

# VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

**B.COM - REGULATIONS**

(Candidates admitted from 2022-2023 onwards)

## I. SCOPE OF THE COURSE

**B.Com** is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other required qualities for an accountant.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion, case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsourcing Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like CA, CMA, and CS.

## II. SALIENT FEATURES

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, CMA, and CS.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

### **III. OBJECTIVES OF THE COURSE**

To impart knowledge in an advanced concepts and applications in various fields of commerce

1. To teach the recent developments in the various areas of commerce.
2. To orient the students in an applied aspect of different advance business practices.
3. To provide the students to learn new avenues introduced in professional courses and computer course.
4. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
5. To inspire the students to apply the knowledge gained for the Development of society in general.

### **PROGRAMME OUTCOME**

**PO – 1:** After completing three years of Bachelors of Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

**PO – 2:** The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

**PO -3:** The all-inclusive view of the course offer a number of value based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

### **Program Specific Outcome (PSO)**

**PSO – 1** Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

**PSO – 2** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

**PSO – 3** Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

**PSO – 4** Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO – 5** Learners will gain thorough systematic and subject skills within various disciplines of accounting.

**PSO – 6** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

**PSO – 7** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses.

**PSO – 8** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.

**PSO – 9** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

**PSO – 10** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**PSO – 11** Learners will be able to do higher education and advance research in the field of commerce and finance

#### **IV. ELIGIBILITY FOR ADMISSION**

Candidates seeking admission to the first year B.Com shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Accountancy/Commerce or with Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

### **REGULATIONS**

#### **V. TRANSITORY PROVISIONS**

Candidates who have undergone the UG Course of study 2022-23 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2024-25. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

## **Choice Based Credit System**

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

## **Eligibility for Award of Degree**

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G.

## **Duration**

The total period of study for each programme is as below

U.G. Three years - 6 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester.

## **Curriculum**

### **U.G. Programme**

Part – I	-	Tamil / Hindi / Malayalam / any other
Part – II	-	English
Part – III	-	Core Subjects Allied Subjects Electives Project – Individual / Group Project
Part – IV	-	Skill Based Electives Non – Major Electives Environmental Studies Value Educations
Part – V	-	Extension activities

### **Extension Activities**

All students should enroll in **Part V Vivekanandha Outreach Programme**

– To enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. (**1 Credit in VI Semester**)

### **The medium of instruction and Examinations**

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

### **Evaluation of the students**

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. courses.

### **Continuous Internal Assessment (CIA)**

For theory papers two CIA tests with duration of One hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

### Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

		UG
1. CIA Test I & II (Average)	-	5
2. Model Examination	-	10
3. Assignment	-	5

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- Attendance

Upto 75%	-	0	
76 - 80%	-	1	
81 - 85%	-	2	} 5
86 - 90%	-	3	
91 - 95%	-	4	
96 - 100%	-	5	
<b>Total</b>	-		----
			<b>25</b>
			----

CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Head of the Department and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

## End Semester Examinations

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

## End Semester Examinations Schedule

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website ([www.vicas.org](http://www.vicas.org)).

## Attendance

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condonation fee.
3	Secured attendance between 64% and 50%	Compensate the shortage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condonation fee.
4	Secured below 50% attendance	Not eligible to write the End semester examinations and she has to rejoin the same semester

## **Question Paper**

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

**For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.**

## **Hall Tickets and Instructions**

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after  $\frac{1}{2}$  hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

## **Malpractice**

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.



## **Valuation**

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

## **Revaluation and Transparency**

Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

## **PASSING MINIMUM**

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

### **MODERATION**

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

### **Improvement**

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

### **Supplementary Examinations**

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G.) but has failed in one or two papers written in the final semester will be allowed.

2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

### **Reappearance of failed Students**

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

### **Credit for U.G. Course**

Part	Particulars	Credit	
		B.A., /B.Sc.,	B.Com., / B.Com (CA) / B.B.A., / B.B.A (CA), / B.C.A.,
Part I	Foundation Tamil / Hindi / Malayalam	12	6
Part II	Foundation English	12	6
Part III	Core	67	79
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (2)	4	4
	Non Major Electives (2)	4	4
	Environmental Studies/ Yoga	4+2	6
Part V	Extension Activities	1	1
<b>Total</b>		<b>140</b>	<b>140</b>

### **Mark Statement**

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

### **Classification, Grade, Grade Point, GPA & CGPA**

The grades are given on the basis of the percentage of marks scored by the students as shown below:

<b>CGPA</b>	<b>Grade</b>	<b>Classification of Final Result</b>
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re – appear

- \* The candidates who have passed in the first appearance and within the prescribed semester of the U.G. Programme (Major, Allied and Elective courses alone) are eligible.
- \* Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

$C_i$  = Credits earned for course  $i$  in any semester

$G_i$  = Grade Point obtained for course  $i$  in any semester

$n$  refers to the semester in which such courses were credited

For a Semester:

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the Multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

Sum of the credits of the courses in a semester

For the entire programme:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

Sum of the credits of the courses of the entire programme

### **Criteria for Rank**

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

### **Transfer of Students**

Students seeking a transfer to the U.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

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# B.COM

## PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

- 1) To address the growing demand for quality accounting professionals in small, medium and large scale industries.
- 2) To facilitate economic independence to the women by making them effective accounting practitioners.
- 3) To imbibe skill sets that equip the students to undertake research initiative in accounting practices of business enterprises.
- 4) To inculcate the entrepreneurial attitude that motivates the students to start their own venture.

## PROGRAMME SPECIFIC OUTCOMES

PSO NUMBER	PSO STATEMENT
PSO1	1. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO2	2. Learners will be able to recognize features & roles of businessman, entrepreneur managers, consultant, which will help learners to possess knowledge and other skills and to react aptly when confronted with critical decision making.
PSO3	3. Learners will be able to prove proficiency with the ability by engage in Professional exams like CA, CS, CMA and other courses.
PSO4	4. Learners will involve in various co-curricular activities to demonstrate relevant foundational and theoretical knowledge of their academic major and to practical exposure.
PSO5	5. Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

### PO and Knowledge level

PO	Programme Outcome	Knowledge Level
1	<i>Disciplinary knowledge:</i> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	<i>Communication Skills:</i> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media;	K1

	confidently share ones views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.	
3	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.	K4
4	<b>Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply ones learning to real life situations.	K3
5	<b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.	K5
6	<b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesizing and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.	K6
7	<b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.	K6
8	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.	K4
9	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.	K2
10	<b>Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.	K3



11	<b>Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.	K6
12	<b>Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.	K5
13	<b>Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of Demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.	K3
14	<b>Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.	K6
15	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.	K6

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(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

B.COM - REGULATIONS

(Candidates admitted from 2022-2023 onwards)

COURSE PATTERN

B.COM

(WITH EFFECT FROM 2022-2023 ONWARDS)

	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – I</b>								
I	22U1LT01	Languages	Tamil or anyone of the modern or Classical Language – I	5	3	25	75	100
	22U1CE01	Languages	English I	5	3	25	75	100
	22U1CMC01	Core-1	Fundamentals of Accounting - I	4	3	25	75	100
	22U1CMC02	Core-2	Business Correspondence & Report Writing	4	3	25	75	100
	22U1CMA01	Allied – 1	Business Economics	4	4	25	75	100
	22U1CMCP01	Practical – 1	Fundamentals of Accounting Packages – Tally (Practical)	2	2	40	60	100
	20U1VE01	Value Based Education	Yoga	2	2	25	75	100
	21U1CMPE01		Professional English I	4	4	25	75	100
	<b>Total</b>			<b>30</b>	<b>24</b>	<b>215</b>	<b>585</b>	<b>800</b>
<b>SEMESTER – II</b>								
II	22U2LT01	Languages	Tamil or anyone of the modern or Classical Language – II	5	3	25	75	100
	22U2CE02	Languages	English II	5	3	25	75	100
	22U2CMC03	Core – 3	Fundamentals of Accounting– II	4	3	25	75	100
	22U2CMA02	Allied – 2	Indian Economy	4	4	25	75	100
	22U2CMCP02	Practical - 2	Commerce Practical	4	2	40	60	100
	17U2ES01	Value Based Education	Environmental Studies	4	4	25	75	100
	21U1CMPE02		Professional English II	4	4	25	75	100
	<b>Total</b>			<b>30</b>	<b>23</b>	<b>190</b>	<b>510</b>	<b>700</b>

	Subject Code	Course	Subject Title	Hrs / Week	Cred its	Int. Mar	Ext. Mar	Total Mar
<b>SEMESTER – III</b>								
III	22U3LT03	Language	Tamil III	4	3	25	75	100
	22U3CMC04	Core – 4	Corporate Accounting - I	6	5	25	75	100
	22U3CMC05	Core – 5	Business Law	6	4	25	75	100
	22U3CMC06	Core – 6	Digital Marketing	6	5	25	75	100
	18U3MAA08	Allied – 3	Business Statistics – I	4	4	25	75	100
	22U3CMS01	SBEC - I	Entrepreneurial Development	2	2	25	75	100
	22U3CMN01	NMEC – I	GST Applications	2	2	25	75	100
	Total			<b>30</b>	<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>
	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – IV</b>								
IV	22U3LT04	Language	Tamil IV	4	3	25	75	100
	22U4CMC07	Core – 7	Corporate Accounting - II	6	5	25	75	100
	22U4CMC08	Core – 8	Company Law	6	5	25	75	100
	22U4CMC09	Core – 9	Principles of Management	6	4	25	75	100
	18U4MAA12	Allied – 4	Business Statistics – II	4	4	25	75	100
	22U4CMPR01	PROJECT - I	In-plant Training	2	2	40	60	100
	22U4CMN02	NMEC – II	Principles of Commerce	2	2	25	75	100
	Total			<b>30</b>	<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>

	SubjectCode	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - V</b>								
V	22U5CMC10	Core -10	Cost Accounting	6	4	25	75	100
	22U5CMC11	Core - 11	Income Tax Law & Practice -I	6	5	25	75	100
	22U5CMC12	Core - 12	E - Banking	6	4	25	75	100
	22U5CMC13	Core - 13	Computer Applications in Business	4	3	25	75	100
	22U5CMC14	Core - 14	Practical Auditing	4	3	25	75	100
	22U5CME01	Elective:I	1.Fundamentals of Capital Market	4	3	25	75	100
	22U5CME02		2. Strategic Management					
	22U5CME03		3. Human Resource Management					
<b>Total</b>				<b>30</b>	<b>22</b>	<b>150</b>	<b>450</b>	<b>600</b>
	Subject Code	Course	Subject Title	Hrs/ Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - VI</b>								
VI	22U6CMC15	Core -15	Management Accounting	6	4	25	75	100
	22U6CMC16	Core - 16	Income Tax Law And Practices-II	6	4	25	75	100
	22U6CMC17	Core - 17	Financial Management	6	4	25	75	100
	22U6CMC18	Core - 18	GST - Applications	4	3	25	75	100
	22U6CMCPR02	Project-II	Campus to Corporate(PROJECT)	4	3	40	60	100
	22U6CME04	Elective: II	1. Financial services	4	3	25	75	100
	22U6CME05		2. Fundamentals of Insurance					
	22U6CME06		3.Business Ethics					
			Extension Activities		<b>1</b>			
			<b>TOTAL</b>	<b>30</b>	<b>22</b>	<b>165</b>	<b>435</b>	<b>600</b>
			<b>GRAND TOTAL</b>	<b>180</b>	<b>141</b>	<b>1070</b>	<b>3030</b>	<b>4100</b>

**V SEM-ELECTIVES:**

22U5CME01      **Fundamentals of Capital Market.**

22U5CME02      **Strategic Management**

22U5CME03      **Human Resource Management.**

**VI SEM-ELECTIVES:**

22U6CME04      **Financial Services**

22U6CME05      **Fundamentals of Insurance**

22U6CME06      **Business Ethics**

## FUNDAMENTALS OF ACCOUNTING– I

SUBJECT CODE: 22U1CMC01		
SEMESTER – I	CREDIT : 3	HOURS : 60

### **OBJECTIVES:**

1. To enable the Students to learn about the fundamentals of Financial Accounting
2. The students have to learn various methods of accounting Practices.

