

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

Syllabus
2020 – 2021



DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES

KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)

(Established Under Section 3 of UGC Act, 2056)

Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu,
India

Phone: 0422- 2980011-2980015, Fax No: 0422 – 2980022 - 23

Email: info@karpagam.com, Web: www.kahedu.edu.in

KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established under Section 3 of UGC Act, 1956)
Eachanari Post, Coimbatore - 641 021, India
FACULTY OF ARTS, SCIENCE AND HUMANITIES
UNDER-GRADUATE PROGRAMMES
REGULAR MODE
REGULATIONS - 2020

The following Regulations are effective from the academic year 2020-2021 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2020-2021 onwards.

1 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 U.G. Programmes Offered

A candidate may undergo a programme in any one of the under graduate programme approved by the KAHE as given below.

S. No.	DEGREE	DISCIPLINE
1	B. Sc.	Biochemistry
2	B. Sc.	Biotechnology
3	B. Sc.	Computer Science
4	B.Sc.	Mathematics
5	B.Sc.	Physics
6	B. Sc.	Chemistry
7	B. Sc.	Microbiology
8	B. Sc.	Information Technology
9	B. Sc.	Computer Technology
10	B.Sc.	Computer Science with Cognitive Systems
11	BCA	Computer Application
12	B.Sc.	Applied Science (Material Science)
13	B.Sc.	Applied Science (Foundary Science)
14	B. Com.	Commerce
15	B.Com (CA)	Commerce with Computer Applications
16	B. Com. (PA)	Commerce with Professional Accounting
17	B. Com. (BPS)	Commerce with Business Process Services
18	B.B.A.	Business Administration

1.2 Mode of Study

Full-Time

All programs are offered under Full-Time Regular mode. Candidates admitted under 'Full-Time' should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.

1.3 Admission Requirements (Eligibility)

A candidate for admission to the first year of the UG Degree programme shall be required to have passed the Higher Secondary Examination (10 + 2) [Academic or Vocational] prescribed by the Government of Tamil Nadu Board or any similar examination of any other Board accepted by the KAHE as equivalent thereto. (Annexure I)

2. DURATION OF THE PROGRAMMES

2.1 The minimum and maximum period for the completion of the U.G. Programmes are given below:

<i>P</i>	Min. No. of Semesters	Max. No. of Semesters
B.Sc., B.Com, BCA, BBA	6	12

2.2 Each semester normally consists of 90 working days or 450 Instructional hours of study. Examination shall be conducted at the end of every semester for the respective courses.

3. CHOICE BASED CREDIT SYSTEM

3.1. All programmes are offered under Choice Based Credit System with a total credit of 140 for UG Programmes.

3.2. Credits

Credit means the weightage given to each course of study by the experts of the Board of Studies concerned. Total credits 140 as per UGC Guidelines for the UG programme (Three Years).

4. STRUCTURE OF THE PROGRAMME

4.1 Tamil or any one of the Indian / Foreign Languages viz, Malayalam, Hindi, French, Sanskrit are offered as an additional course for Science Programme. Four credits are awarded for each course and the examinations will be conducted at the end of the each semester.

For Arts programme, there are two additional courses (English III and IV) offered during the Second year - third and fourth semesters. Six credits are awarded for each course, and the examinations will be conducted at the end of the respective semester.

4.2. Core Course, Discipline Specific Elective, Generic Elective, Skill Enhancement

Course, Project, Ability Enhancement Course are part of curricular structure.

4.2.1. Core Course

Core course consists of theory and practical for Department domains for which examinations shall be conducted at the end of each semester. The students have to study 12 Core Courses compulsorily.

4.2.2. Discipline Specific Electives (DSE)

DSE is offered in the fifth and sixth semesters of third year. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose the elective courses in V semester and VI Semester from the list of elective courses given in the curriculum, in addition to the project work.

4.2.3. Generic Elective

Generic elective is an elective course chosen generally from an unrelated discipline/subject, with an intention to provide exposure in other areas of interest also to students.

The students have to choose two Generic Electives- one each in the First year (3 or 4 courses) and second year (3 or 4 courses) of the programme from the list of elective courses given in the curriculum.

Note: A particular elective course will be offered only if at least one third of the students in a class opt that course. If less, the elective selected has to be studied as a self-study course only.

4.2.4. Skill Enhancement Courses

Skill Enhancement Courses are offered in the third and fourth semesters of second year programme and in the fifth and sixth semesters of the third year programme. Second year students (III and IV Semesters) will have to choose atleast one elective course each in both III and IV Semesters from the list of elective courses given in the curriculum. Similarly final year students (V and VI Semesters) will have to choose atleast one elective course each in both V and VI Semesters from the list of elective courses given in the curriculum. The examination shall be conducted at the end of each semester.

Note: A particular elective course will be offered only if at least one third of the students in a class opt that course. If less, the elective selected has to be studied as a self-study course only.

4.2.5. Project Work

The project work shall start at the beginning of sixth semester and the Project Report has to be submitted at the end of the sixth semester. The project may be an individual or group task. HoD of the department concerned shall assign a project supervisor who in turn shall monitor the project work of the student(s). A project/ dissertation work may be given *in lieu* of a discipline-specific elective paper.

4.2.6. Ability Enhancement Course **Ability Enhancement Course-1**

The course (English for Science Programme / Business Communication for Arts Programme) shall be offered during the first and second semester for which examinations shall be conducted at the end of the semester. And Business Communication for Arts Programme shall be offered during the first semester for which examinations shall be conducted at the end of the semester.

Ability Enhancement Compulsory Course-2

Students shall study the course Environmental Studies in the First / Second Semester for which examinations shall be conducted at the end of the semester.

4.2.7. Internship

The student shall undergo 15 days internship in the end of II and IV semester.

5.0 Value Added Courses

Courses of varying durations but not less than 30 hours which are optional and offered outside the curriculum that add value and helping the students in getting placement. Students of all programmes are eligible to enroll for the value added course. The student can choose one Value-added course per semester from the list of Value-added courses available in KAHE. The examinations shall be conducted at the end of the value added course at the Department level and the student has to secure a minimum of 50% of marks to get a pass. The certificate for the value added course for the passed out students shall be issued duly signed by the HOD and Dean of the Faculty concerned.

6.0 Online Course

Student shall study at least one online course from SWAYAM / NPTEL / MOOC in any one of the first five semesters for which examination shall be conducted at the end of the course by the respective external agencies if any. The student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies before the end of the fifth semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the credits minimum required to earn a particular degree.

7.0 Extension Activities

Every student is encouraged to participate in at least any one of the following Extension activities:

- ❖ NSS
- ❖ NCC
- ❖ Sports / Mass drill
- ❖ YRC
- ❖ Club activities
- ❖ Other Co-curricular and Extra curricular activities

The student's performance shall be examined by the staff in-charge of Extension Activities along with the faculty mentor and the Head of the respective department on the following parameters.

- ❖ 75 % weightage for active participation in Extension Activities in / out of the KAHE.
- ❖ 25 % weightage for Exemplary Awards / Honours / Prizes secured.

8.0 Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the Sixth End Semester Examinations.

The above activities shall be conducted outside the regular working hours of the KAHE.

5. MEDIUM OF INSTRUCTION

The medium of instruction and examinations for the courses under Language I – Tamil / Hindi / Malayalam / French / Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination shall be in English.

6. MAXIMUM MARKS

Each of the theory and practical courses shall carry a maximum of 100 marks. Out of which 40 marks is awarded for Continuous Internal Assessment (CIA) and 60 marks for End Semester Examinations (ESE).

Evaluation: Evaluation in the courses comprises two parts, one is the Continuous Internal Assessment (CIA) and the other one is the End Semester Examination (ESE).

7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

a. Ideally, every student is expected to attend all classes and secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75% of the classes and the conduct of the candidate has been satisfactory during the course.

b. A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) or due to participation in University / District / State / National / International level sports or due to participation in Seminar / Conference / Workshop / Training Programme / Voluntary Service / Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed minimum attendance requirements and shall be permitted to appear for the examination on the recommendation of the Head of the Department concerned and Dean to condone the shortage of attendance. The Head of the Department has to verify and certify the genuineness of the case before recommending to the Dean concerned. However, the candidate has to pay the prescribed condonation fee to the KAHE.

c. However, a candidate who has secured attendance less than 64% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary examinations, if any and he/she has to re-do the same semester with the approval of the “Students’ Affairs Committee” and Registrar.

8. a. FACULTY MENTOR

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot twenty students to a faculty who will function as faculty mentor throughout their period of study. Faculty mentor shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The Faculty mentor is also responsible to inform the parents of their wards’ progress. Faculty mentor shall display the cumulative attendance particulars of his / her ward students’ periodically (once in 2 weeks) on the Notice Board to enable the students, know their attendance status and satisfy the **clause 7** of this regulation.

b. ONLINE COURSE COORDINATOR

To help students in planning their online courses and for general advice on online courses, the HOD shall nominate a coordinator for the online courses. The Online course coordinator shall identify the courses which students can select for their programme from the available online courses offered by the different agencies periodically and inform the same to the students. Further, the coordinators shall advice the students regarding the online courses and monitor their course.

9. CLASS COMMITTEE

Every class shall have a Class Committee consisting of the faculty members of the various courses of the class concerned, student representatives (Minimum 2 boys and 2 girls of various capabilities and Maximum of 6 members) and the concerned HoD / senior faculty as Chairperson. The objective of the Class Committee Meeting is all about the teaching – learning process. Class Committee shall be convened at least once in a month. The functions of the Class Committee shall include

- ❖ Analysing and solving problems experienced by students in the class room and in the laboratories.
- ❖ Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
- ❖ The Class Committee of a particular class of any department is normally constituted by the HoD / Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the Class Committee shall be constituted by the respective Dean of the Faculty.
- ❖ The class committee shall be constituted during the first week of each semester.
- ❖ The HoD / Chairperson of the Class committee is authorized to convene the meeting of the class committee.

- ❖ The respective Dean of the Faculty has the right to participate in any Class committee meeting.
- ❖ The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson immediately.

10. COURSE COMMITTEE FOR COMMON COURSES

Each common theory course offered to more than one discipline or department shall have a “Course Committee” comprising all the teachers handling the common course with one of them nominated as Course Coordinator. The nomination of the course coordinator shall be made by the respective Dean depending upon whether all the teachers handling the common course belong to a single department or to various other departments. The ‘Course Committee’ shall meet in order to arrive at a common scheme of evaluation for the tests to ensure a uniform evaluation of the tests. If feasible, the course committee shall prepare a common question paper for the Internal Assessment test(s).

11. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

11.1 Attendance and assessment: Every Faculty is required to maintain an **Attendance and Assessment Record (Log book)** which consists of attendance of students marked for each lecture / practical / project work class, the test marks and the record of class work (topic covered), separately for each course. This should be submitted to the HoD once in a fortnight for checking the syllabus coverage and the records of test marks and attendance. The HoD shall sign with date after due verification. The same shall be submitted to respective Dean once in a month. After the completion of the semester the HoD should keep this record in safe custody for five years. Because records of attendance and assessment shall be submitted for Inspection as and when required by the KAHE / any other approved body.

11.2 Continuous Internal Assessment (CIA): The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below:

Theory Courses. No.	Category	Maximum Marks
1.	Assignment*	5
2.	Attendance	5
3	Seminar	5
4.	Test – I (1 ½ units- Unit I and II)	8
5	Test – II (1 ½ units Unit II and III)	8
6	Test III (2 units Unit IV and V)	9
Continuous Internal Assessment : Total		40

* Two Assignments (Assignment I before Internal Test – I and assignment II before Internal Test – II).

Practical Courses

S. No.	Category	Maximum Marks
1.	Attendance	5
2.	Observation work	5
3.	Record work	5
4.	Model Examination	20
5.	<i>Viva – voce</i> [Comprehensive]*	5
Continuous Internal Assessment: Total		40

* Includes *Viva- voce* conducted during the model Exam practical.

Every practical Exercise / Experiment shall be evaluated based on the conduct of Exercise/ Experiment and records maintained.

11.3 Pattern of Test Question Paper

Portions for Internal Test – I : First 1 ½ Units (Unit I and II)

Portions for Internal Test – II : Second 1 ½ Units (Unit II and III)

Portions for Internal Test – III : Two units (Unit IV and V)

Instruction	Remarks
Maximum Marks	50 marks
Duration	2 Hours
Part – A	Objective type (20x1=20)
Part - B	Short Answer Type (3 x 2 = 6)
Part - C	3 Eight mark questions ‘either – or’ choice (3 x 8 = 24 Marks)

11.4 Attendance

Marks Distribution for Attendance

S. No.	Attendance (%)	Maximum Marks
1	91 and above	5.0
2	81 - 90	4.0
3	76 - 80	3.0
4	Less than 75	0

12. ESE EXAMINATIONS

12.1 End Semester Examination (ESE): End Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum 60 marks.

Pattern of ESE Question Paper:

Instruction	Remarks
Maximum Marks	60 marks for ESE.
Duration	3 hours (½ Hr for Part – A Online & 2 ½ Hours for Part – B and C
Part - A	20 Questions of 1 mark each (20 x 1 = 20 Marks) Question No. 1 to 20 Online Multiple Choice Questions
Part- B	5 Questions of 2 marks each (5 x 2 = 10 Marks) Covering all the five units of the syllabus Question No. 21 to 25
Part- C	5 six mark Questions of 6 marks each (5 x 6 = 30 Marks.) Question No. 26 to 30 will be ‘either-or’ type, covering all five units of the syllabus; i.e., Question No. 26: Unit - I, either 26 (a) or 26 (b), Question No. 27: Unit - II, either 27 (a) or 27 (b), Question No. 28: Unit - III, either 28 (a) or 28 (b), Question No. 29: Unit - IV, either 29 (a) or 29 (b), Question No. 30: Unit - V, either 30 (a) or 30 (b)

12.2 Practical: There shall be combined valuation. The pattern of distribution of marks shall be as given below.

Experiments	: 40 Marks
Record	: 10 Marks
Viva-voce	: 10 Marks
Total	: 60 Marks

Record Notebooks for Practical Examination

Candidate taking the practical examination should submit Bonafide Record Notebook prescribed for the practical examination; failing which the candidate will not be permitted to take the practical examination.

In case of failures in Practical Examination, the marks awarded for the Record at the time of first appearance of the Practical Examination shall remain the same at the subsequent appearance also by the candidate.

12.3. Evaluation of Project Work

12.3.1 The project work shall carry a maximum of 100 marks. (CIA - 40 and ESE – 60*)

*Combined valuation of Internal and External Examiners.

12.3.2 The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.

12.3.3 The evaluation of the project will be based on the project report submitted and a *viva-voce* Examination by a team consisting of the supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the COE. In case the guide is not available, the HoD shall act as an Internal Examiner for the same.

