

16CMA01

FINANCIAL ACCOUNTING –I**Semester I**

Learning Objective: To enable the students to understand the Basic Accounting Concepts and System.

	Hrs
UNIT I Introduction to Accounting Accounting - Meaning, Scope and Importance - Accounting Principles, Concepts and Conventions - Double Entry System – Journal - Subsidiary Books - Ledger - Trial Balance.	14
UNIT II Preparation of Final Accounts Capital and Revenue Receipts and Expenditures - Measurement, Valuation and Accounting Estimates - Preparation of Trading, Profit and Loss Account and Balance Sheet– Opening, Closing and Adjusting Entries-Indian Accounting Standards AS1to AS32- Short Definitions.	14
UNIT III Rectification of Errors and Single Entry System Rectification of Errors –Types of Errors - Errors affecting and not affecting Trial Balance -Single Entry System –Difference between Single Entry & Double Entry System- Statement of Affairs -Conversion of Single Entry to Double Entry System	14
UNIT IV Depreciation Accounting Depreciation Accounting - Causes of Depreciation –Methods of Charging Depreciation –Applications of Straight Line, Diminishing Balance, and Change of Method, Sinking Fund, and Annuity Method. Provision for Depreciation Account - Disposal of an Asset- Profit or Loss on Sale of Assets.	15
UNIT V Accounting for Non Profit Organizations and Reconciliation Statements Accounts of Non Profit Organizations –Receipts and Payments Account Income and Expenditure Account – Balance Sheet- Reconciliation Statements - Bank Reconciliation Statement – Stock Reconciliation Statement - Receivables/Payables Reconciliation Statement.	15

Distribution of Marks : 80% Problems and 20% Theory.

Text Book

Jain S.P. and Narang K.L., “Advanced accountancy”, Kalyani Publishers, New Delhi.

Reference Books

1. Gupta R.L and Radhasamy M., “Advanced Accountancy”, Sultan Chand & Sons, Delhi.
2. Gupta R.L. and Radhasamy M., “Financial Accounting,” Sultan Chand & Sons, Delhi.
3. Reddy T.S and Murthy A., “Financial Accounting” Margham Publications, Chennai.
4. Shukla M.C.Grewal.T.S & Gupta S.C.“Advanced Accounts ,” S Chand Publishing Delhi

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FUNDAMENTALS OF LAW AND ETHICS		Semester I
16CMA02	Learning objective: To provide with the basic knowledge in Law and Ethics.	Hrs.
UNIT I	Law of Contract Contract Law- Essential Elements of Valid Contract – Types of contract Void Contract - Quasi Contract - Contingent Contract - Offer and Acceptance - Consideration - Capacity of Parties - Free Consent Performance of Contract - Discharge of Contract.	14
UNIT II	Laws Relating to Sale of Goods Contract of Sale – Agreement to Sell and Sale – Sale and Hire Purchase Agreement – Sale and bailment – Transfer of Ownership – Document of Title to Goods – Price – Condition and Warranties – Caveat Emptor Performance of Contract of Sale – Rights of Unpaid Seller.	14
UNIT III	Laws Relating to Partnership Indian Partnership Act 1932 – Nature of Partnership – Types of Partnership – Rights and Liabilities of Partners – Dissolution of Firms Limited Liability Partnership Act 2008 (Basics)- Formation Membership - Functioning – Dissolution.	15
UNIT IV	Laws Relating to Child Labour The Child Labour (Prohibition and Regulation) Act1986 - Object of the Act - Definitions - Prohibition of Employment of Children in Certain Occupations and Processes - Regulation of Conditions of Work of Children - Weekly Holidays - Health and safety - Penalty for violation of any Provision of this Act.	15
UNIT V	Ethics and business Evolution of Business Ethics (with reference to IFAC on Ethics – IEG) Meaning, Importance, Nature and Relevance to Business - Values and Attitudes of Professional Accountants – The Seven Principles of Public Life -The Relationship Between Ethics and Law, Difference Between Ethical Codes and Contracts - Unethical Behavior Consequences, Conflicts of Interest – Causes and Remedies - Ethics of Management Accountant Professionals	14

Text Books

1. Kapoor N.D., "Elements of Mercantile Law", Sultan Chand & Sons, New Delhi.
2. Kapoor N.D., "Elements of Industrial Law", Sultan Chand & Sons, New Delhi.

Reference Books

1. Shukla M.C., "A Manual of Mercantile Law", Sultan Chand & Sons, New Delhi.
2. Sreenivasan M.R., "Commercial and Industrial Law", Margham Publications.Chennai.
3. Tulsian P.C., "Business Law", Tata McGraw – Hill Publishing Co. Ltd., New Delhi.
4. Gogna. P.P.S., "A Text Book of Mercantile Law" S. Chand Co Ltd New Delhi.

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Learning Objective: To enable the students to understand the Accounting system for Special transactions

	Hrs
UNIT I Consignment and Joint Venture Accounts Consignment Accounts – Stock Valuation – Normal and Abnormal Losses - Joint Venture Accounts – Same Set of Books – Memorandum Joint Venture Account - Separate Set of Books- Difference between Consignment and Joint Venture.	14
UNIT II Sale of Goods on Approval Basis and Royalty Accounts Sale of Goods on Approval Basis –Royalty Accounts- Concepts Royalty, Lessor, Lessee, Minimum Rent, Short Workings - Accounting Treatment (Excluding sublease).	14
UNIT III Bill of Exchange Bill of Exchange and Promissory Note – Accounting Entries in the Books of Drawer and Acceptor – Discounting of Bills – Endorsement of Bills Bills for Collection -Renewal and Retiring of a Bill – Accommodation Bills – Average Due Date- Account Current including Red Ink Interest.	14
UNIT IV Hire Purchase Accounts Hire Purchase System – Definition – Features – Accounting Treatment for Hire Purchase of Goods – Calculation of Interest – Default and Repossession- Partial and Full Repossession – Hire Purchase Trading Account- Stock and Debtor System – Installment Purchase System Definition – Features – Distinction Between Hire Purchase System and Installment Purchase system - Accounting Treatment.	15
UNIT V Branch and Departmental Accounts Branch Accounts - Debtors System, Stock and Debtors System. Independent Branch Accounts- Incorporation entries-Departmental Accounting - Meaning and Need –Basis of Allocation and Apportionment of Expenses - Inter Departmental Transfers at Cost and Selling Price.	15


Distribution of Marks : 80% Problems and 20% Theory.

Text Book

Jain S.P. and Narang K.L., “Advanced Accountancy”, Kalyani Publishers, New Delhi.

Reference Books

1. Gupta R.L and Radhasamy M., “Advanced Accountancy”, Sultan Chand & Sons, New Delhi.
2. Gupta R.L. and Radhasamy M., “Financial Accounting,” Sultan Chand & Sons, New Delhi.
3. Reddy T.S and Murthy A., “Financial Accounting” Margham Publications, Chennai.
4. Shukla M.C.Grewal.T.S & Gupta S.C.“Advanced Accounts ,” S Chand Publishing New Delhi


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16CMA05 FUNDAMENTALS OF COST AND MANAGEMENT ACCOUNTING
Semester II

Learning Objective: To provide basic knowledge on the Principles and techniques of Cost accounting and Management Accounting.

