B. Com PA
Bachelor of Commerce
CHOICE BASED CREDIT SYSTEM (CBCS)

Syllabus
2020 – 2021

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES

KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established Under Section 3 of UGC Act, 2056)
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu, India
Phone: 0422-2980011-2980015, Fax No: 0422 – 2980022 - 23
Email: info@karpagam.com, Web: www.kahedu.edu.in
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</tr>
<tr>
<td>IV</td>
<td>20PAU404B</td>
<td>Research Methodology</td>
</tr>
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<td></td>
<td>20PAU411B</td>
<td>SPSS (Practical)</td>
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<tr>
<td>V</td>
<td>20PAU503A</td>
<td>Strategic Management</td>
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<tr>
<td></td>
<td>20PAU511A</td>
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<td>20PAU503B</td>
<td>Indirect Taxation</td>
</tr>
<tr>
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<td>20PAU511B</td>
<td>Indirect Taxation (Practical)</td>
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<tr>
<td>VI</td>
<td>20PAU602A</td>
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<tr>
<td></td>
<td>20PAU611A</td>
<td>Entrepreneurship (Practical)</td>
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<tr>
<td>VI</td>
<td>20PAU602B</td>
<td>Services Marketing</td>
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<tr>
<td></td>
<td>20PAU611B</td>
<td>Services Marketing (Practical)</td>
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</table>
# DISCIPLINE SPECIFIC ELECTIVES

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
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<tbody>
<tr>
<td>V</td>
<td>20PAU501A</td>
<td>Financial Management</td>
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<td>20PAU501B</td>
<td>Business Ethics</td>
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<td>20PAU502A</td>
<td>Cost Accounting</td>
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<td>Investment Management</td>
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<tr>
<td>VI</td>
<td>20PAU601A</td>
<td>Management Accounting</td>
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<td></td>
<td>20PAU601B</td>
<td>Principles of Auditing</td>
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</tbody>
</table>

# GENERIC ELECTIVE

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
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</thead>
<tbody>
<tr>
<td>V</td>
<td>20PAU504A</td>
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<td>International Business</td>
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<tr>
<td>VI</td>
<td>20PAU603A</td>
<td>Human Resource Management</td>
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<tr>
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<td>20PAU603B</td>
<td>Office Management and Secretarial Practice</td>
</tr>
</tbody>
</table>
PROGRAM OUTCOMES (PO)

a. Graduates will demonstrate solid foundation in bookkeeping, accounting and professional fundamentals required to record the business transaction ability.

b. Graduates will apply IT skills in Accounting, Taxation and business management for effective decision making.

c. Graduates will obtain the ability to analyse and solve the complex business problems using quantitative; qualitative tools and technologies.

d. Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.

e. Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.

f. Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.

g. Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

PROGRAM SPECIFIC OUTCOMES (PSO)

h. Graduates will gain lifelong learning practice by identifying, formulating, and analysing complex business problems to reach substantiated conclusions through research considering the changing environmental factors.

i. Graduate will demonstrate legal, ethical code and socially sustainable code of conduct in both personal and professional decision-making process pertaining to their career.
PROGRAM EDUCATIONAL OBJECTIVES (PEO)

I. Graduates will acquire knowledge in accounting, taxation, finance and management concepts and apply it in business to become qualified professionals.

II. Graduates will possess the professional skills and competence to perform effectively in higher studies, jobs and entrepreneurial ventures.

III. Graduates will develop a lifelong learning by applying the gained knowledge and skills in research and practice.

IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of the career and the community.

<table>
<thead>
<tr>
<th>Program Educational Objectives</th>
<th>Program Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>b</td>
</tr>
<tr>
<td>Graduates will acquire knowledge in accounting, taxation, finance and management concepts and apply it in business to become qualified professionals.</td>
<td>√</td>
</tr>
<tr>
<td>Graduates will possess the professional skills and competence to perform effectively in higher studies, jobs and entrepreneurial ventures.</td>
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</tr>
<tr>
<td>Graduates will develop a lifelong learning by applying the gained knowledge and skills in research and practice.</td>
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</tr>
<tr>
<td>Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of the career and the community.</td>
<td>√</td>
</tr>
</tbody>
</table>
பாடத்திட்டப் பகுதிகள்

• கல்வியை சுற்றுச்சூழலில் இந்து சுற்றுச்சூழல், கண்டுபிடிப்புக்கு விளக்கம், தமிழ் எளிதை விளக்கம்.

• அடுக்குமுறைத் தமிழில் பாடல்கள்.

• விளக்கியல் நாட்டின் முன்னொளி சொற்றொடர் பகுதியான தமிழ் கற்றல்.

• மலர் மாண்டியறான பகுதிகள் விளக்கியல் தமிழ் பாடல்கள் தமிழ் கற்றல்.

• பாடர் யுருக்கள் கல்வியை அறிவறையும், புராணங்கள் போர்ச்சகர் தமிழும் அறிவறையும்.

• ஆராய்ச்சி குறுக்கு மாணவர்கள் ஆராய்ச்சிகள்.

பாடத்திட்டப் பபர் தமிழ்

• தமிழ் உடனையல் படியில் தமிழ் விளக்கம் குறித்து, முருக்கம் பாடல் தமிழ் விளக்கத்திறன், 'தமிழ் தானியம் விளக்கம்' தமிழ் முறையிடான அறிவைப் பாடலாளர்.

• கல்விக்குறிப்பில் தமிழ் மாணுரல் செய்திகள் கல்வியை அளிப்பது இலக்கியத்திறன் ஆவணமலராமரால், தமிழ் பாடலாளர் அறிமுகம்.

• தமிழில் கல்வியை குறித்தமிழ், 'அதிசயம் குறிப்பிட்டு', 'இராச்சிய குறிப்பிட்டு' தமிழ் பாடலாளர் ஆவணமலரால், தமிழ் பாடலாளர் அறிமுகம்.

• இலங்கைச் செயல்பாடு சதுர்க்கால விளக்கம், பாடல்கள் விளக்கம் போர்ச்சகர்.

• முன்னொளி முருக்கள் மதிப்பிட்டு பிள்ளைகளுக்கு கல்வியை தமிழியறான தமிழ் மதிப்பிட்டு எண்ணைகள்.

• மையந்து பாடலில் கல்வியை முருக்கள் தமிழியறான தமிழ் பாடல் எண்ணைகள்.

அலகு – 1: தமிழியறானப் பாடல்
(10மணிநேரம்)

(பாட்டுருக்காலம்-சங்கிலியையறானப் பாடலியலரால்-சங்கிலியையறானப் பாடலியலரால்-சங்கிலியையறானப் பாடலியலரால்-சங்கிலியையறானப் பாடலியலரால்-)}
நாலடியார்-நான்மணிக்கடிகக-பழதமாழிநானூறு-பிற்காலஅறிலக்கியங்கள்-தகான்கறவவந்ன்-நீனூல்-காப்பியங்கள்-மிழில்காப்பியஇலக்கணம்-மிழில்தபருங்காப்பியங்களும்-சிலம்பும்வமககலயும்.

அடவு - II : சங்கிலியங்கள்
(22 மணிக்குறிகள்)

அ). சங்கிலியங்கள்

தங்கசவான்:
1. இட குறிச்சி - கலவன் - 190
2. சிங்கசவான் – திசைக் - கலவி - 01

நூற்றாண்டுகள்:
1. துணிக்கயிலரின் துணிக்கயில் - துணிக்கயில் - 3
2. புரிமாசவ மின்ன் - புரிமாசவ மின்ன் - 283

நூற்றாண்டுகள்:
1. சப்பாசாதியார் சப்பாசாதியார் - சப்பாசாதியார் - சப்பாசாதியார்: 24
2. வடயாதியார், வடயாதியார் - வடயாதியார் - வடயாதியார்: 01

பதிக்குறுந்தை: சுருங்குறுந்தை:
1. கார்பாசிலிருவியினங்கள் - 65
2. மண்முதலிருவியினங்களிலிருந்து - 66

பதிற்றுப்பத்து: பதிற்றுப்பத்து - கோவம்:
மண்டலாக்கலியாக்கல்- கும்பன்கடத்து 11:16-30,
பூமிக்குரியிலிருந்து - கும்பன்கடத்தும்! 1:01-54.

தீர்க்கோடைகள்:
1. பதிநாட்டுமுனிகாக்கத்து-முற்பத்துகள்-தலையிய- 119.

அத்தார்:
1. குருங்காசானூறு சுப்பர் தசாந்தரா-பக்தார் - குருங்காசாந் - 35

புதிக்:
1. குருங்காசானூறு தசாந்தரா (முற்பத்துகள்) - 183
2. பும்பான்கடத்து - பும்பான்கடத்து - 195

ஆ). புதிக்குறுந்தை: குருங்காசாந் - அத்தாராண்டுகள்
அலகு – III: அறிவியல்கிலை
(10 மணிநேரம்)
1. கிருஷ்ணபுரம் - கிருஷ்ணபுரம் - மகாசிழ்ப்பு - முழுப்பு - ஐந்துக்கோடி - கருநாட்டு பாதுகாப்பு நிலையம் - துரு - மூன்று நாட்டுக்கள் - ஆண்டு நூற்றாண்டுகள் - தொன்றைய கரும்பிந்து - சார்பியல் விளக்கம் பகுதிகளை கண்டுபிடித்தது 20 குற்றகை.
2. முன்னொன்றற்பாட்டுகள் - புணரிகழ்வற்று - வான்சிறப்பு - கடகம் - பண்பு - ஒழுக்கம் - அறிவு - தபாகற்று - நட்பு - வாய்கம் - திபாவிகை - கல்வி - காலமறி - சான்றாண்கம்
3. மாங்கலவாழ்பாடல்
4. மாமலாநடுங்கணல்

அலகு – III: சம்பிகையிலை
(12 மணிநேரம்)
ந) சிக்கலிகார்:
மகாசிழ்ப்பு - திருச்சிராமணி - போஜாகர் கல்விக்குரள
(14-38),
‘இனவியுருமை’ - ‘யோவாகாயார்’ (48-53).
மதுகரக்காண்டம்:
‘மாநகர்கைத்தடல்’ - ‘சின்னநீரிலாசன்’ (84-90)
அகம்மறந்துககாண்டம்:
‘மண்வாகர்கைத்தடல்’ - ‘அகம்மறந்து’ (170-175).
மதுராசாகசரநாயகம்:
‘சின்னநீரிலாசன்’ - ‘சின்னநீரிலாசன்’ (67-83),
‘கருவத்திக்காசரார்’ (148-153).
நூற்றாண்டுக் காலத்தில்: 'கட்டுகரகாக' - 'கடிதபாழில்' (138-170).
முற்பாற்றாண்டுக் காலத்தில்: 'அனைத்தியாலும் சுருக்கம்' - 'சொகும்பாண்டிரழை' (82-93).
பதிமதிக்காழை: 'கட்டுகரகாக' - 'முற்பாற்றாண்டு' - 'சொகும்பாண்டிரழை' (218-234)
ஓர்முகியற்றகாலத்: 'சான்றுஞ்சினியாள்' - 'சூராண்டை' (9)
அப்பாளியதாசம்: விலர்வாசகாலத்: 'செம்பருகைக்குறியம்' - 'சோகும்பாண்டிரழை' (66-72).
அருப்பாசி கெடுக்காலத்: 'நுழைவுசான்றிகி' - 'என்வெதுசான்றிகி'(1-17),
'சோகும்பாண்டிரழை' - 'சோகும்பாண்டிரழை' (32-57).
பதிமதிக்காழை: 'சோகும்பாண்டிரழை' - 'சோகும்பாண்டிரழை' (73-98).
சித்தாண்டுதல் அகத்தாக்களுக்கும் அதிர்வாடத்:
'சோகும்பாண்டிரழை' - 'சோகும்பாண்டிரழை' (129-163).

அணு விளக்கச் சிறை (8
மணிகாலமுடன்)
1. மகாவாண்டா - புதுமலமிணாய்வு
2. அரசரிசுறுவுநூற்றகா - புதுமலமிணாய்வு
3. அதிர்வாடத் - அரசு ராமாய்பாத்தி
4. சோகும்பாண்டிரழை - சோகும்பாண்டிரழை

அணு - V
அடிப்பகடில் பல்வேறுபாடு கையுறுப்பு (10மணிகாலமுடன்)
சாவத்தை, சோடை, போர்க்காணைக்களான
அ). முகம்பாக்களும் போர்க்காணைகளும் - போர்க்காணை, விலநூற்றாசத்தை, சிறந்தை, கையுறுப்பு மற்றும் ஐந்து டாக்டர் பிரானூற்றாசத்தை கையுறுப்பு முற்பாற்றான ஒரு என்று.
ஆ). கட்டுப்பாட்டு
1. தன்விவரக்குறிப்புடன் நவகலநவண்டிவிண்ணப்பமும்
2. பல்கலேறுப்புக்கழகநம் கதாம்பநம் முதலியலிலையும்
3. பல்கலேறுப்புக்கழகநம் கதாம்பநம்
4. பல்கலேறுப்புக்கழகநம் கதாம்பநம்
5. பல்கலேறுப்புக்கழகநம் கதாம்பநம்
6. பல்கலேறுப்புக்கழகநம் கதாம்பநம்
7. பல்கலேறுப்புக்கழகநம் கதாம்பநம்
8. பல்கலேறுப்புக்கழகநம் கதாம்பநம்.
Course Objective:
1. To give basic knowledge on grammar.
2. To train communication in real life situation.
3. To be familiar with the four basic skills of English.
4. To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
5. To provide aesthetic pleasure through literature.
6. To develop the moral values of students.

