

BCOM (PA)
Bachelor of Commerce
(Professional Accounting)
CHOICE BASED CREDIT SYSTEM
(CBCS)

Syllabus
2018 – 2019



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, 1956)
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu,
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FACULTY OF ARTS, SCIENCE AND HUMANITIES
UNDERGRADUATE (UG) PROGRAMMES
BCOM (BPS)DEGREE PROGRAMME
REGULAR PROGRAMME
REGULATIONS - 2018
CHOICE BASED CREDIT SYSTEM (CBCS)

The following regulations are effective from the academic year 2018-2019 and are applicable to candidate admitted to Undergraduate Degree (UG) programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2018-2019 onwards.

**1. PROGRAMMES OFFERED, MODE OF STUDY AND
ADMISSION REQUIREMENTS**

1.1. UG Programmes Offered

A candidate may undergo a programme in any one of the undergraduate 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	BCA	Computer Application
11	B. Com.	Commerce
12	B.Com (CA)	Commerce with Computer Applications
13	B. Com. (PA)	Commerce with Professional Accounting
14	B. Com. (BPS)	Commerce with Business Process Services
15	B.B.A.	Business Administration

1.2 Mode of Study

Full-Time

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 Eligibility for Admission

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.

2. DURATION OF THE PROGRAMMES

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

	Min. No. of Semesters	Max. No. of Semesters
B.A, B.Sc., B.Com, B.Com (PA), B.Com (CA), B.Com (BPS), 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. CREDITS

Credit means the weightage given to each course of study by the experts of the concerned Board of Studies. 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 as an additional course for Science Programme. Four credits are awarded for each course and the examinations will be conducted at the end of each semester.

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

4.2. Core Course, Discipline-Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement Compulsory Course, self-study course.

a. Core Course

Core 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.

b. Discipline Specific Electives

There are six Discipline Specific Elective Courses (DSE) for Science Programme. 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

three elective courses in V semester and two elective courses in the VI Semester from the list of elective courses given in the curriculum, in addition to the project work.

There are four Discipline Specific Elective Courses for Arts Programme. DSE is offered in the fifth and sixth semesters of third year programme. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose two elective courses in V semester and two elective courses in the VI Semester from the list of elective courses given in the curriculum.

c. Generic Elective

An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

The students in the Final year Arts programme have to choose two Generic Electives- one each in the Fifth and Sixth Semester from the list of elective courses given in the curriculum.

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

d. 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 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 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 if at least one third of the class opt that course. If less, the elective selected may be studied as a self-study course.

e. Project Work

The Project work shall during the fifth semester vacation for a duration of 60-90 days and Project Report shall be submitted at the end of the sixth semester. The project shall 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.

f. Ability Enhancement Compulsory Course

Ability Enhancement Compulsory Course-1

The course (English for Science Programme / 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 second Semester for which examinations shall be conducted at the end of the semester.

g. **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 organizations. The student can register to the courses which are approved by the Department. The student shall produce a pass certificate from the respective organizations 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 required credits earned from programme concerned.

h. **Extension Activities**

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

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

The student's performance shall be examined by the staff in-charge of Extension Activities along with the faculty tutor 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 / Prizes.

Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the sixth End Semester Examinations. The mark sheet will carry the following **remarks** as per the following range of marks.

Marks Range	Description
80 – 100	Excellent
70 – 79	Very Good
60 – 69	Good
50 – 59	Satisfactory
<50	Poor

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 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 lack 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 TUTOR

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot a certain number of students to a faculty to whom they shall function as faculty tutor throughout their period of study. Faculty tutors shall advise the students and monitor their conduct of behavior and academics. Problems if any, they should be counseled periodically. The Faculty tutor is also responsible to inform the parents of their wards’ progress. Faculty tutor 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 coordinator shall advise the students regarding the online courses and monitors 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 may be convened at least once in a month. The functions of the class committee 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 is to be constituted by the respective Dean of the Faculty.
- The class committee shall be constituted within the first week of each semester.
- The HoD / Chairperson of the Class committee may convene the meeting of the class committee.
- The respective Dean of the Faculty may 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.

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 and shall 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 marked in 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 should 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

S. 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

S. No.	Attendance (%)	Maximum Marks
1	91 and above	5.0
2	86 - 90	4.0
3	81 - 85	3.0
4	75 - 80	2.0
5	Less than 75	0

12. KAHE 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 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 (20 x 1 = 20 Marks) Question No. 1 to 20 Online Multiple Choice Questions
Part- B	5 Questions (5 x 2 = 10 Marks) Covering all the five units of the syllabus Question No. 21 to 25
Part- C	5 six mark Questions (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.

S. No.	Category	Maximum Marks
1	Experiments	40 Marks
2	Record	10 Marks
3	<i>Viva-voce</i>	10 Marks
4	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 should remain the same at the subsequent appearance 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 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 KAHE. 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 controller of examinations office, 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 for CIA and it is 20 marks out of 40 marks. The passing minimum in ESE is 30 marks out of 60 marks. 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 a pass is secured 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 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 of improving 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:

- The list of courses enrolled during the semester and the grade scored.
- The Grade Point Average (**GPA**) for the semester and
- The Cumulative Grade Point Average (**CGPA**) of all courses enrolled from first semester onwards.
- 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.

GPA of a Semester

$$= \frac{\text{sum of the product of the GP by the corresponding credit of the courses offered in that semester}}{\text{sum of the credit of the courses of that semester}}$$

$$\text{i.e. GPA of a Semester} = \frac{\sum_i C_i GP_i}{\sum_i C_i}$$

CGPA of the entire programme

$$= \frac{\text{sum of the product of the GPs by the corresponding credit of the courses offered for the entire programme}}{\text{sum of the credit of the courses of the entire programme}}$$

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

where,

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

GPI 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 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 concerned HoD. Revaluation is not permitted for supplementary theory courses.

18. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Retotalling 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.
- No disciplinary action is 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 IV 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 23.3) 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 22 and 23) 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. Every student is required to observe disciplined 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 KAHE about the disciplinary action to be taken.

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

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.

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
UG PROGRAM (CBCS) – B.COM.(PA)
(2018–2019 Batch and onwards)

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
SEMESTER - I										
18LAU101	Language - I	I, II, III	a, e	6	0	0	6	40	60	100
18ENU101	English – I	I, II, III	a, e	4	0	0	4	40	60	100
18PAU101	Financial Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
18PAU102	Business Law	I,III,IV	a,c,d,e,h,i	8	0	0	6	40	60	100
18AEC101	Business Communication	I, II, III	a, e, g, f	4	0	0	4	40	60	100
Semester Total				28	2	0	26	200	300	500
SEMESTER – II										
18LAU201	Language – II	I, II, III	a, e	6	0	0	6	40	60	100
18ENU201	English – II	I, II, III	a, e	4	0	0	4	40	60	100
18PAU201	Corporate Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
18PAU202	Business Mathematics and Statistics	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
18AEC201	Environmental Studies	I,III, IV	a, e,h, i	4	0	0	4	40	60	100
Semester Total				26	4	0	26	200	300	500
SEMESTER – III										
18ENU301	English – III	I, II, III	a, e	4	0	4	6	40	60	100
18PAU301	Cost Accounting	I, II, III	a, c, e, d, h	6	2	0	6	40	60	100
18PAU302	Income Tax Law and Practice	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
18PAU303A	Auditing and Corporate Governance	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100
18PAU303B	Computerised Accounting System	I, II, III, IV	a, e, h,i	2	0	0	2	40	60	100
18PAU311A	Auditing and Corporate Governance (Practical)	I, II, III, IV	a, c, d,e, f, g, h,i	0	0	2	1	40	60	100
18PAU311B	Computerised Accounting System	I, II, III,	a, b, c, d,e,	0	0	4	2	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
	(practical)	IV	h,i							
Semester Total				20/18	4	6/8	22	200	300	500
SEMESTER – IV										
18ENU401	English – IV	I, II, III	a, e	4	0	4	6	40	60	100
18PAU401	Research Methodology	I, II, III, IV	a, c, d,e,h	6	0	0	5	40	60	100
18PAU402	Indirect Taxation	I, II, III, IV	a, c, d,e, h,i	6	0	0	5	40	60	100
18PAU403A	Financial Analysis and Reporting	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100
18PAU403B	Excel for Business	I, II, III	a, c, d,e,h	2	0	0	2	40	60	100
18PAU411	Research Methodology (Practical)	I, II, III, IV	a, c, d,e,f, g,h,i	0	0	2	1	40	60	100
18PAU412	Indirect Taxation (Practical)	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100
18PAU413A	Financial Analysis and Reporting (Practical)	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100
18PAU413B	Excel for Business (practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
Semester Total				20/18	0	10/12	22	280	420	700
SEMESTER V										
18PAU501A	Company Law	I, II, III, IV	a, c, d,e,f,g, h,i	8	0	0	6	40	60	100
18PAU501B	Financial Management	I, II, III	a, c, d,e, f,g,h	6	2	0	6	40	60	100
18PAU502A	Management Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
18PAU502B	Advanced Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
18PAU503A	Marketing Management	I, II, III	a, e,h	4	0	0	3	40	60	100
18PAU503B	Investment Management	I, II, III	a, e, h	4	0	0	3	40	60	100
18PAU504A	Business Economics	I, II, III	a, c,d, e,h	6	0	0	5	40	60	100
18PAU504B	Management and Organization Behaviour	I, II, III	a, c,d, e,h	6	0	0	5	40	60	100
18PAU511A	Marketing Management (Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
18PAU511B	Investment Management (Practical)	I, II, III	a, c, d,e, h	0	0	2	1	40	60	100
18PAU512A	Business Economics (Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100
18PAU512B	Management and Organization Behaviour (Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100
Semester Total				24/22	2/4	4	22	240	360	600
SEMESTER – VI										
18PAU601A	Banking Law and Practice	I, II, III, IV	a,e,h,i	6	0	0	5	40	60	100
18PAU601B	Insurance Law and Practice	I, II, III, IV	a,e,h,i	6	0	0	5	40	60	100
18PAU602A	Entrepreneurship	I, II, III	a,e,h	4	0	0	3	40	60	100
18PAU602B	Personal Selling and Salesmanship	I, II, III	a,e,h	4	0	0	3	40	60	100
18PAU603A	Information Systems Control and Audit	I, II, III, IV	a,e,h,i	6	0	0	5	40	60	100
18PAU603B	Strategic Management	I, II, III	a,c,d e,h	6	0	0	5	40	60	100
18PAU611A	Banking Law and Practice (Practical)	I, II, III, IV	a,c,d,e,h,i	0	0	2	1	40	60	100
18PAU611B	Insurance Law and Practice (Practical)	I, II, III, IV	a,c,d,e,,h,i	0	0	2	1	40	60	100
18PAU612A	Entrepreneurship (practical)	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100
18PAU612B	Personal Selling and Salesmanship (practical)	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100
18PAU613A	Information Systems Control and Audit (Practical)	I, II, III, IV	a,c,d,e,h,i	0	0	2	1	40	60	100
18PAU613B	Strategic Management (Practical)	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100
18PAU691	Project	I, II, III	a, b, c, d,e,f,g,h	8	0	0	6	40	60	100
ECA/NCC/NSS/Sports/General Interest etc										Good
Semester Total				24	0	6	22	280	420	700
Programme Total							140	1400	2100	3500

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	18ENU101	English – I
I	18LAU101	Language - I
I	18AEC101	Business Communication
II	18ENU201	English – II
II	18LAU201	Language – II
II	18AEC201	Environmental Studies
III	18ENU301	English – III
IV	18ENU401	English – IV

CORE COURSES		
Semester	Course code	Name of the course
I	18PAU101	Financial Accounting
I	18PAU102	Business Law
II	18PAU201	Corporate Accounting
II	18PAU202	Business Mathematics and Statistics
III	18PAU301	Cost Accounting
III	18PAU302	Income Tax Law and Practice
IV	18PAU401	Research Methodology
	18PAU411	Research Methodology (Practical)
IV	18PAU402	Indirect Taxation
	18PAU412	Indirect Taxation (Practical)

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	18PAU303A	Auditing and Corporate Governance
	18PAU311A	Auditing and Corporate Governance (practical)
III	18PAU303B	Computerised Accounting System
	18PAU311B	Computerised Accounting System (practical)
IV	18PAU403A	Financial Analysis and Reporting
	18PAU413A	Financial Analysis and Reporting (Practical)
IV	18PAU403B	Excel for Business
	18PAU413B	Excel for Business (Practical)
V	18PAU503A	Marketing Management
	18PAU511A	Marketing Management (Practical)
V	18PAU503B	Investment Management
	18PAU511B	Investment Management (Practical)
VI	18PAU602A	Entrepreneurship
	18PAU612A	Entrepreneurship (practical)
VI	18PAU602B	Personal Selling and Salesmanship
	18PAU612B	Personal Selling and Salesmanship (practical)

