

Department of Commerce (UG)

SYLLABUS AND REGULATIONS

Under

OUTCOME-BASED EDUCATION

2020

(Effective for the Batch of Students Admitted from 2020-2021)



AUXILIUM COLLEGE (Autonomous)

(Accredited by NAAC with A+ Grade with a CGPA of 3.55 out of 4 in the 3rd Cycle)

Gandhi Nagar, Vellore-632 006

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Department of Commerce (UG)

OUTCOME BASED EDUCATION - 2020

(Effective for the Batch of Students Admitted from 2020-2021)

A) INSTITUTION LEVEL

Vision:

The vision of the college is the education of young women especially the poorest to become empowered and efficient leaders of integrity for the society.

Mission:

To impart higher education to the economically weak, socially backward and needy students of Vellore and neighboring districts.

B) NAME OF THE PROGRAMME: B. Com

Vision

To develop a centre for excellence providing conceptual knowledge and sharpen analytical and decision-making skills with ethical behaviour.

ELIGIBILITY CRITERIA OF THE PROGRAMME

A candidate who has passed the Higher Secondary Examinations (Academic [10 + 2] Stream) with Commerce, Accountancy, Economics, Computer Science/Statistics/Business Mathematics as subjects, conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Syndicate of the Thiruvalluvar University shall be eligible for admission to B. Com Degree Course in General Commerce.

LIST OF COURSES:

Structure of the course and scheme of Examination

Sem	Part	Paper Code	Title of Paper	Hours/week	Exam		credits	Marks
					Th	Pr		
I	I	ULTAA20	Tamil paper –I	6	3	-	3	40+60
	II	UENGA20	English paper – I	6	3	-	3	40+60
	III	UCCOA20	Principles of Accounting – I	5	3	-	4	40+60
	III	UCCOB20	Business Economics – I	5	3	-	4	40+60
	III	UABMA20	Allied I: Business Mathematics and Statistics	5	3	-	5	40+60
	IV	USCOA120/ USCOA220	Skill Based Elective – I Consumer Awareness	2	2	-	2	40+60
	IV	-	Value Education	1	-	-	-	-
			Total	30	-	-	21	600
II	I	ULTAB20	Tamil paper – II	6	3	-	3	40+60
	II	UENGB20	English paper – II	6	3	-	3	40+60
	III	UCCOC20	Principles of Accounting – II	5	3	-	4	40+60
	III	UCCOD20	Business Economics – II	5	3	-	4	40+60
	III	UASOR20	Allied II: Statistics and Operations Research	5	3	-	5	40+60
	IV	USCOA120/ USCOA220	Skill based elective – II Consumer Awareness	2	2	-	2	40+60
	IV	-	Value Education	1	-	-	-	-
			Total	30	-	-	21	600
III	III	UCCOE20	Financial Accounting – I	6	3	-	4	40+60
	III	UCCOF20	Principles of Cost Accounting	6	3	-	4	40+60
	III	UCCOG20	Law of Contract – I	5	3	-	4	40+60
	III	UAIED20	Allied III: Indian Economic Development Policy	5	3	-	5	40+60
	III	UECOA20	Elective I A: Principles of Management	5	3	-	5	40+60
	III	UECOB20	Elective I B: Essentials of Business Communication					
	IV	USCOB320	Skill based Elective – III Advertising & Sales Promotion Management	2	3	-	2	40+60
	IV	-	Value Education	1	-	-	-	-
			Total	30	-	-	24	600
IV	III	UCCOH20	Financial Accounting –II	5	3	-	4	40+60
	III	UCCOI20	Methods of Cost Accounting	5	3	-	4	40+60
	III	UCCOJ20	Law of Contract – II	5	3	-	4	40+60
	III	UCCOK20	Marketing	5	3	-	4	40+60
	III	UAITA20	Allied IV: International Trade	5	3	-	5	40+60
	IV	UNEVS20	Environmental Studies	2	2	-	2	40+60
	IV	USCOC420	Skill based elective – IV Entrepreneurship Development	2	2	-	2	40+60

	IV	-	Value Education	1	-	-	-	-
			Total	30	-	-	25	700
V	III	UCCOL20	Corporate Accounting – I	6	3	-	4	40+60
	III	UCCOM20	Management Accounting- II	6	3	-	4	40+60
	III	UCCON20	Income Tax – Law and Practice – I	6	3	-	5	40+60
	III	UECOC520	Elective II: Banking: Law and Practice	6	3	-	5	40+60
	III	UECOD520	Elective III: E-Commerce and Tally	4	3	-	3	40+60
	III	UECOE520	Elective Practicals: Tally	2	-	3	2	40+60
	IV	UGCOA520	Non Major Elective Book –keeping and accounting	3	2	-	2	40+60
	IV	USCOD520	Skill based Elective – V Consumer Guide and Empowerment	2	2	-	2	40+60
		USCOE520	Skill based Elective-VI Practical Auditing					
			Value Education	1	-	-	-	-
			Total	30	-	-	22	600/700
vi	III	UCCOO20	Corporate Accounting – II	6	3	-	5	40+60
	III	UCCOP20	Management Accounting – II	6	3	-	5	40+60
	III	UCCOQ20	Income Tax – Law and Practice –II	6	3	-	5	40+60
	III	UECOC620	Elective II: Banking: Law and Practice	6	3	-	5	40+60
	III	UECOD620	Elective III: E-Commerce and Tally	4	3	-	3	40+60
	III	UECOE620	Elective Practical: Tally	2	-	3	2	40+60
	IV	UGCOA620	Non-Major Elective Book –keeping and accounting	3	2	-	2	40+60
		USCOD620	Skill based Elective – V Consumer Guide and Empowerment					
	IV	USCOE620	Skill based Elective-VI SBE-Practical Auditing	2	2	-	2	40+60
	IV	UVEDA15	Value Education	1	2	-	2	40+60
			Total	30	-	-	26	800/700
	V		Extension Activities		-	-	1	-
			Grand Total				140	3900

PROGRAMME OUTCOME:

On completion of the UG Programme, students will be able to:

PO 1: SOCIAL CONTRIBUTION:

excel as a socially committed individual having empathy for the needs of the society through value-based education.

PO 2: ENVIRONMENT AND SUSTAINABILITY:

enhance the theoretical and practical knowledge gained in the field of auditing, tax filing, and share market.

PO 3: PROFESSIONAL ETHICS:

apply ethical principles in promoting values and attitudes and become responsible towards the practice of accounting norms.

PO 4: INDIVIDUAL AND TEAM WORK:

function effectively as an individual and as a member or leader in teams strengthening group dynamics to achieve the common goals of the organisations.

PO 05: LIFE-LONG LEARNING:

recognize the need for and have the ability to engage in life-long learning process to cope up with the emerging trends in social, cultural, economic and technological changes.

PO6: HIGHER KNOWLEDGE :

Pursue higher knowledge, qualify professionally, enhance entrepreneurial skills and contribute towards the needs of the society.

PROGRAMME SPECIFIC OBJECTIVE:

Within few years of obtaining UG Degree in commerce, the students will be able to

PSO 1. SUBJECT PROFICIENCY:

succeed in obtaining employment appropriate to their interest in related fields and make a positive contribution in public practice, government, commerce and industry.

PSO 2. PRACTICAL APPLICATION:

Apply the practical knowledge gained over the years in the field of auditing, tax filing, share market and other finance related services

PSO 3. PROFESSIONAL GROWTH:

develop in their professional career through lifelong learning and excel as the fellow associates in the field of company secretaryship, chartered accountancy and business administration.

PSO 4. MANAGEMENT SKILLS:

Exercise leadership qualities and moral values through ethical ways with the concern for the society and the environment with team spirit to adapt to change throughout their professional career.

PSO 5. ADDRESSING THE NEEDS OF THE NATION:

Cater to the needs of the industry/society so as to contribute for the development of the nation.

PSO6. ENTREPRENEURIAL SKILL:

Enhance the Entrepreneurial skill, critical & creative thinking to thrive to be self-motivated and successful.

MAPPING OF PROGRAMME SPECIFIC OBJECTIVE WITH PROGRAMME OUTCOME

PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
PO 1	H	M	H	H	H	H
PO 2	H	H	H	M	H	M
PO 3	M	M	H	H	M	H
PO 4	H	H	M	H	H	H
PO 5	H	H	M	H	M	H

(Low – L, Medium – M, High – H)

**SEMESTER IV
UCCOH20 - FINANCIAL ACCOUNTING II**

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
II/IV	UCCOH20	Financial Accounting II	Theory	Core	5	4	40+60

Course Objective:

1. To impart the students with knowledge on the procedure for preparation of fire insurance Claims.
2. To enable the students prepare statement of affairs and deficiency account under insolvency Accounts.
3. To acquaint students with the partnership principles and concepts.
4. To assist the students in understanding the application of Partnership principles in different situations and conditions.
5. To enable the students differentiate the different methods of preparation under Piecemeal Distribution System.

Course Outcome (CO):

1. Students gained knowledge in computing the loss of stock or loss of profits under fire insurance claims.
2. Students were able to prepare the Statement of Affairs and Deficiency accounts under Insolvency system.
3. Students gained knowledge on applying the various concepts relating to partnership accounts.
4. Students were familiarised to choose different modes of Dissolution of Partnership firms.
5. Students were able to differentiate the different methods of preparation under Piecemeal Distribution System.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	H	H	H	H
2	H	M	M	M	H	M
3	H	H	M	H	H	M
4	H	H	M	H	H	M
5	H	H	M	H	H	M

(Low – L, Medium – M, High – H)**COs consistency with PSOs**

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	H	H	H	H	H
2	H	M	M	M	H	H
3	H	H	M	H	H	H
4	H	H	M	H	H	H
5	H	H	M	H	H	H

(Low – L, Medium – M, High –H)**Course Syllabus****Unit I: Fire Insurance Claims****(15 Hours)**

- 1.1 Meaning and need for fire insurance. (K₁,K₂)
- 1.2 Types of fire insurance policies(K₁,K₂)
- 1.3 Claim for loss of normal stock(K₁,K₂,K₃)
- 1.4 Claim for loss of abnormal stock. (K₁,K₂,K₃,K₄)
- 1.5 Technical terms related to loss of profit policy (K₁,K₂)
- 1.6 Claim for loss of profits(K₁,K₂,K₃,K₄)

Unit II: Insolvency**(15 Hours)**

- 2.1 Meaning and nature of Insolvency (K₁, K₂)
- 2.1 Relevant acts – Presidency Town and Provincial Insolvency Act (K₁, K₂)
- 2.3 Difference between Statement of Affairs and Balance Sheet(K₁,K₂,K₃)
- 2.4 Preparation of Statement of Affairs(K₂,K₃)
- 2.5 Preparation of Deficiency Accounts. (K₁,K₂)
- 2.6 Consolidated Preparation of Statement of Affairs and Deficiency Accounts (K₁,K₂,K₃,K₄)

Unit III: Partnership**(15 Hours)**

- 3.1 Meaning and features of Partnership Act and Contents of Partnership Deed(K₁,K₂,K₃)
- 3.2 Difference between Sacrificing and Gaining Ratios and methods of Goodwill(K₁,K₂,K₃)
- 3.3 Partnership Fundamentals(K₁,K₂,K₃)
- 3.4 Admission of a Partner(K₁,K₂,K₃,K₄)

3.5 Retirement of a Partner(K₁,K₂,K₃,K₄)

Unit IV: Death and Dissolution of a partners (15 Hours)

4.1 Death of a partner (K₁,K₂,K₃)

4.2 Dissolution of firm – Meaning and Modes of Dissolution (K₁,K₂)

4.3 Normal Dissolution – Settlement of Accounts – Accounting Treatment of unrecovered assets and liabilities (K₁,K₂,K₃)

4.4 Insolvency of a Partner(K₁,K₂,K₃)

4.5 Insolvency of two Partners – Garner Vs Murray Rule(K₁,K₂,K₃,K₄)

4.6 Insolvency of All Partners. (K₁,K₂,K₃,K₄)

Unit V: Piecemeal Distribution (15 Hours)

5.1 Meaning of Piecemeal Distribution. (K₁, K₂)

5.2 Methods of Piecemeal Distribution. (K₁, K₂)

5.3 Order of settlement of claims. (K₁, K₂)

5.4 Statement showing Absolute Surplus(K₁, K₂, K₃)

5.5 Proportionate Capital Method. (K₁, K₂, K₃, K₄)

5.6 Maximum loss method. (K₁, K₂, K₃, K₄)

Text Books:

1.Reddy T.S and Murthy Advanced Accountancy – Margham Publications, Chennai, Reprint 2018.

