

SEMESTER –III			
Core XI		Advanced Corporate Accounting	
Course Code: 21PCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives

- To enable the students to have the pronouncements of professional standards and their applicability
- To enable the students to familiarise with the accounting system of Electricity Company, Holding Company and changing price level.

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	identify the logic of Accounting Standards	1,3	Un
CO – 2	analyse the applicability of accounting standards.	4,7	An
CO – 3	appraise the standards in accounting process	2,3	Ev
CO – 4	apply the concept of Double Accounting system.	1,6	Ap
CO – 5	understand the accounting system of Electricity companies.	6,8	Un
CO-6	apply the accounting procedure of Holding companies.	4,8	Ap
CO – 7	categorize the Accounting methods for changing prices	2,5	An
CO – 8	critique the effect of changing costs and prices on affairs of a business.	1,5	Ev

SEMESTER –III			
Core XVI		Advanced Corporate Accounting	
Course Code: 21PCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

UNIT I Accounting Standards (15 Hrs)

Historical Background of Accounting Standards- Accounting Standards in India- Meaning- Objectives – Nature- Benefits- International Accounting Standard-Accounting Standards Board of India- Scope of Accounting Standards in India- Procedure for the Issue of Accounting Standards in India- List of Accounting Standards in India

UNIT II Accounting Standards: AS-11, 12, 15, 16, 17& 18 (15 Hrs)

AS-11: Accounting for the changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants- AS-15: Accounting Employee Benefits- AS-16: Borrowing Costs- AS- 17: Segment Reporting- AS- 18: Relate Party Disclosures

UNIT III Double Account System - Electricity Companies Accounts (20 Hrs)

Concept of Double Account System – Features – Single Account System vs Double Account System – Double Entry vs Double Account System - Accounts of Electricity Supply Companies –Clear Profit – Reasonable Return – Capital Base – Disposal of Surplus – Replacement of an Asset .

Unit IV Holding companies Accounts (20 Hrs)

Definition – Consolidated Balance Sheet - Minority Interest – Cost of Control or Goodwill or Capital Reserve – Pre – Acquisition and Post – Acquisition Profits – Elimination of Common Transactions – Treatment of Fictitious Asset, Unrealised Profit, Contingent Liabilities, Revaluation of Assets, Bonus Shares and Dividend

Unit V – Price Level Accounting (20 Hrs)

Introduction – Methods of Accounting for Changing Prices – Current Purchasing Power Method– Determination of Profit - Current Cost Accounting Method – Features of CCA system –Current Cost Operating Profit – Depreciation Adjustment – Monetary Working Capital Adjustment – Gearing Adjustment

Note: Theory – 30 % Problem – 70%

Text Book:

Gupta R.L. and Radhaswamny.M *Advance Accountancy – Volume –II*. New Delhi: S. Chand Co, 17th Revised edition 2018.

Books for Reference:

1. Jain S.P and Narang K.L. *Advanced Accountancy*. Ludhiana: Kalyani Publishers, 13thedition-2018.
2. Pillai R.S.N., Bagavathi and S.Uma.*Advanced. Accounting Volume II*. New Delhi: S.Chand&Company Ltd.,16th edition 2019.

SEMESTER –IV			
Core XIX		Retail Marketing	
Course Code: 21PCOC44	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

Objectives:

- To impart knowledge related to recent issues and developments in Retail marketing and Retail formats.
- To enable the students understand the concept of Retail marketing strategy, Merchandising and pricing familiarise them with the concept of Information technology in Retailing and ethics in Retailing

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the concept of Retail marketing and retailing scene in India.	1,3,4	Un
CO – 2	understand the significance and types of retailers and retail formats.	1,3	Un
CO – 3	understand the important strategies for building retail store image and retail service quality management.	1,3,4	Un
CO - 4	know the factors that affect Retail consumer Retail pricing, and merchandising.	1,4	Un
CO- 5	study the role of retail store layout and Retail Logistics.	7	Ap
CO –6	understand the importance of retail market strategies for building Customer’s service.	1,3,4	Ev
CO – 7	understand how services can be marketed in an effective way.	1,2,4,6	Ev
CO - 8	know the uses of various technologies in Retail operations and E-Tailing	8	Ap

SEMESTER –IV			
Core XIX		Retail Marketing	
Course Code: 21PCOC44	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

UNIT – I Retail Marketing – An Overview (18 hrs)

Retail marketing – Meaning – Definition – Characteristics - Scope - Functions — Advantages of Retailing – Problems – Theories — Retailing in Indian Scenario – Drivers – Major Retailers in India - Trends and Opportunities for Retailing in India – Future of Retail in India - Global Trend in Retailing.