	Hrs
UNIT I Cost Accounting & Cost Sheet Cost Accounting - Evolution – concepts - Cost Accounting Standards (CAS) – Short definitions-Cost Classification - Generally Accepted Cost Accounting Principles - Methods of Costing-Unit Costing-Difference between Financial Accounting and Cost Accounting-Cost Accounting Objectives-Merits and Demerits-Elements of Cost- Cost Sheet-Reconciliation of Cost and Financial Accounting.	14
UNIT II Materials and Employee Costs Material Control- Meaning – Need - Techniques of Materials Control Methods of Valuing Materials Cost-Treatment of Waste, Scrap, Spoilage Defectives. Employee Cost - Accounting for Overtime -Idle Time and Labour Turnover-Methods of Remuneration, Productivity Linked Incentive Schemes - Incentive and Bonus Schemes.	15
UNIT III Overhead Accounting Overhead Classification - Accounting and Control of Overheads Overhead Allocation, Apportionment and Absorption. Machine Hour rate.	14
UNIT IV Management Accounting Management Accounting-Meaning- Nature and Scope – Objectives Significance of Management accounting-Difference between Cost Accounting and Management Accounting-Difference between Financial Accounting and Management Accounting-Installation of Management Accounting System. Financial Statement Analysis-Comparative Statements - Common Size Statements -Trend Analysis-Ratio Analysis. Liquidity, Solvency ,Activity , Profitability ratios.	14
UNIT V Funds Flow and Cash Flow Statement Funds Flow Statement-Concepts-Schedule of Changes in Working Capital-Calculation of Funds from Operation-Preparation of Funds Flow Statement. Cash Flow Statement as AS 3 Format - Difference between Fund Flow and Cash Flow-Uses - Significance-Preparation of Cash Flow Statements.	15

Text Books

1. Jain S.P and Narang K.L “ Cost Accounting”, Kalyani Publishers, New Delhi
2. Sharma R.K and S.K.Gupta “ Management Accounting”, Kalyani Publishers New Delhi.

Reference Books

1. Iyengar.S.P., “Cost Accounting-principles and practice”, Sultan Chand & Sons, New Delhi.
2. Maheshwari.S.N. “Cost and Management Accounting”, Sultan Chand & Sons, New Delhi.
3. Pillai. R.S.N.& Bagavathi.V, “ Cost Accounting” S.Chand Publishing Co. New Delhi.
4. Khan M.Y. and Jain P.K, “Management Accounting” Tata McGraw-Hill Education(India) Private Limited, New Delhi.



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16CMA06

BUSINESS ECONOMICS

Semester II

Learning objective: To facilitate the students to understand the Fundamentals of Economics.

	Hrs
UNIT I Concepts of Economics Definition -Nature and Scope of Economics - Micro & Macro Economics - Law of Diminishing Marginal Utility- Demand - Law of Demand - Causes of Downward Slope of Demand Curve-Exceptions - Elasticity of Demand- Demand Forecasting Determinants of demand - Supply - Law of Supply Factors Determining Supply - Elasticity of Supply -Equilibrium.	14
UNIT II: Production ,Cost and Revenue Analysis Production – Production Function - Law of Variable Proportions Returns to Scale – Economies and Diseconomies of Scale - Cost Concepts and Classification - Revenue Concept and Curves Relationship Between Average Revenue and Marginal Revenue - Marginal Revenue and Marginal Cost – Equilibrium of a Firm.	14
UNIT III Forms of market and Pricing strategies Forms of market - Types - Pricing under Perfect Competition Determination of Equilibrium Price and Output of a firm under Perfect Competition - Equilibrium in Short Run & Long Run – Pricing in Imperfect Competition - Equilibrium Price and Output Determination under Monopoly - Price Discrimination under Monopoly - Pricing under Monopolistic Competition – Product differentiation - Pricing under oligopoly - Pricing Polices and Strategies.	14
UNIT IV Money Banking and Institutions Meaning, Functions-Types of Money. Role and Functions of Commercial Banks-Reserve Bank of India – Role-Functions –Basel rule II and III in Indian Banks –Non performing Assets problems in Public Sector Banks-Inclusive Banking with special schemes (Jan dhan yojna). Role and functions of EXIM Bank, NABARD,IMF,IBRD,ADB,BRICS bank proposal.	15
UNIT V Economic Reforms in India Reforms after 1991, Liberalization-Privatization-Globalization-FDI Promotion-Disinvestment, Public Private Partnership in Infrastructural Projects-Start Up for Entrepreneurs, Make In India-Skill India-Direct Transfer of Subsidies to Banks-New Crop Insurance-Low Premium-Life Insurance and High Interest Pension Schemes-National Income Concepts and Measurement, Inflation-Causes and ill effects.	15

Text Book

1. Sankaran S, "Business Economics", Margham Publication, Chennai
2. Gordon E and Natarajan K, " Banking Theory, Law and Practice ", Himalaya Publishing House New Delhi.

Reference Books

1. Ahuja HL, "Business Economics", S.Chand Publishing Company, New Delhi.
2. Kampli MS and Seshamani V "Business Economics", S.Chand Publishing Company, New Delhi..
3. Chaturvedi.D.D and Gupta S.L "Business Economics", International Book House Pvt. Ltd, NewDelhi
4. Muraleedharan, "Modern Banking: Theory And Practice" Prentice-Hall Of India Pvt. Limited, NewDelhi


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Learning Objective: To enable the students to understand the Accounting System of Partnership Firms and Special Transactions

	Hrs
UNIT I Partnership Accounts - Past Adjustments ,Guarantees &Admission of Partners	14
Past Adjustments and Guarantees - Profit and Loss Appropriations Admission of a Partner - Calculation of New Profit Sharing Ratio and Sacrificing Ratio - Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Undistributed Profits and Losses and Partners Capitals.	
UNIT II Retirement of a Partner	14
Retirement of a Partner –Calculation of New Profit Sharing Ratio and Gaining Ratio Revaluation of Assets and Liabilities – Treatment of Goodwill – Settlement of Dues to the Retiring Partner - Admission cum retirement of Partners.	
UNIT III Death of a Partner, Amalgamation, Sale of a Partnership Firm	14
Death of a Partner - Calculation of Deceased Partners Share - Treatment of Joint Life Policy. Amalgamation of Firms – Books of Amalgamating Firm & New Firm. Sale of Partnership Firm to a Limited Company.	
UNIT IV Dissolution of a Partnership Firm	15
Dissolution of a Partnership Firm - Simple Dissolution - Insolvency of One or More Partners Decision in Garner Vs Murray Case - Insolvency of All Partners – Gradual Realization of Assets and Piecemeal Distribution.	
UNIT V Investment Accounts and Insurance Claims	15
Investment Accounts(AS-2,13)- Cum Dividend and Ex Dividend Balancing the Investment Account – Equity Shares Accounts Insurance Claims- Loss of Stock - Average Clause- Loss of Profit policy.	

Distribution of Marks : 80% Problems and 20% theory.

Text Book

Jain S.P. and Narang K.L., “Advanced accountancy”, Kalyani Publishers, New Delhi.

Reference Books

1. Gupta R. L & Radhasamy M., “Advanced Accountancy”, Sultan Chand & Sons, New Delhi.
2. Gupta R. L and Radhasamy M., “Financial Accounting,” Sultan Chand & Sons, Delhi.
3. Reddy T.S and Murthy A., “Financial Accounting” Margham Publications, Chennai.
4. Shukla M.C., Grewal.T.S and Gupta S.C. “Advanced Accounts ,” S Chand Publishing. New Delhi.



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Learning Objective: To provide Theoretical and Practical knowledge relating
Income Tax Laws

	Hrs
UNIT I Income Tax Act Income Tax Act 1961 – Definitions - Agricultural Income - Capital and Revenue - Basis of Charge- Residential Status - Incidence of Taxation – Exemptions from Total Income Sec 10 Rebate for Resident individuals Sec87A – Relief for Salaried Employees Sec 89 - Income Computation and Disclosure Standards (ICDSs) by CBDT.	14
UNIT II Salaries and House Property Salaries- Computation of Salary Income - Salary u/s 17(1) - Annual Accretion – Allowances – Perquisites - Profits in lieu of salary Deduction u/s 16 –Deductions u/s 80C 80D and 80E. House Property- Exempted Income from House Property-Annual Value-Determination of Annual Value of Self Occupied and Let Out House.	15
UNIT III Business Income Business Income-Allowable Expenses - Expressly Disallowed Expenses - Depreciation. Income from Profession.	15
UNIT IV Capital Gains and Income from Other Sources Capital Gains - Capital Assets - Transfer of Capital Asset - Deemed Transfer - Computation of Capital Gains -Exempted Capital Gains. Computation of income from other sources.	14
UNIT V Gross Total Income Clubbing of Income – Set off and Carry forward of Losses – Advance Tax – Tax Deducted and Collected at Source-Deductions u/s 80 – Double Taxation Relief	14

Text Book

Gaur.V.P & Narang.D.B, "Income Tax Law and Practice", Kalyani Publishers, Ludhiana.