Course Outcome:
1. Retrieve fundaments of English language to construct error free sentences.
2. Develop the knowledge of interpersonal skills.
3. Establish and maintain social relationships.
4. Develop communication skills in business environment.
5. Refine communication competency through LSRW skills.
6. Improving intrapersonal skills through literary works.

UNIT - I: Grammar
Types of Sentences, Subject and Predicate, Parts of Speech and Articles

UNIT II: Interpersonal Skills
Greetings & Introduction- Giving & Denying Permission- Telephone Etiquette- Oral Presentation – Plan, PowerPoint Presentation- Preparation of Speech- Audience psychology- Secrets of Good Delivery

UNIT - III: Communication Exercise
Importance of Business Language- Words often Confused- Words often Misspelt- Common Errors in English-Charts and Pictorial Writing.

UNIT - IV: LSRW Skills
Listening- Listening and its types, Basic Listening Lessons
Speaking- Basics of speaking, Regular English, Business English, Interview English
Reading- Reading and its purposes, Types of Reading, Reading Techniques
Writing- Types of Writing, Components of Writing, Language and Style with accordance to the contexts
UNIT - V: Literature

Prose: Let’s Do What India Needs from Us - Dr. A.P.J. Abdul Kalam
Poem: A Prayer for My Daughter - W.B. Yeats
Short Story: Sparrows - K. Ahmad Abbas

Suggested Reading: Hewings Martin, 2013 Advanced Grammar in Use, Cambridge University Press
Haines Simon, 2015 Advanced Skills, A resource Book of Advanced-Level Skill Activities
COURSE OBJECTIVES:

To make the students

1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations like consignment, joint venture and Non – trading concern.
4. To know the accounting procedure for branches and also to ascertain the financial position of each branch separately.
5. To learn and apply the accounting procedures for partnership firm.
6. To apply the accounting procedures in practical.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Prepare the final accounts and compute inventory valuation.
3. Recognize the accounting process of financial statement and critically think in preparing accounts, rectification of errors, Consignment and Joint Venture.
4. Acquire knowledge on accounting for branches and also to ascertain the financial position of each branch separately.
5. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.
6. Apply the accounting procedures for partnership firm

UNIT I

Fundamentals of Accounting - Accounting – Need, Objectives, Advantages, Limitations, Users of Accounting, Functions, Book Keeping, Methods of Accounting, Accounting

UNIT-II

Final Accounts - Trading Account, Profit and Loss Account, Balance Sheet, Adjusting Entries.

Depreciation and Final Accounts - Nature of depreciation, causes of depreciation, accounting concept of depreciation, factors affecting the amount of depreciation, methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

UNIT-III

Accounting for Hire-Purchase and Installment Systems – Introduction, features of hire purchase, key terms in hire purchase, instalment system, accounting procedure for hire purchase and installment system, transactions, journal entries and ledger accounts including Default and Repossession.

UNIT-IV

Accounting for Joint Venture-Consignment - Features, Accounting treatment in the books of the Consignor and Consignee. Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

UNIT-V

Accounting for Branches - Concept of Dependent Branches, Accounting aspects, Debtors’ system, Stock and Debtors system, Branch Final Accounts System and Whole Sale Basis System. Independent Branches: Concept Accounting Treatment: Important Adjustment Entries and Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Note: Distribution of marks - 20% theory and 80% problems

SUGGESTED READINGS:


**E-LEARNING RESOURCES:**

1. NPTEL: [https://www.youtube.com/user/nptelhrd/playlists](https://www.youtube.com/user/nptelhrd/playlists)
2. NPTEL: [https://youtu.be/UxfPGWlXgHQ](https://youtu.be/UxfPGWlXgHQ)
3. NPTEL: [https://youtu.be/AQvxKosUBf4](https://youtu.be/AQvxKosUBf4)
4. NPTEL: [https://youtu.be/OIqsDeQiJOA](https://youtu.be/OIqsDeQiJOA)
5. NPTEL: [https://youtu.be/tSkPHe8P9x8](https://youtu.be/tSkPHe8P9x8)
Course Objectives

To make the students

1. To provide basic knowledge of foundation of Indian business, skill development and Skill development.
2. To learn the business enterprise, include the sole property, JHF, partnership and multinational corporations.
3. To learn the process of management, departmentation and group and teams.
4. To study the leadership, motivation, concepts and style.
5. To provide the functional areas of management
6. To learn current scenario of overall functions and performance of business organization.

Course Outcomes

Learners should be able to

1. Able to understand the foundation of Indian business and problems of government policy, Indian experience to liberalization and globalization.
2. To understand the business enterprise, include the organization, partnership business and international business.
3. To help the students develop their process of management.
4. To help the students to develop their leadership, motivation and control.
5. Make the marketing management concepts and HRM basic concepts, employee relations etc.
6. Able to understand the recent functions and procedures followed by business organization.

Unit I

Foundation of Indian Business: Manufacturing and Service Sectors- Small and Medium Enterprises- Problems and Government policy, India’s Experience of Liberalization and Globalization. Technological Innovations and Skill Development, make in India, Social Responsibility and Ethics Emerging opportunities in business- Franchising, Outsourcing needs and Domain Mix - E-commerce.
Unit II


Unit III

**Management and Organisation:** The Process of Management- Planning- Decision-making- Strategy Formulation. Organizing Basic Considerations; Departmentation – Functional. Project. Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit IV

**Leadership, Motivation and Control:** Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation - Concept and Importance- Maslow Need Hierarchy Theory- Herzberg Two Factors Theory- Communication- Process and Barriers-Control Concept and Process.

Unit V


**Suggested Readings**


**E- LEARNING RESOURCES :**

1. NPTEL :https://www.youtube.com/user/nptelhrd/playlists
2. NPTEL :https://youtu.be/v9YkwuPPWxQ
3. NPTEL :https://youtu.be/7DB7hgAxD9k
4. NPTEL :https://youtu.be/UEXrsZ3vkx0
5. NPTEL :https://youtu.be/m-OMvTWf9mE
COURSE OBJECTIVES:

To make the students

1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization
3. To be aware of the different types of reports prepared for the organization.
4. To understand the importance of vocabulary in business communication.
5. To be aware of the use of technology and the oral presentation techniques used in communication.
6. To use updated technology for various types of communication globally.

COURSE OUTCOMES:

Learners should be able to

1. Communicate effectively with the optimal mix of verbal and nonverbal communication mitigating the barriers.
2. Draft business correspondence for the organization requirement.
3. Prepare business reports for organization needs.
4. Use appropriate technology for business communication.
5. Draft the resume and develop skills to face the interview
6. Use appropriate technology for business communication

UNIT I


UNIT II

Business Correspondence - Letter Writing, presentation, inviting quotations, sending quotations, placing orders, Inviting tenders, Sales letters, claim and adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes. Application Letters – Preparation of Resume

UNIT III

Report Writing - Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, and check lists for reports
UNIT IV
The Importance of Listening in the Workplace: Introduction, what is listening? Barriers to Listening, Strategies for Effective Listening, Listening in a Business Context.

UNIT V
**Use of Technology and Interview** - Appropriate use of technology, EMail, Webpage communication, Voice and wireless communication – Modern Communication Devices –Recent Development.
Interview: Meaning – Objectives and Techniques of various types of interviews – public speech – Characteristics of a good Speech – Resume Writing.

**SUGGESTED READINGS:**


**E- LEARNING RESOURCES:**

1. NPTEL: https://www.youtube.com/user/nptelhrd/playlists
2. NPTEL: https://youtu.be/Sg7Q_dC_fWU
3. NPTEL: https://youtu.be/CQ6D_bxZyxg
4. NPTEL: https://youtu.be/d27bn5k9Mjw
5. NPTEL: https://youtu.be/ekFRWnPV6lc
COURSE OBJECTIVES

To make the students

1. To know the MS-word features and its application
2. To be familiar with MS-Excel function and its application
3. To be familiar with tools like PIVOT table, V-LOOK UP and H-LOOK UP and its applications.
4. To be aware of the MS-PowerPoint and its usage.
5. To understand the usage of MS-Access and its applications
6. To be familiar in convey the message/report/ output through effective M.S. Office application.

COURSE OUTCOMES:

Learners should be able to

1. Prepare documents and reports for the organization.
2. Prepare datasheet and apply the built-in functions for analyzing the data to support decision making.
3. Utilize visual aids and tools to present the data
4. Design the presentations for the business meetings
5. Store, retrieve data and make decisions based on the information.
6. Exhibit the communication skills to convey the outputs produced.

MS WORD

1. Type Chairman’s speech/ Auditor’s report / Minutes/ Agenda and perform the following operations:
   - Bold, Underline, Font Size, Style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and Clip Art.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
   - Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
   - Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading Account, Statement of Profit & Loss and Balance Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer’s account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

6. Create a pivot table for revenue generated by Sales Representatives (Order date, Customer ID, Customer Name, State, Sales person name, Product name, products category, Products quantity, unit price, quantity, mode of payment, Shipping date and revenues etc.) Use the functions- Pivot table fields, Pivot table diagrams and Pivot charts.

**MS POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

3. Design slides for the Headline News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.

4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.

5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

**MS ACCESS**

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.

3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.

4. Create forms for the simple table ASSETS.

5. Create report for the PRODUCT database.

**SUGGESTED READINGS:**


2. FaitheWempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi


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பாடத்திட்டப் பயன்பாடு

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்துவவளிப்பாட்டுத் திறனையும், மம்படுத்துதல்.
- ஆய்வும் மம்படுத்துதல்.
- இலக்கியங்கள் உணர்த்தும் நுட்பமான பகுதிகளுக்குழந் ஆய்வு, பங்கினை உணர்த்துதல்.
- மைித்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடும் பாட்டுக்குறித்த ஆய்வு.
- அரசுத் மதர்வுகளுக்குமாறாக்குதல், ஆயத்தமாக்குதல்.

பாடத்திட்டப் பகுதிகள்

- தமிழ் கல்லூரியம் பாதி முதலான பாப்பு நெடுந்தை, விதைப்பற்றிச் சிட்டி,'தமிழ் திறன் இழுது கருத்து மம்படுத்துதல் ஆய்வுப் பாட்டுக்குறித்த மம்படுத்துதல்.
- கலைகள் பற்றிய வலைகார முறைப்படுத்துகளில் கருத்து ஆசம் இருக்கும் அதிகாரி அமைப்பாடுகள், இந்தக் கருத்துநூறு அதைக்கது.
- குறிப்பிட்டு வருகை குறிப்பிட்டு, 'அவரதைச் செழல்' ; 'இருசம் செழல்' கருத்து பந்தற்காக அதைக்கத்திற்கு அமைப்பாடு பைப்புது.
- போல்வீட்டுப்போட்டுக் குறித்து செழல் பைப்பு, பங்கினை பந்தற்காக பைப்புது பைப்புது.
- மைக்கும் பாதி முறையில் பக்குவப்படுத்துகள் பாதைகள் இருக்கும் ஓரினாக்கும் பக்குவப்படுத்துகள்.
- பாதையேறுப்பு காலங்கள் உட்கணிதம் கிளை பாதையேறுப்பு

அங்க் - I: தமிழிலிங்கிப்பார்வை - II (7மணிநேரம்)

தமிழிலிங்கிப்பார்வைகளிலும் பதற்றுக்ககழகானத்துடன் பைப்புக் குறிப்பிட்டு பாதைகளில் பாதைகள் அது பாதைகளிலிங்கிப்பார்வைகளின் பாடையேறுப்பு இருக்கும் ஓரினாக்கும் பாதைகளும் இறக்கத்திலும் பாதையேறுப்பு இறக்கத்திலும் ஆராய்ச்சிகளின் பாடையேறுப்பு -
விற்பிரபந்தில் தில்பகதூண்டும் - மிழில்சிற்றிலக்கியகாலமும் கருத்தும் - ஐண்டாண்டுவககச்சிற்றிலக்கியவரிகசம் மிழ்தமாழியின் நாவல், சிறுககட்டுகரகவிக - கவிகறையநூல்களின்வாற்றம் - வளர்ச்சி - உத்திகள் - நாட்டுப்புறிலக்கியங்கள் - தகாங்குநாட்டார்வாய்தமாழிவழக்காறு மிழில்சிற்றிலக்கியகாலமும் கருத்தும் - ஐண்டாண்டுவககச்சிற்றிலக்கியவரிகசம் மிழ்தமாழியின் நாவல், சிறுககட்டுகரகவிக - கவிகறையநூல்களின்வாற்றம் - வளர்ச்சி - உத்திகள் - நாட்டுப்புறிலக்கியங்கள் - தகாங்குநாட்டார்வாய்தமாழிவழக்காறு 

அணு - II : பக்தியின்கவிகசிற்றிலக்கியகிரிப் (15 மணிநேரம்)

பக்திகவிகசிற்றிலக்கியம்
1. தன்னம் - (15 பாடல்கள்)பெரிப்புற்றுவதம்: -
   என்றுசதைக்காலிலும் - பாண்டிச்சாருகாதிகுடித்கள், மூம்பாண்டி: அலிசை, கார்பரிக்கின்புத்தித்துக்கள், என்றுசதைருநட்டுத்தித்துக்கள், மூம்பாண்டிக்காலில் பிரித்து, திரும்பாண்டிக்காலில், பாண்டிச்சாருகாதிகுடித்துக்கள், பெரிப்புற்றுவத்துக்கள், என்றுசதைருநட்டுத்தித்துக்கள், என்றுசதைருநட்டுத்தித்துக்கள், என்றுசதைருநட்டுத்தித்துக்கள், என்றுசதைருநட்டுத்தித்துக்கள், என்றுசதைருநட்டுத்தித்துக்கள்

2. தன்னம் - என்றுசதைருநட்டுத்தித்துக்களில்: (11 பாடல்கள்):பாண்டிச்சாருகாதிகுடித்துக்கள், தம்பத்துப்புருவிகள், கும்மிலை சததார்த், என்றுசதைருநட்டுத்தித்துக்கள், மூம்பாண்டிக்காலிலும் பிரித்து, கும்மிலை சததார்த், மூம்பாண்டி: பிரித்து, என்றுசதைசுத்தித்துக்கள், கும்மிலை சததார்த், என்றுசதைசுத்தித்துக்கள், என்றுசதைசுத்தித்துக்கள்

சிற்றிலக்கியம்
1. பெரிப்புற்றுவதான் - 2 பாடல்கள் - சிற்றிலக்கியமும் (பாண்டிச்சாருகாதிகுடித்துக்கள்) (பெரிப்புற்றுவதான் - பாண்டிச்சாருகாதிகுடித்துக்கள்)
2. பாண்டிச்சாருகாதிகுடித்துக்கள் - 5 பாடல்கள்- என்றுசதைருநட்டுத்தித்துக்கள், பாண்டிச்சாருகாதிகுடித்துக்கள், என்றுசதைருநட்டுத்தித்துக்கள், என்றுசதைருநட்டுத்தித்துக்கள்
3. மூம்பாண்டிக்காலிலும் - என்றுசதைருநட்டுத்தித்துக்கள் - என்றுசதைருநட்டுத்தித்துக்கள் - என்றுசதைருநட்டுத்தித்துக்கள்
4. கடல்நீரில்கல்மி – 10 பாடல்கள்
   1. கடல்நீரில்கல்மி, 2. மண்டலப் பெருநாயகி, 3. வனநீரானெடுக்கு
   4. மழக்காட்டுச்சொல்லு, 5. காலை பாப்பாயின், 6. பசுமைச்சொல்லு, 7. விளக்காரி,
   8. இரவுப்புக்காயில், 9. விளங்காரி, 10. குறலஞ்சுவாது.