Reference Books

1). Shukla M.C., Gupta M.P., Agarwal B.M. and Grewal T.S. – Advanced Accounts(Volume I) – S.Chand& Company Limited, New Delhi, Reprint 2019.

2). Nagarajan K.L., Vinayagam N. And Mani P.L. – Principles of Accountancy – Eurasia Publishing House, New Delhi, Revised Edition 2017.

3). Jain S.P., Narang K.L., Mukesh Kumar Sharma, Romila Jain and Satish Khasa – Financial Accounting – Kalyani Publishing House, New Delhi, Reprint 2018.

4).Tulsian P.C. – Financial Accounting – Pearson Education ,New Delhi, Edition Reprint – 2017.

5).Raman B.S. – Financial Accounting (Vol-I) - United Publishers and Distributors – Guwahati, Edition 2018.

Web Resources:

1).MIT Open CourseWar (<http://ocw.mit.edu/courses/sloan>)

2). Khan Academy

3). Accounting Student Network

4). MissCPA

5)Accounting.com

6)Accounting Coach

7)AQA(aqa.org.uk.)

8)Accounting-World

9)AccountingInfo

10)Course Hero

SEMESTER IV

UCCOI20– Methods of Cost Accounting

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
II/IV	UCCOI20	Methods of Cost Accounting	Theory	Core	5	4	40+60

Course Objectives:

- 1.To introduce to the students the methods of process costing.
- 2.To teach various methods of apportionment of expenses.
- 3.To enable the students to ascertain cost for Joint products and by products.
- 4.To illustrate the students to calculate cost of complete and incomplete contracts.
5. Students are able to differentiate, analyze and prepare reconciliation statement.

Course Outcomes (CO):

Upon the successful completion of this course the students will be able to:

1. Acquire conceptual knowledge of process costing and its treatment.
2. Identify the methods of apportionment according to the impact of business.
3. Identify and analyze the costs incurred in contract costing and job costing.
4. Understand and apply the methods of calculating transport cost.
5. Differentiate and compare the cost and financial books to reconcile the accounts.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	M	M	M	H
2	H	H	M	H	H	M
3	H	M	M	M	H	M
4	H	M	M	M	M	M
5	H	H	M	H	H	M

(Low – L, Medium – M, High – H)

COs Consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	H	H	H	H	H
2	H	M	M	M	H	H
3	H	H	M	H	H	H
4	H	H	M	H	H	H
5	H	H	M	H	H	H

(Low – L, Medium – M, High –H)

Course Syllabus

Unit I: Process Costing

(15 Hours)

- 1.1. Introduction Features, costing procedures. (K₁, K₂)
- 1.2. Special points in Process costing – Normal loss and scrap. (K₁, K₂)
- 1.3. Abnormal Loss, Abnormal Gain. (K₁, K₂)
- 1.4. Problems on Normal Process account. (K₂, K₃, K₄)
- 1.5. Process Cost with Normal Loss and Normal Gain with Units. (K₃, K₄)
- 1.6. Process Cost with Abnormal Loss and Abnormal Gain with Units. (K₃, K₄)

Unit II: Costing Methods

(15 Hours)

- 2.1. Joint products – Meaning, Accounting for joint products, methods used in apportioning Joint cost. (K₁, K₂)
- 2.2. Problems on Joint products- Average Unit method, Physical Unit method, Survey method, Market value method. (K₂, K₃, K₄)
- 2.3. By-products – Meaning, Accounting for by-products, Methods used in apportioning By-products, Problems on By-products. (K₁, K₂, K₃)
- 2.4. Job costing – Meaning, Features, Advantages, Limitations and procedures. (K₁, K₂, K₃)
- 2.5. Batch costing – Elements of cost relating to batch, Economic Batch Quantity (EBQ). (K₁, K₂, K₃)
- 2.6. Problems on Job costing and batch costing. (K₃, K₄)

Unit III: Contract Costing

(15 Hours)

- 3.1. Meaning, features, Difference between contract costing and job costing. (K₁, K₂)
- 3.2. Contract Costing, Problems on completed contract. (K₃, K₄)
- 3.3. Contract Costing – Treatment of plant. (K₂, K₃)
- 3.4. Incomplete Contracts. (K₃, K₄)
- 3.5. Incomplete contracts with laws. (K₃, K₄)
- 3.6. Multiple Contracts. (K₃, K₄)

Unit IV: Transport Costing

(15 Hours)

- 4.1. Meaning, Classification of cost, Selection of appropriate cost Unit. (K₁, K₂)
- 4.2. Computation of cost Unit. (K₂, K₃)
- 4.3. Calculation of cost for running distance. (K₂, K₃)
- 4.4. Passenger transport cost. (K₂, K₃)
- 4.5. Goods transport Cost. (K₂, K₃)
- 4.6. Comprehensive Problems. (K₃, K₄)

Unit V: Reconciliation Statement

(15 Hours)

- 5.1. Introduction, Meaning and need for reconciliation. (K₁, K₂)
- 5.2. Reasons for difference in profit. (K₁, K₂)
- 5.3. Procedure of Reconciliation with format. (K₂, K₃)
- 5.4. Reconciliation statement – profit as per cost account and laws as per financial account. (K₃, K₄)
- 5.5. Reconciliation statement – profit as per financial account and laws as per cost account . (K₃, K₄)
- 5.6. Memorandum reconciliation statement. (K₃, K₄)

Text Books:

1. Reddy T.S and Hari Prasad Reddy Y. – Cost Accounting – Margham Publications, Chennai, Reprint 2018

Reference Books:

1. Jain S. P & Narang K.L. _ Cost Accounting – Kalyani Publishers, New Delhi, Reprint 2017
2. Khanna, Ahuja and Pandey – Cost Accounting – S. Chand & Co., New Delhi, Reprint 2016
3. Lall Nigam B.M. and Bagavathi V. – Cost Accounting: An Introduction – Prentice Hall of India, New Delhi, Reprint 2018.
4. Pillai R.S.N. and Bagavathi V. – Cost Accounting – S. Chand & Co., Ltd., New Delhi, 2014
5. Arora M. N. – A Textbook of Cost and Management Accounting – Vikas Publishing House, Chennai, 10th Edition, 2012.

Web Resources:

- 1). MIT Open CourseWare (<http://ocw.mit.edu/courses/sloan>)
2. Costmgmt.org
3. www.edx.org
4. study.com
5. www.accountingcoach.com
6. fasab.gov
7. www.freebookcentre.net
8. open.umn.edu
9. libguides.uwf.edu

SEMESTER IV

UCCOJ20 - LAW OF CONTRACTS II

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
II/IV	UCCOJ20	Law of Contracts II	Theory	Core	5	4	40+60

Course Objectives:

1. To gain knowledge on sales and consumer protection act.
2. To apprehend knowledge on pricing, performance of contract.
3. To acquire theoretical knowledge on special contracts.
4. To know about the incorporation of companies.
5. To have in-depth knowledge on the internal affairs of the companies

Course Outcomes (CO):

1. Students acquired conceptual knowledge on sales and consumer protection act.
2. Students were familiarised with the performance of valid contract.
3. Students gained an insight knowledge on special contracts.
4. Students gained thorough knowledge incorporation of companies.
5. Students were well versed in the internal affairs of the companies.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	M	H	M	H
2	H	H	M	H	M	M
3	H	H	M	H	M	M
4	H	H	M	H	M	M
5	H	H	M	H	M	M

(Low – L, Medium – M, High – H)

COs consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	H	M	H	M	H
2	H	H	M	H	M	H
3	H	H	M	H	M	H
4	H	H	M	H	M	H
5	H	H	M	H	M	H

(Low– L, Medium– M, High– H)

Course Syllabus

Unit I: Sale of Goods Act – I

(15 Hours)

- 1.1 Formation of contract of sale (K₁, K₂, K₃)
- 1.2 Subject matter of contract of sale (K₁, K₂, K₃)
- 1.3 Conditions and Warranties (K₁, K₂, K₃, K₄)
- 1.4 Passing of property (K₁, K₂, K₃)
- 1.5 Contracts involving sea routes, Sale by non-owners (K₁, K₂, K₃)
- 1.6 Consumer Protection Act-Unfair sale practices (K₁, K₂, K₃)

Unit II: Sale of Goods Act – II

(15 Hours)

- 2.1 Delivery of goods (K₁, K₂, K₃)
- 2.2 Rights of buyer (K₁, K₂, K₃)
- 2.3 Rights of seller (K₁, K₂, K₃)
- 2.4 Rights of unpaid seller against goods (K₁, K₂, K₃, K₄)
- 2.5 Rights of unpaid seller against buyer personally (K₁, K₂, K₃, K₄)
- 2.6 Auction sales (K₁, K₂, K₃)

Unit III: Other Special Contracts

(15 Hours)

- 3.1 Contract of Indemnity and contract of Guarantee, Kinds of Guarantee (K₁, K₂, K₃)
- 3.2 Extent of Surety's liability (K₁, K₂, K₃)
- 3.3 Bailment, Duties and rights of Bailor and Bailee (K₁, K₂, K₃)
- 3.4 Law relating to Lien and finder of goods (K₁, K₂, K₃)
- 3.5 Pledge (K₁, K₂, K₃)
- 3.6 Hypothecation (K₁, K₂, K₃)

Unit IV: Introduction to Companies Act –I

(15 Hours)

- 4.1 Company law in India, Characteristics of a company,
Lifting or piercing of corporate veil (K₁, K₂, K₃)
- 4.2 Kinds of companies (K₁, K₂, K₃)
- 4.3 Formation of a Company (K₁, K₂, K₃)
- 4.4 Memorandum of Association (K₁, K₂, K₃)
- 4.5 Articles of Association (K₁, K₂, K₃)
- 4.6 Doctrine of Ultra vires, Doctrine of indoor management (K₁, K₂, K₃, K₄)

Unit V: Introduction to Companies Act –II

(15 Hours)

- 5.1 Prospectus and contents of prospectus (K₁, K₂, K₃)
- 5.2 Meeting, Types (K₁, K₂, K₃, K₄)
- 5.3 Quorum (K₁, K₂, K₃)
- 5.4 Voting and poll (K₁, K₂, K₃)
- 5.5 Proxy (K₁, K₂, K₃)
- 5.6 Resolutions (K₁, K₂, K₃)

Text Books:

Kapoor N. D. – Business Law – Sultan Chand & Sons, New Delhi, Revised Ed. 2015

Reference Books

1. Kapoor N. D. – Elements of Company Law – Sultan Chand & Sons New Delhi, Revised Ed.2015
Kapoor N. D. – Business Law – Sultan Chand & Sons, New Delhi, Revised Ed. 2015
2. Gulshan S.S. – Mercantile Law – Excel Books, New Delhi, 2012
3. Pillai R.S.N. and Bagavathi V. – Business Law – Sultan Chand& Sons, New Delhi, Revised Edition 2017.
4. Kuchhal M.C. and VivekKuchhal – Business Laws – Vikas Publishing House, Chennai, 2015
5. Dr.Jain V.K. and CA Shashank S.Sharma – Business Laws, Business Correspondence and Reporting – Taxmann Publication, New Delhi, 2017

Study material will be provided by the department.

Web Resources:

- 1).www.himpub.com
- 2).www.rccmindore.com
- 3). www.dphu.org
- 4).www.geektonight.com
- 5). www.epdf.pub
- 6). www.academia.edu

SEMESTER IV

UCCOK20 - MARKETING

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
II/IV	UCCOK20	Marketing	Theory	Core	5	5	40+60

Course Outcomes:

1. To identify, understand and satisfy the needs of customers and markets.
2. To provide knowledge on various marketing functions.
3. To analyse consumer behaviour and decision-making process.
4. This course enables the students to understand marketing mix elements.
5. To understand the dynamics of marketing and to know about latest trends in marketing.

