SEMESTER-IV

COURSE 9: CORPORATE ACCOUNTING

Theory	Credits: 3	3 hrs/week

Learning Objectives:
This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

Learning Outcomes:
At the end of the course, the student will able to;
Understand the Accounting treatment of Share Capital and aware of process of book building, Demonstrate the procedure for issue of bonus shares and buyback of shares, Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments, Participate in the preparation of consolidated accounts for a corporate group Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions and Communicate accounting policy choices with reference to relevant laws and accounting standards.

Unit 1: Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit 2: Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

Unit 3: Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

Unit 4: Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

Unit 5: Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

Activities:
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.

- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting set up of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

Reference Books:

1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting: Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting: RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy : Chakraborthy, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

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COURSE 9: CORPORATE ACCOUNTING

Practical   Credits: 3   3 hrs/week

Lab Exercise:

- Preparation of Company Final Accounts, Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, Inventory Vouchers and display of Balance Sheet.
- Issue of Shares and Bonus Shares - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel. .
- Issue and Redemption of Debenture - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel.
- Valuation of Shares – Valuation of shares and Calculation Consideration in MS-Excel

SEMESTER-IV

COURSE 10: COST AND MANAGEMENT ACCOUNTING

Theory   Credits: 3   3 hrs/week

Learning Objectives:
The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

Learning Outcomes:
At the end of the course, the student will able to;
Understand various costing methods and management techniques, Apply Cost and Management accounting methods for both manufacturing and service industry, Prepare cost sheet, quotations, and tenders to organization for different works, Analyze cost-volume-profit techniques to determine optimal managerial decisions, Compare and contrast the financial statements of firms and interpret the results and Prepare analysis of various special decisions, using relevant management techniques.

Unit 1: Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

Unit 2: Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

Unit 3: Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

Unit 4: Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis-Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

Unit 5: Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

Activities:

- Debate on methods of payments of wages
- Seminars Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

SEMESTER-IV

COURSE 10: COST AND MANAGEMENT ACCOUNTING

Practical   Credits: 1   2 hrs/week

Lab Exercise:

- Preparation of Cost Sheet, Preparation of FIFO   and LIFO Stores ledgers, using Accounting Software / Package or in MS Excel.
- Computation of problems on Marginal Costing, BEP and BEP Chart in MS Excel.
- Preparation of Profit and Loss Account in Contribution, Calculation of BEP using Accounting Software / Package or in MS Excel.
- Create Cost Centers; enable Godowns for Job Costing, Inventory control method using Accounting Software / Package or in MS Excel.
- Calculation of Labour cost in MS Excel
- Financial statement analysis like Trend Analysis, Comparative statements and Common size statements with using Accounting Software / Package or in MS Excel.

SEMESTER-IV

COURSE 11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Theory   Credits: 3   3 hrs/week

Course Objectives:

The course aims to help the Students will have the expertise in analyzing real time problems and providing appropriate solutions related to Computer Science & Engineering. The Students will have the knowledge of fundamental principles and innovative technologies to succeed in higher studies and research. Theyl continue to learn and to adapt technology developments combined with deep awareness of ethical responsibilities in profession.

Learning Outcomes:

An ability to apply Knowledge of computing and mathematics in Computer Science &Engineering. They will analyze a problem, identify and define the computing requirements appropriate to its solution. An ability to design, implement and evaluate a computer-based system to meet desired needs with appropriate societal considerations. The will have knowledge on to conduct investigations, interpret data and provide conclusions in investigating complex problems related to Computer Science & Engineering. An ability to engage in continuing professional development and life-long learning.

Unit 1: Overview of Database Systems: Introduction: Database system, Characteristics (Database Vs File System), Database Users, Advantages of Database systems, Database applications.

Data Models: Introduction; types of data models, Concepts of Schema, Instance and data independence; Three tier schema architecture for data independence; Database system structure, environment, Centralized and Client Server architecture for the database.

Case Study:

1. Describe the differences between Database systems and File based systems
2. Study about database models and their advantages and dis-advantages

Unit 2: Relational Model: Introduction to relational model, Codd's rules, concepts of domain, attribute, tuple, relation, constraints (Domain, Key constraints, integrity constraints) and their importance , concept of keys (super key, candidate key, primary key, surrogate key, foreign key) , relational Algebra & relational calculus.

Normalization: Purpose of Normalization or schema refinement, concept of functional dependency, normal forms based on functional dependency(1NF, 2NF and 3 NF), Boyce-codd normal form(BCNF)

Case Study:
Describe Relational model and normalization for database design

Unit 3: Entity Relationship Model: Introduction, Representation of entities, attributes, entity set, relationship, relationship set, constraints, sub classes, super class, inheritance, specialization, generalization using ER Diagrams,

BASIC SQL: Database schema, data types, DDL operations (create, alter, drop, rename), DML operations (insert, delete, update), basic SQL querying (select and project) using where clause, arithmetic & logical operations, aggregation, grouping, ordering.

Case Study:
1. Examine issues in data storage and query processing using SQL.
2. Create, maintain and manipulate a relational database using SQL

Unit 4: SQL: Nested queries/ sub queries, implementation of different types of joins, SQL functions(Date, Numeric, String, Conversion functions), Creating tables with relationship, implementation of key and integrity constraints, views, relational set operations , Transaction Control Language: commit, Rollback, Savepoint , DCL :Grant, Revoke

Case Study:
Try to convert some sample data to information and show how it can you be used in decision making.