அலகு – III: விக்கித்ரிசுப்பதிவு:
(20 மணிநேரம்)
1. போட்டாயிலியார் – பவ.குருத்தி-
   சுபாணாகர்
2. பார்த்தார் – பவ.சிபாயின்.
3. குமாரதுர்கிசுதியாரம்ப்பிள்ளை வசதிக்குத்துச்சொல்லு.
   பார்த்தார்
4. கள்ளைக்காட்டு – பவ.குருத்தி.
5. குமாரதுர்கிசுதியாரம்ப்பிள்ளை – பவ.சிபாயின்
6. பசுமைச்சொல்லு – பவ.சிபாயின்
7. குமாரதுர்கிசுதியாரம்ப்பிள்ளை – பவ.சிபாயின்
8. சுபாணாகர் – பவ.சிபாயின்
9. சுபாணாகர் – பவ.சிபாயின்
10. சுபாணாகர் – பவ.சிபாயின்.

அலகு – IV: கற்பாடுகள்
(8 மணிநேரம்)
1. குமாரதுர்கிசுதியாரம்ப்பிள்ளை – பவ.சிபாயின்
2. குமாரதுர்கிசுதியாரம்ப்பிள்ளை – பவ.சிபாயின்
3. குமாரதுர்கிசுதியாரம்ப்பிள்ளை – பவ.சிபாயின்
4. குமாரதுர்கிசுதியாரம்ப்பிள்ளை – பவ.சிபாயின்

அலகு – V: பவ.சிபாயின் பார்த்தார் வசதிக்குத்துச்சொல்லு – II
(10 மணிநேரம்)
இலக்கணப்பயிற்சி: அணிஇலக்கணம்
உவகமயணி -பிறிதுதமாழிதல்அணி
சிநலகடஅணி -தீவகஅணி

data: மிதவாக்கி -ததாடர்வாக்கியம்
கலகவவாக்கியம் -தன்விகைவாக்கியம்
பிறவிகைவாக்கியம் -பிறவிகைவாக்கியம்
கட்டகளவாக்கியம் -விஈாவாக்கியம்

தமகாழிதபயர்ப்புப்பயிற்சிகள்

1. மரபுக்கவிக், புதுக்கவிக், சிறுகக், கட்டுரபபகடப்பாக்குதிகள் -பயிற்சிகள்

பாடநூல்: கற்பகச்நசாகல –தமிழ்ஏடு

Course Objective:
- To refresh the grammar knowledge of the students to improvise their language.
- To make the students speak and write error free English.
- To make the students understand different kinds of communication.
- To develop knowledge on the business environment communication.
- To help the students develop their listening, speaking, reading and writing skills.
- Introducing literary works to the students to enhance their analytical and aesthetic skills.

Course Outcome:
- Strengthen the foundation of the language to elevate the command of standard grammar.
- Inculcate the proper communication strategy.
- Formulate and communicate persuasive arguments for specific business outcome.
- Apply fundamentals of language for reading, writing and effective communication.
- Standardize and demonstrate understanding of LSRW skills.
- Introduce literature to enhance the moral and aesthetic values.

UNIT –I – Grammar
Tenses, Voice, Idioms and Phrases and Clauses

UNIT –II – Business and Technical Reports
Business Correspondence – Memo, Notices, Agenda, Minutes- Resume Writing- Report Writing- Letter Writing- Personal and Social Letters- E-mail Writing

UNIT –III – Communication Practice
Verbal and Non-Verbal Communication- Group Discussion and Seminars- Note-Taking and Note-Making

UNIT –IV – LSRW Skills
Listening Skills- Listening Talks and Presentations
Speaking Skills- Public Speaking- Preparatory steps, Time Management, Handling Questions and Meeting unexpected situations
Reading Skills- Language of Newspapers, Magazines and Internet
Writing Skills- Writing Paragraphs and Essays- Content Writing
UNIT –V – Literature

Prose- Morals in the Indian Context by Francis Nicholas Chelliah
Poetry- Telephone Conversation by Wole Soyinka
Short Stories- The Last Leaf by O’ Henry

Books for References

Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 CU Press
Sound Business, Julian Treasure 2012OUP
COURSE OBJECTIVES

To make the students

1. To understand the concept of partnership
2. To gain knowledge on methods of computing goodwill
3. To acquire knowledge on accounting on retirement and death of a partner
4. To understand the modes and procedures involved in dissolution of partnership firm
5. To gain knowledge on steps in calculation of fire claims
6. To Gain knowledge in application oriented practical problems for advance financial accounting.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend the concept of partnership
2. Acquire knowledge on computing goodwill
3. Calculate accounts on retirement and death of a partner
4. Compute accounts on dissolution of partnership
5. Compute fire insurance claims
6. Compute the application oriented practical problems.

UNIT I


UNIT II

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Instalments only – Death of a Partner.
UNIT III
Dissolution – Modes of Dissolution - Settlement of Accounts of Dissolution – Accounting entries regarding Dissolution.

UNIT IV
Insolvency of Partners- Garner vs Murray- Insolvency of all Partners - Deficiency A/c - Piecemeal Distribution - Proportionate Capital Method only – Maximum loss method.

UNIT V

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

SUGGESTED READINGS:

TEXT BOOKS

REFERENCES


E-RESOURCES

https://www.youtube.com/watch?v=bUYAXbXi-Hc
https://www.youtube.com/watch?v=F689z6sPs1g
https://www.youtube.com/watch?v=Q1-uql_-vq8&list=PLfwl6GH_DzV6itBvcUXeOhx3q_aKnHt_H
https://www.youtube.com/watch?v=ASSPfdKOUg&list=PLfwl6GH_DzV5S_m9mjW32Y8N9M_TYQVDm
**20PAU202 BUSINESS MATHEMATICS AND STATISTICS**

<table>
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<th>L: 6</th>
<th>T: 3</th>
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<td>Total:</td>
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<td></td>
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</tr>
</tbody>
</table>

**End Semester Exam:** 3 Hours

**COURSE OBJECTIVES**

To make the students

1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis
6. To understand the concepts of problems and to implement in the business.

**COURSE OUTCOMES:**

Learners should be able to

1. Utilize the concept of matrices, differential calculus to solve business problems
2. Calculate and apply the measure of central tendency and dispersion in decision making.
3. Evaluate the relationship and association between variables to formulate the strategy in business.
4. Apply the concept of index numbers and trend analysis in business decisions.
5. Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.
6. Apply the concept of problems and able to implement in the business.

**UNIT I Matrices & Basic Mathematics of Finance**

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of Matrices to solution of simple business and economic problems - Simple and compound interest Rates of interest; Compounding and discounting of a sum using different types of rates

**UNIT II Differential Calculus**

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

**UNIT III Uni-variate Analysis**

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.
UNIT IV Bi-variate Analysis
Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman’s rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

UNIT V Time-based Data: Index Numbers and Time-Series Analysis
Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted. Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares

SUGGESTED READINGS:

E-RESOURCES
1. https://www.youtube.com/watch?v=rS9AwyRbB7g
2. https://www.youtube.com/watch?v=_ON9fuVR9oA
3. https://www.youtube.com/watch?v=sg6I4S1I1JY
4. https://www.youtube.com/watch?v=_m8v77qbkBA
5. https://www.youtube.com/watch?v=HIWXdHDSFs
COURSE OBJECTIVES:

To make the students
1. To create the awareness about environmental problems among people.
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.
4. To be aware of the different pollution that affects the environment.
5. To know about the social issues prevailing in the environment.
6. To be aware on environmental legislation.

COURSE OUTCOMES:

Learners should be able to
1. Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
2. Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
5. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
6. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

UNIT I – INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS

Environment Definition, Scope and importance; Ecosystem, Structure and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession. Classification of ecosystem. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT II - NATURAL RESOURCES - RENEWABLE AND NON-RENEWABLE RESOURCES

Natural resources - Renewable and Non – Renewable resources. Land resources and land use change, Land degradation, soil erosion and desertification. Forest resources - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water resources - Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water. Use of alternate energy sources, growing energy needs, case studies. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.
UNIT III - BIODIVERSITY AND ITS CONSERVATION


UNIT IV - ENVIRONMENTAL POLLUTION


UNIT V - SOCIAL ISSUES AND THE ENVIRONMENT


SUGGESTED READINGS:


E- LEARNING RESOURCES : 
1. NPTEL : https://youtu.be/-j1rjB_-DhI  
2. NPTEL : https://youtu.be/ie2bm3zHcxA  
3. NPTEL : https://youtu.be/C62x3mCLkZ0  
4. NPTEL : https://youtu.be/vxCCTAuVN-E  
5. NPTEL : https://youtu.be/vft3dMwO14I
COURSE OBJECTIVES:

To make the students

1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts for corporate
3. To understand the accounting standard and its application in inter-holding companies
4. To solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts
5. To understand and apply accounting process for Banking industry.
6. To prepare final accounts for corporates

COURSE OUTCOMES:

Learners should be able to

1. Comprehend and apply the accounting process related corporate accounting
2. Prepare final accounts for corporate entity
3. Understand the accounting standard and apply the same for corporate entity and amalgamation.
4. Understand the difference of banking balance sheet and non-banking balance sheet
5. Enhance the problem-solving skills and analytical skills in the accounting context.
6. Enhance the problem-solving skills and analytical skills in the accounting context.

UNIT I    Accounting for Share Capital and Debenture

Introduction - Concept of Shares and Debentures – Kinds of Shares – Share Capital
- Different kinds of Share capital – Issue of shares and debentures, Forfeiture and Reissue of Forfeited Shares - Concept & Process of Book Building - Issue of Rights and Bonus Shares
- Buyback of Shares.

UNIT II    Accounting for Redemption of preference share and Debenture

UNIT III PROFIT PRIOR TO INCORPORATION


UNIT IV Valuation of Goodwill and Shares.


UNIT V Final Accounts

Introduction of Financial Statements – Form of financial statements as per Revised Schedule VI - Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities – Excluding Calculation of Managerial Remuneration - Disposal of Company Profits.

Note: Distribution of marks - 20% theory and 80% problems

SUGGESTED READINGS :

6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting 2nd Edition, S.Chand
E-RESOURCES

1. https://www.youtube.com/watch?v=gR3rb7IiP-I
2. https://www.youtube.com/watch?v=tJ03LiQXCw
3. https://www.youtube.com/watch?v=XgGM6qQlZ9g
5. https://www.youtube.com/watch?v=lRq58tmMpJc&list=PLiaygP8qeQGWlDsi0vjAwLK8OmazQDFE
COURSE OBJECTIVES

To make the students

1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
2. To learn the tools and techniques to compute the tax for the various income heads.
3. To select the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
4. To communicate orally and in written form the income tax concepts and computations.
5. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.
6. To know the recent provision and computation procedure in total income and tax liability.

COURSE OUTCOMES

Learners should be able to

3. Formulate the Income Tax calculations by critically analyzing the assessee’s situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessed
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.
6. Familiar in recent provision and computation procedure in total income and tax liability.
UNIT I BASIC CONCEPTS


UNIT II COMPUTATION OF INCOME UNDER THE HEAD OF SALARY AND COMPUTATION OF INCOME UNDER THE HEAD OF HOUSE PROPERTY

Salary – Allowances, Monetary and Non-Monetary Perquisites – Valuation and Taxability, Profits in lieu of Salary, Deductions against Salary, Deduction to be made from salary, Tax Deducted at Source on Salary Income.

Computation of Income under the head of House Property : Determination of Annual Value, Deduction from Net Annual Value, Treatment of Unrealized Rent, Arrears of Rent, Exemptions, Computation of Income from a let out House Property, Self-Occupied Property.