### **Learning Outcome**

Students will be able to pass journal entries and prepare ledger accounts to record double entry transactions.

Students will be able to prepare final accounts & to know various methods of Depreciation.

Students are able to ascertain the profit under Single Entry System.

Students will be able to prepare Bank Reconciliation Statement & Consignment Accounts.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To write the financial statements in accordance with appropriate Accounting Standards, Concepts & Conventions.	K1
CO2	Preparation of Final Accounts of a sole proprietorship.	K2
CO3	Prepare Bank Reconciliation Statement from incomplete statement and the evaluation of assets by providing depreciation.	K4
CO4	To Prove the skill in Interpreting the financial statement analysis and information under single entry system.	K5
CO5	To Compare with legal formats of ledger accounts using Consignment Accounts.	K3

UNIT	COURSE CONTENT	Hours
I	<b>Introduction to Accounting:</b> Meaning and Definition of Accounting – Functions of Accounting – Limitations - Book Keeping – Types of Accounts – Accounting Concepts & Conventions – Journal - Ledger - Trail balance - Accounting Standards – Meaning – Objectives – Benefits and Limitations of Accounting Standards (AS - 1, AS – 2, AS – 6, AS – 7, AS -9, AS – 10)(Theory only)	12
II	<b>Preparation of Final Accounts:</b> Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provide for a discount on debtors, interest on capital, interest in drawing, discount on creditors and creation of various reserves.	12
III	<b>Bank Reconciliation Statement and Depreciation:</b> Introduction - Meaning – Importance – Scope – loss of Property and stock - Average clause - Reason for difference - Procedure for reconciliation (Simple Problems) - Depreciation Accounts – Need for Depreciation - Characteristics – Causes – Objectives – Methods – Straight line method – Diminishing Balance Method.	13
IV	<b>Single Entry System of Accounting:</b> Single Entry System – salient features – Importance of single entry system - Distinction between Single Entry and Double Entry System – Ascertainment of Profit - Net worth Method - Conversion Method (simple Problems only).	12
V	<b>Consignment:</b> Meaning – Distinction between consignment & sale – Accounting for consignment transaction and Journal Entries in the books of Consignor & Consignee.	11

**NOTE:** *The question paper shall cover 80% Problems and 20% theory.*

**Content beyond the Syllabus: (Self Study & Guest Lecture)**

1. Prepare the list of Indian Accounting Standards
2. Rectification of Errors.
3. Concept of Joint Venture.
4. Self balancing ledgers.

**TEXT BOOK**

1. Reddy T.S. and Murthy A, “Financial Accounting”, Margham Publications, Chennai, Sixth Edition (2018).

**REFERENCE BOOKS**

1. Gupta R.L. and Gupta V.K, “Financial Accounting”, Sultan Chand and Sons, New Delhi (2018)
2. Jain S.P. and Narang K.L, “Advanced Accountancy” Volume I, Kalyani Publishers, New Delhi (2019)

### Mapping

<b>P O C O</b>	<b>P O 1</b>	<b>PO 2</b>	<b>P O 3</b>	<b>P O 4</b>	<b>P O 5</b>	<b>PO 6</b>	<b>P O 7</b>	<b>P O 8</b>	<b>P O 9</b>	<b>PO 10</b>	<b>PO 11</b>	<b>PO 12</b>	<b>PO 13</b>	<b>PO 14</b>	<b>PO 15</b>
<b>C O1</b>	-	✓	-	✓	-	-	-	-	✓	✓	-	-	✓	-	-
<b>C O2</b>	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
<b>C O3</b>	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
<b>C O4</b>	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
<b>C O5</b>	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



## FUNDAMENTALS OF ACCOUNTING PACKAGES – TALLY (PRACTICAL)

<b>SUBJECT CODE: 22U1CMCP01</b>		
<b>SEMESTER – I</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

### **OBJECTIVES:**

1. To enable the Students to learn about Computerized Accounting –Tally.
2. The students should learn about how to prepare financial statements through Tally.

### ***Learning Outcome***

*Students will be able to pass journal entries and prepare ledger accounts by using Tally.*

*Students will be able to prepare trading, profit and loss account and balance sheet through Tally.*

*Students will be able to create, alter & prepare all financial statements with the help of tally software.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Outline types of accounting, Journal, Ledger, trial balance.	K1
<b>CO2</b>	Create company and preparation of final accounts.	K2
<b>CO3</b>	Construct types of voucher and trial balance.	K4
<b>CO4</b>	Categorize the stock items and stock group.	K5
<b>CO5</b>	Classify purchase and sales order processing	K3

<b>UNIT</b>	<b>COURSE CONTENT</b>	<b>Hours</b>
<b>I</b>	<b>Introduction to Accounting:</b> Meaning -Types of Accounts - Journal - ledger-Trial balance.	<b>6</b>
<b>II</b>	<b>Accounting Packages:</b> Introduction to Tally - Features-Creation and alteration of Companies - Accounting groups- Ledgers creation, alteration and deletion - Final accounts and Balance sheet extraction.-Accounting Features.	<b>6</b>
<b>III</b>	<b>Accounting Vouchers :</b> Types of vouchers (short cut keys) - Voucher entries-Extraction of Day book and Trial balance.	<b>6</b>
<b>IV</b>	<b>Inventory Masters:</b> Creation, alteration and deletion of Stock groups, Stock Categories, Stock items-Stock group.	<b>6</b>
<b>V</b>	<b>Batch wise details:</b> Bill of materials-Purchase and sales order processing - Entries in Accounting and Inventory vouchers using stock items.	<b>6</b>

SUBJECT CODE: 22U1CMC02		
SEMESTER – I	CREDIT : 3	HOURS : 60

## BUSINESS CORRESPONDENCE & REPORT WRITING

### **OBJECTIVES:**

1. To gain knowledge of Business Correspondence and its importance.
2. Acquire the knowledge about Report Writing in different situations.

### ***Learning Outcome***

*Students will be able to know the nature and various forms of business Correspondence*

*Students will be enhanced with Business Communication & Report writing.*

*Students will be able to get sustained in their career by their communication skills.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	<i>Discuss</i> the objectives process, functions and importance of business letters. <i>Comply</i> the rules and write business letters.	K3
CO2	<i>Write</i> letters of enquiry, replies, orders, cancellation, complaints, claim and adjustments. <i>Conform</i> the points to be considered while writing these letters.	K1
CO3	<i>Write</i> circulars, sales and collection letters in the appropriate format. <i>Display</i> the techniques to use mail merge in sending circular letters.	K2
CO4	<i>Differentiate</i> business correspondence with agencies, banks and insurance companies. <i>Conform</i> the points to be considered while writing these letters.	K4
CO5	<i>Formulate</i> resume to apply for a job. <i>Illustrate</i> the techniques in report writing. <i>Summarize</i> the essentials of a good report and its types.	K5

UNITS	CONTENT	Hours Allotted
I	<b>Communication in Business:</b> Business Communication - Objectives and importance-Process – Business letter-Functions- Effective Business Letters-Appearance and Layout-Kinds of a business letters.	12
II	<b>Letter Correspondence I:</b> Letters of Enquiry-replies-orders-cancellation-Complaints-Claim and Adjustments.	12
III	<b>Letter Correspondence II:</b> Circular Letters and Sales Letters-Collection letters. Use of mail merge in sending circular letters.	12
IV	<b>Letter Correspondence III:</b> Letters relating to Agency-Bank correspondence-Insurance Correspondence-Drafting skills for job Application - Curriculum Vitae through E-Mail.	12
V	<b>Report &amp; Resume Writing:</b> Report-Meaning-Essentials of Good Report-Types of Reports – Resume writing – Essential elements of Resume – Tips & Conventions.	12

**Content beyond the Syllabus: (Self Study & Guest Lecture)**

1. Writing Effective Mails.
2. Prepare a sample business report.
3. Preparing resume for self and any passing-out senior students.
4. Draft a mail for Business correspondence.

**TEXT BOOK:**

1. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*, New Delhi, Sultan Chand & Sons (2011).

**REFERENCE BOOKS:**

1. Bovee and Thill, *Business Communication Today*, New Delhi, Tata McGraw Hill.
2. Kaul, *Effective Business Communication*, New Delhi, Prentice Hall, (2011).
3. M.S.Ramesh and C.C.Pattenshetty, *Effective Business English and Correspondence*, New Delhi, R.Chand and Company Publications (2018).
4. Sharma and Krishna Mothan, *Business Correspondence and Report Writing*, New Delhi, Tata McGraw-Hill Education (2017).

### Mapping

<del>PO</del> CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**SUBJECT CODE: 22U1CMA01****SEMESTER – I****CREDIT : 4****HOURS : 60****BUSINESS ECONOMICS****OBJECTIVES:**

1. To enable the students to understand the nature and scope of Economics
2. To impart knowledge on Business Economics.

**Learning Outcome:**

Students will be able to understand the nature and characteristics of business economics

Students will understand the concept of demand and supply

Students will come to know production pattern and market structure.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEGE LEVEL</b>
<b>CO1</b>	Understanding the basic economics & the concept of micro & macro Economics.	K2
<b>CO2</b>	To apply the Factors of production, Production Function, Least Cost Combination, Laws of Returns.	K2
<b>CO3</b>	Illustrating consumer behavior with help of utility analysis and its properties.	K2
<b>CO4</b>	Examining the importance of demand & supply with demand forecasting.	K4
<b>CO5</b>	Understanding pricing policy with various market structures & its types.	K3

UNIT	COURSE CONTENT	Hours
I	<b>Introduction to Economics:</b> Economics – Definition – Nature – Scope & importance of business economics-Objectives of Firm – Social responsibilities of firm.	10
II	<b>Demand &amp; Supply Functions:</b> Meaning of Demand - Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand & Supply - Firm's Equilibrium demand & supply- Demand Forecasting.	14
III	<b>Production:</b> Production – Factors of production –Production function – Law of Variable Proportion - Law of Returns to Scale – short run, long run, Leontief - Cobb Douglas production function- relationship between production & cost Function -Theory of cost, cost function and its derivation from production function – shortRun and long Run – Break Even Analysis.	14
IV	<b>Consumer Behaviour:</b> Concept of utility – Utility analysis – Total and Marginal Utility - Law of Diminishing Marginal Utility, Equi-Marginal Utility, Consumer's Equilibrium, Indifference Curve, Definition, Properties and Equilibrium.	11
V	<b>Market Structure:</b> Market – Meaning – Types – Equilibrium of the firm – Industry – Pricing under different market structure.	11

**Content beyond the Syllabus: (Self study & Guest Lecture)**

1. Select & discuss the case studies that will have impact on business decisions
2. A survey report on the demand forecasting for a product.
3. Student to choose a product & apply price elasticity in real situation.

**TEXT BOOK:**

1. S. Sankaran, Business Economics, The Himalayan publication, New Delhi (2017).

**REFERENCE BOOKS:**

1. Kaveri, SudhaNayak, Girija and Meenakshi “Micro Economic Theory”, S. Chand and Co. Ltd (2018).
2. Varshini and Maheswari, “Managerial Economics”, Sultan Chand and Son's (2015)
3. M. L. Jhingan, “Microeconomic Theory “7thEdition” Vrinda Publications (P) Ltd (2011).

### Mapping

PO CO	PO 1	PO 2	P O 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO 3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO 4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO 5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



**SUBJECT CODE: 22U2CMC03****SEMESTER – II****CREDIT : 3****HOURS : 60****FUNDAMENTALS OF ACCOUNTING– II****OBJECTIVES:**

1. To gain a knowledge of Branch Accounts, Departmental Accounting & Hire Purchase in Business Concern.
2. To know the rules and regulations of partnership account & Preparation of financial Statements.

