

**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,  
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**DEPARTMENT OF COMMERCE**  
**FACULTY OF ARTS, SCIENCE AND HUMANITIES**  
**UG PROGRAM (CBCS) – B.COM (PA)**  
**(2020–2021 Batch and onwards)**

| Course code    | Name of 20the course                          | Category | Objectives and outcomes |                | Instruction hours / week |   |   | Credit(s) | Maximum Marks |     |       | Page No |
|----------------|---|----------|-------------------------|----------------|--------------------------|---|---|-----------|---------------|-----|-------|---------|
|                |   |          | PEOs                    | POs            | L                        | T | P |           | CIA           | ESE | Total |         |
|                |   |          |                         |                |                          |   |   |           |               |     |       |         |
| SEMESTER - I   |   |          |                         |                |                          |   |   |           |               |     |       |         |
| 20LAU101       | Language - I                                  | AEC      | I, II, III              | a, e           | 6                        | 0 | 0 | 6         | 40            | 60  | 100   | 10      |
| 20ENU101       | English – I                                   | AEC      | I, II, III              | a, e           | 4                        | 0 | 0 | 4         | 40            | 60  | 100   | 15      |
| 20PAU101       | Financial Accounting                          | CC       | I, II, III, IV          | a, c, d,e, h,i | 6                        | 2 | 0 | 6         | 40            | 60  | 100   | 17      |
| 20PAU102       | Business Organization and Management          | CC       | I,II,III,IV             | a,c,d,e, h,i   | 6                        | 0 | 0 | 5         | 40            | 60  | 100   | 19      |
| 20AEC101       | Business Communication                        | AEC      | I, II, III              | a, e, g, f     | 4                        | 0 | 0 | 4         | 40            | 60  | 100   | 21      |
| 20PAU111       | Computer Application for Business (Practical) | CC (P)   | I, II, III              | a, e, g, f     | 0                        | 0 | 2 | 1         | 40            | 60  | 100   | 23      |
| Semester Total |   |          |                         |                | 26                       | 2 | 2 | 26        | 240           | 360 | 600   |         |
| SEMESTER – II  |   |          |                         |                |                          |   |   |           |               |     |       |         |
| 20LAU201       | Language – II                                 | AEC      | I, II, III              | a, e           | 6                        | 0 | 0 | 6         | 40            | 60  | 100   | 25      |
| 20ENU201       | English – II                                  | AEC      | I, II, III              | a, e           | 4                        | 0 | 0 | 4         | 40            | 60  | 100   | 29      |
| 20PAU201       | Advanced Financial Accounting                 | CC       | I, II, III, IV          | a, c, d,e, h,i | 6                        | 2 | 0 | 6         | 40            | 60  | 100   | 31      |
| 20PAU202       | Business Mathematics and Statistics           | CC       | I, II, III              | a, c, d,e, h   | 6                        | 3 | 0 | 6         | 40            | 60  | 100   | 33      |
| 20AEC201       | Environmental Studies                         | AEC      | I,III, IV               | a, c,d,e,h, i  | 3                        | 0 | 0 | 3         | 40            | 60  | 100   | 35      |
|                |   |          |                         |                |                          |   |   |           |               |     |       |         |
| Semester Total |   |          |                         |                | 25                       | 5 | 0 | 25        | 200           | 300 | 500   |         |
| SEMESTER – III |   |          |                         |                |                          |   |   |           |               |     |       |         |
| 20PAU301       | Corporate Accounting - I                      | CC       | I, II, III              | a, c, d,e, h   | 6                        | 2 | 0 | 6         | 40            | 60  | 100   | 38      |
| 20PAU302       | Income Tax Law and Practice- I                | CC       | I, II, III, IV          | a, c, d,e, h,i | 6                        | 2 | 0 | 6         | 40            | 60  | 100   | 40      |
| 20PAU303       | Company Law                                   | CC       | I, II, III              | a, e           | 6                        | 2 | 0 | 6         | 40            | 60  | 100   | 43      |
| 20PAU304A      | Principles of Insurance                       | SEC      | I, II, III, IV          | a, c, d,e, h,i | 4                        | 0 | 0 | 3         | 40            | 60  | 100   | 45      |

| Course code    | Name of 20the course                       | Category | Objectives and outcomes |                    | Instruction hours / week |   |     | Credit(s) | Maximum Marks |     |       | Page No |
|----------------|--|----------|-------------------------|--------------------|--------------------------|---|-----|-----------|---------------|-----|-------|---------|
|                |  |          | PEOs                    | POs                | L                        | T | P   |           | CIA           | ESE | Total |         |
|                |  |          |                         |                    |                          |   |     |           |               |     |       |         |
| 20PAU304B      | Computerised Accounting System             | SEC      | I, II, III, IV          | a, e, h,i          | 2                        | 0 | 0   | 1         | 40            | 60  | 100   | 47      |
| 20PAU311A      | Principles of Insurance (Practical)        | SEC(P)   | I, II, III, IV          | a, c, d,e, h,i     | 0                        | 0 | 2   | 1         | 40            | 60  | 100   | 49      |
| 20PAU311B      | Computerised Accounting System (Practical) | SEC(P)   | I, II, III, IV          | a, b, c, d,e, h,i  | 0                        | 0 | 4   | 3         | 40            | 60  | 100   | 51      |
| Semester Total |  |          |                         |                    | 22/20                    | 6 | 2/4 | 22        | 200           | 300 | 500   |         |
| SEMESTER – IV  |  |          |                         |                    |                          |   |     |           |               |     |       |         |
| 20PAU401       | Corporate Accounting- II                   | CC       | I, II, III              | a, c, d,e, h       | 6                        | 2 | 0   | 6         | 40            | 60  | 100   | 53      |
| 20PAU402       | Income Tax Law and Practice- II            | CC       | I, II, III              | a, c, d,e,h        | 6                        | 2 | 0   | 6         | 40            | 60  | 100   | 55      |
| 20PAU403       | Business Law                               | CC       | I, II, III, IV          | a, c, d,e, h,i     | 6                        | 2 | 0   | 6         | 40            | 60  | 100   | 57      |
| 20PAU404A      | Marketing Management                       | SEC      | I, II, III, IV          | a, c, d,e, h,i     | 4                        | 0 | 0   | 4         | 40            | 60  | 100   | 59      |
| 20PAU404B      | Research Methodology                       | SEC      | I, II, III              | a, c, d,e,h        | 4                        | 0 | 0   | 4         | 40            | 60  | 100   | 61      |
| 20PAU411A      | Marketing Management (Practical)           | SEC (P)  | I, II, III, IV          | a, c, d,e,h,i      | 0                        | 0 | 2   | 1         | 40            | 60  | 100   | 63      |
| 20PAU411B      | SPSS (Practical)                           | SEC (P)  | I, II, III              | a, c, d,e,f, g, h  | 0                        | 0 | 2   | 1         | 40            | 60  | 100   | 65      |
| Semester Total |  |          |                         |                    | 22                       | 6 | 2   | 23        | 200           | 300 | 500   |         |
| SEMESTER V     |  |          |                         |                    |                          |   |     |           |               |     |       |         |
| 20PAU501A      | Financial Management                       | DSE      | I, II, III, IV          | a, c, d,e, f,g,h,i | 6                        | 2 | 0   | 6         | 40            | 60  | 100   | 67      |
| 20PAU501B      | Business Ethics                            | DSE      | I, II, III              | a, c, d,e, f,g,h   | 6                        | 2 | 0   | 6         | 40            | 60  | 100   | 69      |
| 20PAU502A      | Cost Accounting                            | DSE      | I, II, III              | a, c, d,e, h       | 6                        | 2 | 0   | 6         | 40            | 60  | 100   | 71      |
| 20PAU502B      | Investment Management                      | DSE      | I, II, III              | a, c, d,e, h,i     | 6                        | 2 | 0   | 6         | 40            | 60  | 100   | 73      |

| Course code    | Name of 20the course                       | Category                                | Objectives and outcomes |                  | Instruction hours / week |    |       | Credit(s) | Maximum Marks |      |       | Page No |
|----------------|--|---|-------------------------|------------------|--------------------------|----|-------|-----------|---------------|------|-------|---------|
|                |  |   | PEOs                    | POs              | L                        | T  | P     |           | CIA           | ESE  | Total |         |
|                |  |   |                         |                  |                          |    |       |           |               |      |       |         |
|                |  |   |                         |                  |                          |    |       |           | 40            | 60   | 100   |         |
| 20PAU503A      | Strategic Management                       | SEC                                     | I, II, III              | a,e,h            | 4                        | 0  | 0     | 3         | 40            | 60   | 100   | 75      |
| 20PAU503B      | Indirect Taxation                          | SEC                                     | I, II, III              | a, e, h          | 4                        | 0  | 0     | 3         | 40            | 60   | 100   | 77      |
| 20PAU504A      | Business Economics                         | GE                                      | I, II, III              | a, c,d, e,h      | 6                        | 2  | 0     | 6         | 40            | 60   | 100   | 79      |
| 20PAU504B      | International Business                     | GE                                      | I, II, III              | a, c,d, e,h      | 6                        | 2  | 0     | 6         | 40            | 60   | 100   | 81      |
| 20PAU511A      | Strategic Management (Practical)           | SEC                                     | I, II, III              | a, c, d,e,f,g, h | 0                        | 0  | 2     | 1         | 40            | 60   | 100   | 83      |
| 20PAU511B      | Indirect Taxation (Practical)              | SEC                                     | I, II, III              | a, c, d,e,h      | 0                        | 0  | 2     | 1         | 40            | 60   | 100   | 85      |
| Semester Total |  |   |                         |                  | 22                       | 6  | 2     | 22        | 200           | 300  | 500   |         |
| SEMESTER – VI  |  |   |                         |                  |                          |    |       |           |               |      |       |         |
| 20PAU601A      | Management Accounting                      | DSE                                     | I, II, III              | a,e,h            | 6                        | 2  | 0     | 6         | 40            | 60   | 100   | 88      |
| 20PAU601B      | Principles of Auditing                     | DSE                                     | I, II, III              | a,e,h            | 6                        | 2  | 0     | 6         | 40            | 60   | 100   | 90      |
| 20PAU602A      | Entrepreneurship                           | SEC                                     | I, II, III              | a,e,h            | 4                        | 0  | 0     | 3         | 40            | 60   | 100   | 92      |
| 20PAU602B      | Services Marketing                         | SEC                                     | I, II, III              | a,e,h            | 4                        | 0  | 0     | 3         | 40            | 60   | 100   | 94      |
| 20PAU603A      | Human Resource Management                  | GE                                      | I, II, III              | a,e,h            | 6                        | 2  | 0     | 6         | 40            | 60   | 100   | 96      |
| 20PAU603B      | Office Management and Secretarial Practice | GE                                      | I, II, III              | a,e,h            | 6                        | 2  | 0     | 6         | 40            | 60   | 100   | 98      |
| 20PAU611A      | Entrepreneurship (Practical)               | SEC (P)                                 | I, II, III              | a, c, d,e,f,g, h | 0                        | 0  | 2     | 1         | 40            | 60   | 100   | 100     |
| 20PAU611B      | Services Marketing (Practical)             | SEC (P)                                 | I, II, III              | a, c, d,e,f,g, h | 0                        | 0  | 2     | 1         | 40            | 60   | 100   | 102     |
| 20PAU691       | Project                                    | CC                                      | I, II, III              | a,b,c,d, e,,h    | 8                        | 0  | 0     | 6         | 40            | 60   | 100   | 104     |
|                |  | ECA/NCC/NSS/Sports/General Interest etc |                         |                  |                          |    |       |           |               |      | Good  |         |
|                |  | Semester Total                          |                         |                  | 24                       | 4  | 2     | 22        | 200           | 300  | 500   |         |
|                |  | Programme Total                         |                         |                  | 141/139                  | 29 | 10/12 | 140       | 1240          | 1860 | 3100  |         |

