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

Syllabus 
2019 – 2020 

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, India 
Phone: 0422 - 2980011-2980015, Fax No: 0422 – 2980022 - 23 
Email: info@karpagam.com, Web: www.kahedu.edu.in
## Scheme of Examination

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of the Course</th>
<th>Objectives and Outcomes</th>
<th>Instruction Hours / Week</th>
<th>Maximum Marks</th>
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**Note:**
- Credits: 40, 60, 100
- Total: 220, 300, 500

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
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**Semester VI**

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PROGRAM OUTCOMES (PO)

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

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

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

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

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

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

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

PROGRAM SPECIFIC OUTCOMES (PSO)

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

i. Graduate will demonstrate legal, ethical code and socially sustainable code of conduct in both personal and professional decision making process pertaining to their career.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

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

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

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

IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of the career and the community.
<table>
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<th>Program Educational Objectives</th>
<th>Program Outcomes</th>
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<td>Graduates will acquire knowledge in accounting, taxation, finance, management concepts and</td>
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<td>computer applications and apply it in business to become qualified professionals.</td>
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<td>Graduates will possess the professional skills, computer skills and competence in field</td>
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<td>related to accounting and commerce which will enable them to perform effectively in higher</td>
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<td>studies, KPO/BPO field of IT sector and entrepreneurial ventures.</td>
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<td>Graduates will continuously improve accounting and computer skills required to develop a</td>
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<td>life long learning through IT enabled research and practice.</td>
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<td>Graduates will demonstrate high standard of ethical conduct in application of computer in</td>
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<td>accounting and finance and become socially responsible citizens contributing to the</td>
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**B.Com. 19LAU101**  
**semester – I, Tamil**  
**2019-2020**

| 6H – 6C |

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**Marks:**
- **Internal:** 40
- **External:** 60
- **Total:** 100

**Marks Distribution:**
- **L:** 6
- **T:** 0
- **P:** 0

**End Semester Exam:** 3 Hours

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**Tamil Language Competency:**
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**Instruction Hours / week:**  
- L: 6  
- T: 0  
- P: 0

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**Marks:**
- **Internal:** 40
- **External:** 60
- **Total:** 100

**Marks Distribution:**
- **L:** 6
- **T:** 0
- **P:** 0

**End Semester Exam:** 3 Hours

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**General Knowledge:**
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**Instruction Hours / week:**  
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**Marks:**
- **Internal:** 40
- **External:** 60
- **Total:** 100

**Marks Distribution:**
- **L:** 6
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- **P:** 0

**End Semester Exam:** 3 Hours

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**Total:**
- **L:** 6
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- **P:** 0

**End Semester Exam:** 3 Hours

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**Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021**
வாழ்க்ை: கஞர் தவராம் – வாழ்ப்பாடல்
இயற்ை: பாேவந்தர்பாரதாசன் – அழன்ரிப் – வான்.

அப்து - II: அநுநிதங்கிமம்:
தமிழ்குற்றைகத்தாக: 1 - 50 பாடல்கள்
தினசரிகதாக: 50 - 100 பாடல்கள்
புேருமைமாந்தாக: 5 பாடல்கள்
தமிழ்குசுமைகசேரும் திருநாயக: 74 - 78 பாடல்கள்
மூல்மாந்தாகம்: 5

அப்து - III: காசாம்கிமம்:
தமிழ்குற்றைகதாக: 1-26 தமிழ்ரவைகதாக
தினசரிகதாக: புேருமைமாந்தாகக் குற்றைகதாக: 2

அப்து - IV: காசாம்கிமம்:
1. காசாலுமித்தேருடலா முறைகள்
2. முதலியாலாை அகிலக்குற்றைகதாக
3. காசாலுமித்தேருடலா குற்றைகதாக
4. உழற்குற்றைகதாக
5. மாந்தாகம் - உதுகு காசாலுமித்தேருடலா

அப்து - V: பெண் பெற்றினிக்:
1. பெண்ேப்பெற்றினிக் கருதைகள் (சாத் குலைகதா, குலைகதா, குலைகதா)
2. மாந்தாகம்
3. காசாலுமித்தேருடலா முறைகள்

பாலம்பாடு:
காசாட்நிதசம் -
காஸ்கேற்றைகாசாலுமித்தேருடலா

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
Course Objectives:
1. To train students to acquire proficiency in English.
2. To explore different genres of literature and learning grammar.
3. To provide aesthetic pleasure through literature.
4. To inculcate moral values through literature.
5. To develop ethical values.
6. To give basic grammar knowledge.

