

PROSPECTUS FOR 2017-2018

B.Com International Accounting & Finance

Prospectus for Business English-I

Subject code: 301101

Business English helps students significantly improve their ability to write effectively in terms of business context. It helps students learn a wider range of writing demands in business context to suit a varied clientele. The course also makes the students understand basic expressions, questions and statements about self and work in predictable situations and enables them to develop collaborative group communication and writing skills. Students will be able to comprehend and apply block style layout of letter writing and other business communication aspects related to it. It helps students to identify elements, forms and style of letters and create quotations related to inviting, sending and placing orders.

The course is taught by the following lecturer:

Name of the Lecturer: Ms. Maurina Franswah

Experience: 2 years

Qualification: MA

Teaching for program: Bachelor of Business Administration (BBA)

Subject Taught by: Ms.Maurina Franswah (2017)

Experience: 3 Years

Qualification: MA

Teaching section: B.com-ACCA, ACH, AIAF, ACP

Mrs. P.Mamatha Rani (2018)

Experience: 12 Years

Qualification: M.A B.Ed, PGCTE

Teaching section: B.COM - IAF

Prospectus for Indian Heritage and Culture

Subject Code: 301102

Humans are social beings. Culture is the most important characteristics of human beings and their social life. Culture varies from one group to another group or from one place to another. It is dynamic. Culture means way of life, which includes generally accepted values, religious patterns, customs, traditions, food habits, language, dressing habits, household, beliefs, festivals, the manner of greeting others and intellectual achievements acquired by man as a member of society. When these things are transmitted from one generation to another generation it is called heritage. Since culture makes a person a better individual, every person must know and is expected to follow the culture of their society.

India divided into twenty eight states and nine union territories with different cultures. It is one of the most religiously and ethnically diverse nations in the world. India's culture has been influenced and shaped by a history that spans over several thousand years hence, the course is designed to help students gain a better understanding of the origin of ancient Indian culture and the contributions of great rulers from both northern and southern kingdoms. Students will analyse how Persian and western cultures entered and influenced Indian society. It also edifies students with spiritual doctrines of various religions. Students will evaluate various challenges faced by the youth and the evils effects of terrorism on society. The course aims to create belongingness among students and spread awareness of the rights and duties of the citizens of India. It also throws light on gender sensitization issues like women, children and LGBTQ+ community. Student can make use of the subject knowledge to attempt all kinds of competitive exams especially Civil Services Examinations. The course helps students to have knowledge of historical and contemporary social, religious and political issues of the society. This paper is mandatory for all the UG first year students. It is a part of their course study.

Subject Taught by:

Dr. Ratna Vani (2017)

Qualification:

P.Srujan Kumar (2018)

Qualification: MA History

Prospectus for ACCOUNTANT IN BUSINESS

Subject Code: 301103

The aim of this course is to provide knowledge and understanding of a business and its environment and the influence that it has on how organizations are structured and on the role of accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization, its people and systems. Students learn about Business' Organization Structure and Management Concepts, Communication and Ethics. Business accounting is the systematic recording, analyzing, interpreting and presenting of financial information. Accounting may be done by one person in a small business, or by different teams in large organizations. Accounting enables a business to keep track of its operations. Accountancy in Business familiarizes students about how businesses operate effectively, efficiently and ethically and the crucial role finance professionals play in achieving this. The students gain an understanding on business in the context of its environment, including economic, legal and regulatory influences on aspects like governance, employment, health and safety, data protection and security. Students also study the types of businesses, their purposes, and their interactions with stakeholders and the external environment; business organisational structure, functions and the role of corporate governance and the function of accountancy and audit. The students also learn the principles of authority, leadership and team management and understand that personal effectiveness is the basis for effective team and organisational behaviour. The students are also taught the importance of upholding professional ethics and professional values in business.

Subject Taught by:

Mrs.K. Saras Chandra

Qualification: M.com

FINANCIAL ACCOUNTING – I

Subject Code: 301104

The course enables students to acquire the conceptual knowledge of accounting and equips them with the knowledge of accounting process and preparation of final accounts. Students will be able to prepare financial statements in accordance with generally accepted accounting principles. This course introduces the principles of financial accounting, and will allow students to demonstrate technical proficiency in the use of double-entry techniques. This includes the preparation and interpretation of basic financial statements for sole traders, partnerships and companies. It prepares students for the ACCA exam Financial Accounting (FA/FFA) teaches them to record, process and report business transactions, helps to make students use the trial balance and identify and correct errors. It helps to teach students to prepare draft financial statements, apply the qualitative characteristics of useful information, context and purpose of financial reporting, qualitative characteristics of financial information, double-entry and accounting systems, recording transactions and events, preparing a trial balance (including identifying and correcting errors), preparing basic financial statements for incorporated and unincorporated entities, preparing simple consolidated financial statements, interpreting financial statements.