Reference Books

1. Dr. Mehrotra, "Income Tax Law and Practice", Sahitya Bhavan Publications New Delhi.
2. Dinkar Pagare, "Law and Practice of Income Tax", Sultan Chand & Sons, New Delhi



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Learning Objective: To enable the students to understand the concepts of financial management and its application for financial decisions.

		Hrs
UNIT I	Financial Management and Time Preference For Money Financial Management – Meaning and Scope – Objectives – Key Financial Decisions - Functional Areas of Financial Management – Organization of Finance Function – Financial Manager Role and Functions – Modern Vs Traditional Finance Manager - Concepts of Value and Return – Time Preference and Money – Compounding and Discounting Techniques - Concept of Annuity.	10
UNIT II	Capital Budgeting Techniques Capital Budgeting – Meaning, Purpose, Objectives and Process – Types of Projects - Techniques of Decision Making - Pay Back Period Method, Accounting Rate of return Method, Net Present Value Method, Internal Rate of Return, Discounted Payback Period and Profitability Index Methods – Ranking of Competing Projects - Projects with Unequal Lives.	13
UNIT III	Cost of Capital and Capital Structure Cost of Capital – Meaning – Importance – Specific Cost of Capital – Cost of Debt Cost of Preference Capital – Cost of Equity Capital – Cost of Retained Earnings - Weighted Average Cost of Capital – Capital Structure Meaning And Importance Capital Structure Theories – Net Income Approach – Net Operating Income Approach Traditional Approach Modigliani Miller (MM) Model- Long Term Sources of Finance.	12
UNIT IV	Leverage Analysis and Dividend Decision Leverage – Concept – Business and Financial risk – Operating Leverage, Financial Leverage and Combined Leverage – EBIT, EPS analysis Indifference point – Dividend Decisions – Dividend policy in Practice Stable and Fluctuating Dividend Policy – Factors Influencing Dividend Policy – Dividend models.	12
UNIT V	Working Capital Management Working capital – Meaning – Importance – Types – Working Capital Cycle – Determinants of Working Capital – Working Capital Financing Trade Credit – Forms of Bank Finance – Estimation of Working Capital Requirement – Management of Receivables, Inventory and Cash	13

Distribution of Marks : 60% Problems and 40% theory.

Text Book

Sharma R.K. and Shashi K.Gupta , “Financial Management” Kalyani publishers, New Delhi

Reference Books

1. Maheswari S.N, “Elements of Financial Management”, Sultan Chand & Sons, New Delhi
2. Khan M.Y. and Jain P.K, “Basic Financial Management”, Tata McGraw-Hill Publishing Company Limited, New Delhi
3. Pandey I.M. “ Essentials of Financial Management”, Vikas Publishing House Pvt Ltd, New Delhi
4. Prasanna Chandra, “Fundamentals of Financial Management”, McGraw-Hill Education (India) Private Limited, New Delhi



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16CMA10 ADVANCED COST AND MANAGEMENT ACCOUNTING**Semester III**

Learning Objectives: To enable the students to understand the Advanced Principles and Techniques of Cost Accounting and Management Accounting.

	Hrs
UNIT I Costing Systems, Methods and Types Characteristics of an Ideal Cost System – Installation – Steps, Practical Difficulties, Overcoming Difficulties. Costing Methods – Job, Batch, Process, Contract, Output, Service, Farm, Operation, Multiple Costing. Costing Types – Uniform, Marginal, Standard, Historical, Direct, absorption Costing.	15
UNIT II Computation of Cost Computation of Cost – Operating Costing (Transport, Canteen, Hospital, Power House). Tender. Job, Batch, Contract Costing (Cost plus Contract, Profit Calculations on Uncompleted Contracts, Escalation Clause). Process Costing (Normal Loss, Abnormal Loss/Gain, Inter Process Profits). Joint and By Product Costing.	15
UNIT III Budgeting and Budgetary Control Budgeting and Budgetary Control- Concepts - Budget Preparation Fixed and Flexible Budgets Functional Budgets-Zero Based Budgeting (ZBB).	14
UNIT IV Marginal and Standard Costing Marginal Costing - Basic Concepts- BEP- P/V Ratio- Margin of Safety Applications of Marginal Costing (Differential Cost, Accept or Reject, Make or Buy, Key Factor) - Standard Costing - Meaning, Uses Variance Analysis-Material, Labour.	14
UNIT V Cost and Management Techniques (Basic Theoretical Concepts only) Activity Based Costing, Just In Time, Target Costing, Transfer Pricing, Cost Control & Reduction, Kaizen Value Analysis, Cost Audit, Management Audit, Lean Manufacturing, Six Sigma, SWOT, Gap Analysis.	14

Text Books

1. Jain S.P and Narang K.L “ Cost Accounting”, Kalyani publishers, New Delhi
2. Sharma R.K and S.K.Gupta “ Management Accounting”, Kalyani publishers, New Delhi

Reference Books

1. Iyengar.S.P., “Cost Accounting-principles and practice”, Sultan Chand & Sons, New Delhi.
2. Maheshwari.S.N. “Cost and Management Accounting”, Sultan Chand & Sons, New Delhi
3. Pillai. R.S.N.& Bagavathi.V, “ Cost Accounting” S.Chand Publishing Company, New Delhi.
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Learning objective: To make the students understand the Accounting Procedures of Companies

	Hrs.
UNIT I Issues of shares and Debentures Issue of shares – Equity shares – Preference Shares – Over subscription Pro-rata Allotment – Issue at Premium and Discount – Buy Back of Shares - Employee Stock Option Plan (ESOP) – Issue of Debentures Underwriting of Shares and Debentures.	14
UNIT II Redemption of Shares and Debentures Redemption of Preference Shares – Redemption at Par and Premium Sources of Redemption – Capital Redemption Reserve – Issue of Bonus Shares – Redemption of Debentures- Purchase of Own Debentures	14
UNIT III Final Accounts of Companies as per 2013 Act Profit Prior to Incorporation - Profit and Loss Account – Profit and Loss Appropriation Account - Balance Sheet – Horizontal and Vertical Forms of Balance Sheet - Calculation of Managerial Remuneration.	14
UNIT IV Valuation of Goodwill and Shares, Liquidation of companies Valuation of Shares and Goodwill – Methods of Valuation of Shares and Goodwill- Liquidation of Companies- Statement of Affairs and Deficiency Accounts- Liquidators Final Statement of Accounts.	15
UNIT V Accounting for Holding Companies Accounting for Holding Companies – Minority Interest – Cost of Control Capital Profit, Revenue Profit – Consolidated Balance Sheet (Excluding Chain Holding and Foreign Subsidiaries)	15


Distribution of Marks: Problem – 80 % and Theory – 20%

Text Book

Jain SP & Narang KL, “Advanced Accountancy”, Kalyani Publications, New Delhi.

Reference Books

1. Reddy.T.S and Murthy.A., “Corporate Accounting”, Margham Publications, New Delhi.
2. Gupta R.L & Radhasamy., “Advanced Accountancy”, Sultan Chand & Sons, New Delhi.
3. Iyengar.S.P., “Advanced Accountancy”, Sultan Chand & Sons, New Delhi.
4. Ganeson.S & Kalavathi S.R., “Corporate Accounting”, Thirumalai Publications, Chennai.