Course Outcomes(CO):

The learners will able to:

1. Classify the various marketing activities and to summarize consumer behavior and decision making process.
2. Evaluate the strategies used by the marketers to sustain a product for longer period.
3. Familiarize the factors influencing pricing decisions.
4. Acquire knowledge on various promotional mix used by marketers to promote goods and services.
5. Understand the various methods of channels of distribution and familiarize with latest Technologies.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	H	H	H	H
2	H	H	H	H	H	M
3	H	H	H	H	H	M
4	H	H	H	H	H	M
5	H	H	H	H	H	M

(Low – L, Medium – M, High – H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO6
1	H	M	L	L	M	H
2	H	H	M	H	H	H
3	H	M	M	M	M	H
4	H	M	M	M	H	H
5	M	M	M	H	H	H

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction

(15 Hours)

- 1.1 Market, Meaning, Types, Marketing, Meaning, Definition (K₁, K₂)
- 1.2 Functions of Marketing, Role and Importance (K₁, K₂, K₃, K₄)
- 1.3 Marketing Mix, Classification of Goods (K₂, K₃, K₄)

- 1.4 Market Segmentation (K₂, K₃, K₄)
- 1.5 Consumer Behaviour, Meaning and Importance (K₁, K₂, K₃, K₄)
- 1.6 Services Marketing, Difference between Product and Service, 7Ps of Service Marketing (K₂, K₃, K₄)

Unit II: Product Mix

(15 Hours)

- 2.1 Product, Meaning, Importance and Features (K₁, K₂, K₃)
- 2.2 New Product Planning and Development, Types (K₂, K₃, K₄)
- 2.3 Product Mix, Product Life Cycle (K₂, K₃, K₄)
- 2.4 Branding, Brand Loyalty and Equity (K₁, K₂, K₃, K₄)
- 2.5 Copyrights, Trademarks and Patents (K₁, K₂, K₃, K₄)
- 2.6 Packing. (K₃, K₄)

Unit III: Price Mix

(15 Hours)

- 3.1 Pricing, Meaning, Definitions, Objectives (K₁, K₂, K₄)
- 3.2 Types of Pricing (K₂, K₃, K₄)
- 3.3 Methods of Pricing (K₂, K₃, K₄)
- 3.4 Pricing Strategies (K₂, K₃, K₄)
- 3.5 Factors affecting pricing (K₁, K₂, K₃, K₄)
- 3.6 Pricing in Product Life Cycle. (K₁, K₂, K₃, K₄)

Unit IV: Promotion Mix

(15 Hours)

- 4.1 Promotion, Meaning, Need (K₁, K₂)
- 4.2 Promotion Mix, Meaning (K₁, K₂, K₃, K₄)
- 4.3 Types of promotional mixes (K₁, K₂, K₃, K₄)
- 4.4 Promotional mixes, strategies, Forms (K₁, K₂, K₃, K₄)
- 4.5 Advantages, Limitations (K₁, K₂)
- 4.6 Promotions in Product Life Cycle. (K₁, K₂, K₃, K₄)

Unit V: Channels of distribution and Electronic Marketing

(15 Hours)

- 5.1 Channels of Distribution I, Meaning, Definition, Types (K₁, K₂)
- 5.2 Market consideration, Logistic Management. (K₂, K₃, K₄)
- 5.3 Channels of Distribution II, Middlemen in Distribution, Agent Middlemen and Merchant Middlemen (K₁, K₂, K₃)
- 5.4 Wholesalers and Retailers, Recent Trends in Marketing (K₁, K₂, K₃, K₄)
- 5.5 Tele-Marketing, Relationship Marketing, Word of Mouth Marketing, Test Marketing (K₁, K₂, K₃, K₄)
- 5.6 E-Marketing, Meaning, Types, Participants in E-Marketing, Crisis Marketing Techniques during the Pandemic period (K₁, K₃, K₄)

Text Books:

1. Pillai R.S.N. and Bagavathi V. – Modern Marketing – S. Chand and Co. Ltd., New Delhi, 2015
2. Natatrajan L. – Marketing – Margham Publications, Chennai. (latest Edition)

Reference Books:

1. Philip Kotler and Gary Armstrong –Principles of Marketing – Pearson Education India, New Delhi,2015
2. Gupta C.B. and Rajan Nair N. – Marketing Management Text and Cases – Sultan Chand and Sons, New Delhi,2018
3. Kavitha Sharma and Dr. Swathi Agarwal, Principles of Marketing, Taxmann Publication, New Delhi,2018
4. Govindarajan M. Marketing Management, Concepts, Cases, Challenges and Trends, Prentice Hall India Learning Private Ltd., New Delhi, Reprint2012
5. Jayachandran S. – Marketing Management – SAI Book House, Hyderabad, Edition2018

Web Resources:

1. Content Marketing Institute
2. Marketing Profs
3. American Marketing Association
4. eMarketer
5. Direct Marketing News
6. <https://www.sitepoint.com>
7. <http://www.ethinos.com>

SEMESTER IV

USCOC420 - Skill Based Elective -ENTREPRENEURIAL DEVELOPMENT

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of. Hours	Credits	Marks
II/IV	USCOC420	Entrepreneurial Development	Theory	Skill Based Elective	2	2	40+60

Course Objectives:

1. To understand about entrepreneurship and its functioning.
2. To know the financial institutions funding entrepreneurs.
3. To generate business ideas and its scope of implementation.
4. To understand the role of Government in developing entrepreneurship.
5. To realize the impact of entrepreneurs in economic growth.

Course Outcomes (CO):

1. Students understand the basic concepts of entrepreneurship and its functioning.
2. Students were able to select the best financial institutions for business as per the needs.
3. Students generated best innovative business ideas.
4. Students bridged the gap between Government and entrepreneurs.
5. Students made an impact on the development of economy.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	M	M	M	M	M	H
2	M	H	M	H	H	M
3	M	M	H	M	H	M
4	H	M	M	M	M	M
5	M	M	M	M	H	M

(Low – L, Medium – M, High – H)

COs Consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	M	H	M	H
2	M	H	M	H	H	H
3	M	M	H	M	H	H
4	H	M	M	H	M	H
5	M	H	H	M	H	H

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Concepts of Entrepreneurship

(6 Hours)

- 1.1 Meaning and definition of entrepreneurship (K₁, K₂, K₃)
- 1.2 Types of entrepreneurship (K₁, K₂, K₃, K₄)
- 1.3 Qualities of entrepreneurs (K₁, K₂, K₃, K₄)
- 1.4 Classifications of entrepreneurs (K₁, K₂, K₃, K₄)
- 1.5 Factors influencing entrepreneurship (K₁, K₂, K₃, K₄)
- 1.6 Functions of entrepreneurship (K₁, K₂, K₃, K₄)

Unit II: Industrial Finance to Entrepreneurs

(6 Hours)

- 2.1 Introduction to SFC's (State Finance Corporation) (K₁, K₂, K₃)
- 2.2 Explanation about SIDC'S (Small industries development corporation Limited) (K₁, K₂, K₃, K₄)
- 2.3 Introduction and brief achievements in SIPCOT (State Industries promotion corporation of Tamil Nadu) (K₁, K₂, K₃, K₄)
- 2.4 Introduction to DIC'S (District Industries centre) (K₁, K₂, K₃, K₄)
- 2.5 Explanation to Commercial Banks measures and achievement (K₁, K₂, K₃, K₄)
- 2.6 Introduction to Small Industrial Development Banks of India (SIDBI) (K₁, K₂, K₃, K₄)

Unit III: Project Management

(6 Hours)

- 3.1 Introduction to Business Ideas (K₁, K₂, K₃)
- 3.2 Business Generation techniques (K₁, K₂, K₃, K₄)
- 3.3 Identification of Business opportunities (K₁, K₂, K₃, K₄)
- 3.4 Checking feasibility for the study (K₁, K₂, K₃, K₄)
- 3.5 Analysis of the project Report (K₁, K₂, K₃, K₄)
- 3.6 Project life cycle and classification (K₁, K₂, K₃, K₄)

Unit IV: Entrepreneurial Development Programme

(6 Hours)

- 4.1 Introduction to EDP (K₁, K₂, K₃)
- 4.2 Role Relevance of EDP (K₁, K₂, K₃, K₄)
- 4.3 Achievements in the sector (K₁, K₂, K₃, K₄)
- 4.4 Role of the government (K₁, K₂, K₃, K₄)
- 4.5 Organising programmes towards the development (K₁, K₂, K₃, K₄)
- 4.6 Benefits to Rural Entrepreneur (K₁, K₂, K₃, K₄)

Unit V: Entrepreneurial Growth

(6 Hours)

- 5.1 Introduction to economic development and Growth (K₁, K₂, K₃, K₄)
- 5.2 Role of Entrepreneur and their growth (K₁, K₂, K₃, K₄)
- 5.3 Small scale entrepreneurs (K₁, K₂, K₃, K₄)
- 5.4 Women and Entrepreneurship (K₁, K₂, K₃, K₄)
- 5.5 Challenges faced by women entrepreneurs (K₁, K₂, K₃, K₄)
- 5.6 Innovation process and Development of entrepreneurial skills during Pandemic period (K₁, K₂, K₃, K₄)

Text Books:

Entrepreneurial Development Dr.Radha , Prasana & Co Triplicane Chennai

Reference Books:

1. Entrepreneurial Development Renu Arora S .K Sood.

2. Entrepreneurial Development S.S.Khanka S chand&company Ltd New Delhi
3. Entrepreneurship CA (Dr.) Abha Matuhr University of Delhi
4. Innovation and Entrepreneurship Peter F. Drucker
5. Entrepreneurship Development and Management in extension M. Priyadharshini S. Janani
T.N.Sujatha et.al.,

Web Resources:

1. <https://balancesmb.go>
2. <https://www.freebookcentre.net>
3. The secrets of successful entrepreneurship (audio book) – Stephen Hawley www.audible.in
4. <https://www.inc.com>
5. <https://www.pdfdrive.com>entrepreneur>

SEMESTER V

UCCOL20 - CORPORATE ACCOUNTING I

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
III/V	UCCOL20	Corporate Accounting I	Theory	Core	6	5	40+60

Course Objective

- 1.To teach the basic Accounting Concepts and Practices of Companies
- 2.It Provide the Knowledge of Issue of Share and Issued of Debentures etc
- 3.This Subject Describes the Pattern of final accounts of the company
4. This subject also provides the knowledge of amalgamation, absorption and external reconstruction
- 5.It also helps students to give practical knowledge of accounts

Course Outcomes (CO)

The learners will be able to:

- 1.Gain knowledge on the procedure of issue of shares and redemption of shares.
- 2.Understand the meaning and formalities of issues of debentures and underwriting of shares and debentures
- 3.Become proficient in preparing company final account as per the rules of Company Act
- 4.Know about the importance of Profit Prior to incorporation and their allocation.
- 5.Calculate Purchase consideration during the event of amalgamation, absorption and external reconstruction

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I : Issue and Redemption of Shares (15 Hours)

- 1.1 Meaning and definition of Share (K₁, K₂)
- 1.2 Meaning of Joint Stock Company (K₁, K₂, K₃)
- 1.3 Difference between a Private limited Company and Public Limited Company (K₁, K₂, K₃)
- 1.4 Issue of shares and Redemption of Preference Shares (K₁, K₂, K₃, K₄)
- 1.5 Forfeiture and Reissue of Shares (K₁, K₂, K₃)
- 1.6 Alternative method of Recording Share Premium (K₁, K₂)

UnitII: Issue and Redemption of Debentures (15 Hours)

- 2.1 Meaning, issue of Debentures and Redemption of Debentures (K₁, K₂)
- 2.2 Difference between Debentures and Shares (K₁, K₂)
- 2.3 Consideration for Issue of Debentures (K₁, K₂, K₃)
- 2.4 Terms relating to Issue Price and Conditions of Redemption of Debentures (K₁, K₂, K₃)
- 2.5 Payment of the Underwriting Commission (K₁, K₂, K₃)
- 2.6 Marked and Unmarked firm - Under writing Application (K₁, K₂, K₃)

Unit III: Final Accounts of Companies (15 Hours)

- 3.1 Meaning of Final Accounts of Company (K₁, K₂)
- 3.2 Form of Statement of Profit and loss Account (K₁, K₂, K₃)
- 3.3 Advance tax, income tax, and tax deducted at sources (K₁, K₂, K₃)
- 3.4 Contents of Balance Sheet (K₁, K₂, K₃)
- 3.5 Reserves and Surplus (K₂, K₃)
- 3.6 Profits Prior to Incorporation (K₁, K₂, K₃)

UnitIV: Amalgamation, Absorption and External Reconstruction (15 Hours)