***Learning Outcome***

*Students will be able to pass journal entries for maintaining branch and departmental accounts.*

*Students will be able to pass journal entries and prepare ledger accounts for hire purchase and installment transactions.*

*Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Explaining the Final account System in Branch Accounts	<b>K3</b>
<b>CO2</b>	Computing the knowledge on inter departmental transfer at cost and selling price and preparation of Departmental Final Account	<b>K3</b>
<b>CO3</b>	Calculating the skill in Hire purchases system – Hire purchase Trading Account – Installment system	<b>K5</b>
<b>CO4</b>	Implementation of partners admission - Goodwill to be treated as per AS10	<b>K3</b>
<b>CO5</b>	Computation & calculation of profit sharing & gaining ratio at the time of retirement & death of the partner and settlement of Accounts.	<b>K5</b>

UNIT	COURSE CONTENT	Hours
I	<b>Branch Accounts:</b> Dependent branches – stock and debtor system – wholesale branch – independent branch (foreign branch excluded) – Final account System in BranchAccounts	12
II	<b>Departmental Accounts:</b> Meaning and objectives - Allocation of Incomes and Expenses – Basis for apportionment of expenses - Inter departmental transfers at cost and selling price – Preparation of Departmental Final Account	11
III	<b>Hire purchase system:</b> Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system – Accounting treatment – Books of buyer and seller (simple problem only).	13
IV	<b>Partnership Accounts - Admission of a Partner:</b> Introduction - Partnership meaning and features – Partnership deed & contents – Admission of a Partner – Goodwill – Meaning –Accounting Treatment of goodwill at the time of admission, Revaluation of assets & liabilities – Adjustments of reserves and accumulated profits or losses.	13
V	<b>Partnership Accounts – Retirement, Death of a Partner &amp; Dissolution of Firm:</b> Introduction – meaning of retirement of Partner – Calculation of New Profit Sharing Ratio and gaining ratio - Adjustments with regard to goodwill – Revaluation of assets & liabilities – settling the claim of retiring partner – Death of Partner – Dissolution of the firm (Garner Vs Murray).	11

**NOTE:**

**The question paper shall cover 80%Problem and 20%Theory**

**Content beyond the Syllabus:**

1. Collection of transaction relating to any branch and prepare a branch account.
2. List out the basis of apportionment of revenue items of a department undertaking.
3. Collection of partnership deed & calculation of goodwill at the time of admission& retirement.

**TEXT BOOK**

1. T.S.Reddy& A.Murthy, “Financial Accounting”, Margham Pblications, Sixth revision Edition, 2018.

**REFERENCE BOOKS**

1. Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2015.
2. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition.

### Mapping

<del>PO</del> CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	-	✓	-		-	-	-	-	-	-	-	-	-	-	-
CO 2	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO 3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO 4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO 5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**SUBJECT CODE: 22U2CMA02****SEMESTER – II****CREDIT : 4****HOURS : 60****INDIAN ECONOMY****OBJECTIVES:**

1. To enable the students to understand the salient features of India and its occupational structure.
2. To assess the relative share of Agriculture, industry and service sector in the economy.

***Learning Outcome:***

*Students will be able to understand the nature and characteristics of Indian Economy.*

*Students will be aware about Population and National Income of our Nation.*

*Students will be come to know importance of Agriculture and Industrial Sector.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To discuss a strong foundation in Indian Economy and its development.	K1
<b>CO2</b>	To apply clear idea about population policy & National Income.	K4
<b>CO3</b>	To examine the major role played by Agriculture & Service sector for economic development.	K4
<b>CO4</b>	To Understand the industry sector & its role in economic development.	K2
<b>CO5</b>	To produce the essential abilities to assess the inflation & deflation in Indian Economy.	K3

UNIT	COURSE CONTENT	Hours
I	<b>Introduction:</b> Nature & Characteristics of Indian economy – Indian Economy in Pre and Post Independence – Concepts of Growth and Problems in Indian economic development.	10
II	<b>Population &amp; National Income:</b> Population growth in India – Causes – Control of Population growth – Population and Economic Development – Population Policy – National Income – Methods of Measuring National Income.	12
III	<b>Agriculture &amp; Service sector</b> Agriculture – Features - Role of Agriculture in Economic Development – Agriculture productivity – Green Revolution and Food Problem – Agricultural Marketing – Regulated Markets – Service sector - Types – Role of Service sector in Economic Development.	14
IV	<b>Industrial Sector:</b> Role of Industries in Economic Development – An overview of industrial sector – Economic Reforms in India - New Economic Policy 1991 – Liberalization, Privatization and Globalization – Industrial Sickness and Disputes – Causes and Measures.	13
V	<b>Economic Indicators:</b> Indicators for Economic development – Inflation and Deflation – Its Causes and Effects - Balance of Payments – Problems and Measures in BOP - Foreign Direct Investment.	11

**Content beyond the Syllabus: (Self study & Guest Lecture)**

1. Discuss about Population growth in India.
2. A survey report on the Population Policy
3. Industrial Sickness & disputes – Case studies.

**TEXT BOOK:**

1. Indian Economy - Dr S.Sankaran Margham Publications, Chennai , Third Edition 2017.

**REFERENCE BOOKS**

1. Dutt and Sundaram - Indian Economy, Tata McGraw Hill Second Edition ,2014.
2. Dhingara I.C.-Indian Economy, Sultan Chand & Sons, Fifth Edition, 2015.
3. Jheingam M.L-Economic Development Planning Sultan Chand & Sons, Third Edition 2017.

### Mapping

<del>PO</del> CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO 3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO 4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO 5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

<b>SUBJECT CODE: 22U2CMCP02</b>		
<b>SEMESTER – II</b>	<b>CREDIT : 2</b>	<b>HOURS : 60</b>

### COMMERCE PRACTICAL

#### OBJECTIVES:

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

#### *Learning Outcome:*

*Students will be able to understand the practical procedures relating to Finance. Students will be aware about Banking & Business practical transactions.*

*Students will be come to know about various applications of theoretical knowledge in business activities.*

UNIT	COURSE CONTENT	Hours
I	<b>Documents:</b> Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note- <b>Transactions:</b> Receipts – Vouchers – DebitNote – Credit Note.	12
II	<b>Banking:</b> Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note.	12
III	<b>Advertisement Copy:</b> Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles- Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans.	12
IV	<b>Share Application form:</b> Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer- Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts.	12
V	<b>Procedure for lapsed policy:</b> procedure for settling account while the insured is alive or dead- Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing	12

**Note: Distribution of marks – 60% Practical and 40% Record note book.**

**Content beyond the Syllabus: (Self Study & Guest Lecture)**

1. Application for investment in mutual funds
2. Online application for PAN Card
3. Online NEFT

SUBJECT CODE: 22U3CMC04		
SEMESTER - III	CREDIT : 5	HOURS :90

### CORPORATE ACCOUNTING - I

#### **OBJECTIVES:**

1. To familiarize the Students with the different types of shares and preparation of journal entries.
2. The lay down the foundation and to learn how to treat redemption of shares and debentures, valuation of shares.

#### **LEARNING OUTCOME:**

- *Students will be able to pass journal entries for issue shares and debentures and reissue of shares and debentures.*
- *Students will be able to understand various methods of redemption of shares and debentures.*
- *Students will be able to know the underwriting of shares and valuation of goodwill.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To Illustrate the issue of equity shares with pro-rate allotment, par, premium and discount	K2
C02	To Describe the knowledge in familiarizing various types of preference shares and methods of redemption of preference shares.	K1
C03	To Demonstrate the knowledge in understanding Debentures and Issue and redemption of Debentures	K3
C04	To Distinguish the underwriting of shares and valuation of goodwill.	K4
C05	To Integrate the Final accounts according to companies Act 2013 and Profit prior to incorporation.	K6



## **UNIT -I**

**Shares** – Meaning- Definition- Types of shares-Difference between Equity shares & Preference shares - Issue of Equity shares with pro rata allotment - par, premium – Forfeiture and Re- issue of shares- par and discount-Effects of Pro-rata Allotment on Forfeiture of Shares-Reissue of Forfeited Shares. **(18 Hours)**

## **UNIT -II**

**Preference shares-** Provisions - Types of Preference shares- – Redemption of Preference Shares - Various Methods of Redemption- redemption by fresh issues of shares-redemption without fresh issues of shares-Redemption at par out of fresh issue of shares - redemption partly out of profit and partly out of fresh issue of shares –Redemption at premium partly out of fresh issue and partly out of profits - redemption by capitalization of undistributed profit/reserves. **(17 Hours)**

## **UNIT - III**

**Debentures** - Types of Debentures – Issue and Redemption of Debentures – Distinction between Debenture and Share –Terms relating to issue price on condition of redemption of debenture-Methods of Debentures Redemption: out of profit- out of capital – redemption by conversion-Cum –Interest and Ex- Interest. **(19 Hours)**

## **UNIT -IV**

**Underwriting of Shares** – Purpose and importance of Underwriting- Valuation of Shares – Asset Backing Method, Yield-Basis Method, Fair Value Method - Valuation of Goodwill - Average profit – super profit- capitalization of super profit - Annuity Method. **(18 Hours)**

## **UNIT-V**

**Preparation of final accounts of companies** -Form of Statement of Profit and Loss-Content of Statement of Profit and Loss-Form of the Balance sheet-Content of Balance sheet.  
**International Financial Reporting Standards** - Meaning of IFRS - a brief theoretical study of International financial reporting standards (IFRS) 1 – 15.

**(18 Hours)**

**NOTE: The question paper shall cover 80% Problem and 20%Theory**

**CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Disclosure of Accounting Policies
2. Accounting for Fixed Assets
3. Revenue Recognition.

## **TEXT BOOK:**

1. S.P.Jain & K.L.Narang., Advanced Accountancy kalyani Publications, Fifth Edition 2018.

## REFERENCE BOOKS

1. Reddy & Murthy, Corporate Accounting Margam Publications, Chennai –17  
Fourth Edition 2019
2. M.C.Shukla & T.S.Grewal.S, Advanced Accountancy Chand Publications, Fifth Edition 2019
3. R.L.Gupta & Radhaswamy, Advanced Accountancy, Sultan & chand, Chennai –  
17, Fifth Edition 2018.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

SUBJECT CODE: 22U3CMC05		
SEMESTER – III	CREDIT : 4	HOURS : 90

### BUSINESS LAW

#### OBJECTIVES:

1. This course is designed to provide the student with knowledge of the legal environment of business and legal principles.
2. To make the students to learn about legal aspects of Business.