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Learning objective: To provide an in-depth knowledge on the various provisions of Indirect Taxation Laws.

	Hrs.
UNIT I	14
Central Sales Tax Act and VAT Act Central Sales Tax - Introduction, Definitions, Features of CST Act Stock Transfer, Branch transfer, Inter State Sale - Various forms for Filing of Returns Under CST -Procedures Under CST -Value Added Tax (VAT) - Introduction, Definitions, Salient Features of Sate VAT Act Treatment of Stock & Branch Transfer Under State VAT Act - Filing of Return Under State VAT Act.	
UNIT II	14
Customs Law Basic Concepts of Customs Law - Types of Customs Duties, Anti Dumping Duty, Safeguard Duty -Valuation, Customs Procedures, Import and Export Procedures, Baggage Exemptions - Warehousing, Demurrage, Project Import and Re-imports - Penalties and Offences	
UNIT III	15
Service Tax Introduction- Nature of Service Tax- Service Provider and Service Receiver - Registration Procedure, Records to be Maintained - Negative List of Services, Exemptions and Abatements - Valuation of Taxable Services - Payment of Service Tax - Returns of Service Tax	
UNIT IV	15
Central Excise Law The Central Excise Law Assessments, Demands, Refund, Exemptions, Power of Officers Adjudication, Appeals, Settlement Commission, Penalties – Excisable goods, manufacture and manufacturer – classification – CENVAT – Basic procedures.	
UNIT V	14
Concept of International Taxation and Transfer Pricing International Taxation & Transfer Pricing Issues in the Context of Indirect Taxation (Basic Concepts Only)	

Text Book

Dinkar Pagare & V.Balachandran, "Business Taxation", Sultan Chand and Sons, New Delhi.

Reference Books

1. V.Balachandran, "Indirect Taxation", Sultan Chand and Sons, New Delhi.
2. V.S.Datey, "Indirect Tax Law and Practice", Taxmann Publications Pvt. Ltd., New Delhi.
3. Dr. Sanjeev Kumar, "Systematic Approach to Indirect Taxes" Bharat Law House Pvt. Ltd. New Delhi.
4. Dr. Vinod K. Singhanian, "Element of Service Tax", Taxmann Publications Pvt. Ltd., New Delhi.



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Learning Objective: To enable the students understand the legal provisions related to industries.

		Hrs
UNIT I	Factories Act 1948 and Factories Act 1948 – Definitions – Approval, Licensing and Registration of Factories- Provisions Related to Health, Safety and Welfare – Working Hours – Leave	12
UNIT II	The Employees Provident Funds and Miscellaneous Provisions Act 1952 The Employees Provident Funds and Miscellaneous Provisions Act 1952 Application of the Act Definitions – Employees’ Provident Fund Scheme Employees’ Pension Scheme and Fund - Employees Deposit Linked Insurance Scheme	12
UNIT III	The Employees State Insurance Act 1948 and Workmen’s Compensation Act 1923 The Employees State Insurance Act 1948 – Applicability – Exemptions Definitions Employees State Insurance Corporation – Powers and Functions – Contributions – Rules Benefits - Workmen’s Compensation Act 1923– Employers Liability for Compensation - Amount of Compensation – Distribution of Compensation	12
UNIT IV	The Payment of Gratuity Act 1972 and The Payment of Bonus Act 1965 The Payment of Gratuity Act 1972 – Scope - Definitions – Payment of Gratuity and Exemption – Compulsory Insurance – Nomination Determination and Recovery of Gratuity -The Payment of Bonus Act 1965 – Object – Application – Definitions – Eligibility and Disqualification for Bonus – Determination of Bonus – Computation of Gross Profit - Determination of Available Surplus –Allocable surplus.	12
UNIT V	The Payment of Wages Act 1936 and The Minimum Wages Act 1948 The Payment of Wages Act 1936-Application of The Act- Definitions Rules For Payment of Wages-Deductions From Wages-Minimum Wages Act 1948- Definitions-Fixing of Minimum Rates And Wages- Procedure for Fixing and Revising Minimum Wages-Safeguards in Payment of Minimum Wages.	12

Text Book

Kapoor N.D., “Elements of Industrial Law”, Sultan Chand & Sons, New Delhi

Reference books

- 1.Kapoor N.D., “Hand Book of Industrial Law”, Sultan Chand & Sons, New Delhi
- 2.Labour Laws Taxmann Publications Pvt.Ltd, New Delhi.
- 3.Saharay H.K.,“Labour and Industrial Law,”Universal Law Publishing Ltd. New Delhi.
- 4.Susma Arora, “ Business and Industrial Laws” Taxmann Publications Pvt.Ltd, New Delhi.



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Learning Objective: To enable the students to understand the framework of income tax.

	Hrs
UNIT I	15
Tax Assessments of Various Assesses Hindu Undivided Family (HUF) – Residence of HUF-Assessment of HUF -Partition of HUF- Impartible Estate- Income not to be Treated as Family Income- Assessment of Firms which Fulfills and do not fulfill Condition of Section-184 –Assessment of Income of Limited Liability Partnership (LLP) and Association of Persons (AOP).	
UNIT II	15
Corporate Taxation Corporate Taxation- Classification, Tax Incidence, Computation of Taxable Income and Assessment of Tax liability, Dividend Distribution Tax, Minimum Alternative Tax (MAT).	
UNIT III	14
Recovery of Tax and Refunds Tax Deductions at Source, Tax Collection at Source, Recovery and Refund of Tax – Advance Tax- Settlement Commission - Appeals and Revision - Penalties and Prosecutions.	
UNIT IV	14
Tax Management Filing Procedures for Individuals and Companies - E-Filing - ITR Forms Tax Return Preparation-Reassessment and Rectification of Mistakes - E-Commerce Transactions(Theory only)	
UNIT V	14
Tax Administration Income Tax Authorities – CBDT – Powers – Director General of Income Tax – Powers – Chief Commissioner of Income Tax – Powers - Assessing Officers – Powers, Provisions Relating to Search and Seizure Income Tax Returns – Various Types of Returns –PAN – Self Assessment – Best Judgment Assessment.	

Text Book

Gaur.V.P & Narang.D.B, "Income Tax Law and Practice", Kalyani Publishers, Ludhiana.

Reference Books

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2. Dinkar Pagare, "Law and Practice of Income Tax", Sultan Chand & Sons, New Delhi.



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16CMA16 OPERATIONS MANAGEMENT - II Semester IV

Learning objective: To acquire knowledge relating to Production Planning and Resource Management.

	Hrs.
UNIT I Productivity Management Productivity - Definition - Kinds of Productivity - Measuring productivity Models of Productivity Measurement - Need for Productivity Improvement - Management and Productivity Techniques - Factors Affecting Productivity - Technology and Economics - Role of Information Technology in Production - Components of Information Technology - Managing Technological Change- Evidence of Market Structure R&D.	12
UNIT II Total Quality Management Quality circles – Benefits - Technique – Dimensions of Product Quality Determinants of Quality - Quality Control - Principles of Total Quality Modern Quality Management - Total Quality Management - TQM Concepts - Basic Approach – Principles of TQM – Benefits – Six sigma Benefits.	12
UNIT III Economics of Maintenance Maintenance - Planning and Scheduling of Maintenance - Control of Maintenance - Trends in Maintenance - Economies of Maintenance Requirements of a Good Preventive Maintenance Program - Total Productive Maintenance - Obsolescence & Replacement – Failure Preventive Replacement - Planning & Control of Spare Parts Maintenance Policy - Queuing Theory	12
UNIT IV Human Resource Planning Concept –Importance- Process - Forecasting Needs for Human Resources Techniques - Human Resource Flow Model - Barriers Measures for Making HRP Effective	12
UNIT V Material Control Materials Planning – Significance Benefits – Limitations - Factors Influencing Materials Planning - Purpose of Materials Budgets - Purpose of Materials Budgets - Material Control – Importance - Materials Control Cycle - Material Requirement Planning – Objectives – Functions - Just- in-Time System.	12


(100% Theory covering only Basic concepts)

Text Books

1. Mahadevan, "Operations Management Theory and Practice", Pearson India Education Services Pvt. Ltd. Chennai
2. Ashwathappa.K and Sridhar Bhat.K, " Production and Operation management", Himalaya Publishing company, Mumbai.

