

Department of Commerce
THE AMERICAN COLLEGE

COURSE STRUCTURE – B.Com (Professional Accounting) 2018-19 onwards

| Semester | Course | Subject Code | Subject title | Hours | Credit | Marks |
|--------------|------------|--------------|---------------------------------|-----------|-----------|------------|
| 1 | Part-I | CPA 1201 | FRS/HIS/ nrayH gzpKiw | 3 | 2 | 30 |
| | Part-II | ENS 1201 | Conversational Skills | 3 | 2 | 30 |
| | Major | CPA 1501 | Financial Accounting-I | 5 | 5 | 75 |
| | Major | CPA 1403 | Business Communication | 4 | 4 | 60 |
| | Major | CPA 1405 | Business Economics | 4 | 4 | 60 |
| | LS | CPA 1207 | Corporate Social Responsibility | 3 | 2 | 30 |
| | NME | CPA 1209 | Practical Auditing | 3 | 2 | 30 |
| | Supportive | MAS xxxx | Business Statistics | 5 | 4 | 60 |
| TOTAL | | | | 30 | 25 | 375 |

| Semester | Course | Subject Code | Subject title | Hours | Credit | Marks |
|----------|------------|--------------|------------------------------------|--------------|-------------|----------------|
| 2 | | | | | | |
| | Part-I | CPA 1202 | FRS/HIS/ Nkyhz;ikj; jj;Jtq;fs;. | 3 | 2 | 30 |
| | Part-II | ENS 1202 | Reading and Writing Skills | 3 | 2 | 30 |
| | Major | CPA 1502 | Financial Accounting-II | 5 | 5 | 75 |
| | Major | CPA 1404 | Business Law | 4 | 4 | 60 |
| | Major | CPA 1406 | Business Environment | 4 | 4 | 60 |
| | LS | CPA 1208 | Enterprise Resource Planning | 3 | 2 | 30 |
| | NME | CPA 1210 | Customer Relationship Management | 3 | 2 | 30 |
| | Supportive | MAS xxxx | Business Mathematics | 5 | 4 | 60 |
| | Part-V | xxx 0000 | NSS/PED/SLP | 1 | 1 | 30 |
| | | | TOTAL | 30 +1 | 25+1 | 375/405 |
| | | | | | | |

| Semester | Course | Subject Code | Subject title | Hours | Credit | Marks |
|--------------|------------|--------------|--|-----------|-----------|------------|
| 3 | Part-I | CPA 2201 | FRS/HIS/ tq;fpapay; rl;lk; kw;Wk; eilKiwfs;. | 3 | 2 | 30 |
| | Part-II | ENS 2201 | Study Skills | 3 | 2 | 30 |
| | Major | CPA 2501 | Costing I | 5 | 5 | 75 |
| | Major | CPA 2603 | Corporate Accounting I | 6 | 6 | 90 |
| | Major | CPA 2405 | Income Tax I | 4 | 4 | 60 |
| | Major | CPA 2407 | Company Law I | 4 | 4 | 60 |
| | Supportive | CPA 2409 | Auditing and Assurance I | 5 | 4 | 60 |
| TOTAL | | | | 30 | 27 | 405 |

CPA 2

| Semester | Course | Subject Code | Subject title | Hours | Credit | Marks |
|----------|------------|--------------|---|-------------|-------------|----------------|
| 4 | Part-I | CPA 2202 | FRS/HIS/ □□□□□□□□ □□□□□□□□□□□□□□ □□□□□□□□□□□□□□ | 3 | 2 | 30 |
| | Part-II | ENS 2202 | Career Skills | 3 | 2 | 30 |
| | Major | CPA 2502 | Costing II | 5 | 5 | 75 |
| | Major | CPA 2604 | Corporate Accounting II | 6 | 6 | 90 |
| | Major | CPA 2406 | Income Tax II | 4 | 4 | 60 |
| | Major | CPA 2408 | Company Law II | 4 | 4 | 60 |
| | Supportive | CPA 2410 | Auditing and Assurance II | 5 | 4 | 60 |
| | Part-V | xxx 0000 | NSS/PED/ SLP | 1 | 1 | 30 |
| | | | TOTAL | 30+1 | 27+1 | 405/435 |