Unit 5: PL/SQL: Introduction, Structure , Control Structures , Cursors , Procedure , Function , Packages , Exception Handling ,Triggers.

Transaction processing Concepts : Transaction State, Implementation of Atomicity and Durability, Concurrent Executions, Serializability, Recoverability, Implementation of Isolation, Testing for Serializability, Failure Classification, Storage, Recovery and Atomicity, Recovery algorithm.

Case Study:
Outline the role and issues in Transaction management of data such as efficiency, privacy, security.

Suggested Text Books

- Database Management Systems, 3rd Edition ,Raghurama Krishnan, Johannes Gehrke, TMH
- Database System Concepts,5th Edition ,Silberschatz, Korth, TMH

Course 3:   **FINANCIAL MANAGEMENT**

Theory   **Credits: 4**   **4 hrs/ week**

Learning Objectives:
1. To appreciate the role of the finance in an organization and to identify sources from where funds can be raised keeping in mind the cost and risk involved.
2 To familiarize the students the techniques to be employed for investing the funds and help the students to understand the application of tools and techniques of Financial Management.

Learning Outcomes:
Understand the fundamental concepts, objectives, and functions of financial management and Sources of finance for establishing business proposal and apply the theories of capital structure and concepts of designing capital structure of a firm. Apply the mechanism of dividend policies and decisions, Analyse the concepts and process of working capital and understand the methods of capital budgeting and the principles of investment decisions

Unit I: Nature of Financial Management:
Meaning and scope of finance function - Goals of financial management - Profit maximization - Wealth maximization - Importance of financial management. Financial Planning and forecasting - Factors affecting financial planning.

Unit II: Capital structure:
Meaning of capital structure – Factors influencing capital structure – optimum capital structure – computation and analysis of Earning Before Interest and Tax (EBIT), Earning Before Tax (EBT), Earning Per Share (EPS).

Unit III: Cost of Capital:
 Concept: - Importance and types of cost of capital - Measurement of cost of capital - Weighted average cost of capital - Operating and financial leverages.

Unit IV: Capital Budgeting:
Capital Budgeting Process –Project Appraisal techniques –Selection Process under Capital Rationing

Unit V: Working capital management:
Concept of working capital - liquidity vs. Profitability- Need and importance of working capital. Determinants of working capital- Components of working capital - Computation of working capital.

Activities:
- Compute cost of capital and develop innovative financial strategies.
- Analyze the capital structure decisions through relevant models.
- Discuss the dividend policy of a firm.
- Quiz programs and Seminars
- Guest lectures on various topics by Financial Managers
- Observing working capital management of a firm and report.
- Group Discussions on problems relating to topics covered by syllabus
- Conducting the project on selection process in an organization
- Examinations (Scheduled and surprise tests)

Reference Books:

1. M.Y.Khan and P.K.Jain, (2007), Financial Management, Tata McGraw Hill, New Delhi.
2. Saxena and C.D.Vashist, Essentials of Financial Management (2010), Sultan Chand and Sons,
3. Brealey and Mysers, (1985), Principles of Corporate Finance, Tata McGraw Hill, New Delhi.
4. Prasanna Chandra, (2008), Financial Management Theory and Practice - Tata McGraw Hill,
5. T.S. Reddy & Y. Hari Prasad &Reddy(2013), Financial Management, Margham Publications, Chennai.

SEMESTER – IV

Course 4: **INVESTMENT MANAGEMENT**

Theory **Credits: 4** **4 hrs/ week**

Course objectives:
Understand different investment alternatives in the market • Understand how securities are traded in the market • Be able to analyze and price different securities • Be able to manage a portfolio • Understand basics in derivative

Learning Outcomes:
- The course introduces the concepts of investment.
- The course aims to give investment planning decisions and modern investment alternatives.
- Different topics such as risks and valuation of investment are to be discussed.
- In this course, we will also examine the time value of money, equity and bond valuation.
- The other important topics discussed in this course are primary and secondary market and fundamental analysis of the investment.

Syllabus:

Unit I: Investment:
Investment – Primary and Secondary Objectives – Investment vs. Speculation- Investment Process – Investment Information- Personal financial planning – Risk Profiling.

Unit II: Investment Risk:
Systematic & Unsystematic risks – Calculation of risk – Probability & Non-probability risks – Investment Return – Capital and Revenue Return – Calculation of Returns.

Unit III: Investments:
Bank deposits, post office savings scheme, NBFC deposits, Gold and silver, Real Estate, Equity shares, Bonds and Government securities, Mutual funds, life insurance, Tax Savings, Derivatives & Modern Investment alternatives.

Unit IV: Time value of Money:
Time value of Money – Present Value Interest Factor - Present Value Interest Factor Annuity - Future Value Interest Factor - Future Value Interest Factor Annuity – Equity Valuation – Bond Valuation – Yield to Maturity – Problems in Valuation of Investment.

Unit V: Primary vs. Secondary Market:
Primary vs. Secondary Market Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis

Practical Components
- Students should learn the basics of investment and differences between investment and speculation.
- All the students should learn the systematic risk and unsystematic risk also how to calculate the risks.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discussion different types of deposits.
- Students should analyse the concept of time value of money.