Unit II Retailers, Retailing Consumer and Retail Formats (20 hrs)

Retailers - Types of Retailers –Retail Consumer – Factors influencing Consumer Decision Making – Customer Service in Retailing. Retail Formats - Classification of Retail Formats – Store based – Non store based retailing –Service Retailing – Emerging Trends in Retailing Formats

Unit – III – Retail Store Layout and Retail Logistics (18 hrs)

Retail Store Location –Internal and External atmospherics – Elements – Stores Positioning – Approaches – Strategies – Building Retailing Store Image – Retail Services Quality Management – Retail Logistics – Transportation – Warehousing – Cost Structure – Flow in Supply Chain Management.

UNIT – IV Retail Market Strategy, Merchandising and Retail Pricing (17 hrs)

Retail Market Strategy – Concept – Importance – Steps in the Strategic Retail Planning Process. Retail Merchandising Mix – Types – Principles – Brand in Retailing. Retail Pricing – Objectives – Factors of Pricing.

UNIT – V Information Technology in Retailing, Ethics and E – Tailing (17 hrs)

Information Technology in Retailing – Concept – Need – Importance – Types of Technologies used in retail operations – Barcode – RFID – Body Scanning – EPOS – EFT – Ethics in Retailing – E – Tailing in India.

Text Books:

1. Chitra D, Mahalakshmi V. Retail Marketing, Walnut Publication New Delhi, First edition Jan 2021
2. Banumathy S. and Jeyalakshmi M.,*Retail Marketing*,Himalaya Publishing House, Mumbai First Reprint 2021

Books for Reference:

1. Srinavasa Rao T .*Retail Marketing*.Global Vision Publishing House, New Delhi First Edition 2021

SEMESTER –IV			
Core XVIII Computerized Accounting Packages – Tally ERP.9			
Course Code: 21PCOCR1	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

Objectives:

- To build upon the concept and procedure in entering accounting data in TALLY ERP with TDS and GST.
- To equip students with skill for employment in companies as data entry operator

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand Growth of software for accounting entry with technical advantages and fundamental concepts	1,2,4	Un
CO – 2	understand stock items, stock groups, units of measure creation with Godown transfer.	1,2,4	Un
CO – 3	procedural Creation of cost categories, and classify the types of vouchers with ledger entry for the preparation of finalaccounts in Tally ERP.9 software.	1,2,4	Ap
CO – 4	learn the concept, importance and application of GST	1,4,5	Ap
CO – 5	understand the Registration, Accounts and Returns under GST	4,5	Ap
CO – 6	be familiar with the statutory Taxation of Tally like TDS.	1,4,5	Ap
CO – 7	understand the steps in creating Pay roll info in Tally ERP	4,5	An
CO – 8	apply pay roll info for employee creation, pay heads, attendance in appropriate employee group	4,5	Ap

SEMESTER –IV			
Core XVIII		Computerized Accounting Packages – Tally ERP.9	
Course Code: 21PCOCR1	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

Unit I – Tally ERP .9 Accounting Vouchers and Final accounts: [25 Hrs]

New features of Tally ERP 9.0 - Creating and Setting up of company in Tally – Company features – Creating accounting ledgers . Types of accounting vouchers— Primary groups – Final accounts. .

Unit II – Inventory Vouchers, Cost Centres, [20 Hrs]

Creating inventory ledgers – Create Stock Items - Stock Groups - Stock Categories - Units of measure - Stock journal and Reversing journals - Inventory vouchers. Create cost categories - Cost centres– invoice- inventory reports and exception reports.

Unit III - Goods and Service Tax in Tally: [15 Hrs]

GST introduction – Classification of goods and services – IGST – CGST – SGST – supply and its types – Time, value and place of supply – Registration under GST Act ITC – Eligible & Ineligible ITC – Debit note – Credit note – ISD invoice – E-way Bill – Accounts and Records – Returns under GST.

Unit IV - TDS: [15 Hrs]

Features of TDS – Flowchart of TDS – Account classification for TDS – TDS deduction entries for advance payment and balance payment – TDS computation report – TDS pending statement.

Unit V - Pay Roll: [15 Hrs]

Features of Tally – Pay roll info – Create pay heads -Gratuity pay heads - Employee group- Employee Salary details –Units of attendances – Production types- Pay sheet report- Pay slip- Pay roll statement report – Pay Roll register – Attendance sheet report – Gratuity report – Pay roll with PF and ESI .