Course Outcomes:
1. Develop the knowledge of interpersonal skills.
2. Establish and maintain social relationships.
3. Genres of literature will give moral values of life.
4. Develop communication skills in business environment
5. Communication skills will get developed.
6. 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-Scence 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.
COURSE OBJECTIVES:
To make the students
1. Learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations like consignment, joint venture and Non – trading concern.
4. To know the accounting procedure for branches and also to ascertain the financial position of each branch separately.
5. To learn and apply the accounting procedures for partnership firm.
6. To apply the accounting procedures in practical.

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

UNIT- I Accounting Information System:
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.

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.


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:
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

Unit II

Unit III
Unit IV


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:
2. SN Maheshwari & SK Maheshwari (2014), Business Law, New Delhi, National Publishing House
3. Agarwal S K, (2017), Business Law, New Delhi, Galgotia Publishers Company,
6. Kapoor N.D. (2014), Elements of Mercantile Law, New Delhi, S. Chand & Co,
COURSE OBJECTIVES:
To make the students
1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization
3. To be aware of the different types of reports prepared for the organization.
4. To understand the importance of vocabulary in business communication.
5. To be aware of the use of technology and the oral presentation techniques used in communication.
6. To use updated technology for various types of communication globally.

COURSE OUTCOMES:
Learners should be able to
1. Communicate effectively with the optimal mix of verbal and nonverbal communication mitigating the barriers.
2. Draft business correspondence for the organization requirement.
3. Prepare business reports for organization needs.
4. Use appropriate technology for business communication.
5. Draft the resume and develop the skills to face the interview.
6. 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
Interview: Meaning – Objectives and Techniques of various types of interviews – public speech – Characteristics of a good Speech.

SUGGESTED READINGS:

B.Com. 2019-2020
19LAU201 Semester – II

Marks: Internal: 40  External: 60  Total: 100
End Semester Exam: 3 Hours

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

B.Com. 2019-2020
Semester – II
6H – 6C

பாடத்தியப் பயிற்றுற்றுக்கொண்டு:
- கணிப்பை, மைய்மோனை, சிக்ஸ், எஸ்பெராண்டில், உபயோகப்படுத்துவதற்கு காரணமாக விளக்கம்.
- பாடத்தியப் பயிற்றுற்றுக்கொண்டு:
- மைய்மோனை, சிக்ஸ், எஸ்பெராண்டில், உபயோகப்படுத்துவதற்கு காரணமாக விளக்கம்.
- பாடத்தியப் பயிற்றுற்றுக்கொண்டு:
- மைய்மோனை, சிக்ஸ், எஸ்பெராண்டில், உபயோகப்படுத்துவதற்கு காரணமாக விளக்கம்.
- பாடத்தியப் பயிற்றுற்றுக்கொண்டு:
- மைய்மோனை, சிக்ஸ், எஸ்பெராண்டில், உபயோகப்படுத்துவதற்கு காரணமாக விளக்கம்.
- பாடத்தியப் பயிற்றுற்றுக்கொண்டு:
- மைய்மோனை, சிக்ஸ், எஸ்பெராண்டில், உபயோகப்படுத்துவதற்கு காரணமாக விளக்கம்.
- பாடத்தியப் பயிற்றுற்றுக்கொண்டு:
- மைய்மோனை, சிக்ஸ், எஸ்பெராண்டில், உபயோகப்படுத்துவதற்கு காரணமாக விளக்கம்.
- பாடத்தியப் பயிற்றுற்றுக்கொண்டு:
- மைய்மோனை, சிக்ஸ், எஸ்பெராண்டில், உபயோகப்படுத்துவதற்கு காரணமாக விளக்கம்.
- பாடத்தியப் பயிற்றுற்றுக்கொண்டு:
- மைய்மோனை, சிக்ஸ், எஸ்பெராண்டில், உபயோகப்படுத்துவதற்கு காரணமாக விளக்கம்.
- பாடத்தியப் பயிற்றுற்றுக்கொண்டு:
- மைய்மோனை, சிக்ஸ், எஸ்பெராண்டில், உபயோகப்படுத்துவதற்கு காரணமாக விளக்கம்.
- பாடத்தியப் பயிற்றுற்றுக்கொண்டு:
- மைய்மோனை, சிக்ஸ், எஸ்பெராண்டில், உபயோகப்படுத்துவதற்கு காரணமாக விளக்கம்.

1. பிரிபுக்கள்: 10 படங்கள்

2. மூலைகள்: 10 படங்கள்

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
1. முடிவியல்-விளக்கம்:
   குருரைய பெப்பானில்-181
2. மாணவர்களுடன் பேசும்: 203

2. பொறியல்:
   பொறியல் விளக்கம்:
   1. மாணவர்களுடன்-27
2. மி.நாலாக்கியர்-90

3. புனித தினம்:
   புனித தினம் விளக்கம்:
   1. மாணவர்களுடன்-6, மாணவர்களுடன்-7, மாணவர்களுடன்-9, மாணவர்களுடன்-10, மாணவர்களுடன்-11.