- 4.1 Meaning of Amalgamation, Absorption and External Reconstruction (K₁, K₂, K₃)
- 4.2 Accounting problems relating to Amalgamation and Absorption (K₁, K₂, K₃)
- 4.3 Calculation of purchase Consideration (K₂, K₃)
- 4.4 Inter Company Holding (K₁, K₂, K₃)
- 4.5 Accounting Treatment for Amalgamation and Absorption (K₁, K₂, K₃)
- 4.6 Preparation of entries for Amalgamation cum Absorption (K₁, K₂, K₃)

UnitV: Internal Reconstruction (15 Hours)

- 5.1 Meaning of Alteration of Share Capital (K₁, K₂)
- 5.2 Schemes of Reconstruction (K₁, K₂, K₃)
- 5.3 Steps for Reconstruction (K₁, K₂, K₃)
- 5.4 Different kinds of Alteration of Share Capital and the necessary Accounting entries (K₁, K₂, K₃, K₄)
- 5.5 Internal Reconstruction or Capital Reduction (K₁, K₂, K₃)
- 5.6 Procedure for Reduction of Share Capital (K₁, K₂, K₃)

Text Books:

1. Reddy T.S. & Murthy A. – Corporate Accounting – Margham Publications, Chennai, 2016.

Reference Books:

1. Jain S.P. and Narang K. L. – Advanced Accounts – Vol II – Kalyani Publishers, New Delhi, 2018
2. Gupta R.L. and Radhasamy M. – Advanced Accounts – Vol II – S. Chand & Sons., New

Delhi, 2017

3. Dr.Maheswari S.N. – Corporate Accounting – Vikas Publishing House, New Delhi, 2017
4. Shukla M.C. and Grewal T. S. – Advanced Accounts – Vol II - S. Chand & Sons., New Delhi, 2019
5. Dr.Arulanandam M.A. & Raman K.S – Advanced Accountancy – Himalaya Publishing House, Revised Edition 2015

Web Resources:

1. MIT open course ware (<https://ocw.mit.edu/courses/sloan>)
2. Khan academy
3. Accounting student network
4. Miss CPA
5. Accounting.com
6. Account coach
7. Accounting world

SEMESTER V
UCCOM20 - MANAGEMENT ACCOUNTING I

Year/ Semester III/V	Course Code UCCOM20	Title of the course Management Accounting I	Course type Theory	Course category Core	No. of. Hours 6	Credits 5	Marks 40+60
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Course Objectives

- 1.To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
- 2.To improve the abilities of learners to analyze the financial statement.
- 3.To impart knowledge on management accounting system to the students and to teach the analytical tools applied in companies.
- 4.To provide adequate knowledge on cash flow analysis.
- 5.To Prepare a budget and budgetary control an understanding of the relationship.

Course Outcomes (CO)

The learners will be able to

- 1.Understand the importance of management accounting and the installation of management accounting system
- 2.Analyze various financial statements and application of various ratio's
- 3.Interpret inflow and outflow of funds in computation of fund flow statement
- 4.Report on cash flow analysis.
- 5.Prepare different budgets.

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus:

Unit 1: Introduction (15 Hours)

- 1.1 Meaning and definition of Management Accounting (K₁, K₂)
- 1.2 Nature and scope of Management Accounting (K₁, K₂)
- 1.3 Objectives and Function of Management Accounting (K₁, K₂)
- 1.4 Relationship between financial, Cost and Management Accounting (K₁, K₂)
- 1.5 Installation of Management Accounting system (K₁, K₂)
- 1.6 Duties of Management Accounting (K₁,K₂)

Unit II: Analysis of Financial Statements (15 Hours)

- 2.1 Meaning and Analysis of Financial Statements (K₁, K₂, K₃)
- 2.2 Comparative and Common Size Financial Statement (K₁, K₂, K₃)
- 2.3 Procedure for Financial Interpretation (K₂,K₃, K₄)
- 2.4 Analysis of Techniques or Tools of Financial Statement Analysis (K₂, K₃, K₄)
- 2.5 Calculation of Trend Percentages and Ratio Analysis (K₂, K₃, K₄)
- 2.6 Calculation of Profitability, Solvency and Turnover Ratio (including reconstruction of Profit and Loss Account and Balance Sheet) (K₁,K₂,K₃)

Unit III: Fund Flow Statement (15 Hours)

- 3.1 Meaning and definition of Fund Flow Statement (K₁, K₂)
- 3.2 Meaning of Working Capital (K₁, K₂, K₃)
- 3.3 Preparation of Statement showing changes in Working Capital (K₁, K₂, K₃)
- 3.4 Calculation of Funds From Operation (K₁, K₂, K₃)
- 3.5 Calculation of Fund Flow Statement (K₁, K₂, K₃)
- 3.6 External sources and Applications of Funds (K₁, K₂, K₃)

Unit VI: Cash Flow Analysis (15 Hours)

- 4.1 Meaning and importance of Cash Flow Statements (K₁, K₂)
- 4.2 Difference between Fund Flow Analysis and Cash Flow Analysis (K₁, K₂, K₃, K₄)
- 4.3 Preparation of Cash Flow Statement (K₂, K₃, K₄)
- 4.4 Calculation of Cash From Operations (K₂, K₃)
- 4.5 External sources and Application of Cash (K₁, K₂, K₃)
- 4.6 Statement of Cash from Operation and Cash Flow Statements (K₁, K₂, K₃)

Unit V: Budgets – Budgetary Control (15 Hours)

- 5.1 Meaning and Definition of Budgeting and Budgetary Control (K₁, K₂)
- 5.2 Advantages and limitation of Budgetary Control (K₁, K₂)
- 5.3 Essentials of a successful Budgetary Control system (K₁, K₂, K₃)
- 5.4 Organization for installation of Budgetary Control system (K₁, K₂, K₃)
- 5.5 Classification of Budget and Functional Budgets, Sales Budgets, Production Budget , Material Budget, Overheads, Budget, Cash Budget, Master Budget (K₁, K₂, K₃)
- 5.6 Fixed and Flexible Budget and performance budgeting (theory) K₁, K₂, K₃)

Text Books:

Reddy T.S. and Hari Prasad Reddy Y. – Management Accounting – Margham Publications, Chennai

Reference Books:

1. Khan M.Y. and Jain S.P. – Management Accounting – Tata McGraw Hill, New

- Delhi, 6th Edition, 2017
2. Pillai R.S. N. and Bhagavathi V. – Management Accounting – S. Chand, New Delhi, 4th Edition, 2017
 3. Dr. Murthy A. and Dr. Guruswamy S. – Management Accounting – Margham Publications, Chennai, Edition 2009.
 4. Manmohan S.P. and Goyal P. S. – Principles of Management Accounting – S. Chand & Co., Delhi, Revised Edition 2019.
 5. Sekhar R.C. and Rajagopalan A.V. – Management Accounting – Oxford University Press Chennai, Edition 2019

Web Resources:

1. Journal of Accountancy
2. Khan Academy
3. Accounting Student Network
4. The Blunt Counter
5. Insightful Accountant
6. Account Coach
7. Accounting Today
8. 360 Degrees of Financial Literacy
9. Accounting & Business Magazines

SEMESTER V
UCCON20 - INCOME TAX LAW AND PRACTICE I

Year/ Semester III/V	Course Code UCCON20	Title of the course Income Tax Law and Practice I	Course type Theory	Course category Core	No. of Hours 6	Credits 5	Marks 40+60

Course Objectives:

1. To enable the students learn the basic concepts of Income Tax.
2. To analyse the provisions relating to Income from Salaries.
3. To impart the learners the need for Computation of Income from House Property.
4. To examine the provisions relating to Income from Business or Profession.
5. To familiarize with the powers and duties of Income Tax Authorities and the Assessment Procedure.

Course Outcomes(CO):

1. Students gained knowledge on the basic concepts of Income Tax.
2. Students became familiar with the provisions relating to Income from Salaries.
3. Students learnt to compute taxable Income from House Property.
4. Students became competent in computing Income from Business or Profession.
5. Students were familiarized with the powers and duties of different income tax authorities and their assessment procedure.

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Introduction

(15 Hours)

- 1.1 Brief history of Income Tax in India (K₁, K₂)
- 1.2 Important Definitions (K₁, K₂, K₃)
- 1.3 Residential Status of different persons (K₁, K₂, K₃)
- 1.4 Incidence and Scope of Tax Liability (only theory) (K₁, K₂, K₃)
- 1.5 Incomes exempt from tax (Theory) (K₁, K₂, K₃, K₄)
- 1.6 Incomes exempt from tax and its practical applications (K₁, K₂, K₃)

Unit II: Income from Salaries

(15 Hours)

- 2.1 Meaning and Definition of Salary (K₁, K₂)
- 2.2 Allowances and its types (K₁, K₂, K₃)
- 2.3 Perquisites and its treatment (K₁, K₂, K₃)
- 2.4 Profits in lieu of salary, superannuation fund Types of Provident fund (K₁, K₂, K₃)
- 2.5 Deductions from Gross Salary (K₁, K₂, K₃)
- 2.6 Computation of Taxable Salary (K₁, K₂, K₃, K₄)

Unit III: Income from House Property

(15 Hours)

- 3.1 Meaning and Definition of Annual Value (K₁, K₂)
- 3.2 Exemptions regarding Income from House Property (K₁, K₂)
- 3.3 Determination of Actual Rent (K₁, K₂)
- 3.4 Computation of Annual Value of a house under situations (K₁, K₂, K₃)
- 3.5 Deductions from Annual Value and Interest on loan (K₁, K₂, K₃)
- 3.6 Computation of Income from House Property (K₁, K₂, K₃, K₄)

Unit IV: Profits and Gains of Business or Profession

(15 Hours)

- 4.1 Meaning and conditions for allowance for Depreciation (K₁, K₂)
- 4.2 Additional Depreciation, Written Down Value Rates of Depreciation, Investment Allowance and unabsorbed depreciation (K₁, K₂, K₃)
- 4.3 Computation of Depreciation Allowance (K₁, K₂, K₃)
- 4.4 Meaning of Business and Profession, Expenses expressly allowed and Disallowed (K₁, K₂, K₃)
- 4.5 Computation of Business (K₁, K₂, K₃, K₄)
- 4.6 Computation of Profession (K₁, K₂, K₃)

Unit V: Income Tax authorities and Assessment Procedure

(15 Hours)

- 5.1 Income Tax authorities (K₁, K₂, K₃)
- 5.2 Powers of Income Tax authorities (K₁, K₂, K₃)
- 5.3 Procedure for Assessment (K₁, K₂, K₃)
- 5.4 Types of Assessment (K₁, K₂, K₃, K₄)
- 5.5 Permanent Account Number (K₁, K₂, K₃)
- 5.6 Provisions relating to Quoting of Aadhar (K₁, K₂)

Text Books:

Dr. Mehrotra H.C. – Income Tax Law & Practice - Sahitya Bhawan Publications, Agra, (Relevant Edition)

Reference Books

1. Vinod. K. Singhanian – Students Guide to Income Tax – Tax man Publications Pvt. Ltd., New Delhi (Relevant Edition)
2. Gaur V.P. and Narang D.B. – Income Tax – Kalyani Publishers, New Delhi (Relevant Edition)

Edition)

3. Reddy T.S. and Hari Prasad Reddy Y. – Income Tax – Margham Publications, Chennai (Relevant Edition)
4. Hariharan N. – Income Tax Law and Practice – McGrawHill, New Delhi, Reprint(Relevant Edition)

Web Resources:

1. IRS.gov
2. E-file Colorado taxes with Revenue Online
3. DABC Free Tax Supersites
4. AARP Tax-Aide
5. Federal: www.irs.gov
6. Missouri:
www.dor.mo.gov/forms/Other States:
7. www.taxadmin.org/state-tax-forms
8. Affordable Care Act(ACA)
Tax Provisions – IRS
9. <https://books.google.co.in>
10. <https://www.incometaxindia.gov.in>
11. <https://www.incometaxindiaefiling.gov.in>
12. <https://www.denverlibrary.org>

SEMESTER V / VI
UECOC520 / UECOC620– Banking: Law and Practice

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
III/V/VI	UECOC520/ UECOC620	Banking : Law and Practice	Theory	Elective II A	6	5	40+60

Course Objectives:

- 1.To make the students understand the current law and practice in banking.
- 2.To update the regulations and technological implementation in modern scenario.
- 3.To upgrade the students regarding the service provided by the banks in view of customer relations.
- 4.To teach the learners new emerging dimensions in banking system including e – banking.
- 5.To make them understand the core concept of banking as a financial intermediation service provider.