#### **LEARNING OUTCOMES:**

- *Identify the fundamental legal principles behind contractual agreements.*
- *Examine how businesses can be held liable in tort for the actions of parties contract.*
- *Acquire knowledge about previous cases and real time issues,*
- *Understanding Negotiable Instruments and practical knowledge.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To outline contract consideration and capacity and recognition of the genuineness of assent in contract formation.	K4
C02	To prove legality and Statute of Frauds in contracts, Identify contract remedies	K5
C03	To discuss Performance and Discharge of Contract of sale- Unpaid Seller, recognition of transactions involving the Sales of Goods Act.	K1
C04	To apply Contract of Agency - Agent and Agency- kinds of Agencies.	K4
C05	To create Negotiable Instruments and legal aspects.	K6

## UNIT I

**The Indian Contract Act 1872:** Contract – Meaning- definition- Characteristics and Kinds- offer and acceptance - Essentials of a Valid Contract – Intention to create Legal Relations – Legal Consideration – Capacity to Contract. **(17 Hours)**

## UNIT II

**Misrepresentation** -Free Consent – Coercion and undue Influence -Mistake – Fraud – Legality of object – Agreement not declared void – Legal formalities – Contingent Contracts – Performance of Contract - Quasi Contracts - Discharge of a Contract – Remedies against Breach of Contract. **(18 Hours)**

## UNIT III

**The Sale of Goods Act 1930:** Contract of sale Meaning and Difference between Sale and Agreement to Sale – Conditions and Warranties – Transfer of Ownership in Goods (including sale by a Non Owner) - Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller- remedies – GST applications. **(19 Hours)**

## UNIT IV

**Contract of Indemnity and Guarantee:** Contract of Bailment - Contract of Agency – Introduction - Agent and Agency- Kinds of Agencies – Classification of Agent – Duties and Rights of Agent- Termination of agency. **(17 Hours)**

## UNIT V

**The Negotiable Instruments Act 1881-** Meaning, Characteristics, and Types of Negotiable-Instruments: Promissory Note, Bills of exchange, Cheque - Holder and Holder in Due Course – Privileges of Holder in Due Course – Negotiation – Types of Endorsements - Crossing of Cheque - Bouncing of Cheque. **(19 Hours)**

### CONTENT BEYOND THE SYLLABUS:

1. Legal aspects of Business.
2. Negotiable Instruments.
3. Agency Transactions.

### TEXT BOOK:

1. Kapoor N.D.(2015), *Elements of Mercantile Law*, New Delhi. S.Chand & Co,

### REFERENCE BOOKS:

1. Kuchhal, M.C. & Vivek Kuchhal (2019), *Business Law*, Vikas Publishing House, NewDelhi.
2. SN Maheshwari & SK Maheshwari (2018), *Business Law*, New Delhi. National Publishing House
4. Agarwal S K, (2019), *Business Law*, New Delhi , Galgotia Publishers Company,.
5. P C Tulsian & Bharat Tulsian (2018), *Business Law*, McGraw Hill Education

## Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C02	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C03	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

SUBJECT CODE: 22U3CMC06		
SEMESTER – III	CREDIT : 5	HOURS : 75

## DIGITAL MARKETING

### OBJECTIVES:

- To facilitate understanding the conceptual framework of marketing.
- To create the marketing knowledge and applications in decision making under various environmental constrains.

### **LEARNING OUTCOMES:**

- *Application of principles to create market strategy which optimizes the marketing functions.*
- *Develop a value proposition for a product life cycle demonstrating the market research.*
- *Identifying key components for launching a product and generating market demand for the product life cycle.*
- *Understand the concept of Negotiable Instruments and its practical applications.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Compute of Market segmentation and capacity and recognition of the government policy.	K3
C02	Describe of New product development process and branding strategies and positioning.	K1
C03	Summarize Performance of psychological theories and market research information process.	K2
C04	Examine of Channel of distribution and intermediaries.	K4
C05	To estimate promotional decisions and mix advertising.	K5

## **UNIT I**

**Marketing management** – Meaning – Definition- Nature and scope of marketing-Role of marketing in modern organization-Marketing process- Marketing functions- Marketing Mix- Market planning-organizing-environment-government policies. **(15 Hours)**

## **UNIT II**

**Product planning and policy**-Product Mix-New product development process-Product life cycle-Branding Strategies and positioning. Buying decision-consumer behavior- -Buying decision process- Marketing Research and Information process. **(15 Hours)**

## **UNIT III**

**Pricing decision**-Factors affecting price determination-pricing policy and strategies-Nature-functions- channel of distribution-Types of channels-intermediaries- duties and responsibility of intermediaries. Promotional decisions-promotional Mix-Advertising and Salesmanship-public relation and publicity- Communication Process. **(16 Hours)**

## **UNIT IV**

**Introduction of the digital marketing** - Digital vs. Real Marketing - Digital Marketing Channels. Latest Trends in Social Media – Creating Social Media Strategy - Overview of global marketing issues. **Services Marketing:** Evolution and growth of service sector – Nature and Scope of Services – Unique characteristics of services - Challenges and issues in Services Marketing. **(15 Hours)**

## **UNIT V**

**E-Marketing**- E-Marketing past, present and future- Strategic e-marketing- form strategy to electronic strategy- Business Models to electronics models- E-making models-Performance metrics - Role of Website and Need –Strategies for Designing Effective Website. **(14 Hours)**

## **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Creation of online Advertisements.
2. Website Creation.
3. Online survey

## **TEXT BOOK:**

1.R.S.Pillai &Baghuvathi-Modern Marketing-S.Chand and Sons 2019.

**REFERENCES:**

1. Philip Kotler-Principles of marketing-Prentice-Hall India Pvt Ltd.2019.
2. Sherlekar- Marketing Management-Himalaya Publishing House Pvt Ltd.2020.
3. Rajan Saxena-Marketing Management,MC,Graw Hill,Noida,U.P.2018.
4. MM-Rajan Saxena-Tata Mc Graw-Hill Publishing co Ltd 2018
5. 2.C.B.Guptha &Rajan Nair-Marketing Management-Sulthan Chand&Sons,New Delhi.2019.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-



SUBJECT CODE: 22U3CMS01		
SEMESTER – III	CREDIT : 2	HOURS : 30

## ENTREPRENEURIAL DEVELOPMENT

### Objectives:

- To familiarize students with the requisites needed for being a successful entrepreneur.
- To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment.

### **Learning Outcome:**

To develop and strengthen entrepreneurial quality and motivation.

To impart basic entrepreneurial skills and understanding to run a business efficiently and effectively.

To make awareness about the Financial support like loan, subsidies and incentives

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To understand the basic concepts of Entrepreneur.	K1to K5
C02	To know the categories of Intellectual Property Rights.	K1to K5
C03	To generate an idea to create an innovate business plan.	K1to K5
C04	To be aware of the incentives and subsidies available to an Entrepreneur	K1to K5
C05	To develop various creativity & resource mobilization.	K1to K5

## **UNIT I**

**Entrepreneur and Entrepreneurship** –Characteristics of successful entrepreneurs –Types of Entrepreneurs – Social entrepreneur – Women Entrepreneur – Difference between Entrepreneur and Intrapreneur – Role of entrepreneur in Economic Growth –Success stories of few Indian entrepreneurs. **(6 Hours)**

## **UNIT II**

**Entrepreneurship Development Programs** – Need, Objectives, Phases. Intellectual property rights: Patent – Types, Process. Copy rights – Objectives. Trademark – Functions, Categories. **(6 Hours)**

## **UNIT III**

**Idea generation** – Opportunity/Product identification – Opportunity selection – Business opportunities in various sectors - project appraisal – Project Report. **(6 Hours)**

## **UNIT IV**

**Institutional service & finance to entrepreneurs:** DIC, NSIC, MSMEDI, ITCOT, KVIC, IFCI, IDBI, TIIC, SIPCOT, Commercial bank - Seed capital assistance – Mudra Scheme - Incentives for MSMEs in Backward Areas. **(6 Hours)**

## **UNIT V**

**Creativity & Resource Mobilization:** Creativity - Innovation and inventions- Industrial Park- Special Economic Zone- Resources mobilization, types of resources, Business Incubators. **(6 Hours)**

## CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)

- Tourism Entrepreneurship
- Business case studies
- Online business

## TEXT BOOK:

1. Vasant Desai, Dynamics of Entrepreneurial Development ,- Himalaya Publications

## REFERENCES:

- **Hisrich R D, Peters M P**, "Entrepreneurship" 8th Edition, Tata McGraw-Hill, 2015.
- **Mathew J Manimala**, "Enterprenuership theory at cross roads: paradigms and praxis" 2nd Edition Dream tech, 2016.
- **Rajeev Roy**, 'Entrepreneurship' 2nd Edition, Oxford University Press, 2016.

## Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 1 0	PO 1 1	PO 1 2	PO 1 3	PO 1 4	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE: 22U3CMN01</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

### NMEC-I GST APPLICATIONS

**OBJECTIVE:**

1. The purpose this course is to make awareness among students about GST.
2. Students are able to do file GST.

**LEARNING OUTCOME:**

*The student will enhance their knowledge about GST.*

*Assist the students to succeed in filing of GST.*

*Make the students become employable by filing tax returns*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>C01</b>	Basic Structure of GST	K3
<b>C02</b>	Important aspects in GST	K1
<b>C03</b>	Summarize the tax collection methods	K2
<b>C04</b>	online Registration of GST	K4
<b>C05</b>	Appellate authorities of GST	K5

## **UNIT I**

**Introduction to Goods & Service Tax:** Direct tax & Indirect Tax – Meaning – Stages of Evolution of Goods & Service Tax – Constitutional background - Structure of GST – CGST, SGST, UTGST & IGST – Benefits of implementing GST. **(6 Hours)**

## **UNIT II**

**GSTN** – Structure - features and functions – HSN Code – SAC Code - GST council and its Structure – Power and Functions of GST Council - Important concepts and definitions under CGST Act and IGST Act. **(7 Hours)**

## **UNIT III**

**Levy & collection of Tax** - Time & Place of Supply – Rates of GST – Scope of supply - Time of Supply of Goods – Place of Supply – Cascading Effect of Taxation. **(5 Hours)**

## **UNIT IV**

**Registration and payment of Tax** – Registration – Persons Liable for Registration – Compulsory Registration - Deemed Registration – Procedure for Registration – Tax deduction at source – Tax Collection at source. **(5 Hours)**

## **UNIT V**

GST Forms **(7 Hours)**

## **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. GST Filing for Companies.
2. Filing of Tax Return
3. Online Filing of tax Returns.

## **TEXT BOOK:**

1. H.C Mehrotra, Indirect Taxes, Sahitya Bhavan Publications, New Delhi, 2018.

## **REFERENCES:**

1. Vinod K Singania, Indirect Taxes, Taxmann's Publications, New Delhi, 2018
2. Rakesh Kumar, Goods and Services Tax, Diamond Pocket Books Pvt Ltd.

## Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 22U4CMC07		
SEMESTER - IV	CREDIT : 5	HOURS : 90

## CORPORATE ACCOUNTING - II

### OBJECTIVES:

1. To gain accounting knowledge in advanced corporate accounting.
2. To help the students understand the techniques of restructuring and liquidating the corporate entities.

### LEARNING OUTCOME:

- *To equip the students with accounting methods formatted from inception to liquidation and to*
- *To have knowledge about Amalgamation , Absorption and Reconstruction.*
- *To lay down a foundation for drafting accounts for special corporate bodies such as banking*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the concept of Amalgamation- Absorption- External Reconstruction.	K3
CO2	Describe the Alteration of Share capital – Internal Reconstruction- Liquidator final Statement.	K1
CO3	Summarize the Bank accounts- Preparation of Profit and Loss Account and Balance Sheet in Banking.	K2
CO4	Examine the Insurance accounts-Preparation of Revenue Account and Balance Sheet in Insurance companies.	K4
CO5	Estimate the Preparation of Consolidated Balance Sheet of holding companies.	K5

## UNIT I

**Amalgamation** - Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI)  
- Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in  
the Nature of Merger and Purchase – Absorption – ASI4 **(18 Hours)**

## UNIT II

**Alteration of share capital** – Internal Reconstruction – capital reduction account -  
Liquidator’s Final Statement of accounts- liquidator’s remuneration **(18 Hours)**

## UNIT III

**Bank Accounts** - Introduction - Rebate on Bills Discounted Interest on Doubtful Debts,  
Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method).  
**(18 Hours)**

## UNIT IV

**Insurance Company Accounts:** Introduction – Salient Features – Types of Insurance -  
Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method).  
**(18 Hours)**

## UNIT V

**Holding Companies Accounts:** Introduction – Legal requirements relating to presentation  
of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment)  
**(18 Hours)**

**NOTE:**The question paper shall cover 80% Problem and 20%Theory

### CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)

1. An overview of Indian Accounting Standards
2. Issue of bonus shares-Provisions of company’s Act and SEBI guide lines.
3. Contingencies & Events occurring after Balance Sheet Date

### TEXT BOOK:

1. S.P.Jain & K.L.Narang, Advanced Accountancy, S.Chand Publications. Fifth  
Edition 2012.

### REFERENCE BOOKS:

1. Reddy & Murthy, Corporate Accounting Margam Publications, Chennai –17  
Fourth Edition 2019
2. M.C.Shukla & T.S.Grewal, Advanced Accountancy S.Chand Publications, Fifth  
Edition 2019
3. R.L.Gupta & Radhaswamy, Advanced Accountancy, Margam Publications,  
Chennai – 17, Fifth Edition.



## Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE: 22U4CMC08</b>		
<b>SEMESTER – IV</b>	<b>CREDIT : 5</b>	<b>HOURS : 90</b>

## COMPANY LAW

### **OBJECTIVES:**

1. To acquire knowledge and develop understanding of the regulatory framework of companies.
2. To know the students about rules, notifications, circulars and schedules of companies act.

### **LEARNING OUTCOME:**

Students will be able to understand the fundamental provisions of Company Law.

Students will understand the concept of regulatory framework of companies.

Students will come to case laws and secretarial standards.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the concept of a Private Ltd. Company and a Public Ltd. Company.	K3
<b>CO2</b>	Describe the Certificate of incorporation and commencement of business.	K1
<b>CO3</b>	Summarize the Prospectus-Contents of Prospectus .	K2
<b>CO4</b>	Examine the Company management, Appointment, rights and duties of Managerial Personnel, Meetings-Resolutions .	K4
<b>CO5</b>	Estimate the Concept and modes of Winding up of company .	K5

## **UNIT I**

**Introduction:** Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company. **(18 Hours)**

## **UNIT II**

**Formation of a company:** Company formation – Promotion - Memorandum of Association and its contents - Articles of Association and its contents - Certificate of incorporation and commencement of business. **(17Hours)**

## **UNIT III**

**Prospectus:** Contents of Prospectus - Statement in lieu of prospectus-Consequences of Misstatements in prospectus - Kinds of share and Debentures. **(19 Hours)**

## **UNIT IV**

**Members of a Company:** Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership -Company management-Appointment, rights and duties of Managerial Personnel-Meetings-Resolutions. **(17 Hours)**

## **UNIT V**

**Winding up:** Concept and modes of Winding up of company-Types of Winding up-Consequences of Winding up. Whistle blowing: Concept and Mechanism. **(19 Hours)**

### **Content beyond the Syllabus: (Self Study & Guest Lecture)**

1. On-line registration of a company.
2. National Company Law Tribunal (NCLT)
3. Analyze various case studies on all related topics.

## **TEXT BOOK**

1. N.D.Kapoor, Company Law – Sultan & Chand Publication, New Delhi, 2018.

## **REFERENCE BOOKS**

1. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.,New Delhi,2014.
2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot, New Delhi, 2013.
3. Avtar Singh, Introduction to Company Law, Eastern Book Company New Delhi, 2013.

## Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 22U4CMC09		
SEMESTER - IV	CREDIT : 3	HOURS : 75

## PRINCIPLES OF MANAGEMENT

### OBJECTIVES:

1. To enable the students to study the evolution of Management, to study the functions and principles of management and to learn the application of the principles in an organization.
2. To familiarize students with the various Principles of Management.

### LEARNING OUTCOME:

Students will be able to have clear understanding of managerial functions like planning, organizing, staffing, leading & controlling and have some basic knowledge on international aspect of management.

Students will understand the importance of Principles of Management.

Students are able to know the trends in Management Principles.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To recall a knowledge about management & types of Business Organisations.	K1
C02	To analyze clear idea about Human Resource Planning.	K4
C03	To apply them about organizing & to know the concept of Human Resource Management.	K3
C04	To find about the leadership, Directing & communication.	K2
C05	To compare about control & Performance.	K4

## **UNIT-I**

**INTRODUCTION TO MANAGEMENT AND ORGANIZATIONS** - Definition of Management – Science or Art – Manager Vs Entrepreneur – types of managers – managerial roles and skills – Evolution of Management – Scientific, human relations , system and contingency approaches – Types of Business organization – Sole proprietorship, partnership, company-public and private sector enterprises – Organization culture and Environment – Current trends and issues in Management.

**(15 Hours)**

## **UNIT-II**

**PLANNING** - Nature and purpose of planning – planning process – types of planning – objectives – setting objectives – policies – Planning premises – Strategic Management – Planning Tools and Techniques – Decision making steps and process.

**(14 Hours)**

## **UNIT-III**

**ORGANISING** - Nature and purpose – Formal and informal organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization – Job Design – Human Resource Management – HR Planning, Recruitment, selection, Training and Development, Performance Management , Career planning and management.

**(16 Hours)**

## **UNIT IV**

**DIRECTING** - Foundations of individual and group behaviour – motivation – motivation theories – motivational techniques – job satisfaction – job enrichment – leadership – types and theories of leadership – communication – process of communication – barrier in communication – effective communication – communication and IT.

**(14 Hours)**

## **UNIT V**

**CONTROLLING** - System and process of controlling – budgetary and non-budgetary control techniques – use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting. **(16 Hours)**

### **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Loyalty management
2. Reporting Structure
3. Management Information system

## TEXT BOOK:

1. Dinkar Pagare ,Business Management , 5 th edition, Sultan Chand& Sons, 2013.

## REFERENCE BOOKS

1. Stephen A. Robbins & David A. Decenzo & Mary Coulter, “Fundamentals of Management” 7th Edition, Pearson Education, 2011.
2. Robert Kreitner & Mamata Mohapatra, “Management”, Biztantra, 2008.
3. Harold Koontz & Heinz Weihrich “Essentials of management” Tata Mc Graw Hill, 1998.
4. Tripathy PC & Reddy PN, “Principles of Management”, Tata McGraw Hill, 1999.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C05	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

SUBJECT CODE: 22U4CMN02		
SEMESTER - IV	CREDIT : 2	HOURS : 30

## NMEC II: PRINCIPLES OF COMMERCE

### OBJECTIVES:

1. To gain knowledge about Industry and Commerce.
2. To identify the different forms of organization, to appraise the contributions of Transportation and warehouses to businesses, and will have gained knowledge about Banking, Insurance, Marketing and Advertising and their role in business.

### LEARNING OUTCOME:

*Students will be able to understand the nature and characteristics of trade & commerce.*

*Students will understand the importance of organizations for economic development.*

*Students are able to know the importance of banking, Insurance, marketing & advertising.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Understanding the overview of Economic Environment	K2
C02	Understanding the industrial policy and monetary policy	K1
C03	To know the political and legal environment of business.	K3
C04	Understanding the FEMA and licensing policy	K4
C05	To analyze clear idea about Patent laws and Technology transfer.	K3



## **UNIT I**

**Introduction to Commerce:** Economic activities – Concept of Business - Characteristics of business - Objectives of business - Classification of business activities - Industry and Commerce – Industry – Types-Primary and Secondary. **(6 Hours)**

## **UNIT II**

**Forms of Organization:** Sole proprietorship - Partnership firm - Joint stock company- features, merits and demerits - Formation of company – Memorandum of Association – Articles of Association – Prospectus. **(7 Hours)**

## **UNIT III**

**Transport**-Functions - Modes of transport - Road, Railway, Water, Airway - Advantages and disadvantages of Transportation - Warehouse - Types and functions. **(5 Hours)**

## **UNIT IV**

**Banking & Insurance:** Banking- Functions of Banks - Types of Bank Accounts - Insurance - Principles of insurance - Types of insurance, Advantages of insurance. **(5 Hours)**

## **UNIT V**

**Marketing**- Definition-Functions - Marketing Mix - Market segmentation – Advertising - Types - Advertising media -Kinds of media. **(7 Hours)**

## **CONTENT BEYOND THE SYLLABUS:**

1. E - Banking
2. Online Marketing
3. E - Commerce.

## **TEXT BOOK:**

1. Dr.C.D.Balaji, G.Prakash, Principles of commerce, MArgham Publications..

## **REFERENCES:**

1. Marketing management / Tapan K. Panda : text and cases
2. N.D.Kapoor, Company Law – Sultan & Chand Publication, New Delhi, 2018.

## Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 1 0	PO 1 1	PO 1 2	PO 1 3	PO 1 4	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECTCODE:22U5CMC10</b>		
<b>SEMESTER - V</b>	<b>CREDIT : 5</b>	<b>HOURS : 90</b>

## COST ACCOUNTING

### OBJECTIVES:

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

### LEARNING OUTCOME:

- Students will be able to prepare cost sheet and compare cost per unit.
- Students will be able to understand various concepts of ABC Costing.
- Students will be able to know the Job, batch and Contract costing.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>C01</b>	Classify the concept of costs, analysis, classification, cost centers and profit centers	K3
<b>C02</b>	Outline the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit	K4
<b>C03</b>	Prove the concept of standard costing and analyzing the variances in material costs, and finding out the difference in variances	K5
<b>C04</b>	To Prove standard costing and analyzing the variances in labour costs, and finding out the difference in variances	K5
<b>C05</b>	Make the absorption costing and applying the concept to find out how the common costs are absorbed in various departments and apportioned among them	K6

## **UNIT - I**

**Cost Accounting** - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Costing an aid to Management -- Types and Methods of Cost- Elements of cost - Preparation of Cost sheet and tender.

**(18 Hours)**

## **UNIT - II**

**Material's Accounting** - Material Cost – Purchase Procedure and documentation involved in purchasing – Various stock levels –Minimum, Maximum, Re-Order Level- Economic Order Quantity – Bin card and Stores ledger – Pricing of issues – FIFO , LIFO, HIFO, Base Stock Level - Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defectives.

**(17 Hours)**

## **UNIT - III**

**Labour Costing & Control** – Labour Turn Over-Job analysis- Elements Of Job Analysis – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor's Differential piece rate, Merrick's Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme.

**(19 Hours)**

## **UNIT - IV**

**Overheads** – Classification –Importance of overheads cost-Primary distribution of overheads- secondary distribution of overheads- Allocation and Apportionment of Overheads – Methods of Absorption - Redistribution of Overheads – Calculation of Machine hour rate – Activity Based Costing (ABC Costing) (Theory)

**(17Hours)**

## **UNIT - V**

**Job, batch and Contract costing** (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Features of process costing- Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By-products.

**(19Hours)**

**Note: Distribution of marks –70% Problem and 30% Theory.**

### **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.
4. Cost Accounting Standards

### **TEXT BOOK:**

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002.

## REFERENCE BOOKS:

1. Cost Accounting-R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Cost Accounting- T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications., Chennai.

### Mapping

P O CO	P O 1	PO 2	PO 3	P O 4	P O 5	PO 6	PO 7	P O 8	P O 9	PO 10	P O 11	PO 12	PO 13	PO 14	P O 15
C01	-	-	✓	-	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

**SUBJECT CODE: 22U5CMC11****SEMESTER - V****CREDIT : 5****HOURS : 90****INCOME TAX LAW & PRACTICE -1****OBJECTIVES:**

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

**Learning Outcome:**

- Students will be able to understand Agricultural Income
- Students will be able to understand taxable salary income of an individual on a real time basis.
- Students will be able to know the assessment of the individual returns and the official proceeding .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>C01</b>	Write a critical understanding the residential status and the citizenship and its implication on the taxability the various persons	K1
<b>C02</b>	Understand the various provisions and calculating the taxable salary income of an individual on a real time basis	K2
<b>C03</b>	Compare the guidelines provided to calculate the various rental values and thereby income from house property	K4
<b>C04</b>	To prove knowledge on the provisions regarding expenses, depreciation and other items to arrive at the income to be charged to tax for a business	K5
<b>C05</b>	Apply and practice the assessment of the individual returns and the official proceeding	K3

## UNIT-I

**Basic Concepts-** Agricultural Income – Assessee – Person – Income - Assessment Year - Previous Year - Gross Total income – Difference between Capital Expenditure & Revenue Expenditure. **(18 Hours)**

## UNIT-II

**Basis of Charges:** Residential Status of Individuals -HUF –AOP -- Incidence of Tax (Scope of total income) tax liability - Exempted Incomes. **(17 Hours)**

## UNIT-III

**Heads of Income** - Income from salaries - Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity – Pension - Leave encashment – Deduction u/s 16(i) (ii). **(19 Hours)**

## UNIT-IV

**Income from House property** – Definition - Deemed owner of House Property -Exempted Income from House Property -Types of Rental Values - Computation of income from HP -Let Out house Property- Self occupied House - Deduction U/S 24. **(17Hours)**

## UNIT-V

**Profit and gains of Business or Profession** -Definition and meaning of Business and Profession Computation of Profit and Gains of Business or Profession - Deductions – Disallowed Expenses and Income – Valuation of Stock- Computation of Professional Income **(19 Hours)**

**Note: Distribution of marks - 70% Problems and 30% Theory.**

### CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)

1. Consumption tax Vs Income Tax
2. Several Forms in IT Filing
3. Tax burden on Labour Income

### TEXT BOOK:

1. Income tax Law & Practice, V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2013.

### REFERENCE BOOKS

1. Income Tax Law and Practice, A.Jayakumar & N.Hariharan,Vijay Nicole Imprints (P) Ltd., Chennai-37. Third Edition 2011.
2. Income Tax Law and Practice, Vinoth Sinhanian, Taxman Publications, New Delhi, 2013.
3. Income Tax Theory, Law & Practice, T.S.Reddy & Hari Prasad Reddy, Margham Publications, Chennai.