UNIT III COMPUTATION PROFITS AND GAINS FROM BUSINESS AND PROFESSION

Business Income - Profits and Gains of Business or Profession - Meaning of Business or Profession - Computation of Profits and Gains of Business or Profession of an Individual - Expenses Expressly Allowed - Expenses Expressly Disallowed.

UNIT IV COMPUTATION OF INCOME FROM CAPITAL GAIN AND COMPUTATION OF INCOME FROM OTHER SOURCES:

Capital Gain - Meaning - Definition of Capital assets - Types - Computation of Capital gain - Income From Other Sources - Various income taxable under this head and Computation of Income from other sources.

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY

Computation of Total Income - Set off and Carry forward of losses - Aggregation of agriculture income with non - agricultural income - Rates of tax for individuals - Income of other persons to be included in Income of Individual.

Note: Distribution of marks - 30% theory and 70% problems
SUGGESTED READINGS


E-Learning RESOURCES:

1. NPTEL : https://youtu.be/LV_j1hW1AY4
2. NPTEL : https://youtu.be/6qD7L2W_ssk
3. NPTEL : https://youtu.be/3dvsQhd9mxg
4. NPTEL : https://youtu.be/R2ndARL3RV4
5. NPTEL : https://youtu.be/5RD-LC-QV2g
COURSE OBJECTIVES:

To make the students
1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. To understand the recent corporate and practices.

COURSE OUTCOMES:

Learners should be able to
1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyse few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. Familiarize with recent corporate and practices.

UNIT 1: INTRODUCTION AND INCORPORATION AND ITS CONSEQUENCES
Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company, Memorandum of Association & Articles of Association and their Alteration, Doctrine of Ultra-Vires, Constructive Notice, Indoor Management, Alter Ego

UNIT 2: FINANCIAL STRUCTURE OF COMPANIES
Concept of Capital and Financing of Companies— Sources of Capital; Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock
Option Scheme; Private Placement; preference shares and other forms of securities, Alteration of Share Capital– Reduction of Capital; Buy–Back of Shares

Prospectus– Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Information Memorandum; Contents, Registration; Misrepresentations and Penalties

Debt Capital – Debentures, Debenture Stock, Bonds; Recent Trends and Dynamics of Corporate, Debt Financing; Debenture Trust Deed and Trustees; Conversion of and Redemption of Debentures Securing of Debts: Charges ; Creation, Modification and Satisfaction of Charges

Allotment and Certificates – General Principles and Statutory Provisions related to Allotment;

Minimum Subscription; Irregular Allotment; Procedure of Issue of Share Certificates and Warrants

UNIT III: MANAGEMENT:
Classification of directors, women directors, independent director, small shareholder’s director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

UNIT IV: ACCOUNTS, AUDIT AND DIVIDENDS
Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor’s Report, Cost Audit and Special Audit

Profit and Ascertainment of Divisible Profits, Declaration and Payment of Dividend, Treatment of Unpaid and Unclaimed Dividend, Transfer of Unpaid and Unclaimed Dividend to Investor Education and Protection Fund, Board’s Report and Disclosures Contents and Annexure to Board’s Report, Directors’ Responsibility Statement – Preparation and Disclosures, Compliance Certificate – Need and Objective; Issue and Signing by Practising Company Secretary, Corporate Governance Report

UNIT V: WINDING UP
Concept and modes of Winding Up, Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistleblowing: Concept and Mechanism.

SUGGESTED READINGS:
6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer
E-RESOURCES
https://www.youtube.com/watch?v=UOVhFJoFgA4
https://www.youtube.com/watch?v=hADwhzhigrQ
https://www.youtube.com/watch?v=rTJzik3ULGc
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
2. To comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
3. To communicate orally and in written form the understanding of insurance operations, functions, risk associated with and law pertaining to insurance functioning in India.
4. To apply the learning of the insurance procedures, products, services and operations lifelong.
5. To comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk in India.
6. To know the International Association of Insurance and Future Trends

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
2. Comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
3. Communicate orally and in written form the understanding of insurance operations, functions, risk associated with and law pertaining to insurance functioning in India.
4. Apply the learning of the insurance procedures, products, services and operations lifelong.
5. Comprehend the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk in India.
6. Familiar in International Association of Insurance and Future Trends

UNIT I Understanding and Managing Risk:
General Principles and Concepts of Insurance
Insurable Interest - Indemnity - Uberrimae fidei - Proximate Cause - Subrogation and Contribution - Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure – Moral Hazards

UNIT II Insurance Contract and Indian Market Conditions:
UNIT III Regulatory Environment
Regulatory Environment – Specific Legislations
Regulation of Insurance Business, Insurance Act, Insurance Regulatory and Development Act,
Powers and Functions of IRDA, Relevant Regulations and Guidelines issued by IRDA, Licensing,
Audit & Supervision, Investments, Amalgamation and Transfer, Grievance Redressal, Rural and
Social Sector obligations, Micro Insurance, Financial inclusion, Product Approval.
Regulatory Environment - General
Other Relevant Legislation (Motor Vehicles Act, Marine Insurance Act, Employees State Insurance
International Regulatory Framework
International Association of Insurance Supervisors – Future Trends

UNIT IV Life Insurance - Practices, Procedures
Application of Principles in Life Insurance Contract — Representation - Assignment and Nomination
- Title and Claims - Tax Law Implications - Concept of Trusts in Life Policy - Stamp Duties - Role
and Function of Life Insurance Companies.
Life Insurance & Pension Products
Life Insurance Products – Proposals, Policy and documentation

UNIT V General Insurance - Practices and Procedures – Focus Underwriting
Application of Principles in General Insurance Contracts – Structure of the Policy – Insurance
Documentation – Underwriting and Rating - Disclosure - Terms and Conditions.
Claims Procedures – Underinsurance - Condition of Average - Recovery – Salvage.
Property Insurance (Fire and Engineering) • Marine Insurance (Hull and Cargo) • Motor Insurance •
Business Interruption • Liability Insurance (Public, Products, Professional, Directors & Officers etc)
• Personal Lines (Health, Accident, Travel, Residential Premises etc.) • Rural and Agricultural •
Micro-Insurance • Other Miscellaneous lines (Burglary, Bankers’ Risks, Fidelity etc.)

SUGGESTED READINGS
1. Dr. C.L. Tyagi (2016), Insurance Law and Practice, 2nd edition, Atlantic,
2. Indian Institute of Banking and Finance (2010), Banking and Insurance Law and Practice,
   Taxmann Publications Private Limited, New Delhi.
   edition, PHI, New Delhi.
COURSE OBJECTIVES:
To make the students

1. To Understand Tally, its features and its importance in supporting accounting activity.
2. To communicate orally and in written form the Features of Tally in capturing accounting procedures.
3. To gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
4. To be familiar with the incorporation of GST standards into accounting and computerised accounting process.
5. To Know the integration of accounting and computer for effective decision making.
6. To apply the tally concepts in organizations.

COURSE OUTCOMES:
Learners should be able to

1. Comprehend on the knowledge of Tally, its features and its importance.
2. Communicate orally and in written form the Features of Tally in capturing accounting procedures.
3. Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
4. Familiarize on the incorporation of GST standards into accounting and computerised accounting process.
5. Integrate accounting concepts and computer for effective decision making.
6. Practical application of tally concepts in organizations.

UNIT I USER INTERFACE AND COMPANY MANAGEMENT

Introduction to Tally ERP9, Gateway of Tally and User Interface, Masters – Ledgers, Understanding Ledgers, Masters – Groups, Understanding Groups, Masters – Billwise Debtors and Creditors Ledgers, Payment Voucher - Understanding Default Vouchers

Day Book - Understanding Day Book Reports, Altering and Deleting Transactions, Pre-Allocation of Bills, Receipt Voucher - Understanding Receipt Vouchers, Contra Vouchers, Cheque Printing, CTS Cheque Printing System, Debit and Credit Notes, Debit Note Returns, Bank Reconciliation, Understanding BRS Process.

UNIT II INVENTORY

Masters : Inventory : Understanding Inventory - Integrating Accounts and Inventory, Manual Stock Valuation without Inventory,

UNIT III TDS, PAYROLL, FINALIZATION PROCESS

Multi Language, Export, Import, Backup and Restore, Tax Deducted at Source (TDS), Payroll Accounting

Finalization Process - Depreciation Entries - Creating General Reserves - Provision for Taxation - Bad Debt Reserves - Partnership Firm - Transferring Profits - Outstanding Expenses and Accrued Income - Changing Financial Year, Voucher Types and Class, Point of Sales, Scenarios and Optional Vouchers

UNIT IV GST

Goods and Services Tax (GST) - About Goods and Services Tax (GST) - Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level, GST Taxes & Invoices - Understanding SGST, CGST & IGST.

Purchase Voucher with GST : Updating GST Number for Suppliers

Sales Voucher with GST : Updating GST Number for Suppliers

UNIT V BUDGETS AND REPORTING

Budgets and Controls, Budget Masters and Configurations, Cost Centres and Cost Categories, Understanding Cost Centres, Understanding Profit, Customer and Supplier Balance Checking - Customer and Supplier Bill Wise Checking - Overdue Payables and Receivables - Outstanding Reports and Printing - Confirmation of Accounts - Negative Ledgers Report

Purchase and Sales Reporting, Stock Analysis and Reports, Cash and Bank Reports, Search, Filter and Sorting, Financial Reports

Data Security, Tally Audit, Tally Synchronization, Multi-Currency, Printing Reports

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand the concept, products, services, regulatory body and laws pertaining to insurance.
2. To analyse the features of the insurance and apply the theoretical learning into lifelong practice.
3. To critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
4. To comprehend and apply the laws related to insurance.
5. To communicate in oral and written form and prepare report.
6. To work in teams and exhibit leadership skills.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept, products, services, regulatory body and laws pertaining to insurance.
2. Analyse the features of the insurance and apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
4. Comprehend and apply the laws related to insurance.
5. Communicate in oral and written form and prepare report.
6. Work in teams and exhibit leadership skills.

Select Insurance companies
1. Collect the format of proposal form of different kinds of insurance (life and General Insurance) and learn the process of filling them.
2. Familiarize with IRDA norms for agency license.
3. Visit any insurance office and collect the details of its Organizational Structure.
4. Life insurance companies and identifying their features - Comparative analysis (between any two insurance company)
5. Understand the implication of bancassurance in supporting insurance industry.
6. Understand the implication of micro insurance, group insurance and crop insurance and its impact on the economy.
7. Premium calculation procedure.
8. Analyse the real time Cases on procedure to avail Motor Insurance Marine insurance, Property insurance and fire insurance.

SUGGESTED READINGS
1. Dr. C.L. Tyagi (2016), Insurance Law and Practice, 2nd edition, Atlantic,
COURSE OBJECTIVES:

To make the students

1. To understand the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. To classify the items under items heads
3. To Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerised system as a lifelong learning.
6. To apply the tally concepts in organizations.

COURSE OUTCOMES:

Learners should be able to

1. Familiarize on the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. Classify the items under items heads
3. Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerised system as a lifelong learning.
6. Practical application of tally concepts in organizations.

1. Create a Company and Ledgers in Tally.
2. Create a Accounting voucher with example in tally.
3. Create different types of GST Invoices in Tally.
4. Create Debit/Credit Notes, Memorandum & Post Dated Vouchers in Tally.
5. Create Stock Group, Stock Items and Unit of Measurement in Tally.
6. Create an Inventory and Manufacturing Vouchers.
7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally.
8. Create a payroll in tally with suitable example.
9. Do the following exercise with the example that given below

   Create a company in Tally by your name.

   Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk – 10 liters, roti – 20 pieces and mobile – 5 numbers.

   Now, create sales ledgers – one for 28% GST rate and one for 5% GST rate.
   Also, create purchase ledgers in the same way each of 28% GST and 5% GST.

   Create 1 sundry debtor outside your state and 1 sundry debtor inside your state.
Similarly, create 1 sundry creditor outside your state and 1 sundry creditor inside your state.

Now, create GST Taxation ledgers for CGST, SGST and IGST for input as well as output taxation of GST. Totally, there will be 6 GST taxation ledgers.

Now, create a purchase entry in which you will purchase 5 liters of milk at 5% GST rate for Rs50 per liter, 5 pieces of roti for Rs10 per piece and 3 numbers of mobile for Rs25,000 per mobile.

GST rate for roti and mobile is 28%. Purchase this from inside your state. Also, fill in the E-Way bill details.

Now, create a sales entry. Sell all the milk at Rs.55 per liter with the same rate of GST as it was purchased. Sell 20 pieces of roti at Rs.20 per piece and 1 mobile phone at Rs. 50,000 per mobile at the same rates of GST as it was purchased. This sale will be outside the state. Also, fill in the E-Way bill details.

Now, check the profit and loss account and see what is the total value of sales for 5% GST.

Go to Stock Summary and see what is the gross profit on sales of milk under the FIFO and LIFO methodology of stock valuations.

Check the Ratio Analysis and see what is the current ratio and quick ratio.

SUGGESTED READINGS:

COURSE OBJECTIVES:

To make the students

1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts for corporate
3. To understand the accounting standard and its application in inter-holding companies
4. To solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts
5. To understand and apply accounting process for Banking industry.
6. To prepare final accounts for corporates

COURSE OUTCOMES:

Learners should be able to

1. Comprehend and apply the accounting process related corporate accounting
2. Prepare final accounts for corporate entity.
3. Understand the accounting standard and apply the same for corporate entity and amalgamation.
4. Understand the difference of banking balance sheet and non-banking balance sheet
5. Enhance the problem-solving skills and analytical skills in the accounting context.
6. To understand the standards and procedures for final accounts for corporates.

