

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

Syllabus
2021 – 2022



DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES

KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)
(Established Under Section 3 of UGC Act, 2056)
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu,
India
Phone: 0422- 2980011-2980015, Fax No: 0422 – 2980022 - 23
Email: info@karpagam.com, Web: www.kahedu.edu.in

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
UG PROGRAM (CBCS) – B.COM. (PA)
(2021–2022 Batch and onwards)

Course code	Name of the course	Category	Objectives and Outcomes		Instruction Hours / Week			Credit(s)	Maximum Marks			Page No
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – I												
21LAU101	Language - I	AEC	I, II, III	a, e	6	0	0	6	40	60	100	29
21ENU101	Communicative English – I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	34
21PAU101	Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	36
21PAU102	Business Organization and Management	CC	I,II,III,IV	a,c,d,e, h,i	6	2	0	6	40	60	100	39
21AEC101	Intellectual Property Rights	AEC	I, II, III	a, e, g, f	4	0	0	4	40	60	100	41
Semester Total					26	4	0	26	200	300	500	
SEMESTER – II												
21LAU201	Language – II	AEC	I, II, III	a, e	6	0	0	6	40	60	100	43
21ENU201	Communicative English – II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	46
21PAU201	Advanced Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	48
21PAU202	Business Mathematics and Statistics	CC	I, II, III	a, c, d,e, h	5	2	0	5	40	60	100	51
21AEC201	Environmental Studies	AEC	I,III, IV	a, c,d,e,h, i	3	0	0	3	40	60	100	53
21PAU211	Computer Application for Business (Practical)	CC(P)	I,II,III	a,e,g,f	0	0	2	1	40	60	100	56
Semester Total					24	4	2	25	240	360	600	
SEMESTER – III												
21PAU301	Corporate Accounting - I	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	58
21PAU302	Income Tax Law and Practice- I	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	60
21PAU303	Company Law	CC	I, II, III	a, e	6	2	0	6	40	60	100	63
21PAU304A	Principles of Insurance	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	66
21PAU304B	Computerised	SEC	I, II, III,	a, e, h,i	2	0	0	1	40	60	100	68

Course code	Name of the course	Category	Objectives and Outcomes		Instruction Hours / Week			Credit(s)	Maximum Marks			Page No
	Accounting System		IV									
21PAU311A	Principles of Insurance (Practical)	SEC(P)	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100	70
21PAU311B	Computerised Accounting System (Practical)	SEC(P)	I, II, III, IV	a, b, c, d,e, h,i	0	0	4	3	40	60	100	72
Semester Total					22/20	6	2/4	22	200	300	500	
SEMESTER – IV												
21PAU401	Corporate Accounting- II	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	74
21PAU402	Income Tax Law and Practice- II	CC	I, II, III	a, c, d,e,h	6	2	0	6	40	60	100	76
21PAU403	Business Law	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	78
21PAU404A	Marketing Management	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	4	40	60	100	80
21PAU404B	Research Methodology	SEC	I, II, III	a, c, d,e,h	4	0	0	4	40	60	100	82
21PAU411A	Marketing Management (Practical)	SEC (P)	I, II, III, IV	a, c, d,e,h,i	0	0	2	1	40	60	100	84
21PAU411B	SPSS (Practical)	SEC (P)	I, II, III	a, c, d,e,f, g, h	0	0	2	1	40	60	100	86
Semester Total					22	6	2	23	200	300	500	
SEMESTER V												
21PAU501A	Financial Management	DSE	I, II, III, IV	a, c, d,e, f,g,h,i	6	2	0	6	40	60	100	88
21PAU501B	Business Ethics	DSE	I, II, III	a, c, d,e, f,g,h	6	2	0	6	40	60	100	91
21PAU502A	Cost Accounting	DSE	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	93
21PAU502B	Office Management and Secretarial Practice	DSE	I, II, III	a,e,h	6	2	0	6	40	60	100	95
21PAU503A	Strategic Management	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	97
21PAU503B	Indirect Taxation	SEC	I, II, III	a, e, h	4	0	0	3	40	60	100	100

Course code	Name of the course	Category	Objectives and Outcomes		Instruction Hours / Week			Credit(s)	Maximum Marks			Page No
21PAU504A	Business Economics	GE	I, II, III	a, c,d, e,h	6	2	0	6	40	60	100	102
21PAU504B	International Business	GE	I, II, III	a, c,d, e,h	6	2	0	6	40	60	100	105
21PAU511A	Strategic Management (Practical)	SEC	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	108
21PAU511B	Indirect Taxation (Practical)	SEC	I, II, III	a, c, d,e,h	0	0	2	1	40	60	100	110
Semester Total					22	6	2	22	200	300	500	
SEMESTER – VI												
21PAU601A	Management Accounting	DSE	I, II, III	a,e,h	6	2	0	6	40	60	100	113
21PAU601B	Principles of Auditing	DSE	I, II, III	a,e,h	6	2	0	6	40	60	100	115
21PAU602A	Entrepreneurship	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	117
21PAU602B	Services Marketing	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	119
21PAU603A	Human Resource Management	GE	I, II, III	a,e,h	6	2	0	6	40	60	100	121
21PAU603B	Investment Management	GE	I, II, III	a, c, d,e, h,i	6	2	0	6	40	60	100	124
21PAU611A	Entrepreneurship (Practical)	SEC (P)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	126
21PAU611B	Services Marketing (Practical)	SEC (P)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	128
21PAU691	Project	CC	I, II, III	a,b,c,d, e,,h	8	0	0	6	40	60	100	129
		ECA/NCC/NSS/Sports/General Interest etc									Good	
		Semester Total			24	4	2	22	200	300	500	
		Programme Total			141/139	29	10/12	140	1240	1860	3100	

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	21ENU101	Communicative English – I
I	21LAU101	Language - I
I	21AEC101	Intellectual Property Rights
II	21ENU201	Communicative English – II
II	21LAU201	Language – II
II	21AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
I	21PAU101	Financial Accounting
I	21PAU102	Business Organisation and Management
II	21PAU201	Advanced Financial Accounting
II	21PAU202	Business Mathematics and Statistics
III	21PAU301	Corporate Accounting - I
III	21PAU302	Income Tax Law and Practice - I
III	21PAU303	Company Law
IV	21PAU401	Corporate Accounting - II
IV	21PAU402	Income Tax Law and Practice – II
IV	21PAU403	Business Law
VI	21PAU691	Project

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
II	21PAU211	Computer Application for Business (Practical)
III	21PAU304A	Principles of Insurance
	21PAU311A	Principles of Insurance (Practical)
III	21PAU304B	Computerised Accounting System
	21PAU311B	Computerised Accounting System (Practical)
IV	21PAU404A	Marketing Management
	21PAU411A	Marketing Management (Practical)
IV	21PAU404B	Research Methodology
	21PAU411B	SPSS (Practical)
V	21PAU503A	Strategic Management
	21PAU511A	Strategic Management (Practical)
V	21PAU503B	Indirect Taxation
	21PAU511B	Indirect Taxation (Practical)
VI	21PAU602A	Entrepreneurship
	21PAU611A	Entrepreneurship (Practical)
VI	21PAU602B	Services Marketing
	21PAU611B	Services Marketing (Practical)