| Semester | Course | Subject Code | Subject title | Hours | Credit | Marks |
|----------|--------|--------------|--------------------------------|-----------|-----------|------------|
| 5 | LS | CPA 3201 | Corporate Governance | 3 | 2 | 30 |
| | VAL | HVS 3200 | Human Value Development | 4 | 2 | 30 |
| | Major | CPA 3601 | Indirect Taxes | 6 | 6 | 90 |
| | Major | CPA 3603 | Management Accounting | 6 | 6 | 90 |
| | Major | CPA 3605 | Enterprise Information Systems | 6 | 6 | 90 |
| | Major | CPA 3507 | Financial Markets and Services | 5 | 5 | 75 |
| | | | TOTAL | 30 | 27 | 405 |

| Semester | Course | Subject Code | Subject title | Hours | Credit | Marks |
|----------|--------|--------------|--------------------------------|-----------|-----------|------------|
| 6 | LS | CPA 3202 | Accounting for Decision Making | 3 | 2 | 30 |
| | EVS | CPA 3200 | Environmental Studies | 4 | 2 | 30 |
| | Major | CPA 3602 | Financial Management | 6 | 6 | 90 |
| | Major | CPA 3604 | Investment Management | 6 | 6 | 90 |
| | Major | CPA 3606 | Strategic Management | 6 | 6 | 90 |
| | Major | CPA 3508 | Operations Management | 5 | 5 | 75 |
| | | | TOTAL | 30 | 27 | 405 |

SUPPORTIVE

| Semester | Course Code | Subject Title | Hours | Credit |
|-----------------|--------------------|---------------------------|--------------|---------------|
| 1 | MAS xxxx | Business Statistics | 5 | 4 |
| 2 | MAS xxxx | Business Mathematics | 5 | 4 |
| 3 | CPA 2409 | Auditing and Assurance I | 5 | 4 |
| 4 | CPA 2410 | Auditing and Assurance II | 5 | 4 |

NON – MAJOR ELECTIVE

| Semester | Course Code | Subject Title | Hours | Credit |
|-----------------|--------------------|----------------------------------|--------------|---------------|
| 1 | CPA 1211 | Practical Auditing | 3 | 2 |
| 2 | CPA 1212 | Customer Relationship Management | 3 | 2 |

LIFE SKILL COURSES

| Semester | Course Code | Subject Title | Hours | Credit |
|-----------------|--------------------|---------------------------------|--------------|---------------|
| 1 | CPA 1209 | Corporate Social Responsibility | 3 | 2 |
| 2 | CPA 1210 | Enterprise Resource Planning | 3 | 2 |
| 5 | CPA 3201 | Corporate Governance | 3 | 2 |
| 6 | CPA 3202 | Accounting for Decision Making | 3 | 2 |

CPA 4

CPA 1201

nrayH gzpKiw

3 Hrs / 2 Cr

Nehf;fk; :

nrayH gzpKiw gbg;gjd; *yk; khztHfs; epWkr;nrayhpd; ,yf;fzk; rl;lk;;
gzpfs;; kw;Wk; Gjpa epWkk; Njhw;Wtpj;jy;, gjpT nra;jy;, epWkr; epWk
Nkyhz;ik kw;Wk; epHthfj;ijg; gw;wp mwpe;J nfhs;s KbAk;.

myF I

epWkKk; epWkr; nrayUk; : epWkk; - ,yf;fzk; - jd;ikfs; - tiffs;; - ed;ikfs; kw;Wk; jPikfs; -
epWkr;nrayH - ,yf;fzk; - jFjp epiy - epakdk; - ePf;fk; - chpikfs; - flikfs; - nghWg;Gfs;.

myF II

epWkj;ij Njhw;wtpj;jYk; epWkr;nrayUk; : epWkj;ij mikg;gjw;fhd Kiwfs; - Njhw;Wtpj;jy; -
gjpT nra;jy; - *yjdk; jpul;Ljy; - njhopiyj; njhlq;Fjy; - epWkj;ij; Njhw;Wtpj;jypy; epWkr;
nrayhpd; flikfs; kw;Wk; nghWg;Gfs;.