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	18PAU501A	Company Law
	18PAU501B	Financial Management
	18PAU502A	Management Accounting
	18PAU502B	Advanced Accounting
VI	18PAU601A	Banking Law and Practice
	18PAU611A	Banking Law and Practice (Practical)
	18PAU601B	Insurance Law and Practice
	18PAU611B	Insurance Law and Practice (Practical)
	18PAU691	Project

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	18PAU504A	Business Economics
	18PAU512A	Business Economics (Practical)
	18PAU504B	Management and Organization Behaviour
	18PAU512B	Management and Organization Behaviour (Practical)
VI	18PAU603A	Information Systems Control and Audit
	18PAU613A	Information Systems Control and Audit (Practical)
	18PAU603B	Strategic Management
	18PAU613B	Strategic Management (Practical)

PROGRAM OUTCOMES [PO]

- a. Graduates will have a knowledge in bookkeeping, accounting, compliance abiding norms of financial services industry.
- b. Graduates will apply the IT skills in accounting, taxation and finance career for effective decision making.
- c. Graduates will obtain ability to analyze and solve the complex business problems with professional expertise and accuracy using quantitative and qualitative tools and techniques for effective decision making.
- d. Graduates will exhibit critical thinking skills to understand the accuracy in financial reporting, real-time business issues and advocate suitable solutions.
- e. Graduates will acquire and demonstrate the interpersonal and communication skills to convey the audited findings and negotiate for the conformity of the results got through in-depth analysis.
- 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 apply a lifelong learning in research and practice gained through knowledge and skills in continuous adaption of the changes in environment factors pertaining to accounting, auditing, and finance.
- i. Graduates will demonstrate legal, ethical compliance and socially sustainable code of conduct in both personal and professional decision-making process.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

- I. Graduates will gain knowledge of accounting, taxation, auditing, finance and management to perform effectively in professional courses like CA, CMA,CS, ICWA and other courses.
- II. Graduates will obtain and demonstrate skills pertaining to professional courses to perform effectively in studies, jobs and entrepreneurial ventures.
- III. Graduates will develop a life-long learning by applying the gained knowledge and skills in Professional practice and research.
- IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	i
Graduates will gain knowledge of accounting, taxation, auditing, finance and management to perform effectively in professional courses like CA, CMA, CS, ICWA and other courses.	√	√	√	√					
Graduates will obtain and demonstrate skills pertaining to professional courses to perform effectively in studies, jobs and entrepreneurial ventures.		√	√	√	√	√	√	√	√
Graduates will develop a lifelong learning by applying the gained knowledge and skills in Professional practice and research.	√	√	√	√	√	√		√	
Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.				√	√	√	√	√	√

18LAU101

பகுதி – I, தமிழ்

Semester – I

6H – 6C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

Course Objectives

- Learning way of thinking and expressive ability.
- Improving the scope of research.
- Realizing the subtle parts of life that literature conveys.
- Realizing the role that literature plays in the maturation of the human mind.
- Awareness raising on awareness, culture etc. in the growing community.
- Preparing students for government exams.

Course Outcomes

- Complete introduction to ‘History of Tamil Literature’, which is an optional subject in competitive examinations such as Indian Citizenship.
- Access to literature with a research-oriented approach to inscriptional, manuscript, and archaeological research.
- ‘Scientific Tamil’, the field of development of Tamil; Development of multi-pronged research thinking on ‘Internet Tamil’.
- Having creative self-improvement and creativity development for employment.
- An attitude of seeking literature in support of social and biological values.
- Skill development for translation-based employment.

அலகு – I : இக்காலஇலக்கியம்:

கல்வி: மகாகவிபாரதியார் – சுயசரிதை - ஆங்கிலக்கல்வி.

இன்றையநிலை: கவிமணிதேசியவிநாயகம்

ஒற்றுமையே உயிர்நிலை

: கவிஞர் அப்துல் ரகுமான் - காலவழு

மனிதநேயம்: கவிஞர் சிற்பிபாலசுப்பிரமணியன் – மலையாளக்

காற்றுகவிஞர்தாமரை- மழைக்குறிப்பு

சூழலியல் : கவிஞர் வைதீஸ்வரன் - விரல்மீட்டியமழை

பெண்ணியம் : கவிஞர் சுகந்திசுப்பிரமணியம் – புதையுண்ட

வாழ்க்கைகவிஞர் வைரமுத்து – அம்மா

வாழ்க்கை : கவிஞர் தருமுசிவராம் – வாழ்வுப்பாடல்

இயற்கை : பாவேந்தர்பாரதிதாசன் – அழகின் சிரிப்பு –

வான்.

அலகு – II : அறஇலக்கியம்:

கொன்றைவேந்தன்: 1 - 50 பாடல்கள்

திருக்குறள்: பண்புடைமை, வினைத்திட்டம் -20

குறள்கள்

பழமொழிநானூறு: 5 பாடல்கள்

வேதநாயகம்பிள்ளைநீதிநூல்: 74 -78 பாடல்கள்

பெருவாயின்முள்ளியார்ஆசாரக்கோவை: 5

பாடல்கள்

அலகு - III :சிறிலக்கியம்:

மூவருலா: 1-26 கண்ணிகள்

திருச்செந்தூர்முருகன்பிள்ளைத்தமிழ்: 2 பாடல்கள்

குற்றாலக்குறவஞ்சி: 5 பாடல்கள்

முக்கூடற்பள்ளு : 5 பாடல்கள்

கலிங்கத்துப்பரணி: போர்பாடியது- 9 பாடல்கள்

அலகு - IV :கட்டுரை:

1. உயர்தனிச்செம்மொழி- பரிதிமாற்கலைஞர்
2. கட்டிடக்கலை- அ.இராசமாணிக்கனார்
3. வாழ்க்கை-இளவழகனார்
4. ஆளுமைத்திறன் அறிவோம் - ஸ்ரீகண்ணன்
5. மணற்கேணி - நெ.து.சுந்தரவடிவேலு

அலகு- V :மொழிப்பயிற்சி:

1. படைப்பிலக்கியப்பயிற்சிகள் (கதை, கவிதை, கட்டுரை, உரைநடை)
2. மொழிபெயர்ப்பு
3. எழுத்து, சொல், பொருள்இலக்கணப்பயிற்சிகள்

பாடநூல்:

கற்பகச்சோலை -

தமிழ்ஏடு.கற்பகம்பல்கலைக்கழகத்தமிழ்த்துறைவெளியீடு.

BCOM (PA)

2018-2019

18ENU101

ENGLISH - I

Semester - I

4H - 4C

Instruction Hours / week: L: 4 T: 0 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

Course Objectives:

- To train students to acquire proficiency in English.
- To explore different genres of literature and learning grammar.

- To provide aesthetic pleasure through literature.
- To inculcate moral values through literature.
- To develop ethical values.
- To give basic grammar knowledge.

Course Outcome:

- Develop the knowledge of interpersonal skills.
- Establish and maintain social relationships.
- Genres of literature will give moral values of life.
- Develop communication skills in business environment
- Communication skills will get developed.
- Develop to have language competence.

UNIT I PROSE

1. Morals in the Indian Context - Francis Nicholas Chelliah
2. How Comic Books help us to relive our Childhood - Benoit Peeters
3. Let's Do What India Needs From Us -Dr.A.P.J. Abdul Kalam

UNIT II POEM

1. The Stolen Boat - William Wordsworth
2. Telephone Conversation- Wole Soyinka
3. A River - A.K. Ramanujan

UNIT III SHORT STORIES

1. Rapunzel - Brothers Grimm
2. The Ant and The Grasshopper- W. Somerset Maugham
3. The Nightingale and the Rose - Oscar Wilde.

UNIT IV DRAMA

1. The Merchant of Venice- Act 4-Scene 1
2. The Death Trap- Saki

UNIT V GRAMMAR AND COMPOSITION

- GRAMMAR : 1. Tenses
2. Articles
3. Auxiliaries (Primary and Modal)
4. Tag Questions

Composition:

1. Reading to Comprehend
2. Letter Writing
3. Resume Writing
4. General Essay

SUGGESTED READINGS:

1. Reminisce, Published by the Department of English, Karpagam University.
2. Hewings Martin,1999 Advanced English Grammar, Cambridge University Press.

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 the concepts and 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. Apply appropriate judgment derived from knowledge of accounting theory.
6. Apply the accounting procedures for partnership firm.

UNIT I Accounting Information System:

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures

UNIT- II Accounting Process & Final Accounts**Accounting Process :**

From recording of a business transaction to preparation of trial balance including adjustments

Business Income :

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS)

Final Accounts :

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

UNIT III Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture

Accounting for Hire-Purchase and installment system: Transactions, Journal entries and ledger accounts including Default and Repossession.

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

UNIT IV Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

UNIT V Accounting for Partnership:

Valuation of Goodwill – Calculation of Profit Sharing Ratio – Admission – Retirement

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT V 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

SUGGESTED READINGS :

1. Kuchhal,M.C. & Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2014), *Business Law*, National Publishing House, New Delhi
3. Agarwal S K, (2017), *Business Law*,Galgotia Publishers Company, New Delhi ,
4. P C Tulsian & Bharat Tulsian (2017), *Business Law*, McGraw Hill Education, New Delhi.
5. Sharma, J.P. & Sunaina Kanojia (2017), *Business Laws*,Abe Books Pvt. Ltd., New Delhi.
6. KapoorN.D.(2014), *Elements of Mercantile Law*, S.Chand & Co, New Delhi.

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. Fluency in business communication terminology.
5. Draft the resume and develop skills to face the interview
6. Use appropriate technology for business communication.

UNIT I Communication and its barriers

Nature of Communication: Process of Communication, Types of Communication (Verbal and Non-Verbal), Importance of Communication, Different forms of Communication; Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

UNIT II Business Correspondence

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

UNIT III Report Writing

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, and check lists for reports

UNIT IV Vocabulary and Listening

Vocabulary: Words often confused, Words often misspelt, Common errors in English. Introduction to phonetics, need and use of it, Word stress and Sentence stress- Contrastive stress in sentences to

highlight different words- Intonation- Rising and Falling tone, falling -rising tone- Word Power – Vocabulary – Jargon – rate of speech, pitch, tone – Clarity of voice.

The Importance of Listening in the Workplace: Introduction, what is listening? Barriers to Listening, Strategies for Effective Listening, Listening in a Business Context.

UNIT V Use of Technology and Interview :

Appropriate use of technology, EMAIL, WEB PAGE communication, Voice and wireless communication

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.

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, 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.

Course Objectives

- Learning way of thinking and expressive ability.
- Improving the scope of research.
- Realizing the subtle parts of life that literature conveys.
- Realizing the role that literature plays in the maturation of the human mind.
- Awareness raising on awareness, culture etc. in the growing community.
- Preparing students for government exams.

Course Outcomes

- Complete introduction to ‘History of Tamil Literature’, which is an optional subject in competitive examinations such as Indian Citizenship.
- Access to literature with a research-oriented approach to inscriptional, manuscript, and archaeological research.
- ‘Scientific Tamil’, the field of development of Tamil; Development of multi-pronged research thinking on ‘Internet Tamil’.
- Having creative self-improvement and creativity development for employment.
- An attitude of seeking literature in support of social and biological values.
- Skill development for translation-based employment.

அலகு – I :பக்திஇலக்கியம்

சைவ, வைணவஇலக்கியங்கள் - தோற்றம் ,வளர்ச்சி, வரலாறு

1. சைவம் -பெரியபுராணம் - திருமூலநாயனார்புராணம்.
- 2.வைணவம் - பெரியாழ்வார்திருமொழி: 10 பாடல்கள்

அலகு – II :சங்கஇலக்கியம் :

சங்கஇலக்கியங்கள்அறிமுகம்

அ). எட்டுத்தொகை

நற்றிணை : 1. பிரசம்கலந்த – பாலை-110

2.தடமருப்புஎருமை- மருதம்-130

குறுந்தொகை : 1. கருங்கட்டாக்கலை – குறிஞ்சி- 69

2. உள்ளதுசிதைப்போர்- பாலை-283

ஐங்குறுநூறு : 1. நெய்தல்-தொண்டிப்பத்து:

திரைஇமிழ்இன்னிசை-181

2. அன்னாய்வாழிவேண்டன்னை-203

பதிற்றுப்பத்து : 1. சிதைந்ததுமன்ற-27

2. மீன்வயின்நிற்ப-90

பரிபாடல்: பரிபாடல்திரட்டு-மதுரைநகர்ச்சிறப்பு:

உலகம்ஒருநிறையாத்தான்-6,
செய்யாட்டுக்குஇழைத்த-9,
ஈவாரைக்கொண்டாடி-11.