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	21PAU501A	Financial Management
	21PAU501B	Business Ethics
	21PAU502A	Cost Accounting
	21PAU502B	Office Management and Secretarial Practice
VI	21PAU601A	Management Accounting
	21PAU601B	Principles of Auditing

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	21PAU504A	Business Economics
	21PAU504B	International Business
VI	21PAU603A	Human Resource Management
	21PAU603B	Investment Management

PROGRAM OUTCOMES (PO)

- Graduates will demonstrate solid foundation in bookkeeping, accounting and professional fundamentals required to record the business transaction ability.
- Graduates will apply IT skills in Accounting, Taxation and business management for effective decision making.
- Graduates will obtain the ability to analyse and solve the complex business problems using quantitative; qualitative tools and technologies.
- Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.
- Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.
- Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.
- Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

PROGRAM SPECIFIC OUTCOMES (PSO)

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

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

- I. Graduates will acquire knowledge in accounting, taxation, finance and management concepts and apply it in business to become qualified professionals.
- II. Graduates will possess the professional skills and competence to perform effectively in higher studies, jobs and entrepreneurial ventures.
- III. Graduates will develop a lifelong learning by applying the gained knowledge and skills in research and practice.
- IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of the career and the community.

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

பாடத்திட்டப் பொது நோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

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

தாள்கள் வரிசையும் தேர்வுச் செயல்திட்டமும்

பகுதி-I தமிழ்

இளநிலைப் பட்டவகுப்புகள்

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

அலகு - I : தமிழ் இலக்கியவரலாறு - I (10மணிநேரம்)

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

அலகு - II : சங்க இலக்கியம் (18 மணிநேரம்)

அ). எட்டுத்தொகை

நற்றிணை :

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

குறுந்தொகை:

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

ஐங்குறுநூறு:

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

பதிற்றுப்பத்து : ஏழாம் பத்து

1. எறிபிணம் இடறிய செம்மறுக் - 65

பரிபாடல்: வையை: பாடல்-6.

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

கலித்தொகை :

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

அகநானூறு :

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

புறநானூறு :

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

ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை

வானம் வாய்த்த - யாம் அவண் நின்றும் வருதும் (அடிகள்: 84-143),
செய்நன்றி அறிதலும் - நல்லியக்கோடனை நயந்தனார் செலினே (207-269).

அலகு - III : அற இலக்கியமும் சிற்றிலக்கியமும் (20 மணிநேரம்)

அ). அற இலக்கியம் (10 மணிநேரம்)

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

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

இல்லற இயல்: இல்வாழ்க்கை: 45 - அன்பும் அறனும் உடைத்தாயின்,
50 - வையத்துள் வாழ்வாங்கு

அன்புடைமை: 80 - அன்பின் வழியது

விருந்தோம்பல்: 90 - மோப்பக் குழையும்

இனியவை கூறல்: 95 - பணிவுடையன் இன்சொலன

செய்நன்றி அறிதல்: 103 - பயன் தூக்கார்

புறங்கூறாமை: 190 - ஏதிலார் குற்றம்

ஒப்புரவு அறிதல் : 216 - பயன் மரம்

ஈகை: 228 - ஈத்துவக்கும் இன்பம்

துறவற இயல்: தவம்: 261 - உற்றநோய்

வாய்மை: 291 - வாய்மை எனப்படுவது

வெகுளாமை: 306 - சினமென்னும்

இன்னா செய்யாமை: 316-இன்னா எனத் தான்

உணர்ந்தவை

நிலையாமை: 331 - நில்லாதவற்றை

ஊழியல்: ஊழ்: 373 - நுண்ணிய நூல்

ஆள்வினை உடைமை: 618 -பொறியின்மை யார்க்கும், 620-ஊழையும் உப்பக்கம்

நட்பு: 792-ஆய்ந்தாய்ந்து, 794-குடிப்பிறந்து, 797-ஊதியம் என்பது.,

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

3. **முன்றுறையரையனார் - பழமொழி நானூறு -**

தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்

உணற்கு இனிய 5, பரந்த திறலாரை 32, நெடியது காண்கிலாய் 46,
இனி யாரும் 153, உரைசான்ற 195.

a. **வேதநாயகம்பிள்ளை - நீதிநூல் -** (அதிகாரம்-7-

தாய்தந்தையரைப் போற்றுதல்-தேர்ந்தெடுக்கப்பட்ட 5
பாடல்கள்)

சின்னவோர் பொருள், கடவுளை வருந்தி, எப்புவிகளும்,
வைத்தவர், ஈன்றவர்.

ஆ). சிற்றிலக்கியம் (10 மணிநேரம்)

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

அலகு - IV : காப்பிய இலக்கியம்

(12மணிநேரம்)

அ) சிலப்பதிகாரம்:

மங்கல வாழ்த்துப் பாடல்: பொதியில் ஆயினும் - 'கோவலன் என்பான்
மன்னோ' (14-38),

'நீல விதானத்து' - 'நோன்பு என்னை'(48-53).

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

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

மதுரைக்காண்டம் : கொலைக்களக் காதை : 'இருமுது குரவர்' -

'எழுந்தனன் யான்' (67-83),

'வினை விளை காலம்' - 'கொணர்க ஈங்கு என' (148-153)

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

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

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

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

ஆ) மணிமேகலை: விழா வறைகாதை : 'தேவரும் மக்களும்' - 'மருங்கு என்' (66-72)

ஊரலர் உரைத்த காதை : 'நாவல் ஓங்கிய' - 'உண்டு கொல்'(1-17),

'கற்றுத் துறைபோகிய' - 'தீத்தொழில் படாஅள்' (32-57).

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

சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கிய காதை :

'வாழி எம்கோ' - 'அரசுஆள் வேந்துஎன்' (129-163)

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

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

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

ஆ). கடிதப்பயிற்சி (6 மணி நேரம்)

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

பாட நூல்: கற்பகச்சோலை - தமிழ் ஏடு.

வெளியீடு: மொழிகள் துறை - தமிழ்ப்பிரிவு,
கற்பகம் உயர்கல்விக்கழகம்.

B.COM. PA

2021-2022

21ENU101

COMMUNICATIVE ENGLISH – I

Semester – I

4H – 4C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- To understand the process of communication
- To know the barriers of communication and methods to overcome barriers
- To understand the skills required for communication
- To realize the importance of interpersonal skills
- To impart the knowledge on business etiquettes
- To impart the importance of communication technology

COURSE OUTCOMES:

Learners should be able to

1. Understand the process of communication
2. Overcome the barriers with appropriate methods
3. Exhibit the skills for good communication

4. Understand and exhibit the knowledge in developing interpersonal skills
5. Exhibit the knowledge on business etiquettes
6. Assess and utilize the communication technology

UNIT- I

Communication: Meaning - Importance - Types - Process of communication - Barriers to communication - Methods to overcome barriers.

UNIT - II

Learning, Speaking, Reading and Writing Skills: Listening Skills: Meaning - Importance - Barriers -Strategies for effective listening. Speaking skills: Basics of speaking - Preparatory steps -Time management - Handling questions and meeting unexpected situations. Reading skills: Purpose - Types -Techniques. Writing skills: Types - Components - Language style accordance to contexts - Content writing.

UNIT - III

Inter personal skills: Greeting – Self-introduction - Oral presentation - Plan and preparation of speech - Audience psychology - Principles of effective delivery. Negotiating: Negotiating language - Framing arguments - Negotiating with customers - Negotiating with suppliers.