myF III

epWkj;jpl;lq;fSk; jPHkhdq;fSk; : epWkf; \$l;lq;fs; - tiffs; - ,af;Feuitf; \$l;lk; -
gq;FjhuHfspd; \$l;lk; - rl;lKiwf; \$l;lk; - Mz;Lg;ngHJf; \$l;lk; - mrhjhuzg; ngHJf;\$l;lk; -
tifapdH \$l;lk; - \$l;l miog;G - \$l;lk; elj;Jk; Kiw - \$l;lk; elj;Jk; Kiwapy; nrayhpd; gq;F -
\$l;l;j;iyth - epfo;r;rp epuy;

Fiwntz; - gjpyhs; - jPHkhd; - tiffs; - epiwNtw;Wk; tpjk; - epfo;r;rpf;Fwpg;G Mtzq;fs;
kw;Wk; mwpf;iffs; jahH nra;jy; - nrayhpd; flikfs; .

myF IV

epWk Nkyhz;ikAk; epHthfKk; : ,af;FeHfs; mit - ,af;FeHfs; epakdk; - mjpffhuq;fSk;
gzpfSk; - flikfs; - nghWg;Gfs; - gjtp ePf;fk; - epHthf ,af;FeH - chpikfs; , mjpffhuq;fs;
kw;Wk; flikfs; - jzpf;ifahsH - fzf;fhsH - rl;l MNyhrfH - jFjpfs; - epakdk; - ePf;fk; -
mjpffhuq;fs; - flikfs; kw;Wk; nghWg;Gfs; - nrayhpd; flikfs;.

myF V

epWkf; fiyg;G : nghUs; - epWkf; fiyg;G Kiwfs; - epWkf; fiyg;G Kiwapd; gbepiyfs; - fiyg;ghsH -
mjpffhuq;fs; - flikfs; - epWkf; fiyg;Gk; epWkk; %lg;gLjYk; - nrayhpd; flikfs; .

TEXT BOOK

rutzNty; gp., fk;ngdpr;rl;lKk; nrayH gzpAk; jkpo;ehl;Lg; ghIE}y; epWtdk; , 2016

REFERENCE BOOKS

Kj;ijad ,uhk; ., nrayH gzpKiwfs , jkpo;ehl;Lg; ghIE}y; epWtdk; , 2016

[Chandratre](#) K.R., Company Secretarial Practice Manual Hardcover, Lexis Nexis Publisher , 41,
Radhakrishnan Salai, Mylapore, Chennai, 2016

Bhandari M.C., Guide to Company Law Procedure, Wadhwa and Company, Agra & Nagpur,
2015

Shanbhogue K.V., Company Law Procedure, Bharat Law House, New Delhi, 2014

Sharma M.L., Company Procedures and Registrar of Companies, Tax Publishers, Delhi, 2016

CPA 1501

FINANCIAL ACCOUNTING – I

5 Hrs / 5 Cr

Objective:

The objective of this course is to acquaint the students with Accounting Concepts, Tools and Techniques used in business organizations.

UNIT I

Financial Accounting – Double Entry System – Definition – Accounting Principles, Concepts and Conventions – Rules – Accounting Equation – Advantages of Double Entry System- Bank Reconciliation Statement - Preparation of Final Accounts- Trading, Profit and Loss Account and Balance Sheet – Adjustments.

UNIT II

Bills of Exchange and Promissory Notes- Features-Types of Bills-Trade Bills-Accommodation Bills-Accounting for Bills of Exchange-Retiring Bills Under Rebate-Dishonor of Bills- Renewal of Bills and Insolvency of Drawee- Sale of Goods on Approval or Return Basis-Methods

UNIT III

Depreciation: Meaning – Causes –Methods, Computation and Accounting Treatment of Depreciation- Change in Depreciation Methods

UNIT IV

Accounting for Non-Profit Organization- Receipts and Payments Account- Income and Expenditure account- Preparation of Income and Expenditure and Balance Sheet- Receipts and Payments Account and Balance sheet – Preparation of Opening and Closing Balance Sheet.

UNIT V

Inventories- Basis of Inventory Valuation and Record keeping- Rectification of Errors – Effects- Types- Suspense Account

TEXT BOOK

Shukla M. C., Grewal T.S. Gupta S.C., Advanced Accounts (Volume - 1), S.Chand Publications, New Delhi, 2014.

REFERENCE BOOKS

Gupta R.L., Radhaswamy M., Advanced Accountancy, Volume I, Sultan & Sons Publications, New Delhi, 2015

Reddy T.S. &Murthy A., Advanced Accountancy – Volume I, Margham Publications, Chennai, 2014.