மாயோன்கொப்பூழ்-7,
கார்த்திகைகாதில்-10,

கலித்தொகை: 1.குறிஞ்சிக்கலி-சுடர்தொடி -15
2. முல்லைக்கலி-தீம்பால் -11

அகநானூறு: 1.அன்னாய்வாழிவேண்டன்னை-குறிஞ்சி-18
புறநானூறு : 1. யாதும்ஊரேயாவருங்கேளிர்-பொதுவியல்-192
2.கெடுகசிந்தைகடிதிவள்துணிவே -279

ஆ). பத்துப்பாட்டு

திருமுருகாற்றுப்படை - பழமுதிரச்சோலையின்சிறப்பு

முருகன்இருப்பிடங்கள்: சிறுதினைமலரொடு:218-275.

முருகன்அருள்புரிதல்: 286-295.

அலகு - III :காப்பியம்

சிலப்பதிகாரம்:

மங்கலவாழ்த்துப்பாடல்: (21-29)- கண்ணகியின்சிறப்பு:
'நாகநீள்நகரொடு' என்பதிலிருந்துதொடங்கி,
'கண்ணகிஎன்பாண்மன்னோ' என்பதுவரையிலானதொடர்கள்.

நடுகற்காதை: (207-234)-

சேரன்செங்குட்டுவன்கண்ணகிக்குக்கோயில்எடுத்தல்:

'அருந்திறலரசர்' என்பதிலிருந்துதொடங்கி, 'மன்னவரேறென்'
என்பதுவரையிலானதொடர்கள்.

வாழ்த்துக்காதை: (482-485)-

செங்குட்டுவனுக்குக்கண்ணகிகாட்சியளித்தல்: 'என்னே'
என்பதிலிருந்துதொடங்கி, 'விசும்பில்தோன்றுமால்'
என்பதுவரையிலானதொடர்கள்.

வழக்குரைகாதை:பத்தினிப்பெண்டிர்எழுவர்கதை:

'நீர்வார்கண்ணை' என்பதிலிருந்துதொடங்கி, 'புகாரென்பதியே'
என்பதுவரையிலானதொடர்கள்.

வஞ்சினமாலை: 'வன்னிமரமும்' என்பதிலிருந்துதொடங்கி,
'பதிப்பிறந்தேன்' என்பதுவரையிலானதொடர்கள்.

சூளாமணி: மந்திரசாலைச்சருக்கம் (தேர்ந்தெடுக்கப்பெற்ற 25 பாடல்கள்)

அலகு - IV :சிறுகதை

1. குளத்தங்கரைஅரசமரம் - வ.வே.சு.ஐயர்
2. காட்டில்ஒருமான் - அம்பை
3. நாற்காலி - கி.ராஜநாராயணன்
4. நகரம் - சுஜாதா
5. எஸ்தர் - வண்ண நிலவன்
6. மரப்பாச்சி - உமா மகேஸ்வரி

அலகு- v :மொழிப்பயிற்சி

படைப்பிலக்கியப்பயிற்சிகள் (கதை, கவிதை,கட்டுரை, உரைநடை)
மொழிபெயர்ப்பு

பாடநூல்:கற்பகச்சோலை –
தமிழ்ஏடு.கற்பகம்பல்கலைக்கழகத்தமிழ்த்துறைவெளியீடு.

Course Objectives:

- To enable the learners to acquire English language skills.
- To familiarize them with English literature.
- To acquire Grammar.
- To help learners imbibe cultural values.
- To acquire skill of making correct sentences.
- To reflect originality on the application of soft skills and express in writing their views.

Course Outcome:

- Learn to enjoy the ecstasy of literature.
- The select literary pieces will develop the confidence level of the learners.
- To get the social values.
- To know the importance of communication
- Get sound knowledge in English
- Trained to communicate well for business purpose.

UNIT I PROSE

1. I Have a Dream - Martin Luther King, Jr.
2. 'First human' discovered in Ethiopia - Pallab Ghosh
3. The First Case- M.K. Gandhi

UNIT II POEM

1. L'Allegro - John Milton
2. God Is a Medicine Cabinet - Cynthia Atkins
3. A Prayer for my daughter - W.B. Yeats

UNIT III SHORT STORIES

1. The Tell Tale Heart - Edgar Allan Poe
2. Sparrows- K. Ahmad Abbas
3. The Little Match-Seller - Hans Christian Andersen

UNIT IV DRAMA

1. Tempest- Act 2-Scene 2
2. The Referee- W.H. Andrews and Geoffrey Dearmer

UNIT - V GRAMMAR AND COMPOSITION**Grammar** 1. Voice

2. Reported Speech
3. Interrogatives (Yes or No, 'Wh' questions)
4. Word Class

Composition:

1. Writing Minutes and Preparing Agenda

2. Note Taking
3. Charts and Pictorial Writing.
4. Report Writing

SUGGESTED READINGS:

1. Twilight, Published by the Department of English, Karpagam Academy of Higher Education.
2. Murphy Raymond, 1998 Essential English Grammar, Cambridge University Press.

COURSE OBJECTIVES :**To make the students**

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

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

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

UNIT I Accounting for Share Capital and Debentures

Issue, Forfeiture and Reissue of Forfeited Shares - Concept & Process of Book Building - Issue of Rights and Bonus Shares - Buyback of Shares - Redemption of Preference Shares Issue and Redemption of Debentures

UNIT II Final Accounts

Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities – Excluding Calculation of Managerial Remuneration - Disposal of Company Profits- Valuation of Goodwill and Valuation of Shares - Concepts and Calculation: Simple Problem only

UNIT III Amalgamation of Companies

Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) (excluding inter- company holdings). Internal Reconstruction -Concepts and Accounting Treatment (excluding scheme of reconstruction)

UNIT IV Accounts of Holding Companies/Parent Companies

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.

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

SUGGESTED READINGS :

1. Reddy & Moorthy (2013), “*Corporate Accounting*” Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) *Advanced Accounts*. Vol.-II. – 19th 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

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

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.

UNIT I Matrices & Basic Mathematics of Finance

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

UNIT II Differential Calculus

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

UNIT III Uni-variate Analysis

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean; properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

UNIT IV Bi-variate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and

Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

UNIT V Time-based Data: Index Numbers and Time-Series Analysis

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

SUGGESTED READINGS :

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

COURSE OBJECTIVES:**To make the students**

1. To understand the ecosystem and its functions
2. To be aware of the difference between the renewable and non-renewable resources.
3. To know about biodiversity and the importance of conservation.
4. To be aware of the different pollution that affects the environment.
5. To know about the social issues prevailing in the environment.
6. To be aware on environmental legislation.

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

1. Understand the ecosystem and its impact on human beings.
2. Preserve the non – renewable energy and effectively utilize the renewable energy.
3. Avoid the threats to biodiversity habitat loses.
4. Prevent pollution in the environment
5. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
6. Demonstrate proficiency in quantitative methods, qualitative analysis, critical thinking, and written and oral communication needed to conduct high-level work as interdisciplinary scholars and / or practitioners

UNIT I Environment and Ecosystem

Environment Definition, scope and importance, components, Ecosystem Definition, Concept, Scope, importance, Structure and functions of ecosystem. Energy flow, Ecological succession Food chains and food webs. Classification of ecosystem.

UNIT II Natural Resources - Renewable and Non-renewable Resources:

Natural resources and associated problems. Forest resources, Water resources, Mineral resources, Food resources, Energy resources, Land resources: Use and over-utilization, exploitation. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles. Ill-effects of fireworks.

UNIT III Biodiversity and Its Conservation:

Introduction, definition: genetic, species and ecosystem diversity. Bio geographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. 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, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in

prevention of pollution. Pollution case studies. Disaster management: Floods, earthquake, cyclone and landslides.

UNIT V Social Issues and the Environment:

From unsustainable to sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wildlife Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness. Population growth, variation among nations. Population explosion—Family Welfare Programme. Environment and human health. Human rights. Value education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in environment and human health.

SUGGESTED READINGS :

1. Verma, P.S., & Agarwal, V.K. (2001). Environmental Biology (Principles of Ecology). S.Chand and Company Ltd, New Delhi.
2. Anubha Kaushik & Kaushik, C.P. (2004). Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Singh, M.P., Singh, B.S., & Soma S., Dey. (2004). Conservation of Biodiversity and Natural Resources: Daya Publishing House, New Delhi.
4. Daniel B Botkin, & Edward A Keller. (1995). Environmental Science. John Wiley and Sons, Inc, New York.
5. Uberoi, N.K., (2005). Environmental Studies.: Excel Books Publications of India, New Delhi.
6. Tripathy, S.N., & Sunakar Panda. (2011). Fundamentals of Environmental Studies. 2nd Edition, Vrianda Publications Private Ltd, New Delhi.
7. Arvind Kumar. (2009). A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
8. R. Rajagopalan (2015), Environmental Studies: Third Edition, Oxford University Press, New Delhi.
9. Erach Bharucha, (2013) Textbook of Environmental Studies for Undergraduate Courses, Orient BlackSwan, New Delhi.
10. N Arumugam, V Kumaresan (2014), Environmental Studies, Saras Publication, Tamil Nadu
11. Mishra D.D.(2010), Fundamental Concepts in Environmental Studies, S Chand Publishing, New Delhi

Course Objectives:

- To develop confidence to respond in English during situations where the use of English is imperative.
- To develop fluency in actual conversation in the English language.
- To develop knowledge about business communication.
- To develop knowledge about business writing.
- To acquire knowledge on communication for different purpose.
- To get knowledge to communicate in day to affairs.

Course Outcome:

- Students learnt the basics and purposes of listening skill.
- Students will know the importance of speaking.
- Students developed the speaking skills on telephone, business and also in travel
- Learnt some effective vocabulary learning strategies.
- Students will able to communicate clearly and effectively and handle their day to day affairs well with their knowledge of language skills.

UNIT I: Listening

Listening and its types, Basic Listening Lessons, Critical Listening Lessons, Advanced Listening Lessons, and Note Taking

UNIT II: Speaking

Basics of speaking, Regular English, Business English, Interview English, and Travel English

UNIT III: Reading

Reading and its purposes, Types of Reading, Reading Techniques, Reading Comprehension, Note Making

UNIT IV: Writing

Writing defined, Types of Writing, Components of Writing, Writing Contexts, Language and Style with accordance to the contexts

UNIT V: Vocabulary Enrichment

Synonyms, Antonyms, Homonyms, Phrasal Verbs, Idioms and Phrases, One Word Substitutes, and Affixes

SUGGESTED READINGS:

1. Learning to Learn: Study Skills in English Cambridge, 2015
2. Advanced Skills; Simon Harenes – CUP. 2015
3. Business Results, Woodward, OUP. 2015
4. Function in English. Jonathan Middlemiss et al, OUP

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 1: Introduction

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

UNIT 2: Elements of Cost: Material and Labour

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. Time keeping and time booking. Concept and treatment of idle time,

over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

UNIT 3: Elements of Cost: Overheads

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

UNIT 4: Methods of Costing

UNIT costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

UNIT 5: Book Keeping in Cost Accounting

Integral and non-integral systems; Reconciliation of cost and financial accounts

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

SUGGESTED READINGS:

1. Sp Jain, 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 (2019), Cost And Management Accounting , Taxmann Publication Pvt Limited
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15thedition, Pearson Education , New Delhi.

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 : Background, 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.

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

Salary – Coverage, Employer and Employee Relationship, Allowances, Monetary and Non-Monetary Perquisites – Valuation and Taxability, Profits in lieu of Salary, Deductions against Salary, Incomes exempt from Tax and not includible in 'Salary', Deduction to be made from salary in respect of Provident Fund under the provisions of the Provident Fund and Miscellaneous Provisions of Act 1952 and tax treatment of employers' contribution to Provident Fund, Tax Deducted at Source on Salary Income and Compliances.

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

UNIT III COMPUTATION 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, Tax Audit, Presumptive Base Taxation.

Chargeability, Capital Gains, Capital Assets & Transfer, Types of Capital Gains, Mode of Computation of Capital Gains, Exemptions and Deduction, Special Provision – Slump Sale, Compulsory Acquisition, Fair Market Value, Reference to valuation officer.

UNIT IV COMPUTATION OF INCOME FROM OTHER SOURCES :

Taxation of Dividend u/s 2(22)(a) to (e), Provisions relating to Gifts, Deductions, Other Miscellaneous Provisions.

