

# VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

**B.COM (PROFESSIONAL ACCOUNTING) - REGULATIONS**

**(Candidates admitted from 2022-2023 onwards)**

## **I. SCOPE OF THE COURSE**

**B.Com (PA)** 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 etc.

## **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, ICWA, ACS, etc.
- ✓ 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 B.Com (PA) 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 (PA) shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu /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) / two academic years (PG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G. and 90 credits for P.G.

## **Duration**

The total period of study for each programme is as below

U.G. Three years	-	6 semesters
P.G. Two years	-	4 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. and P.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	PG
1. CIA Test I & II (Average)	-	5	5
2. Model Examination	-	10	5
3. Assignment	-	5	5
4. Seminar	-	0	5

---

- Attendance

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

<b>S.No</b>	<b>Percentage of Attendance</b>	<b>Remarks</b>
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 storage 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.

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% 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. / First to Third Semester P.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>

### **Credit for P.G. Course**

<b>Particulars</b>	<b>Credit</b>
Core, Elective and Project	90
Human Rights	1
<b>Total</b>	<b>91</b>

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

### **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. & P.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 and for the PG programme based on all the subjects studied by the student.

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. and P.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.

\*\*\*\*\*

## **B.COM (PA)**

### **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**

<b>PSO NUMBER</b>	<b>PSO STATEMENT</b>
<b>PSO1</b>	1. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
<b>PSO2</b>	2. Learners will be able to recognise 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.
<b>PSO3</b>	3. Learners will be able to prove proficiency with the ability by engage in competitive exams like CA, Cs, CMA and other courses.
<b>PSO4</b>	4. Learners will involve in various co-curricular activities to demonstrate relevant foundational and theoretical knowledge of their academic major and to practical exposure.
<b>PSO5</b>	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	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; 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.	K1
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

# VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM

COURSE PATTERN-B.COM (PA)

(WITH EFFECT FROM 2022-2023 ONWARDS)

	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – I</b>								
<b>I</b>	22U1LT01	Languages	Tamil or anyone of the modern or Classical Language - I	5	3	25	75	100
	21U1CE01	Languages	Communicate English - I	5	3	25	75	100
	21U1CMPE01	Languages	Professional English - I	4	4	25	75	100
	22U1PAC01	Core-1	Financial Professional Accounting - I	6	5	25	75	100
	22U1PAC02	Core-2	Fundamentals of Management	4	4	25	75	100
	21U1MAA01	Allied – I	Business Mathematics	4	4	25	75	100
	18U1VE01	Value Based Education	Value Education Yoga	2	2	25	75	100
<b>Total</b>				<b>30</b>	<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER – II</b>								
<b>II</b>	22U2LT02	Languages	Tamil or anyone of the modern or Classical Language – II	5	3	25	75	100
	21U2CE02	Languages	Communicative English - II	5	3	25	75	100
	21U2CMPE02	Languages	Professional English - II	4	4	25	75	100
	22U2PAC03	Core – 3	Financial Professional Accounting - II	4	4	25	75	100
	22U2PAC04	Core – 4	Business Communication and Report writing	4	3	25	75	100
	21U2MAA02	Allied – II	Statistics for Business	4	4	25	75	100
	20U2ES01	Value Based Education	Environmental Studies	4	4	25	75	100
<b>Total</b>				<b>30</b>	<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>

	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mar	Ext. Mar	Total Mar
<b>SEMESTER – III</b>								
III	22U3PAC05	Core – 5	Corporate Accounting - I	6	5	25	75	100
	22U3PAC06	Core – 6	Business Law	6	4	25	75	100
	22U3 PAC07	Core - 7	Auditing and Assurance	5	3	25	75	100
	22U3 PAC08	Core - 8	Principles of Marketing	5	3	25	75	100
	21U3PAA03	Allied - III	Managerial Economics	4	4	25	75	100
	22U3PAS01	SBEC - I	GST Applications	2	2	25	75	100
	22U3PAN01	NMEC – I	E- Banking	2	2	25	75	100
<b>Total</b>				<b>30</b>	<b>23</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	22U4PAC09	Core – 09	Corporate Accounting - II	6	5	25	75	100
	22U4PAC10	Core – 10	Company Law	6	4	25	75	100
	22U4PAC11	Core - 11	Banking Theory	5	3	25	75	100
	22U4 PAC12	Core – 12	Entrepreneurship Theory And Practice	5	3	25	75	100
	21U4PAA04	Allied - IV	Rural Economics	4	4	25	75	100
	22U4PAPR01	Project-1	In-plant Training	2	2	40	60	100
	22U4PAN02	NMEC – II	Principles of Commerce	2	2	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	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – V</b>								
V	22U5 PAC13	Core –13	Cost Accounting	6	5	25	75	100
	22U5 PAC14	Core – 14	Income Tax Law & Practice - I	6	5	25	75	100
	22U5 PAC15	Core – 15	Security Analysis and Portfolio Management	5	3	25	75	100
	22U5 PAC16	Core – 16	E- Commerce	5	3	25	75	100
	22U5 PACP01	Core – Practical-01	MS – Office (Practical)	4	3	40	60	100
	22U5PAE01	Elective: I	Human Resource Management	4	3	25	75	100
	22U5PAE02		Retail Marketing					
	22U5PAE03		Business Ethics					
<b>Total</b>				<b>30</b>	<b>22</b>	<b>165</b>	<b>435</b>	<b>600</b>
	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – VI</b>								
VI	22U6PAC17	Core –17	Management Accounting	6	4	25	75	100
	22U6PAC18	Core –18	Income Tax Law & Practice - II	6	4	25	75	100
	22U6PAC19	Core –19	Financial Management	6	4	25	75	100
	22U6PACP02	Core – Practical-02	Tally - Practical	4	3	40	60	100
	22U6PAPR02	Project - I	Campus to Corporate	4	3	40	60	100
	22U6PAE01	Elective: II	1.Customer Relationship Management	4	3	25	75	100
	22U6PAE02		2. Insurance Practice					
	22U6PAE03		3.International Business					
		Extension Activities		<b>1</b>				
<b>TOTAL</b>				<b>30</b>	<b>22</b>	<b>180</b>	<b>420</b>	<b>600</b>
<b>GRAND TOTAL</b>				<b>180</b>	<b>140</b>	<b>1030</b>	<b>2970</b>	<b>4000</b>

**V SEM-ELECTIVES:**

**22U5PAE01            Human Resource Management**

**22U5PAE02            Retail Marketing**

**22U5PAE03            Business Ethics**

**VI SEM-ELECTIVES:**

**22U6PAE01            Customer Relationship Management**

**22U6PAE02            Insurance Practice**

**22U6PAE03            International Business**

## FINANCIAL PROFESSIONAL ACCOUNTING – I

SUBJECT CODE: 22U1PAC01		
SEMESTER – I	CREDIT: 5	HOURS: 90

### OBJECTIVES

1. To gain working knowledge of the principles and procedures of accounting and their application to different practical situations.
2. To familiarize the students with financial transactions and enable the students to prepare the final accounts of various Concerns.

#### ***Learning Outcome***

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

*Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To write the Accounting principles in accordance with appropriate Accounting Concepts & Conventions.	K1
C02	Preparation of Bank Reconciliation Statement, ratification of error.	K2
C03	Preparation of Final Accounts of the concerns with the Adjustments	K4
C04	Preparation of accounting information for non-trading concerns and evaluation of Income and Expenditure.	K5
C05	To know about Consignments and Joint Ventures	K3

Unit	Syllabus Content	No. of Hours
I	Introduction of Accounting: Meaning and Scope of accounting – Accounting Principles, Concept and Conventions–Journal–Ledger–Subsidiary Books excepting Bills Receivable and Bills Payable book –Trial Balance.	19
II	Bank Reconciliation Statements: Reconciliation between Cash Book and Pass Book–Rectification of Errors–Bills of Exchange.	16
III	Preparation of Final Accounts–Trading Profit & Loss Account and Balance Sheet (with adjustments).	19
IV	Non-Trading concern–Income and Expenditure Account–Receipts and Payments Account–Average Due Date	18
V	Consignments –Valuation of stock –Normal loss–Abnormal loss – Joint ventures excluding memorandum.	18

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

**Content beyond the Syllabus:**

1. List out various accounting concepts and conventions
2. List out Various Accounting Standards including Ind AS
3. Collection & recording of Bank Reconciliation statement with regard to any suitable situation.
4. Collection and recording process in Receipts and payments.
5. Ascertainment of Normal Abnormal Loss

**TEXT BOOK**

1. T.S.Reddy & A.Murthy, –Financial Accounting, Margham Publication, Chennai (2012).

**REFERENCE BOOKS**

1. T.S Grewal, –Introduction to Accountancy, S.Chand& Company Ltd, 8th revised edition 2013.
- 2.S.R.N pillai&Bhagavathi,–Introduction to Accountancy, S.Chand & Company Ltd. (2002).
3. Jain &Narang,–Advanced Accountancy, 7<sup>th</sup> revised edition, 2008.
4. K.L.Nagarajan,N.Vinayagakam,P.Lnagarajan,–Principles of Accountancy ||,S.Chand& Company Ltd, reprint 2010.