## Mapping

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



**SUBJECT CODE: 22U5CMC12****SEMESTER - V****CREDIT : 3****HOURS : 90****E - BANKING****OBJECTIVES:**

1. To provide the students with the latest development in the field of Banking and Financial System.
2. To educate the students about electronic Banking.

**LEARNING OUTCOME:**

*Students will be able to understand the History of Banking , Banking System.*

*Students will be able to understand SBI Rural Finance and Cooperative Banks.*

*Students will be able to know the Electronic Fund Transfer (EFT) and RBI Guidelines.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Indicate the Constituents of Indian money market.	K2
<b>CO2</b>	Analyzing the various Departments of RBI ,Achievements of RBI ,Challenges	K4
<b>CO3</b>	Prove the Knowledge about Achievements ,Pitfalls ,SBI Groups and Functions of SBI and Industrial finance ,SBI Rural Finance .	K5
<b>CO4</b>	Explain the Internet Banking Services, Credit Cards, Debit Card ,Smart Card ,Biometric Cards	K2
<b>CO5</b>	Explain the RBI. Analyzing the various Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS)	K4

## **UNIT-I**

**Banking** – Meaning – Definition – History of Banking – Banking System - Unit Banking Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit Creation – Money Market – Characteristics – Constituents of Indian money market. . **(18 Hours)**

## **UNIT-II**

**Cheque** – Types of Crossing of Cheques – Types of Bank Account. **Central Banking** – Functions – Credit Control Devices – RBI – Functions – Fixing of Bank Rate, Repo Rate, Reverse Repo Rate-Different Departments of RBI – Green Banking.

**(17 Hours)**

## **UNIT-III**

**Nationalizations of Commercial Banks** – Causes – Achievements – Pitfalls – SBI – SBI Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Cooperative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges. **(19 Hours)**

## **UNIT-IV**

**E-Banking** – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits – Cyber Crime.

**(17 Hours)**

## **UNIT-V**

**Electronic Fund Transfer (EFT)** - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – NEFT (National Electronic Fund Transfer) - Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features – Payment Banker – UPI.

**(19 Hours)**

## **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Banking Ombudsman Scheme
2. Collateralised debt obligations (CDOs)
3. Anti-Money Laundering

## **TEXT BOOK:**

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.

## **REFERENCE BOOKS:**

1. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
2. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
3. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.
4. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

## Mapping

P O  C O	PO 1	PO 2	PO 3	PO 4	PO 5	P O 6	P O 7	PO 8	PO 9	P O 10	PO 11	PO 12	P O 13	P O 14	PO 15
C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C04	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE: 22U5CMC13</b>		
<b>SEMESTER - V</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

## COMPUTER APPLICATIONS IN BUSINESS

### OBJECTIVES:

1. To make the students to use the computer application in business activities.
2. To Educate the Computer assisted business activities to the students.

### LEARNING OUTCOME:

*Students will be able to understand computer applications in business.*

*Students will be able to understand MS office*

*Students will be able to know the Programming languages*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>C01</b>	To know the MS office and its applications	K1
<b>C02</b>	Understand the excel formulas and functions	K2
<b>C03</b>	To analyse the Animations, Art and Sound making applications	K4
<b>C04</b>	To prove knowledge on the Programming languages	K5
<b>C05</b>	Apply and practice the assessment of Internet protocols	K3

## **UNIT I**

**Introduction to Microsoft Office** – Ms Word – Creating and editing documents – Menus, Commands, Tool bars and Icons – formatting documents – Creating tables – Mail merge.

**(12 Hours)**

## **UNIT II**

**MS-Excel** : Spread sheet overviews – menus, tools bars, icons – creating worksheet – Editing and formatting – excel formulas and functions - creating a chart – Data forms – Data Sort – Data Filter.

**(11 Hours)**

## **UNIT III**

**MS Power point: Introduction** – Menus and commands – Tools bars and Icons – Text and formats – Animations, Art and Sound making - Presentation templates.

**(13 Hours)**

## **UNIT IV**

**Programming languages:** Introduction – characteristics of programming languages – Data processing: Introduction – File processing – Database processing – Operating system : Introduction – Functions of Operating system – Classification of operating system – software : Introduction – categories of software.

**(11 Hours)**

## **UNIT V**

**Internet** : Introduction – Internet basics – Internet access – Internet protocols – WWW (World Wide Web)– Search engines – Email.

**(13 Hours)**

## **CONTENT BEYOND THE STLLABUS: (Self Study & Guest Lecture)**

1. Power point transitions
2. TCP IP model

## **TEXT BOOKS:**

- 1.Sanjay Saxena, Ms Office 2000 for everyone (Vikas Publishing House Pvt., Ltd.,) Unit I – Chapter I, Unit II – Chapter II, Unit III – Chapter III
2. Fundamentals of Computer science and Communication engineering(Alexis leon and Mathew leon).

## **REFERENCE BOOKS:**

1. T.W. Pral, Programming language, (Prentice hall of India)
2. V.K. Kapoor, Introduction to computer data, (Sultan Chand and Sons)

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	P O 6	P O 7	PO 8	PO 9	P O 1 0	PO 11	PO 12	P O 1 3	P O 1 4	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 22U5CMC14		
SEMESTER – V	CREDIT : 3	HOURS : 60

### PRACTICAL AUDITING

#### OBJECTIVES:

1. To gain knowledge of the principles and practice of auditing.
2. To learn about the accounting principles with standards

#### Learning Outcome:

- Students will be able to understand the auditing, investigation and various methods of auditing.
- Students will be able to know about audit programme, vouching and kinds of verification.
- Students will be able to know qualifications of auditor. .

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To compare the concept of auditing, audit programme and internal control and applying the concepts to understand the scope of auditing	K2
C02	To show the importance of vouching, the role played by vouching in auditing, and its implications in scope of auditing	K1
C03	Analyzing the importance of depreciation and the reserves to be maintained for replacement of assets and accounting for depletion of assets	K4
C04	To prove the scope of auditors, their appointment, the important role played by them in auditing the accounts of the company, through their qualification	K5
C05	To analyze the concept of computerization on audit approach and E-Auditing.	K3

## **UNIT-I**

**Meaning and Definition of Auditing** – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit- List of Auditing Standards.

**(12Hours)**

## **UNIT-II**

**Audit Programme** - Meaning and Definition – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit – External Audit.

**(11Hours)**

## **UNIT-III**

**Vouching – Meaning** – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions. **(13 Hours)**

## **UNIT-IV**

**Verification and Valuation of assets and liabilities** – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities – Importance of Depreciation – Replacement of assets – Depletion of assets.

**(11 Hours)**

## **UNIT-V**

**The Audit of Limited Companies** – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liabilities of Auditors – Auditor's Report – Importance and Contents – E-Auditing.

**(13 Hours)**

## **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. International Financial Reporting Standards (IFRS)
2. Potential Internal Auditor
3. Ethical Behaviour in Auditing

## **TEXT BOOK:**

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
3. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.

## **REFERENCE BOOKS:**

1. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.



## Mapping

<del>P O</del> CO	P O 1	PO 2	PO 3	P O 4	PO 5	P O 6	PO 7	PO 8	P O 9	PO 10	PO 11	PO 12	P O 13	PO 14	PO 15
C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 22U5CME01		
SEMESTER - V	CREDIT : 3	HOURS : 60

### ELECTIVE I: FUNDAMENTALS OF CAPITAL MARKET

#### OBJECTIVES:

- To enlighten the students the role of capital markets in India
- To create awareness about the stock market among the students.

#### Learning Outcomes:

- *Students will be able to apply the principles of market strategy which optimizes the marketing.*
- *Students will be able to develop a Indian capital market and its functions.*
- *To know more about the Indian capital market.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Compute the Investors investment attitude	K3
C02	Describe the mechanisms of Stock market.	K1
C03	Summarize Performance of. Indian Capital market	K2
C04	Examine of fundamental and technical analysis-	K4
C05	To know the Stock price movement and Indian economy system	K5

**UNIT - I**

Introduction: Indian capital market and its functions- International Market- Financial innovations in Indian and International Market. **(12 Hours)**

**UNIT - II**

Investors protection- The role of SEBI- Investors investment attitude. **(11 Hours)**

**UNIT - III**

Indian Capital market trade practices- BSE, NSE, Sensex, Nifty – Cash Market – Futures & Options- Demate Account. **(13 Hours)**

**UNIT - IV**

Fundamental and Technical analysis.

**(11Hours)**

**UNIT - V**

Stock price movement and Indian economy system- Inflation and GDP.

**(13 Hours)**

**CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. NISM Courses – [www.nism.ac.in](http://www.nism.ac.in)
2. Opening of DeMat Account.
3. Online Investment methods in Stock Exchanges.

**TEXT BOOK:**

1. Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai

**REFERENCE BOOKS:**

1. Capital Market in India – Reforms and Regulations, Deepak Rathe.
2. Capital Market and Securities market - Sangeeth Kedia.
3. Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai.
4. Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.

## Mapping

PO CO	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 22U5CME02		
SEMESTER - V	CREDIT : 3	HOURS : 60

### ELECTIVE-II: STRATEGIC MANAGEMENT

#### OBJECTIVES:

1. To enlighten the students about the Strategic Management
2. To create awareness about the Strategic Implementation in Business.

#### LEARNING OUTCOME:

*Students will apply the Principles to create Functional Level Strategies*

*Students will be able to develop a Information Systems Strategies.*

*Students will know about Reengineering and Implementation of Strategy.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Compute the Investors investment attitude	K3
C02	Describe the rating agencies of India and Global	K1
C03	Summarize Performance of. Indian Capital market	K2
C04	Examine of fundamental and technical analysis-	K4
C05	To know the Stock price movement and Indian economy system	K5

## **UNIT I**

Defining Strategy – Strategic Management – Mission and Purpose – Objective – Goals – Stages – Functional Level Strategies – Environment Analysis – Environmental Scanning and Industry Analysis.  
**(12 Hours)**

## **UNIT: II**

Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Takeover and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus– Value Chain Analysis – Bench Marketing.  
**(11 Hours)**

## **UNIT: III**

Functional Strategies: marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics – Human Resource Management – Information Systems Strategies.  
**(13 Hours)**

## **UNIT: IV**

Strategy Implementation – Inter Relationship Between strategy Formulation and Implementation – Reengineering and Strategy Implementation – Issues in Strategy Implementation – Resource Allocation.  
**(11 Hours)**

## **UNIT: V**

Evaluation and Control in Strategic Management – measuring performance – Type of Controls – Primary Measures of Divisional and Functional Performance – Strategic Information System – Guidelines for proper control  
**(13 Hours)**

**Note: Question paper shall cover 100% theory**

## **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Strategic Management Techniques.
2. Strategic Management Controls.
3. Strategic Management in Business.