Jain & Narang, Financial Accounting, Kalyani Publishers, Punjab, 2012.

Objective:

This course provides the students with an elaborate knowledge of office Management, Business Communication and Report writing. It also develops their learning, reading, listening, and writing skills and ability to communicate on their respective fields of business.

UNIT I

Essential of Communication: Introduction- Objectives-Communication- Media –Types - Barriers to Communication- Non-verbal Communication-Principles of Effective Communication.

UNIT II

Enquires: Need- Functions and Kinds of a Business Letter -Lay-Out- Enquires and Replies - Orders and their Execution- Credit and Status Enquires-Complaints and Adjustments- Collection Letters- Circular Letters and Sales Letters

UNIT III

Business Correspondence: Bank Correspondence, Insurance correspondence – Fire – Marine – Life Insurance; Import – Export Correspondence- Agency Correspondence.

UNIT VI

Employment Communication: Job Application Letters and Resume, Interview Letter, References, Testimonials, Letters of Appointment, Confirmation, Promotion, Retrenchment and Resignation. Characteristics of a Good Speech; Interview Techniques; Group Discussions and Presentation Skills

UNIT V

Reports: Introduction – Importance – Oral and Written Reports – Functional Areas – Special Features – Types – Short and Long Report – Characteristics of a Good Report; Proposals, Agenda, Minutes. Correspondence with Public Authority: Electronic Media – Internet – Email – Telecom Technology

TEXT BOOK

Rajendra Pal and Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2016.

REFERENCE BOOKS

Rodriquez M.V., Effective Business Communication Concept, Vikas Publishing Company, New Delhi, 2013.

Sinha K.K., Business Communication, Galgotia Publishing Co, New Delhi, 2015.

Pillai.R.S.N.,Bagavathi, Business Communication, S.Chand, New Delhi, 2011.

CPA 1405

BUSINESS ECONOMICS

4 Hrs / 4 Cr

Objective:

To acquire knowledge and understanding of various economic principles and its applications in the real life of business

UNIT I

Introduction: Meaning and Definition of Business Economics - Scope and Nature of Economics – Methods of Economic Study – Basic Economic Concepts - Utility, Value, Cost, Price, Scarcity, firm, industry, supply, demand, production, consumption and market - Central Problem of an Economy – Production Possibility Curve – Objectives of Business Firm.

UNIT II

Demand and Supply Analysis: Demand: Meaning – Determinants of Demand – Laws of Demand – Elasticity of Demand : Types and Measurement – Consumer Equilibrium : Marginal Utility Theory – Indifference Curve Analysis – Demand Forecasting : Methods – Criteria for Good Forecasting Method – Supply: Meaning – Determinants – Law of Supply – Elasticity of Supply –Types - Market Equilibrium - Changes in Demand and Supply.

UNIT III

Production, Cost and Revenue Analysis: Production Analysis: Production Function- Factors of Production – Features – Laws of Production : Law of Variable Proportions – Law of Returns to Scale –Scale of Production - Economies and Diseconomies of Scale – Cost Analysis: Cost Concepts - Types of Costs - Short and Long Run Cost Curves – Relationship Between Average and Marginal Cost Curves and Total, Fixed and Variable Costs. Revenue Analysis: Revenue Concepts - Total Revenue, Average Revenue- Marginal Revenue - Revenue Curves – Relationship between Average and Marginal Revenue - Break-Even Analysis

UNIT IV

Pricing and Market Analysis: Pricing: Definition - Pricing of Products: Meaning - Methods - Factor Pricing - Meaning - Marginal Productivity Theory of Distribution - Modern Theory of Distribution - Market Analysis: Meaning of Market - Classifications - Market Structure: Perfect Competition : Features – Price, Output and Profit Determination in Short and Long Run – Monopoly : Features – Price, Output and Profit Determination in Short and Long Run – Types of Monopoly - Price Discrimination - Dumping – Monopolistic Competition : Features – Product Differentiation - Oligopoly : Features – Types.