### 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: 22U1PAC02		
SEMESTER - I	CREDIT : 4	HOURS : 60

## FUNDAMENTALS OF MANAGEMENT

### OBJECTIVE:

1. To create an understanding of the fundamental principles of management and various forms of business organizations

### Learning Outcome

- 1 .Students will be able to know the nature and various forms of business Organization.
2. Students will be enhanced with various management functions and thoughts.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To Classify the Process of Managing, Features, Management as an art or a science or a profession.	K3
C02	To Show Planning and Organizing and Decentralization, Organizational Charts.	K1
C03	To estimate Motivation, Meaning, Definition, Nature, Types of Motivation, Theories of Motivation.	K2
C04	To compare Leadership, Qualities of a good leader, Leadership theories.	K4
C05	To evaluate the Controlling, Control Techniques, Techniques of effective co-ordination..	K5

<b>UNIT</b>	<b>COURSE CONTENT</b>	<b>Hours Allotted</b>
<b>I</b>	Management: Meaning–Process of Managing–Features – Management as an art or a science or a profession–Scientific Management–Principles and Functions of Management- POSCORD.	<b>19</b>
<b>II</b>	Planning: Definition–Nature and Characteristics of Planning–Importance–Types of Plans– Planning process–Limitations. Organizing: Meaning–Principles and Types of Organization–Delegation of Authority–Decentralization–Organizational Charts.	<b>18</b>
<b>III</b>	Motivation: Meaning–Definition–Nature–Types of Motivation–Theories of Motivation.	<b>17</b>
<b>IV</b>	Leadership: Meaning–Nature–Importance–Types of Leadership–Qualities of a good leader– Leadership theories.	<b>17</b>
<b>V</b>	Controlling: Definition–Characteristics of control–Steps in controlling–Effective control– Control Techniques. Co-ordination: Definition–Features and Benefits of co-ordination– Techniques of effective co-ordination.	<b>19</b>

**TEXT BOOK:**

1. R. N. Gupta “Principles of Management”, S. Chand & company ltd, 2005.
2. Dinkar Pagare “Principles of Management” Sultan Chand & Sons, 2004.

**REFERENCE BOOKS:**

1. K. Aswathappa and G. Sudharsana Reddy, “Management and Organizational Behaviour”, Himalaya Publishing house, 2010
2. Harold Koontz and Heinz Weirich, “Essentials of Management”, McGraw-Hill Publishing Company.

## 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	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

## BUSINESS MATHEMATICS

**SUBJECT CODE: 21U1MAA01**

**CLASS: I-B.COM (PA)**

**SEMESTER - I**

**CREDIT : 4**

**HOURS : 60**

### Objective:

1. To gain knowledge of Set Theory, Matrix and its importance.
2. Acquire the knowledge about Mathematics Finance in different situations

### Learning Outcome

- 1) Students will be able to know the Basic Concepts of Set Theory and Matrix.
- 2) Students will be enhanced the Mathematics Finance Concepts in various situation.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To gain clear idea about Set Theory.	K3
CO2	To gain clear idea about Matrix.	K3
CO3	To understand the importance of Inverse Matrix	K5
CO4	To know about the importance of Simple & Compound Interest	K3
CO5	To aware the importance of Annuities	K5

Unit	Syllabus Content	No. of Hours
I	Set Theory: definition –types of sets-sets operations-loans and the properties of set (without proofs)-verification using Venn diagram only-principle of inclusion and exclusion statement problems only.	12
II	Matrices: definition of matrix-types of matrix – matrix operation-determinants- solving simultaneous equations in three variables using Cramer's scale.	12
III	Inverse of a matrix: definition – inverse of a matrix finding inverse of $3 \times 3, 2 \times 2$ non-singular matrices – solving simultaneous equations in 2 & 3. Unknowns using inverse method-input , output analyses for $2 \times 2$ input, output matrix only-simple problems.	12
IV	Mathematics of finance: simple interest and compound interest-effective rate and normal rate of interest.	12
V	Depreciation –annuities –present value of an immediate annuity –present value of an annuity due – amount of an immediate annuity –amount of an annuity due- problems only	12

**Text Book:**

Navanitham P A,"Business Mathematics & Statistics" Jai Publishers, Trichy-21.

**Reference Books:**

- 1.Sundaresan and Jayaseelan,"Introduction to Business Mathematics," Sultan Chand Co & Ltd, New Delhi
- 2.Sanchetti D C and Kapoor , V K," Business Mathematics" , Sultan Chand Co& Ltd, new delhi
- 3.G K Ranganath C S Sampamgirm and Y Rajan A- Text Book Business Mathematics – Himalaya Publishing House.

**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: 22U2PAC03		
SEMESTER – II	CREDIT: 4	HOURS: 60

### FINANCIAL PROFESSIONAL ACCOUNTING – II

#### OBJECTIVES

- To have working knowledge of accounting concepts, detailed procedures and documentation involved in financial accounting system.
- To gain working knowledge of the principles and procedures of accounting and their application to different practical situations.

#### *Learning Outcome*

- ❖ Students will be able to prepare Branch Accounts and Hire Purchase system
- ❖ Students will be able to prepare common balance sheet and unrealized profit.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To write the Depreciation and various methods of Depreciation	K1
C02	To Prepare the statement of affairs method and conversion methods and single entry system	K2
C03	Preparation of Hire purchase trading account- Installment purchase system	K4
C04	To know about the types of branches and calculation of Net profits	K5
C05	To know about National and International Accounting Standards	K3

Unit	Syllabus Content	No. of Hours
I	Depreciation and various methods of depreciation–Straight line method–Diminishing Balance method –Sinking fund method – Insurance policy method–Reserves and Provisions–Insurance claim.	12
II	Meaning of Royalty –Explanation of technical terms–Sub lease–Accounting treatments Single Entry System–Meaning and features–Statement of Affairs method and conversion methods – Investment Accounting.	12
III	Hire purchase – Installment purchase system -Distinction between hire purchase and installment system –Accounting treatment from the point of view of various parties.	12
IV	Branch accounts: meaning –Types of branches – Branch accounts – Debtors system, Stock & Debtors system. Departmental accounting – Distinction between departments and branches – Calculation of net profit of various departments – Allocation of expenses – Preparation of common balance sheet-Treatment of unrealized profit	12
V	Accounting Standards : National and International.	12

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

**Content beyond the Syllabus:**

1. List out various accounting concepts and conventions (GAAP)
2. List out Various Accounting Standards
3. Collection & recording of Royalty agreement.
4. Collection and recording of Hire Purchase Agreement.
5. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System.

**TEXT BOOK**

1. T.S. Reddy & A. Murthy, Financial accounting- Margham publications, Chennai

**REFERENCE BOOKS**

2. T.S Grewal,—Introduction to Accountancy, S. Chand & Company Ltd, eighth revised edition, 2013.

3. 2. S. R.N Pillai&Bhagavathi, –Introduction to Accountancy, S.Chand & Company Ltd.(2002).
4. K.LJain&Narang,—Advanced Accountancy,7threvised edition, 2008.
5. N.Vinayagakam,P.LNagarajan,—Principles of Accountancy, S.Chand & Company Ltd. Reprint 2010.

### 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: 22U2PAC04****SEMESTER – II****CREDIT : 3****HOURS : 60****BUSINESS COMMUNICAION & REPORT WRITING****Objective:**

- To gain knowledge of Business Correspondence and its importance.
- 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.

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

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

**Practical / Skill Development:**

- Preparing resume for self and any passing-out senior students.
- Draft a mail for Business correspondence.

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

1. Writing Effective Mails.
2. Prepare a sample business report.

**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

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: 21U2MAA02****SEMESTER - II****CREDIT : 4****HOURS : 60****STATISTICS FOR BUSINESS (Allied-COM)****Learning Objectives:**

- 1) To promote the knowledge of applying statistical techniques in business.

***Learning Outcomes:***

1. *Students will be able to understand the nature and characteristics Business Statistics.*
2. *Students will understand the importance of Business Statistics.*
3. *Students are able to know the trends in Business Statistics.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To define the meaning of Statistics and compare the data between primary and secondary.	<b>K1 to K6</b>
<b>CO2</b>	To understand the data and create the tables and diagrams.	<b>K1 to K6</b>
<b>CO3</b>	To find the measures of central tenancy and evaluate its values.	<b>K1 to K6</b>
<b>CO4</b>	To select the proper tools for business analysis and test the correlation	<b>K1 to K6</b>
<b>CO5</b>	To select and Calculate the Index Numbers.	<b>K1 to K5</b>

**UNIT- I : Introduction about the Statistics for Business**

Origin - Meaning - Definition of statistics - Characteristics - Functions - Uses of statistics in business - Advantages and limitations of statistics - Statistical investigation - Questionnaire: Meaning - Definition - Preparation of questionnaire -Data collection - Primary data and Secondary data - Application of questionnaire in business research. **(12 Hours)**

**UNIT-II : Procedure for selection and methods of presentation of data**

Sampling: Meaning - Definition - Features - Methods of sampling. Tabulation: Meaning - Definition- Formation of frequency tables - Diagrams: Meaning -Diagrammatic presentation of statistical data - Types of diagrams - Simple problems in Graphic presentation of Statistical data - Histograms - Frequency Polygon -Frequency Curve - O gives - Simple Problems. **(12 Hours)**

### UNIT-III : Averages including business averages

Measures of Central Tendency - Averages including business averages (Mean) -Functions and Objectives of Averages, Median and Mode (All methods) - Measures of Dispersion(All measures) - Simple Problems. **(12 Hours)**

### UNIT-IV : Tools for business analysis

Measures of Skewness: Karl Pearson's Co-efficient of skewness and Bowley's Co-efficient of skewness. Correlation Analysis: Meaning - Scatter Diagram - Karl Pearson's correlation - Spearman's Rank correlation. Regression analysis: Meaning – Uses - Difference between correlation and regression analysis - Simple problems. **(12 Hours)**

### UNIT-V : Index Numbers for business applications

Index number – Meaning - Characteristics and uses - Laspeyre's, Paasche's and Fisher's ideal index numbers - Fixed base index number - Chain base index number - Cost of living index numbers - Method of construction of index numbers - Simple problems. **(12 Hours)**

### Distribution of Marks: 80% Problems and 20%Theory

**Text Books:** Gupta S.P, "Statistical Methods", Sultan Chand and Sons, New Delhi.

### Reference Books:

1. Gupta S.P,Gupta.P.K and Man Mohan, "Elements of Business Statistics and Operation Research", Sultan Chand and Sons, New Delhi.
2. Navnitham P.A, "Business Mathematics and Statistics", Jai Publishers, Trichy.