12.3.4 If a candidate fails to submit the project report on or before the specified date given by the Examination Section, the candidate is deemed to have failed in the Project Work and shall re-enroll for the same in a subsequent semester.

If a candidate fails in the respective viva-voce examinations he/she has to resubmit the Project Report within 30 days from the date of declaration of the results. For this purpose the same Internal and External examiner shall evaluate the resubmitted report.

12.3.5 Copy of the approved project report after the successful completion of *viva-voce* examinations shall be kept in the KAHE library.

13. PASSING REQUIREMENTS

13.1 Passing minimum: There is a passing minimum 20 marks out of 40 marks for CIA and the passing minimum is 30 marks out of 60 marks in ESE. The overall passing in each course is 50 out of 100 marks (Sum of the marks in CIA and ESE examination).

13.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 13.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till he / she receives a pass both in CIA and ESE (vide Clause 2.1).

13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.

13.4 CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE

13.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have **failed** in that examination.

14. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

Candidates desirous to improve the marks secured in a passed course in their first attempt shall reappear once (**only in ESE**) in the subsequent semester. **The improved marks shall be considered for classification but not for ranking.** If there is no improvement there shall be no change in the marks awarded earlier.

15. AWARD OF LETTER GRADES

All assessments of a course will be done on absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

Letter grade	Marks Range	Grade Point	Description
O	91 - 100	10	OUTSTANDING
A+	81- 90	9	EXCELLENT
A	71-80	8	VERY GOOD
B+	66- 70	7	GOOD
B	61 – 65	6	ABOVE AVERAGE
C	55 - 60	5	AVERAGE
D	50 - 54	4	PASS
RA	<50	-	REAPPEARANCE
AAA	-	-	ABSENT

16. GRADE SHEET

After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:

1. The list of courses enrolled during the semester and the grade scored.
2. The Grade Point Average (**GPA**) for the semester and
3. The Cumulative Grade Point Average (**CGPA**) of all courses enrolled from first semester onwards.
4. Remark on Extension Activities (only in the 6th Semester Grade Sheet)

GPA of a Semester and CGPA of a programme will be calculated as follows.

$$\text{GPA of a Semester} = \frac{\sum_i C_i G P_i}{\sum_i C_i}$$

Sum of the product of the GP by the corresponding credits of the courses offered in that Semester

Sum of the credits of the courses of that Semester

$$\text{i.e. GPA of a Semester} = \frac{\sum_i C_i G_{Pi}}{\sum_i C_i} \quad \text{Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme}$$

$$\text{CGPA of the entire programme} = \frac{\text{Sum of the credits of the courses of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

$$\text{i.e. CGPA of the entire programme} = \frac{\sum_n \sum_i C_{ni} G_{Pni}}{\sum_n \sum_i C_{ni}}$$

where,

C_i is the credit fixed for the course 'i' in any semester

G_{Pi} is the grade point obtained for the course 'i' in any semester

'n' refers to the Semester in which such courses are credited.

Note: RA grade will be excluded for calculating GPA and CGPA.

17. REVALUATION

A candidate can apply for revaluation and retotalling of his / her semester examination answer script (**theory courses only**), within 2 weeks from the date of declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. **A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time.** The Controller of Examination will arrange for the revaluation and the results will be intimated to the candidate through the HoD concerned. Revaluation is not permitted for supplementary theory courses.

18. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Re-totalling is allowed on representation (clause 17). Student may get the Xerox copy of the answer script on payment of prescribed fee, if he / she wishes. The student may represent the grievance, if any, to the Grievance Committee, which consists of Dean of the Faculty, (if Dean is HoD, the Dean of another Faculty nominated by the KAHE), HoD of the Department concerned, the faculty of the course and Dean from other discipline nominated by the KAHE and the CoE. If the Committee feels that the grievance is genuine, the script may be sent for external valuation; the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.

19. ELIGIBILITY FOR THE AWARD OF THE DEGREE

A student shall be declared to be eligible for the conferment of the Degree if he / she has

- ❖ Successfully completed all the components prescribed under Parts I to Part IV in the CBCS pattern to earn the minimum required credits as specified in the curriculum corresponding to his / her programme within the stipulated period vide class 2.1.
- ❖ Not any disciplinary action pending against him / her.
- ❖ The award of the degree must be approved by the Board of Management.

20. CLASSIFICATION OF THE DEGREE AWARDED

20.1 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses in his / her first appearance, within the specified minimum number of semesters and securing a **CGPA not less than 8** shall be declared to have passed the examination in **First Class with Distinction**.

20.2 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a **CGPA not less than 6.5** shall be declared to have passed the examination in **First Class**.

20.3 All other candidates (not covered in clauses 20.1 and 20.2) who qualify for the award of the degree (vide Clause 19) shall be declared to have passed the examination in **Second Class**.

21. PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION

21.1 Candidate, may for valid reasons and on prior application, be granted permission to withdraw from appearing for the examination of any one course or consecutive examinations of more than one course in a semester examination.

21.2 Such withdrawal shall be permitted only once during the entire period of study of the degree programme.

21.3 Withdrawal of application is valid only if it is made within 10 days prior to the commencement of the examination in that course or courses and recommended by the HoD / Dean concerned and approved by the Registrar.

21.3.1 Notwithstanding the requirement of mandatory TEN days notice, applications for withdrawal for special cases under extraordinary conditions will be considered on the merit of the case.

21.4 Withdrawal shall not be construed as an appearance for the eligibility of a candidate for First Class with Distinction. This provision is not applicable to those who seek withdrawal during **VI semester**.

21.5 Withdrawal from the End semester examination is **NOT** applicable to arrears courses of previous semesters.

21.6 The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

22. PROVISION FOR AUTHORISED BREAK OF STUDY

22.1 Break of Study shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme. However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but not later than the last date for registering for the end semester examination of the semester in question, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.

22.2 The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.

22.3 The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.

22.4 The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 22.1) in order that he/she may be eligible for the award of the degree.

22.5 If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted 'Break of Study' or 'Withdrawal' (Clause 21 and 22) is not applicable for this case.

23. RANKING

A candidate who qualifies for the UG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme of study from Semester I through Semester VI to the programme shall be eligible for ranking. Such ranking will be confined to 10% of the total number of candidates qualified in that particular programme of study subject to a maximum of 10 ranks.

24. SUPPLEMENTARY EXAMINATION

Supplementary Examination will be conducted only for the final semester students within ten days from the date of publication of results for students who have failed in one theory course only. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

25. DISCIPLINE

25.1. If a student indulges in malpractice in any of the Internal / External Examination he / she shall be liable for punitive action as prescribed by the KAHE from time to time.

25.2. Every student is required to observe discipline and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the KAHE. The erring students will be referred to the disciplinary committee constituted by the KAHE, to enquire into acts of indiscipline and recommend the disciplinary action to be taken.

26. REVISION OF REGULATION AND CURRICULUM

The KAHE may from time to time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.

Annexure I

S.No	Programme	Subject	Eligibility
1	B. Sc.	Biochemistry	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.
2	B. Sc.	Biotechnology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.
3	B. Sc.	Computer Science	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
4	B.Sc.	Mathematics	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Mathematics /statistics as subjects at the Higher Secondary level. (OR) 3 year diploma after 10 th or 10+2 pattern of education taking maths as one of the subject.
5	B.Sc.	Physics	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Physics as one of the subjects at the Higher Secondary level (OR) 3 year diploma after 10 th or 10+2 pattern of education taking physics as one of the subject.

6	B. Sc.	Chemistry	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Chemistry as one of the subjects at the Higher Secondary level.
7	B. Sc.	Microbiology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany Zoology or chemistry as subjects at the Higher Secondary level.
8	B. Sc.	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
9	B. Sc.	Computer Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
11	B.Sc.	Computer Science with Cognitive Systems	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
12	BCA	Computer Application	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or

			Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
13	B.Sc.	Applied Science (Material Science)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Physics as one of the subjects at the Higher Secondary level (OR) 3 year diploma after 10 th or 10+2 pattern of education taking the respective subject as one of the subject.
14	B.Sc.	Applied Science (Foundary Science)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Physics as one of the subjects at the Higher Secondary level (OR) 3 year diploma after 10 th or 10+2 pattern of education taking the respective subject as one of the subject.
15	B. Com.	Commerce	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
16	B.Com (CA)	Commerce with Computer Applications	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
17	B. Com. (PA)	Commerce with Professional Accounting	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a

			subject under the academic or vocational stream at the Higher Secondary level
18	B. Com. (BPS)	Commerce with Business Process Services	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
19	B.B.A.	Business Administration	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level

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

Course code	Name of 20the course	Cate gory	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Pag e 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	29
20ENU101	English – I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	33
20CMU101	Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	35
20CMU102	Business Organization and Management	CC	I,II,III,IV	a,c,d,e,h,i	8	-	0	6	40	60	100	37
20AEC101	Business Communication	AEC	I, II, III	a, e, g, f	4	0	0	4	40	60	100	39
Semester Total					28	2	0	26	200	300	500	
SEMESTER – II												
20LAU201	Language – II	AEC	I, II, III	a, e	6	0	0	6	40	60	100	41
20ENU201	English – II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	44
20CMU201	Advanced Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	3	0	6	40	60	100	46
20CMU202	Business Mathematics and Statistics	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	48
20AEC201	Environmental Studies	AEC	I,III, IV	a, c,d,e,h, i	3	0	0	3	40	60	100	50
Semester Total					25	5	0	25	200	300	500	
SEMESTER – III												
20CMU301	Cost Accounting	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	52
20CMU302	Income Tax Law and Practice- I	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	54
20CMU303	Business Law	DSE	I, II, III	a,e,h	8	0	0	6	40	60	100	56
20CMU304A	Principles of Insurance	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	58
20CMU304B	Computerised Accounting System	SEC	I, II, III, IV	a, e, h,i	2	0	0	2	40	60	100	60

Course code	Name of 20th course	Cate gory	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Pag e No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
								40				
20CMU311A	Principles of Insurance (Practical)	SEC	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100	62
20CMU311B	Computerised Accounting System (practical)	SEC	I, II, III, IV	a, b, c, d,e, h,i	0	0	4	2	40	60	100	63
Semester Total					24/ 22	4	2/4	22	200	300	500	
SEMESTER – IV												
20CMU 401	Corporate Accounting	CC	I, II, III	a, e	6	2	0	6	40	60	100	65
20CMU402	Income Tax Law and Practice- II	CC	I, II, III	a, c, d,e,h	6	2	0	6	40	60	100	67
20CMU403	Company Law	CC	I, II, III	a, e	8	-	0	6	40	60	100	69
20CMU404A	Financial Markets and Institutions	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	71
20CMU404B	Data Analysis using Excel	SEC	I, II, III	a, c, d,e,h	2	0	0	2	40	60	100	73
20CMU411A	Financial Markets and Institutions (Practical)	SEC	I, II, III, IV	a, c, d,e,h,i	0	0	2	1	40	60	100	75
20CMU411B	Data Analysis using Excel (Practical)	SEC	I, II, III, IV	a, c, d,e,h,i	0	0	4	2	40	60	100	76
Semester Total					24/ 22	4	2/4	22	200	300	500	
SEMESTER V												
20CMU501A	Financial Management	DSE	I, II, III, IV	a, c, d,e, f,g,h,i	6	2	0	6	40	60	100	78
20CMU501B	Business Ethics	DSE	I, II, III	a, c, d,e, f,g,h	8	0	0	6	40	60	100	80
20CMU502A	Management Accounting	DSE	I, II, III	a, c, d,e, h	6	0	0	5	40	60	100	82
20CMU502B	Investment Management	DSE	I, II, III	a, c, d,e, h,i	6	0	0	5	40	60	100	84
20CMU503A	Marketing Management	SEC	I, II, III	a, e,h	4	0	0	3	40	60	100	86
20CMU503B	Indirect Taxation	SEC	I, II, III	a, e, h	4	0	0	3	40	60	100	88

Course code	Name of 20the course	Cate gory	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Pag e No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
								40				
20CMU504A	Business Economics	GE	I, II, III	a, c,d, e,h	6	2	0	6	40	60	100	90
20CMU504B	International Business	GE	I, II, III	a, c,d, e,h	6	2	0	6	40	60	100	92
20CMU511A	Management Accounting (Practical)	DSE	I, II, III	a, c, d,e, h	0	0	2	1	40	60	100	94
20CMU511B	Investment Management (Practical)	DSE	I, II, III	a, c, d,e, h,i	0	0	2	1	40	60	100	96
20CMU512A	Marketing Management (Practical)	SEC	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	97
20CMU512B	Indirect Taxation (Practical)	SEC	I, II, III	a, c, d,e,h	0	0	2	1	40	60	100	99
Semester Total					22/ 24	4/2	4	22	240	360	600	
SEMESTER – VI												
20CMU601A	Banking Theory Law and Practice	DSE	I, II, III	a,e,h	6	0	0	6	40	60	100	102
20CMU601B	Research Methodology	DSE	I, II, III, IV	a, c, d,e, h,i	6	0	0	6	40	60	100	104
20CMU602A	Entrepreneurship	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	106
20CMU602B	Principles of Auditing	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	108
20CMU603A	Human Resource Management	GE	I, II, III	a,e,h	6	2	0	6	40	60	100	110
20CMU603B	Financial Services	GE	I, II, III	a,e,h	6	2	0	6	40	60	100	112
20CMU611A	Banking Theory Law and Practice (Practical)	DSE	I, II, III	a,e,h	0	0	2	1	40	60	100	114
20CMU611B	SPSS (Practical)	DSE	I, II, III	a, c, d,e,f, g, h	0	0	2	1	40	60	100	115
20CMU612A	Entrepreneurship (Practical)	SEC	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100	116
20CMU612B	Principles of Auditing (Practical)	SEC	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100	118

Course code	Name of 20th course	Category	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
20CMU691	Project		I, II, III	a,b,c,d,e,,h	8	0	0	6	40	60	100	119
ECA/NCC/NSS/Sports/General Interest etc												Good
Semester Total					24	2	4	23	240	360		600
Programme Total								140	1280	1920		3200

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	20LAU101	Language - I
I	20ENU101	English – I
I	20AEC101	Business Communication
II	20LAU201	Language – II
II	20ENU201	English – II
II	20AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
I	20CMU101	Financial Accounting
I	20CMU102	Business Organisation and Management
II	20CMU201	Advanced Financial Accounting
II	20CMU202	Business Mathematics and Statistics
III	20CMU301	Cost Accounting
III	20CMU302	Income Tax Law and Practice - I
III	20CMU303	Business Law
IV	20CMU401	Corporate Accounting
IV	20CMU402	Income Tax Law and Practice – II
IV	20CMU403	Company Law