UNIT V

Macro Economic Analysis: National Income: Basic Concepts - Methods of Measurement - Problems of National Income Analysis - Business Cycle: Meaning – Features – Phases of Business Cycle – Causes – Measures to Control Business Cycle. Inflation: Meaning - Types - Causes - Control Measures- Economic Reforms: Meaning - LPG Strategy - Reform Initiatives

TEXT BOOK

1. Varshney R.L and Maheswari K.L., Managerial Economics, Sultan Chand & Sons, New Delhi, 2014.

REFERENCE BOOKS

- Sankaran S., Managerial Economics, Margham Publications, Chennai, 2015.
Sankar VG, Business Economics, Macmillan India Ltd, Chennai, 2008
Samuelson P. A, Business Economics, Macgraw Hill-Kgakwsia Co. London, 1999
Mankar, G. Business Economics, Vikas Publishing House, Mumbai, 2013.
Sundaram KPM, Business Economics, Sultan Chand & Sons, New Delhi, 2014.
Seth ML, Lakshmi Narain, Principles of Economics, Agarwal Education Publishers, Agra, 2008
Dwivedi D N, Managerial Economics, Vikas Publishing House Pvt, Ltd., New Delhi 2012
Jhingan ML and J K Stephen, Managerial Economics, Vrinda Publications (P) Ltd, New Delhi 2014.

CPA 1207 CORPORATE SOCIAL RESPONSIBILITY 3 Hrs / 2 Cr

Objective:

To provide perspective knowledge on Corporate Social Responsibility and its best practices in different kinds of business

UNIT I

Meaning and Definition of Corporate Social responsibility (CSR) - History and Evolution of CSR- Concept of Charity-Corporate Philanthropy-Corporate Citizenship-Concept of Sustainability and Stakeholder Management

UNIT II

CSR -Legislation in India - Section 135 of Companies Act 2013-Scope for CSR Activities under Schedule VII-Appointment of Independent Directors - Computation of Net Profit and Implementation Process in India.

UNIT III

Drivers of CSR in India-Market based Pressure and Incentives Civil Society Pressure-Regulatory Environment in India - Counter Trends- Performance in Major Business and Programs- Voluntarism Judicial Activism.

UNIT IV

Stakeholders of CSR – Role of Stakeholders- Role of Public Sector in CSR -Government Programs on CSR - Role of Non-Profit and Local Self Governance on CSR.

UNIT V

Global Compact Self Assessment Tool - National Voluntary Guidelines of Government of India - Roles and Responsibilities of Corporate Foundations.

TEXT BOOK

- Sharma, J.P, Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi, 2012

REFERENCE BOOKS

- Baxi, Ajit Prasad C. V., Corporate Social Responsibility: Concepts and Cases: The Indian, Excel Books, New Delhi, 2005.
Madumitha Chatterji, Corporate Social Responsibility, oxford university Press, UK, 2014

CPA 1209

PRACTICAL AUDITING

3 Hrs /2 Cr

Objective:

The objective of this course is to gain knowledge in auditing principles, procedures, techniques and skills needed in the field of auditing.

UNIT I

Auditing – Meaning – Definition- Features- Objectives- Advantages- Disadvantages - Qualification of an Auditor – Duties and Responsibilities of an Auditor.

UNIT II

Audit - Classifications-Statutory Audit-External and Internal Audit- Continuous Audit - Interim Audit- Financial Audit- Management Audit - Cost Audit - Balance sheet Audit

UNIT III

Audit Programme – Contents of Audit Programme - Types of Audit Programme -Audit Note Book - Audit Working Papers – Audit Planning - Audit Manual – Audit Memorandum- Audit Report.

UNIT IV

Internal Control – Definition – Features – Objectives – Advantages of Internal Control System – Internal Check - Definition – Features- Criteria - Vouching- Meaning – Definition – Objectives- Types of Vouchers.

UNIT V

Auditors of Limited Companies – Appointment - Remuneration – Removal - Rights and Powers - Liabilities of an Auditor under the Companies Act.

TEXT BOOK

1. Tandon B.N, A Handbook of Practical Auditing, S.Chand publishers, New Delhi, 2003.

REFERENCE BOOKS

- Dinkar Pagre, Principles of Auditing, Sulthan Chand & Sons, New Delhi, 2002
 Saxena and Saravanavel, Practical Auditing,, Himalaya Publishing House, New Delhi, 2004.
 Khanna Pandey and Ahuja, Practical Auditing, S Chand & Co Ltd, New Delhi, 2002.
 Sundar K., Paari., Practical Auditing, Vijay Nicole Imprints Private Limited, Chennai, 2014

CPA 1202

Nkyhz;ikj; jj;Jtq;fs;