Exemptions/Deduction, Clubbing provisions, 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, Set off and/or Carry forward of losses, Deductions (General and Specific), Rebates and Reliefs.

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY

TDS/TCS, Returns, Refund & Recovery : Tax Deduction at Source 'TDS' & Tax Collection at Source 'TCS', Advance Tax & Self-Assessment Tax 'SAT', Returns, Signatures, E-Filing, Interest for default in furnishing return of Income, Collection, Recovery of Tax, & Refunds, Assessment, Appeals, Revisions, Settlement of Cases, Penalties etc., Assessment, Appeals & Revisions, Settlement of Cases, Penalties, Offences & Prosecution.

Tax Planning & Tax Management : Tax Planning, Tax Management and Tax avoidance through legitimate tax provisions, Various Avenues.

International Taxation – An Overview : Double Taxation Avoidance Agreement 'DTAA', Residency Issues, Tax Heaven, Controlled Foreign Corporation (CFC), Concept of Permanent Establishment, Business Connection, General Anti Avoidance Rules 'GAAR', Advance Ruling – Practical Aspect, Transfer Pricing – An Overview.

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

SUGGESTED READINGS:

1. Dr. H.C Malhotra, Dr. S P Goyal(2019), 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 Atin Harbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
4. Dr.Vinod.K.Singhania, Dr Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
5. Monica Singhania Vinod K Singhania (2019), 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.

18PAU303A	AUDITING AND CORPORATE GOVERNANCE	Semester – III
Instruction Hours / week: L: 4 T: 0 P: 0	Marks: Internal: 40 External: 60	4H – 3C
		Total: 100
		End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of auditing, corporate governance and Corporate social responsibility (CSR)
2. To learn the audit techniques, corporate governance and CSR practices.
3. To apply the best auditing process as lifelong practice,
4. To communicate orally and in written form the auditing concept and techniques, Corporate governance and CSR concepts and practices in business.
5. To be familiar with the standards and laws pertaining to the auditing, Corporate Governance and CSR.
6. To know the information related to global reporting initiatives.

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

1. Comprehend on the Concept of auditing, corporate governance and Corporate social responsibility (CSR)
2. Recall audit techniques, corporate governance and CSR practices.
3. Apply lifelong the key learning of best auditing process, Corporate governance and CSR practices
4. Communicate orally and in written form the auditing concept and techniques, Corporate governance and CSR concepts and practices in business.
5. Familiar with the standards and laws pertaining to the auditing, Corporate Governance and CSR.
6. Reminiscence with statistics on global reporting.

UNIT I INTRODUCTION

Definition-Nature-Scope and Objectives of Independent Financial Audit : Basic Principles Governing an Audit, Concept of Auditor's Independence - Error and Fraud- Classification of Audit -Standards on Auditing (SA) : Concept and Purpose - Audit procedures and techniques - Audit Evidence : Concept, Need, Procedures to obtain Audit Evidence

UNIT II AUDIT RISK AND INTERNAL CONTROL SYSTEM

Audit Risk : Concept and Types, Relationship with audit materiality - Professional Skepticism.
Internal Control : Definition, Objectives, Evaluation, Internal Control Check List, Internal Control Questionnaire and COSO's Internal Control Framework - Internal Check : Definition, Objectives and General Principles on Internal Check for selected transactions - Internal Audit : Definition, Objectives, Regulatory Requirement, Use of Internal Auditor's Work by Statutory Auditor

UNIT III VOUCHING, VERIFICATION AND VALUATION

Vouching :Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching of Different items

Verification and Valuation: Concept, objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification and Valuation of Different Items.

UNIT IV AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT

Audit of Companies: Qualification, Disqualification, Appointment, Reappointment and Rotation, Casual Vacancy, Removal and Resignation, Ceiling, Remuneration, Rights, Duties and Liabilities of Company Auditor - Audit Committee - Branch Audit and Joint Audit - Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provision of the Act and Legal Decisions and Auditor's Responsibility

Audit report and certificate: Definition – Distinction between Report and Certificate- Different Types of Report Contents of Audit Report (As per Companies Act and Standards on Auditing) True and Fair View – Concept Materiality – Concept and Relevance

Special areas of Audit: Cost Audit- Concepts, objectives, Relevant Provisions of Companies Act Management Audit – Concepts, Objectives, Advantages Tax Audit – Concepts, Objectives, Legal Provisions Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)

UNIT V CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITIES

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance, Clause 49 and Listing Agreement, Green Governance

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR, Global Reporting Initiatives, ISO 26000

SUGGESTED READINGS:

1. Arun jha (2019), Auditing and Corporate Governance, 2nd edition, Taxmann Publication, New Delhi.
2. Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora (2019), Auditing and Corporate Governance, 2nd edition, Taxmann Publication, New Delhi.
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
4. Ashok Sharma (2019), Auditing and Corporate Governance, VK Global Publications Pvt. Ltd., New Delhi.
5. Sharma, J.P., (2016), Corporate Governance, Business Ethics, and CSR, 2nd edition, Ane Books Pvt Ltd, New Delhi.

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I User Interface and Company Management

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

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

UNIT II Inventory

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

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

UNIT III TDS, Payroll, Finalization process

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

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

UNIT IV GST

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

Purchase Voucher with GST : Updating GST Number for Suppliers

Sales Voucher with GST : Updating GST Number for Suppliers

UNIT V Budgets and Reporting

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

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

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

SUGGESTED READINGS:

1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani (2018), Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi
3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.
4. Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP 9, 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

18PAU311A**AUDITING AND CORPORATE
GOVERNANCE (PRACTICAL)****Semester – III
– 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 and Analyse the Auditing standards and standards for the audit evidence
2. To classify and apply vouching, verification and valuation technique to appropriate situation
3. To Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. To communicate orally and in written form about the findings and solution.
5. To Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
6. To know the information related to global reporting initiatives.

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

1. Comprehend and Analyse the Auditing standards and standards for the audit evidence.
2. Classify and apply vouching, verification and valuation technique to appropriate situation
3. Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. Communicate orally and in written form about the findings and solution.
5. Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
6. Reminiscence with statistics on global reporting.

UNIT 1: INTRODUCTION

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

UNIT – II Audit Risk and Internal Control System

3. Audit Risk : Analyse SA 320 and 330
4. Analyse the COSO's Internal Control Framework for selected industry of your choice.

UNIT III VOUCHING, VERIFICATION AND VALUATION

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

UNIT IV :AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT

6. Case Study on Auditors in on Satyam fraud
7. Analyse the provisions amended to the appoint of auditor and audit in Companies Act.

UNIT V :CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITIES

8. Any Case study on Corporate Governance to be analysed from below list
9. Any Case study on Corporate Governance to be analysed from below list

Maxwell Communication (UK), Enron (USA), WorldCom (USA), Satyam Computer Services Limited (all need to be more emphasized); BCCI (UK), Anderson Worldwide (USA), Vivendi (France), Harshad Mehta and Kingfisher Airlines Scam (all to be covered in brief); Common Governance Problems noticed in various corporate failures; Codes and Standards on Corporate Governance: Cadbury, OECD, Oxley Act; Initiatives in India: CII, SEBI, Clause 49 of Listing Agreement, Kumar Mangalam Committee, Naresh Chandra Committee, Narayan Murthy Committee, LODR.

10. Analyse CSR initiative of any Indian company

SUGGESTED READINGS

1. Arun jha (2019), Auditing and Corporate Governance, 2nd edition, Taxmann Publication, New Delhi.
2. Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora (2019), Auditing and Corporate Governance, 2nd edition, Taxmann Publication, New Delhi.
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
4. Ashok Sharma (2019), Auditing and Corporate Governance, VK Global Publications Pvt. Ltd., New Delhi.
5. Sharma, J.P., (2016), Corporate Governance, Business Ethics, and CSR, 2nd edition, Ane Books Pvt Ltd, New Delhi.

**COMPUTERISED ACCOUNTING SYSTEM
(PRACTICAL)**

Semester – III

18PAU311B

4H – 2C

Instruction Hours / week: L:0 T:0 P:4

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

18ENU401	ENGLISH – IV	8H	Semester – IV – 6C
Instruction Hours / week: L: 4 T: 0 P: 4	Marks: Internal: 40	External: 60	Total: 100
			End Semester Exam: 3 Hours

Course Objectives:

- To train students in understanding the concepts of communication.
- To be familiar with the four basic skills of English.
- To train students in developing their written communication.
- To train students in developing their presentation skills.
- To acquire the skill of making grammatically correct sentences.
- To reflect originality on the application of soft skill views and express in writing their views.

Course Outcome:

- Students have acquired proficiency in communication.
- Students have become adept in written communication and presentation skills.
- Practice the skill of writing in English and that of public speaking.
- Establish and maintain social relationships.
- Develop communication skills in business environment.
- Refine communication competency through LSRW skills.

UNIT I INTEGRATED SKILLS

Development of speaking- Nature, Process, and Importance of Communication, Types of Communication (Verbal and Non-Verbal), Different forms of Communication, Barriers of Communication, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, and Organizational Barriers, listening and grammar skills.

UNIT II: ADVANCED READING SKILLS

Outcomes include improved reading speed, increased reading fluency and increased vocabulary.

UNIT III: ADVANCED WRITING SKILLS

Business Correspondence – Inviting Quotations, Sending Quotations, Placing Orders, Inviting Tender, Memorandum, Inter-Office, Memo, Notices, Agenda, Minutes, Resume Writing, and Report Writing.

UNIT IV: BUSINESS LANGUAGE AND PRESENTATION

Importance of Business Language, Vocabulary Words often Confused, Words often Misspelt, Common Errors in English, Oral Presentation – Plan, PowerPoint Presentation and Visual Aids.

UNIT V: TECHNOLOGY AND COMMUNICATION

Language of Newspapers, magazines, Internet, TV and radio – their role to develop listening, reading and discussion skills, E-mail writing – Video Conferencing- Strategic importance of e-communication.

SUGGESTED READINGS:

1. In Business; CUP
2. Oxford Handbook of Writing: St. Martins Handbook of Writing
3. Sound Business, Julian Treasure OUP

18PAU401	RESEARCH METHODOLOGY	Semester – IV	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 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 analyses 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.
6. To give suggestion to make business decision.

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

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

UNIT I RESEARCH AND RESEARCH PROCESS

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

UNIT II RESEARCH DESIGN AND SAMPLING DESIGN

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

Data Sources – Primary and Secondary Data.

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

UNIT III MEASUREMENT AND SCALING

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

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

Preparing questionnaire – Quality of a good questionnaire.

UNIT IV HYPOTHESIS TESTING

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

UNIT V REPORT PREPARATION

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

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

SUGGESTED READINGS:

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

18PAU402

INDIRECT TAXATION

Semester – IV
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 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.
4. To apply the GST provisions.
5. To communicate orally and in written form the indirect taxations concepts and provisions.
6. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.

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

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong practice.
6. To prepare Cash flow and fund flow statements.

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

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Preparation of statement of cash and fund flow.

UNIT I : FINANCIAL REPORTING

Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications.

Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS)- Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis IAS and IFRS.

Corporate Financial Reporting – Issues and problems with special reference to published financial statements

UNIT II FINANCIAL STATEMENTS - AN INTRODUCTION

Traditional Assumptions of the Accounting Model : Business Entity - Going Concern or Continuity - Time Period - Monetary Unit - Historical Cost - Conservatism - Realization - Matching - Consistency - Full Disclosure - Materiality - Industry Practices - Transaction Approach - Cash Basis - Accrual Basis

The Financial Statements : Balance Sheet (Statement of Financial Position) - Statement of Stockholders' Equity (Reconciliation of Stockholders' Equity Accounts) - Income Statement (Statement of Earnings) - Statement of Cash Flows (Statement of Inflows and Outflows of Cash)

Auditor's Opinion : Auditor's Report on the Firm's Internal Controls - Report of Management on Internal Control over Financial Reporting

Basic Elements of the Balance Sheet : Assets - Liabilities - Stockholders' Equity - Quasi-Reorganization - Accumulated Other Comprehensive Income - Equity-Oriented Deferred Compensation - Employee Stock Ownership Plans (ESOPs) - Treasury Stock - Stockholders' Equity in Unincorporated Firms

Basic Elements of the Income Statement : Net Sales (Revenues) • Cost of Goods Sold (Cost of Sales) • Other Operating Revenue • Operating Expenses • Other Income or Expense

UNIT III FINANCIAL ANALYSIS – 1

Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis

Ratio Analysis - Liquidity of Short-Term Assets

Current Assets, Current Liabilities, and the Operating Cycle

Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets - Current Liabilities

Current Assets Compared with Current Liabilities

Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) - Cash Ratio

Income Statement Consideration when Determining Long-Term

Debt-Paying Ability- Times Interest Earned

Balance Sheet Consideration when Determining Long-Term

Debt-Paying Ability

Debt Ratio - Debt/Equity Ratio

UNIT IV FINANCIAL ANALYSIS - 2

Profitability Measures

Net Profit Margin - Total Asset Turnover - Return on Assets - DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in Computation of DuPont Ratios Considering Only Operating Accounts - Operating Income Margin - Operating Asset Turnover - Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - The Relationship Between Profitability Ratios - Gross Profit Margin For the Investors

Earnings per Common Share, Price/Earnings Ratio, Dividend Payout, Dividend Yield

Book Value per Share

Basic Elements of the Statement of Cash Flows

Financial Ratios and the Statement of Cash Flows

Operating Cash Flow/Current Maturities of Long-Term Debt and Current Notes - Payable - Operating Cash Flow/Total Debt - Operating Cash Flow per Share - Operating Cash Flow/Cash Dividends

UNIT V THE USERS OF FINANCIAL STATEMENTS

Financial Ratios as Perceived by Commercial Loan Departments : Most Significant Ratios and Their Primary Measure • Ratios Appearing Most Frequently in Loan Agreements.