Subject Taught by:

Mrs. Shivaranjani Yadav

Qualification: M.com, M.Phil

COST ACCOUNTING-I

Subject Code: 301105

To develop knowledge and understanding of cost accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context, investment and revenue centres, presenting information. Students will be equipped with the knowledge of various cost concepts relating to Material, Labour and Overheads and able to apply the knowledge to ascertain and control the cost. Cost accounting aims to capture a company's costs of production by assessing the input costs of each step of production as well as fixed costs, such as depreciation of capital equipment. Cost accounting first measures and record costs individually, then compare input results to output or actual results to aid company management in measuring financial performance. While cost accounting is often used within a company to aid in decision making, financial accounting is what the outside investor community typically sees. Financial accounting is a different representation of costs and financial performance that includes a company's assets and liabilities. Cost accounting can be most beneficial as a tool for management in budgeting and in setting up cost control programs, which can improve net margins for the company in the future.

One key difference between cost accounting and financial accounting is that while in financial accounting the cost is classified depending on the type of transaction, cost accounting classifies costs according to information needs of the management. Cost accounting, because it is used as an internal tool by management, does not have to meet any specific standard set by the Generally Accepted Accounting Principles (GAAP) and, as a result, varies in use from company to company or from department to department

Since managers are making decisions only for their own organization, there is no need for the information to be compared with similar information from other organizations. Instead, information must be relevant to a particular environment. Cost accounting information is commonly used in financial accounting, but its primary function is for use by managers to facilitate their decision-making.

Subject Taught by:

Mrs. P. Y. Radhika

Qualification: M.com

TAXATION-I

Subject Code: 301106

The objective of the syllabus under this paper is to expose the students to the various important provisions of Income Tax Act relating to computation of income of individual. Students will have knowledge on Federal Income taxes on Individuals and to file their returns. Taxation is a term for when a taxing authority, usually a government, levies or imposes a tax. The term "taxation" applies to all types of involuntary levies, from income to capital gains to estate taxes. Taxation is differentiated from other forms of payment, such as market exchanges, in that taxation does not require consent and is not directly tied to any services rendered. The government compels taxation through an implicit or explicit threat of force. Taxation is legally different than extortion or a protection racket because the imposing institution is a government, not private actors.

Tax systems have varied considerably across jurisdictions and time. In most modern systems, taxation occurs on both physical assets, such as property and specific events, such as a sales transaction. The formulation of tax policies is one of the most critical and contentious issues in modern politics.

In modern economies taxes are the most important source of governmental revenue. Taxes differ from other sources of revenue in that they are compulsory levies and are unrequited—i.e., they are generally not paid in exchange for some specific thing, such as a particular public service, the sale of public property, or the issuance of public debt. While taxes are presumably collected for the welfare of taxpayers as a whole, the individual taxpayer's liability is independent of any specific benefit received. There are, however, important exceptions: payroll taxes, for example, are commonly levied on labour income in order to finance retirement benefits, medical payments, and other social security programs—all of which are likely to benefit the taxpayer. Because of the likely link between taxes paid and benefits received, payroll taxes are sometimes called “contributions” (as in the United States). Nevertheless, the payments are commonly compulsory, and the link to benefits is sometimes quite weak. Another example of a tax that is linked to benefits received, if only loosely, is the use of taxes on motor fuels to finance the construction and maintenance of roads and highways, whose services can be enjoyed only by consuming taxed motor fuels.

Subject Taught by:

Mr. N.Anil Kumar.