Reference Books

1. Richard B Chase, "Operations Management", Tata McGraw-Hill Education India Pvt.Ltd New Delhi
2. Byron J Finch,"Operations Now",Tata Mc Graw Hill Education India Pvt Ltd, New Delhi.
3. Chary S N, "Production and Operations Management", Tata McGraw-Hill Education India Pvt.Ltd New Delhi
4. N.G.Nair " Production and Operation management", Tata Mc Graw Hill Education India Pvt Ltd, New Delhi.


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16CMA17

CORPORATE ACCOUNTING - II

Semester V

Learning objective: To enable the students understand the accounting treatment with respect to amalgamation and absorption of companies and accounting treatment with respect to service sector.

	Hrs.
UNIT I Amalgamation and Absorption Accounting for Amalgamation and Absorption – Meaning – Purchase Consideration – Methods - Advanced Problems for Business Acquisition, Amalgamation. (excluding inter- company holdings) - Internal Reconstruction.	15
UNIT II Double Account System Double Accounts System – Account of Electricity Companies – Revenue, Net Revenue of Accounts – Receipts and Expenditure of Capital Accounts General Balance Sheet – Replacement of an Asset.	14
UNIT III Accounting for Banking Companies Bank Accounts – Bank Final Accounts – Balance Sheet – Schedule 1 to 12, Profit and Loss Account Schedule 13 to 16.	14
UNIT IV Accounting for Insurance Companies Accounting for Insurance companies – General insurance Final Accounts Form B Revenue Account – Schedule 1 to 4 – Profit and Loss Account Balance Sheet Schedule 5 to 15. Life Insurance Final accounts – Form A Revenue account Schedule 1 to 4, Balance Sheet Schedule 5 to 14	15
UNIT V Accounting for other Service Sector Accounting for Cinema Theatre – Hotels, Restaurant, Caterer Doctors, Druggists and Nursing homes – Educational Institutions (Theory Only).	14

Distribution of Marks: Problems – 80 % and Theory – 20%

Text Book

Jain.S.P & Narang.K.L., “Advanced Accountancy”, Kalyani Publications, New Delhi.

Reference Books

1. Ganesan.S & Kalavathi S.R. “Corporate Accounting”, Thirumalai Publications, Chennai.
2. Gupta R.L & Radhasamy., “Advanced Accountancy”, Sultan Chand & Sons, New Delhi.
3. Iyengar.S.P., “Advanced Accountancy”, Sultan Chand & Sons, New Delhi.
4. Reddy.T.S and Murthy.A ., “Corporate Accounting”, Margham Publications, New Delhi.



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Learning objective: To provide basic knowledge of auditing and understand the Audit procedure.


	Hrs.
UNIT I Auditing Concepts Evolution of Auditing - Definitions - Nature - Scope – Significance – Objectives - Advantages - Limitations - Classification - Distinction between Book Keeping, Accounting , Auditing and Investigation - Audit Evidence	14
UNIT II Internal Control, Internal Check and Internal Audit Internal Control – Objectives – Characteristics of Effective Internal Control System – Internal Check - Distinction between Internal Check, Internal Audit and Internal Control - Surprise Check - Voucher - Meaning Object - Vouching - Cash Vouching Procedure - Teaming & Leading / Lapping - Audit of Payments - Verification of Assets and Liabilities.	14
UNIT III Companies Audit Auditor’s Qualification – Disqualification – Appointment, Remuneration Removal – Powers and Duties - Branch Audit - Joint Audit - Special Audit - Cost Audit - Secretarial Audit - Contents of the Reports - Audit of Shares and Debentures - Audit of Divisible Profits and Dividends - Audit of Government Companies.	14
UNIT IV Auditing Principles and Techniques Auditing Needs - Auditing Standards in India - Compliance with Auditing Standards - Objectives and Functions of the Auditing and Assurance Standard Board (AASB) - Standards Issued by Auditing and Assurance Standard Board under the Authority of the Council – Standards of Quality Control.	15
UNIT V Audit of Regulated and Non-Regulated Industries Audit of an Educational Institution - Audit of Hospital - Government Expenditure Audit - Audit of a Non-Governmental Organisation (NGO) Audit of Charitable Institution - Audit of a Hotel - Audit of a Partnership Firm - Audit of Small Companies - Audit of a Sole Trader.	15

Text Book

Dinkar Pagare, “Principles & Practices of Auditing”, Sultan Chand & Sons, New Delhi.

Reference Books

1. Tandon B.N. “ Practical Auditing ”, Kalyani Publishers, New Delhi.
2. Basu B.K. “An Insight into Auditing ”, Book Syndicate Private Ltd, KolKata.
3. Kishnadwala V.H..and Shetty M.V., “Auditing , Principles and Practices ”, Sultan Chand & Sons Delhi.
4. Jagdish Prakash, “Auditing Principles, Practices and Problems”, Kalyani Publishers, Delhi.


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Learning Objective: To equip the students with the provisions of Companies Act 2013
Hrs

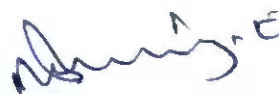
- UNIT I Introduction to Company** 14
Company – Definition – Characteristics – Types including Section 8 Companies –Formation of a Company – Procedure - Certificate of Incorporation – Effects of Registration – Promoters – Pre-incorporation contracts Certificate of Commencement – E-Filing.
- UNIT II Memorandum of Association, Articles of Association and Prospectus** 15
Memorandum of Association – Contents –Alteration – Doctrine of Ultra Vires - Articles of Association - Contents –Alteration- Legal Effects of Memorandum and Articles - Doctrine of Indoor Management–Prospectus Definition – Contents – Misstatement in Prospectus and Their Consequences – Offer for Subscription of Securities on Private Placement.
- UNIT III Share Capital and Debentures** 14
Share Capital – Kinds of Share Capital– Numbering of Shares – Voting Rights – Sweat Equity shares – Issue and Redemption of Preference Shares -Alteration of Share Capital– Reduction of Share Capital -Transfer and Transmission of Shares – Issue of Bonus Shares – Buy Back of Shares Debentures.
- UNIT IV Company Management and Meetings** 15
Company Management – Board of Directors – Managing Director Qualifications, Appointment, Vocation of Office, Resignation and Removal of Directors – Directors Identification Number - Powers, Duties and Liabilities –Board of Directors Meetings - Register of Members Annual Return - Shareholders Meetings - Kinds of Meetings Notice of Meetings – Quorum- Chairman of Meetings – Proxies - Voting - Demand for poll - Resolutions –Minutes of Meetings- Corporate Social Responsibility(Applicability)
- UNIT V Rehabilitation of Sick Companies** 14
Revival and Rehabilitation of Sick Companies – Sec.253 – Sickness Determination – Appointment – Powers – Duties of Administrator – Sec.261 Scheme of Rehabilitation

Text Book

Kapoor N.D., “Elements of Company Law”, Sultan Chand & Sons, New Delhi.

Reference Books

- 1.Companies Act 2013, Taxmann Publications Pvt.Ltd, New Delhi ..
- 2.Companies Act 2013 Bare Act.
- 3.Kapoor N.D., “Mercantile Law”, Sultan Chand & Sons, New Delhi.
- 4.Tejal Sheth, “Corporate and Allied Laws” Taxmann Publications Pvt.Ltd, New Delhi.



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Learning objectives: To provide working knowledge in MS Office and accounts using Tally software.