4. குறிப்பிட்டுதல்:
   1. குறிப்பிட்டுதல்-குறிப்பிட்டு-15
2. குறிப்பிட்டுதல்-11

5. புகழ்பெற்று:
   1. புகழ்பெற்று-மாணவர்களுடன்-192
   2. புகழ்பெற்று-மாணவர்களுடன்-279

6. குறிப்பிட்டுதல்:
   குறிப்பிட்டுதல் விளக்கம்:

7. நிலை - குறிப்பிட்டு:
   குறிப்பிட்டு:
   குறிப்பிட்டுயுள்ள விளக்கம்:
   (21-29)-
   குறிப்பிட்டுபக்கக் குறிப்பிட்டும்: 'செய்திகளுடன் பயந்து வந்து', 'செய்திகளுடன் பயந்து வந்து', 'செய்திகளுடன் பயந்து வந்து',
   குறிப்பிட்டுக்கள்: (207-234)-
   குறிப்பிட்டு குறிப்பிட்டு விளக்கம்:
   குறிப்பிட்டு-விளக்கம்: 'செய்திகளுடன்', 'செய்திகளுடன்', 'செய்திகளுடன்',
   குறிப்பிட்டுக்கள்: (482-485)-
   குறிப்பிட்டு குறிப்பிட்டு விளக்கம்:
   குறிப்பிட்டு-விளக்கம்: 'செய்திகளுடன்', 'செய்திகளுடன்', 'செய்திகளுடன்',
   குறிப்பிட்டுக்கள்:
   குறிப்பிட்டு குறிப்பிட்டு விளக்கம்:
   குறிப்பிட்டு-விளக்கம்: 'செய்திகளுடன்', 'செய்திகளுடன்', 'செய்திகளுடன்',
   குறிப்பிட்டுக்கள்:
நானுடை: பல்கலைக்கழகத்துறை (25 பாடல்கள்)

அல் - IV: கிருட்காலை
1. நானுடைய வீரபூச்சுக்கு வாழ்த்து
2. கசம்பு கல்லால் - குரோட்டமு
3. நானுடைய - நேராலாம்பாலா
4. நானுடை - குரோட்டமு
5. நானுடை - வெள்ளை குலம்
6. மரணப்புக்கு - மணி மரணப்பு

அல்கு-V: கிருட்காலை
பல்கலைக்கழகப்பைர்க்கில் (காதா, கல்லால், நேசிக்கார சாஸ்திரன்)
கைக்கைச் சுருக்கமாக

பல்கலைக்கழகத்துறை -
கிருட்காலைப் பல்கலைக்கழகாந்திய நூற்றாண்டுவரை முக்தியிட்டுகிறது.
### Course Objectives:
1. To enable the learners to acquire English language skills.
2. To familiarize them with English literature.
3. To acquire Grammar.
4. To help learners imbibe cultural values.
5. To acquire skill of making correct sentences.
6. To reflect originality on the application of soft skills and express in writing their views.

### Course Outcomes:
1. Learn to enjoy the ecstasy of literature.
2. The select literary pieces will develop the confidence level of the learners.
3. To get the social values.
4. To know the importance of communication
5. Get sound knowledge in English
6. 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**
1. Voice
2. Reported Speech
3. Interrogatives (Yes or No, ‘Wh’ questions)
4. Word Class

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Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
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.
COURSE OBJECTIVES:
To make the students
1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts for corporates
3. To understand the accounting standard and its application in inter-holding companies
4. To solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts
5. To understand and apply accounting process for Banking industry.
6. To understand and apply accounting process for Banking industry.

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

UNIT I

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

UNIT V
SUGGESTED READINGS:
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
6. To be aware of issues in the construction of index numbers

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

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

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

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

UNIT-IV: Bi-variate Analysis
Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman’s rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients
UNIT V: Time-based Data: Index Numbers and Time-Series Analysis
Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares

SUGGESTED READINGS:
B.Com.  
19AEC201  
ENVIRONMENTAL STUDIES  

2019-2020  
Semester – II  

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

COURSE OBJECTIVES:
To make the students
1. To understand the 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. Apply the laws relevant to the environment conservation
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

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:

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


SUGGESTED READINGS:
Course Objectives:
1. To develop confidence to respond in English during situations where the use of English is imperative.
2. To develop fluency in actual conversation in the English language.
3. To develop knowledge about business communication.
4. To develop knowledge about business writing.
5. To acquire knowledge on communication for different purpose.
6. To get knowledge to communicate in day to day affairs.