Financial Ratios as Perceived by Corporate Controllers : Most Significant Ratios and Their Primary Measure • Key Financial Ratios Included as Corporate Objectives

Financial Ratios as Perceived by Certified Public Accountants

Financial Ratios as Perceived by Chartered Financial Analysts

Financial Ratios Used in Annual Reports

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

SUGGESTED READINGS

1. Subramanyam, K. R. and John, J.W.(2014), “Financial Statement Analysis”, 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman(2014) “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi.
3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine , Daniel Collins , Bruce Johnson , Fred Mittelstaedt , Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor’s Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To know the uses of spreadsheet for business.
2. To Understand the features of Spreadsheet applications and functions.
3. To comprehend and apply computer tools and inbuilt functions on raw data.
4. To communicate orally and in written form the features of spreadsheet applications and functions.
5. To utilize the expertise of the Excel features and functions as a lifelong practice.
6. To learn shortcut methods in spreadsheet.

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

1. Utilize application of spreadsheet for business reporting purpose.
2. Understand the features of Spreadsheet applications and functions.
3. Comprehend and apply computer tools and inbuilt functions on raw data.
4. Communicate orally and in written form the features of spreadsheet applications and functions.
5. Utilize the expertise of the Excel features and functions as a lifelong practice.
6. Use shortcut methods in spreadsheet

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

Finalising 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, VLookup Function and Hlook 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.

**RESEARCH METHODOLOGY
(PRACTICAL)**

**Semester – IV
2H – 1C**

18PAU411

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 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, analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To Critically evaluate the appropriate scales and measurement to be used for capturing data.
4. To Communicate in written form and prepare report to support decision making.
5. To Work in team and exhibit leadership skills
6. To analysis the problems relating to business

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 instruments to capture data, analyse the same using appropriate statistical techniques, and apply the learning lifelong.
 3. Critically evaluate the appropriate scales and measurement to be used for capturing data.
 4. Communicate in written form and prepare report to support decision making.
 5. Work in team and exhibit leadership skills
 6. Problem solving and make better decisions.
-
1. Select a problem or issue. Collect 5-10 articles related to issues from reviewed journals available.
 2. Analyse a case to understand the theory of deductive and inductive reasoning.
 3. Analyse a case for the selection of appropriate research design
 4. Analyse a case for the selection of appropriate sampling design
 5. Provide a list of variables and request to classify them as nominal/ordinal/interval/ratio
 6. Ask student to prepare a questionnaire for understanding the perception towards the usage of library among students/ Reading habits among youngsters/ environmental protection Ask students to perform analysis and hypothesis testing for the collected data
 7. Ask students to prepare a technical report for the research undertaken (Minimum 30 pages)
 8. Ask students to write the bibliography in MLA/CPA format for reference made.

Note : 6 – 8 (Team of 2-3 students)**SUGGESTED READINGS:**

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

**INDIRECT TAXATION
(PRACTICAL)**

**Semester – IV
2H – 1C**

18PAU412

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.
3. To 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 apply the knowledge lifelong.
6. To learn and compute the GST liabilities.

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

1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
 2. Know the procedure to register GST and apply GST provisions to business situations.
 3. Communicate orally and in written form the indirect taxations concepts and provisions.
 4. Familiar with the standards and laws pertaining GST and customs and apply the knowledge lifelong.
 5. Application of GST provisions for business concerns.
 6. Comprehend and compute GST liabilities.
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 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. Bharghav Pesticides Ltd., a domestic company, intends to start a business in Kolkata, involving supply of certain goods, mostly meant for foreign buyers in China. There is some difficulty in the classification of the goods. Can the company seek advance ruling from the Authority for Advance Ruling formed under CGST Act, 2017 in respect of the issue of classification of goods? Can the company also seek ruling on issues involving place of supply?
12. Who is a ‘casual taxable person’ under the GST? Mr. A of Ludhiana is participating in Hitex Furniture Expo in Haryana where he has no fixed place of business and exhibiting his products. During the expo, the said products will be sold to the people attending and intending to purchase such products. In such scenario, Mr. A required to obtain registration in the state of Haryana? If yes, how?
13. Basic documents to be filed along with bill of entry

SUGGESTED READINGS :

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

**FINANCIAL ANALYSIS AND REPORTING
(PRACTICAL)**

18PAU413A

**Semester – IV
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 Financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong.
6. To prepare Cash flow and fund flow statements.

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

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for the decision making.
 2. Understand and apply tools and techniques to analyse the financial statement analysis.
 3. Critically evaluate the results of the tools applied, interpret the result.
 4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
 5. Utilize the knowledge of financial statement analysis for lifelong.
 6. Preparation of statement of cash and fund flow.
-
1. To select a Company – Reason for selecting the company as investor
Download the financial statements
Perform the following financial analysis and interpret
 2. Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
 3. Ratio Analysis - Liquidity of Short-Term Assets
Current Assets, Current Liabilities, and the Operating Cycle
Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets - Current Liabilities
Current Assets Compared with Current Liabilities
Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) - Cash Ratio
 4. Debt-Paying Ability- Times Interest Earned
 5. Debt Ratio - Debt/Equity Ratio
 6. Net Profit Margin - Total Asset Turnover - Return on Assets – Operating Income Margin - Operating Asset Turnover
 7. Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - Gross Profit Margin
 8. DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in Computation of DuPont Ratios Considering Only Operating Accounts

9. For the Investors : Earnings per Common Share, Price/Earnings Ratio, Dividend Payout,- Book Value per Share

SUGGESTED READINGS

1. Subramanyam, K. R. and John, J.W.(2014), “Financial Statement Analysis”, 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman (2014) “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi.
3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine , Daniel Collins , Bruce Johnson , Fred Mittelstaedt , Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor’s Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi.

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
- Creating an excel sheet and performing all formatting tools and protecting and printing the file.
 - Performing statistical functions, Performing financial functions, Performing date and text function
 - Filtering the data, Conditional formatting
 - Collating data from several worksheets
 - Charts, Chart Layout and style, Other chart options
 - IF Function,
 - VLookup Function and Hlook 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.
- 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.

18PAU501A

COMPANY LAW

Semester – V

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 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. Analyse few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. Online registration and online filing process of documents.

UNIT 1: INTRODUCTION AND INCORPORATION AND ITS CONSEQUENCES

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

UNIT 2: FINANCIAL STRUCTURE OF COMPANIES

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

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

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

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

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

UNIT III: MANAGEMENT:

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

UNIT IV: ACCOUNTS, AUDIT AND DIVIDENDS

Books of Accounts : Financial Statements.

Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor’s Report, Cost Audit and Special Audit

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

UNIT V: WINDING UP

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

SUGGESTED READINGS

1. Milind Kasodekar;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 management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
2. To analyse the alternatives using appropriate tools and techniques.
3. To solve the problems and take decisions based on the result.
4. To communicate orally and in written form the concepts and solutions.
5. To analyse cases in a team and exhibit leadership skills.
6. To plan and manage the cash flows.

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

1. Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
2. Analyse the alternatives using appropriate tools and techniques.
3. Solve the problems and take decisions based on the result.
4. Communicate orally and in written form the concepts and solutions.
5. Analyse cases in a team and exhibit leadership skills.
6. Plan and Manage the cash flows in companies.

UNIT I : FINANCIAL MANAGEMENT AND SOURCES OF FINANCE :

Evolution, Scope and Functions of Finance Managers- Introduction; Scope of Finance; Financial Management System; Finance Functions ; Role of a Finance Manager – Treasurer and Controller, Financial Decisions, Agency Conflict and Agency cost.

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

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

UNIT II : TIME VALUE OF MONEY AND CAPITAL BUDGETING DECISIONS :

Time Value of Money - Introduction; Concept of Time Value of Money; Compounding Method ; Discounting Method (Problems)

Capital Budgeting Decisions- Introduction; Capital Budgeting, Capital Rationing

Capital budgeting techniques : Discounted and Non Discounted : NPV, Profitability index (Benefit Cost Ratio), Pay back Period, IRR ; (Problems)

UNIT III CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL :

Capital Structure, Capital structure determinants, NI Approach, NOI approach, Traditional Approach, Relevance of Capital Structure Theories ; Irrelevance of Capital Structure

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

UNIT IV LEVERAGE AND DIVIDEND POLICY

Financial and Operating Leverage – Introduction; Meaning of Financial Leverage, operating Leverage.

Financial and Operating Leverages, EBIT-EPS Analysis, Indifference point. (Problems)

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

UNIT V : WORKING CAPITAL MANAGEMENT, CASH MANAGEMENT, RECEIVABLE MANAGEMENT AND INVENTORY MANAGEMENT.

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

Management of Cash – Introduction ; Motives for Holding Cash; Facets of Cash Management; Cash Planning; Cash Forecasting and Budgeting; Determining the Optimum Cash Balance ; Investing Surplus Cash in Marketable Securities

Receivables Management : Credit Policy: Nature and Goals ;Collection Procedures

Inventory Management : Nature of Inventory, EOQ, Reorder level.

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

SUGGESTED READINGS

1. Pandey. I.M. (2016). *Financial Management*, 11th edition, Vikas PublishingHouse, New Delhi.
2. Khan, M.K. and Jain, P.K.(2017). *Financial Management*, 7th edition, McGraw Hill,NewDelhi
3. Chandra, P. (2017). *Financial Management Theory and Practice*, 9th edition, McGraw Hill, NewDelhi:
4. C.Paramasivan , T.Subramanian (2018), *Financial Management*, 1st Edition, New Age International Pvt Limited, New Delhi.
5. Eugene F. BrighamMichael 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, NewDelhi.
7. Lawrence J. Gitman , Chad J. Zutter, (2017). *Principles of Managerial Finance*, 13th edition, Pearson Education, NewDelhi.

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I :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.

Decision Making : Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES :

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Contemporary Issues : Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

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

SUGGESTED READINGS

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 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. Alnoor Bhimani, 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

ADVANCED ACCOUNTINGSemester – V
8H – 6C

18PAU502B

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

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To Understand the accounting for advanced issues in partnership, BFSI sector and special transaction.
2. To comprehend on the working of accounting standards
3. To solve the problems and take decisions based on the result.
4. To learn the accounting for advanced corporate issues that could be applied lifelong.
5. To communicate orally and in written form the concepts and solutions.
6. To know the accounting procedure for branches and also to ascertain the financial position of each branch separately.

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

1. Understand the accounting for advanced issues in partnership, BFSI sector and special transaction.
2. Comprehend on the working of accounting standards
3. Solve the problems and take decisions based on the result.
4. Understand the accounting for advanced corporate issues that could be applied lifelong.
5. Communicate orally and in written form the concepts and solutions.
6. Acquire knowledge on accounting procedure for branches and also to ascertain the financial position of each branch separately.

UNIT I FINANCIAL STATEMENTS

Conceptual Framework for Preparation and Presentation of Financial Statements : Introduction-scope, users and their information needs.

The objective of financial statements : financial position, performance and cash flows, notes and supplementary schedules, Underlying assumptions : accrual basis, going concern, consistency, Qualitative characteristics of financial statements, The elements of financial statements, Recognition of the elements of financial statements, Concepts of capital and capital maintenance

UNIT II ACCOUNTING STANDARDS

Working knowledge of:

- AS 4 : Contingencies and Events occurring after the Balance Sheet Date
- AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
- AS 11 : The Effects of Changes in Foreign Exchange Rates (Revised 2003)
- AS 12 : Accounting for Government Grants
- AS 16 : Borrowing Costs
- AS 19 : Leases
- AS 20 : Earnings Per Share
- AS 26 : Intangible Assets
- AS 29 : Provisions, Contingent Liabilities and Contingent Assets.