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	20CMU304A	Principles of Insurance
	20CMU311A	Principles of Insurance (Practical)
III	20CMU304B	Computerised Accounting System
	20CMU311B	Computerised Accounting System (Practical)
IV	20CMU404A	Financial Markets and Institutions
	20CMU411A	Financial Markets and Institutions (Practical)
IV	20CMU404B	Data Analysis using Excel
	20CMU411B	Data Analysis using Excel (Practical)
V	20CMU503A	Marketing Management
	20CMU512A	Marketing Management (Practical)
V	20CMU503B	Indirect Taxation
	20CMU512B	Indirect Taxation (Practical)
VI	20CMU602A	Entrepreneurship
	20CMU612A	Entrepreneurship (Practical)
VI	20CMU602B	Auditing and Corporate Governance
	20CMU612B	Auditing and Corporate Governance (Practical)

Discipline Specific Electives		
Semester	Course code	Name of the course
V	20CMU501A	Financial Management
	20CMU501B	Business Ethics
	20CMU502A	Management Accounting
	20CMU511A	Management Accounting (Practical)
	20CMU502B	Investment Management
	20CMU511B	Investment Management (Practical)
VI	20CMU601A	Banking Theory Law and Practice
	20CMU611A	Banking Theory Law and Practice (Practical)
	20CMU601B	Research Methodology
	20CMU611B	SPSS (Practical)
	20CMU691	Project

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	20CMU504A	Business Economics
	20CMU504B	International Business
VI	20CMU603A	Human Resource Management
	20CMU603B	Financial Services

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.				√	√	√	√	√	√

கற்பகம் உயர்கல்வி கலைக்கழகம்
தமிழ்த்துறை
பகுதி - I தமிழ்ப் பாடத்திட்டம் (2020- 2021)
(இளநிலை கலையியல் பட்ட வகுப்புகளுக்குரியது)
(For I-UG Arts Degree Classes)

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

தாள்கள் வரிசையும் தேர்வுச் செயல்திட்டமும்
பகுதி-I தமிழ்

இளநிலைப் பட்டவகுப்புகள்

பருவம்	தாள்	கற்பிக்கும் நேரம்/வாரம்	தேர்வு மணிகள்	மதிப்பெண்	மொத்தம்	மதிப்பீடு
				அக மதிப்பீடு / எழுத்துத்தேர்வு		

முதல்	I	6 மணி	3	40 / 60	100	6
-------	---	-------	---	---------	-----	---

கற்பகம் உயர்கல்வி கலைக்கழகம் தமிழ்த்துறை

பகுதி - I தமிழ்ப் பாடத்திட்டம் (2020-2021)

பகுதி - I, தமிழ், தாள் I முதல் பருவம் 20LAU101 6-H,6-C

(இளநிலை கலையியல் பட்ட வகுப்புகளுக்குரியது)

(For I-UG Arts Degree Classes)

அலகு - I : தமிழ் இலக்கியவரலாறு - I

(10மணிநேரம்)

முச்சங்க வரலாறு - சங்க இலக்கியத்தொகுப்பு - பாட்டும் தொகையும் - சங்க இலக்கியச் சிறப்பியல்புகள் - சங்கம் மருவிய காலம் - பதினெண்கீழ்க்கணக்கு நூல்கள் - திருக்குறள் -நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்கால அறஇலக்கியங்கள் - தமிழில் சிற்றிலக்கியக் காலமும் கருத்தும் - தொண்ணூற்றாறு வகைச் சிற்றிலக்கிய வரிசை - காப்பியங்கள் - தமிழில் காப்பிய இலக்கணம் - தமிழில் பெருங்காப்பியங்களும் சிறு காப்பியங்களும் - சிலம்பும் மேகலையும்.

அலகு - II : சங்க இலக்கியம்

(18 மணிநேரம்)

அ). எட்டுத்தொகை

நற்றிணை :

1. நோ, இனி வாழிய நெஞ்சே-குறிஞ்சி - தலைவன் கூற்று - 190
2. நின்ற சொல்லர் - குறிஞ்சி - தலைவி கூற்று - 1

குறுந்தொகை:

1. நிலத்தினும் பெரிதே - குறிஞ்சி - தலைவி கூற்று - 3
2. கழனி மாஅத்து - மருதம் - காதற்பரத்தைக் கூற்று - 283

ஐங்குறுநூறு:

1. தாய் சாப் பிறக்கும் - தோழி கூற்று - மருதம் - களவன் பத்து: 24
2. வாழி ஆதன், வாழி - தோழி கூற்று - மருதம் - தோழி கூற்றுப் பத்து: 01

பதிற்றுப்பத்து : ஏழாம் பத்து

1. எறிபிணம் இடறிய செம்மறுக் - 65

பரிபாடல்: வையை: பாடல்-6.

நிறைகடல் முகந்து உராய் - சேறு ஆடு புனலது செலவு : 1-50.

கலித்தொகை :

1. அகன்னாலம் விளக்கும் - நெய்தல் கலி - தலைவி கூற்று- 119.

அகநானூறு :

1. ஈன்றுபுறம் தந்த எம்மும் உள்ளாள் - பாலை - நற்றாய் கூற்று-35

புறநானூறு :

1. உற்றுழி உதவியும் உறுபொருள் கொடுத்தும் -183
2. பல்சான்றீரே - பொதுவியல் -195

ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை

வானம் வாய்த்த - யாம் அவண் நின்றும் வருதும் (அடிகள்: 84-143),

செய்நன்றி அறிதலும் - நல்லியக்கோடனை நயந்தனீர் செலினே (207-269).

அலகு - III : அற இலக்கியமும் சிற்றிலக்கியமும் (20 மணிநேரம்)

அ). அற இலக்கியம் (10 மணிநேரம்)

1. திருவள்ளுவர் – திருக்குறள்: (எண்கள்-திருக்குறள் வரிசை எண்ணைக் குறிப்பன)

பாயிரம்: 8 - அறவாழி அந்தணன், 13 - விண்ணின்று பொய்ப்பின்; 34 - னத்துக்கண் மாசிலன் ஆதல்;

இல்லற இயல்: இவ்வாழ்க்கை: 45 - அன்பும் அறனும் உடைத்தாயின்: 50 - வையத்துள் வாழ்வாங்கு; அன்புடைமை: 80 - அன்பின் வழியது; விருந்தோம்பல்: 90 - மோப்பக் குழையும்: இனியவை கூறல்: 95 - பணிவுடையன் இன்சொலன்; செய்நன்றி அறிதல்: 103 - பயன் தூக்கார்; புறங்கூறாமை: 190 - ஏதிலார் குற்றம்; ஒப்புரவு அறிதல் : 216 - பயன் மரம்; ஈகை: 228 - ஈத்துவக்கும் இன்பம்.

துறவற இயல்: தவம்: 261 - உற்றநோய்; வாய்மை: 291 - வாய்மை எனப்படுவது; வெகுளாமை: 306 - சினமென்னும்; இன்னா செய்யாமை: 316 - இன்னா எனத் தான் உணர்ந்தவை; நிலையாமை: 331 - நிலலாதவற்றை ஊழியல்: ஊழ்: 373 - நுண்ணிய நூல்; ஆள்வினை உடைமை: 618 - பொறியின்மை யார்க்கும், 620 - ஊழையும் உப்பக்கம்; நட்பு: 792 - ஆய்ந்தாய்ந்து, 794 - குடிப்பிறந்து, 797 - ஊதியம் என்பது.

2 இனியவை நாற்பது: தேர்ந்தெடுக்கப்பட்ட ஐந்து பாடல்கள் மட்டும் - நச்சித்தற் சென்றார் (பாடல் எண்-26), தானங் கொடுப்பான் (27), ஆற்றாமை ஆற்றென் (28), கயவரைக் கைகழிந்து (29), நன்றிப்பயன் தூக்கி (30)

3 முன்றுறையரையனார் - பழமொழி நானூறு - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்; உணற்கு இனிய 5, பரந்த திறலாரை 32, நெடியது காண்கிலாய் 46, இனி யாரும் 153, உரைசான்ற 195.

4 வேதநாயகம்பிள்ளை - நீதிநூல் - (அதிகாரம்-7-தாய்தந்தையரைப் போற்றுதல்-தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்) ; சின்னவோர் பொருள், கடவுளை வருந்தி, எப்புவிதளும், வைத்தவர், ஈன்றவர்

ஆ). சிற்றிலக்கியம் (10 மணிநேரம்)

1. முக்கூடற் பள்ளு - 2 பாடல்கள் - சித்திரக் காலிவாலான் (நெல்வகைகள்) குற்றாலத் திரிகூட மால்வரை (மீன் வகைகள்)
2. நந்திக் கலம்பகம் - 5 பாடல்கள் - என்னையே புகழ்ந்தேன், பதிதொறு புயல்பொழி, இந்தப்புவிதில், அடிவிளக்கும் துகில், வானுறுமதியை
3. கலிங்கத்துப்பரணி - தேவாசுரம், உடலின் மேல், நெடுங்குதிரை மிசைக் கலணை, விருந்தினரும் வறியவரும், தரைமகள் தன் கொழுநன்றன், பொருதடக்கை வாளெங்கே, வெயில்தாரை.
4. தமிழலங்காரம் - வண்ணச்சரபம் தண்டபாணி சுவாமிகள் - 10 பாடல்கள் - 1. கடல் நீரில் கல் மிதக்கும், 2. வண்டமிழ் ஆற்றுகி, 3. கோளத்தை முட்டி, 4. எக்காலம் என்று, 5. கடலூர் மயானத்தொர், 6. தேவாதி தேவன், 7. விண்மாரி, 8. தேவர் முனிவர், 9. விண்மாரி, 10. அத்தனை பொத்து.

அலகு - IV : காப்பிய இலக்கியம்

(12மணிநேரம்)

அ) சிலப்பதிகாரம்:

மங்கல வாழ்த்துப் பாடல்: பொதியில் ஆயினும் - 'கோவலன் என்பான் மன்னோ' (14-38), 'நீல விதானத்து' - 'நோன்பு என்னை' (48-53).

மனையறம் படுத்த காதை : 'வார் ஒலி கூந்தலை' - 'சிறப்பின் கண்ணகி தனக்கு என்' (84-90)

அரங்கேற்றுகாதை : 'மாமலர் நெடுங்கண்' - 'அகம் மறந்து' (170-175).

மதுரைக்காண்டம் : கொலைக்களக் காதை : 'இருமுது குரவர்' - 'எழுந்தனன் யான்' (67-83), 'வினை விளை காலம்' - 'கொணர்க ஈங்கு என' (148-153)

கட்டுரை காதை : 'கடி பொழில்' - 'இல்சாபம் பட்டனார்' (138-170)

வழக்குரைக் காதை : 'அல்லவை செய்தார்க்கு' - 'தோற்றான் உயிர்' (82-93)

வஞ்சிக் காண்டம் : நடுகல் காதை - 'மதுரை மூதூர்' - 'மன்னவர் ஏறு' (218-234)

வாழ்த்துக் காதை : 'என்னே இஃது' - 'தோன்றுமால்' (9)

ஆ) மணிமேகலை: விழா வறைகாதை : 'தேவரும் மக்களும்' - 'மருங்கு என்' (66-72); ஊரலர் உரைத்த காதை : 'நாவல் ஓங்கிய' - 'உண்டு கொல்' (1-17), 'கற்றுத் துறைபோகிய' - 'தீத்தொழில் படாஅள்' (32-57).

பாத்திரம் பெற்ற காதை : 'போதி நீழல்' - 'நல் அறம் கண்டனை' (73-98);

சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கிய காதை : 'வாழி எம்கோ' - 'அரசுஆள் வேந்துஎன்' (129-163)

அலகு- V : அடிப்படை இலக்கணமும் பயன்பாட்டுத்தமிழும் - I (12 மணிநேரம்)

அ). எழுத்து, சொல், பொருள் இலக்கணம் (6 மணி நேரம்)

- 1). முதல் மற்றும் சார்பெழுத்துகள் - பெயர், வினை, இடை, உரிச்சொல்-விளக்கமும் பயிற்சியும்
- 2). அகத்திணை மற்றும் புறத்திணை இலக்கணங்கள்.

ஆ). கடிதப்பயிற்சி (6 மணி நேரம்)

1. தன்விவரக் குறிப்புடன் வேலை வேண்டி விண்ணப்பம் எழுதுதல்
2. பல்கலைக்கழகப் பன்னாட்டுக்கருத்தரங்கச் செய்தியை நாளிதழில் வெளியிட வேண்டி நாளிதழின் பதிப்பாசிரியருக்குக் கடிதம்
3. கருத்தரங்கப் பங்கேற்புக்கான அனுமதிக் கடிதம்
4. பல்கலைக்கழக விழாவுக்குத் தலைமையேற்க வேண்டி, மாவட்ட ஆட்சியருக்கு விண்ணப்பம்
5. கல்விகடன் வேண்டி வங்கிமேலாளருக்கு விண்ணப்பம்
6. வசிப்பிடத்திற்கு அடிப்படை வசதி வேண்டி வட்டாட்சியருக்கு விண்ணப்பம்
7. விருது பெற்ற நண்பனுக்குப் பாராட்டுக் கடிதம்
8. புத்தகங்கள் அனுப்பி உதவவேண்டி, பதிப்பகத்தாருக்கு விண்ணப்பம்

COURSE OBJECTIVES

1. To train students to acquire proficiency in English.
2. To provide aesthetic pleasure through literature
3. To explore different genres of literature and learning grammar.
4. To give basic grammar knowledge.
5. To improve intrapersonal skills through literary works.
6. To inculcate moral values through literature.

COURSE OUTCOMES

1. Retrieve fundamentals of English language to construct error free sentences
2. Establish and maintain social relationships
3. Develop communication skills in business environment
4. Refine communication competency through LSRW skills
5. Improving intrapersonal skills through literary works
6. Genres of literature will give moral values of life.

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, Power Point 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: Prayer for My Daughter - W.B. Yeats

Short Story: Sparrows- K. Ahmad Abbas

SUGGESTED READINGS:

Hewings Martin, 2013 Advanced Grammar in Use, Cambridge, University Press

Haines Simon, 2015 Advanced Skills, A resource Book of Advanced- Level Skill

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. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.

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 - Basis 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 – Accounting Process –Journal - Ledger - Subsidiary Books – Trial Balance.

UNIT- II

Final Accounts and Depreciation - Final Accounts - Trading Account - Profit and Loss Account - Balance Sheet - Adjusting Entries. **Depreciation** – Meaning – Need - 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 – Concepts in Hire Purchase and Instalment System - Accounting procedure for Hire Purchase and Instalment System – Transactions - Journal Entries and Ledger Accounts including Default and Repossession.

UNIT-IV

Accounting for Consignment and Joint Venture - Consignment – Meaning - Features – Account Sales – Valuation of Stock – Normal Loss – Abnormal Loss - Accounting treatment in the books of the Consignor and Consignee. **Joint Venture:** - Meaning – Accounting procedures - Separate set of books - Memorandum Joint Venture account.