Course Outcomes:
1. Students learnt the basics and purposes of listening skill.
2. Students will know the importance of speaking.
3. Students developed the speaking skills on telephone, business and also in travel.
4. Learnt some effective vocabulary learning strategies.
5. Students will able to communicate clearly and effectively and handle their day to day affairs well with their knowledge of language skills.
6. Students will have honed the skills of communication which is needed for business purpose.

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:
Learning to Learn: Study Skills in English Cambridge, 2015
Advanced Skills; Simon Harenes – CUP. 2015
Business Results, Woodward, OUP. 2015
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.

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


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

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

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

SUGGESTED READINGS:
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 the 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 initiatives.

UNIT I INTRODUCTION


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

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:
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
COURSE OBJECTIVES:
To make the students
1. To Understand Tally, its features and its importance in supporting accounting activity.
2. To communicate orally and in written form the Features of Tally in capturing accounting procedures.
3. To gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
4. To be familiar with the incorporation of GST standards into accounting and computerised accounting process.
5. To Know the integration of accounting and computer for effective decision making.
6. To apply the tally concepts in organizations.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend on the knowledge of Tally, its features and its importance.
2. Communicate orally and in written form the Features of Tally in capturing accounting procedures.
3. Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
4. Familiarize on the incorporation of GST standards into accounting and 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:**
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:
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
## COURSE OBJECTIVES:

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

## COURSE OUTCOMES:

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

## LIST OF PRACTICALS

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

Create a company in Tally by your name.

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

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

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

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

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

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

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

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

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

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

**SUGGESTED READINGS:**
COURSE OBJECTIVES:
To make the students
1. To train students in understanding the concepts of communication.
2. To be familiar with the four basic skills of English.
3. To train students in developing their written communication.
4. To train students in developing their presentation skills.
5. To acquire the skill of making grammatically correct sentences.
6. To reflect originality on the application of soft skill views and express in writing their views.

COURSE OUTCOMES:
Learners should be able to
Students have acquired proficiency in communication.
1. Students have become adept in written communication and presentation skills.
2. Practice the skill of writing in English and that of public speaking.
3. Establish and maintain social relationships.
4. Develop communication skills in business environment.
5. Refine communication competency through LSRW skills.

UNIT I INTEGRATED 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 READING:
In Business; CUP
Oxford Handbook of Writing: St. Martins Handbook of Writing
Sound Business, Julian Treasure OUP
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 blueprint to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To Critically formulate the research design and sampling design suitable for the problem.
4. To communicate orally and written form the research problem, research design, sampling techniques.
5. To design a report to communicate the findings
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 blueprint 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
Data Sources – Primary and Secondary Data.

UNIT III MEASUREMENT AND SCALING
Concept of measurement – what is measured? Problems in measurement in research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio.
Concept of Scaling, Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison.
Preparing questionnaire – Quality of a good questionnaire.
UNIT IV  HYPOTHESIS TESTING
Hypothesis – Qualities of a good Hypothesis – Null Hypothesis & Alternative Hypothesis. Hypothesis Testing – Tests concerning means and proportions; ANOVA, Chi-square test and other Nonparametric tests, correlation and Regression

UNIT V REPORT PREPARATION
Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report.
Note: Distribution of marks - 90% theory and 10% problems

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

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

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:
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. Understand 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. Utilize the knowledge of financial statement analysis for lifelong practice.
6. Prepare Cash flow and fund flow statements.

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:
B.Com.  
19CMU403B  
EXCEL FOR BUSINESS  
2019-2020  
Semester – IV  
2H – 2C  

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

Marks: Internal: 40  External: 60  Total: 100  
End Semester Exam: 3 Hours  

COURSE OBJECTIVES:  
To make the students  
1. To know the 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 dashboard.
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:
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.
3. To analyse the same using appropriate statistical techniques and apply the learning lifelong.
4. To Critically evaluate the appropriate scales and measurement to be used for capturing data.
5. To Communicate in written form and prepare report to support decision making.
6. To Work in team and exhibit leadership skills

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

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

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

8. Prescribed offences under CGST/SGST Act


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

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

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

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

SUGGESTED READINGS:


COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of 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 statement

COURSE OUTCOMES:
Learners should be able to
1. Comprehendthe 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.

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
9. For the Investors : Earnings per Common Share, Price/Earnings Ratio, Dividend Payout, - Book Value per Share
SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To Create and format the data in excel sheet
2. To utilize all the inbuilt, functions and formulas and analyse the data.
3. To critically analyse the data using the what-if, solver and pivot functions.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
6. To learn shortcut methods in spreadsheet.

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

LIST OF PRACTICALS
1. Creating an excel sheet and performing all formatting tools and protecting and printing the file.
2. Performing statistical functions, Performing financial functions, Performing date and text function
3. Filtering the data, Conditional formatting
4. Collating data from several worksheets
5. Charts, Chart Layout and style, Other chart options
6. IF Function,
7. VLookup Function and Hlookup,
8. What if Analysis – solver,
9. Name Ranges,
10. Charts and filter data using Slicers,
11. Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.
12. Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function
13. 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:
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

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

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

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

SUGGESTED READINGS:
6. The Institute of Company Secretaries of India (2018), Company Law, MP 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.
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. 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.