3 Hrs / 2 Cr

Nehf;fk; :

Nkyhz;ikj; jj;Jtq;fis gbg;gjd; *yk; khztHfs; Nkyhz;ikapd; nghUs;, Nkyhz;ikapd; Kf;fpaj;Jtk;,
 gzpfs;, Nfhl;ghLfs; epiyfs; kw;Wk; Nkyhz;ikapd; ,ay;igAk; rpwg;Gj; jd;ikfisAk; mwpe;J nfhs;s
 KbAk;.

myF I

Nkyhz;ik mwpKfk;: Njhw;wk; - mwpKfk; - Nkyhz;ik nghUs; - ,yf;fzk; - rpwg;Gj; jd;ikfs; -
 Kf;fpaj;Jtk; - epiyfs; - gzpfs; - Nfhl;ghLfs; - epHthfk; kw;Wk; Nkyhz;ikf;fhd NtWghLfs;

myF II

jpl;lkljYk; KbntLj;jYk;;jpl;;lkljYj; - nghUs; - tiutpyf;fzk; - ,ay;G - ed;ikfs; kw;Wk;
 Kf;fpaj;Jtk; - FiwghLfs;- gbepiyfs; - jpl;l;jpd; nray; \$Wfs; - jpl;lkljYjpd; tiffs; - KbntLj;jy;
 - nghUs; - tiutpyf;fzk; - ,ay;Gfs; - tiffs;- gbepiyfs; - ed;ikfs; - FiwghLfs;

myF III

xOq;fikj;jYk; mjpflu xg;gil;jYk;; xOq;fikg;G - nghUs; -
 tiutpyf;fzk; - ,ay;Gfs; - Nfhl;ghLfs; - ed;ikfs; - eilKiw
 xOq;fikg;gpd; tiffs; - Kiwahd xOq;fikg;Gf;Fk; Kiwaw;w
 xOq;fikg;Gf;Fk; cs;s NtWghLfs; - mjpflu xg;gil;jy; - nghUs; - tiutpyf;fzk; - jd;ikfs;-
 gbepiyfs;- Nfhl;ghLfs; - ed;ikfs;- FiwghLfs;.

myF IV

,af;FjYk; fl;Lg;gLj;JjYk;; ,af;Fjy; -nghUs; - tiutpyf;fzk;- \$Wfs; - jj;Jtq;fs; - jd;ikfs;-
 Kf;fpaj;Jtk; - ,af;FjYpd; topfs;. fl;Lg;gLj;Jjy;- nghUs; - tiutpyf;fzk; - rpwg;gpay;Gfs; -
 eilKiw- ed;ikfs;-fl;Lg;gLj;Jjy; vOk; gpur;ridfs;.

myF V

nray; Cf;fkspj;jy;; nghUs; -tiutpyf;fzk; - rpwg;gpay;Gfs; - jfty; eilKiw - ed;ikfs;- tiffs; -
 jfty; njhlHgpd; jilfs; - jfty; njhlHgpd; jilfis mfw;Wk; Kaw;rpfs; - nray; Cf;fkspj;jy; - nghUs;
 - rpwg;gpay;Gfs; - eilKiwfs; - Kf;fpaj;Jtk; - Nfhl;ghLfs; .

TEXT BOOK

uhjh V, Nkyhz;ikj; jj;Jtq;fs, gpurd;dh gg;sprHj], jpUty;ypf;Nfzp , nrd;id - 600 005.

REFERENCE BOOKS

Lallan Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2010
 Prasad L M, Principles of Management, S. Chand Publishers, New Delhi, 2010
 Mamoria C B, Personnel Management, Kitab Mahal, Kolkatta, 2008
 Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2010.

Objective:

To impart fundamental knowledge of accounting and introduce the accounting procedure applicable to various forms of organizations

UNIT I

Single Entry System - Concept of Single Entry System-Computation of Profit Under Statement of Affairs Method- Conversion of Single Entry System Into Double Entry System of Accounting.

UNIT II

Consignment Accounts- Features – Distinction between Sale and Consignment –Account Sales- Recurring and Non - Recurring Expenses-Accounting Treatment of Consignment Transaction.

UNIT III

Joint ventures- Features-Joint Venture Vs Partnership-When Separate Books are Kept-When Separate Books are not Kept- Memorandum Joint Venture.