### 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
CO1	-	✓	-	✓	-	-	-	-	✓	✓	-	-	✓	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 22U3PAC05		
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
<b>CO1</b>	To Illustrate the issue of equity shares with pro-rate allotment, par, premium and discount	K2
<b>CO2</b>	To Describe the knowledge in familiarizing various types of preference shares and methods of redemption of preference shares.	K1
<b>CO3</b>	To Demonstrate the knowledge in understanding Debentures and Issue and redemption of Debentures	K3
<b>CO4</b>	To Distinguish the underwriting of shares and valuation of goodwill.	K4
<b>CO5</b>	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 and discount – Forfeiture and Re- issue of shares- par and discount-Effects of Pro-rata Allotment on Forfeiture of Shares-Reissue of Forfeited Shares. **(19 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 and 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. **(17 Hours)**

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

## CONTENT BEYOND THE SYLLABUS:

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

## TEXT BOOK:

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

## REFERENCE BOOKS

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai, Fourth Edition 2019
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal, S.Chand Publications, Fifth Edition 2019
3. Advanced Accountancy - R.L.Gupta & Radhaswamy, 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: 22U3PAC06		
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
<b>CO1</b>	To outline contract consideration and capacity and recognition of the genuineness of assent in contract formation.	K4
<b>CO2</b>	To prove legality and Statute of Frauds in contracts, Identify contract remedies	K5
<b>CO3</b>	To discuss Performance and Discharge of Contract of sale- Unpaid Seller, recognition of transactions involving the Sales of Goods Act.	K1
<b>CO4</b>	To apply Contract of Agency - Agent and Agency- kinds of Agencies.	K4
<b>CO5</b>	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. **(19 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. **(18 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. **(18 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: 22U3PAC07		
SEMESTER – III	CREDIT : 3	HOURS : 75
AUDITING AND ASSURANCE		

**Objectives:**

- To improve the students knowledge, audit, assurance framework and international auditing standards.
- To develop the students' with techniques used by auditors.
- To enhance the students' understanding of the audit function and special audit.

**Learning Outcomes:**

1. Applying the rules of Auditing and Assurance standards in internal and external audit.
2. To know about the Audit of Payments and Receipts and Impersonal Ledger.
3. *The student will enhance their knowledge about verification and valuation of Assets.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>C01</b>	Familiarize the auditing and assurance standards practiced in India.	K3
<b>C02</b>	Understand the functions of International and Indian Accounting & Assurance standards board.	K1
<b>C03</b>	Apply the audit procedures in internal control and authenticity of cash flow transactions.	K2
<b>C04</b>	Implement effective internal control system in a firm through audit	K4
<b>C05</b>	Apply the knowledge gained in conduct of company audit and special audit.	K5

## **Unit I - Introduction to Auditing and Assurance standards**

**Definition of Audit – Difference between** Book keeping, Accountancy and Auditing –Auditing and Investigation – Objects of an Audit- Types of Audit- - Audit Planning and Control - Audit Programme - Audit Working Papers - Audit Files, Ownership and Custody of Working Papers- Auditing and Assurance Standard - Setting Process - Role of International Auditing. **(15 Hours)**

## **Unit II Verification and Valuation of Audit**

Verification and valuation of different kinds of Assets – Auditors positions in valuation of Assets - Audit Procedures for Obtaining Evidence, Sources of Evidence, Reliability of Audit Evidence, Methods of Obtaining Audit Evidence, Physical Verification, Documentation, Direct Confirmation - Representation by Management. **(15 Hours)**

## **Unit III - Internal Control**

Internal Check – Internal check for various transactions – internal audit and statutory audit – difference between internal and statutory audit – internal audit by external auditor – Limitations of internal control - Evaluation of internal control. **(15 Hours)**

## **Unit IV - Audit of Payments and Receipts and Impersonal Ledger**

Audit of Wages, Capital Expenditure, Other Payments and Expenses, Petty Cash Payments, Bank Payments, Bank Reconciliation , Audit of Receipts, Cash Sales, Receipts from Debtors and Other Receipts. Vouching Cash and Credit Purchases and Purchase Returns, Vouching of Cash and Credit Sales, - Audit of Impersonal Ledger, Capital Expenditure, Deferred Revenue Expenditure and Revenue Expenditure, Outstanding Expenses and Income, Repairs and Renewals. **(15 Hours)**

## **Unit V - Company Audit and Special Audit**

Qualifications and Disqualifications of Auditors, Appointment of Auditors, Removal of Auditors, Powers and Duties of Auditors, Branch Audit, Joint Audit, Special Audit, Reporting Requirements Under the Companies Act,1956, Special Points in Audit of Different Types of Undertakings, Educational Institutions, Hotels, Clubs, Hospitals, Hire Purchase and Leasing Companies (Excluding Banks ,Electricity Companies, Cooperative Societies, and Insurance Companies).- Role of Comptroller and Auditor General of India, Audit Reports, Qualifications, Disclaimers, Adverse Opinion, Disclosures, Reports and Certificates. **(15 Hours)**

**Text Books:**

1. **Tandon B.N (2016), Practical Auditing** , S.Chand & Co., New Delhi.
2. **Saxana (2009), Principles of Auditing** – Himalaya publishing house, New Delhi.

**Reference books:**

1. **Pradeepkumar, Beldev, Sachdeva (2015), Auditing theory and Practice** – 2008. Kalyani Publishers, New Delhi
2. **Ravendarkumar and Verendar Sharma (2009), Fundamentals of Practical Auditing**.Printince Hall of India. Pvt. Limited
3. **Sharma T.R. (2010), Auditing** , Sahitya Bhawan, New Delhi.

**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: 22U3PAC08</b>		
<b>SEMESTER – III</b>	<b>CREDIT : 3</b>	<b>HOURS : 75</b>

**PRINCIPLES OF 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:**

- *Applying principles to create market strategy which optimizes the marketing.*
  - *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.*

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

### **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-Grading-standardizing-packaging-Brand equity-Branding Strategies and positioning. **(15 Hours)**

### **UNIT-III**

Buying decision-consumer behavior-Meaning-nature-factors-buyer behavior theories-Marshellin model-Psychological theory-Psychoanalytic theories-social Psychological theories-Tools to study Buyer behavior-Buying decision process-Market segmentation-Need-types-group of segmentation- Marketing Research and Information process. **(15Hours)**

### **UNIT-IV**

Pricing decision-Factors affecting price determination-pricing policy and strategies-Nature-functions-channel of distribution-Types of channels-intermediaries- duties and responsibility of intermediaries. **(15 Hours)**

### **UNIT-V**

Promotional decisions-promotional Mix-Advertising and Salesmanship-public relation and publicity-Communication Process. **(15 Hours)**

### **Text books:**

- 1.R.S.Pillai&Baghuvathi-Modern Marketing-S.Chand and Sons 2018.
- 2.C.B.Guptha &Rajan Nair-Marketing Management-Sulthan Chand&Sons,New Delhi.2017.

### **References:**

1. Philip Kotler-Principles of marketing-Prentice-Hall India Pvt Ltd.2017.
2. Sherlekar- Marketing Management-Himalaya Publishing House Pvt Ltd.2018
3. Rajan Saxena-Marketing Management, MC,Graw Hill,Noida,U.P.2017
4. MM-Rajan Saxena-Tata Mc Graw-Hill Publishing co Ltd 2018



### 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	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>Subject CODE:21U3PAA03</b>		
<b>Semester -IV</b>	<b>Credit:4</b>	<b>Hours: 60</b>

### MANAGERIAL ECONOMICS

**Objectives:**

1. To enhance the analytical skills in business decision making.
2. To assist the students develop rational thinking in developing the business processes.