UNIT-V

Accounting for Branches – Meaning - Types of Branches – Accounting of various types of dependent branches - Accounting aspects - Debtors' system - Stock and Debtors system - Branch Final Accounts System and Wholesale Branch 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*, 6th Edition, Vikas Publishing House, New Delhi
2. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6th edition, Vikas Publishing House, New Delhi
3. S.P. Jain and K.L.Narang (2016) *Advanced Accountancy Principles of Accounting*, Kalyani Publishers, Ludhiana
4. Shukla, M.C. Grewal T.S. Gupta. S.C. (2016) , *Advanced Accounts*. Vol.-I., 19th Edition, S. Chand & Co., New Delhi.
5. Deepak Sehgal. (2016) , *Financial Accounting*. 1st edition, Vikas Publishing House, New Delhi,
6. CA & Dr.P C Tulsian & CA Bharat Tulsian (2016) *Financial Accounting*, 2nd Edition, Chand Publishing. New Delhi
7. https://swayam.gov.in/nd1_noc20_mg71/preview

COURSE OBJECTIVES:**To make the students**

1. To learn foundation of business
2. To understand various forms of business organization
3. To learn method of managing organizations
4. To know employees motivating factors
5. To identify various functional areas of management
6. To know various leadership styles.

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

1. Learn foundation of business
2. Understand various forms of business organization
3. Learn method of managing organizations
4. Know employees motivating factors
5. Identify various functional areas of management
6. Understand various leadership styles.

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. Make in India - Technological Innovations and Skill Development. Social Responsibility and Ethics Emerging opportunities in business- Franchising, Outsourcing, and E-commerce.

UNIT II

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

UNIT III

Management and Organization: The Process of Management- Planning- Decision-making- Strategy Formulation. Organizing Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization 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. C.B. Gupta (2017), Business Organization and Management, Sultan Chand and Sons, New Delhi
2. C R Basu (2017), Business Organization and Management, Mc Graw Hill Education, Bengaluru
3. Bhushan, Y.K. (2014), Business Organization and Management, 18th Edition, Sultan Chand and Sons., New Delhi.
4. Kaul, V.K., (2013), Business Organization and Management, Pearson Education, New Delhi.
5. Chhabra, T.N., (2009), Business Organization and Management, Sun India Publications, New Delhi.
6. Gupta CB, (2014), Modern Business Organization, Mayur Paperbacks, New Delhi.
7. Koontz & Weihrich, (2010), Essentials of Management, Mc Graw Hill Education, Bengaluru.

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 the skills to face the interview
6. Understand the importance of vocabulary in 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. **Listening** - Meaning- Importance of Listening - Barriers to Listening- Strategies for Effective Listening- Listening in a Business Context.

UNIT V

Use of Technology and Interview - Appropriate use of technology - E Mail - 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.
6. <https://swayam.gov.in/explorer?searchText=Business+Communication>

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

தாள்கள் வரிசையும் தேர்வுச் செயல்திட்டமும்**பகுதி-I தமிழ்****இளநிலைப் பட்ட வகுப்புகள்**

பருவம்	தாள்	கற்பிக்கும் நேரம்/வாரம்	தேர்வு மணிகள்	மதிப்பெண்	மொத்தம்	மதிப்பீடு
				அக மதிப்பீடு / எழுத்துத்தேர்வு		
இரண்டு	II	6 மணி	3	40 / 60	100	6

அலகு - I : தமிழ் இலக்கிய வரலாறு- II (10 மணிநேரம்)

தமிழ் இலக்கிய வரிசையில் திருமுறைகளும் நாலாயிரத் திவ்யப்பிரபந்தமும்- பன்னிரு திருமுறைகள் அறிமுகம்- திருமுறை ஆசிரியர்களின் இலக்கியப் பங்களிப்பு-திருமுறைகளில் பக்திநெறியும் சமுதாய நோக்கும் - சமயக்குரவரின் அருள்நெறி - பன்னிரு ஆழ்வார்கள் வரலாறு - ஆழ்வார்களின் இலக்கியப் பங்களிப்பு - திவ்யப் பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும் - தமிழ் மொழியின் கவிதை, சிறுகதை, உரைநடை இலக்கியங்களின் தோற்றம் - வளர்ச்சி - வரலாறு - நாட்டுப்புற இலக்கியங்கள் - கொங்குநாட்டார் வாய்மொழி வழக்காறுகள்.

அலகு - II : பக்தி இலக்கியம்: (12 மணிநேரம்)

1. சைவம் - (15 பாடல்கள்) பெரியபுராணம் - திருமூலநாயனார் புராணம் - அந்தி இளம்பிறைக் கண்ணி, மற்று அவர்தாம் அணிமா, காவிரி நீர் பெருந்தீர்த்தம், அந்நிலைமைத் தானத்தை, அந்தணர்தம் சாத்தனார், மற்றுஅதன் தன் உடம்பினை, இவன் உயிர் பெற் றெழில், பாய்த்திய பின் திருமூலராய், வெய்ய சுடர் கதிர்வனும், அங்கவனும், பித்து உற்ற மையல் அன்று, இந்த நிலைமையில், ஆவடு தண்துறை, ஊன்உடம்பில், முன்னிய அப்பொருள்.

2. வைணவம் - பெரியாழ்வார் திருமொழி: 3-ஆம் பத்து - பத்தாம் திருமொழி 'நெறிந்தகருங்குழல் மடவாய்' - சீதைக்கு அனுமன் தெரிவித்த அடையாளம். (1-10).

3. அலகு - III : கவிதை இலக்கியம் (17மணிநேரம்)

- | | | |
|---------------------------------|---|--------------------------------------|
| 1. மகாகவி பாரதியார் | - | யோக சித்தி-தேடிச்சோறு |
| 2. பாரதிதாசன் | - | தமிழின் இனிமை- கனியிடை ஏறிய சுளையும் |
| 3. கவிமணி தேசிக விநாயகம் பிள்ளை | - | ஒற்றுமையே உயிர்நிலை |
| 4. கவிஞர் வைரமுத்து | - | காற்றும் கவிஞனும் மரிப்பதில்லை |
| 5. கவிக்கோ. அப்துல் ரகுமான்- | - | குழந்தைகள் தினம் |
| 6. கவிஞர் மு. மேத்தா | - | வெளிச்சம் வெளியே இல்லை |
| 6. கவிஞர் வைதீஸ்வரன் | - | விரல் மீட்டிய மழை |
| 7. ஈரோடு தமிழன்பன் | - | இன்னொரு சுதந்திரம் |
| 8. கவிஞர் தாமரை | - | தொலைந்துபோனேன் |

அலகு - IV : சிறுகதையும் உரைநடையும் (17மணிநேரம்)

அ). சிறுகதை (8 மணிநேரம்)

1. மகாமசானம் - புதுமைப்பித்தன்
2. இருவர் கண்ட ஒரே கனவு - கு. அழகிரிசாமி
3. அந்நியர்கள் - ஆர். சூடாமணி
4. இந்நாட்டு மன்னர் - நாஞ்சில்நாடன்

ஆ). உரைநடை (9 மணிநேரம்)

1. ஆளுமைத்திறன் அறிவோம் - தன்னம்பிக்கை மாத இதழிலிருந்து

2. கலைச்சிறப்பு - முத்தமிழ்க் காவலர் கி.ஆ.பெ. விசுவநாதம்
3. காளத்திவேடனும் கங்கைவேடனும் - சொல்லின் செல்வர் ரா.பி.சேதுப்பிள்ளை
4. ஏட்டில் இல்லாத இலக்கியம் - ஓளவை துரைசாமி
5. நொய்யல் - முனைவர் ப. தமிழரசி

அலகு - V : அடிப்படை இலக்கணமும் பயன்பாட்டுத்தமிழும் - II (16 மணிநேரம்)

அ). இலக்கணப் பயிற்சி: 1. சொல் இலக்கணம்

வாக்கிய அமைப்பு: தனி வாக்கியம் - தொடர் வாக்கியம் - கலவை வாக்கியம் - தன்வினை வாக்கியம் - பிறவினை வாக்கியம் - செய்வினை, செயப்பாட்டுவினை வாக்கியம், கட்டளை வாக்கியம் - வினா வாக்கியம் - உணர்ச்சி வாக்கியம். நன்னூல் - பொதுவியல் - அறுவகை வினா (385) - எண்வகை விடை (386).

2). அணி இலக்கணம்

உவமையணி - பிறிது மொழிதல் அணி - சிலேடை அணி - தீவக அணி - ஏகதேச உருவக அணி - வேற்றுமையணி - பின்வருநிலையணி

ஆ). படைப்பிலக்கியப் பயிற்சிகள்

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, கட்டுரை படைப்பாக்க உத்திகள் - பயிற்சிகள்
2. எழுத்தாளர் உடனான நேர்காணல், கள ஆய்வுக்கான வினா - நிரல் தயாரித்தல் நுட்பங்களும் பயிற்சிகளும்

இ). மொழிபெயர்ப்புப்பயிற்சிகள்:

1. தமிழ் - ஆங்கில மொழிபெயர்ப்புப் பயிற்சிகள் - 2.
2. ஆங்கிலம் - தமிழ் மொழிபெயர்ப்புப் பயிற்சிகள் - 2.

பாட நூல்: கற்பகச்சோலை - தமிழ் ஏடு.

கற்பகம் உயர்கல்வி கலைக்கழகத் தமிழ்த்துறை வெளியீடு.

COURSE OBJECTIVES:

1. To refresh the grammar knowledge of the students to improvise their language.
2. To make the students understand different kinds of communication involved in the business environment.
3. To help the students develop their listening, speaking, reading and writing skills.
4. Introducing literary works to the students to enhance their analytical and aesthetic skills.
5. To reflect originality on the application of soft skills and express in writing their views.
6. To help learners imbibe cultural values.

COURSE OUTCOMES:

1. Strengthen the foundation of the language to elevate the command of standard grammar.
2. Formulate and communicate persuasive arguments for specific business outcome.
3. Apply fundamentals of language for reading, writing and effective communication.
4. Standardize and demonstrate understanding of LSRW skills.
5. Introduce literature to enhance the moral and aesthetic values.
6. The select literary pieces will develop the confidence level of the learners.

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.

SUGGESTED READING:

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

COURSE OBJECTIVES**To make the students**

1. To understand the concept of partnership
2. To gain knowledge on methods of computing goodwill
3. To understand the accounting treatment on dissolution of partnership firm
4. To acquire knowledge on accounting treatment on insolvency of partners
5. To gain knowledge on steps in calculation of fire claims
6. To Understand the accounting for advanced issues in partnership

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

1. Comprehend the concept of partnership
2. Acquire knowledge on methods of computing goodwill
3. Gain knowledge on accounting treatment on dissolution of partnership firm
4. Acquire knowledge on accounting treatment on insolvency of partners
5. Understand knowledge on steps in calculation of fire claims
6. Understand the accounting for advanced issues in partnership

UNIT I

Partnership: Meaning – Definition – Partnership Deed – Interest on Capital – Partners Capital and Current Account - 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 – Garner Vs Murray rule – Fixed Capital Method – Fluctuating Capital Method – Application of Garner Vs Murray rule in India.

UNIT IV

Insolvency of Partners – Meaning – Statement of Affairs - Deficiency Account – Distinction between Insolvency of an Individual and Partnership firm - Piecemeal Distribution - Proportionate Capital Method – 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: Theory 20% and Problems 80%

SUGGESTED READINGS:

1. Jain, S.P., & Narang. (2018). Financial Accounting, Kalyani Publishers, Ludhiana.
2. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2016). *Advanced Accounts*, Sultan Chand and Sons, New Delhi:
3. Gupta, R.L., (2014). *Advanced Accountancy*. Sultan Chand and Sons, New Delhi:
4. Maheswari, S.N., C A Sharad, K. Maheswari and K. Maheswari Suneel (2017). *Advanced Accounting*. Vikas Publishing House Pvt. Ltd., New Delhi.
5. Arulanandam, M.A., & Raman, K.S. (2016). *Advanced Accountancy*, Vikas Publishers, New Delhi.
6. Gupta, R.L., & Rathaswamy. (2014). *Advanced Accounting*. Sultan Chand & Sons, New Delhi.
7. https://swayam.gov.in/nd2_cec20_mg16/preview

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 be aware on of issues in the construction of index numbers

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. To overcome on issues in the construction of index numbers

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 ad joint; 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
6. <https://www.coursera.org/specializations/business-statistics-analysis>

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 know about biodiversity and the importance of conservation.
5. To be aware of the different pollution that affects the environment.
6. To know about the social issues prevailing in the environment

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. 2001. 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 (2nd 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.
13. https://swayam.gov.in/nd2_cec20_ge24/preview

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. Reconcile Cost and Financial Accounting.

UNIT I

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 Cost sheet.**

UNIT II

Elements of Cost: Material and Labor - Materials: Material/inventory control techniques - Accounting and Control of Purchases - storage and issue of materials. Methods of Pricing of materials issues - FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses. **Labour:** Accounting and Control of labour cost. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

UNIT III

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 IV

Methods of Costing - Job costing - Contract costing - Process Costing (Process Losses, Valuation of Work in Progress, Joint and By-Products), Service Costing (Only Transport).

UNIT V

Book Keeping in Cost Accounting - Integral and Non-Integral Systems - Reconciliation of Cost and Financial Accounts - Meaning – Need – Reasons for Differences in Profit - Problems in Preparations of Reconciliation Statement – Cost Audit.

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

SUGGESTED READINGS:

1. SP Jain and KL Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25th 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. Minaxi Rachchh & Gunvantrai Rachchh (2015), Cost Accounting - Methods And Techniques, Vikas Publishing, New Delhi.
5. CA Sachin Gupta (2020), Cost And Management Accounting ,Taxmann Publication Pvt Limited
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15th edition, Pearson Education , New Delhi.
7. https://swayam.gov.in/nd1_noc20_mg53/preview

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 prepare a statement of income for a person.

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 assessee
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. Prepare a statement of income for a person.

UNIT I

Basic Concepts - An Overview of Income Tax Act, 1961 - Introduction - Important Definitions - Income - Agricultural Income - Assessee - Previous Year - Assessment Year - Residential Status - Basis of Charge - Scope of Total Income - Tax Rates in accordance with the applicable Finance Act for the relevant assessment year - Exempted Income u/s 10.

UNIT II

Computation of Income from Salary and House Property : Salary – Meaning – Allowances – Perquisites - Profits in lieu of Salary - Deductions against Salary - Incomes exempt from Tax.

House Property - Chargeability - Owner of house property - Determination of Annual Value - Deduction from Net Annual Value - Unrealized Rent –Exemptions - Computation of Income from House Property.