UNIT IV

Partnership Accounts- Deed-Profit and Loss Appropriation Accounts- Final Accounts of Partnership Firms – Basic Concepts of Admission- Calculation of Ratios-Adjustments on Reserves- Goodwill- Accumulated Profit- Problems

UNIT V

Retirement and Death of a Partner Including Treatment of Goodwill- Profit Sharing Ratio- Memorandum of Revaluation Account- Joint Life Policy- Accounting Treatment.

TEXT BOOK

3. Shukla M. C., Grewal T.S., Gupta S.C., Advanced Accounts (Volume - 1) S.Chand Publications, New Delhi, 2014.

REFERENCE BOOKS

- Gupta R.L., Radhaswamy M., Advanced Accountancy, Volume I, Sultan & Sons Publications, New Delhi 2015
- Reddy T.S. & Murthy A., Advanced Accountancy – Volume I, Margham Publications, Chennai, 2014.
- Jain & Narang, Financial Accounting, Kalyani Publishers, Punjab, 2012.

CPA 1404**BUSINESS LAW****4 Hrs / 4 Cr****Objective:**

To enable the students to understand the fundamentals of law relating to commercial activities.

UNIT I

Indian Contract Act 1872 – Contract – Definition – Obligation and Agreement – Nature of Contract and Classification – Components of Valid contract – Offer and Acceptance – Consideration- Capacity – Free consent – Unlawful Agreements – Quasi Contracts.

UNIT II

Different Modes of Discharge of Contract – Remedies for Breach – Principle for Awarding Damages. Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety – Pawn or Pledge – Rights of Pawnee – Rights and Liabilities of Finder of Lost Goods.

UNIT III

Law of Agency – Kinds of Agency – Export Facto Agency Requirements – Rights and Liabilities of Principals and Agents.

UNIT IV

Indian Partnership Act 1932 – Definition and Tests of Partnership –Implied Authority of Partners – Limitations - Firm's Debts and Private Debts – Priority in Discharge- Rights and Liabilities of Partners – Dissolution of Partnership firm. The Limited Liability Partnership (LLP) Act, 2008 - Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and Partnership - LLP Versus Company - LLP agreement - Nature of LLP - Partners and Designated Partners – Partners and Their Relations -Incorporation Document - Incorporation - Registered Office of LLP – Advantages and Disadvantages of LLP.

UNIT V:

Rights and Duties of Common Carriers – Contract of Carriage of Goods by Sea – Bill of Lading and Charter Party- Distinction. Sale of Goods Act 1930 – Definition of Sale – Sale and Agreement to Sell – Rules Regarding Passing of Property in Goods. Condition and Warranties – Actual and Implied – Principle of “Caveat Emptor” and its Limitations - Rights of Unpaid

TEXT BOOK

1. Kapoor N.D., Business Laws, Sultan Chand & Sons, New Delhi, 2013

REFERENCE BOOKS

- Tuteja S.K, Business Law for Managers, Sultan Chand & Sons, New Delhi, 2006.
Kapoor G.K, Lectures on Business and Corporate Laws, Sultan Chand & Sons, New Delhi, 2005.
Kuchhal M C, Mercantile Law, Vikas Publishing House Pvt. Ltd, New Delhi, 2004.
Agarwal, Indian Business Laws, Galgothra Publications, 2006.

CPA 1406

BUSINESS ENVIRONMENT

4 Hrs/ 4 Cr

Objective:

To impart basic knowledge of common business and commercial concepts and to inculcate a habit to remain updated about developments in the business and commercial world.

UNIT I

Introduction to Business - Nature of Business, Profession and Employment - Objectives of Business - Business and Commercial Knowledge- Economic and Non-Economic Activities.

UNIT II

Business Environment - Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, Suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-Legal, Socio Cultural, Technological and Global Environment.

UNIT III

Business Organizations - Top Indian and Global Companies - Government Policies for Business Growth - Policies Creating Conducive Business Environment – Start-ups- E-Commerce. Liberalization, Privatization, Foreign Direct Investment.

UNIT IV

Organizations Facilitating Business - Indian Regulatory Bodies – SEBI, RBI, IRDA, CCI, FMC, CBDT, CBEC Indian Development Banks – IFCI, IDBI, SIDBI, EXIM Bank, NABARD - Global Organizations and World Trade Bodies – IMF, ADB, WTO, OECD, SAARC, ASEAN, OPEC.