Business etiquettes: Telephone etiquettes - Handshaking etiquettes - Business card etiquette - Business meal etiquette.

UNIT - IV

Application for a situation: Resume - Meaning - Methods of preparing resumes for different positions. Interview: Meaning - Objectives - Types of interviews. Public speech: Meaning -Types - Characteristics - Preparation - Effective delivery.

UNIT - V

Communication Technology: Types - E - Mail - Voice and wireless communication - Modern communication devices. Power point presentation - Methods of Preparation - Visual aids.

SUGGESTED READINGS:

1. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi

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

B.COM. PA

2021-2022

21PAU101

FINANCIAL ACCOUNTING

**Semester – I
8H – 6C**

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

UNIT I

Fundamentals of Accounting - Accounting – Need, Objectives, Advantages, Limitations, Users of Accounting, Functions, Book Keeping, Methods of Accounting, Accounting Concept, Accounting Conventions, Branches of Accounting, Bases of Accounting; cash basis and accrual basis - Financial Accounting Standards - Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS) - concepts. -Subsidiary Books - Journal - Ledger - Trial balance.

UNIT- II

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

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

UNIT-III

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

UNIT-IV

Accounting for Joint Venture-Consignment - Features, Accounting treatment in the books of the Consignor and Consignee. **Joint Venture:** Accounting procedures: Joint Bank

Account, Records Maintained by Coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

UNIT-V

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

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

SUGGESTED READINGS:

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

E- LEARNING RESOURCES :

1. NPTEL:<https://www.youtube.com/user/nptelhrd/playlists>
2. NPTEL: <https://youtu.be/UxfPGWlxgHQ>
3. NPTEL: <https://youtu.be/AQvxKosUBf4>
4. NPTEL: <https://youtu.be/OIqsDeQiJOA>
5. NPTEL:<https://youtu.be/tSkPHe8P9x8>

B.COM. PA**2021-2022****21PAU102****BUSINESS ORGANIZATION AND
MANAGEMENT****Semester – I
8H – 6C**

Instruction Hours / week: L: 6 T: 2 P: 0**Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****Course Objectives****To make the students**

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

6. To learn current scenario of overall functions and performance of business organization.

Course Outcomes

Learners should be able to

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Control Concept and Process.

Unit V

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

Suggested Readings

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

E- LEARNING RESOURCES :

1. NPTEL : <https://www.youtube.com/user/nptelhrd/playlists>
2. NPTEL : <https://youtu.be/v9YkwuPPWxQ>
3. NPTEL : <https://youtu.be/7DB7hgAxD9k>
4. NPTEL : <https://youtu.be/UEXrsZ3vxx0>
5. NPTEL : <https://youtu.be/m-OMvTWf9mE>

B.COM. PA

2021-2022

21AEC101

INTELLECTUAL PROPERTY RIGHTS

**Semester – I
4H – 4C**

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES :

To make the students

- To understand the concept, functions and need of intellectual property rights
- To know the IP theory concepts
- To understand the functions of world intellectual property organizations
- To aware about GATT agreements
- To familiarize with intellectual property rights in India
- To impart knowledge on forms of intellectual property rights.

COURSE OUTCOMES:

Learners should be able to

1. Understand the concepts, functions and need of intellectual property rights
2. Execute the IP theory concepts
3. Exhibit the functions of world intellectual property organizations

4. Understand and exhibit the GATT agreements
5. Familiarize with Intellectual property rights in India.
6. Assess different forms of intellectual property rights.

Unit I

Introduction Origin and Development of IPR – Historical and theoretical basis for protection of IPR – Analysing and understanding the Interpretation of IP laws – Need for Protecting IP

Unit II

Concept of Property Theories on concept of property – Nature – Public Vs. Private – Tangible Vs. Intangible – Industrial Vs. Intellectual

Unit III

International IP Regime World Intellectual Property Organisation (WIPO) – Functions of WIPO – Membership – GATT Agreement – Major Conventions on IP – Berne Convention – Paris Convention – TRIPS agreement.

Unit IV

Indian IP Regime Overview of IP laws in India – Major IP Laws in India – International treaties signed by India. IPR and Constitution of India.

Unit V

Forms of IPR Forms of IPR – Copyright – Trademark – Patents – Industrial Designs – Trade Secrets – Geographical Indications - Application of different forms of IPR.

SUGGESTED READINGS:

1. N.S. Gopalakrishnan & T.G. Agitha, Principles of Intellectual Property (2009), Eastern Book Company, Lucknow.
2. W.R. Cornish, Intellectual Property, Sweet & Maxwell, London (2000)
3. International Encyclopaedia of Laws: Intellectual Property (Kluwer Law International, 1997) (looseleaf). L/MON K 1401 .I5828 (1997) vols. 1-5
4. V.K.Ahuja, Law relating to Intellectual Property rights, 2 nd Edition, (2013) LexisNexis.
5. Barrett, Margreth, Intellectual Property, (2009) 3rd, New York Aspen publishers.
6. Nard, Craig Allen, Law of Intellectual Property, (2008) 2 nd, New York Aspen publishers

பாடத்திட்டப் பொது நோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

- இந்திய குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப் பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.

- தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; 'இணைய தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்கு உறுதுணையாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை.
- மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

தாள்கள் வரிசையும் தேர்வுச் செயல்திட்டமும்

பகுதி-I தமிழ்

இளநிலைப் பட்ட வகுப்புகள்

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

அலகு – I : தமிழ் இலக்கிய வரலாறு- II

(10 மணிநேரம்)

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

அலகு – II : பக்தி இலக்கியம்:

(12 மணிநேரம்)

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

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

3. அலகு – III : கவிதை இலக்கியம்

(17மணிநேரம்)

1. மகாகவி பாரதியார்

–

யோக சித்தி-தேடிச்சோறு

2. பாரதிதாசன்

–

தமிழின் இனிமை-

		கனியிடை ஏறிய சுளையும்
3. கவிமணி தேசிக விநாயகம் பிள்ளை	-	ஒற்றுமையே உயிர்நிலை
4. கவிஞர் வைரமுத்து	-	காற்றும் கவிஞனும் மரிப்பதில்லை
5. கவிக்கோ. அப்துல் ரகுமான்	-	குழந்தைகள் தினம்
6. கவிஞர் மு. மேத்தா	-	வெளிச்சம் வெளியே இல்லை
6. கவிஞர் வைதீஸ்வரன்	-	விரல் மீட்டிய மழை
7. ஈரோடு தமிழன்பன்	-	இன்னொரு சுதந்திரம்
8. கவிஞர் தாமரை	-	தொலைந்துபோனேன்

அலகு - IV : சிறுகதையும் உரைநடையும் (17 மணிநேரம்)

அ). சிறுகதை (8 மணிநேரம்)

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

ஆ). உரைநடை (9 மணிநேரம்)

1. ஆளுமைத்திறன் அறிவோம் - தன்னம்பிக்கை மாத இதழிலிருந்து
2. கலைச்சிறப்பு - முத்தமிழ்க் காவலர் கி.ஆ.பெ. விசுவநாதம்
3. காளத்திவேடனும் கங்கைவேடனும் - சொல்லின் செல்வர் ரா.பி.சேதுப்பிள்ளை
4. ஏட்டில் இல்லாத இலக்கியம் - ஒளவை துரைசாமி
5. நொய்யல் - முனைவர் ப. தமிழரசி

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

அ). இலக்கணப் பயிற்சி: 1. சொல் இலக்கணம்

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

2). அணி இலக்கணம்

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

ஆ). படைப்பிலக்கியப் பயிற்சிகள்

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

நுட்பங்களும் பயிற்சிகளும்

இ). மொழிபெயர்ப்புப்பயிற்சிகள்:

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

பாட நூல்: கற்பகச்சோலை – தமிழ் ஏடு.
வெளியீடு: மொழிகள் துறை – தமிழ்ப்பிரிவு,
கற்பகம் உயர்கல்விக்கழகம்.