Course Outcomes(CO):

Upon the successful completion of this course the students will be able to:

1. Gain versatile knowledge on features, functions of banking. Operate various accounts as Per KYC norms.
2. Discern knowledge on the relationships between banker and customer. Analyze the concept of money laundering.
3. Gain in-depth knowledge on negotiable instruments and rights and duties of paying and Collecting banker
4. Impart knowledge on various types of loans & advances. Modes of charging securities. analyze the mechanism of customer grievance
5. Execute and apply the modern technologies for making payments and other technological services.

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

UnitI: Opening and Operating of Account (15 Hours)

- 1.1. Definition, (Banking, Business of banking, Customers), other business permitted. (K₁, K₂, K₃, K₄)
- 1.2. Types of deposit accounts, Features, Joint Account, Operation Style. (K₁, K₂, K₃, K₄)
- 1.3. Procedure for opening a bank account, letter of Introduction, Risk in opening Account without proper introduction. (K₁, K₂, K₃)
- 1.4. Pay-in-slip, Printed Cheque book, advantages, Pass book, Wrong entry and legal effects, Insurance of Bank deposits, Inoperative accounts, Closing of Accounts and Nominations & its legal status. (K₁, K₂, K₃, K₄)
- 1.5. Special types of Customers including Senior citizens Account. (K₁, K₂, K₃, K₄)
- 1.6. KYC, RBI Guidelines, Unique Customer Identification Code. (K₁, K₂, K₃, K₄)

UnitII:Banker and Customer Relationship (15 Hours)

- 2.1. Banker customer relationship – Meaning, Types of Relationship. (K₁, K₂)
- 2.2. General relationship – Principle and agent, Trustee and beneficiary, Bailor and Bailee. (K₁, K₂, K₃)
- 2.3. Debtor – Creditor relationship, Banker as a Privileged Debtor. (K₁, K₂, K₃)
- 2.4. Special relationship – Rights of a Banker. (K₂, K₃)
- 2.5. Obligations of a banker. (K₂,K₃)
- 2.6. Money Laundering, RBI Guidelines for Anti money Laundering. (K₂, K₃)

Unit III: Negotiable Instruments, Paying & Collecting Banker (15 Hours)

- 3.1. Meaning, Difference between Negotiability and Transferability, definition of Negotiable instruments. (K₁, K₂)
- 3.2. Types of Negotiable instruments, Definitions and Characteristic features. (K₁, K₂, K₃)
- 3.3. Crossing of cheque, features, Types of crossing. (K₁, K₂, K₃, K₄)
- 3.4. Endorsement of a cheque, Features, Types, Regularity of endorsement. (K₁, K₂, K₃, K₄)
- 3.5. Paying banker- Duties and Liabilities, Payment in due course, suitable replies for dishonour. (K₁, K₂, K₃, K₄)
- 3.6. Collecting banker – Duties and Liabilities, Material and non material alteration, Forgery and consequences. (K₁, K₂, K₃, K₄)

Unit IV: Loans and Advances (15 Hours)

- 4.1. Meaning of loans and advances, importance. (K₁, K₂)
- 4.2. Principles of sound Lending, Sources (infra structure bonds). (K₁, K₂, K₃)
- 4.3. Types and Styles of securities. (K₁, K₂, K₃)
- 4.4. Different modes of creating charges.(K₁, K₂, K₃, K₄)
- 4.5. Factors affecting the level of advances. (K₁, K₂, K₃)
- 4.6. Customer Grievance, Redressal and Ombudsman. (K₂, K₃, K₄)

Unit V: Electronic Banking (15 Hours)

- 5.1. Meaning, Core banking solutions, Traditional banking Vs Internet banking, drawbacks and issues. (K₁, K₂, K₃)
- 5.2. Mobile banking, Meaning, Features, Telephone banking, features, ATM, features. (K₁, K₂, K₃)
- 5.3. Electronic Fund transfer, NEFT, RTGS, features, Difference between NEFT & RTGS. (K₂, K₃, K₄)

- 5.4. Electronic Clearing System – Debit, Credit, Operations and benefits. (K₂, K₃)
- 5.5. Electronic Payment System – meaning, features and process. (K₂, K₃)
- 5.6. Electronic Payment methods, (Digital cheques, e-cash, e- cards, SWIFT, Plastic cards, UPL payments, etc. (K₁, K₂, K₃, K₄)

Text Books:

1. Kandasami K.P. Natarajan S., Parameswaran R. – Banking – S. Chand & Co. Ltd., New Delhi. (Latest Edition)
2. Dr. Guruswamy S. – Banking Theory, Law and practice – Vijay Nicole Imprints Pvt. Ltd., (Latest Edition).
3. Natarajan S. and Parameswaran R. – Indian Banking – S. Chand & Co. Ltd., New Delhi (latest Edition)
4. Vasudevan S.V – Theory of Banking - S. Chand & Co. Ltd., New Delhi. (Latest Edition)
5. Sundharam and Varshney – Banking Law & practice - S. Chand & Co. Ltd., New Delhi. (Latest Edition)
6. Gopinath M.N. - Banking Principles & Operations – Snow White Publishers (Latest Edition)
7. Indian Institute of Banking and Finance - Anti money Laundering & KYC – Macmillan Publishers, (Latest Edition)

Web Resources:

1. Books.google.co.in
2. iiblp.org – institute of international banking law & Practice. Khan Academy.
3. En.m.wikipedia.org
4. www.freebookcentre.net
5. Bookauthority.org
6. Ebooks.ipude.in
7. www.alphainvesco.com
8. rbidocs.rbi.org.in
9. www.ibef.org
10. M.economicstimes.com

SEMESTER VI
UCCOO20 - CORPORATE ACCOUNTING II

Year/ Semester III/VI	Course Code UCCOP20	Title of the course Corporate Accounting II	Course type Theory	Course category Core	No. of. Hours 6	Credits 5	Marks 40+60
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Course Objectives

- 1.To provide in depth knowledge on various Accounting valuation of goodwill and shares
- 2.It also describes the process of liquidation which in included in the company accounts
- 3.It include account of holding company and consolidation of balance sheet
- 4.It also helps students to give practical knowledge of general insurance company
5. This subject also differentiate accounts of banking company

Course Outcomes(CO)

The learners will be able to:

- 1.Value Goodwill and shares of Company through different methods.
- 2.Prepare the statement of affairs and Liquidators final statement of Accounts
- 3.Get a comprehensive knowledge about the latest provisions of companies Act relating to consolidation of Holding and Subsidiary Company
- 4.Gain expertise knowledge in the preparation of final accounts of General Insurance Companies as per the revised AS of IRDA.
- 5.Prepare Profit & Loss and final Accounts of Banking Companies as per the Guidelines of RBI

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Valuation of Goodwill and Shares

(15 Hours)

- 1.1 Meaning of Valuation of Goodwill (K₁, K₂)
- 1.2 Factors determining the Valuation of Goodwill (K₁, K₂, K₃)
- 1.3 Methods of Valuation of Shares (K₁, K₂)
- 1.4 Factors Affecting of Goodwill(K₁, K₂, K₃)
- 1.5 Profitability Normal Rate of Return (K₁, K₂, K₃, K₄)
- 1.6 Average capital Employed and Methods of Valuation of Goodwill (K₁, K₂, K₃)

Unit II: Liquidation of Companies

(15 Hours)

- 2.1 Liquidation of Companies (K₁, K₂)
- 2.2 Contributory Statement Preparation (K₂, K₃)
- 2.3 Preferential Payments (K₁, K₂, K₃)
- 2.4 Statement of Affairs and Deficiency of Accounts (K₁, K₂, K₃)
- 2.5 Liquidator's Final Statement of Accounts (K₁, K₂, K₃)
- 2.6 Fully paid Equity Shareholders (K₁, K₂, K₃)

Unit III: Accounts of Holding Company

(15 Hours)

- 3.1 Accounts of Holding Companies (K₁, K₂, K₃)
- 3.2 Consolidation of Balance Sheet (K₁, K₂, K₃, K₄)
- 3.3 Minority Interest (K₂, K₃)
- 3.4 Pre-acquisition or Capital Profits (K₁, K₂, K₃, K₄)
- 3.5 Cost of Control or Goodwill (K₁, K₂, K₃, K₄)
- 3.6 Requirement relating to Presentation of Accounts (K₁, K₂, K₃)

Unit IV: Accounts of General Insurance Company

(15 Hours)

- 4.1 Accounts of General Insurance Company (K₁, K₂)
- 4.2 Definition of General Insurance Business (K₁, K₂, K₃)
- 4.3 Commission and Reinsurance Premium (K₁, K₂, K₃)
- 4.4 Commission on Reinsurance Accepted (K₁, K₂, K₃)
- 4.5 Commission on Reinsurance ceded Reserve for Unexpired Risks (K₁, K₂, K₃)
- 4.6 Preparation of financial statements as per IRDA Regulations (K₁, K₂, K₃)

Unit V: Accounts of General Insurance Company

(15 Hours)

- 5.1 Accounts of Banking Companies (K₁, K₂,)
- 5.2 Regulation of Banking Companies (K₁, K₂, K₃)
- 5.3 Management Capital and Reserve (K₁, K₂, K₃, K₄)
- 5.4 Final Accounts (K₁, K₂, K₃)
- 5.5 Business of Banking Companies and its legal Requirement (K₁, K₂, K₃)
- 5.6 Preparation of Profit and loss Account and Balance Sheet (K₁, K₂, K₃)

Text Books:

1. Reddy T.S. & Murthy A. – Corporate Accounting – Margham Publications, Chennai, 2016.

Reference Books:

1. Jain S.P. and Narang K. L. – Advanced Accounts – Vol II – Kalyani Publishers, New Delhi, 2018

2. Gupta R.L. and Radhasamy M. – Advanced Accounts – Vol II – S. Chand & Sons., New Delhi, 2017
3. Dr.Maheswari S.N. – Corporate Accounting – Vikas Publishing House, New Delhi, 2017
4. Shukla M.C. and Grewal T. S. – Advanced Accounts – Vol II - S. Chand & Sons., New Delhi, 2019
5. Dr.Arulanandam M.A. & Raman K.S – Advanced Accountancy – Himalaya Publishing House, Revised Edition 2015

Web Resources:

1. MIT open course ware (<https://ocw.mit.edu/courses/sloan>)
2. Khan academy
3. accounting student network
4. miss CPA
5. accounting.com
6. account coach
7. accounting world

SEMESTER VI
UCCOP20 - MANAGEMENT ACCOUNTING II

Year/ Semester III/VI	Course Code UCCOP20	Title of the course Management Accounting II	Course type Theory	Course category Core	No. of. Hours 6	Credits 5	Marks 40+60
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Course Objectives

1. To acquire the basic concepts and processes used to determine the marginal costing
2. To impart practical applications of marginal costing
3. To help the students understand the standard costing and variance analysis
4. To enable the students to learn various methods of capital budgeting
5. To analyse the simple theories, cases of responsibility accounting and zero based budgeting

Course Outcomes(CO)

The learners will be able to:

1. Understand Various Elements of Marginal Costing and Break Even Analysis.
2. Get Familiar with different Managerial Decision Making Techniques and its Practical Applicability
3. Apply norms of Variances Relating to Cost
4. Compute Capital Budgeting under different Methods
5. Know the importance of Responsibility Accounting and Zero Based Budgeting

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Marginal Costing

(15 Hours)

- 1.1 Meaning and definition of Marginal Costing (K₁, K₂)
- 1.2 Marginal costing and Absorption Costing (K₁, K₂, K₃)
- 1.3 Cost Volume Profit Analysis (K₁, K₂, K₃, K₄)
- 1.4 Fixed cost and Variable cost (Important terms) (K₂, K₃)
- 1.5 Contribution to Sales (K₁, K₂, K₃)
- 1.6 Calculation of Break - Even Analysis (K₂, K₃, K₄)

Unit II: Practical Applications of Marginal Costing

(15 Hours)

- 2.1 Practical Applications of Marginal Costing for Managerial Decision Making (K₁, K₂, K₃)
- 2.2 Key Factors in Make or Buy Decision (K₂, K₃)
- 2.3 Idle facilities and Plant Mergers (K₂, K₃)
- 2.4 Product Mix or Sales Mix (K₁, K₂, K₃)
- 2.5 Export decision - Product Elimination Decision (K₁, K₂)
- 2.6 Plant or Equipment Purchase Decision (K₁, K₂, K₃)

Unit III: Standard costing and Variance Analysis

(15 Hours)