UNIT III

Computation of Income – Profits and Gains from Business and Profession - Profits and Gains from Business and Profession - Business and Profession – An Overview – Chargeability - Profits and Losses of Speculation Business - Deductions Allowable - Expenses Disallowed - Deemed Profits u/s 41 - Maintenance of Accounts. **Capital Gain**: Chargeability - Capital Gains - Capital Assets & Transfer - Types of Capital Gains - Mode of Computation of Capital Gains - Exemptions and Deduction.

UNIT IV

Computation of income from Other Sources: Taxation of Dividend - Provisions relating to Gifts – Deductions -Other Miscellaneous Provisions. Exemptions/Deduction - **Set Off and/or Carry Forward of Losses:** Rebate and Relief - Income's not included in Total Income- Tax holidays - Clubbing of Income - Aggregation of Income.

UNIT V

Computation of Total Income and Tax Liability: Computation of Gross Total Income – Individual Tax Rate – Deduction under Sec. 80 – Computation of Total Income and Tax Liability of an Individual.

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

SUGGESTED READINGS:

1. Dr. H.C Malhotra, Dr. S P Goyal(2020), Income Tax Law and Practice, 60th edition, Sathya Bawan Publication, New Delhi.
2. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
3. CA AtinHarbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
4. Dr.Vinod.K.Singhanian, Dr Kapil Singhanian (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
5. Monica Singhanian Vinod K Singhanian (2020), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
6. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
7. <https://www.coursera.org/learn/international-taxation>

B.Com.	2020-2021
20CMU303	BUSINESS LAW
	Semester – VI
	8H – 6C
Instruction Hours / week: L: 8 T: 0 P: 0	Marks: Internal: 40 External: 60 Total: 100
	End Semester Exam: 3 Hours

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, 2030.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 2032.
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. Prepare various agreements related to contract

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, 1930** - Contract of sale, Meaning and Difference Between Sale and Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

UNIT III

The Partnership Act, 1932: 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,
7. <https://www.coursera.org/learn/corporate-commercial-law-part1>

COURSE OBJECTIVES:**To make the students**

1. To understand risk and significance of Insurance
2. To know various types of Life insurance
3. To gain knowledge on General Insurance
4. To be familiar with the fire and marine insurance policies
5. To understand on recent trends in insurance
6. To Familiarize with IRDA norms for agency license

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

1. Understand risk and significance of Insurance
2. Know various types of Life insurance
3. Gain knowledge on General Insurance
4. Familiar with the fire and marine insurance policies
5. Understand on recent trends in insurance
6. Familiarize with IRDA norms for agency license.

UNIT I

Risk and Uncertainty – Meaning - Classification of risk - Management of risk – loss minimization techniques. Insurance - Meaning, nature and significance of Insurance, Insurance market, principles of insurance; Evaluation insurance business in India; Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance sector.

UNIT II

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract - different products offered by life insurers- Premiums and bonuses - Assignment, Nomination and Surrender of policy - Policy claims; ULIPs; Postal Life Insurance; LIC - Role and functions.

UNIT III

General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance; Proposal form- Cover notes – Endorsement – Co- insurance. Underwriting policy; Role of Actuary; Renewal procedure; Claims – Surveyors and loss assessors. Reinsurance - Function of General Insurance Corporation of India.

UNIT IV

Fire insurance - various types of fire policy ; coverages; subrogation; double insurance; contribution; proximate cause; claims of recovery. .

Marine Insurance - Law relating to marine insurance; scope and nature; types of policy; insurable interest; disclosure and representation; insured perils; proximity cause; voyage; warranties; measurement; subrogation; contribution; under insurance.

UNIT V

Miscellaneous Coverages - Motor Insurance - Liability only policy - Package policy.
Health Insurance – Nature- Personal Accident insurance - Burglary insurance - Legal Liability insurance- Engineering insurance - Rural insurances - Micro insurance.

SUGGESTED READINGS:

1. Mishra. M.N. Insurance Principles and Practices
2. Kothari & Bahl : Principles and Practices of Insurance
3. Karam Pal, B.S.Bodla & M.C.Garg: Insurance Management –Principles and Practices
4. Davis . W. Gregg : Life and Health insurance handbook
5. John Magee & David Bicklhaup: General Insurance
6. Insurance Institute of India – Study Materials IC 01, 02 & 11
7. https://swayam.gov.in/nd2_cec20_mg08/preview

COURSE OBJECTIVES:**To make the students**

1. To Understand fundamentals of Tally
2. To know Tally features and its importance in supporting accounting activity.
3. To communicate orally and in written form the Features of Tally in capturing accounting procedures.
4. To gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
5. To be familiar with the incorporation of GST standards into accounting and computerized accounting process.
6. To Generate the financial Reports, TDS and pay roll reports and evaluate the output.

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

1. Understand the fundamentals of Tally
2. Comprehend on the knowledge of Tally, its features and its importance.
3. Communicate orally and in written form the Features of Tally in capturing accounting procedures.
4. Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
5. Familiarize on the incorporation of GST standards into accounting and computerized accounting process.
6. Generate the financial Reports, TDS and pay roll reports and evaluate the output

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 – Bill wise 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 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

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, 1st 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

COURSE OBJECTIVES:**To make the students**

1. To understand filing up of various forms of insurance
2. To understand various types of insurance policies
3. To know various norms of IRDA
4. To gain knowledge on procedures for claim settlement
5. To be familiar with rules and regulations before offering of policy
6. To Collect the format of proposal form of different kinds of insurance

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

1. Understand filing up of various forms of insurance
2. Understand various types of insurance policies
3. Know various norms of IRDA
4. Gain knowledge on procedures for claim settlement
5. Familiar with rules and regulations before offering of policy
6. Collect the format of proposal form of different kinds of insurance

Exercises

Learn the process of filling the documents of Insurance

Familiarize with IRDA norms for Agency License

Draw a flow chart on various types of Insurance in India

List out the procedures to be followed before offering an Insurance policy to a customer.

Procedures for Claim Settlement in Life insurance

Procedures for renewal of lapsed policies

List of the Diseases covered under Health Insurance

Procedures for claim settlement on Motor, Fire Insurance Policies

SUGGESTED READINGS

1. Mishra. M.N. Insurance Principles and Practices
2. Kothari & Bahl: Principles and Practices of Insurance
3. Karam Pal, B.S.Bodla & M.C.Garg: Insurance Management –Principles and Practices
4. Davis . W. Gregg : Life and Health insurance handbook
5. John Magee & David Bicklhaup: General Insurance
6. Insurance Institute of India – Study Materials IC 01, 02 & 11

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, 1st 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

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 corporates
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 understand about amalgamation and its motive.

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. Understand about amalgamation and its motive.

UNIT I

Accounting for Share Capital and Debentures: Share – Meaning – Types – Books of Accounts - Issue - Forfeiture - Reissue of Forfeited Shares - Concept and Process of Book Building - Issue of Rights and Bonus Shares - Buyback of Shares - Redemption of Preference Shares – Debentures – Meaning - Issue - Redemption of Debentures.

UNIT II

Final Accounts: Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities – Calculation of Managerial Remuneration - Disposal of Company Profits - Valuation of Goodwill and Valuation of Shares - Concepts and Calculations.

UNIT III

Amalgamation of Companies: Meaning – Forms of Amalgamation and its Motive - Types of Amalgamation - Methods of Amalgamation - Calculation of Purchase Consideration – Accounting Entries - Internal Reconstruction and its Accounting Treatment - Difference between Internal and External Reconstruction.

UNIT IV

Accounts of Holding Companies / Parent Companies: Meaning – Definition – Accounts – Consolidation – Preparation of Consolidated Balance Sheet – Minority Interest - of Holding and Subsidiary Company - Preparation of Consolidated Balance Sheet with one Subsidiary Company - Relevant Provisions of Accounting Standard: 21 (ICAI).

UNIT V

Accounts of Banking Companies: Difference Between Balance sheet of Banking and Non-banking Companies - Prudential Norms - Asset Structure of a Commercial Bank - Non-Performing Assets (NPA). Cash Flow Statement - Concept of Funds - Preparation of Cash Flow Statement as per Indian Accounting Standard (Ind- AS): 7.

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. – 20th Edition S. Chand & Co., New Delhi.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018) *Corporate Accounting*.- 6th Edition Vikas Publishing , New Delhi.
4. Jain, S.P. and K.L. Narang. (2015) *Corporate Accounting*. 8th Edition Vol - I Kalyani Publishers, New Delhi.
5. Jain, S.P. and K.L. Narang. (2014) *Advanced Accountancy (Corporate Accounting)*. 8th Edition Vol - I Kalyani Publishers, New Delhi.
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), *Corporate Accounting 2nd Edition*, S.Chand
7. https://swayam.gov.in/nd2_imb20_mg32/preview

COURSE OBJECTIVES:**To make the students**

1. To familiarize on various forms of returns
2. To acquaint with assessment of Individual Tax
3. To prepare income tax assessment of partnership firms
4. To compute assessment of companies
5. To follow procedure for recovery of taxes
6. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

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

1. Filing of various returns
2. Compute of Individual Tax
3. Calculate income tax assessment of partnership firms
4. Compute income assessment of companies and co-operative societies
5. Recovery of excess taxes
6. Familiar with the laws pertaining to the Income Tax and its apply it lifelong

UNIT I

Tax Administration: Various Authorities – Powers – Appointment – Jurisdiction – Functions. Procedure for assessment – Income Tax Returns – Various types of returns – Types of Assessment.

UNIT II

Individuals and HUF: Assessment of Individuals - Assessment of Hindu Undivided Family.

UNIT III

Partnership Firms and Association of Persons: Assessment of Partnership Firms and Association of Persons – Deductions allowable from Gross Total Income in respect of certain payment and receipts (Sec 80).

UNIT IV

Companies and Co-operative Societies: Assessment of Companies – Assessment of Co-operative Societies.

UNIT V

Collection and Recovery of Taxes: Deduction of Tax at source – Advance tax – Direct payment of Tax – Payment of Tax – Modes of Recovery of Tax – Penalties and Prosecutions.

Note: Distribution of marks for theory and problems shall be 60 % and 40 % respectively.

SUGGESTED READINGS:

1. Gaur and Narang, (2015) Income Tax Law and Practice. Kalyani Publishers.Ludhiana
2. Mehrothra, (2010) Income Tax Law and Practice. Snow White publications. New Delhi
3. Jayaprakash Reddy, (2010) Taxation. APH Publishing Corporation. New Delhi
4. Dinkare Pagarae, (2009) Direct Tax. Sultan Chand and Sons. New Delhi.
5. <https://www.coursera.org/learn/taxation-business-entities-part-2>

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 know the online registration and online filing process of documents

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. Analyze 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. Online registration and online filing process of documents

UNIT I

Companies Act 2013 – Introduction – Meaning – Definition – Characteristics of a company - Lifting of corporate veil - Types of companies including One Person Company - Small company - Associate Company - Dormant company - Producer company - Association not for profit - Illegal association - Formation of Company – Promotion - Meaning - Promoters - Functions - Duties of Promoters - Incorporation – Capital Subscription - Certificate of Commencement -Promoters and their Legal Position - Pre-incorporation Contract and Provisional contracts - Online registration of a company.

UNIT II

Documents : Memorandum of Association - Meaning - Purpose – Contents - Memorandum of Association and its alteration - Articles of Association – Meaning – Contents – Alteration of Articles - Doctrines of Constructive Notice and Indoor Management - Prospectus, Shelf Prospectus and Red Herring Prospectus - Misstatement in Prospectus – Issue - Allotment and Forfeiture of Shares - Calls on Shares - Issue of Sweat Capital - Employee Stock Option - Issue of Bonus Shares - Transfer and Transmission of Shares – Buyback - Share Certificate - D-Mat system.

UNIT III

Management of Company - Classification of Directors - Director Identity Number (DIN); Appointment - Removal of Directors - Legal Positions - Powers and Duties - Key Managerial Personnel - Managing Director – Manager - Secretary - Committees of Board of Directors – Audit Committee - Nomination and Remuneration committee - Stakeholders relationship committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading.

UNIT IV

Company Meetings - Kinds – Statutory Meeting - Annual General Meeting - Board of Directors Meeting - Extra Ordinary General Meeting - Duties of a Company Secretary to all the Company Meetings - Drafting of Correspondence Relating to the Meetings - Requisites of a valid meeting - Notice, Agenda, Chairman – Quorum – Proxy – Resolutions – Minutes - Postal Ballot - Meeting through Video Conferencing - e-voting.

UNIT V

Accounts, Audit, Dividends and Winding Up: 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. **Winding up:** Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

SUGGESTED READINGS:

1. Milind Kasodekar; Shilpa Dixit; Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4th 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, 22nd Edition, Taxmann Publication, New Delhi.
3. Dr. G.K. Kapoor (2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23rd edition, Taxmann Publication, New Delhi.
4. M.C Bhandari (2018), Guide to Company Law Procedures, 24th 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

COURSE OBJECTIVES:**To make the students**

1. To understand the Concept of Financial markets, Financial Institutions and regulatory body.
2. To comprehend the various money market instruments
3. To know function of New Issues and Secondary Market
4. To understand about the structure of Indian financial system
5. To understand the functions of SEBI
6. To understand about Depository System

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

1. Understand the Concept of Financial markets, Financial Institutions and regulatory body.
2. Comprehend the various money market instruments
3. Know function of New Issues and Secondary Market
4. Understand about the structure of Indian financial system.
5. Understand the functions of SEBI
6. Understand the significance of Depository System

UNIT I

Financial System in India - Functions of the Financial System – Financial Concepts – Financial Assets – Financial Intermediaries – Financial Markets – Importance of Capital Market – Money Market – Foreign Exchange Market – Financial Rates of Return – Financial Instruments – Development of Financial System in India – Financial Markets Regulation Department (FMRD) – Financial System and Economic Development – Weaknesses of Indian Financial System.

UNIT II

Money Market - Definition – Money Market vs. Capital Market – Features of a Money Market – Characteristic Features of a Developed Money Market – Importance of Money Market – Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Bill Market Scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit (CD) – Inter-bank Participation Certificate – Repo Instruments – Structure of Indian Money Market – Features or Deficiencies of Indian Money Market – Recent Developments – Discount and Finance House of India (DFHI).

UNIT III

New Issue Market and Secondary Market - Meaning – Stock Exchange – Distinction between New Issue Market and Stock Exchange – Relationship between New Issue Market and Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – Players in the New Issue Market. **Secondary Market** - Introduction – Functions / Services of Stock Exchanges – Recognition of Stock Exchanges – Procedure – Organization of Stock Exchanges in India – Listing of Securities – Listing Procedure – Registration of Stock Brokers – Functions of Brokers – Kinds of Brokers and their Assistants – Methods of Trading in a Stock Exchange.