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

UNIT IV : MARGINAL COSTING AND DECISION MAKING

Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – 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 :


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

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

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:
3. Kishor Jagtap;SunilZagade;H.M. Jare (2015), Advanced Accounting, 1st Edition, Publications Pune,
6. The institute of Charted 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:

UNIT II - THE MARKET PROCESS AND SEGMENTATION

UNIT III :PRODUCT MANAGEMENT
brand and Branding Strategy: Introduction, Brand and Branding, Advantages and disadvantages of branding, Brand Equity, Brand Positioning, Brand Name Selection, Brand Sponsorship, Brand Development

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

UNIT V - Promotion Management and Recent Developments in Marketing
Nature and Importance of Promotion: Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;
Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Suggested Readings:
5. Philip Kotler (2017), Marketing 4.0: Moving from Traditional to Digital, Wiley, New Delhi
B.Com. 2019-2020
19CMU503B INVESTMENT MANAGEMENT Semester – V

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

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of 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

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


UNIT II PRODUCTION, COST AND REVENUE FUNCTION:
UNIT III MARKET COMPETITION:

UNIT IV : MACRO ECONOMIC FACTORS:

UNIT V : MONETARY POLICY:
Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

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

SUGGESTED READINGS:
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:

UNIT II MANAGEMENT FUNCTIONS:
UNIT III ORGANIZATIONAL BEHAVIOR AND PERSONALITY:

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:
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.

LIST OF PRACTICALS
1. Case Studies on Impact of marketing concepts and its applicability and bringing out the difference in Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept.
2. Perform SWOT / PEST Analysis
3. Case study on The Traditional 4Ps and The Modern Components of the Mix- The Additional 3Ps.
4. Select a company having a multiple product line, For the selected company
   - Analyse the product line and segmentation Market Positioning
   - Product life cycle for the products
   - Brand and Branding Strategy of the company
   - Pricing for the products
   - Distribution Management
   - Promotion mix used by the company.
5. Analyse the case study on any two of the
   - Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism
SUGGESTED READINGS:
5. Philip Kotler (2017), *Marketing 4.0: Moving from Traditional to Digital*, Wiley, New Delhi
INVESTMENT MANAGEMENT
(PRACTICAL)

Semester – V

Instruction Hours / week: L: 0 T: 0 P : 2
Marks: Internal: 40 External: 60 Total: 100

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

LIST OF PRACTICALS
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:
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:
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.

1. Prepare a mind mapping for the school of management thoughts in a chart
2. Analyse a case study to understand the types of Business organization
3. Analyse a case study to understand the concept of planning
4. Role play to understand the concept of organizing
5. Analyse a case study to understand the concept of attitude
6. Psychometric test to understand the individual personality
7. Presentation of Book Review / Movie related to Motivation / Leadership
8. Analyse a Case study to understand the learning style of the individuals
9. Team building activity Group to understand concept of Teams - Write the learning from the activity.
10. Role play to understand Conflict – Write the learning from the role play.
11. Analyse a Case studyon 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  
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  
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:  
### COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of banking and insurance its history, products and regulatory body.
2. To communicate orally and in written form the Concept of banking and insurance its history, products and regulatory body.
3. To apply the Concept of banking and insurance, its products in lifelong practice.
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 and insurance its history, products and regulatory body.
2. Communicate orally and in written form the Concept of banking and insurance its history, products and regulatory body.
3. Apply the Concept of banking and insurance, its products in lifelong practice.
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 BANKING - INTRODUCTION AND REGULATORY FRAMEWORK

**Introduction to Banking:** History of Banking Business and banker, Banking system and its impact in the economy.

**Regulatory Framework:** RBI - Acts and Regulations - Role and functions of RBI - Monetary policy and tools - Policy rates, CRR and SLR.

### UNIT II BANKING – GROWTH AND DEVELOPMENT:

Commercial banks - structure of the Indian banking system - PSU and Private banks - Foreign banks. RRBs and Cooperative bank - Developmental financial institutions. Current development - retail banking - corporate banking - international banking. NBFCs

Electronic banking: Internet banking – credit and debit cards-ECS, NEFT, RTGS – risks in e-banking

### UNIT III PRODUCTS AND SERVICES IN BANKS AND RISK MANAGEMENT IN BANKS:

Savings and Deposit products, Loans and advances - priority sector lending - export credit

Risk management in banks – an overview

### UNIT IV INTRODUCTION TO INSURANCE, LIFE AND HEALTH INSURANCE :

**Introduction to Insurance:** History - purpose and importance - functions – benefits - classification of Insurance Policies-Insurance contracts – assurance - legal and regulatory framework - Regulator – IRDA
Life insurance and Health Insurance: Need for life and health insurance, Classification of policies - Advantages - comparison of different polices - Role of hospitals and TPAs-Govt. sponsored schemes.