| ABILITY ENHANCEMENT COURSES |             |   |
|-----------------------------|-------------|---|
| Semester                    | Course code | Name of the course                            |
| I                           | 20ENU101    | English – I                                   |
| I                           | 20LAU101    | Language - I                                  |
| I                           | 20AEC101    | Business Communication                        |
| I                           | 20PAU111    | Computer Application for Business (Practical) |
| II                          | 20ENU201    | English – II                                  |
| II                          | 20LAU201    | Language – II                                 |
| II                          | 20AEC201    | Environmental Studies                         |

| CORE COURSES |             |                                      |
|--------------|-------------|--------------------------------------|
| Semester     | Course code | Name of the course                   |
| I            | 20PAU101    | Financial Accounting                 |
| I            | 20PAU102    | Business Organisation and Management |
| II           | 20PAU201    | Advanced Financial Accounting        |
| II           | 20PAU202    | Business Mathematics and Statistics  |
| III          | 20PAU301    | Corporate Accounting - I             |
| III          | 20PAU302    | Income Tax Law and Practice - I      |
| III          | 20PAU303    | Company Law                          |
| IV           | 20PAU401    | Corporate Accounting - II            |
| IV           | 20PAU402    | Income Tax Law and Practice – II     |
| IV           | 20PAU403    | Business Law                         |
| VI           | 20PAU691    | Project                              |

| SKILL ENHANCEMENT COURSES |             |  |
|---------------------------|-------------|--|
| Semester                  | Course code | Name of the course                         |
| III                       | 20PAU304A   | Principles of Insurance                    |
|                           | 20PAU311A   | Principles of Insurance (Practical)        |
| III                       | 20PAU304B   | Computerised Accounting System             |
|                           | 20PAU311B   | Computerised Accounting System (Practical) |
| IV                        | 20PAU404A   | Marketing Management                       |
|                           | 20PAU411A   | Marketing Management (Practical)           |
| IV                        | 20PAU404B   | Research Methodology                       |
|                           | 20PAU411B   | SPSS (Practical)                           |
| V                         | 20PAU503A   | Strategic Management                       |
|                           | 20PAU511A   | Strategic Management (Practical)           |
| V                         | 20PAU503B   | Indirect Taxation                          |
|                           | 20PAU511B   | Indirect Taxation (Practical)              |
| VI                        | 20PAU602A   | Entrepreneurship                           |
|                           | 20PAU611A   | Entrepreneurship (Practical)               |
| VI                        | 20PAU602B   | Services Marketing                         |
|                           | 20PAU611B   | Services Marketing (Practical)             |

| DISCIPLINE SPECIFIC ELECTIVES |             |                        |
|-------------------------------|-------------|------------------------|
| Semester                      | Course code | Name of the course     |
| V                             | 20PAU501A   | Financial Management   |
|                               | 20PAU501B   | Business Ethics        |
|                               | 20PAU502A   | Cost Accounting        |
|                               | 20PAU502B   | Investment Management  |
| VI                            | 20PAU601A   | Management Accounting  |
|                               | 20PAU601B   | Principles of Auditing |

| GENERIC ELECTIVE |             |  |
|------------------|-------------|--|
| Semester         | Course code | Name of the course                         |
| V                | 20PAU504A   | Business Economics                         |
|                  | 20PAU504B   | International Business                     |
| VI               | 20PAU603A   | Human Resource Management                  |
|                  | 20PAU603B   | Office Management and Secretarial Practice |

**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.

| Program Educational Objectives   | Program Outcomes |   |   |   |   |   |   |   |   |
|--|------------------|---|---|---|---|---|---|---|---|
|  | a                | b | c | d | e | f | g | h | i |
| Graduates will acquire knowledge in accounting, taxation, finance and management concepts and apply it in business to become qualified professionals.                        | √                | √ | √ | √ |   |   |   |   |   |
| Graduates will possess the professional skills and competence to perform effectively in higher studies, jobs and entrepreneurial ventures.                                   | √                | √ | √ | √ | √ | √ | √ | √ |   |
| Graduates will develop a lifelong learning by applying the gained knowledge and skills in research and practice.   | √                | √ | √ | √ | √ | √ |   | √ |   |
| Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of the career and the community. |                  |   |   | √ | √ | √ | √ | √ | √ |

20LAU101

பகுதி – I, தமிழ்

Semester – I  
6H – 6C

Instruction Hours / week: L: 6 T: 0 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**பாடத்திட்டப் பொதுநோக்கம்**

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- ஆய்வுநோக்கை மேம்படுத்துதல்.
- இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.
- அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

**பாடத்திட்டப் பயன் விளைவு**

- இந்திய குடியரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப் பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; 'இணைய தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
- மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

**அலகு – I : தமிழ்இலக்கியவரலாறு- I**

(10மணிநேரம்)

முச்சங்கவரலாறு-சங்கஇலக்கியத்தொகுப்பு-

பாட்டும்தொகையும்-

சங்கஇலக்கியச்சிறப்பியல்புகள்-

சங்கம்மருவியகாலம்-பதினெண்கீழ்க்கணக்குநூல்கள்- திருக்குறள்-

நாலடியார்-நான்மணிக்கடிகை- பழமொழிநானூறு  
பிற்கால அறிலக்கியங்கள்-கொன்றைவேந்தன்-நீதிநூல்-  
காப்பியங்கள்-தமிழில்காப்பியஇலக்கணம்-  
தமிழில்பெருங்காப்பியங்களும்சிறுகாப்பியங்களும்-  
சிலம்பும்மேகலையும்த.

## அலகு – II :சங்கஇலக்கியம் (22 மணிநேரம்)

அ). எட்டுத்தொகை

நற்றிணை:

1. நோ, இனிவாழியநெஞ்சே-குறிஞ்சி – தலைவன் - 190
2. நின்றசொல்லர் –குறிஞ்சி – தலைவி - 01

குறுந்தொகை:

1. நிலத்தினும்பெரிதே – குறிஞ்சி -தோழி - 3
2. கழனிமாஅத்து- மருதம் – பரத்தை - 283

ஐங்குறுநூறு:

- 1.தாய்சாப்பிறக்கும் – தோழி – மருதம் - களவன்பத்து: 24
- 2.வாழ்ஆதன், வாழி - தோழி – மருதம் –தோழிகூற்றுப்பத்து: 01

பதிற்றுப்பத்து: ஏழாம்பத்து

1. எறிபிணம்இடறியசெம்மறுக் – 65
2. வாங்குஇருமருப்பின்தீம்தொடை - 66

பரிபாடல்: பரிபாடல்திரட்டு- வையை:

வரையனபுன்னகம்- நீர்ப்பூந்துறை 11:16-30,  
பாய்இரும்பனிக்கடல் – ஓங்குவிறல்சேஎய்! 1:01-54.

கலித்தொகை:

1. அகன்ஞாலம்விளக்கும்-நெய்தல்கலி –தலைவி- 119.

அகநானூறு:

1. ஈன்றுபுறம்தந்தஎம்மும்உள்ளாள் – பாலை - நற்றாய்-35

புறநானூறு :

1. உற்றுழிஉதவியும்உறுபொருள்கொடுத்தும்-183
2. பல்சான்நீரே -பொதுவியல்-195

ஆ). பத்துப்பாட்டு: குறிஞ்சிப்பாட்டு – அறத்தொடுநிற்றல்

## அலகு – III :அறஇலக்கியம்

(10 மணிநேரம்)

1. திருவள்ளுவர்- திருக்குறள்- வான்சிறப்பு-அன்புடைமை-  
பண்புடைமை- ஒழுக்கமுடைமை-அறிவுடைமை-  
பொறையுடைமை-நட்பு-வாய்மைவினைத்திட்டம்-  
ஆள்வினைஉடைமை- கல்வி-காலமறிதல்-  
சான்றாண்மைமுதலான அதிகாரங்களிலிருந்துதேர்ந்தெடுத்த  
20 குறள்கள்.
2. முன்றுறையரையனார் – பழமொழிநானூறு -  
தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்  
உணற்குஇனிய, பரந்ததிறலாரை, நெடியதுகாண்கிலாய்,  
இனியாரும், உரைசான்ற
3. இனியவைநாற்பது - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்
4. ஒளவையார் – கொன்றைவேந்தன் (1- 50 பாடல்கள்)  
அன்னையும்பிதாவும் – புலையும்கொலையும்களவும்தவிர்
5. வேதநாயகம்பிள்ளை- நீதிநூல் – தேர்ந்தெடுக்கப்பட்ட 5  
பாடல்கள்

## அலகு - III :காப்பியஇலக்கியம்

(12 மணிநேரம்)

அ) சிலப்பதிகாரம்:

மங்கலவாழ்த்துப்பாடல்: பொதியில் ஆயினும்- ‘  
கோவலன்என்பான்மன்னோ’ (14-38),  
‘நீலவிதானத்து’ – ‘நோன்புஎன்னை’(48-53).  
மனையறம்படுத்தகாதை : ‘வார்ஒலிகூந்தலை’ – ‘  
சிறப்பின்கண்ணகிதனக்குஎன்’ (84-90)  
அரங்கேற்றுகாதை : ‘மாமலர்நெடுங்கண்’ - ‘அகம்மறந்து’ (170-175).  
மதுரைக்காண்டம் :கொலைக்களக்காதை : ‘இருமுதுகுரவர்’ - ‘  
எழுந்தனன்யான்’ (67-83),  
‘வினைவிளைகாலம்’ - ‘  
கொணர்காங்குஎன’ (148-153).

கட்டுரைகாதை : 'கடிபொழில்' - 'இல்சாபம்பட்டனிர்' (138-170).  
வழக்குரைக்காதை : 'அல்லவைசெய்தார்க்கு' - 'தோற்றான்உயிர்' (82-93).  
வஞ்சிக்காண்டம் : நடுகல்காதை - 'மதுரைமுதூர்' - 'மன்னவர்ஏறு' (218-234)  
வாழ்த்துக்காதை : 'என்னேஇஃது' - 'தோன்றுமால்' (9)  
ஆ) மணிமேகலை: விழாவறைகாதை : 'தேவரும்மக்களும்' - 'மருங்குஎன்' (66-72).  
ஊரலர்உரைத்தகாதை : 'நாவல்ஓங்கிய' - 'உண்டுகொல்'(1-17),  
'கற்றுத்துறைபோகிய' - '  
தீத்தொழில்படாஅள்' (32-57).  
பாத்திரம்பெற்றகாதை : 'போதிநீழல்' - 'நல்அறம்கண்டனை' (73-98).  
சிறைக்கோட்டம்அறக்கோட்டம்ஆக்கியகாதை :  
'வாழிஎம்கோ' - '  
அரசுஆள்வேந்துஎன்' (129-163).

