

MANAGEMENT ACCOUNTING

- 1) UNIT I :Theoretical knowledge on FA +CA = MA to be emphasized.
- 2) UNIT II : types of Ratios : Balance sheet ratios, Inc. Statement, Ratio and coordinated Ratio's and also solvency (Short and Long term), profitability turnover, Markettest / earnings ratios to be emphasized.
- 3) Unit III : FFS : All ledger activity have to be prepared which has undergone charge in balance sheet andnot taken in schedule of changes in working capital. Provision of tax and proposed divided treatment has to be emphasized.
- 4) Unit IV : CFS : only indirect methods has to be taught
- 5) Unit V : Management Reporting : requisites, Principles, kinds and drafting of reports under different situations has to be taught.

Resource persons :

Dr. B.K. Sathyanarayana

Dr. T.K. Srinatha

BUSINESS REGULATION

In the business regulation subject we had 30 faculty member and 4 resource person's namely Dr. Karukara Reddy, Dr. G.H.Nagaraj, Prof Meera and Prof. Mini Abraham. We had in detail discussion and deliberations. I would like to place before you the report of the same.

Unit I : all the contents to be discussed in detail and more importance to be given for scope and sources of business law items.

Unit II : a) all the contents to be discussed in detail but the concepts of essentials of valid construct type of contract and remedies for breach of contract to be discussed thoroughly with examples.

b) Sale of goods Act 1930 : all the contents to be discussed as per syllabus prescribed but essentials of contract of sale conditions and warrantees rights of buyer and seller to be discussed in detail.

Unit III : a) Completion Act 2002 : all the contents to be discussed as per the syllabus but offences and penalties to be discussed in detail along with competition commission of India including this compositions appointment, functions etc.,

b) Consumer protection Act 1986 : all the contents as it is to be discussed but more importance for Rights of consumer and Redressal agencies to be given in this chapter.

Unit IV : Economic laws : 1) Indian patent laws and WTO rules : to be discussion all the contents as per syllabus but more importance by procedure to get patent to be given and restorations and surrender of lapsed patent can be considered for section B.

FEMA Act 1999 : All the contents to be discussed as per the syllabus but offence and penalties can be considered for section B.

Unit V : Environmental laws : all the contents as it is to be discussed but powers of Government in environmental protectia and types of pollution to be discussed in detail.

Skill development : 1, 2, 5, 7 points given in the retained but 3, 4 points are replaced by requisites or formulations to be observed in procuring patents is suggested by all the panel members.

Marks allotment

	A	B	C
Unit I	1	1	-
Unit II	2	2	1+1
Unit III	2	2	2
Unit IV	1	1	1
Unit V	1	1	1
	7	5	5

BUSINESS TAXATION - II

Report :

Unit I: Service Tax – meaning, Features – levy and collection of service Tax – Exempted service – taxable services. Determination value of taxable service and service tax including abatement but the problem must state the rate of abatement and small service provides. The rate of service tax varies at 12.36%, 14%, 14.5% and 15%. But rate of service Tax must be specified in the examination question paper to avoid confusion.

Two marks, six marks and fourteen mark question may be asked in this unit.

Unit II : Firm : meaning of partnership – Features – Eligible Firms – Max. Remedies to working partners _ Book profit – Taxable income of the firm and partners

Two marks, six marks and fourteen mark question may be asked in this unit.

Unit III : Company : Meaning – Features – Types – Calculation of Depreciation – Block of abets – Problem on calculation of Depreciation- Determination of Taxable income of the company calculation of Book profit nad MAT. Determination of Tax liability of the company.

Two marks question, six marks problem on Calculation of Dep. and fourteen mark problems on Taxable income and MAT in detail theory only.

Unit IV : GST on Overview : GST to be covered in detail questions can be given for Two marks, Six marks and Fourteen mark theory, from this unit

Dr. B.Mariyappa

PORT FOLIO MANAGEMENT

	SEC – A	SEC – B	SEC - C
Investment Management Chapter – 1	<ul style="list-style-type: none"> • Investment meaning • Risk and uncertainty • Types of Co & Stock 	<ul style="list-style-type: none"> • Selection of Investment • Classification of securities • Types of risk • Types of companies and stock • Matrix approach • Measurement of portfolio risk • Investment strategies • Benefits of diversification 	<ul style="list-style-type: none"> • Investment • Avenues (Sec B-also) • Risk & Expected return • Types of risk
Chapter – 2	<ul style="list-style-type: none"> • Security analysis • Security analysis meaning • Mean and variance meaning • Assumptions 	<ul style="list-style-type: none"> • Security analysis – Scope • Mean – Variance model problem • Technical analysis • Dow theory • Advanced decline theory • Fundamental analysis economic analysis • Industry analysis • company analysis • Chartism assumption of Technical analysis 	<ul style="list-style-type: none"> • Fundamental and economic, • Industry and company analysis • Dow and advanced declined theory
Chapter 3 Modern portfolio theory	<ul style="list-style-type: none"> • Mean meaning variance meaning • CML • SML 	<ul style="list-style-type: none"> • Mean and variance model problem • CML & SML difference • Market portfolio • Beta factor (problem) • Arbitrage pricing model 	<ul style="list-style-type: none"> • Capital asset pricing model • Alpha & Beta (problem)
Chapter 4 Portfolio Management (Sec B Problems + Sec C theory)	2 questions	Each Model Jensen + Treynor Model (problem)	<ul style="list-style-type: none"> • 2 model together • Markowitz + shape + Jensen theory • Introduction • Assumption • Tools • Merits / uses

Chapter - 5 Global Market	<ul style="list-style-type: none">• ADR• GDR• FCCB• Foreign Bonds	<ul style="list-style-type: none">• ADR + GDR + FCCB + Foreign Bonds• Global Mutual funds• Relationship Between friends in Global market and domestic market	
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