UNIT I   Amalgamation of Companies

UNIT II Accounts of Holding Companies/Parent Companies


UNIT III Accounts of Banking Companies


UNIT IV LIQUIDATION OF COMPANIES

Meaning– Modes of Liquidation – Order of Payment - Calculation of Liquidator’s Remuneration – Preparation of Liquidators Final Statement of Account.

UNIT V RECENT DEVELOPMENTS IN ACCOUNTING & ACCOUNTING STANDARDS (Theory Only)


Note: Distribution of marks - 20% theory and 80% problems

SUGGESTED READINGS :

6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting 2nd Edition, S.Chand

E-Resources
1. NPTEL: https://www.youtube.com/watch?v=KldanHmWr2U
2. NPTEL: https://www.youtube.com/watch?v=TPKwjrsw1TI
3. NPTEL: https://www.youtube.com/watch?v=bkWr-3zpBeI
4. NPTEL: https://www.youtube.com/watch?v=34BEOoKKTHQ
5. NPTEL: https://www.youtube.com/watch?v=ApkvazCp8s&list=PLVjZhvcpveGp6VkFCf8HOeCcVrSIMyCBF
COURSE OBJECTIVES

To make the students

1. To understand the different deductions available under the income tax.

2. To understand the Assessment of Individuals and HUF.

3. To recognize the Partnership Firms and Association of Persons

4. To obtain the importance tax planning, collection and recovery of tax.

5. To gain the exposure on practical aspects of tax planning as an important managerial decision-making process.

6. To prepare a statement of income for a person.

COURSE OUTCOMES:

Learners should be able to

1. Distinguish between deductible and nondeductible expenses

2. Gain knowledge on Individuals and HUF.

3. Apply the tax code provisions and tax for non-residence.

4. Comprehend and apply the practical aspects of tax planning

5. Exposure to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.

6. To know statement of income for a person.

UNIT I

Deductions - Deductions allowable from Gross Total Income in respect of certain payment and receipts (Sec 80).
UNIT II
Individuals and HUF - Assessment of Individuals - Assessment of Hindu Undivided Family - Co-operative societies, Trust and Political party.

UNIT III
Partnership Firms and Association of Persons: Assessment of Partnership firms and Association of Persons - Taxation for non-residence.

UNIT IV

UNIT V

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READING:

E-Resources
1. NPTEL: https://www.youtube.com/watch?v=wSvPBhR1jZA
2. NPTEL: https://www.youtube.com/watch?v=stO1bBUxFsk
3. NPTEL: https://www.youtube.com/watch?v=b8ohv9mLp7o
4. NPTEL: https://www.youtube.com/watch?v=BduiiijO4E8
5. NPTEL: https://www.youtube.com/watch?v=6qD7L2W_ssk&list=PLMiiHACprHh2Wlh8r5lmo-1I1oNo3dpPv
COURSE OBJECTIVES:

To make the students
1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 1930.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 1932.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To familiarize with the concepts in Indian Contract Act

COURSE OUTCOMES:

Learners should be able to
1. Identify the basic legal principles behind contractual agreements.
2. Understand the relevance of business law in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
4. Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.
5. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.
6. Understand the concepts in Indian Contract Act

Unit I


Unit II


Unit III


Unit IV

Unit V


SUGGESTED READINGS:

6. KapoorN.D.(2014), Elements of Mercantile Law, New Delhi,S.Chand& Co,

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=jnNHtCODRFw
2. NPTEL: https://www.youtube.com/watch?v=7MRQbWMoSSM
3. NPTEL: https://www.youtube.com/watch?v=NT7KlzhlFlxA
4. NPTEL: https://www.youtube.com/watch?v=FuHzWoMzE6w
5. NPTEL: https://www.youtube.com/watch?v=FmqYLM-c2s4
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of marketing, and 4Ps of Marketing
2. To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. To apply the marketing concepts and skills lifelong.
4. To analyses the business case studies and try to apply the theoretical learning into lifelong practice.
5. To Critically evaluate the appropriate alternatives and draw a solution.
6. To Work in team and exhibit leadership skills

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of marketing, and 4Ps of Marketing
2. Communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. Apply the marketing concepts and skills lifelong.
4. Know the business case studies and try to apply the theoretical learning into lifelong practice.
5. Able to evaluate the appropriate alternatives and draw a solution.
6. Understand the importance Work in team and exhibit leadership skills

UNIT I : INTRODUCTION TO MARKETING MANAGEMENT:

UNIT II - THE MARKET PROCESS AND SEGMENTATION
The marketing process: Introduction, Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control,

UNIT III - PRODUCT MANAGEMENT


Brand and Branding Strategy: Introduction, Brand and Branding, Advantages and disadvantages of branding, Brand Equity, Brand Positioning, Brand Name Selection, Brand Sponsorship, Brand Development

UNIT IV : PRICING AND DISTRIBUTION MANAGEMENT


Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling,

UNIT V - PROMOTION MANAGEMENT AND RECENT DEVELOPMENTS IN MARKETING

Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

SUGGESTED READINGS:

5. Philip Kotler (2017), Marketing 4.0: Moving from Traditional to Digital, Wiley, NewDelhi

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=TL0K0AhI7kE
2. NPTEL: https://www.youtube.com/watch?v=Eec7MMGd4Nk
3. NPTEL: https://www.youtube.com/watch?v=qutavZTkFeY
4. NPTEL: https://www.youtube.com/watch?v=JooFDRChZZ4&list=PLLy_2iUCG87DA1mEHmJf0mC99xQzCjuG
5. NPTEL: https://www.youtube.com/watch?v=sR-qL7QdVZQ&list=PLz7Ky5drBa9DfC7Hi0SIS1zVmWE1wym-i

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
COURSE OBJECTIVES:

To make the students
1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To Critically formulate the research design and sampling design suitable for the problem.
4. To communicate orally and written form the research problem, research design, sampling techniques.
5. To design a report to communicate the findings and suggestion to make business decision.
6. To give suggestion to make business decision.

COURSE OUTCOMES:

Learners should be able to
1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
2. Analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. Critically formulate the research design and sampling design suitable for the problem.
4. Communicate orally and written for the research problem, research design, sampling techniques.
5. Design a report to communicate the findings and suggestion to make business decision
6. Able to give better suggestion to make business decision.

UNIT I RESEARCH AND RESEARCH PROCESS

Meaning of research; Scope of Research in Business; Purpose of Research; Types of Research, Problem identification, Review of Literature, Concept of theory - deductive and inductive theory - Concept, Construct, Definition, Variables - Research Process

UNIT II RESEARCH DESIGN AND SAMPLING DESIGN


Data Sources – Primary and Secondary Data.

UNIT III MEASUREMENT AND SCALING

Concept of measurement—what is measured? Problems in measurement in research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio.

Concept of Scaling, Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison.

Preparing questionnaire – Quality of a good questionnaire.

UNIT IV HYPOTHESIS TESTING

Hypothesis – Qualities of a good Hypothesis – Null Hypothesis & Alternative Hypothesis. Hypothesis Testing – Tests concerning means and proportions; ANOVA, Chi-square test and other Nonparametric tests, correlation and Regression.

UNIT V REPORT PREPARATION

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report.

Note: Distribution of marks - 90% theory and 10% problems

SUGGESTED READINGS:

E-Resources
1. NPTEL: https://www.youtube.com/watch?v=rz30rRfManE&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N
2. NPTEL: https://www.youtube.com/watch?v=mAVswCbz_jM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=5
3. NPTEL: https://www.youtube.com/watch?v=YzfI3rtF0SM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=6
4. NPTEL: https://www.youtube.com/watch?v=a61OtGy8VPw&list=PL6G1C6j0WUTXqXL900CgTXCr1hL8HR2dY
5. NPTEL: https://www.youtube.com/watch?v=ze5bS-NERk&list=PL6G1C6j0WUTXqXL900CgTXCr1hL8HR2dY&index=2
COURSE OBJECTIVES:
To make the students
1. To understand the concept of the marketing, 4-s of marketing and its application in real business situation.
2. To analyse the business case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills
6. To apply the marketing concepts and skills lifelong.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of the marketing, 4-s of marketing and its application in real business situation.
2. Analyse the business case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives and draw a solution.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills
6. Able to apply the marketing concepts and skills lifelong.

1. Case Studies on Impact of marketing concepts and its applicability and bringing out the difference in Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept.
2. Perform SWOT / PEST Analysis

3. Case study on The Traditional 4Ps and The Modern Components of the Mix- The Additional 3Ps.
4. Select a company having a multiple product line, For the selected company
   ➢ Analyse the product line and segmentation Market Positioning\n   ➢ Product life cycle for the products
   ➢ Brand and Branding Strategy of the company
   ➢ Pricing for the products
   ➢ Distribution Management
   ➢ Promotion mix used by the company.
5. Analyse the case study on any two of the
   ➢ Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism
SUGGESTED READINGS:

5. Philip Kotler (2017), *Marketing 4.0: Moving from Traditional to Digital*, Wiley, NewDelhi
COURSE OBJECTIVES:
To make the students
1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package.
6. To apply the statistics tool to analyses the state of business firm.

COURSE OUTCOMES
Learners should be able to
1. Create datasheet and enter the data
2. Compute descriptive statistics using the package and graphically represent the data.
3. Perform univariate and bivariate analysis in the software package.
4. Perform multivariate analysis in the software package.
5. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.
6. Able To apply the statistics tool to analyses the state of business firm.

UNIT I Overview and Data Entry
SPSS – Meaning – Scope- Limitation- Data view- Variable view- Data entry procedures- Data editing- Missing

UNIT II Descriptive Statistics

UNIT III Non parametric and parametric test
Cross tabulation, Chi square, t test, independent sample t test, paired t test.

UNIT V Multivariate analysis

Factor Analysis, Cluster Analysis and Discriminate analysis.

Use the inbuilt case studies in SPSS for applying the statistical test.

SUGGESTED READINGS


E-Resources

1. NPTEL: [https://www.youtube.com/watch?v=8_4Z3iKzE8M&list=PLVI_iGT5ZuRmXlbwuMKi04R6Oe1G3De8G](https://www.youtube.com/watch?v=8_4Z3iKzE8M&list=PLVI_iGT5ZuRmXlbwuMKi04R6Oe1G3De8G)
2. NPTEL: [https://www.youtube.com/watch?v=27pOF3_Kq3s&list=PLVI_iGT5ZuRmXlbwuMKi04R6Oe1G3De8G&index=2](https://www.youtube.com/watch?v=27pOF3_Kq3s&list=PLVI_iGT5ZuRmXlbwuMKi04R6Oe1G3De8G&index=2)
3. NPTEL: [https://www.youtube.com/watch?v=bapuGejwiLQ&list=PLVI_iGT5ZuRmXlbwuMKi04R6Oe1G3De8G&index=5](https://www.youtube.com/watch?v=bapuGejwiLQ&list=PLVI_iGT5ZuRmXlbwuMKi04R6Oe1G3De8G&index=5)
4. NPTEL: [https://www.youtube.com/watch?v=GuUJtJKBems](https://www.youtube.com/watch?v=GuUJtJKBems)
5. NPTEL: [https://www.youtube.com/watch?v=n3y3xLNoPk4](https://www.youtube.com/watch?v=n3y3xLNoPk4)
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
2. To analyse the alternatives using appropriate tools and techniques.
3. To solve the problems and take decisions based on the result.
4. To communicate orally and in written form the concepts and solutions.
5. To analyse cases in a team and exhibit leadership skills.
6. To plan and manage the cash flows.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
2. Analyse the alternatives using appropriate tools and techniques.
3. Solve the problems and take decisions based on the result.
4. Communicate orally and in written form the concepts and solutions.
5. Analyse cases in a team and exhibit leadership skills.
6. Able to plan and manage the cash flows.

UNIT I : FINANCIAL MANAGEMENT AND SOURCES OF FINANCE :
Evolution, Scope and Functions of Finance Managers-Introduction; Scope of Finance; Financial Management System; Finance Functions ; Role of a Finance Manager – Treasurer and Controller, Financial Decisions, Agency Conflict and Agency cost.

Objectives of a Firm – Introduction; Profit Maximization; Shareholders’ Wealth Maximization (SWM)

Sources of Finance - Introduction; Short-term Finance; Long-term Funds
Asset-Based Financing – Introduction; Lease Financing and Hire Purchase Financing.

UNIT II : TIME VALUE OF MONEY AND CAPITAL BUDGETING DECISIONS :
Time Value of Money - Introduction; Concept of Time Value of Money; Compounding Method ; Discounting Method (Problems)

Capital Budgeting Decisions- Introduction; Capital Budgeting, Capital Rationing

Capital budgeting techniques : Discounted and Non Discounted ; NPV, Profitability index (Benefit Cost Ratio), Pay back Period, IRR ; (Problems)
UNIT III CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL:
Capital Structure, Capital structure determinants, NI Approach, NOI approach, Traditional Approach, Relevance of Capital Structure Theories; Irrelevance of Capital Structure

Cost of Capital: Components of Cost of capital: Cost of Debt; Cost of Preference Capital; Cost of Equity Capital, Approaches to Derive Cost of Equity; Weighted Average Cost of Capital and Weighted Marginal Cost of Capital (Problems)

UNIT IV LEVERAGE AND DIVIDEND POLICY
Financial and Operating Leverage – Introduction; Meaning of Financial Leverage, operating Leverage.
Financial and Operating Leverages, EBIT-EPS Analysis, Indifference point. (Problems)

Dividend Policy – Introduction; Types of dividend, Factors influencing the dividend policy; Financing and Dividend Decision; Dividend Relevance: Walter’s Model

UNIT V: WORKING CAPITAL MANAGEMENT, CASH MANAGEMENT, RECEIVABLE MANAGEMENT AND INVENTORY MANAGEMENT.
Management of Cash – Introduction ; Motives for Holding Cash; Facets of Cash Management; Cash Planning; Cash Forecasting and Budgeting; Determining the Optimum Cash Balance ; Investing Surplus Cash in Marketable Securities
Receivables Management :Credit Policy: Nature and Goals ;Collection Procedures
Inventory Management : Nature of Inventory, EOQ, Reorder level.