#### அலகு - IV : சிறுகதைஇலக்கியம் மணிநேரம்)

(8

1. மகாமசானம் - புதுமைப்பித்தன்
2. அப்பாவின்வேஷடி - பிரபஞ்சன்
3. அந்நியர்கள்- ஆர். சூடாமணி
4. இந்நாட்டுமன்னர்- நாஞ்சில்நாடன்

#### அலகு- V

#### : அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும்-I (10மணிநேரம்)

எழுத்து, சொல், பொருள்இலக்கணம்

அ). முதல்மற்றும்சார்பெழுத்துகள்- பெயர், வினை, இடை, உரிச்சொல்முதலானஅடிப்படைஇலக்கணவிளக்கப்பயிற்சிகள்அகத்திணைமற்றும்புறத்திணைஇலக்கணம்.

ஆ). கடிதப்பயிற்சி

1. தன்விவரக்குறிப்புடன்வேலைவேண்டிவிண்ணப்பம்எழுதுதல்
2. பல்கலைக்கழகப்பன்னாட்டுக்கருத்தரங்கச்செய்தியைநாளிதழில்வெளியிடவேண்டிநாளிதழின்பதிப்பாசிரியருக்குக்கடிதம்
3. கருத்தரங்கப்பங்கேற்புக்குஅனுமதிக்கடிதம்
4. பல்கலைக்கழகவிழாவுக்குத்தலைமையேற்கவேண்டி,மாவட்டஆட்சியருக்குவிண்ணப்பம்
5. கல்விகடன்வேண்டிவங்கிமேலாளருக்குவிண்ணப்பம்
6. வசிப்பிடத்திற்குஅடிப்படைவசதிவேண்டிவட்டாட்சியருக்குவிண்ணப்பம்
7. தேசியவிருதுபெற்றநண்பனுக்குப்பாராட்டுக்கடிதம்
8. தேர்த்திருவிழாவைக்கொண்டாட,உறவினருக்குஅழைப்புக்கடிதம்.

**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 fundamentals 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,2013Advanced 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

Concept, Accounting Conventions, Branches of Accounting, Bases of Accounting; cash basis and accrual basis - Financial Accounting Standards - Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS) - concepts. - Subsidiary Books - Journal - Ledger - Trial balance.

## 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 instalment 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:

1. S. N. Maheshwari , Suneel K Maheshwari (2018) *Financial Accounting*, 6<sup>th</sup> Edition, Vikas Publishing House, NewDelhi
2. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016) ,*Advanced Accounts*. Vol.-I., 19<sup>th</sup> Edition, S. Chand & Co., New Delhi.
3. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6<sup>th</sup> edition, Vikas Publishing House, New Delhi
4. Deepak Sehgal. (2016) ,*Financial Accounting*.1<sup>st</sup> edition, VikasPublishing House, New Delhi,

5. CA &Dr.P C Tulsian& CA Bharat Tulsian (2016) *Financial Accounting*, 2<sup>nd</sup> Edition, Chand Publishing. New Delhi

#### **E- LEARNING RESOURCES :**

1. NPTEL: <https://www.youtube.com/user/nptelhrd/playlists>
2. NPTEL: <https://youtu.be/UxfPGWlxgHQ>
3. NPTEL: <https://youtu.be/AQvxKosUBf4>
4. NPTEL: <https://youtu.be/OIqsDeQiJOA>
5. NPTEL: <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

**Business Enterprises:** Forms of Business Organisation- Sole Proprietorship- Joint Hindu Family Firm- Partnership firm- Joint Stock Company- Cooperative society- Limited Liability Partnership- Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises, International Business, Multinational Corporations.

## 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

**Functional Areas of Management:** Marketing Management- Marketing Concept- Marketing Mix- Product Life Cycle- Pricing Policies and Practices Financial Management: Concept and Objectives- Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance, Securities Market, Role of SEBI. Human Resource Management: Concept and Functions- Basic Dynamics of Employer - Employee Relations.

## Suggested Readings

1. Y.K.Bhushan (2012). Business Organization and Management. New Delhi: Sultan Chand & sons
2. Kaul, V.K., (2013), *Business Organisation and Management*, New Delhi, Pearson Education,
3. Chhabra, T.N., (2009), *Business Organisation and Management*, New Delhi, Sun India Publications,
4. Gupta CB, (2014), *Modern Business Organisation*, New Delhi, Mayur Paperbacks.
5. Koontz & Weihrich, (2010), *Essentials of Management*, McGraw Hill Education.

## 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**

**Communication** - Nature of Communication: Process of Communication, Types of Communication (Verbal and Non-Verbal), Importance of Communication - Different forms of Communication; Barriers to Communication Causes– Methods to overcome communication barriers – Non Verbal Communication - Business etiquettes – phone etiquettes, handshake etiquettes, cubical etiquettes, Office Etiquette, Business Meal Etiquette, Business Card Etiquette.

**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**

**Vocabulary and Listening** - Vocabulary: Words often confused, Words often misspelt, Common errors in English. Introduction to phonetics, need and use of it, Word stress and Sentence stress- Contrastive stress in sentences to highlight different words- Intonation- Rising and Falling tone, falling -rising tone- Word Power – Vocabulary – Jargon – rate of speech, pitch, tone – Clarity of voice.

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.

Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Interview: Meaning – Objectives and Techniques of various types of interviews – public speech – Characteristics of a good Speech – Resume Writing.

### **SUGGESTED READINGS:**

1. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, (2017) 11th edition, McGraw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7th edition, McGraw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2nd edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.

### **E- LEARNING RESOURCES:**

1. NPTEL: <https://www.youtube.com/user/nptelhrd/playlists>
2. NPTEL: [https://youtu.be/Sg7Q\\_dC\\_fWU](https://youtu.be/Sg7Q_dC_fWU)
3. NPTEL: [https://youtu.be/CQ6D\\_bxZyxg](https://youtu.be/CQ6D_bxZyxg)
4. NPTEL: <https://youtu.be/d27bn5k9Mjw>
5. NPTEL: <https://youtu.be/ekFRWnPV6lc>

| COMPUTER APPLICATIONS FOR BUSINESS<br>(PRACTICAL) |  | Semester – II              |              |
|---|--|----------------------------|--------------|
| 20PAU111  |  | 2H                         | – 1C         |
| Instruction Hours / week: L: 0 T: 0 P: 2          |  | Marks: Internal: 40        | External: 60 |
|   |  | Total: 100                 |              |
|   |  | End Semester Exam: 3 Hours |              |

**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.
6. Prepare Bio-Data by using Wizard/Templates.

**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:**

1. Wayne L. Winston, (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
2. FaitheWempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi
3. Dinesh Maidasani(2015), Learning Computer Fundamentals, MS Office and Internet & Web Technology, 3rd Edition, Laxmi Publications, New Delhi.
4. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.
5. Cox (2013), Microsoft Access 2013 Step by Step, Prentice Hall India Learning Private Limited, New Delhi

**பாடத்திட்டப் பொதுநோக்கம்**

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- ஆய்வுநோக்கை மேம்படுத்துதல்.
- இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.
- அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

**பாடத்திட்டப் பயன் விளைவு**

- இந்திய குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப் பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; 'இணைய தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
- மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

## அலகு – I : தமிழ்இலக்கியவரலாறு- II (7மணிநேரம்)

தமிழ்இலக்கியவரிசையில் திருமுறைகளும் நாலாயிரத்திவ்யப் பிரபந்தமும்-பன்னிருதிருமுறைகள் அறிமுகம்-  
திருமுறை ஆசிரியர்களின் இலக்கியப்பங்களிப்பு-  
திருமுறைகளில் பக்திநெறியும் சமுதாயநோக்கும்-  
சமயக்குரவரின் அருள்நெறி- பன்னிரு ஆழ்வார்கள் வரலாறு-  
ஆழ்வார்களின் இலக்கியப்பங்களிப்பு-

திவ்யப்பிரபந்தத்தில்பக்திநெறியும்இலக்கியநயமும்-  
 தமிழில்சிற்றிலக்கியக்காலமும்கருத்தும்-  
 தொண்ணூற்றாறுவகைச்சிற்றிலக்கியவரிசை-  
 தமிழ்மொழியின்நாவல், சிறுகதை-கட்டுரை-கவிதை-  
 திறனாய்வுநூல்களின்தோற்றம்-வளர்ச்சி-உத்திகள்-  
 நாட்டுப்புறஇலக்கியங்கள்-கொங்குநாட்டார்வாய்மொழிவழக்காறுகள்.

## அலகு – II : பக்திஇலக்கியமும்சிற்றிலக்கியமும்: (15 மணிநேரம்)

### பக்திஇலக்கியம்

1. சைவம்- (15 பாடல்கள்)பெரியபுராணம் –  
 திருமூலநாயனார்புராணம் -அந்திஇளம்பிறைக்கண்ணி,  
 மற்றுஅவர்தாம்அணிமா, காவிரிநீர்பெருந்தீர்த்தம்,  
 அந்நிலைமைத்தானத்தை, அந்தணர்தம்சாத்தனூர்,  
 மற்றுஅதன்தன்உடம்பினை, இவன்உயிர்பெற்றெழில்,  
 பாய்த்தியபின்திருமூலராய், வெய்யசுடர்கதிரவனும்,  
 அங்கவளும், பித்துஉற்றமையல்அன்று, இந்தநிலைமையில்,  
 ஆவடுதண்துறை, ஊன்உடம்பில், முன்னியஅப்பொருள்.
2. வைணவம் – ஆண்டாள்நாச்சியார்திருப்பாவை: (11  
 பாடல்கள்):மார்கழித்திங்கள், வையத்துவாழ்வீர்கள்,  
 ஓங்கிலகளந்த, ஆழிமழைக்கண்ணா,  
 மாயனைமன்னுவடமதுரை, சிற்றம்சிறுகாலே,  
 ஒருத்திமகனாய், மாலேமணிவண்ணா, கூடாரைவெல்லும்,  
 கறவைகள்பின்சென்று, வங்கக்கடல்கடைந்த.

### சிற்றிலக்கியம்

1. முக்கூடற்பள்ளு- 2 பாடல்கள் - சித்திரக்காலிவாலான்  
 (நெல்வகைகள்)  
 குற்றாலத்திரிகூடமால்வரை (மீன்வகைகள்)
2. நந்திகலம்பகம்- 5 பாடல்கள்- என்னையேபுகழ்ந்தேன்,  
 பதிதொறுபுயல்பொழி,  
 இந்தப்புவிடில், அடிவிளக்கும்துகில்,  
 வானுறுமதியை
3. மதுரைச்சொக்கநாதர்தமிழ்விடுதூது –தமிழின்சிறப்பு  
 பாடியருளபத்துப்பாட்டும்- விளம்பக்கேள்.

4. தமிழலங்காரம் -10 பாடல்கள்

1. கடல்நீரில்கல்மிதக்கும், 2. வண்டமிழ்ஆற்றுதி, 3. கோளத்தைமுட்டி
4. எக்காலம்என்று, 5. கடவூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி,
8. தேவர்முனிவர், 9. விண்மாரி, 10. அத்தனைபொத்து.