UNIT V MOTOR VEHICLES INSURANCE, MARINE INSURANCE AND OTHER TYPES OF INSURANCE
Motor Vehicles Insurance and Marine Insurance: Importance of Vehicle and Marine Insurance—Legal terms - Classification of policies - claims and settlement
Other Types of Insurance: Fire insurance, Flood, burglary, cattle, crop, engineering and liability policies - Reinsurance

SUGGESTED READINGS:
B.Com.

19CMU601B FINANCIAL SERVICES AND CAPITAL MARKETS Semester – VI

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 Financial markets, Financial Institutions and regulatory body.
2. To communicate orally and in written form the Concept of Financial markets, Financial Institutions and regulatory body.
3. To apply the Concept of Financial markets, Financial Institutions and regulatory body in lifelong practice.
4. To Understand the Concept of banking and treasury operations.
5. To communicate orally and in written form the Concept of investment banking and private equity
6. To apply the Concept of mutual fund and commodity market.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of Financial markets, Financial Institutions and regulatory body.
2. Communicate orally and in written form the Concept of Financial markets, Financial Institutions and regulatory body.
3. Apply the Concept of Financial markets, Financial Institutions and regulatory body in lifelong practice.
4. Understand the Concept of banking and treasury operations.
5. Communicate orally and in written form the Concept of investment banking and private equity
6. Apply the Concept of mutual fund and commodity market.

UNIT I FINANCIAL MARKETS, INSTITUTIONS AND REGULATORY BODY

UNIT II CAPITAL MARKETS AND MONEY MARKETS

UNIT III BANKING, ALM AND TREASURY OPERATIONS
Asset-Liability Management(ALM), Banking as source of capital including NBFCs - concept of project financing, working capital management, Reverse mortgage

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
Treasury operations - rating and development of funds risk management - Preventive controls - Early signals, Credit Risk, Credit Derivatives, credit default swaps, collateralise debt obligations, pricing of credit derivative instruments,

**UNIT IV INVESTMENT BANKING AND PRIVATE EQUITY**
Investment Banking – Concept, function, challenges, Development in investment banking, Merchant Banking and issue management
Private Equity – Meaning, venture capital, Buyouts, special cases, hurdle rate, paid in capital, term sheet, Cost of Investing in private Equity, Exit Routes, Valuation of private Equity transaction, private equity fund

**UNIT V MUTUAL FUND, CREDIT RATING AND COMMODITY MARKET**
Credit Rating – introduction, rating Services, objective and types, uses, credit rating process, rating revisions, credit rating agencies in India and Abroad, Limitation with case studies
Commodity Market - What are commodity Markets, Role of commodity markets, Commodity market in India, Application of derivative in commodities, Global Commodities Exchanges

**SUGGESTED READINGS:**
6. Capital Market and Financial Services (2018), The Institute of Company Secretaries of India, MP Printers
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.

SUGGESTED READINGS:
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
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.
B.Com.  
19CMU603A  
HUMAN RESOURCE MANAGEMENT  
2019-2020  
Semester – VI  
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. Describe nature and scope of Human Resources management
2. Evaluate human resource planning, recruitment process and selection methods in the organization
3. Discuss need for motivating employees in an organization.
4. Assess labour relations, industrial disputes and settlement in the organization
5. To know the concept of industrial relations.
6. To know the concept of Collective Bargaining and its significance to a company.

COURSE OUTCOMES:
Learners should be able to
1. Understand the HR environment in India and human resource functions within organizations
2. Plan human resources requirement and formulate HR policy of the organisation with regard to recruitment, selection, training and career planning.
3. Appraise the employee’s performance and formulate compensation policy which helps to make organizational excellence.
4. Understand the importance of career planning, job evaluation and factors influencing compensation levels.
5. Analyse the ethical issues in HR management
6. To take decisions in a manner of Collective Bargaining.