**Learning Outcome:**

- ❖ Students will know the basic concepts of Managerial economics.
- ❖ Students are undoubtedly understood about the demand analysis, costs concepts and pricing methods and profits

CO Number	CO Statement	Knowledge Level
<b>CO1</b>	Students clearly known the scope and characteristics of managerial economics	<b>K1</b>
<b>CO2</b>	Students distinctly understand the fundamental concept of managerial economics	<b>K3</b>
<b>CO3</b>	Students distinctly understand the fundamental concept of demand and known the demand forecasting methods	<b>K2</b>
<b>CO4</b>	To understand the concepts of cost and knowing the types of pricing	<b>K4</b>
<b>CO5</b>	Students will be aware about the concept of profits and understand the Break Even Analysis	<b>K5</b>

**.UNIT – I**

Definition of Economics – Definition of Managerial Economics – Nature and Scope of Managerial Economics – Difference between Economics and Managerial Economics – Role of a Managerial Economist. **(12 Hours)**

**UNIT – II**

Objectives of a Modern Firm – Five Fundamental Concepts – Incremental Concept – Time Perspective Concept – Discounting Principle – Opportunity Cost Concept – Equi-Marginal Concept. **(12 Hours)**

**UNIT – III**

Law of Demand – Factors Affecting Demand – Exceptions to Demand – Demand Forecasting – Factors Involved in Demand Forecasting – Advantages – Methods of Forecasting the Demand for an Established Product and a New Product – Criteria for a Good Forecasting Method. **(12 Hours)**

**UNIT – IV**

Pricing – Objectives of Pricing – Policies and Methods – Pioneer Pricing – Skimming Pricing – Penetration Pricing – Price Lining – Pricing over the Life Cycle of the Product. **(12 Hours)**

**UNIT – V**

Profit Planning and Control – Profit Budget – Break Even Analysis – Managerial Application of Break Even Approach – Its Uses and Limitations – Profit Forecasting. **(12 Hours)**

**TEXT BOOK**

1. Murugan M., Dr., (2017), Managerial Economics, Mritha Sanjeevi Publishers, Madurai.

**REFERENCE BOOKS**

1. Cauvery, Suthanayak, Girija and Meerabai, Managerial Economics, S.Chand and Co., New Delhi, 2010.
2. Sankaran, Managerial Economics, Margham Publications, Chennai, 2010.
3. Varshney R.L. and K.L. Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi, 2014 .
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Private Limited, New Delhi, 2016.
5. Mote V L, Samuel Paul and G. S. Gupta, McGraw-Hill Education, New Delhi.

**Mapping**

<b>PSO CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

SUBJECT CODE: 22U3PAS01		
SEMESTER - III	CREDIT : 2	HOURS : 30

### SBEC - 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
C01	Basic Structure of GST	K3
C02	Important aspects in GST	K1
C03	Summarize the tax collection methods	K2
C04	online Registration of GST	K4
C05	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:**

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	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECT CODE: 22U3PAN01</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

**NMEC: 1 E-BANKING**

**Objective:**

To provide the students with the latest development in the field of Banking and Financial System.

**LEARNING OUTCOME:**

- Students will be able to understand the History of Banking , Banking System
- Students will be able to understand SBI Rural Finance, Cooperative Banks.
- Students will be able to know the Electronic Fund Transfer (EFT), RBI Guidelines.

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

## **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. **(6 Hours)**

## **UNIT-II**

Central Banking – Functions – Credit Control Devices – RBI – Functions – Different Departments of RBI – Green Banking. **(7 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 **(5 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. **(5Hours)**

## **UNIT-V**

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems– E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. **(7Hours)**

### **Content beyond the Syllabus**

- 1.Repo Rate
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.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

**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.

**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
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 22U4PAC09		
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 **(17Hours)**

## 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). **(19 Hours)**

## UNIT IV

**Insurance Company Accounts:** Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method). **(17Hours)**

## UNIT V

**Holding Companies Accounts:** Introduction – Legal requirements relating to presentation of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment) **(19Hours)**

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

## CONTENT BEYOND THE SYLLABUS:

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:

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

**REFERENCE BOOKS:**

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

SUBJECT CODE: 22U4PAC10		
SEMESTER – IV	CREDIT : 4	HOURS : 90

## 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.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Compute the concept of a Private Ltd. Company and a Public Ltd. Company.	K3
C02	Describe the Certificate of incorporation and commencement of business.	K1
C03	Summarize the Prospectus-Contents of Prospectus .	K2
C04	Examine the Company management, Appointment, rights and duties of Managerial Personnel, Meetings-Resolutions .	K4
C05	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**

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.

**ONLINE SOURCES:**

1. <http://www.taxmann.com/bookstore/academic/company-law-b.com.-2nd-year.aspx>
2. <https://sol.du.ac.in/solite/Courses/StudyMaterial.aspx?ID=02>
3. <http://gurukpo.com/>

**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: 22U4PAC11		
SEMESTER - IV	CREDIT : 3	HOURS : 75

### BANKING THEORY

#### Objectives:

- To facilitate understanding the Origin of Banking.

#### Learning Outcomes:

1. Applying principles to create Suitability to Indian conditions.
2. Develop a value proposition for a Commercial Banks

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>C01</b>	Compute of Origin of Banking , Classifications on the basis of functions ,on the basis of organizational structure .	K3
<b>C02</b>	Describe of Modern Trend in Deposit Mobilization and lending.	K1
<b>C03</b>	Summarize Credit Creation by Banks	K2
<b>C04</b>	Examine of SBI and Agricultural Finance.	K4
<b>C05</b>	To estimate Recent Developments Banking Sector Reforms.	K5

#### UNIT-I

Introduction: Origin of Banking – Definition – Classifications on the basis of functions – on the basis of organizational structure – Unit Banking Vs. Branch Banking – Suitability to Indian conditions.

**(14 Hours)**

#### UNIT-II

Commercial Banks: Origin and growth – functions – primary functions – Subsidiary functions– Modern Trend in Deposit Mobilisation and lending – Various innovative lending Schemes – Modern Services like Leasing, Merchant Banking, Issues of Credit cards and following – role in economic development – Social responsibility of banks.

**(15 Hours)**

#### UNIT-III

Credit Creation by Banks: Techniques of credit creation – Limitations, investment policy of banks – Main consideration – safety, liquidity and profitability. Regional rural banks – objectives – functions – performances – defects – future of RRBs.

**(16 Hours)**



## UNIT-IV

Origin – Functions – SBI and Agricultural Finance – SBI and Small scale industries – SBI and Co-operative Sector – Achievement. Reserve Bank of India – Organisation – Functions – Credit control Measures – Quantitative Vs. Qualitative Credit Control – RBI and Rural credit– RBI and industrial finance – Bill Market Scheme – Powers under the Banking Regulation Act 1949. **(16 Hours)**

## UNIT-V

Recent Developments Banking Sector Reforms: Non-Performing Assets – Capital Adequacy Norms– Provision Requirements – Post Reform Position – Banking ombudsman Scheme – Privatisation of Banks – E-Banking. **(14 Hours)**

### Books for Reference:

1. Banking Theory Law and Practice – Sundaram & Varshney
2. Banking Theory Law and Practice – E.Gordon & K.Natarajan
3. A Text of Banking – Law and Theory of Banking – M.Radhasami& S.Vasudevan

### 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: 22U4PAC12</b>		
<b>SEMESTER – IV</b>	<b>CREDIT : 3</b>	<b>HOURS : 75</b>

### ENTREPRENEURSHIP THEORY AND PRACTICE

**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 in students and 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

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>C01</b>	To understand the basic concepts of Entrepreneur.	K1to K5
<b>C02</b>	To know the categories of Intellectual Property Rights.	K1to K5
<b>C03</b>	To generate an idea to create an innovate business plan.	K1to K5
<b>C04</b>	To be aware of the incentives and subsidies available to an Entrepreneur	K1to K5
<b>C05</b>	To develop various creative Entrepreneurial Skills.	K1to K5

## **UNIT - I**

**Entrepreneur and Entrepreneurship** – Evolution – Characteristics of successful entrepreneurs – Functions of entrepreneurs – Types of Entrepreneurs – Social entrepreneur – Women Entrepreneur – Problems of Women Entrepreneur – Difference between Entrepreneur and Intrapreneur – Role of entrepreneur in Economic Growth – Factors Affecting Entrepreneurial Growth – Success stories of few Indian entrepreneurs. **(18 Hours)**

## **UNIT - II**

**Entrepreneurship Motivation:** Meaning – Process – Theories – Factors. Entrepreneurship Development Programs – Need, Objectives, Phases. Intellectual property rights: Patent – Types, Process. Copy rights – Objectives. Trademark – Functions, Categories. **(18Hours)**

## **UNIT - III**

Idea generation – Opportunity/Product identification – Opportunity selection – Business opportunities in various sectors. Business plan – Meaning – Contents, Formulation. Steps in starting a small business enterprise – project appraisal – Project Report. **(18 Hours)**

## **UNIT - IV**

**Institutional service & finance to entrepreneurs:** DIC, NSIC, MSMEDI, ITCOT, KVIC, IFCI, IDBI, TIIC, SIPCOT, Commercial bank - Seed capital assistance – Mudra Scheme –Marketing Assistance, Research Development and Training Facilities, Export Assistance to MSMEs - Technology Upgradation, Assistance to Ancillary Industries - Incentives for MSMEs in Backward Areas. **(18 Hours)**

## **UNIT - V**

**Entrepreneurial skills :** Making of Doll, Jute bags, Artificial jewels, flowers, Soap oil, Phenoyl, Washing powder, Vessel cleaning powder, Craft works, Embroidery, Tailoring, Candle making, Coir products, Processed food products like Pickles, Soft drinks, Masala products, Herbal products like Facial cream, Tooth powder etc., **(18 Hours)**

## CONTENT BEYOND THE SYLLABUS:

- Tourism Entrepreneurship
- Business cases
- Online business

## TEXT BOOK:

1. Dynamics of Entrepreneurial Development by **Vasant Desai** – 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.
- Entrepreneurial Development by **C.B. Gupta and N.P. Srinivasan**
- Fundamentals of Entrepreneurship and Small Business by **Renu Arora & S.KI.Sood**
- Entrepreneurial Development by **Dr. P. Saravanavel**, Learntech Press Trichy.