**அலகு - III :இக்காலஇலக்கியம்:**

**(20 மணிநேரம்)**

- |                              |   |                     |
|------------------------------|---|---------------------|
| 1. மகாகவிபாரதியார்           | - | யோகசித்தி-          |
| தேடிச்சோறு .                 |   |                     |
| 2. பாரதிதாசன்                | - | தமிழின்இனிமை.       |
| 3. கவிமணிதேசிகவிநாயகம்பிள்ளை | - |                     |
| வாழ்க்கைத்தத்துவங்கள்.       |   |                     |
| 4. கண்ணதாசன்                 | - | சுயதரிசனம்.         |
| 5. கவிக்கோ. அப்துல்ரகுமான்   | - | மண்.                |
| 6. மு.மேத்தா                 | - | மரங்கள்             |
| 7. கவிஞர்வைதீஸ்வரன்          | - |                     |
| விரல்மீட்டியமழை .            |   |                     |
| 8 ஈரோடுதமிழன்பன்             | - | இன்னொருசுதந்திரம் . |
| 9. நர்மதா                    | - | பெண்ணேனக்காக .      |
| 10. பெரு.மதியழகன்            | - | புதுமைக்குயில் .    |

**அலகு - IV : கட்டுரைகள்**

**(8 மணிநேரம்)**

1. தனிப்பாடல்கள் - பேரா. வ. சுப. மாணிக்கனார்
2. கலைச்சிறப்பு -முத்தமிழ்க்காவலர்கி.ஆ.பெ. விசுவநாதம்
3. காளத்திவேடனும்கங்கைவேடனும் - சொல்லின்செல்வர்ரா.பி.சேதுப்பிள்ளை
4. ஏட்டில்இல்லாதஇலக்கியம் - ஓளவைதுரைசாமி

**அலகு- V : அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும்- II**

**(10 மணிநேரம்)**

**இலக்கணப்பயிற்சி: அணிஇலக்கணம்**

**உவமையணி-பிறிதுமொழிதல் அணி-சிலேடை அணி-தீவக அணி-  
ஏகதேச உருவக அணி-வேற்றுமையணி-பின்வருநிலையணி**

**வாக்கிய அமைப்பு: தனிவாக்கியம்-தொடர்வாக்கியம்-**

**கலவைவாக்கியம்-தன்வினைவாக்கியம்-பிறவினைவாக்கியம்-  
செய்வினை, செயப்பாட்டுவினைவாக்கியம், கட்டளைவாக்கியம்-  
வினாவாக்கியம்-உணர்ச்சிவாக்கியம். வினா-விடைவகைகள்.**

**துறைசார்கலைச் சொல்பயன்பாட்டாக்கம்  
படைப்பிலக்கியப்பயிற்சிகள்**

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை,  
கட்டுரைபடைப்பாக்க உத்திகள்- பயிற்சிகள்-  
நோர்காணல்வினாநிரல்தயாரித்தல்நுட்பங்கள்)

**மொழிபெயர்ப்புப்பயிற்சிகள்:**

1. தமிழ்-ஆங்கிலமொழிபெயர்ப்புப்பயிற்சிகள் -2.
2. ஆங்கிலம்-தமிழ்மொழிபெயர்ப்புப்பயிற்சிகள்-2.

**பாடநூல்: கற்பகச்சோலை – தமிழ் ஏடு.**

**கற்பகம் உயர்கல்விகலைக்கழகத்தமிழ்த்துறை வெளியீடு.**

Part I TAMIL 2020. Even Sem Arts Karpagam Academy of Higher Education,  
Coimbatore – 21.

**Course Objective:**

- To refresh the grammar knowledge of the students to improvise their language.
- To make the students to 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

**ADVANCED FINANCIAL ACCOUNTING**

Instruction Hours / week: L: 6 T: 2 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**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**

Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

**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

Fire Claims – Fire Insurance - Need – Important Terms – Steps in calculation of claims – Gross Profit Ratio – Memorandum Trading Account –Amount of Claim Average Clause – Over Valuation and Under Valuation of Stock – Loss of Profit.

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

### SUGGESTED READINGS:

#### TEXT BOOKS

1. Jain, S.P., & Narang. (2010). *Advanced Accounting*. Ludhiana: Kalyani Publishers.

#### REFERENCES

1. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2010). *Advanced Accounts*. New Delhi: Sultan Chand and Sons.
2. Gupta, R.L., &Radhaswamy, M. (2006). *Advanced Accountancy*. New Delhi: Sultan Chand and Sons.
3. Maheswari, S.N., &Maheswari, S.K. (2011). *Advanced Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
4. Mukherjee, A., & Hanif, M. (2007). *Modern Accountancy*. New Delhi: Tata McGraw-Hill.
5. VinayahamCharumathi. (2008). *Financial Accounting*. New Delhi: Sultan Chand and Sons.
6. Arulanandam, M.A., & Raman, K.S. (2010). *Advanced Accounting*. New Delhi: Vikas Publishers.

7. Gupta, R.L., & Rathaswamy. (2009). *Advanced Accounting*. New Delhi: Sultan Chand & Sons.
8. Vinayagam, N., Mani, P.L., & Natarajan, K.L. (2010). *Financial Accounting*. New Delhi: Sultan Chand and sons.

#### 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\\_DzV6itBvcXUeOhx3q\\_aKnHt\\_H](https://www.youtube.com/watch?v=Q1-uql_-vq8&list=PLfwl6GH_DzV6itBvcXUeOhx3q_aKnHt_H)

[https://www.youtube.com/watch?v=ASSPfdKOuGg&list=PLfwl6GH\\_DzV5S\\_m9mjW32Y8N9M\\_TY\\_QVDm](https://www.youtube.com/watch?v=ASSPfdKOuGg&list=PLfwl6GH_DzV5S_m9mjW32Y8N9M_TY_QVDm)

**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:**

1. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1st edition, Oxford University Press; New Delhi.
2. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1st edition, McGraw Hill Education, New Delhi.
3. S.P. Gupta and P.K. Gupta (2013), Business Statistics and Business Mathematics, S Chand Publishing, New Delhi.
4. Mariappan (2015), Business Mathematics, 1st edition, Pearson Education, New Delhi.
5. J.K.Sharma, (2014) Business statistics, 4th edition, Vikas Publishing House, New Delhi

#### **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=sg6I4S11IJY>
4. <https://www.youtube.com/watch?v=m8v77qbKBA>
5. <https://www.youtube.com/watch?v=HIWXdHIDSFs>

**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**

Levels of biological diversity - genetic, species and ecosystem diversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. Bio-geographical classification of India. Biodiversity patterns (global, National and local levels). Hot-spots of biodiversity. India as a mega-diversity nation. Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

### **UNIT IV - ENVIRONMENTAL POLLUTION**

Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution. Nuclear hazards and human health risks. Solid waste management and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Case studies.

### **UNIT V - SOCIAL ISSUES AND THE ENVIRONMENT**

Concept of sustainability and sustainable development. Water conservation - Rain water harvesting, watershed management. Climate change, global warming, ozone layer depletion, acid rain and its impacts on human communities and agriculture. Environment Laws (Environment Protection Act, Air Act, Water Act, Wildlife Protection Act, Forest Conservation Act). International agreements (Montreal and Kyoto protocols). Resettlement and rehabilitation of project affected persons. Disaster management (floods, earthquake, cyclones and landslides). Environmental Movements (Chipko, Silent valley, Bishnois of Rajasthan). Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). Human population growth: Impacts on environment, human health and welfare.

#### **SUGGESTED READINGS:**

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidypeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 2005. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand& Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 2071. Fundamentals of Ecology. Philadelphia: Saunders.
7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.

10. Tripathy, S.N., and Sunakar Panda. (2004). Fundamentals of Environmental Studies (2<sup>nd</sup> ed.). Vrianda Publications Private Ltd, New Delhi.
11. Verma, P.S., and Agarwal V.K. 2001. Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.

#### **E- LEARNING RESOURCES :**

1. NPTEL : [https://youtu.be/-j1rjB\\_-DhI](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>

**20PAU301****CORPORATE ACCOUNTING - I****8H****Semester – III****– 6C****Instruction Hours / week: L: 6 T: 2 P: 0****Marks: Internal External: 60****Total: 100****End Semester Exam: 3 Hours****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**

Meaning – Legal provisions – Treatment regarding premium on redemption – Creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – Minimum number of shares to be issued for redemption – Issue of bonus shares – Redemption of Debenture.



### UNIT III PROFIT PRIOR TO INCORPORATION

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.

### UNIT IV Valuation of Goodwill and Shares.

Valuation of Goodwill: Introduction of goodwill – Need for valuation of Goodwill – methods of valuation of Goodwill. Valuation of Shares: Need for valuation of shares – Methods of valuation of 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 :

1. Reddy & Moorthy (2013), “*Corporate Accounting*” Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) *Advanced Accounts*. Vol.-II. – 19<sup>th</sup> Edition S. Chand & Co., New Delhi.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018) *Corporate Accounting*.- 6<sup>th</sup> Edition Vikas Publishing , New Delhi.
4. Jain, S.P. and K.L. Narang. (2015) *Corporate Accounting*. 8<sup>th</sup> Edition Vol - I Kalyani Publishers, New Delhi.
5. Jain, S.P. and K.L. Narang. (2014) *Advanced Accountancy (Corporate Accounting)*. 8<sup>th</sup> Edition Vol - I Kalyani Publishers, New Delhi.
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), *Corporate Accounting 2<sup>nd</sup> Edition*, S.Chand

## E-RESOURCES

1. <https://www.youtube.com/watch?v=gR3rb7liP-I>
2. <https://www.youtube.com/watch?v=tJ03LIbQXCw>
3. <https://www.youtube.com/watch?v=XgGM6qQIZ9g>
4. <https://www.youtube.com/watch?v=GxqZnvflZsw>
5. <https://www.youtube.com/watch?v=IRq58tmMpJc&list=PLiaygP8qeQGWLdSii0vjAwLK8OmazqDCE>

**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**

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws.
2. Compute Income Tax Returns.
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**

An overview of Income Tax Act 1961- Basic Sections – Important Definitions - Income – Agricultural Income -Assessment Year - Previous Year - Assessee- Assessee in default - Residential status – Basis of Charge - Scope of total income – Exempted income. Tax Rates in accordance with the applicable Finance Act for the relevant assessment year.

## **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

1. Gaur., & Narang. (2019). *Income Tax Law and Practice* (latest ed.). Ludhiana : Kalyani Publishers.
2. Mehrothra. (2019). *Income Tax Law and Practice*. New Delhi: Snow White publications.
3. Dr. H.C Malhotra, Dr. S P Goyal(2019), *Income Tax Law and Practice*, 60<sup>th</sup> edition, Sathya Bawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2019), *Direct Taxes Law and Practices*, 10<sup>th</sup> Edition Wolters Kluwer India Pvt Ltd, New Delhi.
5. CA AtinHarbhajanka (Agarwal) (2019), *Income Tax Law and Practice*, 2<sup>nd</sup> Edition Bharat Law House Pvt Ltd, New Delhi.
6. Dr.Vinod.K.Singhanian, Dr Kapil Singhanian (2019), *Direct Taxes Law and Practice*, Taxmann Publication Pvt Limited, New Delhi.
7. Monica Singhanian Vinod K Singhanian (2019), *Students Guide To Income Tax including GST*, 61<sup>st</sup> edition, Taxmann Publication Pvt Limited, New Delhi.
8. *Direct Tax Law and Practice* (2019), The Institute of Company Secretaries of India, MP Printers.