UNIT I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:

UNIT II : HUMAN RESOURCE PLANNING, JOB ANALYSIS AND DESIGN:
Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design

UNIT III: RECRUITMENT, SELECTION, INDUCTION AND TRAINING
Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment
Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection
Induction: Introduction, Meaning and Definition of Induction, Need for Induction, Problems Faced during Induction, Induction Programme Planning
Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training
UNIT IV PERFORMANCE APPRAISAL, WAGES AND SALARY AND INCENTIVES

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

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

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

UNIT V EMPLOYEE RELATIONS AND INTERNATIONAL HRM

Employee Relations: Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counselling

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

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
2. To communicate orally and in written form the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
3. To apply the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation in lifelong practice.
4. To Understand the Concept of International Financial Environment And International Accounting Practices:
5. To communicate orally and in written form the understanding of Multinational Corporations And Their Involvement In International Business:
6. To apply the understanding of International business Emerging Developments and Other Issues: Growing concern for ecology; Counter trade; IT and international business

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
2. Communicate orally and in written form the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
3. Apply the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation in lifelong practice.
4. Understand the Concept of International Financial Environment And International Accounting Practices:
5. Communicate orally and in written form the understanding of Multinational Corporations And Their Involvement In International Business:
6. Apply the understanding of International business Emerging Developments and Other Issues: Growing concern for ecology; Counter trade; IT and international business

UNIT I INTRODUCTION TO INTERNATIONAL BUSINESS:
Importance nature and scope of International business; modes of entry into International Business Internationalization process and managerial implications.
Meaning of Culture, Country Culture, and Culture in an International Business Organization

UNIT II ENVIRONMENTAL CONTEXT OF INTERNATIONAL BUSINESS:
Framework for analyzing international business environment – Domestic, foreign and global environments and their impact on international business decisions.
Global Trading Environment: World trade in goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Counter trade.
UNIT III INTERNATIONAL FINANCIAL ENVIRONMENT AND INTERNATIONAL ACCOUNTING PRACTICES:
Foreign investments-Pattern, Structure and effects; Movements in foreign exchange and interest rates and then impact on trade and investment flows.

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

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

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

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

SUGGESTED READINGS:
B.Com. 2019-2020
19CMU611A  BANKING AND INSURANCE  Semester – VI
(Practical)  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 and products of banking and insurance company.
2. To analyse the features of the banking and insurance companies 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 Communicate in oral and written form and prepare report
5. To Familiarize with IRDA norms for agency license.
6. To Collect the format of proposal form of different kinds of insurance

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept and products of banking and insurance company
2. Analyse the features of the banking and insurance companies 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. Communicate in oral and written form and prepare report
5. Familiarize with IRDA norms for agency license.
6. Collect the format of proposal form of different kinds of insurance

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. Working and operations of ATM, Credit cards, E-Banking.
4. Procedure for applying personal loan – application proforma and documents to submitted
5. Procedure for applying housing loan - application proforma and documents to submitted
6. Procedure for applying corporate loan - application proforma and documents to submitted
7. Procedure for applying working capital loan - application proforma and documents to submitted
8. Collect the format of proposal form of different kinds of insurance (life and General Insurance) and learn the process of filling them.
9. Familiarize with IRDA norms for agency license.
10. Visit any insurance office and collect the details of its Organizational Structure,
11. Life insurance companies and identifying their features - Comparative analysis (between any two insurance company)

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the features of financial markets, financial institutions, their products and services
2. To analyse the features of financial markets, financial institutions, their products and services and apply the theoretical learning into lifelong practice.
3. To Critically evaluate the financial system and economic indicators and understand the functioning of Indian financial system and utilize the understanding in lifelong practice.
4. To Communicate in oral and written form and prepare report
5. To understand the features of Private Equity in India and the industry that uses Private Equity
6. To analyse the features of Institutional Investors/Custodians / Clearing Houses / Role of Regulators

COURSE OUTCOMES:
Learners should be able to
1. Understand the features of financial markets, financial institutions, their products and services
2. Analyse the features of financial markets, financial institutions, their products and services and apply the theoretical learning into lifelong practice.
3. Critically evaluate the financial system and economic indicators and understand the functioning of Indian financial system and utilize the understanding in lifelong practice.
4. Communicate in oral and written form and prepare report
5. Understand the features of Private Equity in India and the industry that uses Private Equity
6. Analyse the features of Institutional Investors/Custodians / Clearing Houses / Role of Regulators

LIST OF PRACTICALS
1. Draw the diagram of Indian financial system and enumerate the role of capital market and financial institutions in the system.
2. Identify the intermediaries and players in the markets and enumerate their roles
   a. Institutional Investors/Custodians / Clearing Houses / Role of Regulators
3. Download the Red herring Prospectus from Sebi Website and submit the review of the content of RHP
4. Download the current CRR/SLR/MIBOR/LIBOR/REPO rate from the RBI data base and interpret on the role of the same in the banking system. (mention date of download)
5. Download the capital adequacy norms for a private and public bank.
6. Download the Inflation (CPI/WPI).
7. Select a Bank and understand the NPA of the bank. Enumerate on the Reason for the credit risk and how they mitigate the same.
8. Private Equity in India and the industry that uses Private Equity – Refer SEBI
9. Select two Credit Rating agency and compare the process of credit rating.
10. Select one commodity and download the price for one month and interpret the same.
11. Familiarise on the regulators of the capital market, private equity and commodity market.
12. Familiarise on the mutual fund industry, No.of Asset Management Company in India and the volume of asset under management. (Refer AMFI website)

SUGGESTED READINGS:
6. Capital Market and Financial Services (2018), The Institute of Company Secretaries of India, MP Printers
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.