Note: Distribution of marks - 60% theory and 40% problems

SUGGESTED READINGS:

E-Resources

1. NPTEL: [https://www.youtube.com/watch?v=TgF2XvjquUU&list=PLLy_2iUCG87CXY2B6fPex1SOlqxzzD5Wj](https://www.youtube.com/watch?v=TgF2XvjquUU&list=PLLy_2iUCG87CXY2B6fPex1SOlqxzzD5Wj)

2. NPTEL: [https://www.youtube.com/watch?v=CCQwz_Gwo6o&list=PLLy_2iUCG87CXY2B6fPex1SOlqxzzD5Wj&index=2](https://www.youtube.com/watch?v=CCQwz_Gwo6o&list=PLLy_2iUCG87CXY2B6fPex1SOlqxzzD5Wj&index=2)

3. NPTEL: [https://www.youtube.com/watch?v=dgPlxTq9Ilw&list=PLLy_2iUCG87CXY2B6fPex1SOlqxzzD5Wj&index=3](https://www.youtube.com/watch?v=dgPlxTq9Ilw&list=PLLy_2iUCG87CXY2B6fPex1SOlqxzzD5Wj&index=3)

4. NPTEL: [https://www.youtube.com/watch?v=fGrS8fRjIS4](https://www.youtube.com/watch?v=fGrS8fRjIS4)

5. NPTEL: [https://www.youtube.com/watch?v=Yc8wqvZiDac](https://www.youtube.com/watch?v=Yc8wqvZiDac)
COURSE OBJECTIVES:
To make the students
1. To learn about ethics pertaining to individual, organization and industry level.
2. To know about the global, ethical issues and issues pertaining to information technology and environment.
3. To focus on Corporate social responsibility (CSR) and stakeholder of the organization.
4. To understand the various concept on technological update in business.
5. To understand the various ethical issues in workplace.
6. To Apply the essential concepts of ethics at the personal, organizational, national and global levels

COURSE OUTCOMES:
Learners should be able to
1. Demonstrate descriptive knowledge of ethics pertaining to individual, organization and industry level.
2. Apply the essential concepts of ethics at the personal, organizational, national and global levels.
3. Demonstrate the knowledge of CSR and its impact in organization.
4. Communicate your knowledge of ethics and CSR in both written and verbal formats.
5. Understand ethical issues in workplace.
6. Able to apply the essential concepts of ethics at the personal, organizational, national and global levels

UNIT I BUSINESS ETHICS FUNDAMENTALS
BUSINESS ETHICS: meaning, types, approaches
Three models of management ethics - Immoral Management, Moral Management, Amoral Management - making moral management actionable-developing moral judgment - levels of moral development -different sources of a person’s values
Elements of moral judgment : moral imagination, moral identification and ordering
Ethics at different level - personal level, organizational level, industry or profession level, societal and global levels - Personal and managerial ethics - principles approach to ethics

UNIT II GLOBAL ETHICAL ISSUES
Ethical issues in the global business environment - questionable marketing and plant safety practices - sweatshops, labor abuses and human rights - corruption, bribery, and questionable payments - improving global business ethics a. balancing and reconciling the ethics traditions of home and host countries - strategies for improving global business ethics
Corporate action against corruption employee and workplace issues, the new social contract, the employee rights movement - employment-at-will doctrine - moral and managerial challenges to employment-at-will - dismissing an employee with care - freedom of speech in the workplace - whistle-blowing - consequences of whistle-blowing - government’s protection of whistle-blowers - management responsiveness to potential whistleblowing situations

UNIT III TECHNOLOGY AND ENVIRONMENT ETHICS
Technology and the technological environment - characteristics of technology - benefits of technology- side effects of technology - technology and ethics - two key issues - society’s intoxication with technology - information technology - e-commerce as a pervasive technology - ongoing issues in e-commerce ethics - invasion of consumer privacy via electronic commerce - the workplace and computer technology - other technology issues in the workplace.

Business, government, and regulation - the roles of government and business - a clash of ethical belief systems - government’s nonregulatory influence on business - industrial policy - privatization -
government’s regulatory influences on business - deregulation - purpose of deregulation - the changing world of deregulation

UNIT IV CORPORATE SOCIAL RESPONSIBILITY
Corporate Social Responsibility (CSR) as a concept - historical perspective on CSR - modification of the economic model - evolving meanings of CSR - traditional arguments against and for CSR - arguments against CSR - arguments for CSR - corporate citizenship - benefits of corporate citizenship to business itself - sustainability – profits, people, planet - the triple bottom line

UNIT V STAKEHOLDER CONCEPT
Stakeholders - Origins of the stakeholder concept- what is the stake in stakeholder? what is a stakeholder? who are business’s stakeholders? - three views of the firm: production, managerial, and stakeholder - primary and secondary stakeholders - a typology of stakeholder attributes: legitimacy, power, urgency - stakeholder approaches: strategic, multifiduciary, and synthesis approaches a. strategic approach - multifiduciary approach - stakeholder synthesis approach - three values of the stakeholder model a. descriptive value - instrumental value - normative value- key questions in stakeholder management a. who are the organization’s stakeholders?

SUGGESTED READINGS:

E-Resources
3. https://epdf.pub/business-ethics325d7d9ecf90c005d727f93abd3fffd6156931.html
4. https://nptel.ac.in/courses/110105079/BUSINESS_ETHICS
5. NPTEL: https://www.youtube.com/watch?v=kkXqFIAebCI
COURSE OBJECTIVES:

To make the students

1. To Understand the cost concepts, types of costing methods and book keeping for cost accounting
2. To learn the tools and techniques to calculate cost and solve the problems.
3. To select the best methods of costing and apply critically based on the situation
4. To communicate orally and in written form the cost accounting concepts, methods and book keeping procedure for cost accounting.
5. To gain a lifelong learning for applying the cost concepts in analyzing the business problems.
6. To know the reconciliation of the cost and financial accounting.

COURSE OUTCOMES:

Learners should be able to

1. Understand the cost concepts, types of costing methods and book keeping for cost accounting
2. Apply tools and techniques to calculate cost and solve the problems.
3. Select the best methods of costing by critically analyzing and apply the same to appropriate situation
4. Communicate orally and in written the cost concepts
5. Gain the lifelong learning of cost concepts and apply in the business environment.
6. Understand the reconciliation of the cost and financial accounting

UNIT 1: Introduction

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization. Preparation of Statement of Cost sheet.

UNIT 2: Elements of Cost: Material and Labour

UNIT 3: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

UNIT 4: Methods of Costing

Introduction – Methods of Costing - Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

UNIT 5: Book Keeping in Cost Accounting

Introduction – Book keeping in Cost accounting - Integral and non-integral systems; Reconciliation of cost accounts and financial accounts. Cost Audit – Definition – Significance – Features.

Note: Distribution of marks - 20% theory and 80% problems

SUGGESTED READINGS:


5. CA Sachin Gupta (2019), Cost And Management Accounting ,Taxmann Publication Pvt Limited

E-Resources
1. NPTEL: https://www.youtube.com/watch?v=Paecdg2_fb4&list=PLOzRYVm0a65f5nj6Vw0jusG92KiTCq_z5
2. NPTEL: https://www.youtube.com/watch?v=JLK_0tsPyAU
3. NPTEL: https://www.youtube.com/watch?v=ZZj_Q3qdxC4
4. NPTEL: https://www.youtube.com/watch?v=_z4-7xr6ur8
5. NPTEL: https://www.youtube.com/watch?v=NrQ_rVeFa54
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of investing and mechanics for formulating investment decisions.
2. To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. To apply the investing concepts and skills lifelong.
4. To analyse the EIC framework make decisions based on investing in different avenues.
5. To Critically evaluate the risk return parameters and select the best alternative.
6. To Communicate in written form and prepare report.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of investing and mechanics for formulating investment decisions.
2. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. Apply the investing concepts and skills lifelong.
4. Analyse the EIC framework make decisions based on investing in different avenues.
5. Evaluate the risk return parameters and select the best alternative.
6. Communicate in written form and prepare report.

UNIT I: The Investment and Investment Avenues

UNIT II: Risk and Return and Valuation of Securities
Concept of total risk, factors contributing to total risk : default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk.

Risk & risk aversion. Capital allocation between risky &risk free assets-Utility analysis

Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

UNIT III Fundamental Analysis, Technical Analysis and Market Efficiency
EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter’s five forces model, SWOT analysis, financial analysis of an industry; Company analysis. Technical Analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages

Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH

UNIT IV : Portfolio Management and portfolio Theory

Portfolio Management – Portfolio creating process - Portfolio Analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio

Portfolio Theory : Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of each theory

UNIT V: Mutual Funds, Portfolio Evaluation and Portfolio Revision

Mutual Funds : Introduction, calculation of Net Asset Value(NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds.

Performance Evaluation using Sharpe’s, Treynor’s and Jensen’s measures.

Meaning – needs – Sharpe’s performance measures – Treynor’s Performance Index – Jensen’s Performance Index – their significance and limitations – Portfolio revision (Problems)

Note: Distribution of marks - 80% theory and 20% problems

SUGGESTED READINGS:


E-Resources

Karppagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
1. NPTEL: [https://www.youtube.com/watch?v=ope5Y3Mrsaw](https://www.youtube.com/watch?v=ope5Y3Mrsaw)
2. NPTEL: [https://www.youtube.com/watch?v=ope5Y3Mrsaw&list=PL6NHntKSc5RyuXJdCKICOIo_NdGG9Zf2N](https://www.youtube.com/watch?v=ope5Y3Mrsaw&list=PL6NHntKSc5RyuXJdCKICOIo_NdGG9Zf2N)
3. NPTEL: [https://www.youtube.com/watch?v=bp76hNEIjAs&list=PL6NHntKSc5RyuXJdCKICOIo_NdGG9Zf2N&index=2](https://www.youtube.com/watch?v=bp76hNEIjAs&list=PL6NHntKSc5RyuXJdCKICOIo_NdGG9Zf2N&index=2)
4. NPTEL: [https://www.youtube.com/watch?v=NlJucusocFw](https://www.youtube.com/watch?v=NlJucusocFw)
5. NPTEL: [https://www.youtube.com/watch?v=T90jL3DhBSI](https://www.youtube.com/watch?v=T90jL3DhBSI)
COURSE OBJECTIVES:

To make the students

1. To Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. To critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. To communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
4. To apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
5. To understand the application of the latest concepts like Scrum framework, Agile methodology and design thinking
6. To Work in teams and exhibit leadership skills

COURSE OUTCOMES:

Learners should be able to

1. Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. Critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. Communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
4. Apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
5. Apply the latest concepts like Scrum framework, Agile methodology and design thinking
6. Work in teams and exhibit leadership skills

UNIT I: Strategic Management - Introduction

An Introduction Strategic thinking Vs Strategic management Vs Strategic planning, Meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision making, levels of strategies, The strategic management process, strategic management: merits and demerits

UNIT II Vision, Mission and Objectives

Vision, Mission, Objectives, Goals and Ethics What is mission, concept of goals, Integration of individual and organization goals: A Challenge, How Objectives are pursued, how are mission and
objectives are formulated, why do mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision, ethics and strategy

UNIT III External environment:
Analysis and appraisal Concept of environment, environmental analysis and appraisal, why environmental scanning and analysis, component of environment, SWOT: A tool of environment analysis, techniques of environmental search and analysis, ETOP: A technique of diagnosis, decision making on environmental information.

UNIT IV Organization Change, Agile and innovation
Planned and unplanned change, causes or forces of organisational change, managing planned change, choosing a change strategy.

Introduction to Agile - Why Agile, What is Agile, SCRUM, SCRUM Enhancers, DevOPs,

Creativity and innovation in organisations, organizational creativity and innovation process, learning organisation. Design Thinking, LEAN, Anti Patterns, Agile for Non software, Design Thinking.

UNIT V Generic competitive strategy and Strategic Evaluation
Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy, Corporate strategy:- Concept of corporate strategy, offensive strategy, defensive strategy, scope and significance of corporate strategy

Strategic evaluation and control:- Evaluation of strategy and strategic control, why strategy evaluating, criteria for evaluation and the evaluation process, strategic control process, types of external controls.

SUGGESTED READINGS:

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=WKr-lfE4qaE&list=PL6NHntKSc5RvEZ07Zg8ir6CkzJnYHaQfp
2. NPTEL: https://www.youtube.com/watch?v=8-pcuDlQKUw&list=PL6NHntKSc5RvEZ07Zg8ir6CkzJnYHaQfp&index=3
3. NPTEL: https://www.youtube.com/watch?v=qlup1_-eQ2o4&list=PL6NHntKSc5RvEZ07Zg8ir6CkzJnYHaQfp&index=5
4. NPTEL: https://www.youtube.com/watch?v=J1d5z_Ew6Qo&list=PL6NHntKSc5RvEZ07Zg8ir6CkzJnYHaQfp&index=4
5. NPTEL: https://www.youtube.com/watch?v=vKCLMD6r6AI
COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of indirect taxes emphasizing GST/CGST/IGST/SGST/UTGST and customs law.
2. To learn and compute the GST liabilities.
3. To know how to register GST and apply the GST provisions.
4. To communicate orally and in written form the indirect taxations concepts and provisions.
5. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.
6. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Comprehend and compute GST liabilities.
3. Know the procedure to register GST and apply GST provisions to business situations.
4. Communicate orally and in written form the indirect taxations concepts and provisions.
5. Familiar with the standards and laws pertaining GST and customs and utilize for lifelong practical application.
6. Know the laws pertaining to the GST and customs and utilize for lifelong practical application.