## E- LEARNING RESOURCES :

1. NPTEL : [https://youtu.be/LV\\_j1hW1AY4](https://youtu.be/LV_j1hW1AY4)
2. NPTEL : [https://youtu.be/6qD7L2W\\_ssk](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>

**20PAU303****COMPANY LAW****Semester – III****8H – 6C****Instruction Hours / week: L: 6 T: 2 P: 0****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****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**

Books of Accounts : Financial Statements.

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:**

1. Milind Kasodekar;ShilpaDixit;Amogh Diwan (2020), Companies Law Procedures with Compliances and Checklists, 4<sup>th</sup> Edition, Bloomsbury Professional India, New Delhi.
2. Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 22<sup>nd</sup> Edition, Taxmann Publication, New Delhi.
3. Dr. G.K. Kapoor(2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23<sup>rd</sup> edition, Taxmann Publication, New Delhi.
4. M.C Bhandari (2018), Guide to Company Law Procedures, 24<sup>th</sup> Edition ,LexisNexis, New Delhi
5. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
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=rTJzik3UIGc>



**PRINCIPLES OF INSURANCE****Semester – III****20PAU304A****4H – 3C****Instruction Hours / week: L: 4 T: 0 P: 0****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****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 on 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 :**

Risk Management - Perils - Nature – Risk Analysis – Planning – Control - Mechanism for Transfer of risk Insurance and Reinsurance

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 :**

Nature of Insurance Contract - Features of Insurance Contract - Types of Insurance - Concept of Intermediaries – Market Players and their Roles - Agents, Brokers, Surveyors & Loss Assessors, Health Third Party Administrators, Certification of Insurance Professionals, Training Organizations.

### **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 Act etc.), Consumer Protection, Courts, Tribunals, Insurance Ombudsmen, Arbitration.

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, 2<sup>nd</sup> edition, Atlantic,
2. Indian Institute of Banking and Finance (2010), Banking and Insurance Law and Practice, Taxmann Publications Private Limited, New Delhi.
3. Neelam C. Gulati (2011), Banking and Insurance: Principles & Practices, Excel Books
4. Kaninika Mishra (2016), Fundamentals of Life Insurance: Theories and Applications, 2<sup>nd</sup> edition, PHI, New Delhi.
5. Gaurav Varshney (2016), Insurance Laws, 1<sup>st</sup> edition, Lexis Nexis
6. <https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf>

**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,

Billing Features, Purchase Order Processing, Sales Order Processing, Stock Transfers, Understanding Stock Transfers, Manufacturing Vouchers, Batch Wise Details, Re-Order Level.

### **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:**

1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani (2018), Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi
3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.
4. Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP 9, 1<sup>st</sup> edition, Tally E-Learning.
5. Shraddha Singh, Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi

| 20PAU311A                                |  | PRINCIPLES OF INSURANCE<br>(PRACTICAL) |  | Semester – III<br>2H – 1C |  |
|--|--|--|--|---------------------------|--|
| Instruction Hours / week: L: 0 T: 0 P: 2 |  | Marks: Internal: 40 External: 60       |  | Total: 100                |  |

End Semester Exam: 3 Hours

**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.
9. Procedure for the Insurance Claims (Life and General Insurance separately)

**SUGGESTED READINGS**

1. Dr. C.L. Tyagi (2016), Insurance Law and Practice, 2<sup>nd</sup> edition, Atlantic,
2. Indian Institute of Banking and Finance (2010), Banking and Insurance Law and Practice, Taxmann Publications Private Limited, New Delhi.
3. Neelam C. Gulati (2011), Banking and Insurance: Principles & Practices, Excel Books

4. Kaninika Mishra (2016), Fundamentals of Life Insurance: Theories and Applications, 2<sup>nd</sup> edition, PHI, New Delhi.
5. Gaurav Varshney (2016), Insurance Laws, 1<sup>st</sup> edition, Lexis Nexis
6. <https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf>
7. Mishra M.N (2016), *Insurance Principles and Practice*, 22<sup>nd</sup> Edition, S. Chand Publishing, New Delhi.
8. P.K Guptha (2015), *Insurance and Risk Management*, Himalaya Publications

**COMPUTERISED ACCOUNTING SYSTEM  
(PRACTICAL)****Semester – III  
4H – 3C****20PAU311B****Instruction Hours / week: L: 0 T: 0 P: 4****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****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:**

1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani (2018), Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi
3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.
4. Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP 9, 1<sup>st</sup> edition, Tally E-Learning.
5. Shraddha Singh, Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi



|  |  |                                      |  |                                   |
|--|--|--------------------------------------|--|-----------------------------------|
| <b>20PAU401</b>                                |  | <b>CORPORATE ACCOUNTING - II</b>     |  | <b>Semester – IV</b>              |
|  |  |                                      |  | <b>8H – 6C</b>                    |
| <b>Instruction Hours / week L: 6 T: 2 P: 0</b> |  | <b>Marks: Internal: External: 60</b> |  | <b>Total: 100</b>                 |
|  |  |                                      |  | <b>End Semester Exam: 3 Hours</b> |

**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**

Introduction - Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) (excluding inter- company holdings). Internal Reconstruction -Concepts and Accounting Treatment (excluding scheme of reconstruction). Amalgamation of Companies – Pooling of Interest Methods – Purchases Method.

## **UNIT II Accounts of Holding Companies/Parent Companies**

Introduction of Holding Company and Subsidiary Company – Legal requirements relating to presentation of Accounts - Preparation of Consolidated Balance Sheet with one Subsidiary Company - Relevant Provisions of Accounting Standard: 21 (ICAI).

## **UNIT III Accounts of Banking Companies**

Introduction – Business of Banking companies – Legal Requirements - Difference Between Balance sheet of Banking and Non-banking Companies – Preparation of Final Accounts - Prudential Norms - Asset Structure of a Commercial Bank - Non-Performing Assets (NPA).

## **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)**

Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Valuation of Brand. Indian Accounting Standards- Meaning- Need for accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards.

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

### **SUGGESTED READINGS :**

1. Reddy & Moorthy (2013), “*Corporate Accounting*” Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) *Advanced Accounts*. Vol.-II. – 19<sup>th</sup> Edition S. Chand & Co., New Delhi.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018) *Corporate Accounting*.- 6<sup>th</sup> Edition Vikas Publishing , New Delhi.
4. Jain, S.P. and K.L. Narang. (2015) *Corporate Accounting*. 8<sup>th</sup> Edition Vol - I Kalyani Publishers, New Delhi.

5. Jain, S.P. and K.L. Narang. (2014) Advanced Accountancy (*Corporate Accounting*). 8<sup>th</sup> Edition Vol - I Kalyani Publishers, New Delhi.
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), *Corporate Accounting 2<sup>nd</sup> Edition*, S.Chand

### **E-Resources**

1. NPTEL: <https://www.youtube.com/watch?v=KIdanHmWr2U>
2. NPTEL: <https://www.youtube.com/watch?v=TPKwjrsW1TI>
3. NPTEL: <https://www.youtube.com/watch?v=bkWr-3zpBel>
4. NPTEL: <https://www.youtube.com/watch?v=34BEOoKKTHQ>
5. NPTEL: <https://www.youtube.com/watch?v=ApkpVazCp8s&list=PLVjZhvcPvcGp6VkFCf8HOeCcVrSlMyCBF>

**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

Collection and Recovery of Tax- Advance Payment of Tax - Tax Deducted at Source - Penalties for offences under Income Tax Act - Double Taxation avoidances agreement.

## UNIT V

Tax Administration: Authorities under the Income Tax Act and Assessment procedure under Income Tax Act - Filing of Return of Income.

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

### SUGGESTED READING:

1. Gaur, & Narang, K.L. (2019). *Income Tax Law and Practice* (Latest ed). Ludhiana: Kalyani Publishers.
2. Mehrothra. (2019). *Income Tax Law and Practice*, New Delhi: Snow White publications.
3. Jayaprakash Reddy. (2019). *Taxation* (1<sup>st</sup> ed.). New Delhi: APH Publishing Corporation.
4. DinkarePagarae. (2019). *Direct Tax*. New Delhi: Sultan Chand and Sons.
5. Dr. Vasani, M.S. (2019). *Direct Taxation Ready Reckoner* (26<sup>th</sup> ed.). LexisNexis.

### 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=BduiiiO4E8>
5. NPTEL: [https://www.youtube.com/watch?v=6qD7L2W\\_ssk&list=PLMiiHACprHh2Wlh8r5lmo-1I1oNo3dpPv](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**

**The Indian Contract Act, 1872:** General Principles of Contract-Contract – Meaning, Characteristics and Kinds- Essentials of a Valid Contract - Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects- Void Agreements- Discharge of a Contract – Modes of Discharge, Breach and Remedies against Breach of Contract- Contingent contracts- Quasi – Contracts.

**Unit II**

**The Indian Contract Act, 1872:** Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-**The Sale of Goods Act, 2030** - Contract of sale, Meaning and Difference Between Sale and Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

**Unit III**

**The Partnership Act, 2032:** Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

**Unit IV**

**The Negotiable Instruments Act 1881:** Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque-Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation - Types of Endorsements- Crossing of Cheque - Bouncing of Cheque.

## Unit V

**The Limited Liability Partnership Act, 2008:** Salient Features of LLP- Differences Between LLP and Partnership, LLP and Company- LLP Agreement - Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship. Information Technology Act – Introduction – Cyber Law – Features – Importance of Cyber Law – Digital Signature – Cyber Crimes. Intellectual Property Act – Meaning, Importance – Advantages.

### SUGGESTED READINGS:

1. Kuchhal, M.C. & Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2014), *Business Law*, New Delhi. National Publishing House
3. Agarwal S K, (2017), *Business Law*, New Delhi, Galgotia Publishers Company,.
4. P C Tulsian & Bharat Tulsian (2017), *Business Law*, McGraw Hill Education
5. Sharma, J.P. & Sunaina Kanojia (2017), *Business Laws*, New Delhi, Ane Books Pvt. Ltd.,
6. Kapoor N.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=NT7KLzhFLxA>
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:**

Introduction: Market and Marketing, the Exchange Process, Core Concepts of Marketing - Market and Marketing, the Exchange Process, Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept, Impact of marketing concepts and its applicability, Functions of Marketing, Importance of Marketing, Marketing Orientations.

Environmental Scanning: Analysing the Organization's Micro Environment, Company's Macro Environment, Differences between Micro and Macro Environment, Techniques of Environment Scanning,

**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,

Segmentation : Concept of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, The Process of Market Segmentation, Bases for Segmenting Consumer Markets, Targeting (T), Market Positioning (P)



### UNIT III -PRODUCT MANAGEMENT

Decisions, Development and Lifecycle Strategies: Introduction, Levels of Products, Classification of Products, Product Hierarchy, Product Line Strategies, Product Mix Strategies, Packaging and Labelling, New Product Development, Product Life Cycle (PLC)

*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

**Pricing :**Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Product Mix Pricing Strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes.