Qualification:M.Com, M.Phil, M.A Journalism & Pr

BUSINESS ENGLISH – II

Subject code: 301101

Business English helps students significantly improve their ability to write effectively in terms of business context. It helps students understand a wider range of writing demands in business context to suit a varied clientele. The course also makes students understand the basic expressions, questions and statements about self and work in predictable situations and helps them to develop collaborative group communication and writing skills. Through this course students will be able to comprehend and apply block style layout of letter writing and other aspects of business communication related to it. It helps to identify elements, forms and styles of letters. After the successful completion of this course, students will be able to create quotations related to inviting, sending and placing orders

Subject Taught by:

Ms.Maurina Franswah (2017)

Experience: 3 Years

Qualification: MA

Teaching section: B.com-AIAF

Mrs. P.Mamatha Rani (2018)

Experience: 12 Years

Qualification: M.A B.Ed, PGCTE

Teaching section: B.COM - IAF

VALUE EDUCATION AND PERSONALITY DEVELOPMENT

EMPLOYABILITY

Subject Code: 301202

Life without value education is like a ship without radar. Values work as guidance system and help us reach our destination. Education without values will fall short of achieving its goal. Mere teaching, learning, improving knowledge and skills without building character and mind may not contribute to the holistic development of children, which is a must for the world to become a better place.

The rise in crime, violence and other destructive activities in society in spite of an increasing literacy rate can be ascribed to poor inculcation of values. It has been seen in the recent terrorist attacks in various parts of the world that those who carried out the attacks were educated men and women. What they lacked was edification. Had they been thoroughly taught the values of human character, it is possible they would have shuddered to think of killing so many innocent people.

Education policy makers need to lay more stress on imparting human values and edification along with academic education. This will have better results than mere academic education.

The need of the hour is to impart value based education. Stress should be on values such as patience, honesty, tolerance, sympathy, and love for fellow brethren and sisters. The students must be indoctrinated to keep values as their top priority. Youngsters need not only be taught how to develop their skills, talents, and abilities, they must also be taught how to use these skills for the welfare and betterment of all.

Once values become everyone's priority in life, all the negative aspects of life will automatically dwindle. The world direly needs people with high values to make it a better place to live in.

Subject Taught by:

Srujan Kumar

Qualification: MA History

BUSINESS MATHEMATICS

Subject Code: 301203

Students will gain knowledge in the application of Mathematics to various businesses. Business mathematics is used by commercial enterprises to record and manage business operations. Commercial organizations use mathematics in accounting, inventory management, marketing, sales forecasting, and financial analysis.

Mathematics typically used in commerce includes elementary arithmetic, elementary algebra, statistics and probability. Business management can be done more effectively in some cases by use of more advanced mathematics such as calculus, matrix algebra and linear programming. Business is always surrounded with challenges which need to be dealt with in a proper manner so that they do not arise in future. These problems that occur on a daily basis can be effectively solved with the help of mathematical models. Hence mathematics not only helps to calculate but also analyze business problems and work upon them. Learning and using business mathematics enables a person to think out of the box, sharpens one's thinking and helps in precisely formulating and structuring relationships. Production costs calculation

Before one formally starts the production and establishment of a business it is very important to estimate the costs that would be incurred in relation to the manufacturing such as the cost of raw materials, machinery, rent, administrative expenses etc. In addition to these basic expenses there are other associated costs such as marketing, warehousing, interest and repayment of loans etc. Once all the expenses relating to production have been included it would be easy to estimate the profit from it to sustain and remain competitive in the market. Accurately determining the cost associated with each item will make a strong base for the business.

These courses are usually focused on problems in the business world, and the syllabus is adjusted correspondingly. Correspondingly, these courses typically do not go into the same depth as standard courses in the mathematics or science fields. (See Bachelor of Science in Business Administration and Bachelor of Business Science.)

Subject Taught by:

Mr V Jagadish

Qualification: M.Sc Mathematics

CORPORATE AND BUSINESS LAW

Subject Code: 301204

This course enables the students to learn the basics of Business and Corporate Law and apply them in real life situation and to familiarize the students with adequate knowledge in Case laws. Students will gain knowledge about Indian contract Act, Sale of Goods Act, Intellectual Property Rights, and Consumer Protection Act. Students develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary. While the minute nature of corporate governance as personified by share ownership, capital market, and business culture rules differ, similar legal characteristics - and legal problems - exist across many jurisdictions. Corporate law regulates ::

how corporations, investors, shareholders, directors, employees, creditors, and other stakeholders such as consumers, the community, and the environment interact with one another. Whilst the term company or business law is colloquially used interchangeably with corporate law, business law often refers to wider concepts of commercial law, that is, the law relating to commercial or business related activities. In some cases, this may include matters relating to corporate governance or financial law. When used as a substitute for corporate law, business law means the law relating to the Business Corporation (or business enterprises), i.e. raising capital through equity or debt, company formation, registration, etc.