B.COM. PA

2021-2022

21ENU201

COMMUNICATIVE ENGLISH - II

Semester – II
4H – 4C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- To understand the importance of business correspondence
- To know about the business and technical report
- To understand the ways in drafting of various agreement
- To realize the importance of drafting partnership agreement
- To impart the knowledge on drafting and conveyance
- To draft letters to arrange company meeting

COURSE OUTCOMES:

Learners should be able to

1. Understand the importance of business correspondence
2. Know about the business and technical report
3. Understand the ways in drafting of various agreement
4. Realize the importance of drafting partnership agreement
5. Impart the knowledge on drafting and conveyance
6. Draft letters to arrange company meeting

UNIT – I

Business Correspondence: Letter writing - Presentation - Calling quotations - Placing orders. Sales letters: Claim and adjustment letters - Circular letters - Insurance letters.

UNIT – II

Business and Technical Reports: Meaning of Report - Types - Importance - Outline - Structure - Process of writing - Order of writing - Final draft - Check list for Reports.

UNIT – III

Drafting and Conveyancing: Concept - Principles - Drafting of various agreement: Sale agreement, Joint venture and foreign collaboration agreement, Hypothecation agreement, Service agreement, IPR agreement - Bank guarantee - E- Contracts.

UNIT– IV

Drafting of Agreements under Partnership Act: Partnership Deed - Deed for LLP - Relinquishing Deed - Deed of Dissolution of Partnership - Trust Deed - Lease Agreement.

UNIT – V

Drafting Agreements under the Companies Act: Pre-incorporation contracts - Memorandum of Association - Articles of Association - Shareholders Agreement.

Company Meetings: Notice, Agenda, Minutes of the Meeting.

SUGGESTED READINGS:

1. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi.
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, 11th edition, McGraw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7th edition, McGraw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2nd edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.
6. [Denis Clifford](#), [Ralph E. Warne](#), (2001), **The Partnership Book: How to Write a Partnership Agreement (Form a Partnership)**, Nolo; 6th Bk&Cdr edition
7. **N.D. Kapoor, (2018), Elements of Company Law**, Sultan Chand & Sons (P) Ltd.

COURSE OBJECTIVES**To make the students**

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

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

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

UNIT I

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

UNIT II

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Instalments only – Death of a Partner.

UNIT III

Dissolution – Modes of Dissolution - Settlement of Accounts of Dissolution –Accounting entries regarding Dissolution.

UNIT IV

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

UNIT V

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

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

SUGGESTED READINGS:

TEXT BOOKS

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

REFERENCES

1. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2010). *Advanced Accounts*. New Delhi: Sultan Chand and Sons.
2. Gupta, R.L., &Radhaswamy, M. (2006). *Advanced Accountancy*. New Delhi: Sultan Chand and Sons.

3. Maheswari, S.N., & Maheswari, S.K. (2011). *Advanced Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
4. Mukherjee, A., & Hanif, M. (2007). *Modern Accountancy*. New Delhi: Tata McGraw-Hill.
5. Vinayaham Charumathi. (2008). *Financial Accounting*. New Delhi: Sultan Chand and Sons.
6. Arulanandam, M.A., & Raman, K.S. (2010). *Advanced Accounting*. New Delhi: Vikas Publishers.
7. Gupta, R.L., & Rathaswamy. (2009). *Advanced Accounting*. New Delhi: Sultan Chand & Sons.
8. Vinayagam, N., Mani, P.L., & Natarajan, K.L. (2010). *Financial Accounting*. New Delhi: Sultan Chand and sons.

E-RESOURCES

<https://www.youtube.com/watch?v=bUYAXbXI-Hc>

<https://www.youtube.com/watch?v=F689z6sPs1g>

https://www.youtube.com/watch?v=Q1-uql-vq8&list=PLfwl6GH_DzV6itBvcXUeOhx3q_aKnHt_H

https://www.youtube.com/watch?v=ASSPfdKOuGg&list=PLfwl6GH_DzV5S_m9mjW32Y8N9M_TYQVDm

B.COM. PA

2021-2022

21PAU202

BUSINESS MATHEMATICS AND STATISTICS

**Semester – II
7H – 5C**

Instruction Hours / week: L: 5 T: 2 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

UNIT I Matrices & Basic Mathematics of Finance

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of Matrices to solution of simple business and economic problems- Simple and

compound interest Rates of interest; Compounding and discounting of a sum using different types of rates

UNIT II Differential Calculus

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

UNIT III Uni-variate Analysis

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

UNIT IV Bi-variate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

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

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

SUGGESTED READINGS:

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

E-RESOURCES

1. <https://www.youtube.com/watch?v=rS9AwyRbB7g>
2. https://www.youtube.com/watch?v=_ON9fuVR9oA
3. <https://www.youtube.com/watch?v=sg6l4S11lJY>
4. https://www.youtube.com/watch?v=_m8v77qbKBA
5. <https://www.youtube.com/watch?v=HIWXdHIDSFs>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I – INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS

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

Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

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

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

UNIT III - BIODIVERSITY AND ITS CONSERVATION

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

UNIT IV - ENVIRONMENTAL POLLUTION

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

UNIT V - SOCIAL ISSUES AND THE ENVIRONMENT

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

SUGGESTED READINGS:

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidypeeth Institute of Environmental Education Research, New Delhi.

2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 2005. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand& Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 2001. Fundamentals of Ecology. Philadelphia: Saunders.
7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
10. Tripathy. S.N., and Sunakar Panda. (2004). Fundamentals of Environmental Studies (2nd ed.). Vrianda Publications Private Ltd, New Delhi.
11. Verma, P.S., and Agarwal V.K. 2001. Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.

E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/-j1rjB_-DhI
2. NPTEL : <https://youtu.be/ie2bm3zHcxA>
3. NPTEL : <https://youtu.be/C62x3mCLkZ0>
4. NPTEL : <https://youtu.be/vxCCTAuVN-E>
5. NPTEL : <https://youtu.be/vft3dMwO14I>

21PAU211			COMPUTER APPLICATION FOR BUSINESS (PRACTICAL)			Semester – II 2H – 1C		
Instruction Hours / week: L: 0 T: 0 P: 2			Marks: Internal: 40		External: 60		Total: 100	
End Semester Exam: 3 Hours								

COURSE OBJECTIVES**To make the students**

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

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

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

MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:
Bold, Underline, Font Size, Style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and Clip Art.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

4. Prepare a Class Time Table and perform the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/Templates.

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading Account, Statement of Profit & Loss and Balance Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.
6. Create a pivot table for revenue generated by Sales Representatives (Order date, Customer ID, Customer Name, State, Sales person name, Product name, products category, Products quantity, unit price, quantity, mode of payment, Shipping date and revenues etc.) Use the functions- Pivot table fields, Pivot table diagrams and Pivot charts.

MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the Headline News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details:
Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

SUGGESTED READINGS:

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

B.COM PA

2021-2022

21PAU301

CORPORATE ACCOUNTING - I

Semester – III

8H – 6C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

UNIT I Accounting for Share Capital and Debenture

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

Shares - Buyback of Shares.

UNIT II Accounting for Redemption of preference share and Debenture

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

UNIT III PROFIT PRIOR TO INCORPORATION

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

UNIT IV Valuation of Goodwill and Shares.

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

UNIT V Final Accounts

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

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

SUGGESTED READINGS :

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

E-RESOURCES

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

B.COM (PA)		2021-2022
		Semester – III
21PAU302	INCOME TAX LAW AND PRACTICE - I	8H – 6C
Instruction Hours / week: L: 6 T: 2 P: 0		Marks: Internal: 40 External: 60 Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES

To make the students

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

COURSE OUTCOMES

Learners should be able to

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws.
2. Compute Income Tax Returns.
3. Formulate the Income Tax calculations by critically analyzing the assessee's situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessed
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.
6. Familiar in recent provision and computation procedure in total income and tax liability.

UNIT I BASIC CONCEPTS

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

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

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

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

UNIT III COMPUTATION PROFITS AND GAINS FROM BUSINESS AND PROFESSION

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

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

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

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY

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

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

SUGGESTED READINGS

1. Gaur., & Narang. (2019). *Income Tax Law and Practice* (latest ed.). Ludhiana : Kalyani Publishers.
2. Mehrothra. (2019). *Income Tax Law and Practice*. New Delhi: Snow White publications.
3. Dr. H.C Malhotra, Dr. S P Goyal(2019), *Income Tax Law and Practice*, 60th edition, Sathya Bawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2019), *Direct Taxes Law and Practices*, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
5. CA AtinHarbhajanka (Agarwal) (2019), *Income Tax Law and Practice*, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
6. Dr.Vinod.K.Singhanian, Dr Kapil Singhanian (2019), *Direct Taxes Law and Practice*, Taxmann Publication Pvt Limited, New Delhi.

7. Monica Singhanian Vinod K Singhanian (2019), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
8. Direct Tax Law and Practice (2019), The Institute of Company Secretaries of India, MP Printers.

E- LEARNING RESOURCES :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT 1: INTRODUCTION AND INCORPORATION AND ITS CONSEQUENCES

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a

company, Memorandum of Association & Articles of Association and their Alteration, Doctrine of Ultra-Vires, Constructive Notice, Indoor Management, Alter Ego

UNIT 2: FINANCIAL STRUCTURE OF COMPANIES

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

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

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

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

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

UNIT III: MANAGEMENT:

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

UNIT IV: ACCOUNTS, AUDIT AND DIVIDENDS

Books of Accounts: Financial Statements.

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

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

UNIT V: WINDING UP

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

SUGGESTED READINGS:

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

E-RESOURCES

<https://www.youtube.com/watch?v=UOVhFJoFgA4>

<https://www.youtube.com/watch?v=hADwhzhigrQ>

<https://www.youtube.com/watch?v=rTJzik3UIGc>

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
2. To comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
3. To communicate orally and in written form the understanding of insurance operations, functions, risk associated with and law pertaining to insurance functioning in India.
4. To apply the learning of the insurance procedures, products, services and operations lifelong.
5. To comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk in India.
6. To know the International Association of Insurance and Future Trends

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

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

UNIT I Understanding and Managing Risk :

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

General Principles and Concepts of Insurance

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

UNIT II Insurance Contract and Indian Market Conditions :

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

UNIT III Regulatory Environment

Regulatory Environment – Specific Legislations

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

Regulatory Environment - General

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

International Regulatory Framework

International Association of Insurance Supervisors – Future Trends

UNIT IV Life Insurance - Practices, Procedures

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

Life Insurance & Pension Products

Life Insurance Products – Proposals, Policy and documentation

UNIT V General Insurance - Practices and Procedures – Focus Underwriting

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

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

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

SUGGESTED READINGS

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I USER INTERFACE AND COMPANY MANAGEMENT

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

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

UNIT II INVENTORY

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

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

UNIT III TDS, PAYROLL, FINALIZATION PROCESS

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

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

UNIT IV GST

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

Purchase Voucher with GST :Updating GST Number for Suppliers

Sales Voucher with GST :Updating GST Number for Suppliers

UNIT V BUDGETS AND REPORTING

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

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

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

SUGGESTED READINGS:

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

PRINCIPLES OF INSURANCE (PRACTICAL)

21PAU311A

Semester – III
2H – 1C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

Select Insurance companies

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

SUGGESTED READINGS

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

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

**COMPUTERISED ACCOUNTING SYSTEM
(PRACTICAL)****21PAU311B****Semester – III
4H – 3C****Instruction Hours / week: L: 0 T: 0 P: 4****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

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

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

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

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

Create a company in Tally by your name.

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

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

Create 1 sundry debtor outside your state and 1 sundry debtor inside your state.

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

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

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

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

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

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

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

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Amalgamation of Companies

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

UNIT II Accounts of Holding Companies/Parent Companies

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

UNIT III Accounts of Banking Companies

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

UNIT IV Liquidation of Companies

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

UNIT V Recent Developments in Accounting & Accounting Standards (Theory Only)

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

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

SUGGESTED READINGS :

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

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=KIdanHmWr2U>
2. NPTEL: <https://www.youtube.com/watch?v=TPKwjrswlTI>
3. NPTEL: <https://www.youtube.com/watch?v=bkWr-3zpBel>
4. NPTEL: <https://www.youtube.com/watch?v=34BEOoKKTHQ>
5. NPTEL: <https://www.youtube.com/watch?v=ApkpvozCp8s&list=PLVjZhvcpcvGp6VvKFCf8HOeCcVrSlMyCBF>

21PAU402**INCOME TAX LAW AND PRACTICE - II****Semester – IV
8H – 6C****Instruction Hours / week: L: 6 T: 2 P: 0****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES****To make the students**

1. To understand the different deductions available under the income tax.
2. To understand the Assessment of Individuals and HUF.
3. To recognize the Partnership Firms and Association of Persons
4. To obtain the importance tax planning, collection and recovery of tax.
5. To gain the exposure on practical aspects of tax planning as an important managerial decision-making process.
6. To prepare a statement of income for a person.

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

1. Distinguish between deductible and nondeductible expenses
2. Gain knowledge on Individuals and HUF.
3. Apply the tax code provisions and tax for non-residence.
4. Comprehend and apply the practical aspects of tax planning
5. Exposure to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.
6. To know statement of income for a person.

UNIT I

Deductions - Deductions allowable from Gross Total Income in respect of certain payment and receipts (Sec 80).

UNIT II

Individuals and HUF - Assessment of Individuals - Assessment of Hindu Undivided Family - Co-operative societies, Trust and Political party.