**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:

1. Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri , (2018), *Principles of Marketing*, 17th edition, Pearson Education, NewDelhi
2. V. S. Ramaswamy , S. Namakumari (2018), *Marketing Management: Indian Context Global Perspective*, 6th edition, , Sage Publications India (P) Ltd., NewDelhi
3. Philip Kotler, Kevin Lane Keller, (2017), *Marketing Management*, 15th edition, Pearson Education, NewDelhi
4. Rajan Saxena (2017), *Marketing Management*, 5th edition, McGraw Hill Education, NewDelhi.
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\\_2iUCG87DA1mEHmJl0rnC99xQzCjuG](https://www.youtube.com/watch?v=JooFDRChZZ4&list=PLLy_2iUCG87DA1mEHmJl0rnC99xQzCjuG)
5. NPTEL:<https://www.youtube.com/watch?v=sR-qL7QdVZQ&list=PLz7Ky5drBa9DfC7Hi0SIS1zVmWElwym-i>

**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**

Research Design: Concept and Importance in Research – Features of a good research design – Exploratory Research Design – concept, types and uses, Descriptive Research Designs – concept, types and uses. Experimental Design.

Data Sources – Primary and Secondary Data.

Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non-Response, Characteristics of a good sample. Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling. Non Probability Sampling – Convenience, Quota, Judgmental, snowball sampling.

### 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:

1. C.R. Kothari , Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
2. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
3. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
4. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.
5. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.

#### 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](https://www.youtube.com/watch?v=mAVswCbz_jM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=5)
3. NPTEL:<https://www.youtube.com/watch?v=Yzf13rtF0SM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=6>
4. NPTEL:<https://www.youtube.com/watch?v=a61OtGy8VPw&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY>
5. NPTEL:<https://www.youtube.com/watch?v=ze5bS-NErk&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY&index=2>

## MARKETING MANAGEMENT (PRACTICAL)

**Semester – IV**  
**2H – 1C**

**20PAU411B**

Instruction Hours / week: L: 0 T: 0 P: 2

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**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\
  - 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:**

1. Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri , (2018), *Principles of Marketing*, 17th edition, Pearson Education, NewDelhi
2. V. S. Ramaswamy , S. Namakumari (2018), *Marketing Management: Indian Context Global Perspective*, 6th edition, , Sage Publications India (P) Ltd., NewDelhi
3. Philip Kotler, Kevin Lane Keller, (2017), *Marketing Management*, 15th edition, Pearson Education, NewDelhi
4. Rajan Saxena (2017), *Marketing Management*, 5th edition, McGraw Hill Education, NewDelhi.
5. Philip Kotler (2017), *Marketing 4.0: Moving from Traditional to Digital*, Wiley, NewDelhi

**SPSS (PRACTICAL)****Semester – IV****20PAU411A****2H – 1C****Instruction Hours / week L: 0 T: 0 P: 2****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****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**

Descriptive statistics – Frequencies Distribution – Diagram –Graphs, Mean, Median, Mode, Skewness – Kurtosis – Standard Deviation.

**UNIT III Non parametric and parametric test**

Cross tabulation, Chi square, t test, independent sample t test, paired t test.

**UNIT IV** Analysis of Variance, Bivariate Analysis ANOVA – One way, Two Way ANOVA, Correlation – Rank correlation – Regression – charts.

## 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

- Darren George, Paul Mallery (2016), *IBM SPSS Statistics 23 Step by Step*, Routledge, NewDelhi.
- Asthana & Braj Bhushan (2017), *Statistics for Social Sciences (With SPSS Applications)*, PHI, New Delhi.
- Keith McCormick, Jesus Salcedo, Aaron Poh, *SPSS Statistics for Dummies*, 3rd edition, Wiley, New Delhi.
- Keith McCormick, Jesus Salcedo, Jon Peck, Andrew Wheeler, Jason Verlen (2017), *SPSS Statistics for Data Analysis and Visualization*, Wiley, NewDelhi.
- Brian C. Cronk (2016), *How to Use SPSS®: A Step-By-Step Guide to Analysis and Interpretation*, 9<sup>th</sup> edition, Routledge, NewDelhi.

### E-Resources

1. NPTEL: [https://www.youtube.com/watch?v=8\\_4Z3iKzE8M&list=PLVI\\_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G](https://www.youtube.com/watch?v=8_4Z3iKzE8M&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G)
2. NPTEL: [https://www.youtube.com/watch?v=27pOf3\\_Kq3s&list=PLVI\\_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=2](https://www.youtube.com/watch?v=27pOf3_Kq3s&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=2)
3. NPTEL: [https://www.youtube.com/watch?v=bapuGcjwiLQ&list=PLVI\\_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=5](https://www.youtube.com/watch?v=bapuGcjwiLQ&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=5)
4. NPTEL: <https://www.youtube.com/watch?v=GuUJtJBems>
5. NPTEL: <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.**

Introduction; Concepts of Working Capital; Working capital Policies, Operating Cycle, (Problems) Estimation of working capital (Problems).

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:**

1. Pandey. I.M. (2016). *Financial Management*, 11<sup>th</sup> edition, Vikas Publishing House, New Delhi.
2. Khan, M.K. and Jain, P.K.(2017). *Financial Management*, 7<sup>th</sup> edition, McGraw Hill, New Delhi
3. Chandra, P. (2017). *Financial Management Theory and Practice*, 9th edition, McGraw Hill, New Delhi:
4. C.Paramasivan ,T.Subramanian (2018), *Financial Management*, 1<sup>st</sup> Edition, New Age International Pvt Limited, New Delhi.
5. Eugene F. Brigham Michael C. Ehrhardt (2017), *Financial Management Theory and Practice*, 15<sup>th</sup> Edition Cengage Publication, New Delhi.
6. Vanhorne, J. C and Wachowicz, J .M Jr . (2015). *Fundamentals of Financial Management*. 13<sup>th</sup> edition. Pearson Education, New Delhi.
7. Lawrence J. Gitman , Chad J. Zutter, (2017). *Principles of Managerial Finance*, 13<sup>th</sup> edition, Pearson Education, New Delhi.

## E-Resources

1. NPTEL: [https://www.youtube.com/watch?v=TgF2XvjquUU&list=PLLy\\_2iUCG87CXY2B6fPex1SOIqxzzD5Wj](https://www.youtube.com/watch?v=TgF2XvjquUU&list=PLLy_2iUCG87CXY2B6fPex1SOIqxzzD5Wj)
2. NPTEL: [https://www.youtube.com/watch?v=CCQwz\\_Gwo6o&list=PLLy\\_2iUCG87CXY2B6fPex1SOIqxzzD5Wj&index=2](https://www.youtube.com/watch?v=CCQwz_Gwo6o&list=PLLy_2iUCG87CXY2B6fPex1SOIqxzzD5Wj&index=2)
3. NPTEL: [https://www.youtube.com/watch?v=dgPlxTq9lLw&list=PLLy\\_2iUCG87CXY2B6fPex1SOIqxzzD5Wj&index=3](https://www.youtube.com/watch?v=dgPlxTq9lLw&list=PLLy_2iUCG87CXY2B6fPex1SOIqxzzD5Wj&index=3)
4. NPTEL: <https://www.youtube.com/watch?v=fGrS8fRiIS4>
5. NPTEL: <https://www.youtube.com/watch?v=Yc8wqvZiDac>

**20PAU501B****BUSINESS ETHICS****Semester – V****8H – 6C****Instruction Hours / week: L: 6 T: 2 P: 0****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****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 - broad views - narrow views - drivers of 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:**

1. Anne Lawrence (Author), James Weber (Author), James Post (2020), Business and Society: Stakeholders, Ethics, Public Policy, 16<sup>th</sup> edition, McGraw-Hill Education, New Delhi
2. Shailendra Kumar (Author), Alok Kumar Rai (2020), Business Ethics, Cengage Learning India Pvt. Ltd. , New Delhi.
3. Khanka S.S.(2014), Business Ethics and Corporate Governance (Principles and Practice) , 1<sup>st</sup> edition, S.Chand, New Delhi.
4. Fernando (2013), Business Ethics: An Indian Perspective, 2e, Pearson Education, New Delhi.
5. J.P.Sharma (2019), CORPORATE GOVERNANCE Business Ethics and CSR - With Case Studies and Major Corporate Scandals, 2<sup>nd</sup>Edition,Ane Books Pvt. Ltd, New Delhi.
6. Mohapatra, Sreejesh, (2012), Case Studies in Business Ethics and Corporate Governance, 1<sup>st</sup> edition, Pearson education, New Delhi.
7. Andrew Crane(2019), Business Ethics, Oxford University Press, New Delhi.
8. MadhumitaChatterji (2011), Corporate Social Responsibility, Oxford University Press, New Delhi.
9. K.S. Ravichandran (2016), Corporate Social Responsibility – Emerging Opportunities And Challenges In India, First Edition, Lexis Nexis, New Delhi.
10. CA. Kamal Garg (2018), CORPORATE SOCIAL RESPONSIBILITY with Companies (Corporate Social Responsibility Policy) Rules, 2014, Bharat law publications, New delhi.

#### **E-Resources**

1. <https://michellefarmericy.files.wordpress.com/2017/04/business-ethics-and-corporate-governance-by-a-c-fernando.pdf>
2. <https://www.free-EBook Source:s.net/business-textbooks/Business-Ethics>
3. <https://epdf.pub/business-ethics325d7d9ecf90c005d727f93abd3ffd6156931.html>
4. [https://nptel.ac.in/courses/110105079/BUSINESS\\_ETHICS](https://nptel.ac.in/courses/110105079/BUSINESS_ETHICS)
5. NPTEL:<https://www.youtube.com/watch?v=kkXqFIAebCI>

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|---|--|---|-------------------|
| <b>B.COM (PA)</b>                               |  | <b>2020-2021</b>                        |                   |
| <b>20PAU502A</b>                                |  | <b>Semester – V</b>                     |                   |
| <b>COST ACCOUNTING</b>                          |  | <b>8H</b>                               | <b>– 6C</b>       |
| <b>Instruction Hours / week: L: 6 T: 2 P: 0</b> |  | <b>Marks: Internal: 40 External: 60</b> | <b>Total: 100</b> |

**End Semester Exam: 3 Hours**

## **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**

Materials: Material control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues. Treatment of Material Losses. Labour Cost: Concept and Accounting treatment - idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

### **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:**

1. **Sp Jain, KI Narang, Simmi Agrawal, (2016),** Cost Accounting Principles and Practice, 25<sup>th</sup> edition, **Kalyani Publishers, New Delhi.**
2. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12th Edition, Vikas Publishing, New Delhi.
3. M N Arora & Priyanka Katyal (2017), Cost Accounting, Vikas Publishing, New Delhi.
4. MinaxiRachhh & GunvantraiRachhh (2015), Cost Accounting - Methods And Techniques, Vikas Publishing, New Delhi.
5. CA Sachin Gupta (2019), Cost And Management Accounting ,Taxmann Publication Pvt Limited
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15<sup>th</sup>edition, Pearson Education , New Delhi.