- 3.1 Meaning of Standard Costing and Variance Analysis (K₁, K₂, K₄)
- 3.2 Advantages and Limitations of Standard Costing and Variance Analysis (K₁, K₂, K₃, K₄)
- 3.3 Computation of Variances Relating to Materials (K₁, K₂)
- 3.4 Labour, Overheads and Sales based on Sales Value (Simple problems) (K₁, K₂, K₃)
- 3.5 Standard Costs and Estimated Costs (K₁, K₂, K₃)
- 3.6 Applicability of Standard Cost (K₁, K₂, K₃)

Unit IV: Capital Budgeting

(15 Hours)

- 4.1 Meaning and definition of Capital Budgeting (K₁, K₂)
- 4.2 Difference between Traditional Methods and Non Traditional Methods (K₁, K₂, K₃)
- 4.3 Pay back accounting Rate of Return (K₁, K₂, K₃)
- 4.4 Profitability Index and Internal Rate of Return (K₁, K₂, K₃)
- 4.5 Discounted Cash Flow Method (K₁, K₂, K₃)
- 4.6 N.P.V and I.R.R Method (K₁, K₂, K₃)

Unit V: Responsibility Accounting and Zero Base Budgeting

(15 Hours)

- 5.1 Meaning of Responsibility accounting and Zero Base Budgeting (K₁, K₂, K₃)
- 5.2 Essentials of Responsibility accounting (K₁, K₂)
- 5.3 Responsibility Centres (K₁, K₂)
- 5.4 Advantages and Limitations of Responsibility Accounting (K₁, K₂)
- 5.5 Cost centre and Profit centre (K₁, K₂)
- 5.6 Zero Base budgeting and process (K₁, K₂)

Text Books:

Reddy T.S. and Hari Prasad Reddy Y. – Management Accounting – Margham Publications, Chennai

Reference Books:

1. Khan M.Y. and Jain S.P. – Management Accounting – Tata McGraw Hill, New Delhi, 6th Edition, 2017
2. Pillai R.S. N. and Bhagavathi V. – Management Accounting – S. Chand, New Delhi, 4th Edition, 2017
3. Dr. Murthy A. and Dr. Guruswamy S. – Management Accounting – Margham Publications, Chennai, Edition 2009.
4. Manmohan S.P. and Goyal P. S. – Principles of Management Accounting – S. Chand & Co., Delhi, Revised Edition 2019.
5. Sekhar R.C. and Rajagopalan A.V. – Management Accounting – Oxford University Press Chennai, Edition 2019

Web Resources:

1. journal of Accountancy
2. Khan Academy
3. Accounting Student Network
4. The Blunt Counter
5. Insightful Accountant
6. Account Coach
7. Accounting Today
8. 360 Degrees of Financial Literacy
9. Accounting & Business Magazines

SEMESTER VI
UCCOQ20 - INCOME TAX LAW AND PRACTICE II

Year/ Semester III/VI	Course Code UCCOQ20	Title of the course Income Tax Law and Practice II	Course type Theory	Course category Core	No. of Hours 6	Credits 5	Marks 40+60
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Course Objectives:

1. To enable the students determine the Provisions relating to Computation of Income from Capital Gains.
2. To impart the learners the skill of calculating the Income from Other Sources.
3. To familiarize with the different provisions relating to Set-off and carry forward of losses.
4. To make the students learn the importance of Computation of Total Income and Tax Liability of Individuals.
5. To gain practical knowledge on Filing of Returns of Income.

Course Outcomes(CO):

1. Students learnt to determine the Income from Capital Gains.
2. Students acquired the skill in calculating the Income from Other Sources.
3. Students were well versed in ascertaining the provisions relating to Clubbing of Incomes and set off and carry forward of losses.
4. Students were able to assess the total income and tax liability of individual assesseees.
5. Students gained practical knowledge on filing of returns of income.

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Income from Capital Gains

(15 Hours)

- 1.1 Meaning of Capital assets, its exceptions and Self generated assets(K₁,K₂)
- 1.2 Kinds of capital assets – Short term and Long term assets(K₁,K₂,K₃)
- 1.3 Cost of acquisition and cost of improvement under different circumstances(K₁,K₂,K₃)
- 1.4 Computation of short term and long term gains(K₁,K₂,K₃)
- 1.5 Capital Gains exempt from tax(K₁,K₂,K₃)
- 1.6 Computation of capital gains including exemptions (K₁,K₂,K₃,K₄)

Unit II: Income from Other Sources

(15 Hours)

- 2.1 Incomes chargeable under from Other Sources (K₁, K₂, K₃)
- 2.2 Meaning of dividend and taxation of dividend (K₁, K₂)
- 2.3 Taxation of casual incomes (K₁, K₂)
- 2.4 Interest on securities and kinds of securities (K₁, K₂, K₃)
- 2.5 Deductions allowable from Income from other Sources. (K₁, K₂)
- 2.6 Computation of Income from Other Source (K₁, K₂, K₃, K₄)

Unit III: Set off and Carry forward of losses

(15 Hours)

- 3.1 Meaning of clubbing of incomes and deemed incomes(K₁, K₂, K₃).
- 3.2 Income of Other Persons included in the Assessee's Total Income(K₁, K₂, K₃).
- 3.3 Aggregation of incomes(K₁, K₂).
- 3.4 Provisions governing the set-off of losses(K₁, K₂).
- 3.5 Provisions regarding the carry forward and set off of losses(K₁, K₂, K₃).
- 3.6 Computation of Gross Total Income(K₁, K₂, K₃, K₄)

Unit IV: Assessment of Individuals

(15 Hours)

- 4.1 Deductions in respect of certain payments (K₁, K₂, K₃)
- 4.2 Deductions in respect of certain incomes. (K₁, K₂, K₃)
- 4.3 Computation of Deductions eligible under Sec 80C to 80U (K₁, K₂, K₃)
- 4.4 Computation of Total Income (K₁, K₂, K₃, K₄)
- 4.5 Rates of Income Tax in case of Individuals (K₁, K₂)
- 4.6 Computation of Tax Liability of Individuals(K₁, K₂, K₃, K₄)

Unit V: Preparation of Filing of Returns and Payment of Tax

(15 Hours)

- 5.1 Preparation and Filing of Returns – E- Filing (K₁, K₂, K₃, K₄)
- 5.2 Deduction and Collection of Tax at Source (TDS) (K₁, K₂, K₃)
- 5.3 Advance Payment of Tax (K₁, K₂, K₃, K₄)
- 5.4 Recovery of Tax (K₁, K₂, K₃, K₄)
- 5.5 Refund of Tax (K₁, K₂, K₃, K₄)
- 5.6 Appeals and Revision (K₁, K₂, K₃, K₄)

Text Books:

Dr. Mehrotra H.C. and Goyal S.P – Income Tax Law & Practice - Sahitya Bhawan Publications, Agra, (Relevant Edition)

Reference Books

1. Vinod. K. Singhania – Students Guide to Income Tax – Tax man Publications Pvt. Ltd., New Delhi (Relevant Edition)
2. Gaur V.P. and Narang D.B. – Income Tax – Kalyani Publishers, New Delhi (Relevant Edition)
3. Reddy T.S. and Hari Prasad Reddy Y. – Income Tax – Margham Publications, Chennai (Relevant Edition)
4. Hariharan N. – Income Tax Law and Practice – McGrawHill, New Delhi, Reprint(Relevant Edition)

Web Resources:

1. IRS.gov
2. E-file Colorado taxes with Revenue Online
3. DABC Free Tax Supersites
4. AARP Tax-Aide
5. Federal: www.irs.gov
6. Missouri:
www.dor.mo.gov/forms/Other States:
7. www.taxadmin.org/state-tax-forms
8. Affordable Care Act(ACA)
Tax Provisions – IRS
9. <https://books.google.co.in>
10. <https://www.incometaxindia.gov.in>
11. <https://www.incometaxindiaefiling.gov.in>
12. <https://www.denverlibrary.org>

SEMESTER V / VI
UECOD520/UECOD620 - ELECTIVE: ELECTRONIC COMMERCE AND TALLY

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
III/V/VI	UECOD520/ UECOD620	Electronic Commerce and Tally	Theory	Elective III:A	4	3	40+60

Course Objectives:

1. To impart the knowledge about various concepts of e-commerce.
2. To enable the awareness through the usage of internet technologies.
3. To execute the different models of OSI
4. To evaluate the various knowledge about payment methods.
5. To criticize the features of tally & practical consideration of it.

Course Outcomes (CO):

The Learners will be able to:

1. To know the various concepts of e-commerce.
2. Awareness gained on the aspects of e-commerce, the usage of internet technologies
3. Executing different security, OSI models
4. Imbibe knowledge on various payment models and its application
5. In depth knowledge on Tally hands on training to create a company and preparation of final accounts.

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Introduction to E-Commerce

(12 Hours)

- 1.1 E-Commerce Meaning and Definition (K₁, K₂, K₃)
- 1.2 Concept of Electronic Commerce (K₂, K₃)
- 1.3 Nature, Scope (K₁, K₂, K₃)
- 1.4 Impact, challenges and limitations of E-Commerce (K₁, K₂, K₃, K₄)
- 1.5 Advantages of E-Commerce& Disadvantages (K₂, K₃, K₄)
- 1.6 Encryption and Decryption (K₃, K₄)

Unit II: Aspects of E-Commerce

(12 Hours)

- 2.1 Evolution of E-Commerce (K₁, K₂, K₃)
- 2.2 Major categories of E-Commerce (K₁, K₂, K₃)
- 2.3 Advertising and Marketing through internet (K₁, K₂, K₃, K₄)
- 2.4 Internet Advertising and models (K₂, K₃, K₄)
- 2.5 Banner Advertisements (K₁, K₂, K₃)
- 2.6 Sponsoring content and push based advertising (K₁, K₂, K₃, K₄)

Unit III: Security in E-Commerce

(12 Hours)

- 3.1 Firewall and Securities (K₁, K₂, K₃, K₄)
- 3.2 OSI Models (K₁, K₂, K₃)
- 3.3 Network security and Firewalls (K₁, K₂, K₃, K₄)
- 3.4 Firewall & Protocols Types of Protocols (K₁, K₂, K₃)
- 3.5 Data and Message Security (K₁, K₂, K₃)
- 3.6 Security tools (Digital Signature and Digital Certificate) (K₁, K₂, K₃)

Unit IV: E-Commerce payment modes

(12 Hours)

- 4.1 E-Payment Systems Introduction (K₁, K₂, K₃)
- 4.2 Online payment& Prepaid and Post paid payment system (K₁, K₂, K₃)
- 4.3 Types of Electronic Payment System (K₁, K₂, K₃, K₄)
- 4.4 Security issues on Electronic payment system (K₁, K₂, K₃, K₄)
- 4.5 Net Banking & Mobile Commerce. (K₁, K₂, K₃, K₄)
- 4.6 Requirements metrics of a payment system (K₁, K₂, K₃, K₄)

Unit V: Tally (Theory)

(12 Hours)

- 5.1 Introduction of Tally Accounting and Inventory an outline (K₁, K₂)
- 5.2 Fundamentals of accounting, accounting terms, (K₁, K₂, K₃, K₄)
- 5.3 Definitions Ledger and ledger accounts Trial balance (K₁, K₂, K₃, K₄)
- 5.4 Trading and profit and loss account Balance Sheet Fundamentals of Inventory (K₁, K₂, K₃, K₄)
- 5.5 Account creation, Account Information, Groups (create, display, delete) (K₁, K₂, K₃, K₄)
- 5.6 Multiple groups ledger (create, display, alter) Multiple ledger Inventory master creation stock groups and stock items Entering Vouchers and Invoices Different types of Accounting vouchers and Inventory Vouchers, Reports in tally Balance sheet, Profit and Loss Account, Trial Balance, Day Book Ratio Analysis, Reconciliation of Bank account,

Interest Calculation (Simple Mode) (K₁,K₂,K₃,K₄)

Unit VI: Practical (12 Hours)

1. Profit & Loss Account and Balance sheet (K₁, K₂, K₃, K₄)
2. Trial balance and Balance sheet (K₁, K₂, K₃, K₄)
3. Bank reconciliation (K₁, K₂, K₃, K₄)
4. Stock summary and Profit and loss Account (K₁, K₂, K₃, K₄)
5. Interest receivables and payables (K₁, K₂, K₃, K₄)

Text Books:

1. Dr. P. Rizwan Ahmed – E – Business & E-Commerce – Margham Publications, Chennai,
2nd Edition 2016.

Reference Books:

