### Book for Study:

- 1.P. Subbha Rao, *Business Policy and Strategic Management* Himalaya Publishing House, Reprint 2013.

#### Books for Reference:

1. VSP Rao & V.Harikrishna, *Strategic Management Text and Cases*, Excel Books, 1<sup>st</sup> edition 2016.
2. Howard S. Gitlow, Alan J. Oppenheim Rosa David M. Levine, *Quality Management*, Tata Mc Grow Hill Publishing co Ltd, 3<sup>rd</sup> edition 2017.
3. Azhar Kazmi, *Business Policy and Strategic Management*, Tata Mc Grow Hill Publishing co Ltd, 7<sup>th</sup> reprint 2016.
4. K.Shridara Bhatt, *Quality Management*, Himalaya Publications, 1<sup>st</sup> edition 2015.

#### e-resources:

1. <https://dreamlife24.com/bcom-1st-year-business-environment-notes-english/>
2. <https://www.geektonight.com/category/strategic-management/>
3. <https://carockstar.files.wordpress.com/2016/05/sm-chapter-5-notes.pdf>
4. <http://www.mastermindsindia.com/6.%20STRATEGY%20IMPLEMENTATION%20AND%20CONTROL.pdf>
5. <https://www.studiestoday.com/concept-strategic-management-ca-ipcc-strategic-management-notes-reaching-strategic-edge-156408.html>

Programme: B. Com PA

Course Code :20UPA6C18

Course Title: CORE – 18 – INDIRECT TAX

Hours / Week: 6

Year: THIRD

Semester: VI

Credits: 5

### COURSE OBJECTIVES

1. To understand the concept of GST and the need for GST in India.
2. To understand and analyses the taxable event under GST – Supply – its meaning and Scope.
3. To gain knowledge about the provisions pertaining to levy and collection of CGST and IGST.
4. To know the supply of goods or services where GST is payable under forward and reverse charge.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Explain concept of GST and the need for GST in India.	K1
CO2	Analyses the taxable event under GST – Supply – its meaning and Scope.	K1&K2
CO3	Explain the provisions pertaining to levy and collection of CGST and IGST.	K3
CO4	Explain the supply of goods or services where GST is payable under forward and reverse charge.	K2&K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	S	S		S	S	S	S	S
CO3	S	S	M	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

### UNIT-I

**GST in India – An Introduction:** Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST – Constitutional Provisions. **Supply under GST:** Introduction – Relevant definitions – Concept of Supply [Section 7 of CGST Act] – Composite and mixed supplies [Section8]

### UNIT-II

**Charge of GST:** Introduction – Relevant definitions – Extent & Commencement of GST Law – Inter State supply [Section 7 of the IGST Act] – Intra State supply [Section 8 of the IGST Act] – Supplies in territorial waters [Section 9 of the IGST Act] – Levy & collection of CGST & IGST [Section 9 of the CGST Act & Section 5 of the IGST Act] – Composition levy [Section 10 of the CGST Act] – Option to pay tax at concessional rate under Notification No. 2/2019 CT (R) date 07.03.2019.

### UNIT-III

**Exemption from GST:** Introduction – Power to grant exemption from tax [Section 11 of the CGST Act/ section 6 of IGST Act] – Goods exempt from tax – List of services exempt from tax.

### UNIT-IV

**Place of Supply:** Introduction – Relevant definitions – Place of supply of goods other than supply of goods Imported into, or exported from India [Section 10] – Place of Supply of goods imported into, or exported from India [Section 11] – Place of Supply of services where location of supplier of service and the location of the recipient of service is in India [Section 12] – Place of supply of services where location of supplier or location of recipient is outside India [Section 13].

### UNIT-V

**\*Time of Supply:** Introduction – Relevant definitions – Time of supply of goods [Section 12] – Time of supply of services [Section 13] – Change in rate of tax in respect of supply of goods or services [Section 14]. **Value of Supply:** Introduction – Relevant definitions – Value of supply [Section 15] – Rules for valuation of supply of goods and/or services. \*

#### \*Self-Study

#### Books for Study:

1. ICAI Study Material on *Goods and Services Tax*  
[https://www.icaai.org/post.html?post\\_id=16003](https://www.icaai.org/post.html?post_id=16003)

#### Books for Reference:

1. V.S. Datey, *Indirect Taxes*, Taxman Publication(p) Ltd, New Delhi, 5<sup>th</sup> Edition, 2015.
2. V. Balachandran, *Indirect Taxation*, Sultan Chand & Co. New Delhi, Revised Edition, 2017.
3. V.K. Gupta, *Indirect Tax*, Sultan Chand & Co, 3<sup>rd</sup> Edition, 2015.
4. R. Parameswaran and P. Viswanathan, *Indirect Taxes: GST and Customs Laws*, Kavin Publications, 1<sup>st</sup> Edition, 2018
5. Dr. V. Vijayaganesh, *Indirect Taxes (GST)*, Mahalakshmi Publishers, 1<sup>st</sup> Edition 2016.