MS EXCEL

1. Prepare a **Flexible Budget** using the following information

The cost of an article at a capacity level of 5000 units is given under. For a valuation of 2% in capacity above and below this level the individual items vary as indicated below

Particulars	Rs.	
Material Cost	25,000	100% Varying
Labour Cost	15,000	100% Varying
Power	1,250	80% Varying
Repairs And Maintenance	2,000	75% Varying
Stores	1,000	100% Varying
Inspection	500	20% Varying
Depreciation	10,000	100% Varying
Administration Overheads	5,000	25% Varying
Selling Overheads	3,000	25% Varying

Cost Per Unit Is Rs.12.55

Find The Cost of Production at Levels of 4,000 and 6,000 Units.

2. Prepare a **Chart using Chart Wizard** for the Sales of a Manufacturing Company Made During 2009 – 2014 – Types of Charts

3. Logical Functions:

Use IF Function to assign letter grade to numbers referred by the Name, Average Score for the Marks Scored by the Students.

If Average Score is	Then Return
Greater Than 89	A
From 80 To 89	B
From 70 To 79	C
From 60 To 69	D
Less Than 60	F

4. Financial Functions

Future value


Calculate future value from the following information suppose you want to save money for a special project occurring a year from now. How much money will be in the account at the end of 12 months?

- You deposit ₹1,000 into a savings account that earns 6% annual interest compounded monthly (monthly interest of 6%, 12%, or 0.5%).
- You plan to deposit ₹100 at the beginning of every month for the next 12 months.

Present value

Suppose you are thinking of buying an insurance annuity that pays ₹500 at the end of every month for the next 20 years. The cost of annuity is ₹60,000 and the money paid out will earn %. Using the PV function determine whether this would be a good investment.

5. EMI


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Calculate the EMI for ₹.10,000 loan at an annual rate of 8 % that you must pay off pay off in 10 months.

Using table

Forecast values with what if analysis

Interest at 10%

Number of months 120 Amount of loan ₹.1,00,000

The EMI is (₹ xxxxxxxx)

Calculate the EMI at 9% 9.5% 10% 10.25%

Number of months being

60

120

180

240

6.Scenarios

The following is the Total cost for direct wages being ₹ 10,000. Calculate the total under the following circumstances

If the direct wages is (1) ₹ 12,000 (2) ₹14,000 (3) ₹ 16,000. Prepare the Scenario Summary:

	₹
Direct Material	50,000
Direct Wages	10,000
Prime cost	60,000
Add: Factory Expenses- 20% of Direct wages	2,000
Factory cost	62,000
Add: Distribution expenses 5% of Direct wages	500
Total cost	62,500

7.Data

i) Auto filter ii) Advanced Filter iii) Validation iv) Subtotal

The following are the database relating to employees.

Name	Designation	Departments	Salary₹
Akshay	Manager	Accounts	20,000
Ramya	Officer	Accounts	5,000
Deepa	Manager	Finance	20,000
Pinky	Officer	Finance	6,000
Ram	Manager	Marketing	25,000

Sort on the basis of department and then on the basis of the name.

Auto Filter to filter the following

1. Employees of account Department
2. Designation being Manager
3. Salary >5000 or <25000.

Advanced filter to filter

1. Department Accounts and Finance
2. Department Accounts and Finance with salary >₹5000 or <₹20000

Validation

Salary entered should be >=₹5000 and <=₹25000.

Subtotal - Calculate the total salary of each department.

8.Cash budget

A Company is expecting to have Rs. 32000 cash in hand on 1.4.2008 and it requests you to prepare cash budget for the three months, April to June 2008. The following information is supplied to you:

(Handwritten signature)

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Month	Sales(Rs)	Purchase(Rs)	Wages(Rs)	Expenses(Rs)
Feb	70,000	44,000	6,000	5,000
Mar	80,000	56,000	9,000	6,000
Apr	96,000	60,000	9,000	7,000
May	1,00,000	68,000	11,000	9,000
Jun	1,20,000	62,000	14,000	9,000

Other information

1. Period of credit allowed by suppliers is two months.
2. 25% of sales is for cash and the period of credit allowed to customers for credit sales is one month.
3. Delay in payment of wages and expenses one month.
4. Income tax Rs. 28,000 is to be paid June 2008.

9.NPV

Project X initially costs Rs. 25,000. It generates the following Net cash flows.

Years	CASH INFLOWS(RS)	PRESENT VALUE OF Re.1 @ 10%
1	9,000	.909
2	8,000	.826
3	7,000	.751
4	6,000	.683
5	5,000	.621

The cost of capital of a company is 10%. Suggest whether the project should be accepted or rejected.

10. Correlation

Calculate Coefficient of Correlation from the following data:

X: 100 200 300 400 500 600 700
Y: 30 50 60 80 100 110 130

TALLY

1. **Fundamentals:** Company creation – name, address, e-mail, Income Tax, Local sales Tax and Inter-state Sales tax numbers – Currency symbol – Maintaining Accounts – Selection, Deleting and alteration of company.
2. **Chart of Accounts:** Group of Accounts – Pre-defined group – Primary Group, Sub-Group – Ledger– Creation – Single Ledger, Multiple Ledger – Addition, Alteration and Deletion of Ledger – Incorporation of opening balances.
3. **Accounting Vouchers:** Voucher Types – Contra, Payment, Receipt, Journal, Sales Voucher, Credit Note, Debit Note and Purchase Voucher.
4. **Statement of Accounts:** Balance Sheet, Profit & Loss Account, Trial Balance, Sales Register, Purchase Register, Day Book, Cash Book, Bank Book and Ledgers.
5. **Inventory Accounting:** Creation of Stock Item, Units of Measures, Multiple Stock Groups, and Multiple Stock Categories, Godown – Multiple Godown Creation.
6. **Inventory Report :** Types – Inventory Report – Stock Summary – MIS Report Stock Item – Stock Group Summary – Stock Transfer Register.
7. **Bank Reconciliation Statement:** Bank Data entry, List of reconciled entries.
8. **Calculation of Interest:** Interest Receivable, Interest payable – Ledger – Group.
9. **Preparation of Ratio Analysis.**
10. **Statutory obligations:** Value Added tax (VAT) – Enable Vat – Ledger and Assigning tax –Voucher entry –VAT reports.

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**16CMA21A FINANCIAL MARKETS AND SERVICES IN INDIA Semester V
(Core Elective –I)**

Learning Objective: To enable the students to understand the Financial Markets and Services in India.

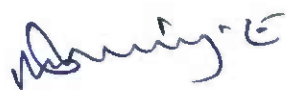
	Hrs
UNIT I Financial System in India Financial System in India – Functions – Concepts – Financial Instruments – Financial intermediaries – Financial Markets - Financial Rates of Return - Development of Financial System in India.	14
UNIT II Money market in India Money Market – Structure- Features – Objectives- Importance Composition of Money Market – Call money Market – Commercial Bill Market – Treasury Bill Market – Money Market Instruments Commercial Papers – Certificate of Deposit – Inter Bank Participation Certificates – Repo Instruments – Recent Developments . Money Market Vs Capital Market.	14
UNIT III Capital markets (New Issue Market) in India Capital Markets in India – Importance – New Issue Market – Functions Methods of floating New Issues – Public Issue – IPO - Book Building Process – Offer for Sale – Private Placement – Rights Issue – Principle Steps in a Public Issue - Players in The New Issue Market.	14
UNIT IV Secondary Market in India Stock Exchange –Functions – Stock exchanges in India – National Stock Exchange of India – Bombay Stock Exchange -. Stock Market Index- Nifty & Sensex - Listing of securities in Stock Exchanges- Registration of stock Brokers – Types of Brokers.	15
UNIT V Depository System and Security Trading Depository System in India – Meaning – Objectives – Activities Interacting Institutions - Depository Process – NSDL- CDSL- Steps in Security Trading - Online Trading – Types of Orders - Settlement Procedure of Trading Transactions.	15

Text book

Gordon E and Natarajan K, “ Financial Market and Services ”, Himalaya Publishing House, New Delhi.