## **TEXT BOOKS:**

1. S.Sankaran, Business policy and Strategic management, Margham Publications.
2. Kazmi, Strategic Management and Business Policy, McGraw –Hill Education (India) Ltd.

**REFERENCE BOOKS:**

- 1.Pearce, Strategic Management: Formulation,Implementation and Control, McGraw- Hill Education(India).
- 2.Periasamy. P, Strategic Management ,Himalaya publishing house Pvt. Limited Publication Chennai. House, Mumbai - 2002.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 22U5CME03		
SEMESTER - V	CREDIT : 3	HOURS : 60

### ELECTIVE-III: HUMAN RESEOURCE MANAGEMENT.

#### OBJECTIVES:

1. To study the nature and importance of human resource management for the organization
2. To familiarize students with the various techniques in HRM that contributes to the overall effectiveness of an Organization.

#### LEARNING OUTCOME:

*Students will be able to understand the nature and characteristics of Human Resource Management*

*Students will understand the importance of Human Resource Management.*

*Students are able to know the trends in managing the human resources in an organization*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To recall a knowledge about Human Resource management & to create HR managers.	K1
C02	To analyze clear idea about Human Resource Planning.	K4
C03	To gain knowledge about Human Resource Planning	K3
C04	To realize the importance of Training & Development	K2
C05	To Know about Performance appraisal & retention of Employees.	K4



## **UNIT-I**

Human Resource Management - Definition – Objectives – Functions - Evolution and Growth of HR– Difference between Personnel Management and HRM - Qualities of a good HR Manager – Roles and Responsibilities of a HR Manager - Problems and Challenges faced by HR Manager.

**(12 Hours)**

## **UNIT-II**

Human Resources planning: Definitions – Objectives – Steps in Human Resources Planning – Man power Planning - Job Analysis – Job Description – Job Specification.-Job Rotation. **(12 Hours)**

## **UNIT-III**

Recruitment & Selection: Meaning of Recruitment– Objectives of Recruitment – Sources of Recruitment – Recruitment Process- selection process – Induction programme --Computer Applications in Human Resource Management-Human Resource Accounting and auditing. **(12 Hours)**

## **UNIT IV**

Training & Development – purpose –benefits - assessment of training needs – training methods – evaluating the effectiveness of training programmes-employee relationship-self development- carrier planning and carrier anchors **(12 Hours)**

## **UNIT V**

Performance Appraisal: process – methods of performance appraisal – appraisal counseling – Reward System –Motivation:-theories-process of motivation– managing grievances and discipline- retention of employees. **(12 Hours)**

## **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Loyalty management
2. Employment law
3. Competency Mapping

## **TEXT BOOK:**

1. Tripathi , Personnel Management , Sultan Chand & Sons, New Delhi, 2000
2. L M Prasad, Human Resource Management , Sultan Chand & Sons, New Delhi, 2005.

## **REFERENCE BOOKS:**

1. Aswathappa, Human Resource Management , Tata Mc Graw Hill Publishing Company, New Delhi, 1999
2. Davis and Werther, Human Resource Management , Tata Mc Graw Hill Publishing Company, New Delhi, 2000

## Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C05	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

SUBJECT CODE: 22U6CMC15		
SEMESTER – VI	CREDIT : 5	HOURS : 90

### MANAGEMENT ACCOUNTING

#### OBJECTIVES:

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

#### LEARNING OUTCOME:

*Students will be able to understand scope of management accounting.*

*Students will be able to know about concepts of ratio and funds flow statement.*

*Students will be able to learn the applications of marginal costing.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Apply the concept of management accounting, and analyzing the difference between financial accounting and management accounting.	K3
CO2	Outline of ratios, and applying the ratios to find out the solvency and profitability of a company, to make an forecasting regarding the future of the financial position of a company.	K4
CO3	Interpret the financial statements, and analyzing the financial statements to know the Fund Flow Statement and Cash Flow Statement.	K2
CO4	Value the funds flow and cash flow of the company and analyzing to control the flow of cash and also use of budgetary control for effective means of control of funds.	K5
CO5	Solve the concept of marginal costing and applying the concept for managerial decisions like expansion of plant, foreign markets, make or buy decisions etc.	K4

## **UNIT - I**

Management Accounting – Meaning - Objectives – Nature and Scope – Advantages and its limitations - Distinguish between Management Accounting, Cost Accounting and Financial accounting. (18 Hours)

## **UNIT - II**

Financial Statement Analysis - Ratio analysis - Meaning - Classifications of ratio- Uses and Limitations – Ratios to Balance sheet (Simple Problems in back Ratios) (17 Hours)

## **UNIT - III**

Fund Flow Statement – Meaning and Importance- Concept of Funds – Merits & Demerits - Cash Flow Statement (as per Accounting Standard 3 – New format) -Meaning and Importance – Difference between Fund Flow and Cash Flow Statement. (19 Hours)

## **UNIT - IV**

Budget and Budgetary Control –Types of Budgets- Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget, Master Budget. (17 Hours)

## **UNIT - V**

Marginal Costing – Meaning– Definition of Marginal Costing - Scope and Importance – Salient features of Marginal Costing and its Limitations -- P/V Ratio – Break Even Analysis and Margin of Safety - Profit Planning – Application of Marginal Costing Techniques – Accepting a Foreign Order, Selection of suitable product mix, Make or buy, Key Factor. (19 Hours)

**Note: Distribution of marks – Problems 70% and Theory 30%**

**CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Responsibility Accounting
2. Position of Management accountant in the organization

## **TEXT BOOKS:**

1. S.N.Maheswari, Management Accounting , Sultan Chand & Sons, New Delhi.
2. Dr.R.Ramachandran & Dr.R. Srinivasan, Management Accounting Sriram, Publications- Trichy.
3. Sharma &Shashi K.Gupta, Management Accounting Kalyani Publishers, NewDelhi.

## **REFERENCE BOOKS:**

1. R.S.N Pillai & V. Bhagavathi, Management Accounting, S.Chand Publishing, New Delhi, 2008.
2. Dr.Ramachandran and Dr.R.Srinivasan, Management Accounting , Sri Ram Publication, Trichy

## Mapping

<del>P O CO</del>	PO 1	P O 2	PO 3	PO 4	PO 5	P O 6	P O 7	PO 8	PO 9	P O 10	PO 11	PO 12	P O 13	P O 14	PO 15
C01	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

SUBJECT CODE: 22U6CMC16		
SEMESTER – VI	CREDIT : 4	HOURS : 90

## INCOME TAX LAW AND PRACTICE – II

### OBJECTIVES:

1. To enable the students to gain knowledge in Income Tax Assessment.
2. To access the various heads of income in Income Tax.
3. To learn about Income tax exemptions & deductions under various heads o Income.

### LEARNING OUTCOME:

- *Students will be able to understand capital gain and loan on capital gain.*
- *Students will be able to know about income from other sources.*
- *Students will be able to know computation of tax liability and income tax authority.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Demonstrate a critical understanding of the capital gains and working out the provisions regarding the capital gains	K2
C02	Analyzing the various provisions and calculating the Income from other sources	K1
C03	Using the guidelines provided to calculate the clubbing of income and set off and carry forward of losses	K4
C04	Thorough knowledge on the provisions regarding deductions u/s 80	K5
C05	Knowledge on the assessment of the individual returns and the official proceedings	K3

**UNIT- I**

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exempted Capital Gain-Deemed Capital Gain- Computation of Capital Gain – Capital Loss –Tax on Capital Gain (Sec 45). **(18 Hours)**

**UNIT- II**

Income from Other Sources – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from Other Sources **(17 Hours)**

**UNIT -III**

Aggregation of Income – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses. **(19 Hours)**

**UNIT- IV**

Computation of tax liability under new tax regime –Surcharge – Tax free income – Assessment of Individual and firms. **(17 Hours)**

**UNIT -V**

Income Tax authorities – Powers and duties – Types of assessment – Appeals and Revisions. **(19 Hours)**

**Note: Distribution of marks – Problems 70% and Theory 30%.**

**CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Transfer Pricing
2. Income computation disclosure statement (ICDS) 1-8
3. Collection and Recovery of Tax
4. Annual Information statement.

**TEXT BOOK:**

1. Vinoth K Sinhanian, Income Tax Law and Practice, Taxman Publications, NewDelhi.

**REFERENCE BOOKS:**

1. Hariharan, Income Tax Law and Practice, Tata Macro Hill Publications , NewDelhi
2. Vinod.K Singhanian & Monica Singhanian, Student Guide to Income Tax, Taxmann Publications PVT LTD
3. Dr.A.Jayakumar and Dr.C.Dhanapal, Income Tax law and practice, Learn Tech Press.

### Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	P O 6	P O 7	PO 8	PO 9	P O 10	PO 11	PO 12	P O 13	P O 14	PO 15
C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



SUBJECT CODE: 22U6CMC17		
SEMESTER – VI	CREDIT : 4	HOURS : 90

## FINANCIAL MANAGEMENT

### OBJECTIVES:

1. To Know the Importance of Financial Management.
2. To understand the techniques to assess the financial performance of a business entity

### LEARNING OUTCOMES:

*Students can ascertain the best Investment options & make managerial decisions.*

*Students are able to calculate the return on investment by using various methods.*

*Students are able to describe the capital structure & leverage.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Demonstrate the Business Finance and Finance Function .	K3
C02	Indicate Knowledge about the Time Value of Money	K2
C03	Describe the Capital Structure And Leverage .	K1
C04	Examine the Cost of Capital and capital budgeting, methods.	K4
C05	Estimate the Concept of Working Capital	K5

## **UNIT- I**

**Meaning of Finance** – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - **Financial Management** – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan. (Theory Only)

**(18 Hours)**

## **UNIT-II**

**Time Value of Money** - Meaning – definition- Methods of Time value money- computation of present value and future value of money. (Theory and Problems) - **Dividend Decisions** – Relevance of Dividend Payment – Stability of Dividend Payment – Forms of Dividend payment – Dividend Policy in Indian Corporate Sector (Theory).

**(17 Hours)**

## **UNIT- III**

**Capital Structure And Leverage** - Meaning of capital structure – factors affecting capital structure – EBIT – EPS analysis – indifference point EBIT – meaning of leverage – types – operating, financial and combined leverage – sources of finance. (Theory and Problems)

**(19 Hours)**

## **UNIT-IV**

**Cost of Capital** - Importance – computation of cost of various sources of capital – weighted average cost of capital - capital budgeting - Meaning – importance – methods – payback period – discounted payback period – ARR – NPV – Profitability Index – IRR. (Theory and Problems)

**(17 Hours)**

## **UNIT-V**

**Concept of Working Capital** – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital– Sources of Working Capital. (Theory and Problems).

**(19 Hours)**

**Note: The question paper shall be covered 70% Theory and 30% Problem**

### **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Preparing a blue print on working capital of a small concern.
2. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
3. Draw the organization chart of Finance Function of a company.

### **TEXT BOOK:**

1. Dr. S. N. Maheswari, Financial Management, Sultan Chand & Sons, New Delh

**REFERENCE BOOKS:**

1. Khan & Jain, Management Accounting & Financial Management, Tata McGraw Hill Publishers, New Delhi.
2. Pandey. I. M., Financial Management, Tata McGraw Hill Publishers, New Delhi.
3. Ravi. M. Kishore. Financial Management, Taxman Publication, New Delhi.

**Mapping**

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	P O 6	P O 7	PO 8	PO 9	P O 10	PO 11	PO 12	P O 13	P O 14	PO 15
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C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 22U6CMC18		
SEMESTER - VI	CREDIT : 3	HOURS : 60

### GST - APPLICATIONS

#### OBJECTIVES:

1. To acquire the knowledge about GST.
2. To understand the various process involved in filing the GST.

#### LEARNING OUTCOME:

- *Students will be able to understand the GST.*
- *Students will be able to know about GST filing procedures.*
- *Students will be able to know various GST rates for commodities.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To understand the concept of GST	K1
C02	To explain the procedures for levy & collection of taxes	K2
C03	Analyzing the GST Supply Procedures.	K4
C04	To categorize the Registration under GST	K4
C05	To calculate the Input tax credit & payment of Tax	K3

## **UNIT - I**

**Goods and Services Tax:** Meaning – features – Taxes subsumed under GST – benefits – structure (State Goods and Service Tax – Central Goods and service Tax – Integrated Goods and Service Tax – Union Territory Goods and Service Tax) – GST rate – Goods and services exempted from GST.