## ONLINE SOURCES:

- <https://www.inc.com/drew-hendricks/50-best-websites-for-entrepreneurs.html>
- <https://www.entrepreneur.com/article/219967>
- <http://libguides.usc.edu/entrepreneur>
- <https://www.umassd.edu/innovate/incubatorspace/resources/>
- <https://library.bridgew.edu/c.php?g=339204&p=4664369>

## Mapping

PSO CO	PS01	PS02	PS03	PS04	PS05
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

<b>Subject CODE:21U4PAA04</b>		
<b>Semester -V</b>	<b>Credit:4</b>	<b>Hours:60</b>

### RURAL ECONOMICS

#### Objectives:

- ❖ To explain the scope and factors determining the rural economy.
- ❖ To understand the rural unemployment problems and evaluate rural employment and poverty alleviation programmes in India.
- ❖ To elucidate the agriculture marketing and know the availability of financial sources in rural development.
- ❖ To evaluate rural development programmes in India
- ❖ To explain the rural based industries and make out the recent government policy for rural development in India.

#### Learning Outcome:

- ❖ Students are competent to understand the rural economy and may give the solutions.
- ❖ Students are undoubtedly understood about the problems of rural development.
- ❖ Students are able to know the financial sources and policies of rural development in India.

CO Number	CO Statement	Knowledge Level
<b>CO1</b>	Students clearly know the scope and factors determining the rural economy	<b>K1 to K5</b>
<b>CO2</b>	Evaluates the rural employment and poverty alleviation programmes in India.	<b>K1 to K5</b>
<b>CO3</b>	To understand the agriculture marketing and acquire the knowledge with regard to government programs in rural development	<b>K1 to K5</b>
<b>CO4</b>	Aware the rural development programmes in India	<b>K1 to K5</b>
<b>CO5</b>	Evaluates the rural development policies in India	<b>K1 to K5</b>

UNIT	COURSE CONTENT	HOURS
I	Nature- Scope and Factors determining Rural Economy- Characteristics of Rural Economy - Social Aspects of India's Rural Areas - Barter System - Non-monetized Sector - Economic Characteristics - Land and Asset Distribution - Agricultural Income - Vagaries of Monsoon.	12
II	Rural Unemployment - Types and Magnitude , Agricultural Labour – Marginal Productivity – Agricultural Wage – Minimum Wages Act, Rural Employment Programmes – MGNREGA – Rural Poverty – Nature, Causes and Consequences – Poverty Alleviation Programmes.	12
III	Agricultural Marketing – Minimum Support Price linked to Production Cost - Agriculture Marketing Development – e NAM system (online Agriculture Market Place) Crop Insurance - Rural Finance - Causes and magnitude of rural indebtedness, Sources of rural credit: Unorganized: Money lenders, Indigenous Bankers, Organized: Co-operatives, Commercial Banks, Regional Rural Banks – NABARD.	12
IV	Rural Development Programmes –Pradhan Mantri Sadak Yojana – Pradhan Mantri Awaas Yojana –National Rural Health Mission – National Rural Livelihood Mission.	12
V	Rural Industrialization - Agro-based Industries – Cottage Industries, Rural artisans - Cooperative societies – Rural Marketing. Cooperative Marketing- Role of Self Help Groups – PURA Model – Recent Government Policy for Rural Development.	12

#### REFERENCES:

1. Agarwal A.N., KundanLal, (1990), Rural Economy of India, Vikas, Delhi.
2. Choudry. C.M, (2009), Rural Economics- Jaipur- Sublime Publication.
3. DhingraI.C., (2010), The Indian Economy, Sultan Chand, New Delhi.
4. L.C. Jain, (1985), Grass without Roots: Rural Development Under Government Auspices, Sage Publications, New Delhi.
5. Patel, K.V, Shan A.C, and Mello L.D, (1984), Rural Economics, Himalaya, Mumbai.
6. Prasad B.K. Rural Development, (2003), Concept, Approach and Rural Strategy Himalaya, Mumbai

## 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
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>SUBJECT CODE: 22U4PAN02</b>		
<b>SEMESTER – IV</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

## 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.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understanding the overview of Economic Environment	K2
<b>CO2</b>	Understanding the industrial policy and monetary policy	K1
<b>CO3</b>	To know the political and legal environment of business.	K3
<b>CO4</b>	Understanding the FEMA and licensing policy	K4
<b>CO5</b>	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. H.C Mehrotra, Indirect Taxes, SahityaBhavan 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	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>SUBJECTCODE:22U5PAC13</b>		
<b>SEMESTER - V</b>	<b>CREDIT : 5</b>	<b>HOURS : 90</b>

## COST ACCOUNTING

### **OBJECTIVES:**

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

### **LEARNING OUTCOME:**

- Students will be able to pass cost sheet and cost per unit.
- Students will be able to understand various concepts of standard costing and difference in variance.
- 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	<b>K3</b>
<b>C02</b>	Outline the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit	<b>K4</b>
<b>C03</b>	Prove the concept of standard costing and analyzing the variances in material costs, and finding out the difference in variances	<b>K5</b>
<b>C04</b>	To Prove standard costing and analyzing the variances in labour costs, and finding out the difference in variances	<b>K5</b>
<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	<b>K6</b>

## **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.

**(16 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.

**(18 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 - ABC Costing (Theory)

**(18 Hours)**

## **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.

**(19 Hours)**

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

## CONTENT BEYOND THE SYLLABUS

- ❖ International Cost Control Systems.
- ❖ Types of Operation Costing.
- ❖ Variance Costing.

## TEXT BOOK

1. Cost Accounting-R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.

## REFERENCE BOOKS

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2018.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2020.

## 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: 22U5PAC14		
SEMESTER - V	CREDIT : 5	HOURS : 90

### INCOME TAX LAW & PRACTICE -1

#### OBJECTIVES:

- ❖ To enable the students to compute income under various heads and also the total income subject to deductions.
- ❖ 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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	Write a critical understanding the residential status and the citizenship and its implication on the taxability the various persons	<b>K1</b>
<b>CO2</b>	Understand the various provisions and calculating the taxable salary income of an individual on a real time basis	<b>K2</b>
<b>CO3</b>	Compare the guidelines provided to calculate the various rental values and thereby income from house property	<b>K4</b>
<b>CO4</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	<b>K5</b>
<b>CO5</b>	Apply and practice the assessment of the individual returns and the official proceeding	<b>K3</b>

## UNIT-I

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

**(16 Hours)**

## UNIT-II

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

**(18 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.

**(18Hours)**

## 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 - Problems 70% and Theory 30%**

### CONTENT BEYOND THE SYLLABUS:

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

### TEXT BOOK:

1. Income tax Law & Practice - V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2020.

## 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,

### 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: 22U5PAC15		
SEMESTER - V	CREDIT : 3	HOURS : 75

### SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

#### Objectives

- This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management
- Equipping them with advanced tools and techniques for making investment decisions.

#### Learning Outcome

- Familiar with different securities available to invest international market and domestically
- Able to value fixed income securities like bond
- Understand the Investment, Investment products and Risk Return Concepts

#### Course Outcome:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Acquaint the students in respect to the investment decisions related to financial assets, the risks and the returns	K2
C02	Explain the stock market operations	K2
C03	Equipping them with advanced tools and techniques for making economic decisions.	K3
C04	Discuss the techniques involved in deciding upon purchase or sale of securities	K2
C05	Explain the theories and concepts involved in portfolio management	K2

**UNIT I - Investment Setting:**

Financial and economic meaning of Investment- Characteristics and objectives of Investment - sources of investment information – constraints of investment - Types of Investment.

**(15 Hours )**

**UNIT II - Securities Markets:**

Financial Market - Segments Types - Participants in financial Market Regulatory Environment - Primary Market - Methods of floating new issues, Book building - Role of primary market - Trading system in stock exchanges - SEBI.

**(15 Hours )**

**UNIT III - Fundamental Analysis:**

Economic Analysis - Economic forecasting and stock Investment Decisions - Forecasting techniques - Industry Analysis: Industry classification, Industry life cycle – Company Analysis Measuring Earnings.

**(15 Hours )**

**UNIT IV - Technical Analysis:**

Fundamental Analysis Vs Technical Analysis – concept - assumptions and tools of technical analysis – Price Indicators - Market Indicators – individual stock indicators – Charting methods.

**(15 Hours )**

**UNIT V - Portfolio Management:**

Meaning, importance, approaches and phases of portfolio management- Portfolio analysis – portfolio construction- Portfolio Selection - Capital Asset Pricing model - Portfolio Revision - Portfolio Evaluation - Mutual Funds.

**(15 Hours )**

**Topics beyond the Syllabus**

1. Futures and Options.
2. Indian Stock Exchanges
3. Derivatives Management

**TEXT BOOKS**

1. Donald E.Fischer & Ronald J.Jordan, Security Analysis & Portfolio Management, PHI Learning, New Delhi, 8th edition, 2016.
2. Prasannachandra, Investment analysis and Portfolio Management, Tata McGraw Hill, 2017.
3. **V.K.Bhalla** : Investment Analysis Kalyani Publications 2016

## REFERENCES

1. **Reilly & Brown**, Investment Analysis and Portfolio Management, Cengage Learning, 9<sup>th</sup> edition, 2011.
2. S. Kevin , Securities Analysis and Portfolio Management , PHI Learning , 2012.
3. **Bodi, Kane**, Markus, Mohanty, Investments, 8th edition, Tata McGraw Hill, 2011.
4. **V.A.Avadhan**, Securities Analysis and Portfolio Management, Himalaya Publishing House,2011.
5. **K.R.Chandratre** :Capital issue, SEBI & Listing Tata M.C Grawhill 2015
6. **Clark, James, Francis**: Investment Analysis and Management. Excel Publications 2014
7. **Donal E Fisher and J.Jorden**: Security Analysis and portfolio Management Pearson Education India 2016.