UNIT IV

Securities Exchange Board of India - Securities Contracts (Regulations) Act – Malpractices in Securities Market – Deficiencies in the Market – Securities and Exchange Board of India (SEBI) – SEBI Guidelines – Prohibition of Unfair Trade Practices. **Investors Protection** - Need

for Investors' Protection – Factors Affecting Investors' Interest – Investors' Protection Measures.

UNIT V

Depository System - Definition and Meaning – Objectives of a Depository – Activities of the Depository – Interacting Institutions – Depository Process – Trading in a Depository System – Depositories in the International Market – Depository System in India – SEBI (Depositories and Participants) Regulation Act, 1996 – Depository Process in India – Benefits of Depository System – National Securities Depository Ltd. (NSDL) – Central Depository Services (India) Ltd. (CDSL) – Drawbacks – Remedial Measures.

SUGGESTED READINGS

1. E.Gordon and K.Natarajan (2016), Financial Markets and Institutions, Himalaya Publishing House, New Delhi.
2. L.M. Bhole and Jitendra Mahakud (2017) Financial Institutions and Markets, Mc Graw Hill Education (India) Pvt. Ltd., Chennai
3. Prof. Bimal Jaiswal, Dr. Bhuvana Venkatraman and Dr. Richa Banerjee (2019), Financial Markets, Institutions & Financial Services, Sahitya Bhawan Publications, Agra
4. Sandeep Goel (2018), Financial Markets Institutions and Services, PHI Learning Private Limited, New Delhi.
5. https://swayam.gov.in/nd2_imb20_mg39/preview

COURSE OBJECTIVES:**To make the students**

1. To Understand the features of Spreadsheet applications and functions.
2. To comprehend and apply computer tools and inbuilt functions on raw data.
3. To understand method of data analysis
4. To familiar to employ advanced functions for decision making
5. To operate Excel along VBA
6. To apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.

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

1. Work on Spreadsheet applications and its functions.
2. Workout inbuilt excel functions on raw data.
3. Carryout data analysis using Excel
4. Calculate advanced functions for decision making
5. Operate Excel along VBA
6. Apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.

UNIT I

GETTING STARTED WITH EXCEL - Opening Excel - Creating and Opening Workbook - Saving and Sharing Workbook - Cell Basics - Understanding Cells - Cell Contents - Find and Replace - Formatting Cells - Font Formatting - Text Alignment - Cell Borders and fill colors - Cell styles - Formatting text and numbers - Modifying Columns - Rows and Cells – Inserting – Deleting -Moving - and Hiding rows and columns -Wrapping text and merging Cells - Printing Workbooks - Choosing a print area, Fitting and scaling content Finalizing and Protecting Workbooks

UNIT II

FORMULAS AND FUNCTIONS - Formulas and Functions - Simple Formulas - Complex Formulas - Functions (Statistical – Financial – Text - Data and Time)

UNIT III

DATA ANALYSIS - Auto filter and Advanced filter - Creating and using outlines - Conditional formatting - Sparklines Collating data from several worksheets - Working with Data - Freezing Panes and view options - Sorting Data - Filtering Data - Working with charts - Understanding Charts - Chart Layout and style - Other chart options.

UNIT IV

ADVANCED FUNCTIONS – AutoSum - IF Function - V Lookup Function and H look up - What if Analysis – Solver - Name Ranges - Charts and filter data using Slicers - Excel dashboards – Planning a Dashboard - Adding Tables and Charts in Dashboard - Adding dynamic content in dash board.

UNIT V

PIVOT TABLE AND VBA - Pivot Table - Advance Value field setting - Array functions and formulas - Array with lookup function VBA – Recording a VBA - Variables in VBA - if and

select statements - message box and input box functions - Looping in VBA - Mail functions in VBA - Merge worksheets using VBA - Split worksheets using VBA functions.

SUGGESTED READINGS:

1. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.
2. Wayne L. Winston (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, PHI Learning Private Limited , New Delhi.
3. Michael Alexander (Author), Dick Kusleika (2016), Excel 2016 Power Programming with VBA, Wiley India, New Delhi.
4. John Walkenbach (2015), Excel VBA Programming, 4th edition, Wiley India, New Delhi.
5. Greg Harvey (2015), Excel 2016 for Dummies, Wiley India, New Delhi.
6. Michael Alexander (2018), Excel Macros For Dummies, 2nd edition, Wiley India, New Delhi.
7. Adam Ramirez (2018), Excel Formulas and Functions: Step-By-Step Guide with Examples, Createspace Independent Publishing Platform, New Delhi.
8. Ritu Arora (2017), Advance excel 2016 training guide, BPB Publications, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To understand the procedures for opening Demat Account
2. To familiar on filing Share Application f
3. To know the investors protection measures of SEBI
4. To familiar to fill out proxy forms
5. To draw out graphs and charts for share price movements
6. To understand the price movements of shares.

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

1. Understand the procedures for opening Demat Account
2. Fill Share Application forms
3. Know the investors protection measures of SEBI
4. Fill out proxy forms
5. Draw out share price movements using graphs and charts
6. Understand the price movement of shares.

List of Practicals

1. Documents required for opening a Demat Account
2. Specimen of Dematerialization Request Form
3. Fill Primary Share Application Form
4. List out Investor's protection measures of SEBI
5. Specimen of Share Transfer Form
6. Specimen of Proxy
7. Graphs and Diagrams Showing Price Movements of Shares.

COURSE OBJECTIVES:**To make the students**

1. To Create and format the data in excel sheet
2. To utilize all the inbuilt, functions and formulas and analyse the data.
3. To critically analyse the data using the what-if, solver and pivot functions.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
6. To learn shortcut methods in spreadsheet

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

1. Create and format the data in excel sheet
2. Utilize all the inbuilt, functions and formulas and analyse the data.
3. Critically analyse the data using the what-if, solver and pivot functions.
4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
5. Apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
6. Use shortcut methods in spreadsheet

LIST OF PRACTICALS

1. Creating an excel sheet and performing all formatting tools and protecting and printing the file.
2. Performing statistical functions, Performing financial functions, Performing date and text function
3. Filtering the data, Conditional formatting
4. Collating data from several worksheets
5. Charts, Chart Layout and style, Other chart options
6. IF Function,
7. VLookup Function and Hlook up,
8. What if Analysis – solver,
9. Name Ranges,
10. Charts and filter data using Slicers,
11. Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.
12. Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function

SUGGESTED READINGS:

1. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.
2. Wayne L. Winston (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, PHI Learning Private Limited , New Delhi.
3. Michael Alexander (Author), Dick Kusleika (2016), Excel 2016 Power Programming with VBA, Wiley India, New Delhi.
4. John Walkenbach (2015), Excel VBA Programming, 4th edition, Wiley India, New Delhi.
5. Greg Harvey (2015) , Excel 2016 for Dummies, Wiley India, New Delhi.
6. Michael Alexander (2018), Excel Macros For Dummies, 2nd edition, Wiley India, New Delhi.
7. Adam Ramirez (2018), Excel Formulas and Functions: Step-By-Step Guide with Examples, Createspace Independent Publishing Platform, New Delhi.
8. Ritu Arora (2017), Advance excel 2016 training guide, BPB Publications, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To understand significance of finance planning
2. To compute time value of money
3. To calculate cost of capital
4. To calculate capital budgeting problems and decisions
5. To compute dividend and working capital problems
6. To plan and manage the cash flows.

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

1. Understanding significance of finance planning
2. Compute time value of money
3. Calculate cost of capital
4. Calculate capital budgeting problems and decisions
5. Compute dividend and working capital problems
6. Plan and Manage the cash flows in companies.

UNIT I

Introduction: Meaning- Definition, Nature, Scope and Objectives of Financial Management, Evolution of Financial Management, Types of financial decisions - Key Decision Areas in Financial Management - Key activities of Finance Manager Changing Role of Finance Managers. **Financial Planning:** Meaning- Definition- Objectives - Steps - Factors affecting financial planning- Estimation of financial requirements of a firm.

UNIT II

Time value of Money: Introduction Process of Compounding and Discounting - Future Value - Present value. Valuation of bonds and shares: Introduction - intrinsic value - book value - Risk and Return - Concept and Calculation (including Capital Asset Pricing Model). Financial Statement Analysis: Interpretation & Analysis of fund flow statement - Cash Flow Statement - Financial Ratio - Common Size Statement - Comparative statement - Trend Analysis - Time Series.

UNIT III

Financing Decisions: Meaning of Cost of Capital - Sources of finance – Components' of Cost of Capital (Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) - Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach)- Determination of Capital Structure.

UNIT IV

Capital Budgeting: The Capital Budgeting Process - Cash Flow Estimation – Payback - Period Method - Accounting Rate of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index. Capital Rationing: Introduction- Types - Steps

involved in capital rationing - Various approaches to Capital Rationing. Financial leverage: Introduction- Operating- Financial & Combined Leverage.

UNIT V

Dividend Decisions: Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation - Walter's Model - Gordon's Model - MM Approach - Cash and Stock Dividend - Dividend Policies in Practice. **Working Capital Decisions:** Concept of Working Capital - Operating & Cash Cycles - Sources of Short-Term Finance - Working Capital Estimation - Cash Management - Receivables Management and Inventory Management.

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

SUGGESTED READINGS:

1. Pandey. I.M. (2016). *Financial Management*, 11th edition, Vikas Publishing House, New Delhi.
2. Khan, M.K. and Jain, P.K. (2017). *Financial Management*, 7th 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*, 1st Edition, New Age International Pvt Limited, New Delhi.
5. Eugene F. Brigham Michael C. Ehrhardt (2017), *Financial Management Theory and Practice*, 15th Edition Cengage Publication, New Delhi.
6. Vanhorne, J. C and Wachowicz, J .M Jr . (2015). *Fundamentals of Financial Management*. 13th edition. Pearson Education, New Delhi.
7. Lawrence J. Gitman , Chad J. Zutter, (2017). *Principles of Managerial Finance*, 13th edition, Pearson Education, New Delhi.
8. https://swayam.gov.in/nd2_cec20_mg10/preview

COURSE OBJECTIVES:**To make the students**

1. To understand significance of finance planning
2. To understand the ethical issues in Human Resource Management
3. To know the ethical practices to be followed on marketing of goods
4. To learn ethical practices to be followed on finance handling
5. To understand the Professional Code of Ethics of Accountants and Company Secretary
6. To understand about consumer protection.

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

1. Understand significance of finance planning
2. Aware on ethical issues in Human Resource Management
3. Know the ethical practices to be followed on marketing of goods
4. Learn ethical practices to be followed on finance handling
5. Understand the Professional Code of Ethics of Accountants and Company Secretary
6. Understand the concept consumer protection.

UNIT I

Introduction to Business Ethics: Definition – Meaning – Nature and Objectives of Ethics, Factors Affecting business ethics – Ethical Organization – Characteristics of an Ethical Organization - Corporate Moral Excellence –Corporate Citizenship, Theories of Ethics – Utilitarian, Separatist and Integrative view of Ethics; Stages of Ethical Consciousness in Business - Relationship between Law and Moral Standards.

UNIT II

Ethical Issues in Human Resource Management: The Principle of Ethical Hiring – Equality of Opportunity – Ethics and Remuneration – Ethics in Retirement - Ethical Issues in Operation and Purchase Management –Quality Control - Ethical Problems and Dilemmas in Operations Management - Role of Purchase Manager – Code of Ethics for Purchases - Ethical Issues in Global buyer – Supplier Relationships.

UNIT III

Ethical Issues in Marketing Strategy: Ethical Issues in Marketing Mix – Product – Price – Promotion – Place – Process – People – Physical Evidence - Ethical Issues and Consumerism – Consumer Protection- Consumer Welfare – Consumer Delight – Consumer Rights.

UNIT IV

Ethical Issues in Finance: Ethical issues in Mergers and Acquisitions – Hostile Takeovers – Insider Trading – Money Laundering; Ethical Issues in Accounting Professional Conduct of Accountants; Ethics and Financial Statements – Fictitious Revenues – Fraudulent Timing – Differences – Concealed Liabilities and Expenses – Fraudulent Disclosures and Omissions – Fraudulent Valuation of Assets – Ethical Auditing

UNIT V

Professional Ethics – Meaning – Importance – Principles of Professional Ethics – Code of Conduct of an Accountant – Code of Conduct of a Company Secretary – Code of Conduct of

SUGGESTED READINGS:

1. Business Ethics and Corporate Governance, 2013, ICFAI Centre for Management Research, Hyderabad
2. Fernando, A.C. (2009), “ *Business Ethics – An Indian Perspective*”, Pearson Education, New Delhi
3. John R Boatright (2009), *Ethics and the conduct of Business*, Delhi, Pearson Education (Singapore) Pvt. Ltd. Indian Branch,
4. Cyriac K. (2000), “ *Managerial Ethics and Social Issues – Reading and Cases*”, Reading Material for Business Ethics, XLRJ Jamshedpur
5. Fr. Mcgrath, (2008), *Basic Managerial Skills for all*, New Delhi. Prentice Hall of India,
6. Davis Keith and Blomstrom, (1987), *Business, Society and Environment*, Tata Mc Graw Hill Ltd, New Delhi.

B.Com.	2020-2021
20CMU502A	MANAGEMENT ACCOUNTING
	Semester – V
	6H – 5C
Instruction Hours / week: L: 6 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 concepts of management accounting
2. To compute financial statement analysis
3. To calculate standard costing and variance analysis
4. To compute problems on marginal costing
5. To calculate various types of budgeting
6. To analysis the financial statement of a company

COURSE OUTCOMES:

Learners should be able to

1. Understand the concepts of management accounting
2. Compute financial statement analysis
3. Calculate standard costing and variance analysis
4. Compute problems on marginal costing
5. Calculate various types of budgeting
6. Making decisions based on the financial statement analysis.

UNIT I

Management Accounting – Introduction – Meaning – Objectives - Nature and Scope of Management Accounting - Difference between Cost Accounting and Management Accounting - Cost control and Cost Reduction - Cost management.

UNIT II

Financial Statement Analysis

Horizontal and Vertical 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.

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.

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

SUGGESTED READINGS:

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7th 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
6. https://swayam.gov.in/nd1_noc20_mg65/preview

COURSE OBJECTIVES:**To make the students**

1. To learn various forms of investment avenues
2. To compute risk and return and valuation of securities
3. To understand the fundamental and technical analysis
4. To evaluate their portfolios
5. To aware on investor protection measures of SEBI
6. To Critically evaluate the risk return parameters and select the best alternative.

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

1. Ascertain various forms of investment avenues
2. Compute risk and return and valuation of securities
3. Understand the fundamental and technical analysis
4. Evaluate their portfolios
5. Gain knowledge investor protection measures of SEBI
6. Critically evaluate the risk return parameters and select the best alternative

UNIT I

Investment and Investment Avenues - Nature - Meaning and Scope of Investment - Importance of Investment - Factors Influencing Investment - Investment Media - Features of an Investment Programme - Investment Process - Alternative Forms of Investment- Mutual Funds.