**(12 Hours)**

## **UNIT - II**

**Levy and Collection of GST** – Concept of Supply – Composite and mixed supplies – Composition of levy – time of Supply of Goods and services – Place of Supply of goods and services – input Tax credit – reverse charge Mechanism – Procedures Under GST.

**(12 Hours)**

## **UNIT - III**

**Supply under GST** – Taxable Supply – Inter State Supply – Intra State Supply – Service – Supplier – Recipient - Essential Ingredients to supply – Meaning & Taxability of Composite and Mixed Supply – Time and Value of Supply – Place of Supply – Exemptions from GST.

**(12 Hours)**

## **UNIT IV**

**Registration under GST** – Persons liable for registration – Compulsory Registration – Persons not liable for Registration – Procedure for Registration – Cancellation of Registration – Revocation of Cancellation of Registration.

**(12 Hours)**

## **UNIT V**

**GST Council** – GST Network – E- way Bill – Tax invoice – Input Tax Credit – Levy & Collection of GST – Goods and Services Tax Return forms and its contents – Filing of return – Payment of Tax & refund of Tax.

**(12 Hours)**

## **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. GST – Journal Entries
2. Levy of GST
3. GST Filing Procedures

## **TEXT BOOK:**

1. Taxmann's GST Law & Practice – A Compendium of CGST/IGST Acts along with a Gist of Relevant Rules/Circulars/Notifications & Case Laws | 2021 Edition.

**REFERENCE BOOKS:**

1. Vinod k singania, Indirect Taxes, Tax mann's Publications, NewDelhi, 2018
2. Rakesh Kumar, Goods and Services Tax, Diamond Pocket Books pvt Ltd.

**Mapping**

P O CO	PO 1	P O 2	PO 3	PO 4	PO 5	P O 6	P O 7	PO 8	PO 9	P O 10	PO 11	PO 12	P O 13	P O 14	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**SUBJECT CODE: 22U6CMCPR01****SEMESTER – VI****CREDIT : 3****HOURS : 60****CAMPUS TO CORPORATE (PROJECT)****OBJECTIVES:**

- To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.
- To create awareness about the corporate culture.

**UNIT-I**

Overview of corporate – History of corporate–campus and corporate – distinction overview of BPO Industry in India and world Enhancing the reading ability of students (at a speed of minimum 150 word spear minute with appropriate stress, voice modulation and correct pronunciation). Students should be exposed to the practice of reading news papers viz., The Hindu, Indian Express, Business Line, Economic Times etc., and magazines like business world, etc., Enhancing the spontaneous writing skill of the students–writing articles on simple to pics given–preparing speeches–preparing reports on various events / functions held in the college

**(Hours 10)****UNIT-II**

Enhancing the spontaneous speaking skill of the students–self introduction at various forums and during interviews – Effective Public Speaking (EPS) – Role-playing. Mock interviews for recruitment –mock press meets..

**(Hours 14)****UNIT-III**

Enhancing the presentation skill of the students – Individual seminar presentation and Group seminar presentation (Students may be organized in to groups, which will prepare paper so current issues pertaining to trade, commerce and industry or any social issue and present the same to audience). Each group may consist of 3 or 4 students.

**(Hours 12)****UNIT-IV**

Enhancing the interpersonal communication skill of the students – Group Commission (Students may be organized in to 4 and 5 groups). All the groups may be give management problem relating to real life experiences of trade and industry in the country or the world. They will be asked to find group solution through discussion and the group leader will present the same to the audience in the class.

**(Hours 10)****UNIT-V**

Fundamentals of English – constructing sentences – correct use of tenses – articles – international phonetic alphabet – vowel and consonant sounds–syllable stress – in to nation – listening – principles of good listening – accent comprehension – practical exercises Corporate etiquette – Dressing and grooming skills – Work place etiquette – Business etiquette – Email etiquette – Telephone and meeting etiquette –

Presentation skills. Professional competencies : analytical thinking – listening skills – time management – team skills –stress management – assertiveness – Facing group discussion and interview.

**(Hours 14)**

**TEXT BOOK:**

1. Rajendra Pal & Korlahall, Essentialsof Business Communication, Sultan Chand & Sons, 2008.

**REFERENCE BOOK:**

1. Namrata Palta, The art of Effective Communication, Lotus Press, New Delhi, 2007.
2. S.K.Mandal, Effective Communication and Public Speaking, Jaico Publishing.
3. V.Sasikumar, P .KiranmaiDutt, Geetha Rajeevan, A. Course in Listening and Speaking II, Cambridge University Press, 2007. B.B.A.



SUBJECT CODE: 22U6CME04		
SEMESTER – VI	CREDIT : 3	HOURS : 60

#### ELECIVE-IV: FINANCIAL SERVICES

#### OBJECTIVES:

- To provide a thorough understanding about the Financial Services.
- To enhance the knowledge about sources of Financial services.

#### LEARNING OUTCOME:

- *Students will be able to understand the importance of financial Services.*
- *Students will be able to know the various services provided by the Financial Institutions*
- Students will be able to know about Mutual Fund investment.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To Understand the role and function of the financial system.	K2
C02	To explain about financial products and services.	K2
C03	To explain about Venture Capital, Leasing	K4
C04	To understand the Credit Rating system.	K2
C05	To analyze the knowledge about Recent Trends in Financial services like Mutual Funds De-mat Services.	K4

## **UNIT - I**

Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India. **(12 Hours)**

## **Unit - II**

Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India. **(12 Hours)**

## **Unit - III**

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing. **(13 Hours)**

## **Unit - IV**

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context. **(12 Hours)**

## **Unit - V**

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-need and Operations-role of NSDL and CSDL. **(11 Hours)**

## **CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Mutual Fund Schemes
2. Small Investment Plan.
3. Applications of DEMAT account.

## **TEXT BOOK:**

1. Dr.S.Gurusamy, Financial Services, McGraw-Hill Education (India) Pvt Limited, 2019

## **REFERENCE BOOKS:**

1. Bhole & Mahakud, Financial Institutions and Market, - McGraw- Hill Company, New Delhi - 2009.
2. V.A.Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai-2017.
3. DK Murthy, and Venugopal, Indian Financial System, I K International Publishing House - 2006.

## Mapping

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C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 22U6CMEP05		
SEMESTER – VI	CREDIT : 3	HOURS : 60

### ELECTIVE V: FUNDAMENTALS OF INSURANCE

#### OBJECTIVES:

- To make the students to understand the basic concept of insurance.
- To enable the students to learn the practical aspects of insurance.
- To understand various policies and schemes of general insurance.

#### LEARNING OUTCOME:

- *Apply the various Principles of Insurance.*
- *Know the Insurance law & its importance.*
- *Gather more information about various types of insurance.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Describe the concept of Insurance	K1
C02	Compute the functions general Insurance	K3
C03	Summarize the life insurance policies	K2
C04	Examine the role of IRDA	K4
C05	To know various types of insurance policies	K5

**UNIT I:**

Insurance – definition- functions – benefits – types – principles of insurance – insurance documents.

**(11 Hours)**

**UNIT II:**

General insurance – law relating to general insurance – GIC – organization structure – functions- Life insurance – meaning – difference between insurance and assurance – features of life assurance-partnership Insurance.

**(13 Hours)**

**UNIT III:**

Classification of life insurance policies – on the basis of duration – on the basis of premium payment – on the basis of number of persons assured – group insurance schemes.

**(12 Hours)**

**UNIT IV:**

Assignment – meaning – procedure – nomination – difference between assignment and nomination –IRDA -Functions.

**(11 Hours)**

**UNIT V:**

Marine insurance – definition – kinds – fire insurance – meaning – types – miscellaneous insurance – personal accident – crop insurance – fidelity guarantee – property insurance – motor vehicle insurance – cattle insurance – engineering insurance.

**(13 Hours)**

**CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Online filing Insurance application.
2. Types of Insurance provided by the insurer.
3. Insurance Claim Form Filing Procedures

**TEXT BOOK:**

1. Dr.P.Periasamy, Principles and Practice of Insurance, Himalaya Publishing House, 2013.
2. M.N.Mishra, Dr.S.B.Mishra, Insurance - Principles and Practice S.Chand and CompanyLtd, 2011.

**REFERENCE BOOK:**

1. Inderjit Singh, Ravest Katyal, Sanjay Arora, Insurance principles and practices, Kalyani

### Mapping

P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 22U6CME06		
SEMESTER – VI	CREDIT : 3	HOURS : 60

### ELECTIVE-VI: BUSINESS ETHICS

#### OBJECTIVES:

- To study the nature and importance of Business Ethics.
- To familiarize students by understanding the concept of ethics in business.

#### Learning Outcome:

*Students will be able to understand the concept of Business Ethics.*

*Students will understand the importance of Professional Ethics.*

*Students are able to know the various types of ethics related to business.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To recall a knowledge about business ethics.	K1
C02	To analyze clear idea about professional ethics.	K4
C03	To apply the marketing ethics.	K3
C04	To find about the ethics in IT.	K2
C05	To compare about ethical & unethical practices in finance.	K4

**UNIT: I**

**Nature and Essence of Business Ethics:** Meaning of Ethics, Scope & Importance of Ethics, Types of Ethics. Business Ethics: Introduction, Meaning, Characteristics, Importance, Factors Influencing Business Ethics, Principles & Scope of Business Ethics, Approaches to the study of Business Ethics, Arguments for and against Business Ethics. **(12 Hours)**

**UNIT: II**

**Professional Ethics:** Concept & Emergence of Professional Ethics, Need for Professional Ethics, Ethical Dilemmas in Profession – Healthcare, Education, Corporate, Social work. Reasons for the crisis of Professional Ethics (Nepotism, favoritism etc.), Moral Entrepreneur (Meaning only). **(12 Hours)**

**UNIT: III**

**Marketing Ethics:** Meaning of Marketing, Need of Ethics in Marketing, Ethical dilemmas in Marketing, Unethical practices in Marketing, Ethical issues in Advertising, Promotions and Distribution, Common deceptive marketing practices, Role of Consumerism. **(12 Hours)**

**UNIT: IV**

**Ethics in IT:** Ethical issues relating to Computer Applications, Information Security, Security Policies & Procedures, Information Protection, Ethical codes in Information Technology, Reducing threat to Information Systems. **(12 Hours)**

**UNIT: V**

**Ethics in Finance:** Meaning of Finance, Ethics in Finance, Need of Ethics in Finance, Scope & Code of Ethics in Finance, Unethical practices in Finance. **(12 Hours)**

**CONTENT BEYOND THE SYLLABUS: (Self Study & Guest Lecture)**

1. Ethics Followed by the Business People.
2. Ethics of the Government



**REFERENCE BOOKS:**

1. S.Prabhakaran, Business Ethics & Corporate Governance, Excel Books, New Delhi, 2010
2. R. R. Gaur, R. Sanghal, G. P. Bagaria, Human Values and Professional ethics, Excel Books, New Delhi, 2010

**Mapping**

P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**QUESTION PAPER PATTERN  
(For Theory & Problem oriented subjects)**

**Time: 3 Hours**

**Max. Marks: 75**

**PART - A (20 x1 = 20 Marks)  
Answer All the Questions  
(From each unit two  
questions)**

**PART - B (5 x 5 = 25 Marks)  
Answer All Questions (Either or Type)  
(From each unit one question)**

**PART - C (3 x 10 = 30 Marks)  
Answer any Three out of Five Questions (From each unit one question)**