UNIT III ADVANCED ISSUES IN PARTNERSHIP ACCOUNTS

Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion into a company and Sale to a company.

UNIT IV COMPANY ACCOUNTS

- Accounting for employee stock option plan, Buy back of securities, Equity shares with differential rights, Underwriting of shares and debentures, Redemption of debentures
- Advanced problems for business acquisition, Amalgamation and reconstruction (excluding problems of amalgamation of inter-company holding)
- Accounting involved in liquidation of companies, Statement of Affairs (including deficiency/surplus accounts) and Liquidator's statement of account of the winding up.
- Financial Statements of Banking, Financial Services and Insurance (BFSI) , Insurance, Non-Banking Financial Companies, Mutual funds and regulatory requirements thereof.
- Valuation of goodwill

UNIT V ACCOUNTING FOR SPECIAL TRANSACTIONS

Departmental and branch accounts including foreign branches

Consolidated Financial Statements

Concept of consolidation and simple problems on Consolidated Financial Statements with single subsidiary (excluding problems involving acquisition of Interest in Subsidiary at Different Dates; Different Reporting Dates; Disposal of a Subsidiary and Foreign Subsidiaries)

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

SUGGESTED READINGS

1. Maheshwari S N, C A Sharad , K Maheshwari (2017), Advanced Accountancy - Vol. 1 & 2, 11th edition, Vikas Publishing, New Delhi.
2. R.L. Gupta and M.Radhasamy (2014), Advanced Accountancy, Vol1 & 2, 17th edition, Sultan Chand & Sons, New Delhi.
3. Kishor Jagtap;Sunil Zagade;H.M. Jare (2015), Advanced Accounting, 1st Edition, Publications Pune,
4. Shukla M.C.,Grewal T.S. & Gupta S.C.(2017), Advanced Accounts Vol I & II, 19th edition, S. Chand Publishing, New Delhi.
5. ADVANCED ACCOUNTING (Text and Problems) For CA Inter [Group II (Paper 5)] (2019), 12th edition, Bharat Law House Pvt. Ltd, New Delhi.
6. The institute of Chartered Accountants of India (2018), Advanced Accounting, Sahitya Bhawan Publications

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of marketing, and 4Ps of Marketing
2. To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. To apply the marketing concepts and skills lifelong.
4. To analyse the business case studies and try to apply the theoretical learning into lifelong practice.
5. To Critically evaluate the appropriate alternatives and draw a solution.
6. To Work in team and exhibit leadership skills

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

1. Understand the Concept of marketing, and 4Ps of Marketing
2. Communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. Apply the marketing concepts and skills lifelong.
4. Analyse the business case studies and try to apply the theoretical learning into lifelong practice.
5. Critically evaluate the appropriate alternatives and draw a solution.
6. Work in team and exhibit leadership skills

UNIT I : INTRODUCTION TO MARKETING MANAGEMENT:

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

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

UNIT II - THE MARKET PROCESS AND SEGMENTATION

The marketing process: Introduction, Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control,

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

UNIT III :PRODUCT MANAGEMENT

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

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

UNIT IV : PRICING AND DISTRIBUTION MANAGEMENT

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

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

UNIT V - PROMOTION MANAGEMENT AND RECENT DEVELOPMENTS IN MARKETING

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

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

SUGGESTED READINGS

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

COURSE OBJECTIVES:**To make the students**

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

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

1. Understand the Concept of investing and mechanics for formulating investment decisions.
2. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. Apply the investing concepts and skills lifelong.
4. Analyse the EIC framework make decisions based on investing in different avenues.
5. Critically evaluate the risk return parameters and select the best alternative.
6. Communicate in written form and prepare report

UNIT I : The Investment and Investment Avenues

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

UNIT II: Risk and Return and Valuation of Securities

Concept of total risk, factors contributing to total risk : default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk,.

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

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

UNIT III Fundamental Analysis, Technical Analysis and Market Efficiency

EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis. Technical Analysis: meaning, assumptions, difference between technical and fundamental analysis; Price

indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages

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

UNIT IV :Portfolio Management and portfolio Theory

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

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

UNIT V:Mutual Funds, Portfolio Evaluation and Portfolio Revision

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

Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

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

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

SUGGESTED READINGS :

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 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, NewDeli.
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.

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of micro and macroeconomic factors and its application in business.
2. To communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. To apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
5. To Critically evaluate the appropriate alternatives and draw a solution
6. To Work in team and exhibit leadership skills

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

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

UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY:

Introduction -Meaning, nature and scope of Business Economics, Significance in decision making.

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

UNIT II PRODUCTION, COST AND REVENUE FUNCTION:

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

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

UNIT III MARKET COMPETITION:

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

UNIT IV : MACRO ECONOMIC FACTORS :

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

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

UNIT V : MONETARY POLICY :

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

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

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

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

SUGGESTED READINGS

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of management, Behaviour as individual, group and organization.
2. To communicate orally and in written form Concept of management, Behaviour as individual, group and organization.
3. To apply the Concept of management, Behaviour as individual, group and organization life long.
4. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
5. To Work in team and exhibit leadership skills
6. To Critically evaluate the appropriate alternatives and draw a solution.

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

1. Understand the Concept of management, Behaviour as individual, group and organization.
2. Communicate orally and in written form Concept of management, Behaviour as individual, group and organization.
3. Apply the Concept of management, Behaviour as individual, group and organization lifelong.
4. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
5. Critically evaluate the appropriate alternatives and draw a solution.
6. Work in team and exhibit leadership skills

UNIT I SCHOOL OF MANAGEMENT THOUGHTS AND FORMS OF ORGANIZATION :

Definition of Management –managerial roles and skills – Evolution of Management – Scientific, human relations , system and contingency approaches – Management by Objectives (MBO) – Management by Exception (MBE) - Types of Business organization - Sole proprietorship, partnership, company-public and private sector enterprises - Special forms of ownership : Franchising - Licensing - Leasing - Corporate Expansion : mergers and acquisitions - Diversification, forward and backward integration - Joint ventures, Strategic alliance

UNIT II MANAGEMENT FUNCTIONS :

Nature and purpose of planning – planning process – types of planning – objectives – setting objectives – policies – Planning premises – Strategic Management – Planning Tools and Techniques – Decision making steps and process - Organizing – Formal and informal organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization – System and process of controlling – budgetary and non-budgetary control techniques – use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting.

UNIT III ORGANIZATIONAL BEHAVIOR AND PERSONALITY:

Importance of organizational Behaviour – OB Model - Attitudes – Components – Attitude and Behaviour – Job attitudes – Values – importance – Terminal and Instrumental values – Generational Values – Personality and values.

Personality – Types – Factors influencing personality – Theories – Perceptions – Importance – Factors influencing perception – Judging others, perception and individual decision making

UNIT IV LEARNING AND LEADERSHIP THEORIES :

Learning - Concept and Theories of Learning, Reinforcement, Motivation – Importance – Theories: Need, Content and Process Theories – Application.

Leadership – Theories – Trait and Contingency theories – Power and politics – Bases of power – Causes and consequences of political behavior

UNIT V GROUP, TEAMS, CONFLICT AND ORGANIZATIONAL CHANGE

Groups and Teams - Definition, Difference between Groups and teams - Stages of Group Development - Group Cohesiveness - Types of teams

Conflict: Concept, Sources - Types, Stages of conflict - Management of conflict,

Organizational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change – Kurt Lewin Theory of Change

SUGGESTED READINGS:

1. Stephen P. Robbins, Coulter Mary (2017), *Management*, 13th edition, Pearson Education, NewDelhi.
2. Tripathy.PC. & Reddy.PN. (2017). *Principles of Management*. New Delhi: Tata McGraw Hill.
3. Fred Luthans. (2017). *Organizational Behavior: An Evidence - Based Approach*, 12th edition, Mcgraw Hill Education, NewDelhi.
4. Robbins, S. P., and Judge, T.A. (2016). *Organizational Behaviour*.(16th edition).New Delhi: Prentice Hall of India.
5. Laurie J. Mullins (2016), *Management and Organisational behaviour*, 10th edition, Pearson Education, NewDelhi
6. Robbins, S. P., and Judge, T.A. (2016). *Essentials of Organizational Behavior*.13th edition, Pearson Education.
7. Aswathappa, K. (2016). *Organizational Behaviour*. 12th edition, Himalaya Publishing House, Mumbai.

18PAU511A	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. Apply the marketing concepts and skills lifelong.
- **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.
 - Perform SWOT / PEST Analysis
 - Case study on The Traditional 4Ps and The Modern Components of the Mix- The Additional 3Ps.
 - Select a company having a multiple product line, For the selected company
 - Analyse the product line and segmentation Market Positioning\
 - Product life cycle for the products
 - *Brand and Branding Strategy of the company*
 - Pricing for the products
 - Distribution Management
 - Promotion mix used by the company.
 - Analyse the case study on any two of the
 - Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

SUGGESTED READINGS

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

18PAU511B	INVESTMENT 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 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. Apply the investing concepts and skills lifelong.
 6. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions
-
1. Select a client and perform an investor profiling.
 2. List of investment avenues available for Indian Investor.
 3. Select one industry, Two companies in that industry and Calculate Beta for a selected stocks using Excel. Select the best stock based on risk and return.
 4. Kindly review the budget and economic condition of India and comment what factors to be considered to suggest India as an investment hub.
 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)
 7. Select two Mutual fund scheme and analyse the NAV return using Excel and suggest the best based on performance index.

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, NewDeli.
5. M. Ranganatham, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2nd edition, Pearson Education.
- 7.

18PAU512A

**BUSINESS ECONOMICS
(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 micro and macroeconomic concepts and its application in business
2. To analyse the 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 analyse the case studies and try to apply the theoretical learning into lifelong practice.

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

1. Understand the concept of the micro and macroeconomic concepts and its application in business
 2. Analyse the 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. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
-
1. Select a product and study on the impact of demand and supply on price of the product in the market
 2. Analyse the Case Study on Producer's Behaviour and Supply:
 3. Analyse the Case Study on Cost and Revenue Function: Cost of Production
 4. Analyse the Case Study on Price Determination
 5. Analyse the Case Study on Product Differentiation
 6. Select the Macro Economic Factors and analyse the performance of Inflation / National Income (five years data. Analyse using graphs and interpret)
 7. Analyse the **Case study on Business Cycle**
 8. Select the Macro Economic Factors and analyse the performance of BOP / interest rate / current account. Capital account
 9. Analyse and review the Indian budget of last two years
 10. Write a review report on the Economic survey report of the current year.

SUGGESTED READINGS

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

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of the management, behaviour of individual, group and organisation and its application in business
2. To analyse the 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 analyse the case studies and try to apply the theoretical learning into lifelong practice.