Reference Books

1. Gurusamy S, “Capital Markets”, Vijay Nicole Imprints Pvt., Ltd, New Delhi.
2. Sanjeev Agarwal, “Guide to Indian Capital Market”, Bharat Law House, New Delhi.
3. Shanmugham R, “ Financial Services”, Wiley India Pvt Ltd, New Delhi.
4. Gupta N.K and Chopra S, “ Financial Markets, Institutions and Services”, Ane Books Pvt., Ltd, New Delhi.


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Learning Objective: To enable the students to understand the techniques of Working Capital Management.

	Hrs
UNIT I Introduction to Working Capital Management Working Capital Management – Meaning – Objectives – Working Capital Policies- Factors Affecting Working Capital Requirements – Forecasting of Working Capital Requirements.- Working Capital Management Theories and Approaches.	14
UNIT II Financing of Working Capital Financing of working capital – Determining the Working Capital Financing Mix – New trends in Financing of Working Capital by Banks – Measuring the Working Capital.	14
UNIT III Receivables Management Receivables Management – Meaning – Objectives -Cost of Maintaining Receivables Factors Influencing Size of Receivables - Forecasting the Receivables – Dimensions of Receivables Management.	14
UNIT IV Cash and Inventory Management Cash management – Managing cash flows – Determining optimum cash balances. Inventory Management – Meaning, nature, benefits, risk and cost of inventory management – Tools and techniques of inventory management.	15
UNIT V Working Capital Control Working Capital Control and Banking policy – Committee Recommendations on Working Capital – New System Of Assessment Of Working Capital Finance. - Money Market Instruments – Bank Finance- Assessment and Appraisal – Managing Corporate liquidity and Financial Flexibility.	15

Distribution of Marks: 60% Theory and 40% Problems (simple problems only) theory

Text Book

Bhalla, V.K. “Working Capital Management,” Anmol Publications Pvt. Ltd. New Delhi.

Reference Books

1. Prasanna Chandra, “Financial Management, Theory and Practice”, Tata McGraw-Hill Publishing Company Limited, New Delhi.
2. Pandey I.M., ‘Financial Management’, Vikas Publications, New Delhi.
3. Khan and Jain, Financial Management, Tata McGraw- Hill Publishing Company Limited, New Delhi.
4. Agrawal, N.K. (2003) Management of Working Capital, Sterling Publishers Pvt, Ltd, New Delhi.



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16CMA22

INSTITUTIONAL TRAINING**Semester V**

The students shall undergo practical training in industries and Business establishments during the Second Year Summer Holidays for a Period of Twenty one Days .They should maintain a Work Dairy during the training Programme and submit a report of the training they underwent. This is evaluated for 100 marks as per the components approved in the Board.



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16CMA23 MANAGEMENT INFORMATION SYSTEM Semester VI

Learning objective: To familiarize the concepts of Management Information System

	Hrs.
UNIT I Introduction Management Information System – Definitions – Importance – Concepts of MIS- Structure of MIS – Classification of MIS	14
UNIT II Information and System Concept Information – Definitions – Types of Information – Dimensions of Information – System – Definitions – Kinds of Systems – Elements of Systems – Tele communication and networks – Types of Signals – Communication Channels and its characteristic – Communication Net works.	15
UNIT III Database Management System Introduction – Database Hierarchy – Database Structure – Data Base Management System – Types of Database Structure or data Models. Decision making and Decision Support System – Decision Making – Simon’s model and decision making – Decision making and MIS – Need ofr decision support system – DSS:A Frame work – Characteristics and Capabilities of DSS.	15
UNIT IV Development of MIS System Development stage – System development approaches – System analysis – Introduction – Requirement determination – Strategies for requirement determination – System analysis tools – System Design – Design objectives – Conceptual designs – Design methods – Detailed System Designs.	14
UNIT V Management of information Resources Implementation Process – Hardware and Software selection – System Maintenance – Evaluation of MIS – IS Security – Protecting Information Systems – IS Controls.	14

Text Books

1. Gordon B.Davis and Margrethe H.Olson, "Management Information System", McGraw Hill Publishing, New Delhi.
2. Kenneth C Laudon " Management Inofrmation System" Pearson Publication, New Delhi.

Reference Books

1. Amal Jindal, " Management Information System", Kalyani Publishers, New Delhi
2. Dr.S.P.Rajagopalan, "ManagementInformationSystem", Margham publications, Chennai,
3. Gerald V.Post David L.Anderson, " Management Information System- Solving Business Problems with information technology", McGraw Hill Publishing Company, Noida.
4. Sadagopan S "Management Information System" PHI Learning Private Limited, New Delhi.

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16CMA24

CORPORATE LAWS

Semester VI

Learning Objective: To enable the students to understand the corporate laws relevant for compliance. **Hrs.**

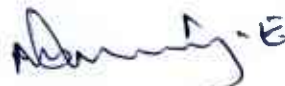
- UNIT I Banking Regulation Act 1949** **14**
Banking Regulation Act 1949 – Objectives – Definitions – Business Carried Out by Banking Companies – Reserve fund – Restrictions on Loans and Advances
- UNIT II Securities Contract Regulation Act 1956 & Securities Exchange Board of India Act 1992** **15**
Securities Contract Regulation Act 1956 – Objectives – Definitions Recognition of Stock Exchanges – Corporatization and Demutualization Clearing corporation – Securities Exchange Board of India Act 1992 Objectives – Management – Functions – Powers Guidelines on Primary Market – Issue of New Securities – Eligibility Norms - Promoters Contribution and Lock-in Requirements – Pricing of Issues.
- UNIT III Competition Act** **14**
Competition Act – Objectives - Extent and Applicability Definitions – Agreement- Consumer Enterprise – Goods - Service – Anti Competitive Agreements - Competition Commission of India Establishment – Powers, Duties and Functions - MRTP Act vs. Competition Act.
- UNIT IV Foreign Exchange Management Act,1999** **15**
Foreign Exchange Management Act,1999 Definitions – Currency – Foreign Currency – Foreign Exchange – Indian Currency – Authorized Persons - Duties – Current Account Transaction Capital Account Transaction - Prohibition of Certain Transactions Export of Goods and Services – Realization and Repatriation of Foreign Exchange – Exemptions.
- UNIT V Prevention of Money Laundering Act 2002 , Insurance Act 1938 & Insurance Regulatory and Development Authority Act 1999** **14**
Money Laundering Act 2002- Objectives - Money Laundering – Meaning Process – Definition – Offences – Punishments– Insurance Regulatory and Development Authority Act 1999 – Objectives Definition Composition, Appointment and Removal of Authority – Duties, Powers and Functions of Authority – IRDA Fund – Accounts and Audit.