Subject taught by:

Mrs. Shivaranjani Yadav

Qualification: M.Com, M.Phil

COST ACCOUNTING-II

Subject Code: 301205

The course helps develop an understanding of cost accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts, investment and revenue centres and presenting information. Students will be imparted with the knowledge of various Cost Accounting Concepts and support the management in effectively controlling Investment and Revenue centres by providing information. Cost accounting is an accounting method that aims to capture a company's costs of production by assessing the input costs of each step of production as well as fixed costs, such as depreciation of capital equipment. Cost accounting first measures and record these costs individually, then compare input results to output or actual results to aid company management in measuring financial performance. While cost accounting is often used within a company to aid in decision making, financial accounting is what the outside investor community typically sees. Financial accounting is a different representation of costs and financial performance that includes a company's assets and liabilities. Cost accounting can be most beneficial as a tool for management in budgeting and in setting up cost control programs, which can improve net margins for the company in the future.

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Subject Taught by:

Mrs. P. Y. Radhika

Qualification:M.Com

TAXATION-II

Subject Code: 301206

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In modern economies taxes are the most important source of governmental revenue. Taxes differ from other sources of revenue in that they are compulsory levies and are unrequited—i.e., they are generally not paid in exchange for some specific thing, such as a particular public service, the sale of public property, or the issuance of public debt. While taxes are presumably collected for the welfare of taxpayers as a whole, the individual taxpayer's liability is independent of any specific benefit received. There are, however, important exceptions: payroll taxes, for example, are commonly levied on labour income in order to finance retirement benefits, medical payments, and other social security programs—all of which are likely to benefit the taxpayer. Because of the likely link between taxes paid and benefits received, payroll taxes are sometimes called “contributions” (as in the United States). Nevertheless, the payments are commonly compulsory, and the link to benefits is sometimes quite weak. Another example of a tax that is linked to benefits received, if only loosely, is the use of taxes on motor fuels to finance the construction and maintenance of roads and highways, whose services can be enjoyed only by consuming taxed motor fuels.

Subject Taught by:

Mr. N.Anil Kumar.

Qualification:M.Com, M.Phil, M.A Journalism & Pr

ENVIRONMENTAL STUDIES & GENDER SENSITIZATION

Subject Code: 302102

The aim of this course is to help students understand the importance of ecological balance for Sustainable Development, the impacts of developmental activities and mitigation measures and the environmental policies and regulations. Students are sensitised with regard to issues of gender in contemporary India and provided with a perspective on the socialization of men and women. Students are encouraged to debate on the political and economic work and on gender violence. Students gain knowledge on environmental aspects and involve themselves in acquiring a sustainable environment. Students become aware of gender issues in the society and the laws enforced for their protection. Due to gender inequalities, environmental challenges have different impacts on men, women, girls and boys. As women represent two thirds of the poor in the region, their economic insecurity is part of a cycle of disadvantages, often caused by discrimination in employment and land ownership along with limited access to resources. Gender inequality is also becoming more apparent due to rapid urbanization.

Subject Taught by:

Dr. P Seshabala

Qualification:M.Sc, Phd

Fundamentals of Information Technology

Subject Code: 302103

The course helps students to understand the basics of Information Technology (IT), the application of computers and telecommunications equipment, to store, retrieve, transmit and manipulate data in the context of a business or an enterprise. Students gain knowledge on the fundamental concept of information technology and its application. Computing and programming are essential to leverage the technical skills of a student. These techniques equip the students with know-how of the latest technologies and reduce considerable time in solving problems. The course Fundamentals of Information Technology has become essential in the present age of computer technology and information, as the applications of information technology can be found in all aspects of our lives. This course is designed to meet the requirements of students having very little knowledge of computers and journeys them from the basic fundamentals of computers through applications of information technology and concludes with application of problem-solving techniques.

Subject Taught by: Mr.C. Sandeep

Qualification: M.sc

ADVANCED ACCOUNTING

Subject Code: 302104

The course equips the students with the application of accounting knowledge in special business activities; impart the skills of preparation of final accounts of non-trading concerns and recording of transactions relating to issue of shares and debentures. Students gain a comprehensive accounting knowledge related to special business activities and transactions relating to issue of shares and debentures in companies. The Advanced Accounting subsystem, hereafter referred to as Advanced Accounting, is based on mainframe technology and features interval accounting, data aggregation, and dynamic classification of accounting data. Students can customize Advanced Accounting for different computing environments. Students can configure Advanced Accounting to produce the specific types of records needed for billing applications.