## Websites

1. [www.pondiuni.edu.in/storage/dde/downloads/finiv\\_sapm.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/finiv_sapm.pdf)
2. [www.ddegjust.ac.in/studymaterial/mba/fm-304.pdf](http://www.ddegjust.ac.in/studymaterial/mba/fm-304.pdf)
3. [cde.annauniv.edu/mbaqp/pdf/Elective/DBA1723/MBA1723.pdf](http://cde.annauniv.edu/mbaqp/pdf/Elective/DBA1723/MBA1723.pdf)

## 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
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SUBJECT CODE: 22U5PAC16		
SEMESTER - V	CREDIT : 3	HOURS : 75

### E- COMMERCE

#### OBJECTIVES:

- ❖ To review the basic concepts and E-Business models.
- ❖ To educate the payment mechanisms and security issues in E-Commerce
- ❖ To identify the Marketing practices in digital environment.

#### Learning Outcome:

- Acquaint with Electronic means of conducting business.
- Employ various modes of electronic delivery channels.
- Administer e-marketing techniques in business.
- Transform the information through e-communication mechanism.
- Adoption of procedures against security threats.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Express the basic concepts of E - Commerce	K1
CO2	Apply the concept of E-Marketing, Online Marketing, E-Advertising, Internet Marketing	K2
CO3	Examine impact of the Technologies on E-Payment System	K4
CO4	Test the importance concept of E-Communication & Technology	K5
CO5	Recommend Security control measures in Networking and Communication Media. Security in E – Commerce	K3

### **Unit I E - Commerce**

Introduction, Meaning, Advantages and Disadvantages, Emergence of Internet - World Wide Web, EDI, E-Commerce Opportunities for Industries, E-Transition Challenges for Indian Corporate, Business Models for E-Commerce, E-Business Models: Business to Consumer, Business to Business, Business models in emerging E-commerce areas, Information Technology Act 2000, Contents, Concepts, Positive aspects for Corporate Sector. **(15 Hours)**

### **Unit II E-Marketing**

Meaning and Definition, Traditional Marketing Vs. E-Marketing, Online Marketing, E-Advertising, Internet Marketing Trends, E-Branding, E-Supply Chain Management, M-Banking, M-Commerce, -Marketing. **(15 Hours)**

### **Unit III E-Payment System**

Meaning, Digital Payment Requirements, Digital Token Based E-Payment System, Classification of New Payment System, Properties of E-Cash, Cheque Payment System on Internet, Risk and E-Payment System, Designing E-Payment System, Digital Signature, ECS, Virtual System. **(15 Hours)**

### **Unit IV E-communication**

E-Business communication-Importance of E-Technology- E-Business conferencing-Audio conferencing-Tele conferencing-Video Conferencing-Advantages and disadvantages of types of conferencing-Need for Electronic mail-Meaning-Nature-Application and uses of E-mail. Virtual Education and Business. **(15 Hours)**

### **Unit V Security in E – Commerce**

Digital Signatures, Net Work Security, Data Encryption, Secrete Keys and Public Keys, Mobile Commerce, Technologies for Mobile Commerce, Intelligent Web Design, requirements and Setting Web site goals and Objectives, IT Security. **(15 Hours)**

#### **Text Books:**

1. Joseph, P.T. (2016) , E - Commerce, A Managerial Perspective , Prentice-Hall Of India Pvt. Limi New Delhi.
2. Krishnamurthy (2016), E - Commerce Management, Vikas Publishing House, New Delhi.

### Reference books:

- ❖ C.S.V, Murthy (2017). E-Commerce (concepts ,Models, Strategies). Himalaya Publishing House, New Delhi.
- ❖ David Whiteley (2017) E- Commerce: Strategy, Technologies and Application. Tata McGraw Hill, New Delhi.
- ❖ Dr.C.S. Rayudu (2016). E-Commerce and E-Business. Himalaya publishing house New Delhi.

### 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
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SUBJECT CODE: 22U5PACP01		
SEMESTER - V	CREDIT : 3	HOURS : 60

**MS - OFFICE – PRACTICAL**

**COURSE OBJECTIVE**

1. To make the student to understand about creation of documents.
2. To understand the real applications of worksheet and presentation.
3. Apply MS-Office techniques to create promotional hand-outs.

**COURSE OUTCOME**

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Demonstrate the fundamental knowledge of MS-Office.	K1to K5
CO2	Develop an informal business letters.	K1to K5
CO3	To perform accounting operations	K1to K5
CO4	To perform presentation skills	K1to K5
CO5	How to create and insert multimedia components in various documents.	K1to K5

MS - WORD	
1.	Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting. b. Format the document: <ol style="list-style-type: none"> <li>a. Using Bold, Underline and Italic.</li> <li>b. Change Character size sing the font dialog box.</li> <li>c. Formatting paragraph: Center, Left aligns &amp;Right align</li> <li>d. Changing paragraph and line spacing, Using Bullets and Numbering inParagraphs.</li> <li>e. Creating Hanging Paragraphs.</li> </ol>
2.	<ol style="list-style-type: none"> <li>A. Create a document, save it and edit the document as follows:  <ol style="list-style-type: none"> <li>a. Find and Replace options.</li> <li>b. Cut, Copy, Paste options.</li> <li>c. Undo and Redo options.</li> </ol> </li> <li>B. Format the document:  <ol style="list-style-type: none"> <li>a. Using Bold, Underline and Italic.</li> <li>b. Change Character size sing the font dialog box.</li> <li>c. Formatting paragraph: Center, Left aligns &amp;Right align</li> <li>d. Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs.</li> <li>e. Creating Hanging Paragraphs.</li> </ol> </li> </ol>
3.	Using tap settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4.	Creating Tables in a document, Selecting Rows & Column sort the record by using tables format painter and Auto Format.

**MS - POWERPOINT**

1.	Creating a presentation using auto content wizard.
2.	Different views in power point presentation.
3.	Setting animation effects / grouping / ungrouping / cropping power / point objects.
4.	Printing a presentation / Importing - Exporting files
5.	Creating an organization chart in Power Point.

**MS - EXCEL**

1.	<p>a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).</p> <p>b. Formatting work sheets. Bold style.</p> <ul style="list-style-type: none"> <li>• Italic style.</li> <li>• Font size changing.</li> <li>• Formatting numbers (Auto fill, Selection Command, Currency format, Currency Syllabus),,</li> <li>• Specifying percentage (%) Scientific notations.</li> <li>• Drawing border around cells.</li> <li>• Printing a work sheet (Print preview, Margin Setting, Header, Footer).</li> </ul>
2.	<p>a. Database Concept: database, record field and filed name - creating and sorting a database and maintaining a database (data form).</p> <p>b. Using auto filter, advanced filter</p> <p>c. Creating subtotals and grad totals - using database functions.</p>
3.	<p>Creating charts</p> <p>i) Using chart wizard (five steps)</p> <p>ii) Changing the chart type (Pie, Bar, Line)</p> <p>iii) Inserting titles for the axes X. Y</p> <p>iv) Changing colours. v) Printing charts.</p>
4.	<p>a. Using date, time, maths functions:</p> <ul style="list-style-type: none"> <li>• entering current data.</li> <li>• Using date arithmetic (adding and subtracting dates)</li> <li>• Date functions (day, month, second)</li> </ul> <p>b. Math Functions</p> <ul style="list-style-type: none"> <li>• SUM, COUNT, AVERAGE</li> <li>• MAX, MIN</li> <li>• STDDEV, VAR</li> <li>• ABS, EXP, INT</li> <li>• LOG 10 AND LOG</li> <li>• MOD, ROUND, SORT vii) Using auto sum</li> </ul> <p>c. Logical and Financial Functions</p> <ul style="list-style-type: none"> <li>• Logical (IP / AND / OR / NOT)</li> <li>• Financial (PMD, FV, NPER, RATE)</li> </ul>



**MAPPING WITH PROGRAM OUTCOME**

<b>CO\PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	✓			✓	
<b>CO2</b>	✓	✓		✓	
<b>CO3</b>		✓	✓		✓
<b>CO4</b>		✓	✓		✓
<b>CO5</b>		✓	✓		✓

SUBJECT CODE: 22U5PAE01		
SEMESTER - V	CREDIT : 3	HOURS : 60

### ELECTIVE – I : 1. HUMAN RESOURCE MANAGEMENT

#### Objectives:

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

#### Course outcomes:

1. To bring the attention of the students subject to the latest trends in managing human resources in an organization.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To recall a knowledge about Human Resource management & to create HR managers.	K1
CO2	To analyze clear idea about Human Resource Planning.	K4
CO3	To apply them about Recruitment & Selection.	K3
CO4	To find about the Training & Development.	K2
CO5	To compare 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 Applicationsin 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**

- Loyalty management
- Employment law

### **TEXT BOOK**

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

### **REFERENCE BOOKS**

- ❖ Human Resource Management -Aswathappa, Tata Mc Graw Hill Publishing Company, New Delhi,1899

❖ Human Resource Management - Davis and Werther, Tata Mc Graw Hill Publishing Company, NewDelhi, 2000.