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

1. Understand the concept of the management, behaviour of individual, group and organisation and its application in business
2. Analyse the 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. Apply the Concept of management, Behaviour as individual, group and organization lifelong.
 - a. Prepare a mind mapping for the school of management thoughts in a chart
 - b. Analyse a case study to understand the types of Business organization
 - c. Analyse a case study to understand the concept of planning
 - d. Role play to understand the concept of organizing
 - e. Analyse a case study to understand the concept of attitude
 - f. **Psychometric test to understand the individual personality**
 - g. Presentation of Book Review / Movie related to Motivation / Leadership
 - h. Analyse a Case study to understand the learning style of the individuals
 - i. **Team building activity Group to understand concept of Teams - Write the learning from the activity.**
 - j. **Role play to understand Conflict – Write the learning from the role play.**
 - k. Analyse a Case study on **Organizational change**

List of Movies:

1. Twelve Angry Men
2. Roshoman by Kurosawa
3. Facebook
4. Wallstreet
5. Pursuit of happiness
6. The Godfather Trilogy

7. Citizen Kane
8. It's a Wonderful Life
9. Office Space
10. The Social Network
11. Back to School
12. Thank You for Smoking
13. The Intern
14. Glengarry Glen Ross
15. The Wolf of Wall Street
16. Enron — The Smartest Guys in the Room
17. Inside Job
18. Barbarians at the Gate
19. The Big Kahuna
20. Jerry Maguire

List of Books:

1. The Hound of the Baskervilles by Arthur Conan Doyle
2. Five Little Pigs by Agatha Christie
3. Fortune At The Bottom Of The Pyramid, Author: C.K.Prahlad
4. The Shadow Lines, Amitav Ghosh
5. Moneyball: The Art of Winning an Unfair Game, Author: Michael Lewis
6. How to Win Friends and Influence People, Author: Dale Carnegie
7. Straight from the Gut, Jack Welch
8. The Seven Habits of Highly Effective People, Stephen R. Covey,
9. Think and Grow Rich, Napoleon Hill
10. The Alchemist, Paulo Coelho
11. Who moved my cheese, Spencer Johnson
12. How to stop worrying and start living, Dale Carnegie
13. Emotional Intelligence: Why It Can Matter More Than IQ, Daniel Goleman
14. The Secret, Rhoda Byrne
15. The power of positive thinking, Norman Vincent Peale
16. The Monk who sold his Ferrari, Robin S. Sharma
17. *True North: Discover Your Authentic Leadership*, Bill George,
18. Getting to Yes: Negotiating Agreement Without Giving In
Roger Fisher and William L. Ury
19. Orbiting the Giant Hairball: A Corporate Fool's Guide to Surviving with Grace
Gordon MacKenzie
20. Blue Ocean Strategy: How to Create Uncontested Market Space and Make the Competition
Irrelevant W. Chan Kim and Renée Mauborgne
21. Zero to One: Notes on Startups, or How to Build the Future
Peter Thiel
22. Conscious Capitalism: Liberating the Heroic Spirit of Business
John Mackey and Raj Sisodia
23. First, Break All The Rules: What the World's Greatest Managers Do Differently
Marcus Buckingham and Curt Coffman
24. Built to Last, Jim Collins
25. Soul of a New Machine, Tracy Kidder

SUGGESTED READINGS:

1. Stephen P. Robbins, Coulter Mary (2017), *Management*, 13th edition, Pearson Education, NewDelhi.

2. Tripathy.PC. & Reddy.PN. (2017). *Principles of Management*. New Delhi: Tata McGraw Hill.
3. Fred Luthans. (2017). *Organizational Behavior: An Evidence - Based Approach*, 12th edition, McGraw Hill Education, NewDelhi.
4. Robbins, S. P., and Judge, T.A. (2016). *Organizational Behaviour*.(16th edition).New Delhi: Prentice Hall of India.
5. Laurie J. Mullins (2016), *Management and Organisational behaviour*, 10th edition, Pearson Education, NewDelhi
6. Robbins, S. P., and Judge, T.A. (2016). *Essentials of Organizational Behavior*.13th edition, Pearson Education.
7. Aswathappa, K. (2016). *Organizational Behaviour*. 12th edition, Himalaya Publishing House, Mumbai.

18PAU601A

BANKING LAW AND PRACTICE

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 Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. To comprehend on the Indian banking system, its regulatory body and key macro indicators related to banks that affect the economy.
3. To communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. To apply the learning of the bank functions and operations lifelong.
5. To comprehend and apply the laws related to banking.
6. To Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.

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

1. Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. Comprehend on the Indian banking system, its regulatory body and key macro indicators related to banks that affect the economy.
3. Communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. Apply the learning of the bank functions and operations lifelong.
5. Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
6. Comprehend and apply the laws related to banking.

UNIT I: Overview of Indian Banking System :

Indian Banking System – Evolution; Structure of Banks in India; Commercial Banks; Co-operative Banking System; Development Banks; NBFCs.

Regulatory Framework of Banks : Constitution, Objectives, Functions & powers of RBI; Tools of Monetary Control; Role of RBI; Govt. as a Regulator of Banks; Regulation of Interest Rate; Regulation of Payment Systems; Internet Banking Guidelines; Regulation of Money Market Instruments; Reserve Funds; Maintenance of CRR, SLR; Assets in India. Control over Co-operative Banks; Regulation by other Authorities. **Control over Organization of Banks :** Licensing of Banking Companies; Branch Licensing; Paid up Capital and Reserves; Shareholding in Banking Companies; Subsidiaries of Banking Companies

UNIT II Banking operations :

Preparation of Vouchers, cash receipt and payment entries, clearing inward and outward entries, transfer debit and credit entries, what is KYC and what are the different documents to satisfy KYC, verify KYC and authenticity of documents, operational aspects in regard to opening of all types of accounts, scrutiny of loan applications / documents, allowing drawals and accounting entries involved at various stages, operational aspects of CBS environment etc., Back office operations in banks, handling of unreconciled entries in banks.

UNIT III Payment and Collection of Cheques and Other Negotiable Instruments :

NI Act; Role & Duties of Paying & Collecting Banks; Endorsements; Forged Instruments; Bouncing of Cheques; Its Implications; Return of Cheques; Cheque Truncation System.

Case Laws on Responsibility of Paying Bank : Negotiable Instruments Act and Paying Banks; Liability of Paying Banker; Payment in due course; Payment in Good Faith; Whether Payment under Mistake Recoverable.

Consumer Protection : Operational Aspects of Consumer Protection Act & Banking Ombudsman Scheme.

UNIT IV Loans and Advances :

Different Types of Borrowers; Types of Credit Facilities- Cash Credit, Overdraft, Demand Loans, Term Loans, Bill Finance. **Securities for Banker's Loans :** Types of Securities; Assignment; Lien; Set-off; Hypothecation; Pledge; Mortgage; Indemnities and Guarantees; Factoring; Bill discounting; Letter of Credit; Commercial Papers; Bank Guarantees; Book debts; Corporate Securities; Charges.

Non Performing Assets : Definition; Income Recognition; Asset Classification; Provisioning Norms; CDR Financial Inclusion BC; BF; Role of ICT in Financial Inclusion, Mobile based transactions, R SETI.

UNIT V Risk Management in Banks and Basel Accords : Introduction to Risk Management; Credit Risk Management; Liquidity and Market Risk Management; Operational Risk Management; Risk Management Organisation; Reporting of Banking Risk; Risk Adjusted Performance Evaluation; Basel, II & III Accords.

1. Dr. O.P. Gupta, Mrs. Santosh Kumari Gupta (2019), Banking Law and Practice in India, Sahitya Bhawan Publications, New Delhi.
2. M L Tannan (2017), M L Tannan's Banking Law and Practice in India (Set of 3 Volumes) 27th edition, Lexis Nexis
3. P.N.Varshney (2017), BANKING LAW AND PRACTICE, S.Chand, New Delhi.
4. K.P.M.Sundharam & P.N.Varshney (2015), Banking Theory Law & Practice, S.Chand, New Delhi.
5. K. Natarajan E. Gordon(2017), Banking Theory, Law And Practice, Himalaya Publishing House, New Delhi.
6. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
2. To comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
3. To communicate orally and in written form the understanding of insurance operations, functions, risk associated with and law pertaining to insurance functioning in India.
4. To apply the learning of the insurance procedures, products, services and operations lifelong.
5. To comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk in India.
6. To Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.

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

1. Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
2. Comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
3. Communicate orally and in written form the understanding of insurance operations, functions, risk associated with and law pertaining to insurance functioning in India.
4. Apply the learning of the insurance procedures, products, services and operations lifelong.
5. Comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk in India.
6. Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.

UNIT I Understanding and Managing Risk :

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

General Principles and Concepts of Insurance

Insurable Interest - Indemnity - Uberrimae fidei - Proximate Cause - Subrogation and Contribution - Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure – Moral Hazards

UNIT II Insurance Contract and Indian Market Conditions :

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

UNIT III Regulatory Environment

Regulatory Environment – Specific Legislations

Regulation of Insurance Business, Insurance Act, Insurance Regulatory and Development Act, Powers and Functions of IRDA, Relevant Regulations and Guidelines issued by IRDA, Licensing, Audit & Supervision, Investments, Amalgamation and Transfer, Grievance Redressal, Rural and Social Sector obligations, Micro Insurance, Financial inclusion, Product Approval.

Regulatory Environment - General

Other Relevant Legislation (Motor Vehicles Act, Marine Insurance Act, Employees State Insurance Act etc.), Consumer Protection, Courts, Tribunals, Insurance Ombudsmen, Arbitration.

International Regulatory Framework

International Association of Insurance Supervisors – Future Trends

UNIT IV Life Insurance - Practices, Procedures

Application of Principles in Life Insurance Contract -- Representation - Assignment and Nomination - Title and Claims - Tax Law Implications - Concept of Trusts in Life Policy - Stamp Duties - Role and Function of Life Insurance Companies.

Life Insurance & Pension Products

Life Insurance Products – Proposals, Policy and documentation

UNIT V General Insurance - Practices and Procedures – Focus Underwriting

Application of Principles in General Insurance Contracts – Structure of the Policy – Insurance Documentation – Underwriting and Rating - Disclosure - Terms and Conditions.

Claims Procedures – Underinsurance - Condition of Average - Recovery – Salvage.

Property Insurance (Fire and Engineering) • Marine Insurance (Hull and Cargo) • Motor Insurance • Business Interruption • Liability Insurance (Public, Products, Professional, Directors & Officers etc) • Personal Lines (Health, Accident, Travel, Residential Premises etc.) • Rural and Agricultural • Micro-Insurance • Other Miscellaneous lines (Burglary, Bankers' Risks, Fidelity etc.)

SUGGESTED READINGS

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. To Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
5. To Work in team and exhibit leadership skills
6. To analyse the case studies and try to apply the theoretical learning into lifelong practice

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

1. Understand the Concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
5. Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
6. Work in team and exhibit leadership skills

UNIT I INTRODUCTION

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 PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds

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 MOBILIZING RESOURCES FOR START-UP

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups.

Marketing and organisational plans-an overview. Nature of planning in small business. Organisational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business.

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.

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. To communicate orally and in written form the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
3. To apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice.
4. To Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills

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

1. Understand the Concept of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. Communicate orally and in written form the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
3. Apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice.
4. Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills

UNIT I: INTRODUCTION TO PERSONAL SELLING

Nature and importance of personal selling, Difference between Personal Selling, Salesmanship and Sales Management, Myths of selling, Relationship Marketing and Role of Personal Selling. Characteristics of a good salesman, Types of selling situations, Types of salespersons; Career opportunities in selling, Measures for making selling an attractive career.

UNIT II: THEORIES OF SELLING

Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches.

UNIT III: BUYING MOTIVES

Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

UNIT IV: SELLING PROCESS

Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale; Customer Relations, Follow up and Dealing customer concerns and complaints.

UNIT V: SALES PLANNING AND CONTROL

Sales Forecasting, Sales Budget, Sales Territories, Sales quota, Ethical aspects of Selling

SUGGESTED READINGS:

1. Neeru Kapoor (2018), Personal Selling and Salesmanship, Pinnacle Learning
2. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni, Sandeep Puri, (2017), Sales and Distribution Management, 6th edition, Pearson Education, New Delhi.
3. Mark W. Johnston, Greg W. Marshall (2008), Sales Force Management, 9th edition, McGraw Hill, New Delhi.
4. Spiro, Rich, and Stanton (2007), Management of the Sales force, 12th edition, McGraw Hill.
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.

COURSE OBJECTIVES:**To make the students**

1. To Understand the usage of information system in auditing.
2. To critically analyse and evaluate the need of Information system audit for the business continuity
3. To communicate orally and in written form the understanding of the usage of information system in auditing the business.
4. To understand the security, ethical and regulatory issues pertaining to use of information technology in auditing.
5. To apply the understanding of the usage of latest developed information system in auditing as a lifelong practice.
6. To Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.

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

1. Understand the usage of information system in auditing.
2. Critically analyse and evaluate the need of Information system audit for the business continuity
3. Communicate orally and in written form the understanding of the usage of information system in auditing the business.
4. Understand the security, ethical and regulatory issues pertaining to use of information technology in auditing.
5. Apply the understanding of the usage of latest developed information system in auditing as a lifelong practice.
6. Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.

UNIT I : CONCEPTS OF GOVERNANCE AND MANAGEMENT OF INFORMATION SYSTEMS

Introduction – Key concepts of governance – Information technology and governance –Benefits of governance – Corporate governance and It Governance – IT Governance and Governance of Enterprise IT (GEIT) – Corporate Governance, Enterprise Risk Management and Internal Controls – Role of It in enterprise – IT Strategy Planning –Risk Management – GOBIT 5 Business Framework – IT Compliance Review – Information system Assurance –**Information System Concepts** – Introduction – Overview and their Practical Aspects – Relative Importance of information systems from strategic and operational perspective - Information as a key business asset and its relation to business objectives and processes – Various types of business Applications – Overview of underlying It Technologies.