UNIT III

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

UNIT IV

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

UNIT V

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

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

SUGGESTED READING:

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

E-Resources

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

COURSE OBJECTIVES:**To make the students**

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

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

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

Unit I

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

Unit II

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

Unit III

The Partnership Act, 1932: Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

Unit IV

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

Unit V

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL:<https://www.youtube.com/watch?v=jnNHtCODRFw>
2. NPTEL: <https://www.youtube.com/watch?v=7MRQbWMoSSM>
3. NPTEL: <https://www.youtube.com/watch?v=NT7KLzhFLxA>
4. NPTEL:<https://www.youtube.com/watch?v=FuHzWoMzE6w>
5. NPTEL:<https://www.youtube.com/watch?v=FmqYLM-c2s4>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I :INTRODUCTION TO MARKETING MANAGEMENT:

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

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

UNIT II - THE MARKET PROCESS AND SEGMENTATION

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

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

UNIT III -PRODUCT MANAGEMENT

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

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

UNIT IV : PRICING AND DISTRIBUTION MANAGEMENT

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

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

UNIT V - PROMOTION MANAGEMENT AND RECENT DEVELOPMENTS IN MARKETING

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL:<https://www.youtube.com/watch?v=TL0K0AhI7kE>
2. NPTEL:<https://www.youtube.com/watch?v=Eec7MMGd4Nk>
3. NPTEL:<https://www.youtube.com/watch?v=qutavZTkFeY>
4. NPTEL:https://www.youtube.com/watch?v=JooFDRChZZ4&list=PLLy_2iUCG87DA1mEHmJl0mC99xQzCjuG
5. NPTEL:<https://www.youtube.com/watch?v=sR-qL7QdVZQ&list=PLz7Ky5drBa9DfC7Hi0SlS1zVmWEIwym-i>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I RESEARCH AND RESEARCH PROCESS

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

UNIT II RESEARCH DESIGN AND SAMPLING DESIGN

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

Data Sources – Primary and Secondary Data.

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

UNIT III MEASUREMENT AND SCALING

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

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

Preparing questionnaire – Quality of a good questionnaire.

UNIT IV HYPOTHESIS TESTING

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

UNIT V REPORT PREPARATION

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL:
<https://www.youtube.com/watch?v=rz30rRfManE&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N>
2. NPTEL:https://www.youtube.com/watch?v=mAVswCbz_jM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=5
3. NPTEL:<https://www.youtube.com/watch?v=Yzfl3rtF0SM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=6>
4. NPTEL:<https://www.youtube.com/watch?v=a61OtGy8VPw&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY>
5. NPTEL:<https://www.youtube.com/watch?v=ze5bS-NERk&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY&index=2>

MARKETING MANAGEMENT (PRACTICAL)

21PAU411A

Semester – IV
2H – 1C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of the marketing, 4-s of marketing and its application in real business situation,
2. To analyse the business case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills
6. To apply the marketing concepts and skills lifelong.

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

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

1. **Case Studies on** Impact of marketing concepts and its applicability and bringing out the difference in Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept.
2. Perform SWOT / PEST Analysis
3. Case study on The Traditional 4Ps and The Modern Components of the Mix- The Additional 3Ps.
4. Select a company having a multiple product line, For the selected company
 - Analyse the product line and segmentation Market Positioning\
 - Product life cycle for the products
 - Brand and Branding Strategy of the company
 - Pricing for the products
 - Distribution Management
 - Promotion mix used by the company.
5. Analyse the case study on any two of the
 - Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package.
6. To apply the statistics tool to analyse the state of business firm.

COURSE OUTCOMES**Learners should be able to**

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

UNIT I Overview and Data Entry

SPSS – Meaning – Scope- Limitation- Data view- Variable view- Data entry procedures- Data editing- Missing

UNIT II Descriptive Statistics

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

UNIT III Non parametric and parametric test

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

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

UNIT V Multivariate analysis

Factor Analysis, Cluster Analysis and Discriminate analysis.

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

SUGGESTED READINGS

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

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=8_4Z3iKzE8M&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G
2. NPTEL: https://www.youtube.com/watch?v=27pOf3_Kq3s&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=2
3. NPTEL: https://www.youtube.com/watch?v=bapuGcjwiLQ&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=5
4. NPTEL: <https://www.youtube.com/watch?v=GuUJtJKBems>
5. NPTEL: <https://www.youtube.com/watch?v=n3y3xLNoPk4>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : FINANCIAL MANAGEMENT AND SOURCES OF FINANCE :

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

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

Sources of Finance - Introduction; Short-term Finance; Long-term Funds

Asset-Based Financing – Introduction; Lease Financing and Hire Purchase Financing.

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

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

Capital Budgeting Decisions- Introduction; Capital Budgeting, Capital Rationing

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

UNIT III CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL :

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

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

UNIT IV LEVERAGE AND DIVIDEND POLICY

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

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

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

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

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

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

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

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=TgF2XvjquUU&list=PLLy_2iUCG87CXY2B6fPex1SOIqxzzD5Wj
2. NPTEL: https://www.youtube.com/watch?v=CCQwz_Gwo6o&list=PLLy_2iUCG87CXY2B6fPex1SOIqxzzD5Wj&index=2
3. NPTEL: https://www.youtube.com/watch?v=dgPlxTq9lLw&list=PLLy_2iUCG87CXY2B6fPex1SOIqxzzD5Wj&index=3
4. NPTEL: <https://www.youtube.com/watch?v=fGrS8fRiIS4>
5. NPTEL: <https://www.youtube.com/watch?v=Yc8wqvZiDac>

COURSE OBJECTIVES:**To make the students**

1. To learn about ethics pertaining to individual, organization and industry level.
2. To know about the global, ethical issues and issues pertaining to information technology and environment.
3. To focus on Corporate social responsibility(CSR) and stakeholder of the organization.
4. To understand the various concept on technological update in business.
5. To understand the various ethical issues in workplace.
6. To Apply the essential concepts of ethics at the personal, organizational, national and global levels

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

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

UNIT I BUSINESS ETHICS FUNDAMENTALS

BUSINESS ETHICS: meaning, types, approaches

Three models of management ethics - Immoral Management, Moral Management, Amoral Management - making moral management actionable-developing moral judgment - levels of moral development -different sources of a person's values

Elements of moral judgment : moral imagination, moral identification and ordering

Ethics at different level - personal level, organizational level, industry or profession level, societal and global levels - Personal and managerial ethics - principles approach to ethics

UNIT II GLOBAL ETHICAL ISSUES

Ethical issues in the global business environment - questionable marketing and plant safety practices - sweatshops, labor abuses and human rights - corruption, bribery, and questionable payments - improving global business ethics a. balancing and reconciling the ethics traditions of home and host countries - strategies for improving global business ethics

Corporate action against corruption employee and workplace issues, the new social contract, the employee rights movement - employment-at-will doctrine - moral and managerial challenges to employment-at-will - dismissing an employee with care - freedom of speech in the workplace - whistle-blowing - consequences of whistle-blowing - government's protection of whistle-blowers - management responsiveness to potential whistle blowing situations

UNIT III TECHNOLOGY and ENVIRONMENT ETHICS

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

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

UNIT IV CORPORATE SOCIAL RESPONSIBILITY

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

UNIT V STAKEHOLDER CONCEPT

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

SUGGESTED READINGS:

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

E-Resources

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT 1: Introduction

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

UNIT 2: Elements of Cost: Material and Labour

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

UNIT 3: Elements of Cost: Overheads

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

UNIT 4: Methods of Costing

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

UNIT 5: Book Keeping in Cost Accounting

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=Paecdg2_fb4&list=PLOzRYVm0a65f5nj6Vw0jusG92KjTCq_z5
2. NPTEL: https://www.youtube.com/watch?v=JLK_0tsPyAU
3. NPTEL: https://www.youtube.com/watch?v=ZZj_Q3qdxC4
4. NPTEL: <https://www.youtube.com/watch?v=z4-7xr6ur8>
5. NPTEL: https://www.youtube.com/watch?v=NrQ_rVeFa54

COURSE OBJECTIVES**To make the students**

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

COURSE OUTCOMES**Learners should be able to**

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

UNIT V

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

Suggested Readings:

Text Book:

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

Reference Books

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

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=TYYZ2z7JRpY&list=PLr73ejawuRlw8YIqyuP0LV3qgtAnbZ-I4>
2. NPTEL: <https://www.youtube.com/watch?v=pfnDt75SXso>
3. NPTEL: <https://www.youtube.com/watch?v=pBCsieqQ2xk>
4. NPTEL: <https://www.youtube.com/watch?v=cqaLb1OfgNo>
5. NPTEL: <https://www.youtube.com/watch?v=GglsMplKRmI>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : Strategic Management - Introduction

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

UNIT II Vision, Mission and Objectives

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

UNIT III External environment:

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

UNIT IV Organization Change, Agile and innovation

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

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

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

UNIT V Generic competitive strategy and Strategic Evaluation

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL:<https://www.youtube.com/watch?v=WKr-lfE4QaE&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp>
2. NPTEL:<https://www.youtube.com/watch?v=8-pcuDIQKUw&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&index=3>
3. NPTEL:https://www.youtube.com/watch?v=qlup1_eQ2o4&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&index=5
4. NPTEL:https://www.youtube.com/watch?v=J1d5z_Ew6Qo&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&index=4
5. NPTEL:<https://www.youtube.com/watch?v=vKCLMD6r6AI>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I CONCEPT OF INDIRECT TAXES

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

UNIT II BASICS OF GOODS AND SERVICES TAX ‘GST’

Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

UNIT III CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY:

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

UNIT IV PROCEDURAL COMPLIANCE UNDER GST :

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

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

UNIT V OVERVIEW OF CUSTOMS ACT :

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

SUGGESTED READINGS :

1.V S Datey, Indirect taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi.

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

E-Resources

1. NPTEL:<https://www.youtube.com/watch?v=NgniWuSayD4>
2. NPTEL:<https://www.youtube.com/watch?v=DDuBpwPgueQ>
3. NPTEL:<https://www.youtube.com/watch?v=JV9F8kOi9Ho>
4. NPTEL: <https://www.youtube.com/watch?v=43ZjSsqPals>
5. NPTEL: <https://www.youtube.com/watch?v=i-HDjeooLUc>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY:

Introduction - Meaning, nature and scope of Business

Economics, Significance in decision making.

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

UNIT II PRODUCTION, COST AND REVENUE FUNCTION:

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

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

UNIT III MARKET COMPETITION:

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

UNIT IV : MACRO ECONOMIC FACTORS :

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

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

UNIT V : MONETARY POLICY :

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

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

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

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

SUGGESTED READINGS:

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

E-Resources

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I INTRODUCTION TO INTERNATIONAL BUSINESS:

Importance nature and scope of International business; modes of entry into International Business internationalization process and managerial implications.

Meaning of Culture, Country Culture, and Culture in an International Business Organization

UNIT II ENVIRONMENTAL CONTEXT OF INTERNATIONAL BUSINESS:

Framework for analyzing international business environment – Domestic, foreign and global environments and their impact on international business decisions.

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

UNIT III INTERNATIONAL FINANCIAL ENVIRONMENT AND *INTERNATIONAL ACCOUNTING PRACTICES*:

Foreign investments-Pattern, Structure and effects; Movements in foreign exchange and interest rates and then impact on trade and investment flows.

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

UNIT IV INTERNATIONAL ECONOMIC INSTITUTIONS AND AGREEMENTS:

WTO, IMF, World Bank UNCTAD, Agreement on Textiles and Clothing (ATC), GSP, GSTP and other International agreements; International commodity trading and agreements.

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

UNIT V MULTINATIONAL CORPORATIONS AND THEIR INVOLVEMENT IN INTERNATIONAL BUSINESS:

Issues in foreign investments, technology transfer, pricing and regulations; International collaborative arrangements and strategic alliances.

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

SUGGESTED READINGS:

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

5. Varma Sumati (2020), Fundamentals of International Business, 4th edition, Pearson Education, New Delhi.

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=mrSnjEEL1ws>
2. NPTEL: https://www.youtube.com/watch?v=fU7xJ2AYM3w&list=PLesgViD0jhW_pW9WVtA4oe4w3TRVecbEQ
3. NPTEL: <https://www.youtube.com/watch?v=wnOj3hP4hlE>
4. NPTEL: <https://www.youtube.com/watch?v=vH80d9VzcNc>
5. NPTEL: <https://www.youtube.com/watch?v=nT7ATwmxlU>

**STRATEGIC MANAGEMENT
(PRACTICAL)****21PAU511A****Semester – V
2H – 1C****Instruction Hours / week L: 0 T:0 P:2****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

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

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

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

Select a company

1. Download the mission and Vision Statement and Evaluate the mission statement to analyse of it captures all the nine elements of the mission statement.
2. Environmental scanning
 - i. Industry analysis – Porter’s approach. Porter’s competitive strategies - Dynamics of internal environment (REFER IBEF website)
 - ii. SWOT analysis
 - iii. Identify the Core competence of the company

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

SUGGESTED READINGS :

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

COURSE OBJECTIVES:**To make the students**

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

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

1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
 2. Know the procedure to register GST and apply GST provisions to business situations.
 3. Communicate orally and in written form the indirect taxations concepts and provisions.
 4. Familiar with the standards and laws pertaining GST and customs and apply the knowledge lifelong.
 5. Know the standards and laws pertaining to the GST and customs and apply the knowledge lifelong.
 6. Compute the GST liabilities in familiar.
-
1. Provision of GST, the provisions related to levy of UTGST.
 2. Whether the following transactions will be considered as supply or not under GST laws (provisions) a) An individual buys a car for personal use and after a year sells it to a car dealer.
b) A dealer of air-conditioners permanently transfers an air conditioner from his stock in trade, for personal use at his residence. c) Provision of service or goods by a club or association or society to its members.
 3. Whether GST would be payable in following independent cases (provisions) : a) A Company Secretary makes payment of LLP Registration fees of Rs. 3,000/- on behalf of their clients and charges the client his professional fee of Rs. 15,000/- along with expenses of Rs. 3,000/-

incurred in form of payment to Registrar of Companies. b) A company provides Subsidized Meal facility to employees. It pays Rs. 70/- per plate to the caterer and deducts Rs. 10/- per plate from the employee's salary. c) A pharmaceutical company supplies free samples to doctors. d) Raghunath Temple Charitable trust, registered under section 10(23C)(v) of the Income-tax Act gives on rent a community hall, located within temple premises, to public for organizing a Diwali Mela. Rent charged is Rs. 9,500. e) Northstar Trucking Ltd. has given on hire 11 trucks to Jaggi Transporters of Mumbai (a goods transport agency) for transporting goods in various parts of the country. The hiring charges for the trucks are Rs. 10,200 per truck per day.