## E-Resources

1. NPTEL: [https://www.youtube.com/watch?v=Paecdg2\\_fb4&list=PLOzRYVm0a65f5nj6Vw0jusG92KjTCq\\_z5](https://www.youtube.com/watch?v=Paecdg2_fb4&list=PLOzRYVm0a65f5nj6Vw0jusG92KjTCq_z5)
2. NPTEL: [https://www.youtube.com/watch?v=JLK\\_0tsPyAU](https://www.youtube.com/watch?v=JLK_0tsPyAU)
3. NPTEL: [https://www.youtube.com/watch?v=ZZj\\_Q3qdxC4](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](https://www.youtube.com/watch?v=NrQ_rVeFa54)

**20PAU502B****INVESTMENT MANAGEMENT****Semester – V****8H – 6C****Instruction Hours / week: L: 6 T: 2 P: 0****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****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**

Concepts of investment – Sources of investment information- Investment Instruments.  
Investment cycle.

**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 :**

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5<sup>th</sup> edition, McGraw Hill
2. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd edition, PHI, New Delhi.
3. Dhanesh kumar Khatri, (2010), Investment management and Security analysis – Text and cases, 2<sup>nd</sup> edition, Laxmi Publications, NewDelhi.
4. M. Ranganatham, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2<sup>nd</sup> edition, Pearson Education.
5. ZviBodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10<sup>th</sup> edition, McGraw-Hill.

#### **E-Resources**

1. NPTEL: <https://www.youtube.com/watch?v=oqe5Y3Mrsaw>
2. NPTEL: [https://www.youtube.com/watch?v=oqe5Y3Mrsaw&list=PL6NHntKSc5RyuXJdCKICOIo\\_NdGG9Zf2N](https://www.youtube.com/watch?v=oqe5Y3Mrsaw&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=NIjucusocFw>
5. NPTEL: <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:**

1. AzharKazmi , Adela Kazmi (2015), Strategic management, 4th edition, McGraw Hill, New Delhi
2. Charles W.L. Hill , Gareth R. Jones, (2012), Strategic Management: An Integrated Approach, 9th edition, Cengage, New Delhi.
3. Fred R. David, Forest R. David, PurvaKansal (2018), Strategic Management Concepts: A Competitive Advantage Approach, 16th edition, Pearson Education, New Delhi.
4. John Pearce, Richard Robinson, AmitaMital (2017), Strategic Management: Formulation, Implementation and Control, 12th edition, McGraw Hill , New Delhi,
5. Barney/Hesterly (2015), Strategic Management and Competitive Adv: Concepts and Cases, 5th edition, Pearson Education, New Delhi.
6. Roman Pichler (2012), Agile Product Management With Scrum: Creating Products That Customers Love, Pearson Education, New Delhi.
7. Idris Mootee (2017), Design Thinking for Strategic Innovation: What They Can't Teach You at Business or Design School, Wiley, New Delhi.

## E-Resources

1. NPTEL:<https://www.youtube.com/watch?v=WKr-lfE4QaE&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp>
2. NPTEL:<https://www.youtube.com/watch?v=8-pcuDIQKUw&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&index=3>
3. NPTEL:[https://www.youtube.com/watch?v=qlup1\\_eQ2o4&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&index=5](https://www.youtube.com/watch?v=qlup1_eQ2o4&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&index=5)
4. NPTEL:[https://www.youtube.com/watch?v=J1d5z\\_Ew6Qo&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&index=4](https://www.youtube.com/watch?v=J1d5z_Ew6Qo&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&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 :**

1. V S Datey, Indirect taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi.
1. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
2. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
3. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
4. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/  
<https://icmai.in/TaxationPortal/GST/index.php>

### **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=JV9F8kOi9Ho>
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.

Consumer's Behaviour and Demand: Meaning of Consumer's Equilibrium – Utility approach – Law of Equi-Marginal utility – Consumers Surplus – Concept of Demand – Types of Demand – Determinants – Law of Demand – Exceptions to Law of Demand – Change in Demand – Elasticity of Demand – Types – Measurement of Price elasticity of demand. Concept of Supply – Determinants of Supply – Law of Supply – Change in Supply – Elasticity of Supply – Types.

**UNIT II PRODUCTION, COST AND REVENUE FUNCTION:**

Producer's Behaviour and Supply: Basic concepts in production – Firm – Fixed & Variable Factors – Short & Long run – Total Product – Marginal Product – Average Product – Production Function – Law of Returns – Law of Returns to Scale – Economies and Diseconomies of Scale – Producer's Equilibrium



Cost and Revenue Function: Cost of Production – Opportunity cost – Fixed and Variable Costs – Total Cost Curves – Average Cost Curves – Marginal Cost – Long run and Short run Cost Curves – Total Revenue – Average Revenue – Marginal Revenue – Break Even Point Analysis.

### **UNIT III      MARKET COMPETITION:**

Main forms of Market – Basis of Classification – Perfect Competition – Features – Short Run and Long Run Equilibrium – Price Determination – Monopoly Market – Features – Short Run and Long Run Equilibrium – Price Discrimination – Degrees of Price Discrimination. Oligopoly Market Competition – Features – Price Leadership – Price Rigidity – Cartel – Collusive and Non-Collusive oligopoly – Oligopsony – Features – Monopolistic Competition – Features – Product Differentiation – Selling Cost – Short Run and Long Run Equilibrium – Monopsony – Duopoly Market – Features

### **UNIT IV : MACRO ECONOMIC FACTORS :**

Difference between Normal Residents and Non-Residents – Domestic territory – Gross and Net Concepts of Income and Product – market price and Factor Cost – Factor Payments and Transfer Payments – National Income Aggregates– Private Income – Personal Income – Personal Disposable Income – National Disposable Income – Measurement of National Income – Production Method – Income Method – Expenditure Method

Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation, Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation.

### **UNIT V : MONETARY POLICY :**

Objectives of Monetary Policy – Types of Monetary Policy – Instruments of monetary policy – Objectives of Fiscal Policy – Types of Fiscal Policy – Instruments of Fiscal Policy – Budget Preparation – Deficit Budget.

Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

Meaning and Functions of Money – Demand and Supply of Money – Measurement of Money supply – Commercial Banks – Central Bank – Functions – Process of Credit Creation and Money Supply – High Powered Money – Money multiplier – Money and Interest Rate – Theories of Interest.

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

### **SUGGESTED READINGS:**

1. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition , McGraw Hill Education, New Delhi.
2. H. L. Ahuja, (2017), Managerial Economics, 9th edition, S Chand Publishing, New Delhi
3. Christopher R.Thomas and S.Charles Maurice, Managerial Economics : foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi.
4. D.N. Dwivedi (2017), Macroeconomics: Theory and Practice, 4th edition, McGraw Hill Education, New Delhi
5. D.N. Dwivedi (2016), Microeconomics, 4th edition, McGraw Hill Education, New Delhi

## E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=vLPpF0hunwc&list=PLbMVogVj5nJRTAVF4-tueujAFiLKIV3Mo>
2. NPTEL: <https://www.youtube.com/watch?v=ycyMktNFZ88&list=PLPjSqITyvDeV84Qiruw4xVWGQPTctrlhg>
3. NPTEL: [https://www.youtube.com/watch?v=Z9\\_4KTSI380](https://www.youtube.com/watch?v=Z9_4KTSI380)
4. NPTEL: <https://www.youtube.com/watch?v=n47SQ64MhYw&list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU>
5. NPTEL: <https://www.youtube.com/watch?v=wW3BfdZD4n4>

**20PAU504B****INTERNATIONAL BUSINESS****Semester – V**  
**8H – 6C**

Instruction Hours / week: L: 6 T: 2 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**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 .
6. Understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation. in lifelong practice.

**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.

Introduction, International Accounting Standards, Accounting for International Business, International Regulatory Bodies, International Financial Reporting Standards

## **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:**

1. K. Aswathappa (2017), International Business, 6th edition, McGraw Hill, New Delhi.
2. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
3. Charles W. L. Hill, G. Tomas M. Hult, Rohit Mehtani(2018), International Business: Competing in the Global Marketplace, McGraw Hill, New Delhi.
4. Gupta C.B.(2014), International Business, S.Chand, New Delhi.
5. Varma Sumati (2020), Fundamentals of International Business, 4th edition, Pearson Education, New Delhi.

## E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=mrSnjEEL1ws>
2. NPTEL: [https://www.youtube.com/watch?v=fU7xJ2AYM3w&list=PLesgViD0jhW\\_pW9WVtA4oe4w3TRVecbEQ](https://www.youtube.com/watch?v=fU7xJ2AYM3w&list=PLesgViD0jhW_pW9WVtA4oe4w3TRVecbEQ)
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=nT7ATwmxlU>

| 20PAU511A                              |  | STRATEGIC MANAGEMENT<br>(PRACTICAL) |  | Semester – V<br>2H – 1C |  |
|--|--|-------------------------------------|--|-------------------------|--|
| Instruction Hours / week: L: 0 T:0 P:2 |  | Marks: Internal: 40 External: 60    |  | Total: 100              |  |
| End Semester Exam: 3 Hours             |  |                                     |  |                         |  |

**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 :**

1. AzharKazmi , Adela Kazmi (2015), Strategic management, 4th edition, McGraw Hill, New Delhi
2. Charles W.L. Hill , Gareth R. Jones, (2012), Strategic Management: An Integrated Approach, 9th edition, Cengage, New Delhi.
3. Fred R. David, Forest R. David, PurvaKansal (2018), Strategic Management Concepts: A Competitive Advantage Approach, 16th edition, Pearson Education, New Delhi.
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5. Barney/Hesterly (2015), Strategic Management and Competitive Adv: Concepts and Cases, 5th edition, Pearson Education, New Delhi.
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7. Idris Mootee (2017), Design Thinking for Strategic Innovation: What They Can't Teach You at Business or Design School, Wiley, New Delhi.

**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
9. Provisions for Anti-Profiteering measure and National Anti-Profiteering Authority (NAA).
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 :**

1. V S Datey, Indirect taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
3. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
4. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/  
<https://icmai.in/TaxationPortal/GST/index.php>

**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**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Role of management accounting in decision making. Financial statement analysis: Common size Income Statement and Balance sheet – Comparative Income statement and balance sheet - Trend Analysis.

**UNIT II : FINANCIAL STATEMENT ANALYSIS**

Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios. Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds. Cash Flow Statement: Meaning, Uses, Limitations, Sources and uses of cash, AS3 Standard format.

**UNIT III : STANDARD COSTING**

Standard Costing : Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

## UNIT IV : MARGINAL COSTING AND DECISION MAKING

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

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 :

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. Contemporary Issues : Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

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

### SUGGESTED READINGS

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
2. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari(2018), A Textbook of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.
3. AlnoorBhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015)Management and Cost Accounting,6th edition, Pearson Education, New Delhi.
4. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
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](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>

**PRINCIPLES OF AUDITING**

Semester – VI

**20PAU601B****8H – 6C**

Instruction Hours / week: L: 6 T: 2 P: 0

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

**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

**Vouching:** Vouching of cash transactions - Trading transactions - Impersonal ledger – Definition - Nature and Scope of Internal Auditing - Auditor position - Auditors Duty Regarding Depreciation - Reserves and Provisions.