UNIT II: PROTECTION OF INFORMATION SYSTEM

Introduction – Need for Protection of information system – information system security – Information security Policy –Information systems control – Classification of Information system controls – Managerial control and their categories – Application control and their categories – Information Technology general controls – Control over data integrity and security – financial control – Personal computer controls –Cyber frauds

UNIT III: BUSINESS CONTINUITY PLANNING AND DISASTER RECOVERY PLANNING – Introduction – Need of business continuity Management (BCM) - BCM Policy – Business Continuity Planning – Developing a Business Continuity Planning – Components of BCM Process – BCM Process – BCM Information collection Process – BCM Strategy Process – BCM Development and implementation process – BCM Testing and maintenance Process – BCM Training Process - Types of Plan – Types of Back ups – Alternate Processing Facility Arrangements - Disaster Recovery Procedural Plan – Audit of the BCP / DRP

UNIT IV: ACQUISITION, DEVELOPMENT AND IMPLEMENTATION OF INFORMATION SYSTEM:

Introduction – Business Process Design – System Development – System Development Methodology – System Development Life Cycle – operation Manuals – Auditors Roles in SDLC – **Auditing of Information system** – Introduction – Controls and Audit – the IS Audit – Performing IS Audit –IS Audit and Audit Evidence – Audit Evaluation techniques for physical and environmental controls – Managerial control and their audit trials – Application control and their audit trials – Audit of Application and security controls –

UNIT V INFORMATION TECHNOLOGY REGULATORY ISSUES:The IT Act and its objectives – Definitions – Digital signature and electronic signature – Electronic governance – Secure electronic records and secure electronic signature – Penalties, compensation and adjudication – offences – intermediaries not to liable in certain cases – Examiner of electronic evidence – Miscellaneous – Cyber forensic and cyber fraud investigation – Security standards
Emerging Technologies- Introduction – Grid Computing – Cloud Computing – Mobile computing – Green Computing – Bring your own device (BYOD) –Social Media Web 2.0 and Web 3.0

SUGGESTED READING

1. R Chandrasekhar (2015), First Lessons in Information Systems Control and Audit, 12th edition, Snow White Publication Pvt Ltd.
2. Fca V Venkataraman And Ca N Sankara Narayana Pillai (2016), nternal Auditing & Information Systems Auditing- Comprehensive Guide for Digital Era, CCH INDIA
3. Dinesh Madan (2017), Information System Control & Audit For CA Final, Pooja Law House
4. CA. MANOJ AGARWAL(2016), INFORMATION SYSTEMS CONTROL & AUDIT , 3rd edition, Bharat Law House Pvt. Ltd, New Delhi.
5. G Nirupama Sekar , G. Sekar , B Saravana Prasath (2013), Padhukas Students Handbook on Information Systems Control and Audit (CA Final), CCH India, New Delhi
6. CA Chandan Patni (2017), Information Systems Control & Audit [CA-Final], Taxmann Publications Pvt. Ltd, New Delhi.
7. Sandra Senft (Author), Frederick Gallegos (Author), Aleksandrs Davis (2012), Information Technology Control and Audit 4th edition, SHROFF

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : Strategic Management - Introduction

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

UNIT II Vision, Mission and Objectives

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

UNIT III External environment:

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

UNIT IV Organization Change, Agile and innovation

Planned and unplanned change, causes or forces of organisational change, managing planned change, choosing a change strategy.

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

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

UNIT V Generic competitive strategy and Strategic Evaluation

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

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

SUGGESTED READINGS :

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

**BANKING LAW AND PRACTICE
(PRACTICAL)**

**Semester – V
2H – 1C**

18PAU611A

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

Select a bank

1. Forms of various accounts and deposits of Commercial Banks.
2. Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc.
3. Action taken for the dishonoring of cheque and laws supporting the action.
4. Working and operations of ATM, Credit cards, E-Banking.
5. Procedure for applying personal loan – application proforma and documents to submitted
6. Procedure for applying housing loan - application proforma and documents to submitted
7. Procedure for applying corporate loan - application proforma and documents to submitted
8. Procedure for applying working capital loan - application proforma and documents to submitted
9. Understanding the procedure and documents to be submitting to comply the KYC norms
10. Efforts taken by bank for financial inclusion initiative.
11. Difference in Basel I, II and III Accord, comment on the efforts taken by bank on complying the accord.

SUGGESTED READINGS

1. Padmalatha Suresh and Dr. Justin Paul (2017), *Management of Banking and Financial Services* 4th Edition, Pearson Education, New Delhi.
2. Dr. O.P. Gupta, Mrs. Santosh Kumari Gupta (2019), *Banking Law and Practice in India*, Sahitya Bhawan Publications, New Delhi.
3. M L Tannan (2017), *M L Tannan's Banking Law and Practice in India (Set of 3 Volumes)* 27th edition, Lexis Nexis
4. P.N.Varshney (2017), *BANKING LAW AND PRACTICE*, S.Chand, New Delhi.
5. K.P.M.Sundharam & P.N.Varshney (2015), *Banking Theory Law & Practice*, S.Chand, New Delhi.
6. K. Natarajan E. Gordon(2017), *Banking Theory, Law And Practice*, Himalaya Publishing House, New Delhi.
7. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>

18PAU611B	INSURANCE LAW AND PRACTICE (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, products, services, regulatory body and laws pertaining to insurance.
2. To analyse the features of the insurance and apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
4. To comprehend and apply the laws related to insurance.
5. To Communicate in oral and written form and prepare report
6. To work in teams and exhibit leadership skills

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

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

Select Insurance companies

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

SUGGESTED READINGS

1. Dr. C.L. Tyagi (2016), Insurance Law and Practice, 2nd edition, Atlantic,
2. Indian Institute of Banking and Finance (2010), Banking and Insurance Law and Practice, Taxmann Publications Private Limited, New Delhi.

3. Neelam C. Gulati (2011), *Banking and Insurance: Principles & Practices*, Excel Books
4. Kaninika Mishra (2016), *Fundamentals of Life Insurance: Theories and Applications*, 2nd edition, PHI, New Delhi.
5. Gaurav Varshney (2016), *Insurance Laws*, 1st edition, Lexis Nexis
6. <https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf>
7. Mishra M.N (2016), *Insurance Principles and Practice*, 22nd Edition, S. Chand Publishing, New Delhi.
8. P.K Guptha (2015), *Insurance and Risk Management*, Himalaya Publications

COURSE OBJECTIVES:

To make the students

1. To understand the concept of the entrepreneurship, idea creation, starting up new ventures, business plan and applying for funding and patent.
2. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
4. To Communicate in oral and written form and prepare business plan and the report.
5. To Work in team and exhibit leadership skills
6. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of the entrepreneurship, idea creation, starting up new ventures, business plan and applying for funding and patent.
 2. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
 3. Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
 4. Communicate in oral and written form and prepare business plan and the report.
 5. Work in team and exhibit leadership skills.
 6. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
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1. To Select company and Visit the Entrepreneur and collect the details regarding their Entrepreneurial Qualities like Risk taking ability, Personality qualities, Creativity and innovation initiatives in product or services. Prepare a case study or Video case on the Entrepreneur. (TEAM PROJECT 2-3 numbers)
 2. To study on any one Family business house in India and enumerate on the growth.
 3. To study on Generation Entrepreneurship and how they did success planning
 4. To study on the social entrepreneurship venture with a successful case study.
 5. To study on the various association available for the support of the entrepreneurship in a particular industry
 6. To study on various sources of funding including venture capital and procedure to procure support.
 7. Visit a bank and understand the procedure and documents for applying for corporate loan
 8. Select a business Idea and Draft a Business Plan for a business Idea (TEAM PROJECT 2-3 numbers)
 - Market feasibility
 - Technical feasibility
 - Management feasibility
 - Financial feasibility
 9. Procedure for opening a Start ups and the government support to start up initiatives.
 10. Procedure for applying IPR and Patent.

SUGGESTED READINGS

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, McGraw Hill, 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.

COURSE OBJECTIVES:

To make the students

1. To understand the concept of the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. To analyse the case studies, understand the selling process and apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills
6. To apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. Analyse the case studies, understand the selling process and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills
6. Apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice

1. Identify the Career opportunities in selling
2. Write a review for the Book “you can Sell” by Shiv Khera.
3. Role play on selling a particular product and completing the deal. (Prepare the understanding of the negotiation process)
4. Analysing the case study on AIDAS Model of Selling and its application
5. Analysing the case study on Problem Solving Approach /Right Set of Circumstances Theory / Modern Sales Approaches.
6. Procedure for forecasting sales and decisions to be taken by the result.
7. Procedure for identifying the buying motive of the customer.
8. Procedure to approach, negotiate and close the deal. (Enumerate on each technique to close the deal)
9. Procedure to follow up and Dealing customer concerns and complaints.
10. Analyse the case study on the motivation theories and its importance in selling process.
11. Select a product and exhibit a stall during the trade fair and make your sales deal. Write a report on the reason for selecting the product, the cost of purchase, the sales made in rupees plus the profit made.

SUGGESTED READINGS:

1. Neeru Kapoor (2018), Personal Selling and Salesmanship, Pinnacle Learning
2. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni, Sandeep Puri, (2017), Sales and Distribution Management, 6th edition, Pearson Education, New Delhi.
3. Mark W. Johnston, Greg W. Marshall (2008), Sales Force Management, 9th edition, McGraw Hill, New Delhi.
4. Spiro, Rich, and Stanton (2007), Management of the Sales force, 12th edition, McGraw Hill.
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.

18PAU613A	INFORMATION SYSTEMS CONTROL AND AUDIT(PRACTICAL)	Semester – VI 2H – 1C
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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 understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. To analyse the case studies, understand the selling process and apply the theoretical learning into lifelong practice.
3. To apply the understanding of the usage of latest developed information system in auditing as a lifelong practice.
4. To Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. Analyse the case studies, understand the selling process and try to apply the theoretical learning into lifelong practice.
3. Apply the understanding of the usage of latest developed information system in auditing as a lifelong practice.
4. Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills

1. Auditors role in SLDC
2. Procedure for the audit of information system
3. Understanding of the GOBIT 5 Business Framework
4. Disaster Recovery Procedural (DRP) Plan – Audit of the DRP
5. Digital signature and its need in auditing
6. Cyber forensic and cyber fraud investigation and laws pertaining to the same in an organisation perspective and role of auditor on the same.
7. Analyse a real case study on the Green computing
8. Analyse real case on Mobile computing and Cloud computing audit by auditors.
9. Visit an auditor and understand the need for the information audit and control and role of auditor in IS audit.

SUGGESTED READING

1. R Chandrasekhar (2015), First Lessons in Information Systems Control and Audit, 12th edition, Snow White Publication Pvt Ltd.
2. Fca V Venkataraman And Ca N Sankara Narayana Pillai (2016), nternal Auditing & Information Systems Auditing- Comprehensive Guide for Digital Era, CCH INDIA
3. Dinesh Madan (2017), Information System Control & Audit For CA Final, Pooja Law House
4. CA. MANOJ AGARWAL(2016), INFORMATION SYSTEMS CONTROL & AUDIT , 3rd edition, Bharat Law House Pvt. Ltd, New Delhi.

5. G Nirupama Sekar , G. Sekar , B Saravana Prasath (2013), Padhukas Students Handbook on Information Systems Control and Audit (CA Final), CCH India, New Delhi
6. CA Chandan Patni (2017), Information Systems Control & Audit [CA-Final], Taxmann Publications Pvt. Ltd, New Delhi.
7. Sandra Senft (Author), Frederick Gallegos (Author), Aleksandrs Davis (2012), Information Technology Control and Audit 4th edition, SHROFF

18PAU613B	STRATEGIC MANAGEMENT (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 strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. To critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. To understand the application of the latest concepts like Scrum framework , Agile methodology and design thinking
4. To communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
5. To apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
6. To Work in teams and exhibit leadership skills.

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

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

Select a company

1. Download the mission and Vision Statement and Evaluate the mission statement to analyse of it captures all the nine elements of the mission statement.
2. Environmental scanning
 - i. Industry analysis – Porter’s approach. Porter’s competitive strategies - Dynamics of internal environment (REFER IBEF website)
 - ii. SWOT analysis
 - iii. Identify the Core competence of the company
3. Understand the **scrum** framework and its application in the organization
4. Analyse the real time case on mergers and acquisition strategy and its impact on company performance

5. Analyse the real time case on joint venture strategy and its impact on company performance
6. Analyse the application of 7S model and its implication.
7. Analyse a real case to analyse the usage of Design Thinking and Agile Methodology for Innovation
8. Procedure for evaluation the strategy of a company.
9. Identify the indicators that could be used from the economy and company to formulate the strategy

SUGGESTED READINGS :

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

18PAU691	PROJECT	8H	Semester – VI – 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 identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilise the IT applications for analysis and preparation of report.

COURSE OUTCOMES:

Learners should be able to

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