Text Book:

Narmata Agrawal and Sanjay Kumar. *Comdex Tally 9*. Course Kit, New Delhi: Dream tech press, 1st edition 2016

Books for Reference:

1. Tutorial Notes. CSC, Tally ERP 9., 2012
2. Nadhani A.K. and Nadhan K.K. *Implementing Tally*, New Delhi: BPB Publications 4th edition 2018
3. TALLY Notes , Bombay: TCIL, 2011

SEMESTER –III			
Core XIII		E – Commerce	
Course Code: 22PCOC33	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objective:

To familiarise students with the concepts and various issues of e-Commerce like Internet infrastructure, Security over internet and payment systems for e- Business.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	explain the concepts, application and models of e-commerce.	1,2,5	Un
CO – 2	examine the concepts and application of e-market	1, 5	Ap
CO – 3	appraise the concepts and application of e-business	1,2,5	Un, Ev
CO – 4	examine the e- payment systems	1,7	Un, Ap
CO - 5	analyse e-Commerce Security solutions for online transactions	1,7	Un, Ap
CO - 6	identify the security issues and regulatory and legal framework in e-Commerce.	1,5,6	Un
CO - 7	appraise the e-commerce laws	1,5,6	An, Ev
CO - 8	examine the taxation issues in e-commerce	2, 6	Ap

Semester – III			
Core XIII		E – Commerce	
Course Code: 21PCOC33	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I Introduction to E-Commerce (15 Hours)

Introduction – Evolution of E-Commerce - Goals- Scope- Significance – Essentials – Components- Functions – Prospects – Applications – Strategies – Business Models – Major Modes in E-Commerce - Pre-Requisites of E-Commerce - Advantages – Disadvantages – Growth of E-Commerce – Segments – Characteristics of the Economic Model for E-Commerce – E-Commerce in India.

Unit II E-Market and E- Business (15 Hours)

Electronic Market – Three Models of Electronic Market – E-Market Dimensions – Market Category – Interactive Marketing – One to One Marketing – Permission Marketing – Pull and Push Technologies – B2B Hubs - **Electronic Business** – Applications – Indian Scenario for E-Business – Failure for E-Business Projects – Implementation - Success of E-Business – B2B — B2C- Categories of E- Commerce Application - E-Commerce Vs. E-Business – E-Market Vs. E-Business

Unit III E- Payment Systems (15 Hours)

Digital Payment Requirements – Categories of E-Payment Systems – Traditional Payment System – Modern Payment System - Digital Token based e-Payment Systems – Classification of Payment System – Payseal – Process – Advantages - e-Cash – Advantages – Disadvantages – Transaction - Bitcoin as a Cryptocurrency – Risk in e-Payment System – Designing e-Payment System – Digital Signature – Payment Security

Unit IV E-Security (15 Hours)

Introduction to Security – Electronic Security – Attacking Methods – Security Practices – Cryptography – Hackers View – Secure Electronic Transaction (SET) – Payment Enablers – Secure socket Layer (SSL) – Ten Practical Tips to Secure E-Commerce – Internet Security – Privacy Issues – Privacy on the Internet – Corporate e-mail privacy – Computer Crime – Types – Threats – Major Types of Security Problems – Online Crime - Challenges in E- Security.

Unit V E-Commerce Laws and Taxation Issues (15 Hours)

Legal Environment of E-Commerce – Information Technology Act 2000 - IT (Amended) Act, 2008 – Cyber Laws in India – Use and Protection of Intellectual Property (IP) in Online Business – IP Issues in designing a Web Site – E-Commerce and Patents – Trademark Issues - **Taxation Issues** - Issue of Taxing Electronic Commerce – Basic principles of Taxing e-Commerce – Jurisdiction on the Internet - Implied Warranties and Warranty Disclaimers on the Web – Terms of Service Agreements – E-Commerce Taxation Norms in Different Countries.

Text Books

1. Murthy C.S.V, e-Commerce Concepts, Models, Strategies, Mumbai, Himalaya Publishing House, 1st edition 2018.
2. Joseph P.T., E-Commerce – An Indian Perspective, New Delhi, PHI Learning Private Limited, 6th edition 2019.

Books for Reference

1. David Whiteley. E-commerce, Strategy, Technologies and Applications. New Delhi: Tata McGraw Hill Publishing Company. Revised 5th edition 2010
2. Bhashin T.M..E-Commerce in Indian banking. New Delhi: Authors Press. 13th edition 2013.