### 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

1. Tandon, B.N. (2014). *Principles of Auditing*. New Delhi: S. Chand & Company.

### REFERENCES

1. Saxena, R.G., Kuriakose, K.K., & Venugopal, S. (2012). *Auditing Theory and Practicals*. Mumbai: Himalaya Publishing House.
2. Saxena. (2009). *Principles and practices of Auditing*. Mumbai: Himalaya Publishing House.
3. Kamal Gupta. (2010). *Contemporary Auditing*. New Delhi: Tata McGraw-Hill Publishing Company Ltd.
4. Ramaswamy, M.S. (2010). *Principles and Practices of Auditing*. New Delhi: Vikas Publishing House Pvt Ltd.

### E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=I7QA0uwm6Qg>
2. NPTEL: <https://www.youtube.com/watch?v=wUMUFu-Gi4A>
3. NPTEL: [https://www.youtube.com/watch?v=3YRxhUsp\\_7w](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>

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**ENTREPRENEURSHIP****Semester – VI****20PAU602A****4H – 3C**

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**Instruction Hours / week: L: 4 T: 0 P: 0****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****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 paln 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**

**Business Plan for New Ventures:** Meaning and Objectives of a Business Plan, Advantages and cost of preparing a Business Plan, Elements, Critical Assessment :Project Proposal : Need and Objects; Nature of organization, Production Management; Financial Management; Marketing Management; Consumer Management.

## 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, KUIC 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:

1. Vasant Desai. (2006), *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
2. Singh, Nagendra P (2015), *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED
3. SS Khanka. (2009). *Entrepreneurial Development*, New Delhi, S. Chand & Co
4. K Ramachandran.(2008). *Entrepreneurship Development*, New Delhi, McGraw-Hill Education.
5. C.B.Gupta and N.P.Srinivasan (2008). *Entrepreneurial Development* [5<sup>th</sup> Edition]. New Delhi, Sultan Chand and sons.

## E-Resources

1. NPTEL: [https://www.youtube.com/watch?v=fljL-8dTgVY&list=PLJt2zgNYg3aMYPw8L2\\_fp9g8ppDjWGTzG](https://www.youtube.com/watch?v=fljL-8dTgVY&list=PLJt2zgNYg3aMYPw8L2_fp9g8ppDjWGTzG)
2. NPTEL: <https://www.youtube.com/watch?v=p7vhcob-YkI&list=PLHRLZtgrF2jnPlrlU1k8y8LdLhmm4eaeO>
3. NPTEL: <https://www.youtube.com/watch?v=AX4ae4BBipI>
4. NPTEL: [https://www.youtube.com/watch?v=9BXq3gcLSMs&list=PLLy\\_2iUCG87CUSdZ0z0ihunS1QsrNqXFN](https://www.youtube.com/watch?v=9BXq3gcLSMs&list=PLLy_2iUCG87CUSdZ0z0ihunS1QsrNqXFN)
5. NPTEL: <https://www.youtube.com/watch?v=hhurNsYjRqo&list=PLbRMhDVUMngcukfJf-ChqlbjZzthAbRPw>



**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**

Service — Definition - Service Economy - Evolution & Growth of Service Sector - Nature and Scope of Services — Classification of Services & Characteristic of Services — Distinction Between Goods & Services — Challenges and Issues in Services Marketing.

**UNIT — II**

Purchase Process for Services — Consumption Value — Purchase Model — Service Marketing Opportunities — Expanding Marketing Mix — Service Market Segmentation — Targeting & Positioning - \_Marketing of Services & Service -Product, Pricing, Place, Promotion, People, Physical Evidence.

**UNIT — III**

Service Quality — Principles of Service Quality — Service Expectations — Perceptions of Service — Factor Influencing Service Expectations — Measuring Service Quality — SERVQUAL — SERVPERF Model — Gap Model of Service Quality — Service Quality Function Development.

## UNIT — IV

Service Delivery — Importance of Customers in Service Delivery - Customers Role -Designing Service Delivery System — Service Channel — Service Marketing Triangle Service Marketing Communication — Communication Strategy — Guidelines for Development.

## UNIT — V

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

## REFERENCE :

- Bhattacharya, C. (2019). Services marketing. Excel Books India.
- Christopher Lovelock And JochenWirtz, Services Marketing, Pearson Education, New Delhi.
- Kenneth E. Clow, David L. Kurtz, Services Marketing, 2e, Operation, Management, and Strategy.
- Valarie A. Zeithaml, 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.
- S.M. Jha, Services Marketing, Himalaya Publishing House, Mumbai.

## E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=MnsVEKEqVoM>
2. NPTEL: <https://www.youtube.com/watch?v=OKkGVy7Vxiw&list=PLPjSqITyvDeWk5Hj8dzy7S5UXOaFC-huM>
3. NPTEL: [https://www.youtube.com/watch?v=db8dgv5\\_uA&list=PLKtW0SEuEpziWPE00pUdW7\\_fpnx\\_alfMP](https://www.youtube.com/watch?v=db8dgv5_uA&list=PLKtW0SEuEpziWPE00pUdW7_fpnx_alfMP)
4. NPTEL: <https://www.youtube.com/watch?v=1zYsQSJvbog>
5. NPTEL: <https://www.youtube.com/watch?v=EtdJSOoY4gA>

**20PAU603A****HUMAN RESOURCE MANAGEMENT****Semester – VI****8H – 6C****Instruction Hours / week: L: 6 T: 2 P: 0****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****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.
3. To communicate orally and in written form the understanding of Human Resource Management, Human Resource Planning, Recruitment.
4. To understand the Performance appraisal, wages and various incentives schemes followed in firms.
5. To understand the importance of maintaining a gpd relationship and grievances in business firms.
6. To apply the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
2. Communicate orally and in written form the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
3. Apply the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.
4. Know the Performance appraisal, wages and various incentives schemes followed in firms.
5. Realize the importance of maintaining a gpd relationship and grievances in business firms.
6. Know the Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.

**UNIT I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:**

Definition and Concept, Features , Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices.

**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 III 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**

**Performance Appraisal:** Introduction, Concept of Performance Appraisal, Purpose of performance appraisal, Process, Methods of Performance Appraisal, Major Issues in Performance Appraisal

**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:**

1. Aswathappa, K. (2017). *Human Resource Management*, 6<sup>th</sup> edition, McGraw Hill Education, New Delhi.
2. Dessler, G. and Bijju Varkkey (2017). *Human Resource Management*, 15<sup>th</sup> edition, Pearson Education, New Delhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), *Human Resource Management*, 11<sup>th</sup> edition, Wiley, New Delhi.
4. George W Bohlander and Scott., Snell., (2016). *Principles of Human Resource Management* , 16<sup>th</sup> edition, Cengage India, New Delhi.
5. Scott Snell, George Bohlander , Veena Vohra (2010), *Human Resources Management: A South Asian Perspective*, 1<sup>st</sup> edition, Cengage India, New Delhi.

## E-Resources

1. NPTEL: [https://www.youtube.com/watch?v=w\\_wIMveGlrI](https://www.youtube.com/watch?v=w_wIMveGlrI)
2. NPTEL: <https://www.youtube.com/watch?v=Fa8E3tCDIpo&list=PL6AD978F15B5E8FF6>
3. NPTEL: <https://www.youtube.com/watch?v=b2UZKco-drw&list=PLPjSqITyvDeUjGxJZaTlovRNAmYsp46wY>
4. NPTEL: [https://www.youtube.com/watch?v=rhCTlf6EeX0&list=PLbVL4QCq0KQeNuWjBftoKu2CI2G\\_Idei8](https://www.youtube.com/watch?v=rhCTlf6EeX0&list=PLbVL4QCq0KQeNuWjBftoKu2CI2G_Idei8)
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**

**Office and Office Management:** Meaning of office - Functions of Office – Primary and Administrative Management Functions - Importance of Office - Duties of the Office Manager - Qualities - Qualifications. Filing and Indexing: Filing and Indexing – Meaning and Importance - Essentials of Good Filing - Centralized vs. Decentralized Filing - Weeding of old records - Meaning and Need for Indexing - Types

**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

**Modern Office Equipments:** Modern Office Equipment – Meaning and Importance of Office Automation - Objectives– Advantages and Disadvantages - Factors Determining Office mechanization - Kind of office machines Personal computers – Photocopier – Fax – Telephone - Dictating machines - Audio Visual Aids. Budget: Budget - Annual, revised and estimated -. Audit: Audit process- Vouching - verification and valuation - Consumables/ Stock register and Asset register - Procedure for disposal of records and assets.

### 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:

1. N.D. Kapoor (2014) *Company Law*. New Delhi, Sultan Chand and Sons

#### Reference Books

1. Bhatia, R.C. (2005) *Principles of Office Management* [1<sup>st</sup> Edition] New Delhi, Lotus Press.
2. Leffingwell and Robinson (2003) *Text book of Office Management*. New Delhi, Tata McGraw-Hill.

## E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=TYYZz2z7JRpY&list=PLr73ejawuR1w8YIqyuP0LV3qgtAnbZ-I4>
2. NPTEL: <https://www.youtube.com/watch?v=pfndt75SXso>
3. NPTEL: <https://www.youtube.com/watch?v=pBCsieQ2xk>
4. NPTEL: <https://www.youtube.com/watch?v=cqaLb1OfgNo>
5. NPTEL: <https://www.youtube.com/watch?v=GglsMplKRmI>



**ENTREPRENEURSHIP  
(PRACTICAL)****Semester – VI  
2H – 1C****20PAU611A**

Instruction Hours / week: L: 0 T: 0 P: 2

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**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:**

1. Vasant Desai. (2006), *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
2. Singh, Nagendra P (2015), *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED
3. SS Khanka. (2009). *Entrepreneurial Development*, New Delhi, S. Chand & Co
4. K Ramachandran.(2008). *Entrepreneurship Development*, New Delhi, McGraw-Hill Education.
5. C.B.Gupta and N.P.Srinivasan (2008). *Entrepreneurial Development* [5<sup>th</sup> Edition]. New Delhi, Sultan Chand and sons.

| 20PAU611B                                | SERVICES MARKETING<br>(PRACTICAL) | Semester – VI<br>2H – 1C |
|--|-----------------------------------|--------------------------|
| Instruction Hours / week: L: 0 T: 0 P: 2 | Marks: Internal: 40 External: 60  | Total: 100               |
| End Semester Exam: 3 Hours               |                                   |                          |

**COURSE OBJECTIVES:****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
    - o Analyse the product line and segmentation Market Positioning.
    - o Product life cycle for the products
    - o *Brand and Branding Strategy of the company*
    - o Pricing for the products
    - o Distribution Management
    - o Promotion mix used by the company.
  - 5 Analyse the case study on service marketing segmentation and targeting.

**REFERENCE :**

- Bhattacharya, C. (2019). Services marketing. Excel Books India.
- Christopher Lovelock And Jochen Wirtz, Services Marketing, Pearson Education, New Delhi.
- Kenneth E. Clow, David L. Kurtz, Services Marketing, 2e, Operation, Management, and Strategy.
- Valarie A. Zeithaml, 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.
- S.M. Jha, Services Marketing, Himalaya Publishing House, Mumbai.

**PROJECT****Semester – VI****20PAU691****8H – 6C****Instruction Hours / week: L: 8 T: 0 P: 0****Marks: Internal: 40****External: 60****Total: 100****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)