Text book

Tejpal Sheth, “Corporate and Allied Laws”, Taxmann publications (p) ltd –New Delhi

Reference books

1. Ravindra Kumar, Legal aspects of Business, Cenage Learning India Pvt., Ltd, New Delhi.
2. Corporate Laws, Taxmann publications (p) ltd –New Delhi
3. Companies Act, 2013 Bare Act
4. Tulasians, “Business and Corporate Laws”, S.Chand & Company Ltd, New Delhi



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16CMA25 STRATEGIC MANAGEMENT Semester VI

Learning objective: To enable the students to understand the concept of Strategic Management and Techniques

	Hrs.
UNIT I: Framework for Business Policy Nature of Business Policy – Evolution of Business Policy – Business Policy education – Objectives of Business Policy education – Significance of Business policy Course – Conceptual framework for Strategic management policy – Strategy – Tactics benefits of Strategic Management – Limitations of Strategic Management – Strategic Management process.	14
UNIT II Strategic formulation Organizational Mission and Objectives – Environmental Analysis – Industry and Competition analysis – Techniques of Environmental Analysis – Organizational analysis. Competitive Advantages – types of competitive advantages – Approaches for competitive advantages – Generic Competitive Strategy	15
UNIT III Strategy Implementation Grand strategies -Growth Strategies – Choice of Strategies – Frame work for Strategy Implementation – Structural Implementation – Functional Implementation. Behavioral Implementation – Leadership – Strategic Leadership – Role of leadership in Strategic Implementation – Leadership Styles – Effective Leadership.	15
UNIT IV Organizational change and Innovation Nature of Organizational Change – Process of Management of Change – Resistance to change – Factors in resistance to change – Overcoming resistance to change innovation – Innovation generation – Innovation Diffusion – Learning Organization.	14
UNIT V Strategy Evaluation and Control Framework for Strategy Evaluation and Control – Concept of Strategic Evaluation and Control – Barriers in Strategic Evaluation and Control – Stages of Control – Control Process – Criteria of Business Success – Techniques of Strategic Evaluation and Control.	14

Text Books

1. Prasad L.M., "Business Policy Strategic management", Sultan Chand and Sons, New Delhi

Reference Books

1. Ghosh P.K., "Business Policy, Strategic Planning and Management", Sultan Chand and Sons, New Delhi

2. Vipin Gupta, "Business Policy and Strategic Management Concepts", Kamala Gollakota and Application Eastern Economy Edition.

3. Srinivasan.R "Strategic Management" Prentice Hall of India, New Delhi.

4. Ravi M. Kishore .., "Strategic Management", Taxmann Publications, New Delhi



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16CMA26 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Semester VI

Learning Objective: To Equip the students with the Knowledge of portfolio risk and return analysis.

	HRS
UNIT I Management of Investments Investments – Meaning – Features – Objectives - Investments vs. Speculation - Types of Investors – Portfolio Management – Meaning Phases – Evolution.	14
UNIT II Investment Avenues Corporate Securities – Corporate Bonds – Features – Types – Preference Shares – Equity Shares – Government Securities – Mutual Funds – Types Benefits – Real Estate – Gold and Silver.	14
UNIT III Risk Analysis Risk – Elements of Risk – Systematic Risk – Unsystematic Risk Business Risk – Financial Risk – Measurement of Risk – Fundamental Analysis – Economy Analysis – Industry and Company Analysis Technical Analysis - Dow Theory – Principles of Technical Analysis Chart Patterns.	15
UNIT IV Portfolio Analysis and Selection Portfolio Analysis – Reduction of Portfolio Risk – Portfolio Selection Feasible Set of Portfolios – Capital Asset Pricing Model – Capital and Security Market Line – Pricing of Securities with CAPM.	15
UNIT V Portfolio Revision and Evaluation Portfolio Revision – Need – Constraints and Strategies – Portfolio evaluation – Need – Evaluate Perspective – Measuring Portfolio Return Risk Adjusted Return – Decomposition of Performance.	14

Text Book

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

Reference books

1. Kevin S., "Security Analysis and Portfolio Management", PHI Learning Pvt., Ltd. New Delhi.
2. Dhanesh Kumar Khatri, " Investment management & Security Analysis Text and cases", Macmillan India Ltd.
3. Punithavathy Pandian, "Security Analysis and Portfolio Management", Vikas Publishing House Pvt. Ltd, New Delhi.
4. Sasidharan and Alex K Mathews, "Security Analysis and Portfolio Management", Tata McGraw Hill Education (India) Pvt., Ltd. New Delhi

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16CMA27A

**INTERNATIONAL BUSINESS
(Core Elective II)**

Semester VI

Learning objective: To enable the students understand the framework of International Business.

	Hrs
UNIT I International Business Environment	14
Evolution of International Business – Drivers of Globalisation – Influences of International Business – Stages of Internationalisation – Differences between Domestic business and International Business – International Business approaches – Modes of entry – Goals of International Business – Advantages – Problems – International Business Environment – Introduction – Social, Cultural, Technological, Economic and Political Environment	
UNIT II Modes of entering International Business and Foreign Direct Investment	14
International Business analysis – Modes of entry – Comparison of different Modes of entry – Functional alliances – Managing conflicts situations – Break up of alliances – FDI – Meaning – Factors influencing FDI – Reasons for FDI – Costs and Benefits of FDI – Trends in FDI – FDI in India	
UNIT III WTO and International Trade Policies	14
General Agreement on Tariffs and Trade – Establishment of WTO – The Uruguay Round Package – Organizational structure of the WTO – WTO and anti-dumping measures – WTO and the third pillar in the Global Business – Ministerial Conferences of WTO – India and the WTO – International Trade Policies – Introduction – Tariff – Subsidies – Import quotas – Voluntary export restraints – Local content requirement – Administrative policies – Government interventions in formulating trade policies.	
UNIT IV International Finance and Foreign Exchange	15
International Finance – International Financial environment – Global capital structure – Foreign exchange – The Foreign exchange market – Convertibility of the Rupee and its implications – Foreign Institutional investors – Global Depository receipts – Capital expenditure analysis – International risk management.	
UNIT V Foreign Trade Procedures and Ethics in International Business	15
Export procedure- Import procedures – Financial Techniques – Import procedures simplified – Export promotion – Ethics in Global Business.	

Text Book

Subba Rao P, “ International Business Text & Cases “, Himalaya Publishing house, New Delhi

Reference Books

1. Bhalla V K, “International Business”, S.Chand & Sons Publications, New Delhi.
2. Rajendra P.Maheshwari, International Book House Pvt. Ltd, New Delhi.
3. Daniels, John D “International Business” Pearson Publication, New Delhi.
4. Aswathappa.K, “International Business”, A & A Publications, Meerut.



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16CMA27B

PROJECT MANAGEMENT
(Core Elective II)

Semester VI

Learning Objective: To enable the students to understand the various phases and activities of project management.

	Hrs
UNIT I Introduction to Project Management Project Management – Nature - Project Management System - Process The Project Life Cycle, Phases of Project Management Life Cycle Essentials of Project Management Philosophy, Project Management Principles.	14
UNIT II Project Identification and Formulation Types of Projects – Generation of Ideas and Scouting for Ideas Preliminary Screening - Pre feasibility Report – Evaluation of Technical Feasibility – Manufacturing Process – Technical Arrangements – Techno Economic Feasibility Report – Plant Location And Capacity Planning Civil Structure Machinery and Raw Materials Planning - Social and Environmental Feasibility – Social Cost Benefit Analysis	15
UNIT III Project Financing Evaluation of Financial Feasibility – Estimation of Cost and Benefits in a Project – Discounting and Non Discounting Techniques – Inflation in Financial Appraisal – Project Financing – Depth and Equity Options Venture Capital – International Sources – Public Private Partnerships Financing Infrastructure Projects.	15
UNIT IV Project Cost Systems and Risk Analysis Project Cost Accounting and Monitoring – Accounting, Codification, Development of Cost Data – Labour Time Reporting, Labour Cost Analysis - Productivity Budgeting Techniques – project risk Sources, Measures, Risk Management Process – Project Selection Under Risk.	14
UNIT V Project Review and Project Performance Evaluation Project Review and Control – Progress Measurement Technique Performance Monitoring Technique- Updating, Reviewing and Reporting Techniques – Project Review Report – Project Performance Evaluation Performance Indicators – Cost and Time Overruns.	14

100% Theory only)

Text book

Nagarajan.K , “Project management”, New Age International (P)Ltd, New Delhi.

Reference books

1. Choudhury S. ,“Project Management” Tata McGraw Hill Publishing Co.Ltd, New Delhi.
2. Goel.B.B., “Project Management Principles & Techniques.” Deep & Deep Publications Pvt Ltd, New Delhi.
3. Prasanna Chandra, “Project Planning, Analysis, Selection, Implementation and Review,” Tata McGraw Hill Publishing Company Ltd, New Delhi
4. Joy P.K ., “Total Project Management” Macmillan Publishers India Ltd, New Delhi.



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