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 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)

UNIT V

Investor Protection : Role of SEBI and Stock Exchanges in Investor Protection - Investor Grievances and their Redressal System, Insider Trading, Investors' Awareness and Activism.

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

SUGGESTED READINGS:

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5th 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, 2nd Edition, Laxmi Publications, New Delhi.
4. M. Ranganatham, R. Madhumathi (2011), Security Analysis and Portfolio Management, 2nd Edition, Pearson Education.
5. ZviBodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th Edition, McGraw-Hill.
6. <https://www.coursera.org/specializations/investment-management>

COURSE OBJECTIVES:**To make the students**

1. To understand the concepts of marketing
2. To understand the various forms of market segmentation
3. To learn the product development and branding strategies
4. To know the pricing and distribution strategies
5. To aware on recent trends in marketing
6. To apply the marketing concepts and skills lifelong.

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

1. Understand the concepts of marketing
2. Understand the various forms of market segmentation
3. Learn the product development and branding strategies
4. Know the pricing and distribution strategies
5. Aware on recent trends in marketing
6. Apply the marketing concepts and skills lifelong.

UNIT I

Marketing - 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

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

Digital Marketing - Meaning - Benefits of Digital Marketing - Digital vs. Real Marketing - Digital Marketing Channel, Creating initial digital marketing plan - Content management - SWOT analysis - Target group analysis - Digital marketing platforms and strategies.

Social Marketing - Online Marketing - Direct Marketing - Services Marketing - Green marketing - Rural Marketing – Consumerism.

Customer Relationship Marketing - Customer database, Attracting and retaining customers, Customerism in India.

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
6. https://swayam.gov.in/nd1_noc20_mg68/preview

B.Com.	2020-2021
20CMU503B	INDIRECT TAXATION
	Semester – IV
	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 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 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. Application of GST provisions for business concerns.

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.

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

SUGGESTED READINGS :

1. V S Datey, Indirect taxes Law and Practice (2020), 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>
6. https://swayam.gov.in/nd2_nou20_cm02/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of business economics
2. To know the law of demand
3. To learn the method of price determination
4. To understand the impact of various factors on Indian economy
5. To know about concepts on Monetary policy
6. To understand the concept of the micro and macroeconomic concepts and its application in business

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

1. Understand the concept of business economics
2. Know the law of demand
3. Learn the method of price determination
4. Understand the impact of various factors on Indian economy
5. Know about concepts on Monetary policy
6. Understand the concept of the micro and macroeconomic concepts and its application in business

UNIT

Business economics: Meaning – Definition - Scope and Nature - Concepts applied in Business Economics - Contribution of Economics to managerial functions - Micro and Macro economics applied to business environment – Role and responsibilities of business economists.

UNIT II

Analysis of demand: Meaning of demand – the basis of consumer demand – Utility – Total Utility - Marginal Utility - Law of Diminishing Marginal Utility – Cardinal and Ordinal Concept of Utility – Law of Demand - Shift in demand curve - Meaning and nature of indifference curve - Shift in indifference curve and properties of indifference curve - Consumer equilibrium - Effect of change in price & consumption - Income & Consumer demand and substitution & Price changes.

UNIT III

Supply and Production : Meaning of Supply – Determinants - Law - Schedule and supply curve – Elasticity of supply - Production - Function- Laws of Production – Iso-Quants – Pricing - Market structure and pricing decision – Pricing under perfect competition – Characteristic and Price determination – Monopoly – Kinds – Causes - Price Output Decision and price discrimination - Monopolistic competition – Price output decision in short and Long run – Equilibrium - Oligopoly – Definition - Sources and characteristics -Price rigidity and Price Leadership.

UNIT IV

Macro Economic Factors - TThe Economic System - Capitalism and mixed economic system
- Monetary Policy – Meaning – Scope - Limitations and Instruments – Fiscal policy – Definition
– Objectives - Taxation Policy - Formulation and its reforms - Monetization and demonetization
of currency – impact on Indian economy

UNIT V

Monetary Policy - Inflation - Business Cycle and Economic Linkages – Inflation and Deflation
– Meaning – Causes and Measures - Types of inflation indices and their applications - Business
Cycle – Phases – Characteristics and various theories - Balance of Trade and Balance of
Payment – Meaning – Causes - Kinds and Measures.

SUGGESTED READINGS

1. Sundaram KPM & Sundaram EN-(2000), Business Economics, Sultan Chand and sons, New Delhi.
2. Ravilochanan.P,(1992), Business Economics, ESS PEE KAY Publishing House, Chennai.
3. Drivedi DN, (2002), Managerial Economics, Vikas Publishing House (P) Ltd, New Delhi
4. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition , McGraw Hill Education, New Delhi.
5. H. L. Ahuja, (2017), Managerial Economics, 9th edition, S Chand Publishing, New Delhi
6. Christopher R.Thomas and S.Charles Maurice, Managerial Economics : foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi.
7. D.N. Dwivedi (2017), Macroeconomics: Theory and Practice, 4th edition, McGraw Hill Education, New Delhi
8. D.N. Dwivedi (2016), Microeconomics, 4th edition, McGraw Hill Education, New Delhi
9. https://swayam.gov.in/nd2_imb20_mg38/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of growth of International Trade
2. To know modes of foreign investment
3. To understand the instruments dealt on foreign exchange
4. To know the various risks associated with international trade
5. To understand the concepts of balance of payment and trade
6. To communicate orally and in written form the understanding of Multinational Corporations And Their Involvement In International Business:

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

1. Understand the concept of growth of International Trade
2. Know modes of foreign investment
3. Understand the instruments dealt on foreign exchange
4. Know the various risks associated with international trade
5. Understand the concepts of balance of payment and trade
6. Communicate orally and in written form the understanding of Multinational Corporations And Their Involvement In International Business

UNIT I

Growth of International Trade – Globalisation and its consequences. Multinational Companies –merits and demerits. International Financial System. International monetary system- the Gold Standard, the Bretton Woods system of exchange rates, current exchange rate regimes. International Monetary Fund, its resources and lending facilities.

UNIT II

Foreign Direct Investment – Meaning and Definition. Strategies for Foreign Direct Investment – Modes of Investment – Joint ventures - Mergers and acquisitions. Benefits and costs of Foreign Direct Investment from host country and home country perspective.

UNIT III

Foreign Exchange – Meaning - Foreign Exchange dealings and transactions – Spot market and Forward Market. Factors influencing Foreign Exchange Rates. Foreign Exchange Market – Features and Trading Characteristics, Market Participants. Participants of Foreign Exchange Markets. Types of Transaction and Financial instruments of Foreign Exchange market.

UNIT IV

Foreign Exchange Risk and Transaction risk. Types of Foreign Exchange exposure and risk: Transaction exposure – Operating exposure - Translation exposure - Management of Transaction Risk – hedging - Currency diversification - Risk Sharing – Invoicing - Netting and offsetting. Management of Operating Risk. Management of Translation exposure

UNIT V

Balance of Payment and Balance of Trade: Meaning - Differences between Balance of Payment and Balance of Trade. The Current Account - the Capital Account - Deficit and Surplus - Significance of Balance of Payment statement.

SUGGESTED READINGS

1. Kevin S (2016), Fundamentals of International Financial Management, PHI Learning Private Ltd., Delhi.
2. Aswathappa K (2010), International Business, Tata McGraw-Hill Education, New Delhi.
3. Justin Paul(2010), International Business, Prentice Hall India Learning Private Limited, New Delhi.
4. K. Aswathappa (2017), International Business, 6th edition, McGraw Hill, New Delhi.
5. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
6. Charles W. L. Hill, G. Tomas M. Hult, Rohit Mehtani(2018), International Business: Competing in the Global Marketplace, McGraw Hill, New Delhi.
7. Gupta C.B.(2014), International Business, S.Chand, New Delhi.
8. Varma Sumati (2020), Fundamentals of International Business, 4th edition, Pearson Education, New Delhi.
9. https://swayam.gov.in/nd1_noc20_mg54/preview

COURSE OBJECTIVES:**To make the students**

1. To carry out inventory management using Tally
2. To reconcile bank statements on Tally
3. To compute ratio analysis on Tally
4. To prepare reports on Profit and Loss Account,
5. To understand the concepts of balance of payment and trade
6. To analysis the financial statement of a company.

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

1. Understand the concept of growth of International Trade
2. Know modes of foreign investment
3. Understand the instruments dealt on foreign exchange
4. Know the various risks associated with international trade
5. Understand the concepts of balance of payment and trade
6. Making decisions based on the financial statement analysis.

1 Prepare inventory statements using (calculate inventory using all methods)

❖ FIFO, LIFO, Simple Average Method, Weighted Average Method

2. Prepare bank reconciliation statement**3. Prepare the following ratio analysis**

❖ Financial ratio, Operating ratio, Investment ratio

4. Prepare the following

❖ Cash flow statement

❖ Fund flow statement

5. Create stock and stock groups**6. Create stock group and stock items and enter the vouchers****7. Preparation of reports for the following**

❖ Profit & loss a/c

❖ Balance sheet

❖ Bank reconciliation statement

❖ Ledgers

❖ Ratio analysis

8. Back up and restore the company information**SUGGESTED READINGS**

1. Jain and Narang,. (2007) *Cost and Management Accounting*. Ludhiana Kalyani Publishers.
2. Goel, Rajiv,(2012) *Management Accounting*. International Book House,
3. Arora, M.N.(2013) *Management Accounting* . Vikas Publishing House, New Delhi.
4. Maheshwari, S.N. & S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
5. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of the investment and to apply the theoretical learning into lifelong practice.
2. To analyse the EIC framework make decisions based on investing in different avenues.
3. To Critically evaluate the risk return parameters and select the best alternative.
4. To Communicate in written form and prepare report
5. To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
6. To apply the investing concepts and skills lifelong

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

1. Understand the concept of the investment and to apply the theoretical learning into lifelong practice.
2. Analyse the EIC framework make decisions based on investing in different avenues.
3. Critically evaluate the risk return parameters and select the best alternative.
4. Communicate in written form and prepare report
5. Please review the technical analysis indicator in NSE website and comment on the entry exit timing considering the one year timing.
6. Perform the industry analysis using SWOT analysis to suggest which industry is best to invest. (Refer ibef website)

SUGGESTED READINGS:

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

B.Com.	2020-2021
20CMU512A	MARKETING MANAGEMENT (PRACTICAL)
	Semester – V 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 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. 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
 - 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 any two of the
 - o 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

B.Com.	2020-2021
20CMU512B	INDIRECT TAXATION (PRACTICAL)
	Semester – V 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 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 learn and compute the GST liabilities.
6. To be familiar with the standards and laws pertaining to the GST and customs and apply the knowledge lifelong.

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. Comprehend and compute GST liabilities.
6. Familiar with the standards and laws pertaining GST and customs and apply the knowledge lifelong.

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 (2020), 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 know the structure of Indian Banking Industry
2. To understand the functions of Reserve Bank of India
3. To understand procedures on sound lending
4. To know the features of negotiable instruments
5. To understand the recent concepts on banking
6. To understand the concepts of Negotiable instruments.

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

1. Know the structure of Indian Banking Industry
2. Understand the functions of Reserve Bank of India
3. Familiarize on Sound lending practices
4. Know the features of negotiable instruments
5. Understand the recent concepts on banking
6. Understand the concepts of Negotiable instruments.

UNIT I

Banking System in India – Structure of Indian Banking System – Private and Public Sector Bank - Regional Rural Banks – Land Development Banks – National Bank for Agricultural and Rural Development – National Housing Bank – Small Industries Development Bank of India. Non-Banking Financial Institutions - Meaning-Classification - Functions – Commercial Bank Vs Non-Banking Companies – Services rendered by Non-Banking Financial Companies.

UNIT II

Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions.

UNIT III

Banker and Customer – Definition – Relationship between Banker and Customer – General Relationship and Special Relationship – Types of Accounts. Lending – Principles of Sound Lending – Different Types of Lending.

UNIT IV

Negotiable Instruments- Salient Features- Crossing- Endorsement – Fixed Deposits Receipt – Different Types of Customers – Individual and Institutions – Lunatics – Minors – Married Women – Drunkard – Illiterate Persons – Partnership Firms – Joint Stock Companies – Non-profit Organizations.

UNIT V

Recent developments in Banking – Core Banking Solution-Electronic Banking –ATM Debit/Credit Card –RTGS(Real Time Gross Settlement)-NEFT(National Electronic Fund Transfer)- Micro Finance-Role and Benefits – Payment banker.

SUGGESTED READINGS:

1. Gordon And Natarajan (2016), Banking Theory and Practices. Himalaya Publishing House, Bengaluru
2. Tandon, M.L.(2017) Banking Law and Practices, Bombay, Thacker & Co Ltd.
3. Varshney, P.N. (2017), Banking Law and Practices, Sultan Chand Ltd., New Delhi.
4. Santhanam, B (2019), Banking Theory, Law and Practice, Margham Publications, Chennai
5. https://swayam.gov.in/nd2_cec20_mg08/preview
6. https://swayam.gov.in/nd1_noc20_mg32/preview

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 Communicate in written form and prepare report to support decision making

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. Communicate in written form and prepare report to support decision making.

UNIT I

Research: Meaning – Objectives – Types of Research – Significance of Research – Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.

UNIT II

Sampling: Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error.

UNIT III

Sources of Data: Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation

UNIT IV

Analysis of Data: Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis -

Type I and Type II error – Chisquare test – t test – F test – ANOVA – Scaling Techniques.

UNIT V

Interpretation and Report Writing: Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution for Writing Research Reports.

Note: The question paper shall cover 80% theory and 20% problem.