### Mapping

<del>PO</del> CO	P O1	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
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

<b>SUBJECT CODE: 22U5PAE02</b>		
<b>SEMESTER – V</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

### ELECTIVE- I : 2 - RETAIL MARKETING

**Objectives:**

- ❖ To enrich the knowledge in present and future prospective of retailing in India.
- ❖ To understand the environment for Retail Marketing.

**Learning Outcomes**

- ❖ To understand the meaning of marketing to business executives.
- ❖ To identify the ways that retailers use marketing tools and techniques to interact with their customers.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Explain the Retailing in Indian and Global trends in retailing	K2
CO2	Discuss the Micro and Macro environmental influences of Retail Environment	K2
CO3	Ability to identify the suitable Retail location – choice of location , store layout and designs	K3
CO4	Ability to apply Retail Marketing Mix.	K3
CO5	Develop the role of information technology in retailing	K6

**UNIT I**

Retail marketing – Introduction, definition and significance –Characteristics of retailing – Traditional and Non-traditional retailing – Global trends in retailing – Retailing in Indian scenario .  
(12 Hours)

## **UNIT II**

Retail Environment - Micro and Macro environmental influences – Changing retail environment in India – Retail consumers – retail consumer buying process , factors affecting consumer decision process. **(12 Hours)**

## **UNIT III**

Retail Formats – different types of retail stores – ownership based, store based, non-store based, web based. Retail location – choice of location , store layout and designs. **(12 Hours)**

## **UNIT IV**

Retail Pricing – factors influencing retail pricing – retail pricing policies. Retail Merchandising – phases in developing merchandise plan – Key areas in merchandise management. **(12 Hours)**

## **UNIT V**

Retail Channel Management – Retail sales promotion techniques – Retail advertising – e-retailing in India – role of information technology in retailing. **(12 Hours)**

Topic beyond Syllabus

1. Visual merchandising
2. Shopping malls
3. E- Tailing

## **TEXT BOOK**

1. Swapna Pradhan, Retail Management -Text and Cases, Tata McGraw Hill, 4th Edition, 2015
2. Patrick M. Dunne and Robert F Lusch, Retailing, Cengage, 8th edition, 2016.
3. Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava, Retail Management, Oxford University Press, 3rd Edition 2016.

## REFERENCE BOOK

1. Retail Marketing : **A. Hustafa**, Himalaya Publishing House, Mumbai.
2. **Andrew J. Navman** and Peter Cullon : Thomson & Organisation Retailing Environment
3. Retailing **David Gilbrath** Retail Marketing Management. Prentice Hall

### Websites:

1. <https://cultbranding.com/ceo/what-is-retail-marketing/>
2. <https://en.wikipedia.org/wiki/Retail>.
3. [http://www.pondiuni.edu.in/storage/dde/downloads/markiii\\_rm.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/markiii_rm.pdf)

### 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
CO1	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

<b>SUBJECT CODE: 22U5PAE03</b>		
<b>SEMESTER - V</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

### ELECIVE-I : 3. BUSINESS ETHICS

#### **OBJECTIVES:**

- To have an understanding of ethical management concepts and ethical issues
- To understand the Concepts of corporate social responsibility
- To understand how ethical climates affect ethical decision making and behaviors in organizations.

#### **LEARNING OUTCOME:**

- Recollect concepts on ethical management practices in the business
- Appreciate the value system of ancient times and its applicability to modern business situations
- Bring up value system in an organization based on ethics
- Adhere to corporate responsibility towards society and ethics in corporate governance.
- Analyse and identify strategies to manage business on ethical principles.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	To expand Knowledge about the Fundamentals of Business Ethics	<b>K3</b>
<b>CO2</b>	To know the various Theories in Business Ethics	<b>K2</b>
<b>CO3</b>	To Understand the importance of value system in Ethics	<b>K1</b>
<b>CO4</b>	To learn the corporate social responsibility in current scenario.	<b>K4</b>
<b>CO5</b>	To aware the present Managing Ethics	<b>K5</b>



### Unit I Introduction

Ethics, Meaning, Nature, Sources of Ethics, Objectives, Ethics in Business, Importance, Factors Influencing Business Ethics, Relation Between Ethics and Business. **(12 Hours)**

### Unit II Theories in Ethics

Theories of Business Ethics, Traditional Theories, Teleological Theory, Theory of Kant, Conventional Theories of Albert Z. Carr and Doctrine of Mean of Aristotle. **(12 Hours)**

### Unit III Value System

Vedantic Ethics, Kantian Ethic, Values in Gita, Ethical Dimensions of Gandhi, Ethics in Buddhism, Sufism, Value for Managers and Internal Policies. **(12 Hours)**

### Unit IV Corporate Social Responsibility

Social Expectations from Business, Concept of Corporate Social Responsibility (CSR), Social Orientation, Implementation of CSR, Corporate Governance and Ethical Issues in Corporate Governance. **(12 Hours)**

### UNIT V Managing Ethics

Building Value System, Codes of Ethics, Role of Law and Enforcement, Rights and Stakeholders, Rules and Enforcement, Ethics Committee, Training in Ethics, Training on Job and Surveys, Ethics Suggestion Schemes, Ethics Audit and Bench Marking. **(12 Hours)**

#### Mapping

Po	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															
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 22U6PAC17		
SEMESTER – VI	CREDIT : 4	HOURS : 90

### MANAGEMENT ACCOUNTING

#### OBJECTIVES:

- ❖ To enable the students to gain knowledge in the application of accounting to Management.
- ❖ To access the financial status of the organization.
- ❖ 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 marginal costing and managerial decision making.

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.  
**(18 Hours)**

## **UNIT – III**

**Fund Flow Statement** – Meaning and Importance- Concept of Funds – Merits & Demerits - Cash Flow Statement -Meaning and Importance – Difference between Fund Flow and Cash Flow Statement.  
**(18 Hours)**

## **UNIT – IV**

**Budget and Budgetary Control** –Types of Budgets- Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget – Capital Budgeting. **(18 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 - Absorption Costing. **(18 Hours)**

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

### **CONTENT BEYOND THE SYLLABUS:**

1. Responsibility Accounting
2. Position of Management accountant in the organization
3. DUPONT Control chart

**TEXT BOOK:**

1. Management Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.

**REFERENCE BOOK:**

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

**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: 22U6PAC18</b>		
<b>SEMESTER – VI</b>	<b>CREDIT : 4</b>	<b>HOURS : 90</b>

### **INCOME TAX LAW AND PRACTICE – II**

**OBJECTIVES:**

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

**LEARNING OUTCOME:**

- Students will be able to understand capital gain and loss 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.

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

## **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. **(18 Hours)**

## **UNIT -III**

**Aggregation of Income** – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses. **(18 Hours)**

## **UNIT- IV**

**Computation of tax liability** – Surcharge – Tax free income – Assessment of Individual and firms. **(18 Hours)**

## **UNIT -V**

**Income Tax authorities** – Powers and duties – Types of assessment – Appeals and Revisions. **(18 Hours)**

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

### **CONTENT BEYOND THE SYLLABUS:**

1. Transfer Pricing
2. Wealth Tax Act 1856
3. Collection and Recovery of Tax

### **TEXT BOOK:**

1. Income Tax Law and Practice –V.P. Gaur & D.B. Narang- Kalyani Publishers, New Delhi.

**REFERENCE BOOKS:**

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

**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: 22U6PAC19</b>		
<b>SEMESTER – VI</b>	<b>CREDIT : 4</b>	<b>HOURS : 90</b>

### FINANCIAL MANAGEMENT

**OBJECTIVES:**

- To Know the Importance of Financial Management.
- 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
<b>C01</b>	Demonstrate the Business Finance ,Finance Function .	<b>K3</b>
<b>C02</b>	Indicate Knowledge about the Time Value of Money	<b>K2</b>
<b>C03</b>	Describe the Capital Structure And Leverage .	<b>K1</b>
<b>C04</b>	Examine the Cost of Capital, capital budgeting ,payback period ,discounted payback period ,ARR ,NPV ,Profitability Index .IRR	<b>K4</b>
<b>C05</b>	Estimate the Concept of Working Capital	<b>K5</b>



## **UNIT- I**

**Introduction** – 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) **(18 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) **(18 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) **(18 Hours)**

## **UNIT-V**

**Introduction** – 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). **(18 Hours)**

**Note: The question paper shall be covered 20% Problem and 80% Theory**

**CONTENT BEYOND THE SYLLABUS:**

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. Sharma & Shashi K Gupta – Financial Management, Kalyani Publishers, New Delhi
2. Dr. S. N. Maheswari, Financial Management, Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

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

**Mapping**

PO	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															
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

<b>Subject CODE: 22U6PACP02</b>		
<b>Semester –IV</b>	<b>Credit:3</b>	<b>Hours:60</b>

**TALLY - PRACTICAL**

**COURSE OBJECTIVE**

To learn about the company creation, Accounting and Inventory features.