UNIT I CONCEPT OF INDIRECT TAXES

Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

UNIT II BASICS OF GOODS AND SERVICES TAX ‘GST’

Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.
UNIT III CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY:

Basic concepts of Time and Value of Taxable Supply; Basics concept of Place of Taxable Supply. Input Tax Credit & Computation of GST Liability- Overview.

UNIT IV PROCEDURAL COMPLIANCE UNDER GST:

Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.

Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.

UNIT V OVERVIEW OF CUSTOMS ACT:

Overview of Customs Law; Levy and collection of customs duties; Types of Custom duties; Classification and valuation of import and export goods; Exemption; Officers of customs; Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.

SUGGESTED READINGS:


E-Resources:
1. NPTEL: https://www.youtube.com/watch?v=NgniWuSayD4
2. NPTEL: https://www.youtube.com/watch?v=DDuBpwPgueQ
3. NPTEL: https://www.youtube.com/watch?v=JV9F8kO9Ho
4. NPTEL: https://www.youtube.com/watch?v=43ZjSsqPals
5. NPTEL: https://www.youtube.com/watch?v=i-HDjeooLUc
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of micro and macroeconomic factors and its application in business.
2. To communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. To apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
5. To Critically evaluate the appropriate alternatives and draw a solution
6. To Work in team and exhibit leadership skills

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of micro and macroeconomic factors and its application in business.
2. Communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. Apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. Analyze the case studies and try to apply the theoretical learning into lifelong practice.
5. Evaluate the appropriate alternatives and draw a solution
6. Work in team and exhibit leadership skills

UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY:
Introduction -Meaning, nature and scope of Business Economics, Significance in decision making.


UNIT II PRODUCTION, COST AND REVENUE FUNCTION:

UNIT III MARKET COMPETITION:

UNIT IV : MACRO ECONOMIC FACTORS:

UNIT V : MONETARY POLICY:

Note: Distribution of marks - 80% theory and 20% problems

SUGGESTED READINGS:
E-Resources

1. NPTEL: https://www.youtube.com/watch?v=vLPpF0hunwc&list=PLbMVogVj5nJRTAVF4-tueujAFiLKIV3M0
2. NPTEL: https://www.youtube.com/watch?v=ycyMktNFZ88&list=PLPjSqtTvDeV84Qiruw4xVWGQPTctrlhg
3. NPTEL: https://www.youtube.com/watch?v=Z9_4KTSl380
4. NPTEL: https://www.youtube.com/watch?v=n47SQ64MhYw&list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU
5. NPTEL: https://www.youtube.com/watch?v=wW3BfdZD4n4
COURSE OBJECTIVES:
To make the students

1. To Understand the Concept of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
2. To communicate orally and in written form the understanding of International business,
3. To understand the concepts of environment context, International Economic Institutions, Agreements and multinational Corporation.
4. To understand the national and international accounting standards and regulatory bodies in international business.
5. To understand the various international economic institutions and their agreements .
6. To apply the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation. in lifelong practice.

COURSE OUTCOMES:
Learners should be able to

1. Understand the Concept of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
2. Communicate orally and in written form the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
3. Apply the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation. in lifelong practice.
4. Know the national and international accounting standards and regulatory bodies in international business.
5. Understand the various international economic institutions and their agreements .

UNIT I INTRODUCTION TO INTERNATIONAL BUSINESS:
Importance nature and scope of International business; modes of entry into International Business internationalization process and managerial implications.

Meaning of Culture, Country Culture, and Culture in an International Business Organization
UNIT II ENVIRONMENTAL CONTEXT OF INTERNATIONAL BUSINESS:
Framework for analyzing international business environment – Domestic, foreign and global environments and their impact on international business decisions.

Global Trading Environment: World trade in goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Counter trade.

UNIT III INTERNATIONAL FINANCIAL ENVIRONMENT AND INTERNATIONAL ACCOUNTING PRACTICES:
Foreign investments-Pattern, Structure and effects; Movements in foreign exchange and interest rates and then impact on trade and investment flows.

UNIT IV INTERNATIONAL ECONOMIC INSTITUTIONS AND AGREEMENTS:
WTO, IMF, World Bank UNCTAD, Agreement on Textiles and Clothing (ATC), GSP, GSTP and other International agreements; International commodity trading and agreements.

Regional Economic Groupings in Practice: Regionalism vs. multilateralism, Structure and functioning of EC and NAFTA; Regional economic cooperation.

UNIT V MULTINATIONAL CORPORATIONS AND THEIR INVOLVEMENT IN INTERNATIONAL BUSINESS:
Issues in foreign investments, technology transfer, pricing and regulations; International collaborative arrangements and strategic alliances.

Emerging Developments and Other Issues: Growing concern for ecology; Counter trade; IT and international business.

SUGGESTED READINGS:

E-Resources
1. NPTEL: https://www.youtube.com/watch?v=mrSnjEEL1ws
2. NPTEL: https://www.youtube.com/watch?v=fU7xJ2AYM3w&list=PLesgViD0jhW_pW9WVTa4oe4w3TRVebEQ
3. NPTEL: https://www.youtube.com/watch?v=wnOj3hP4hlE
4. NPTEL: https://www.youtube.com/watch?v=vH80d9VzcNc
5. NPTEL: https://www.youtube.com/watch?v=nT7ATwmx1rU
COURSE OBJECTIVES:
To make the students

1. To Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. To critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. To understand the application of the latest concepts like Scrum framework, Agile methodology and design thinking
4. To communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
5. To apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
6. To Work in teams and exhibit leadership skills.

COURSE OUTCOMES:
Learners should be able to

1. Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. Critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. Understand the application of the latest concepts like Scrum framework, Agile methodology and design thinking
4. Communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
5. Apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
6. Work in teams and exhibit leadership skills.

Select a company

1. Download the mission and Vision Statement and Evaluate the mission statement to analyse of it captures all the nine elements of the mission statement.
2. Environmental scanning
   i. Industry analysis – Porter’s approach. Porter’s competitive strategies - Dynamics of internal environment (REFER IBEF website)
   ii. SWOT analysis
   iii. Identify the Core competence of the company
3. Understand the **scrum** framework and its application in the organization
4. Analyse the real time case on mergers and acquisition strategy and its impact on company performance
5. Analyse the real time case on joint venture strategy and its impact on company performance
6. Analyse the application of 7S model and its implication.
7. Analyse a real case to analyse the usage of Design Thinking and Agile Methodology for Innovation
8. Procedure for evaluation the strategy of a company.
9. Identify the indicators that could be used from the economy and company to formulate the strategy

**SUGGESTED READINGS** :

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of indirect taxes emphasizing GST/CGST/IGST/SGST/UTGST and customs law.
2. To know how to register GST and apply the GST provisions.
3. To communicate orally and in written form the indirect taxations concepts and provisions.
4. To be familiar with the standards and laws pertaining to the GST and customs and apply the knowledge lifelong.
5. To be familiar with the standards and laws pertaining to the GST and customs and apply the knowledge lifelong.
6. To learn and compute the GST liabilities.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Know the procedure to register GST and apply GST provisions to business situations.
3. Communicate orally and in written form the indirect taxations concepts and provisions.
4. Familiar with the standards and laws pertaining GST and customs and apply the knowledge lifelong.
5. Know the standards and laws pertaining to the GST and customs and apply the knowledge lifelong.
6. Compute the GST liabilities in familiar.

1. Provision of GST, the provisions related to levy of UTGST.

2. Whether the following transactions will be considered as supply or not under GST laws (provisions) a) An individual buys a car for personal use and after a year sells it to a car dealer.
   b) A dealer of air-conditioners permanently transfers an air conditioner from his stock in trade, for personal use at his residence. c) Provision of service or goods by a club or association or society to its members.

3. Whether GST would be payable in following independent cases (provisions) : a) A Company Secretary makes payment of LLP Registration fees of Rs. 3,000/- on behalf of their clients and
charges the client his professional fee of Rs. 15,000/- along with expenses of Rs. 3,000/- incurred in form of payment to Registrar of Companies. b) A company provides Subsidized Meal facility to employees. It pays Rs. 70/- per plate to the caterer and deducts Rs. 10/- per plate from the employee’s salary. c) A pharmaceutical company supplies free samples to doctors. d) Raghunath Temple Charitable trust, registered under section 10(23C)(v) of the Income-tax Act gives on rent a community hall, located within temple premises, to public for organizing a Diwali Mela. Rent charged is Rs. 9,500. e) Northstar Trucking Ltd. has given on hire 11 trucks to Jaggi Transporters of Mumbai (a goods transport agency) for transporting goods in various parts of the country. The hiring charges for the trucks are Rs. 10,200 per truck per day.

4. Procedure for GST Registration and Filing of GST Returns

5. Procedure of furnishing details of outward supplies and of revision for rectification of errors and omissions as per CGST Act, 2017.

6. XYZ Education Advisory promotes the courses of foreign universities among prospective students. It has tied up with various Universities all over the world. These Universities have engaged them for promotional and marketing activities for promotion 17 of the courses taught by them and making the prospective students aware about the course fee and other associated costs, market intelligence about the latest educational trend in the territory and ensuring payment of the requisite fees to the Universities if the prospective students decide upon pursuing any course promoted by the Applicant. XYZ Education Advisory receives consideration in the form of commission from the foreign University for these services rendered to prospective students. It wants to know whether the service provided to the Universities abroad would be considered “export” within the meaning of Section 2(6) of the Integrated Goods and Services Act, 2017, and, therefore, a zero-rated supply under the CGST Act 2017?

7. IGST Model - “export of goods” and “export of services”. How are exports be treated under GST? Siddharth Transports Ltd., is running a regular tourist bus service, carrying passengers and goods from Coimbatore, Tamil Nadu to Trivandrum, Kerala, with effect from 1st August, 2017 and is charging IGST on transportation services under forward charge mechanism. Discuss whether on Inter-state movement of tourist buses from one depot to another of Siddharth Transports Ltd. would be leviable to IGST.

8. Prescribed offences under CGST/SGST Act


10. The applicability of GST Rates for hotels and restaurants.

11. BharghavPesticides Ltd., a domestic company, intends to start a business in Kolkata, involving supply of certain goods, mostly meant for foreign buyers in China. There is some difficulty in the classification of the goods. Can the company seek advance ruling from the Authority for
Advance Ruling formed under CGST Act, 2017 in respect of the issue of classification of goods? Can the company also seek ruling on issues involving place of supply?

12. Who is a ‘casual taxable person’ under the GST? Mr. A of Ludhiana is participating in Hitex Furniture Expo in Haryana where he has no fixed place of business and exhibiting his products. During the expo, the said products will be sold to the people attending and intending to purchase such products. In such scenario, Mr. A required to obtain registration in the state of Haryana? If yes, how?

13. Basic documents to be filed along with bill of entry

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students

1. To Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. To comprehend on the contemporary issues relevant to accounting concepts.
3. To analyse the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. To analysis the financial statement of a company.

COURSE OUTCOMES:
Learners should be able to

1. Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyse the alternatives using appropriate tools and techniques.
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. Analyze the financial statement of a company.

UNIT I: INTRODUCTION

UNIT II: FINANCIAL STATEMENT ANALYSIS

UNIT III: STANDARD COSTING
UNIT IV : MARGINAL COSTING AND DECISION MAKING


Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations –Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES :


Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS

5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=OT5RdoJAkhY
2. NPTEL: https://www.youtube.com/watch?v=bS1eE88gepk&list=PLLy_2iUCG87D6w12QCXDGfaEa-r_eVY33
3. NPTEL: https://www.youtube.com/watch?v=eUMwwp5zDW0
4. NPTEL: https://www.youtube.com/watch?v=pISQMexnmew
5. NPTEL: https://www.youtube.com/watch?v=o5ioRrzbolc
COURSE OBJECTIVES

To make the students

1. To impart the students knowledge about the principles and practices in Auditing
2. To make the students to know about the Types of Audit and Vouching transaction
3. To apply the best auditing process as lifelong practice.
4. To communicate orally and in written form the auditing concept, techniques and practices in business.
5. To be familiar with the standards and laws pertaining to the auditing.
6. To be familiar to submit the Auditing report to the concern.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend on the Concept of auditing,
2. Recall the audit techniques and practices.
3. Apply lifelong the key learning of best auditing process.
4. Communicate orally and in written form the auditing concept and techniques in business.
5. Familiar with the standards and laws pertaining to the auditing.
6. Submit the Auditing report to the concern according to standard.

UNIT I

Introduction to Auditing: Definition - General objectives of auditing - Advantages and limitations of auditing - Auditing and investigation - Qualification of an Auditor.

UNIT II

Types of Audit: Continuous Audit - Final Audit - Interim Audit - Balance Sheet Audit - Merits and Demerits - Audit procedure - Planning of Audit - Audit programme - Audit note book - Audit working papers – Internal control - Internal check - Internal checks as regards cash - wages - sales etc - Position of external auditors to Internal Audit.
UNIT III

UNIT IV
Company Audit - Appointment and removal of auditor - Rights and duties of company auditors - Liabilities - Audit of share capital and share transfer.

UNIT V
Audit report - Contents and types - Auditors decision regarding the purchase and sale of asset - Audit of Computerized Accounts - Electronic Auditing.