LIST OF PRACTICALS
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.

**SUGGESTED READINGS:**
B.Com.  
19CMU612B  
PERSONAL SELLING AND SALESMANSHIP (PRACTICAL)  
Semester – VI  
2019-2020  
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 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  

LIST OF PRACTICALS  
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
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.
B.Com.  
19CMU613A  
HUMAN RESOURCE MANAGEMENT  
(PRACTICAL)  
Semester – VI  
2019-2020  
104  
19CMU613A  
HUMAN RESOURCE MANAGEMENT  
(PRACTICAL)  
Semester – VI  
2019-2020  
Instruction Hours / week  L: 0  T: 0  P: 2  
Marks: Internal: 40  External: 60  Total: 100  

COURSE OBJECTIVES:
To make the students
1. To understand the concept of the Human resource management and HR practices in real organization.
2. To analyse the case studies, HR process and apply the theoretical learning into lifelong practice.
3. To critically evaluate the appropriate alternatives methods for HR practices and select the best methods 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 work in team and HR practices.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of the Human resource management and HR practices in real organization.
2. Analyse the case studies, HR process and apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives methods for HR practices and select the best methods suit the situation.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills
6. Work in team and HR practices.

LIST OF PRACTICALS
1. Select one of the company, from the best place to work in India. Study on their HR practices and write a report on best practices and HR manager of the company.
2. Select three job advertisement in Newspaper for a selected profile and prepare presentation on job analysis and job description. For that profile.
3. Procedure for the Recruitment process. Evaluate importance of various methods and how to select the best for a particular scenario
4. Procedure for use of online portal for the recruitment process (Cloud computing, Talent Management)
5. Procedure for the selection process. Evaluate importance of various methods and how to select the best for a particular scenario
6. Procedure for induction process
7. Procedure for designing and conducting a training program. Evaluate importance of various methods and how to select the best for a particular scenario
8. Procedure for performing appraisal in an organization. Evaluate importance of various methods and how to select the best for a particular scenario
9. Procedure or norms for fixing the compensation package for a profile in a particular industry.
11. Select a company and interview a HR manager and collect the detail of the HR practices followed in the company (Prepare a case study or video case).
SUGGESTED READINGS:

### COURSE OBJECTIVES:

To make the students
1. To understand the concept of human resource management and HR practices in real organization.
2. To analyse the case studies, HR process and apply the theoretical learning into lifelong practice.
3. To critically evaluate the appropriate alternatives methods for HR practices and select the best methods 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 communicate in oral and written form and prepare DTAA.

### COURSE OUTCOMES:

Learners should be able to
1. Understand the concept of human resource management and HR practices in real organization.
2. Analyse the case studies, HR process and apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives methods for HR practices and select the best methods suiting the situation.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills
6. Communicate in oral and written form and prepare DTAA.

### LIST OF PRACTICALS

1. Select the Hofstede cultural dimensions and fit the culture for India and various other countries.
2. Perform the PEST analysis
3. Structure and functioning of EC, NAFTA, WTO, IMF and World Bank
4. Structure and importance of international commodity trading and agreements.
5. Structure and importance of Double Taxation Avoidance Agreements (DTAA)
6. Download the balance of payment from RBI and analyse and interpret Indian conditions.
7. Download the INR-Dollar price for one year and analyse the fluctuation of the currency.
8. Download the interest rates of India, Japan, China, US for one year and analyse the behaviour of interest rate.
9. Download the FDI flow into different sectors (source from the RBI website) and analyse which sector attracts more FDI.
10. Download the FII flow (source from the SEBI website) and analyse the behaviour.
11. Select a country and analyse the business culture, etiquettes, food, gifting, religion, famous location and prepare a chart.

12. Select a company having International collaborative arrangements / strategic alliances. Analyse the objective and outcome of the arrangements.

SUGGESTED READINGS:

**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 utilize the IT application 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. Utilize the IT application for analysis and preparation of report.

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

Report should contain

- Introduction
  - Introduction about the industry
  - Introduction about the Company
  - Review of literature – Minimum 10 papers from referred journal
  - Need for the Study
  - Objectives

- Research Methodology
  - Research Design
- Sampling Design
- Sources of Data Collection
- Tools used for analysis
- Limitation
  - Data analysis and interpretation
  - Findings and Suggestions
  - Conclusion
  - Bibliography (APA format)