**COURSE OUTCOMES AND ITS COMPETENCY LEVEL**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Discussing the features and Components of Tally	<b>K2</b>
<b>CO2</b>	Able to create a Company and Groups in Tally	<b>K6</b>
<b>CO3</b>	Proficiency to generate Accounting Information	<b>K6</b>
<b>CO4</b>	Ability to develop the Inventory Information	<b>K6</b>
<b>CO5</b>	Able to implement VAT, TDS & TCS and Service Tax	<b>K3</b>

**UNIT – I**

Introduction to Tally: Features and advanced features of tally. Components of Tally: Understanding Horizontal and vertical button bar- Tally Menu. **(12 Hours)**

**UNIT – II**

Company Creation in tally: Company information creation- Alter – Display. Groups-Sub groups:Alter- Display-Multiple Groups-Alter-Display. **(12 Hours)**

**UNIT – III**

Accounts information: Ledger Creation –Alter- Display. Voucher Creation-Alter- Display.Voucher Entry. – Multi Currency – Interest calculation – Bill Wise Details-Day Book. **(12 Hours)**

**UNIT – IV**

Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures - Godowns –Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material. **(12 Hours)**

## UNIT – V

Statutory and Taxation – Value Added Tax (VAT) – Tax Deducted at Source (TDS) – Tax Collected at Source (TCS) – Service Tax – Security Control and Tally audit – Backup and Restore.

(12 Hours)

### Text Books:

1. Tally 9.0 – A complete Reference – Tally Solutions (P) Limited, 2010

### Reference Books

1. Tally 9.0 – in simple steps- Kogent solutions Inc.

### Web Sites / Links

4. <https://tallysolutions.com/>
5. <https://www.google.com/search+tally+erp+9+website>.

### 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:22U6PAPR02		
SEMESTER - VI	CREDIT : 3	HOURS : 60

## CAMPUS TO CORPORATE

### **OBJECTIVES:**

1. To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.
2. 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 newspapers 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 **(12 Hours)**

### **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.. **(12 Hours)**

### **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. **(12 Hours)**

### **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.

(12 Hours)

### 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.

(12 Hours)

#### TEXT BOOK:

1. Rajendra Pal & Korlahalll, Essentials of 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 Listerning and Speaking II, Cambridge University Press, 2007.B.B.A.

### 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	P O 1 4	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE:22U6PAE01		
SEMESTER - VI	CREDIT : 3	HOURS : 60

### ELECIVE-II :1. CUSTOMER REALTIONSHIP MANAGEMENT

#### **OBJECTIVES:**

- To provide a thorough understanding of customer – retailer relationship and the ways to manage it.

#### **LEARNING OUTCOME:**

- Students will be able to understand the Customer
- Students will be able to know about various benefits of CRM.
- Students will be able to know the Opportunities, Challenges of CRM.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To gain Knowledge about the Fundamentals of customer	K3
C02	To understand the objectives of customer relationship	K2
C03	To know the role of CRM	K1
C04	Understanding the procedures Sales Force Automation	K4
C05	Understanding the roles of ECRM Tools.	K5

## **UNIT - I**

**Relationship Marketing** – Overview, Meaning – Basis of Building Relationship – Customer Lifetime Value – Conflict Management and Customer Retention. **(12 Hours)**

## **UNIT- II**

**CRM** – Evolution, Meaning, Definition, Objectives, and Benefits – Relationship between CRM & Technology – Creating a CRM culture – Building blocks of CRM – CRM Strategies – Types of CRM. **(12 Hours)**

## **UNIT - III**

**Planning CRM Project** – General Business Goals and Objectives – Framework of Successful CRM – CRM: Implementation Steps – Role of CRM and Employees, the HCRM Model, Way Forward. **(12 Hours)**

## **UNIT - IV**

**Sales Force Automation (SFA)** – Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today – Call centre – Objectives, Classification, Functionality, Developments, CRM & Data Warehousing – Steps, Information Processing – Data Mining Technology and Process. **(12 Hours)**

## **UNIT - V**

**CRM Marketing Initiatives** – What is ECRM? – Levels, ECRM Tools – Difference between CRM and ECRM CRM: Opportunities, Challenges and Ways to avoid Pitfalls. **(12 Hours)**

## **TEXT BOOK:**

1. Dr. K. Govinda Bhat, Customer Relationship Management, Himalaya Publishing House, 2016 Edition.

## **REFERENCE BOOKS:**

1. S. Shajahan – Relationship Marketing, McGraw Hill, 1997, 2. Paul Green Berg – RCM, Tata Mc Graw Hill, 2012



### 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:22U6PAE02</b>		
<b>SEMESTER - VI</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

### ELECIVE-II : 2. INSURANCE PRACTICE

#### Objectives:

1. To acquire specialized knowledge of practice relating to Insurance.
2. To Know about the growth and structure of Insurance in India.

CONUMBER	COSTATEMENT	KNOWLEDGE LEVEL
<b>CO1</b>	To write the purpose and need of insurance, Insurance and Economic Development - Fundamentals–principles & Contract of insurance.	<b>K1</b>
<b>CO2</b>	To compare with General principles and Concepts of insurance insurable interest-Subrogation & Contribution-MoralHazards.	<b>K2</b>
<b>CO3</b>	To Prove the Investment Decisions return on investment method, net present value method.	<b>K4</b>
<b>CO4</b>	Preparation of Dividend Decisions and Dividend policy	<b>K5</b>
<b>CO5</b>	Apply & Practice the Working Capital Management, cash management, receivable management and inventory management.	<b>K3</b>

#### UNIT-I

Introduction to Insurance: Purpose and need of insurance, Insurance as a social security tool; Insurance and economic development, Fundamentals/ Principles of Insurance. Contract of Insurance. **(12 Hours)**

#### UNIT-II

General Principles and Concepts of Insurance Insurable Interest-Indemnity- Uberrimaefidei - Proximate cause - Subrogation and Contribution-Differentiation Insurance and Guarantee-Insurance and Wager-Disclosure–Moral Hazards. **(12 Hours)**

### **UNIT-III**

Life Insurance – Principles and practice of life assurance. Life insurance contracts, their nature and characteristics, Parties to the contract and their rights and duties. Condition and terms of policy and effects of non-compliance thereof. Nominations and Assignment Practice in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments. Mortality Table, Present structure & growth of Life insurance in India. (12 Hours)

### **UNIT-IV**

Fire Insurance - The basic principles of Fire Insurance contracts. Fire Policy, conditions, Assignment of Policy, Claims. Marine Insurance – General Principles – Insurable interest and value disclosure Marine Policy and their conditions, Premium; double insurance; assignment of policy’ warranties’ the voyage. Loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity. Subrogation. An elementary knowledge of accident and motor insurance. (12 Hours)

### **UNIT-V**

Insurance Intermediaries – Agents and Procedure for Becoming an Agent; Prerequisite for Obtaining a license; Duration of license; Cancellation of license. Revocation of suspension / termination of agent. (12 Hours)

#### **Content Beyond the Syllabus**

1. General Insurance Products.
2. Ethics and Corporate Governance Frame work for Insurance Companies.
3. Regulatory Environment.

### **TEXTBOOK:**

1. Insurance Law and Practice - Rajiv Jain, Vidhi Publication Private Limited. Second Edition, 2014.
2. M.N.Srinivasan – Principles of insurance law, Wadhwa Publication, Maharashtra, Third Edition 2012

### **REFERENCE BOOKS:**

1. Dr. Avatar Singh – Law of Insurance, Universal Publication Pvt. Limited, First Edition 2013.
2. George E. Rejda - Principles of Risk Management and Insurance, Vidhi Publication Private Limited. First Edition, 2014

## 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
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECTCODE:22U6PAE03		
SEMESTER-VI	CREDIT:3	HOURS:60

### ELECTIVE - II : 3. INTERNATIONAL BUSINESS.

#### Objectives:

- 1.To enlighten the students the international Business
- 2.To create awareness about the International Financial Institutions.

#### LEARNING OUTCOMES:

- Applying principles to International business.
- To know Foreign Direct Investment in the world economy.

CO NUMBER	CO STATEMENT	KNOWLEDG E LEVEL
CO1	Classify the Features of international business.	K3
CO2	Describe the Composition and Direction, EXIM Bank and EXIM Policy of India.	K1
CO3	Summarize Foreign Direct Investment in the world economy.	K2
CO4	Examine of International Financial Institutions.	K4
CO5	To know about Foreign Investment Institutions	K5

#### UNIT -I

International Business – Meaning – Definition – Features – Differences between domestic and International business. **(12 Hours)**

#### UNIT -II

Structure of India's foreign trade: Composition and Direction – EXIM Bank – EXIM Policy of India. **(12 Hours)**

#### UNIT - III

Foreign Direct Investment in the world economy – Benefits and advantages to host and home countries.Regional Economic Integration: SAARC, ASEAN, NAFTA. **(12 Hours)**

## UNIT -IV

International Financial Institutions – World Bank – IMF- Structure and Functions of IBRD – IFC – WTO. **(12 Hours)**

## UNIT-V

Foreign Investment Institutions: Instruments - GDRs, ADRs, FIIs – Role in Indian capital market. International networks for settlements – SWIFT – CHIPS – CHAPS – FFDFIRE. **(12 Hours)**

### TEXT BOOK:

1. International Trade and Export Management - Francis Cherunilam, Himalaya Publishing House, Fifth Edition 2013.

### REFERENCE BOOKS:

1. International Business - Hill.C.W; Competing In The Global Market Place, Irwin – Mcgraw Hill, Third Edition 2014.
2. International Marketing - Philip R.Cateora : Irwin Mcgraw Hill, Ninth Edition 2012.
3. International Business - Charles W.L,Hill,Irwin – Mcgraw Hill, Fourth Edition 2014.

### 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
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

## **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 FOUR questions)**

**PART - B (5 x 5 = 25 Marks)**

**Answer All Questions**

**(Either or Type)**

**(From each unit TWO questions)**

**PART - C (3 x 10 = 30 Marks)**

**Answer Any Three out of Five Questions**

**(From each unit ONE question)**