Advanced Accounting provides usage-based information for a wide variety of system resources so that you can develop comprehensive charge-back strategies. The students can collect accounting data on resources such as disks, network interfaces, virtual devices, file systems, processors, and memory. Interval accounting gives you the ability to view this data over system administrator-defined time intervals in order to develop chronological views. This has several potential applications, including capacity planning.

Subject Taught by: Mrs. P.Y. Radhika

Qualification: M.Com

MANAGEMENT ACCOUNTING TECHNIQUES-I

Subject Code: 302105

The course helps develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control. Students will be imparted with knowledge of various management techniques and prepare the financial statement to present Qualitative and Quantitative information about the performance of Business Organization for effective Decision making and controlling. Some of the important tools and techniques are: Financial Planning, Financial Statement Analysis, Cost Accounting, Fund Flow Analysis, Cash Flow Analysis, Standard Costing, Marginal Costing, Budgetary Control, Revaluation Accounting, Decision-making Accounting, Management Information System, Statistical Techniques, Historical Cost Accounting, and Ratio Analysis.

Subject Taught by: Mr. Suman Chandra

Qualification: M.Com (Phd)

FINANCIAL REPORTING

Subject Code: 302206

The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with IFRS (International Financial Reporting Standards). To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements. Students are equipped with the knowledge of preparing presentation of Financial Statement by applying various Accounting Standards in accordance with IFRS and analyse and Interpretation. For publicly held corporations, these financial reports can be very detailed and complex. They typically include extensive footnotes, as well as a management discussion and analysis (MD&A). The notes provide details about each item on the balance sheet, income statement, and cash flow statement, including insights into the accounting method used.

Financial reporting for private and public companies must be performed in accordance with generally accepted accounting guidelines (GAAP). For example, US companies must report their results under US-GAAP, whereas companies in most international markets report under International Financial Reporting Standards (IFRS). These accounting guidelines provide principles and rules that must be followed to ensure accuracy, consistency, and comparability in financial results.

Subject Taught by:

Mr. N.Anil Kumar.

Qualification: M.Com, M.Phil, M.A Journalism & Pr

GENERAL ELECTIVE

S.No.	Department	Subject
1.	Chemical Technology	Solar Processing Technologies
2.	Agri. Science & Rural Development	Fundamentals of Horticulture
3.	Biotechnology	Medical Lab Technology
4.	Food Technology	Food Processing & Quality Control
5.	Mathematics	Quantitative Aptitude
6.	Statistics	Data Analysis
7.	Multimedia & Animation	Creative Arts
8.	Computer Science & Engg.	Shell Programming
9.	Computer Systems & Engg.	PC Hardware, Installation and Networking
10.	B.Sc. Computer Data Science & Data Analytics Engg.	Python Programming
11.	B.Sc. Electronics Technology	Repair and Maintenance of Home Appliances
12.	Commerce (Honours)	Taxation
13.	Commerce (Advertising, Sales Promotion & and Sales Management)	Marketing Management
14.	Commerce (General)	Banking
15.	Commerce (Computers & IAF)	Accounting
16.	B.B.A.	Principles of Management
17.	Mass Communication	Photography
18.	Mass Communication	Film Appreciation
19.	English	Communication Skills
20.	English	Career Skills
21.	Psychology	Psychology for Living

BUSINESS STATISTICS

Subject Code: 301203

Students are prepared for lifelong learning and successful careers using their statistical skills. Statistical information covers different subject areas (economic, demographic, social etc.) and is provided basic information for decision making, evaluations and assessments at different levels. Students will be able to analyse and represent the data for effective decision making at various business levels. Business Statistics refers to the application of statistical tools and techniques to business and managerial problems for the purpose of decision making. Statistics is simply the study of numerical data, facts, figures and measurements. These sources feature regular repetitive publication of series of data. This makes the topic of time series especially important for business statistics. It is also a branch of applied statistics working mostly on data collected as a by-product of doing business or by government agencies. It provides knowledge and skills to interpret and use statistical techniques in a variety of business applications.

A typical business statistics course is intended for business majors, and covers statistical study, descriptive statistics (collection, description, analysis, and summary of data), probability, and the binomial and normal distributions, test of hypotheses and confidence intervals, linear regression, and correlation.