UNIT V

Accounting Bodies – IFAC, IASB, IESB, CAPA, SAFA, and AOSSG - Common Business and Commercial Terminologies - Finance, Marketing and other Business terms - Stock Market Terminology

TEXT BOOK

Francis Cherunilam, Business Environment, Himalaya Publishing House Pvt Ltd, Chennai. 2017

REFERENCE BOOKS

Aswathappa K, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2003.

Raj Aggrawal, Business Environment, Tamilnadu Book House, Chennai, 2005.

Gupta C B, Business Environment, Sultan Chand & Sons, New Delhi, 2005.

Bhatia B.S, Globalization and Business Management, Tamilnadu Book House, Chennai, 2005.

CPA 1208**ENTERPRISE RESOURCE PLANNING****3 Hrs / 2 Cr****Objective:**

To comprehend the technical aspects of Enterprise Resource Planning systems, to be able to map business processes using mapping techniques and to understand the steps and describe typical functionality in an ERP system

UNIT I

Introduction: Enterprise Resource Planning – Origin – Need for an ERP System - Risks And Benefits – Reason for the growth of ERP Market - Issues to be Consider in Planning Design and implementation of Cross Functional Integrated ERP Systems.

UNIT II

ERP Solutions and Functional Modules: Overview of ERP Software Solutions- Small, Medium and Large Enterprise Vendor Solutions, BPR, and Best Business Practices-Business Process Management - Functional Modules- Information system: Components of an information system- Different types of information system

UNIT III

ERP Implementation: Planning Evaluation and Selection of ERP Systems - Implementation Life Cycle – ERP Implementation, Methodology and Frame Work- Training – ERP Selection Methods and Criteria – Process - Data Migration - People Organization in implementation Consultants, Vendors and Employees – Pros and Cons of ERP Implementation – Factors for the Success of an ERP Implementation

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UNIT IV

ERP Market: Introduction - Systems, Applications and Products in Data Processing (SAPAG)- Baan Company - Oracle Corporation - People Soft - JD Edwards World Solutions Company - System Software Associates, Inc. (SSA); QAD; A Comparative Assessment and Selection of ERP Packages and Modules.

UNIT V

Future Directions in ERP: New Markets - New Channels - Faster Implementation Methodologies - Business Modules and BAPIs - Convergence on Windows NT; - Application Platform - New Business Segments; More Features - Web Enabling - Market Snapshot.

TEXT BOOK

Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice Prentice Hall of India, 2006.

REFERENCE BOOKS

Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008

Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, 2012

Mahadeo Jaiswal and Ganesh Vanapalli, Enterprise Resource Planning, Macmillan India, 2009

Summer, Enterprise Resource Planning, Pearson Education, 2008

Alexis Leon, Enterprise Resource Planning, Second edition, Tata McGraw-Hill, 2008.

CPA 1210 CUSTOMER RELATIONSHIP MANAGEMENT 3 Hrs / 2 Cr

Objective:

The objective of this course is to make the students to understand the need and importance of maintaining a good relationship with the customer in promoting the business.

UNIT I

Introduction -Definitions - Concepts and Context of Relationship Management – Evolution - Transactional Vs Relationship Approach – CRM as a Strategic Marketing Tool – CRM Significance to the Stakeholders

UNIT II

Customer Information Database – Customer Profile Analysis - Customer Perception, Expectations Analysis – Customer behavior in Relationship Perspectives; Individual and Group Customers - Customer Life Time Value – Selection of Profitable Customer Segments

UNIT III

Elements of CRM – CRM Process – Strategies for Customer Acquisition – Retention and Prevention of Defection – Models of CRM – CRM Road Map for Business Applications

UNIT IV

Strategic CRM Planning Process – Implementation Issues – CRM Tools- Analytical CRM – Operational CRM – Call Center Management – Role of CRM Managers

UNIT V

E- CRM Solutions – Data Warehousing – Data Mining for CRM – An Introduction to CRM Software Packages

TEXTBOOK

1. Shainesh G., Jagdish, Sheth N., Customer Relationships Management -Strategic Perspective, Macmillan India , Chennai, 2005.

REFERENCES

- John Anton, Customer Relationship Management, Prentice Hall India, 2013.
Jim Catheart, Eight Competencies of Relationship Selling, Macmillan India, Chennai, 2005.