1. Srinivasa Vallaban – E-Commerce – Srinivasa Vallaban S.V. – E-Commerce – Vijay Nicole Imprints Pvt. Ltd., Chennai, 2015
2. Abirami Devi K. and Alagammai M. – E-Commerce – Margham Publications, Chennai, Edition 2016
3. Bhasin T.M. – E-Commerce and E-Banking - Tarun Offset, New Delhi, Edition 2013
4. Palanivel S. – Tally Accounting Software – Margham Publications, Chennai, Reprint 2016
5. Nandhini A.K. and Nandhini K.K. – Tally ERP 9 – BPB Publications, New Delhi, Edition 2011

Extra Reading (if applicable) (can also be suggested unit wise) [Meant for self study/
internal assessment (assignment/seminar/presentation/discussion) only]

SEMESTER V / VI

USCOD520/USCOD620 - CONSUMER GUIDE AND EMPOWERMENT

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
III/V/VI	USCOD520/ USCOD620	Consumer Guide and Empowerment	Theory	Skill Based Elective	2 2	2	40+60

Course Objectives

- 1.To understand the advantages and limitation of the consumer movement and the right of consumer
- 2.To understand the role of the consumer guidance society of India
- 3.It get information about demerits or defects of products from consumer and suggests remedial measures
- 4.Students learn food safety and standards authority of India
5. Students will be able to appreciate the emerging questions and policy issues in consumer law for future research

Course Outcomes(CO)

- 1.Gain knowledge on Consumer Movement
2. Apprehend Knowledge on Right to Information act
- 3.Acquire Theoretical Knowledge Consumer Protection act
- 4.Know About FSSAI 2006 Act
- 5.Have In-Depth Knowledge on Certification Marks

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Consumer Awareness Movement

(6 Hours)

- 1.1 Consumer Awareness Movement (K₁, K₂)
- 1.2 Gandhiji's quote - Brief History (K₁, K₂)
- 1.3 Main features and Provision for Consumer Rights (K₁, K₂)
- 1.4 Responsibilities towards each Right (K₁, K₂, K₃)
- 1.5 Critical Awareness (K₁, K₂, K₃)
- 1.6 Environmental concern and United Nations Guidelines (K₁, K₂)

Unit II: Right to Information

(6 Hours)

- 2.1 Right to Information Act (K₁, K₂)
- 2.2 Public information Officer and Assistant (K₁, K₂)
- 2.3 Supply of Information to Associations (K₁, K₂, K₃)
- 2.4 Time period for supply of Information (K₁, K₂)
- 2.5 Appeals and Complaints (K₁, K₂, K₃)
- 2.6 Third party Information and Disclosure (K₁, K₂, K₃)

Unit III: Consumer Protection Act 1986

(6 Hours)

- 3.1 Consumer Protection Act 1986 (K₁, K₂, K₃)
- 3.2 Preliminary (Introduction, commencement and application) (K₁, K₂)
- 3.3 Consumer Protection Council (K₁, K₂, K₃)
- 3.4 Establishment, Composition, Jurisdiction, Complaint, Manner, Procedure on Receipt of Complaint finding, Appeal (K₁, K₂)
- 3.5 Finality of order -limitation Period (K₁, K₂)
- 3.6 Administrative control and Enforcement of Orders by the Redressal Agencies (K₁, K₂, K₃)

Unit IV: FSSAI ACT 2006 (Food Safety and Standards)

(6 Hours)

- 4.1 FSSAI Act 2006 (K₁, K₂, K₃)
- 4.2 Food safety and standards Authority of India (K₁, K₂)
- 4.3 General provisions as to Articles of Food (K₁, K₂)
- 4.4 Compliance steps of FBO (K₁, K₂)
- 4.5 Liability of the Manufacturers, Packers, Wholesalers, Distributors and Sellers Food Recall Procedures (K₁, K₂)
- 4.6 Offences and penalties, General Provisions relating to Penalty (K₁, K₂, K₃)

Unit V: Certification Agencies - Certification Mark

(6 Hours)

- 5.1 Certification Agencies (K₁, K₂)
- 5.2 Certification Marks, BIS Hall Mark, AGMARK, ISI Mark, FPO Mark (K₁, K₂, K₃)
- 5.3 Vegetarian and Non Vegetarian Mark, Geographical Indication Mark (K₁, K₂, K₃)
- 5.4 Significance of Certification Mark (K₁, K₂)
- 5.5 Bureau of Indian Standards (K₁, K₂, K₃)
- 5.6 Objectives and Activities (K₁, K₂)

Text Books:

- 1.E-books available in the FSSAI website like
- 2.Dart, Pink, Yellow and Orange books
3. Newsletters (quarterly publications) of State Consumer Knowledge Helpline Resource Management Portal (SCHKRMP)
- 4.“Nugarvor Kavasam” a publication by the Department of Civil Supplies and Consumer

Web Resources:

1. www.consumer.tn.gov.in – publications
2. www.consumeradvice.in – publications

SEMESTER V / VI

USCOE520/USCOE620 - PRACTICAL AUDITING

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
III/V/VI	USCOE520/ USCOE620	Practical Auditing	Theory	Skill Based Elective	2	2	40+60

Course Objectives:

1. To understand basic principles governing audit.
2. To prepare audit programme.
3. To identify different audit evidence.
4. To apply practical knowledge in internal control, internal check and internal audit.
5. To know about vouching and verification.

Course Outcomes (CO):

1. Students acquired conceptual knowledge on basic audit principles.
2. Students were familiarized with the preparation of audit programmes for various situations.
3. Students gained an insight knowledge on different audit evidence.
4. Students were well versed in methodology of internal audit.
5. Students were able to differentiate between vouching and verification.

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Nature of Auditing

(6 Hours)

- 1.1 Definitions, features, Principles (K₁, K₂)
- 1.2 Qualifications and qualities of Auditor, Advantages and Disadvantages (K₁, K₂)
- 1.3 Primary object (K₁, K₂)
- 1.4 Secondary object (K₁, K₂)
- 1.5 Audit based on nature (K₁, K₂)
- 1.6 Audit based on period (K₁, K₂)

Unit II: Audit Programme

(6 Hours)

- 2.1 Audit plan (K₁, K₂)
- 2.2 Audit program, Types (K₁, K₂, K₃)
- 2.3 Merits and demerits of Audit program (K₁, K₂, K₃)
- 2.4 Working papers (K₁, K₂)
- 2.5 Audit files (K₁, K₂)
- 2.6 Audit note book (K₁, K₂)

Unit III: Audit Evidence

(6 Hours)

- 3.1 Compliance and substantive audit procedures (K₁, K₂)
- 3.2 Types of audit evidence (K₁, K₂)
- 3.3 Stages in judging audit evidence (K₁, K₂)
- 3.4 Audit sampling (K₁, K₂)
- 3.5 Determinants of Audit sample (K₁, K₂)
- 3.6 Risks of audit sample (K₁, K₂)

Unit IV: Internal Control, Internal Check, Internal Audit

(6 Hours)

- 4.1 Audit risk, Types (K₁, K₂)
- 4.2 Concept of Internal control (K₁, K₂)
- 4.3 Characteristics of effective Internal control system (K₁, K₂)
- 4.4 objects, principles and advantages of internal check (K₁, K₂)
- 4.5 Internal check as regards to various transactions (K₁, K₂)
- 4.6 Difference between external and internal audit (K₁, K₂)

Unit V: Vouching and Verification

(6 Hours)

- 5.1 Audit of cash transactions (K₁, K₂, K₃, K₄)
- 5.2 Audit of trading transactions (K₁, K₂, K₃, K₄)
- 5.3 Vouching of Impersonal Ledger (K₁, K₂, K₃, K₄)
- 5.4 Verification of Assets (K₁, K₂, K₃, K₄)
- 5.5 Verification of Liabilities (K₁, K₂, K₃, K₄)
- 5.6 Valuation of Assets and Liabilities (K₁, K₂, K₃, K₄)

Text Books:

DingarPagare – Principles and Practice of Auditing – Sultan chand& sons, New Delhi, Reprint 2017.

Study material will be provided by the department.

Web Resources:

1. www.auditnet.org
2. www.fasab.org

SEMESTER I
UAAFA20– Accounting Fundamentals-1

Year/ Semester	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
I/I	UAAFA20	Accounting Fundamentals – I	Theory	Allied	5	5	40+60

Course Objectives:

1. To introduce the basic concepts and conventions of accounting.
2. To teach them accounting techniques used in a business.
3. Teach them practically to prepare accounting reports.
4. Develop the skills needed to analyze the financial statement effectively.
5. To teach the learners to sort the financial records of various companies and reveal their financial positions to interested parties of business.

Course Outcomes (CO):

Upon the successful completion of this course the students will have the ability to

1. Adopt the rules of Double entry system in sorting and preparing Accounts.
2. Understand the Accounting Cycle and prepare various accounts and to check Accounting errors.
3. Calculate and explain financial Accounts to reveal the profits/losses of an organization and also to evaluate the values of Assets and Liabilities.
4. Charge Depreciation on assets under straight line and written down value methods.
5. Differentiate Single entry & Double entry and ascertain the net worth of a business.

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Introduction to Accounting, Concepts & Conventions & Accounting Cycle (15 Hours)

- 1.1. Meaning of Accounting, Definition of Accounting, Need and Steps in Accounting. (K₁, K₂)
- 1.2. Advantage and limitations of Accounting, Groups interested in Accounting and Branches of Accounting. (K₁, K₂, K₃)
- 1.3. Concepts and Conventions of Accounting, Classification of Various concepts and Conventions. (K₁, K₂, K₃)
- 1.4. Double Entry System- (Accounting Equations, Rules pertaining to Accounting equations), and Accounting Cycle. (K₁, K₂, K₃, K₄)
- 1.5. Journal: Recording of transactions. (K₁, K₂, K₃, K₄)
- 1.6. Ledger- Classification of transactions. (K₁, K₂, K₃, K₄)

Unit II: Trial Balance, Subsidiary Books & Bank Reconciliation Statements (15 Hours)

- 2.1. Meaning of Trial balance, Definition, Objectives, Methods of Trial balance, Schedule of Debtors and Creditors and Errors not disclosed in Trial Balance. (K₁, K₂)
- 2.2. Problems (Trial Balance). (K₃, K₄)
- 2.3. Meaning of Subsidiary books, Types of Subsidiary books, Benefits, Methods of Recording and Posting. (K₁, K₂, K₃)
- 2.4. Accounting treatment of Subsidiary books. (K₃, K₄)
- 2.5. Meaning of Reconciliation, Need, Causes for difference and Methods of preparing Bank Reconciliation Statements. (K₁, K₂)
- 2.6. Preparation of Bank Reconciliation Statement. (K₃, K₄)

Unit III: Final Accounts with Simple adjustments (15 Hours)

- 3.1. Introduction to Final Accounts, Meaning of Manufacturing Account and features of Manufacturing Accounts. (K₁, K₂)
- 3.2. Trading Account Meaning and its Accounting treatment. (K₁, K₂, K₃)
- 3.3. Profit & Loss Account Meaning and its accounting treatment. (K₁, K₂, K₃)
- 3.4. Balance sheet meaning, Classification of Assets and Liabilities and Adjustments. (K₁, K₂, K₃)
- 3.5. Problems (Final Accounts without Adjustments). (K₃, K₄)
- 3.6. Problems (Final Accounts with Simple Adjustments). (K₃, K₄)

Unit IV: Depreciation Accounting (15 Hours)

- 4.1. Meaning and Definition of Depreciation, Characteristic features of Depreciation. (K₁, K₂)
- 4.2. Objectives of Depreciation, Factors affecting the amount of Depreciation. (K₁, K₂)
- 4.3. Methods of providing depreciation – Introduction. (K₁, K₂)
- 4.4. Straight Line method Meaning, Merits and Demerits, Calculations for finding the Rate of Depreciation (& More than one Asset). (K₁, K₂, K₃)
- 4.5. Diminishing Balance method Meaning, Merits and Demerits, Simple problems. (K₁, K₂, K₃)
- 4.6. Problems related to Depreciation. (K₃, K₄)

Unit 5: Single Entry System

(15 Hours)

5.1. Meaning, Definition, Characteristic Features and Limitations of Single Entry System.
(K₁, K₂, K₃)

5.2. Difference between Double Entry System and Single Entry System. (K₃, K₄)

5.3. Ascertainment of Profit: Net worth method, Steps in calculating Profit or Loss.
(K₁, K₂, K₃)

5.4. Conversion Method: Meaning, Need, Steps for conversion of incomplete records.
(K₁, K₂, K₃)

5.5. Net worth Method: Preparation of Statement of Affairs and Statement of Profit.
(K₂, K₃, K₄)

5.6. Conversion Method: Debtors Account, Creditors Account, Bills Payable Account, Bills receivable Account and preparation of Final Account. (K₁, K₂, K₃, K₄)

Text Books:

Reddy T.S and Murthy – Advanced Accountancy – Margham Publications, Chennai, Reprint 2018

Reference Books

1. Shukla M.C., Gupta M.P., Agarwal B.M. and Grewal T.S. – Advanced Accounts(Volume I) – S.Chand & Company Limited, New Delhi, Reprint 2019.
2. Nagarajan K.L., Vinayagam N. And Mani P.L. – Principles of Accountancy – Eurasia Publishing House, New Delhi, Revised Edition 2017.
3. Jain S.P., Narang K.L., Mukesh Kumar Sharma, Romila Jain and Satish Khasa – Financial Accounting – Kalyani Publishing House, New Delhi, Reprint 2018.
4. Tulsian P.C. – Financial Accounting – Pearson Education, New Delhi, Edition Reprint – 2017.
- 5).Raman B.S. – Financial Accounting (Vol-I) - United Publishers and Distributors – Guwahati, Edition 2018.