#### e-resources:

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf>
2. <https://cleartax.in/s/gst-law-goods-and-services-tax>
3. [https://www.srcc.edu/sites/default/files/B.Com\\_\(H\)\\_Year%20III\(Sem%20VI\)\\_BCH%206.2\\_GST%20and%20Customs%20Law\\_Week%201\\_Team%20GST%20SRCC.pdf](https://www.srcc.edu/sites/default/files/B.Com_(H)_Year%20III(Sem%20VI)_BCH%206.2_GST%20and%20Customs%20Law_Week%201_Team%20GST%20SRCC.pdf)
4. <https://icmai.in/upload/Taxation/IDT/PPT/GST-Place-Supply.pdf>
5. <https://www.taxmann.com/bookstore/bookshop/bookfiles/GST%20%20Customs%20Law-001-005%20sample%20chapter.pdf>

Programme: B. Com (PA)

Course Code:20UPA6EL1

Course : ELECTIVE - 1- RESEARCH METHODOLOGY

Hours / Week: 5

Year: III

Semester: VI

Credits: 4

### COURSE OBJECTIVES

1. To make the students to gain knowledge in the basic concept of Research and its process.
2. To understand the students to know about the formulation of research problem.
3. To gain the ideas about Research design
4. To provide them to knowledge about data collection, analysis and interpretation of data and prepare research Report.

### COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Provides the students' knowledge about basic concept of research, objectives and its process.	K1
CO2	Give the ideas about the process of selection and formulation of research problem.	K1 & K2
CO3	Gather the ideas about the Research design and essential steps in preparation of Research design.	K1 & K2
CO4	Develop the knowledge of data collection, analysis and interpretation of data and making Research Report.	K1 & K2

K1-Remember;

K2-Understand;

K3-Apply;

K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S		S	S	M	S	S
CO2	M	S	S	M	S		S	M	M	S	M
CO3	S	M	S	S	S		S	S	M	M	M
CO4	M	S	S	M	M		S	M	M	S	M

S-Strong;

M-Medium;

L-Low

### Unit I– Introduction

Meaning and Definition of Research - Characteristics of Research – Objectives of Research – Types of Research – Process and steps of Research – Research Ethics.

### Unit II - Process of Selection and formulation of Research problem

Problem Selection / Identification of the problem – Sources of research problems – Criteria of a good research problem – Principles of research problem – Hypothesis – Meaning – Sources of Hypothesis – Characteristics of good Hypothesis.

### Unit III – Research Design

Meaning of Research Design – Types of Research Design – Essential steps in preparation of Research Design – Evaluation of the Research Design – A Model Design.

### Unit IV - Data Collection and analysis and interpretation of data.

Main forms of Data Collection responses – Methods of data Collection – Analysis of data – Types of analysis – Statistical tools and analysis – Interpretation of data – Need and Importance - Technique of interpretation.

## **Unit V-Research Report**

**\*Meaning of Research Report– Steps in Organization of Research Report – Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report. \***

**\*Self – Study**

**Book for Study:**

- 1.C.R. Kothari, *Research Methodology Methods and Techniques*, KB Center, Revised Edition, 2014.
- 2.N Thanulingon, *Research Methodology*, Himalaya Publication, 2<sup>nd</sup> Edition, 2016.

**Book for Reference:**

- 1.Dr Mahesh A Kulkarni, *Research Methodology and Project Work*, Nirali Prakashan, 2<sup>nd</sup> Edition, 2016.
- 2.O. R Krishnaswami and M.Rangnathan, *Methodology of Research in Social Sciences*, Himalaya Publishing House, 8<sup>th</sup> Edition, 2015.
- 3.Dipak Kumar Bhattacharya, *Research Methodology*, Excel Books, 4<sup>th</sup> Edition, 2017.
- 4.Dr. Roshan Kumar Bhangdiya, *Research Methodology in Commerce and Management*, Enkay Publishers, 1<sup>st</sup> Edition, 2013.

**e-resources:**

1. <https://rccmindore.com/wp-content/uploads/2015/06/Research-Methodology-Hons-III.pdf>
2. <https://www.youtube.com/watch?v=IXN-wIpSTIk>
3. <https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-b29ae961-fb2a-413c-91a7-fc8599f21be0.pdf>
4. <https://freebcomnotes.blogspot.com/2016/06/data-collection-its-methods.html>
5. <https://www.youtube.com/watch?v=YUKIYIOFECU>