**SUGGESTED READING:**

**TEXT BOOKS**


**REFERENCES**


**E-Resources**

1. NPTEL: https://www.youtube.com/watch?v=l7QAOuwm6Qg
2. NPTEL: https://www.youtube.com/watch?v=wUMUFu-Gi4A
3. NPTEL: https://www.youtube.com/watch?v=3YRxhUsp_7w
4. NPTEL: https://www.youtube.com/watch?v=Z4ND0Hgi4GQ
5. NPTEL: https://www.youtube.com/watch?v=4gTHpGD1PCg
COURSE OBJECTIVE:
The purpose of the paper is
1. To orient the learner toward entrepreneurship as a career option and creative thinking and behavior.
2. To Provide Training to Operate Business.
3. To Create Awareness about Marketing.
4. To create Awareness about various business plans for new venture.
5. To Develop Entrepreneurs in all Areas of the Country
6. To Encourage Self Employment Tendencies

COURSE OUTCOME
After the completion of the course, the students will be able to:
1. Have the ability to discern distinct entrepreneurial traits
2. Know the parameters to assess opportunities and constraints for new business ideas
3. Understand the systematic process to select and screen a business idea
4. Design strategies for successful implementation of ideas
5. Write a business plan
6. Understand Self Employment Tendencies

UNIT - I
Introduction: The Entrepreneur; definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of Socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision making and Business Planning - Entrepreneurship Development – Concept and Importance, function of Enterpriser, Goal determination – Problems Challenges and solutions.

UNIT – II
Promotion of Venture: Types of venture; Opportunities analysis; External Environmental Analysis- economic, social, technological; Competitive factors; Legal requirements for establishment of a new unit; Raising of funds; Venture Capital sources and documentation required

UNIT – III
UNIT- IV
Entrepreneurship and Micro, Small and Medium Enterprises: Concept of business groups and Role of Business Houses and Family Business in India; Role of Entrepreneurship in Economic Development; the Contemporary Role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

UNIT V
Institutional services to entrepreneurship - DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUC and Commercial Bank; Institutional finance to Entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital; Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution

SUGGESTED READINGS:


E-Resources
1. NPTEL: https://www.youtube.com/watch?v=fljL-8dTgVY&list=PLJt2zgNYg3aMYPw8L2_fp9g8ppDjWGTzG
2. NPTEL: https://www.youtube.com/watch?v=p7vhcob-Ykl&list=PLHRLZtgrF2jnPrlrU1k8y8LdLhmm4eaO
3. NPTEL: https://www.youtube.com/watch?v=AX4ae4BBipI
4. NPTEL: https://www.youtube.com/watch?v=9BXq3gclSMs&list=PLLy_2iUCG87CUSdZ0z0ihunS1QSrNqXFN
5. NPTEL: https://www.youtube.com/watch?v=hhurN5jRqo&list=PLbRMhDVUMngcukJf-ChqWbZzhAbRPw
COURSE OBJECTIVES:
To make the students
1. To understand the basic concepts of service, its characteristics and challenges in marketing.
2. To Understand the Concept of services marketing, and 6Ps of Services Marketing
3. To communicate orally and in written form the concepts of Services marketing and 6 Ps of Services marketing.
4. To understand the importance of service quality and service delivery in real time.
5. To understand the technological updating and its importance in service marketing.
6. To apply the Services marketing concepts and skills lifelong.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of Services marketing, and 6Ps of Services Marketing
2. Communicate orally and in written form the concepts of Services marketing and 6 Ps of Services marketing
3. Apply the Services marketing concepts and skills lifelong.
4. Know the importance of service quality and service delivery in real time.
5. Analyze technological updating and its importance in service marketing.
6. Know the Services marketing concepts and skills lifelong.

UNIT I

UNIT — II

UNIT — III
UNIT — IV


UNIT — V

Service Strategies for Health — Education — Hospitality — Tourism and Transportation — Financial — Information Technology

REFERENCE:

- Christopher Lovelock And JochenWirtz, Services Marketing, Pearson Education, New Delhi.
- Valarie A. Z•itharn1, Mary Jo Bitner, Services Marketing, Integrating Customer Focus across the Firm, Tata McGraw Hill, and New Delhi.
- Srinivasan. R, Services Marketing, the Indian Context, Prentice — Hall India, New Delhi.

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=MnsVEKEqVoM
2. NPTEL: https://www.youtube.com/watch?v=OKkGVy7Vxiw&list=PLPjSqlTyvDeWk5Hj8dzy7S5UXOaFC-huM
3. NPTEL: https://www.youtube.com/watch?v=_db8dgv5_uA&list=PLKtW0SEuEpziWPE00pUdW7_fpnx_alfMP
4. NPTEL: https://www.youtube.com/watch?v=1zYsQ5Jvbog
5. NPTEL: https://www.youtube.com/watch?v=EtJS0oY4gA
COURSE OBJECTIVES:
To make the students
1. To Understand the basic Concept of Human Resource Management
2. To understand the Human Resource Planning, Recruitment, performance appraisal and employee relations.
4. To understand the Performance appraisal, wages and various incentives schemes followed in firms.
5. To understand the importance of maintaining a good relationship and grievances in business firms.

COURSE OUTCOMES:
Learners should be able to
4. Know the Performance appraisal, wages and various incentives schemes followed in firms.
5. Realize the importance of maintaining a good relationship and grievances in business firms.

UNIT I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:

UNIT II : HUMAN RESOURCE PLANNING, JOB ANALYSIS AND DESIGN:
Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP

Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design
UNIT II RECRUITMENT, SELECTION, INDUCTION AND TRAINING
Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment

Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection

Induction: Introduction, Meaning and Definition of Induction, Need for Induction, Problems Faced during Induction, Induction Programme Planning

Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training

UNIT IV PERFORMANCE APPRAISAL, WAGES AND SALARY AND INCENTIVES


Wages and Salary: Introduction, Nature and Significance of Wage and Salary Administration, Theories of Wages, Methods of Wage Fixation

Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme

UNIT V EMPLOYEE RELATIONS AND INTERNATIONAL HRM
Employee Relations: Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counselling

International HRM: Introduction, Comparison of Domestic and International HRM, Challenges in International HRM

SUGGESTED READINGS:

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=w_wIMveGlrl
2. NPTEL: https://www.youtube.com/watch?v=Fa8E3tCDIpo&list=PL6AD978F15B5E8FF6
3. NPTEL: https://www.youtube.com/watch?v=b2UZKco-drw&list=PLPjSqITvvDeUjGxJZaTlovrNAmYsp46wY
4. NPTEL: https://www.youtube.com/watch?v=rhCTlf6EeX0&list=PLbVL4QCq0KQeNuWjBfoKu2CI2G_Idci8
5. NPTEL: https://www.youtube.com/watch?v=bT8UqhuffCg
COURSE OBJECTIVES

To make the students

1. To understand the basic concepts of office management and secretarial practice.
2. To make students understand the activities in office.
3. To acquaint students the communication procedures.
4. To understand the importance and uses of modern office equipment and audit process.
5. To acquire the knowledge of banking facilities like payment procedures.
6. To make the students familiar with role and responsibility of secretary.

Course Outcomes

Learners should be able to

1. Students will be able to execute the activities involved in an office.
2. Students will be able to efficiently handle mail and mailing procedures.
3. The students will be capable of handling different office equipment.
4. Students will understand banking facilities and payment procedures.
5. To audit modern office equipment.
6. Familiar with role and responsibility of secretary.

Unit I


Unit II

Mail and Mailing Procedures: Mailing Procedures – Meaning - Importance - Centralization of Advantages - Room Equipment and Accessories - Sorting Tables and Rack, Letter Opener, Time and Date Stamps - Inward and Outward Mail – Distributing, Maintenance of Peon Book, Dispatching, Courier Services - Forms and Stationery - Office Forms – Meaning - Importance - Advantages -
Disadvantages - Type - Factors Affecting Forms Design - Principles of Form Design - Form control. Stationery - Types of - importance - Selection of Stationery - Standardization of stationery.

Unit III


Unit IV

**Banking Facilities:** Types of accounts - Passbook and Cheque book - Other forms used in banks - ATM and money transfer - Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work. Modes of Payment: Types of payments handled such as postal orders - Cheque (crossed/uncrossed) - post-dated and pre-dated Cheques - stale Cheque - dishonored Cheque.

UNIT V

**Role of Secretary:** Definition – Appointment - Duties and Responsibilities of a Personal Secretary - Qualifications for appointment as Personal Secretary - Modern technology and office communication – E-mail - Voice mail – Internet – Multimedia – Scanner - Video-conferencing - Web-casting - Agenda and Minutes of Meeting - Drafting, Fax-messages – E-mail - Maintenance of appointment diary.

**Suggested Readings:**

**Text Book:**


**Reference Books**

E-Resources
1. NPTEL: https://www.youtube.com/watch?v=TYYz2z7JRpY&list=PLr73ejawuR1w8Y1qyuP0LV3qstAnbZ-I4
2. NPTEL: https://www.youtube.com/watch?v=pfnDr75SXso
3. NPTEL: https://www.youtube.com/watch?v=pBcsiegQ2xk
4. NPTEL: https://www.youtube.com/watch?v=cqaLb1OfgNo
5. NPTEL: https://www.youtube.com/watch?v=GglSMplKRmI
COURSE OBJECTIVE:

The objectives of the practical work are:

- To introduce the students to the world of business by developing in them the core skills and competencies required for an entrepreneur.
- To develop in the students qualities such as leadership, self-confidence, initiative, facing uncertainties, commitment, creativity, people and team building, integrity and reliability.
- To enable the students to acquire the skills and knowledge needed for conducting surveys, collecting, recording and interpreting data and preparing simple estimates of demand for products and services.
- To equip the students with knowledge and skills needed to plan and manage an enterprise through case studies conducted and recorded by the students in different fields such as resource assessment, market dynamics, finance management, cost determination, calculation of profit and loss etc.
- To analyse the issues associated with securing and managing financial resources in new and established organisations.
- To instil in the students important values and entrepreneurial discipline.

COURSE OUTCOME

By the end of the programme, students will have knowledge and understanding of:

- Key concepts underpinning entrepreneurship and its application in the recognition and exploitation of product/service/process opportunities.
- Key concepts underpinning innovation and the issues associated with developing and sustaining innovation within organisations.
- How to design creative strategies for pursuing, exploiting and further developing new opportunities.
- Issues associated with securing and managing financial resources in new and established organisations.
- Issues associated with securing and managing financial resources in new and established organisations.
- The important values and entrepreneurial discipline.

LIST OF PRACTICALS:

1) Drawing a profile of a successful entrepreneur.
2) Studying a public sector undertaking and highlighting its success/failure, by analyzing the factors responsible.
3) Studying a small scale unit in the locality to bring out the procedures and processes adopted by the unit to become a feasible business venture.
4) A study of competition in business by choosing two or more rivals in the market and analyzing their strengths and weaknesses.
5) Take the school itself for a case study and analyze any two aspects of the school plant for chalking out a plan of action: Infrastructure, academics, co-curricular activities etc.
6) A case study on a thriving fast food shop/restaurant in your locality. What makes it so popular? A case study on the ways in which a business unit has mobilized its financial resources.
7) A case study on the enterprise management techniques adopted by a business house.
8) A case study on the marketing strategies of a successful consumer durable company.
9) A case study on the financial management of a Public Limited Company.
10) A case study on any Specialized Institution that supports and guides the establishment of a small scale unit.
11) Studying the balance sheets of two big private companies to assess their trade and credit worthiness.
12) Studying the inventory management of a large manufacturing industry to ascertain the processes involved for optimizing cost.
13) Carrying out a case study on an established industrial house/company to find out the value system of the company and how it fulfills its social commitment/obligations.
14) Carrying out a case study on an established industry to ascertain the processes followed to reduce/prevent pollution.
15) Study on environment friendly companies and their contribution to preservation.

SUGGESTED READINGS:

To make the students
1. To understand the concept of the Services marketing, 6p’s of Services marketing and its application in real business situation,
2. To analyses the business case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report
5. To Critically analyses the strategies to improve the new business firm in lifetime.
6. To Work in team and exhibit leadership skills

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of the Services marketing, 6p’s of Services marketing and its application in real business situation,
2. Analyse the business case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives and draw a solution.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills
6. Analyses the strategies to improve the new business firm in lifetime.

1. Case Studies on Impact of Service marketing concepts and its applicability and bringing out the difference in Core Concepts of Service Marketing.
2. Perform SWOT / PEST Analysis
3. Case study on the 6Ps
4. Select a company having a multiple product line, For the selected company
   - Analyse the product line and segmentation Market Positioning.
   - Product life cycle for the products
   - Brand and Branding Strategy of the company
   - Pricing for the products
   - Distribution Management
   - Promotion mix used by the company.
5. Analyse the case study on service marketing segmentation and targeting.

REFERENCE:
- Christopher Lovelock And Jochen Wirtz, Services Marketing, Pearson Education, New Delhi.
- Valarie A. Zitharn1, Mary Jo Bitner, Services Marketing, Integrating Customer Focus across the Firm, Tata McGraw Hill, and New Delhi.
- Srinivasan. R; Services Marketing, the Indian Context, Prentice — Hall India, New Delhi.
COURSE OBJECTIVES:
To make the students
1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilise the IT applications for analysis and preparation of report

COURSE OUTCOMES:
Learners should be able to
1. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. Understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills
7. Utilise the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other areas related to commerce.

Report should contain
- Introduction
  - Introduction about the industry
  - Introduction about the Company
  - Review of literature – Minimum 10 papers from referred journal
  - Need for the Study
  - Objectives
- Research Methodology
• Research Design
• Sampling Design
• Sources of Data Collection
• Tools used for analysis
• Limitation
  • Data analysis and interpretation
  • Findings and Suggestions
  • Conclusion
  • Bibliography (APA format)