Web Resources:

- 1).MIT Open CourseWare
(<http://ocw.mit.edu/courses/sloan>)
2. www.accountingschoolguide.com
3. www.edx.org
4. study.com
5. www.accountingcoach.com
6. fasab.gov
7. www.freebookcentre.net

SEMESTER II
UAAFB20– ACCOUNTING FUNDAMENTALS-II

Year/ Semester I/II	Course Code UAAFB20	Title of the course Accounting Fundamentals – II	Course type Theory	Course category Allied	No. of Hours 5	Credits 5	Marks 40+60

Course Outcomes:

Upon the successful completion of this course the students will have the ability to:

1. Illustrate and build Knowledge of Partnership fundamentals and admission of a partner.
2. To solve problems relating to retirement and death of a partner.
3. Do the accounting related to various Branch offices under stock & Debtors and final accounts method.
4. Calculate and reveal the profits/ losses of a Department through Departmental Accounting Techniques.
5. Understand and adopt the rules of Hire purchase and installment system accounting.

Course Objectives (CO):

1. To introduce the students with different forms of business and its Accounting Concepts.
2. To teach them to prepare accounts for partnership fundamentals, admission, retirement and death.
3. To practice them with the accounting techniques to prepare accounts for Various Branches, Departments to analyze the profits /Losses.
4. To make students aware about Hire purchase and installments system and make them to prepare accounts.

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Partnership Account –I (Fundamentals & Admission) (15 Hours)

- 1.1. Definition, Meaning, Partnership deed. (K₁, K₂)
- 1.2. Accounts of partnership firm. (K₁, K₂, K₃)
- 1.3. Partners Capital account (Fixed & Fluctuating). (K₁, K₂, K₃)
- 1.4. Admission of a partner- Introduction, Goodwill –meaning, need & Factors affecting the value of Goodwill. (K₁, K₂)
- 1.5. Calculation of Sacrificing Ratio and Valuation of Goodwill. (K₂, K₃, K₄)
- 1.6. Problems of Admission of a partner (Capital account and Balance sheet). (K₃, K₄)

Unit II: Partnership Account – II (Retirement & Death) (15 Hours)

- 2.1. Introduction to Retirement of Partner – Profit Sharing Ratio, Gaining Ratio, Difference between Sacrificing Ratio and Gaining Ratio and Treatment of Goodwill. (K₁, K₂, K₃)
- 2.2. Problems (Treatment of Goodwill). (K₃, K₄)
- 2.3. Comprehensive problems on Retirement of a Partner. (K₂, K₃)
- 2.4. Introduction to Death of a partner, Mode of payment. (K₁, K₂)
- 2.5: Calculation of Gaining ratio and share of Goodwill. (K₂, K₃)
- 2.6: Comprehensive problems on Death of a Partner. (K₃, K₄)

Unit III: Branch Accounts (15 Hours)

- 3.1. Meaning and objectives of Branch Account. (K₁, K₂)
- 3.2. Types of Branch Account. (K₁, K₂, K₃)
- 3.3. Features of Dependent Branch. (K₁, K₂)
- 3.4. Debtors System (Dependent Branch System). (K₁, K₂, K₃)
- 3.5. Stock and Debtors System. (K₃, K₄)
- 3.6. Final Accounts System. (K₃, K₄)

Unit IV: Departmental Accounting (15 Hours)

- 4.1. Meaning, Need, Advantages of Departmental Accounting. (K₁, K₂, K₃)
- 4.2. Difference between Departmental accounts and Branch Accounts, Apportionment of expenses. (K₁, K₂, K₃)
- 4.3. Apportionment of Indirect expenses. Problems (K₂, K₃)
- 4.4. Departmental Trading Account (K₂, K₃)
- 4.5. Departmental Profit and Loss Account with indirect expenses (K₂, K₃)
- 4.6. Inter Departmental transfer at cost price. (K₃, K₄)

Unit V: Hire Purchase System (15 Hours)

- 5.1. Meaning, Definition and characteristic features of Hire purchase. (K₁, K₂)
- 5.2. Difference between Hire purchase system and Instalment System. (K₃, K₄)
- 5.3. Calculation of Interest. (K₂, K₃, K₄)
- 5.4. Journal in the books of buyer and seller. (K₃, K₄)
- 5.5. Ledger in the books of both buyer and seller. (K₃, K₄)
- 5.6. Default and repossession – Complete repossession. (K₃, K₄)

Text Books:

Reddy T.S and Murthy – Advanced Accountancy – MarghamPublications,Chennai, Reprint 2018

Reference Books

1. Shukla M.C., Gupta M.P., Agarwal B.M. and Grewal T.S. – Advanced Accounts(Volume I) – S.Chand& Company Limited, New Delhi, Reprint 2019.
2. Nagarajan K.L., Vinayagam N. And Mani P.L. – Principles of Accountancy – Eurasia Publishing House, New Delhi, Revised Edition 2017.
3. Jain S.P., Narang K.L., Mukesh Kumar Sharma, Romila Jain and Satish Khasa – Financial Accounting – Kalyani Publishing House, New Delhi, Reprint 2018.
4. Tulsian P.C. – Financial Accounting – Pearson Education ,New Delhi, Edition Reprint – 2017.
- 5).Raman B.S. – Financial Accounting (Vol-I) - United Publishers and Distributors – Guwahati, Edition 2018.

Web Resources:

- 1).MIT Open CourseWare
(<http://ocw.mit.edu/courses/sloan>)
2. www.accountingschoolguide.com
3. www.edx.org
4. study.com
5. www.accountingcoach.com
6. fasab.gov
7. www.freebookcentre.net
8. open.umn.edu
9. libguids.uwf.edu
- 10.books.google.co.in

SEMESTER V / VI
NON MAJOR ELECTIVE:
UGCOA520/UGCOA620 - BOOK KEEPING AND ACCOUNTING

Year/ Semester I/V/VI	Course Code UGCOA520/ UGCOA620	Title of the course Book Keepingand Accounting	Course type Theory	Course category Non Major Elective	No. of Hours 3	Credits 2	Marks 40+60
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Course Objectives:

1. To ascertain the different types of accounts rules and its concepts.
2. To impart the learners the need for journal, ledger and preparation of trial balance.
3. To enable students to prepare various subsidiary books.
4. To analyse errors in rectification.
5. To examine the various adjustments in preparation of final accounts.

Course Outcomes (CO):

1. Students acquired conceptual knowledge on accounting rules and its concepts.
2. Students were familiarised with the preparation of basic accounts.
3. Students gained an insight knowledge on preparation of various subsidiary books.
4. Students were well versed in analysing different types of errors
5. Students were able to prepare final accounts with different adjustments.

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	M
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)

CO's consistency with PSO'S

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	H
4	M	H	H	M	H	H
5	H	M	H	H	H	H

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Basic concepts of Accounting

(9 Hours)

- 1.1 Definition, Objectives (K₁, K₂)
- 1.2 Groups interested in accounting information (K₁, K₂)
- 1.3 Branches, methods, Types, Bases of accounting (K₁, K₂)
- 1.4 Accounting Terminology (K₁, K₂)
- 1.5 Accounting concepts (K₁, K₂)
- 1.6 Conventions and Equations (K₁, K₂)

UnitII: Journal & Ledger

(9 Hours)

- 2.1 Journal, meaning and objectives (K₁, K₂)
- 2.2 Recording of transactions in journal (K₁, K₂, K₃)
- 2.3 Ledger, meaning and its features and difference between Journal and ledger (K₁, K₂)
- 2.4 Posting of journal into ledger (K₁, K₂, K₃)
- 2.5 Trial balance, meaning, objectives (K₁, K₂)
- 2.6 Preparation of Trial balance (K₁, K₂, K₃)

Unit III: Subsidiary Books

(9 Hours)

- 3.1 Purchase and Purchase returns Book (K₁, K₂, K₃)
- 3.2 Sales and Sales returns Book (K₁, K₂, K₃)
- 3.3 Simple cash book (K₁, K₂, K₃)
- 3.4 Two column cash book (K₁, K₂, K₃)
- 3.5 Three columnar cash book (K₁, K₂, K₃)
- 3.6 Petty cash book (K₁, K₂, K₃)

Unit IV: Rectification of errors

(9 Hours)

- 4.1 Meaning, classification of errors (K₁, K₂)
- 4.2 Errors of casting (K₁, K₂, K₃)
- 4.3 Errors of carry forward (K₁, K₂, K₃)
- 4.4 Errors of posting (K₁, K₂, K₃)
- 4.5 One sided errors (K₁, K₂, K₃)
- 4.6 Double sided errors (K₁, K₂, K₃)

Unit V: Final Accounts

(9 Hours)

- 5.1 Trading account, meaning, items appearing in Trading account (K₁, K₂)
- 5.2 Preparation of Trading account (K₁, K₂, K₃)
- 5.3 Profit and Loss account, meaning, contents of P&L A/c (K₁, K₂)
- 5.4 Preparation of P&L A/c (K₁, K₂, K₃)
- 5.5 Balance sheet, classification of assets and liabilities (K₁, K₂)
- 5.6 Preparation of Balance sheet (K₁, K₂, K₃)

Text Books:

Study material will be provided by the department.

- 1). Shukla M.C., Gupta M.P., Agarwal B.M. and Grewal T.S. – Advanced Accounts(Volume I) – S.Chand& Company Limited, New Delhi, Reprint 2019.
- 2). Nagarajan K.L., Vinayagam N. And Mani P.L. – Principles of Accountancy – Eurasia Publishing House, New Delhi, Revised Edition 2017.
- 3). Jain S.P., Narang K.L., Mukesh Kumar Sharma, Romila Jain and Satish Khasa – Financial Accounting – Kalyani Publishing House, New Delhi, Reprint 2018.
- 4). Tulsian P.C. – Financial Accounting – Pearson Education ,New Delhi, Edition Reprint – 2017.
- 5).Raman B.S. – Financial Accounting (Vol-I) - United Publishers and Distributors, Guwahati Edition

Web Resources:

- 1).MIT Open CourseWare
(<http://ocw.mit.edu/courses/sloan>)
- 2). Khan Academy
- 3). Accounting Student Network
- 4). MissCPA
- 5) Accounting.com
- 6) Accounting Coach
- 7) AQA(aqa.org.uk.)
- 8) Accounting-World
- 9) AccountingInfo
- 10)Course Hero

Semester Examination (100 Marks)

Time: 3 Hours

Section A – 10 x 2 = 20 marks

Answer **all** questions

10 questions (2 questions from each Unit)

Section B – 5 x 7 = 35 marks

Answer **all** questions

5 questions with internal choice (1 question from each Unit)

Section C – 3 x 15 = 45 marks

Answer **any three** questions

5 questions (1 question from each Unit)

CA Examination (50 Marks)

Time: 1 Hour 30 Minutes

Section A – 7 x 2 = 14 marks

Answer **all** questions

7 questions

Section B – 3 x 7 = 21 marks

Answer **any three** questions

3 out of 5 questions

Section C – 1 x 15 = 15 marks

Answer **any one** question

2 questions (1 question from each Unit)