Subject Taught by: K. Rajesh

Qualification: M.Sc Mathematics

ENTREPRENEURIAL DEVELOPMENT

Subject Code: 302202

This course enables students to gain an exposure to the entrepreneurial culture, development and business ethics to set up and manage small units. Students will be trained to develop an insight to discover and create entrepreneurial opportunities and expertise to successfully launch, manage and grow their own venture with Proper Business Ethics. It is the process of improving the skills and knowledge of entrepreneurs through various training and classroom programs. The whole point of entrepreneurship development is to increase the number of entrepreneurs. Entrepreneurship helps the economy of a country grow and creates new jobs. Government policies usually have a substantial impact on the number of entrepreneurs in a country.

While there are many governments that say they do support entrepreneurial businesses, they usually do not have many specific policies and programs that effectively support entrepreneurial development. Creating an effective entrepreneurship development program may not be easy but then again, it is not impossible either.

Subject Taught by:

Mrs. Swarna.T

Qualification: MBA

CORPORATE ACCOUNTING

Subject Code: 302203

The aim of this course is to enable students to prepare final accounts of companies and also record transactions relating to amalgamation of companies. Students will be enabled to independently prepare financial statements of companies including banking and insurance and accounting treatment for merger and acquisitions. It is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies' financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated balance sheets. A public company usually refers to a company that is permitted to offer its registered securities (stock, bonds, etc.) for sale to the general public, typically through a stock exchange, but also may include companies whose stock is traded over the counter (OTC) via market makers who use non-exchange quotation services such as the OTCBB and the Pink Sheets. The term 'public company' may also refer to a government-owned corporation. This meaning of a public company comes from the tradition of public ownership of assets and interests by and for the people as a whole (public ownership), and is the less-common meaning in the United States. These companies are able to raise funds and capital through the sale of its securities. This is the reason why public corporations are so important: prior to their existence, it was very difficult to obtain large amounts of capital for private enterprises. In addition to being able to easily raise capital, public companies may issue their securities as compensation for those that provide services to the company, such as their directors, officers, and employees.

Subject Taught by:

Mr. N. Anil Kumar

Qualification: M.Com, M.Phil, M.A Journalism & Pr

AUDIT AND ASSURANCE

Subject Code: 302204

The aim of this course is to help students develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework. Students will be taught on how to carry out the powers of Audit and Assurance in context to the Professional regulatory framework. There are a few different types of audit but, in the specific context of professional services, an audit is usually financial. It is intended to provide reasonable assurance, but not absolute assurance, that the financial statements give a true and fair view in accordance with the financial reporting framework.

Not all companies are required by law to have audits. Many companies who do not require audits by law opt to have their financial information assured independently, usually by accountancy firms.

Assurance is a professional service with the aim of improving the quality and transparency of information, to reduce the chance of problems occurring from incorrect information. An audit is a type of assurance service.

Assurance services can be regulatory or compliance-based. They work to ensure that a company or organisation is following guidelines, rules and policy, and provide both internal and external confidence for financial statements.

Subject Taught by:

Ms. Kavya

Qualification: M.Com

MANAGEMENT ACCOUNTING TECHNIQUES-II

Subject Code: 302205

Students develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control. Students will be imparted with knowledge of various management techniques and prepare the financial statement to present Qualitative and Quantitative information about the performance of Business Organization for effective Decision making and controlling Some of the important tools and techniques are: Financial Planning, Financial Statement Analysis, Cost Accounting, Fund Flow Analysis, Cash Flow Analysis, Standard Costing, Marginal Costing, Budgetary Control, Revaluation Accounting, Decision-making Accounting, Management Information System, Statistical Techniques, Historical Cost Accounting, Ratio Analysis.

Subject Taught by:

Mrs. Saras Chandra

Qualification:M.Com

FINANCIAL MANAGEMENT

Subject code: 302206

Students develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions. It is the application of general principles of management to the financial possessions of an enterprise. Proper management of an organization's finance provides quality fuel and regular service to ensure efficient functioning. Financial Management is a vital activity in any organization. It is the process of planning, organizing, controlling and monitoring financial resources with a view to achieve organizational goals and objectives. It is an ideal practice for controlling the financial activities of an organization such as procurement of funds, utilization of funds, accounting, payments, risk assessment and every other thing related to money.

In other terms, Financial Management is the application of general principles of management to the financial possessions of an enterprise. Proper management of an organization's finance provides quality fuel and regular service to ensure efficient functioning. If finances are not properly dealt with an organization will face barriers that may have severe repercussions on its growth and development.

Subject Taught by:

Mrs. P.Y. Radhika

Qualification: M.Com