Suggested Readings

1. **Dr.R.Velmurugan and Dr.M.Suryakumar (2019)**, Text Book on Research Methodology, Karpagam Publication, Coimbatore
2. **C.R. Kothari , Gaurav Garg (2018)**, Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
3. **Uma Sekaran, Roger Bougie (2018)**, Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
4. **Donald Cooper and Pamela Schindler (2017)**, Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
5. **Zikmund William G. et.al (2016)**, Business Research Methods, Cengage India, New Delhi.
6. **Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015)**, Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.
7. https://swayam.gov.in/nd2_cec20_hs17/preview
8. https://swayam.gov.in/nd2_arp19_ap72/preview

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

B.Com.		2020-2021
20CMU602A	ENTREPRENEURSHIP	Semester – VI
		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 concepts of Entrepreneurship
2. To know various forms of business entities
3. To understand the concept of women entrepreneurship
4. To ascertain the source of business ideas and method of conducting feasibility studies
5. To ascertain the Government assistance for the promotion of entrepreneurship
6. To Work in team and exhibit leadership skills

COURSE OUTCOMES:

Learners should be able to

1. Understand the concepts of Entrepreneurship
2. Know various forms of business entities
3. Understand the concept of women entrepreneurship
4. Ascertain the source of business ideas and method of conducting feasibility studies
5. Ascertain the Government assistance for the promotion of entrepreneurship
6. Work in team and exhibit leadership skills

UNIT I

Entrepreneurship - Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff's Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer's Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT II

Types Of Business Entities - Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business

UNIT III

Women Entrepreneurship - Introduction - Concept - Definition of Women Entrepreneur - Economic Empowerment and Entrepreneurship - Functions of Women Entrepreneurs - Growth and Development of Women Entrepreneurship - Areas for Development of Women Entrepreneurs - Problems of Women Entrepreneurs

UNIT IV

Sources of Business Ideas and Feasibility Studies - Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT V

Government Assistance for the Promotion of Entrepreneurship - Business Incubation - Introduction - Evolution of Business Incubators – Definition - Historic Development of Business Incubators - Establishing Business Incubator - Types of Incubators - Value Framework of Business Incubator - Performance of Business Incubator in Industrially Developed Countries - What makes a Business Incubator Successful? - Business Incubators and Facilitators in India - How do Incubators help Start-ups get Funding? - Role of Business Incubator in the Present Scenario – Startup – Standup- Mudra – ASPIRE.

SUGGESTED READINGS:

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, McGrawHill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.
6. https://swayam.gov.in/nd1_noc20_hs66/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the Concept of auditing,
2. To learn the audit techniques
3. To understand the rights and duties of auditors
4. To learn on verification and valuation of assets and liabilities
5. To apply the best auditing process as lifelong practice
6. To impart the knowledge on investigation procedure

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

1. Understand the Concept of auditing,
2. Learn the audit techniques
3. Understand the rights and duties of auditors
4. Verify and value of assets and liabilities
5. Apply the best auditing process as lifelong practice
6. Impart the knowledge on investigation procedure

UNIT I

Auditing– Origin – Meaning - Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

UNIT II

Internal Control and Check - Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

UNIT III

Verification and Valuation of Assets and Liabilities - Verification and Valuation of Assets- Verification and Valuation of Liabilities – Auditor's position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

UNIT IV

Audit of Joint Stock Companies – Introduction – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Type

UNIT V

Investigation –Meaning - Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

SUGGESTED READINGS:

1. R.G.Saxena (2020). Principles and Practice of Auditing, Himalaya Publishing House
2. B.N. Tandon (2015), “ Handbook on Practical Auditing” ,S Chand Company Ltd
3. O.P. Agarwal (2014) Auditing, Himalaya Publishing House,

1. <https://www.coursera.org/learn/auditing-part1-conceptual-foundations>
2. <https://www.coursera.org/learn/corporate-governance-mitos-realidades>

COURSE OBJECTIVES:

1. To acquire knowledge in human resource management, HR audit, and HR analytics.
2. To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations
3. To understand the concepts and practical implications of performance management, Training methods and career planning.
4. To know about compensation and reward management and its practice in industry.
5. To be familiar with Employee relations and its application for the development of Human resources.
6. To know the concept of Collective Bargaining and its significance to a company.

COURSE OUTCOMES:

1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.
6. To take decisions in a manner of Collective Bargaining

UNIT I

HRM and Latest Trends in HR - Introduction: Human resource management - introduction to Human Resource Management– Functions and importance of HRM – Globalization and challenges to HR manager – Diversity management – Strategic Human resource management – HR audit accounting - HR analytics

UNIT II

HRP, Selection, Recruitment and Job Analysis - Human Resource Planning and Staffing - Human resource planning and forecasting – Job Analysis – Recruitment – Employee testing and selection – Interviewing for selection – Employee Socialization – Employee termination and Exit interviews. Job analysis and Design – Process of Job Analysis - Job description, Job specification, Job rotation, Job enrichment- Job enlargement – Job enhancement - Recruitment and selection: Sources of recruitment, Recruitment process – Process of selection - Induction and Placement.

UNIT III

Training, Performance Management and Career Development - Training Need assessment - Designing Training Programs – Methods and Techniques of Training and Development – training evaluation – Management development programs - Talent Management – techniques of performance appraisal – Orientation – Socialization –

Process of socialization – Strategies. Training – Training process - Performance appraisal- Process – Traditional and Modern Methods - 360⁰ - 720⁰ feedback – Ethics of performance appraisal - challenges to performance appraisal – career and development planning- mentoring – coaching – succession planning

UNIT IV

Compensation and Managing Quality - Establishing Pay plans: Basics of compensation - factors determining pay rate - Current trends in compensation - Job evaluation - pricing managerial and professional jobs - Computerized job evaluation.

Pay for performance and Financial incentives: Money and motivation - incentives for operations employees and executives - Organization wide incentive plans - Practices in Indian organizations. Benefits and services: Statutory benefits - non-statutory (voluntary) benefits - Insurance benefits - retirement benefits and other welfare measures to build employee commitment.

UNIT V

Labour Relations and Employee Security - Industrial relation and collective bargaining: Trade unions - Collective bargaining - future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation.

Labour Welfare: Importance & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function.

SUGGESTED READINGS:

1. Dessler, G. and Bijju Varkkey (2017). Human Resource Management, 15th edition, Pearson Education, New Delhi.
2. Aswathappa, K. (2017). Human Resource Management, 68h edition, McGraw Hill Education, New Delhi.
3. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11th edition, Wiley, New Delhi.
4. George W Bohlander and Scott., Snell., (2016). Principles of Human Resource Management, 16th edition, Cengage India, New Delhi.
5. Scott Snell, George Bohlander, Veena Vohra (2013), Human Resources Management: A South Asian Perspective, 1st edition, Cengage India, New Delhi.
6. https://swayam.gov.in/nd1_noc20_mg15/preview

B.Com.	2020-2021
20CMU603B	FINANCIAL SERVICES
	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 acquire knowledge Indian Financial Sector
2. To gain knowledge of Merchant Banking
3. To understand the concepts hire purchase and leasing
4. To learn the concepts on mutual funds, discount and derivatives
5. To understand the importance of credit rating
6. To understand the concepts of derivatives

COURSE OUTCOMES:

Learners should be able to

1. Acquire knowledge Indian Financial Sector
2. Gain knowledge of Merchant Banking
3. Understand the concepts hire purchase and leasing
4. Learn the concepts on mutual funds, discount and derivatives
5. Understand the importance of credit rating
6. Understand the concepts of derivatives.

UNIT I

Financial Services - Meaning, Scope and Innovations – Meaning of Financial Services – Features of Financial Services – Importance of Financial Services – Classification of Financial Service Industry – Scope of Financial Services – Causes for Financial Innovation – Financial Services and Promotion of Industries – New Financial Products and Services – Innovative Financial Instruments – Classification of Equity Shares – Challenges Facing the Financial Service Sector.

UNIT II

Merchant Banking - Introduction – Definition – Origin – Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Banks – Merchant Bankers as Lead Managers – Qualities Required for Merchant Bankers – Guidelines for Merchant Bankers – Merchant Bankers' Commission – Merchant Bankers in the Market-making Process – Progress of Merchant Banking in India – Problems of Merchant Bankers.

UNIT III

Hire Purchase and Leasing - Features of Hire Purchase Agreement – Legal Position – Hire Purchase and Credit Sale – Hire Purchase and Instalment Sale – Hire Purchase and Leasing – Origin and Development – **Leasing** - Concept of Leasing – Steps Involved in Leasing Transaction – Types of Lease – Advantages of Lease – Disadvantages of Leasing – Legal Aspects of Leasing - Problems of Leasing.

UNIT IV

Mutual Funds - Introduction – Scope of Mutual Fund – Definition –Types of Funds– Importance of Mutual Funds – Selection of a Fund –Reasons for Slow Growth.

Discounting, Factoring and Forfaiting - Introduction – Discounting – Factoring – Meaning – Definition – Modus Operandi – Terms and Conditions – Functions – Types of Factoring – Factoring vs. Discounting – Cost of Factoring – Costing and Pricing Technique – Benefits – Factoring in India – International Factoring – Factoring in Other Countries – Accounting Treatment in the Books of Factor and Firm – Edifactoring – Forfaiting – Working of Forfaiting – Benefits of Forfaiting – Forfaiting in India

Derivatives - Kinds of Financial Derivatives – Features of Forward Contracts – Financial Forwards – Futures – Types of Futures – Forwards vs. Futures Contract – Advantages – Options – Types of Options – Features of Option Contract – Benefits – Swaps – Types of Credit Default Swap – Advantages – Importance of Derivatives.

UNIT V

Credit Rating - Meaning of Credit Rating – Functions of Credit Ratings – Origin – Credit Rating in India – Benefits of Credit Rating – Benefits to Rated Companies – Credit Rating Agencies in India – SEBI Guidelines.

SUGGESTED READINGS

1. E.Gordon and K.Natarajan (2016), Financial Markets and Institutions, Himalaya Publishing House, New Delhi.
2. M.Y.Khan (2019), Financial Services, Mc Graw Hill, Bengaluru
3. Sandeep Goel (2018), Financial Markets Institutions and Services, PHI Learning Private Limited, New Delhi.
4. <https://www.coursera.org/learn/intro-blockchain-financial-services>

B.Com.	2020-2021
20CMU611A	BANKING THEORY LAW AND PRACTICE (PRACTICAL)
	Semester – VI 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 have knowledge on opening an account
2. To acquaint knowledge on preparing various slips
3. To knowledge on filing various instruments
4. To carry out fund transfer through RTGS
5. To calculate interest on various accounts
6. To understand the various documents for banking system

COURSEOUTCOMES:

Learners should be able to

1. Knowledge on opening an account
2. Filling of various slips
3. Filing various instruments
4. Carry out fund transfer through RTGS
5. Calculate interest on various accounts
6. Understand the various documents for banking system

List of Exercises

1. Filling of Account Opening Form
2. Preparation of Pay-in-Slip
3. Preparation Withdrawal Slip
4. Procedure for Filing of Cheque Instrument
5. Demand Draft Form Filling
6. Real Time Gross Settlement
7. Recent technologies in Banking Sector
8. Interest Calculation for Savings Bank Account, Fixed Deposit and Current Account

SUGGESTED READINGS:

1. Gordon And Natarajan (2016), Banking Theory and Practices. Himalaya Publishing House, Bengaluru
2. Tandon, M.L.(2017) Banking Law and Practices, Bombay, Thacker & Co Ltd.
3. Varshney, P.N. (2017), Banking Law and Practices, Sultan Chand Ltd., New Delhi.
4. Santhanam, B (2019), Banking Theory, Law and Practice, Margham Publications, Chennai
5. https://swayam.gov.in/nd2_cec20_mg08/preview
6. https://swayam.gov.in/nd1_noc20_mg32/preview

B.Com.	2020-2021
20CMU611B	SPSS (PRACTICAL)
	Semester – VI
	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 understand various quantitative techniques.

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. Understand various quantitative techniques.

SPSS EXERCISES

1. Simple Frequency
2. Descriptive Statistics
3. Analysis of Variance (ANOVA)
4. Independent 't' test
5. Paired 't' test
6. Correlation
7. Regression
8. Ranking Techniques

B.Com.	2020-2021
20CMU612A	ENTREPRENEURSHIP (PRACTICAL)
	Semester – VI
	2H – 1C
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:

1. To introduce the students to the world of business by developing in them the core skills and competencies required for an entrepreneur.
2. To develop in the students qualities such as leadership, self-confidence, initiative, facing uncertainties, commitment, creativity, people and team building, integrity and reliability.
3. 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.
4. 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.
5. To ascertain the Government assistance for the promotion of entrepreneurship
6. To Work in team and exhibit leadership skills

COURSE OUTCOME

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

1. Key concepts underpinning entrepreneurship and its application in the recognition and exploitation of product/ service/ process opportunities
2. Key concepts underpinning innovation and the issues associated with developing and sustaining innovation within organisations
3. How to design creative strategies for pursuing, exploiting and further developing new opportunities
4. Issues associated with securing and managing financial resources in new and established organisations
5. Ascertain the Government assistance for the promotion of entrepreneurship
6. Work in team and exhibit leadership skills

LIST OF PRACTICALS:

- 1) Drawing a profile of a successful entrepreneur.
- 2) Studying a public sector undertaking and highlighting its success/failure, by analysing 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 analysing their strengths and weaknesses.

- 5) Take the school itself for a case study and analyse 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.

COURSE OBJECTIVES:

To make the students

1. To understand the Concept of auditing,
2. To learn the audit techniques
3. To understand the rights and duties of auditors
4. To learn on verification and valuation of assets and liabilities
5. To apply the best auditing process as lifelong practice
6. To impart the knowledge on investigation procedure

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of auditing,
2. Learn the audit techniques
3. Understand the rights and duties of auditors
4. Verify and value of assets and liabilities
5. Apply the best auditing process as lifelong practice
6. Impart the knowledge on investigation procedure

LIST OF EXERCISES:

1. Analyse the importance of Standards on Auditing (SA) : SA 200 SA 210, SA 230, SA 240, SA 300, SA 520, SA 530, SA 550, SA 580 and SA 610
2. Analyse the importance of Audit Evidence : SA 500 - 509
3. Audit Risk : Analyse SA 320 and 330
4. Analyse the COSO's Internal Control Framework for selected industry of your choice.
5. How to Vouch/Verify/Value
 - a. Goods sent out on Sale or Return Basis
 - b. Borrowing from Banks.
 - c. Goods sent on consignment
 - d. Foreign travel expenses
 - e. Receipt of capital subsidy
 - f. Provision for income tax
 - g. payment of taxes
 - h. Advertisement Expenses
 - i. Sale of Scrap
6. Analyse the provisions amended to appoint of auditor and audit in Companies Act.
7. Verification and valuation of assets and liabilities.
8. Internal check and Internal Control
9. Case Study on Auditors in on Satyam fraud

SUGGESTED READINGS:

1. R.G.Saxena (2020). Principles and Practice of Auditing, Himalaya Publishing House
2. B.N. Tandon (2015), "Handbook on Practical Auditing", S Chand Company Ltd
3. O.P. Agarwal (2014) Auditing, Himalaya Publishing House,
4. Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora (2019), Auditing and Corporate Governance, 2nd edition, Taxmann Publication, New Delhi.
5. <https://www.coursera.org/learn/auditing-part1-conceptual-foundations>
6. <https://www.coursera.org/learn/corporate-governance-mitos-realidades>

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 analyze 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 utilize 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. Analyze 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. Utilize 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)

LIST OF VALUE ADDED COURSES

1. Business analytics
2. Business process services in Insurance
3. Business process services in Banking
4. Business process services in Finance and Accounting
5. Retail environment and market research
6. Digital marketing
7. Capital market and financial instruments
8. Logistics and supply chain management
9. Office 360
10. E-Commerce
11. Six Sigma
12. Risk analysis and portfolio management
13. Soft skill Development