4. Procedure for GST Registration and Filing of GST Returns
5. Procedure of furnishing details of outward supplies and of revision for rectification of errors and omissions as per CGST Act, 2017.
6. XYZ Education Advisory promotes the courses of foreign universities among prospective students. It has tied up with various Universities all over the world. These Universities have engaged them for promotional and marketing activities for promotion 17 of the courses taught by them and making the prospective students aware about the course fee and other associated costs, market intelligence about the latest educational trend in the territory and ensuring payment of the requisite fees to the Universities if the prospective students decide upon pursuing any course promoted by the Applicant. XYZ Education Advisory receives consideration in the form of commission from the foreign University for these services rendered to prospective students. It wants to know whether the service provided to the Universities abroad would be considered "export" within the meaning of Section 2(6) of the Integrated Goods and Services Act, 2017, and, therefore, a zero-rated supply under the CGST Act 2017?
7. IGST Model - "export of goods" and "export of services". How are exports be treated under GST? Siddharth Transports Ltd., is running a regular tourist bus service, carrying passengers and goods from Coimbatore, Tamil Nadu to Trivandrum, Kerala, with effect from 1st August, 2017 and is charging IGST on transportation services under forward charge mechanism. Discuss whether on Inter-state movement of tourist buses from one depot to another of Siddharth Transports Ltd. would be leviable to IGST.
8. Prescribed offences under CGST/SGST Act
9. Provisions for Anti-Profiteering measure and National Anti-Profiteering Authority (NAA).
10. The applicability of GST Rates for hotels and restaurants.
11. BharghavPesticieds Ltd., a domestic company, intends to start a business in Kolkata, involving supply of certain goods, mostly meant for foreign buyers in China. There is some difficulty in

- the classification of the goods. Can the company seek advance ruling from the Authority for Advance Ruling formed under CGST Act, 2017 in respect of the issue of classification of goods? Can the company also seek ruling on issues involving place of supply?
12. Who is a 'casual taxable person' under the GST? Mr. A of Ludhiana is participating in Hitex Furniture Expo in Haryana where he has no fixed place of business and exhibiting his products. During the expo, the said products will be sold to the people attending and intending to purchase such products. In such scenario, Mr. A required to obtain registration in the state of Haryana? If yes, how?
13. Basic documents to be filed along with bill of entry

SUGGESTED READINGS :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : INTRODUCTION

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

UNIT II : FINANCIAL STATEMENT ANALYSIS

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

UNIT III : STANDARD COSTING

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

UNIT IV : MARGINAL COSTING AND DECISION MAKING

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

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

UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES :

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

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

SUGGESTED READINGS

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

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=OT5RdoJakhY>
2. NPTEL: https://www.youtube.com/watch?v=bS1eE88gepk&list=PLLy_2iUCG87D6w12QCXDGfaEa-r_eVY33
3. NPTEL: <https://www.youtube.com/watch?v=eUMwwp5zDW0>
4. NPTEL: <https://www.youtube.com/watch?v=pISQMexnmew>
5. NPTEL: <https://www.youtube.com/watch?v=o5ioRrzbolc>

PRINCIPLES OF AUDITING**21PAU601B****Semester – VI
8H – 6C****Instruction Hours / week: L: 6 T: 2 P: 0****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES****To make the students**

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

SUGGESTED READING:

TEXT BOOKS

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

REFERENCES

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

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=I7QAOuwm6Qg>
2. NPTEL: <https://www.youtube.com/watch?v=wUMUFu-Gi4A>
3. NPTEL: https://www.youtube.com/watch?v=3YRxbUsp_7w
4. NPTEL: <https://www.youtube.com/watch?v=Z4ND0Hgi4GQ>
5. NPTEL: <https://www.youtube.com/watch?v=4gTHpGD1PCg>

ENTREPRENEURSHIP**21PAU602A****Semester – VI****4H – 3C****Instruction Hours / week: L: 4 T: 0 P: 0****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVE:****To make the students**

1. To orient the learner toward entrepreneurship as a career option and creative thinking and behavior.
2. To Provide Training to Operate Business.
3. To Create Awareness about Marketing.
4. To create Awareness about various business pain for new venture.
5. To Develop Entrepreneurs in all Areas of the Country
6. To Encourage Self Employment Tendencies

COURSE OUTCOME**Learners should be able to**

1. Have the ability to discern distinct entrepreneurial traits
2. Know the parameters to assess opportunities and constraints for new business ideas
3. Understand the systematic process to select and screen a business idea
4. Design strategies for successful implementation of ideas
5. Write a business plan
6. Understand Self Employment Tendencies

UNIT- I

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

UNIT – II

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

UNIT – III

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

UNIT- IV

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

UNIT V

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=fljL-8dTgVY&list=PLJt2zgNYg3aMYPw8L2_fp9g8ppDjWGTzG
2. NPTEL: <https://www.youtube.com/watch?v=p7vhcob-YkI&list=PLHRLZtgrF2jnPlrIU1k8y8LdLhmm4eaeO>
3. NPTEL: <https://www.youtube.com/watch?v=AX4ae4BBipI>
4. NPTEL: https://www.youtube.com/watch?v=9BXq3gcLSMs&list=PLLy_2iUCG87CUSdZ0z0ihunS1QsrNqXFN
5. NPTEL: <https://www.youtube.com/watch?v=hhurNsYjRqo&list=PLbRMhDVUMngcukfJf-ChqlbjZzthAbRPw>

COURSE OBJECTIVES:**To make the students**

1. To understand the basic concepts of service , its characteristics and challenges in marketing.
2. To Understand the Concept of services marketing, and 6Ps of Services Marketing
3. To communicate orally and in written form the concepts of Services marketing and 6 Ps of Services marketing.
4. To understand the importance of service quality and service delivery in real time.
5. To understand the technological updating and its importance in service marketing.
6. To apply the Services marketing concepts and skills lifelong.

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

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

UNIT I

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

UNIT — II

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

UNIT — III

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

UNIT — IV

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

UNIT — V

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

REFERENCE :

- Bhattacharya, C. (2019). Services marketing. Excel Books India.
- Christopher Lovelock And JochenWirtz, Services Marketing, Pearson Education, New Delhi.
- Kenneth E. Clow, David L. Kurtz, Services Marketing, 2e, Operation, Management, and Strategy.
- Valarie A. Zeithaml, Mary Jo Bitner, Services Marketing, Integrating Customer Focus across the Firm, Tata McGraw Hill, and New Delhi.
- Srinivasan. R; Services Marketing, the Indian Context, Prentice — Hall India, New Delhi.
- S.M. Jha, Services Marketing, Himalaya Publishing House, Mumbai.

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=MnsVEKEqVoM>
2. NPTEL: <https://www.youtube.com/watch?v=OKkGVy7Vxiw&list=PLPjSqITyvDeWk5Hj8dzy7S5UXOaFC-huM>
3. NPTEL: https://www.youtube.com/watch?v=db8dgv5_uA&list=PLKtW0SEuEpziWPE00pUdW7_fpnx_alfMP
4. NPTEL: <https://www.youtube.com/watch?v=1zYsQSJvbog>
5. NPTEL: <https://www.youtube.com/watch?v=EtdJSOoY4gA>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:

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

UNIT II : HUMAN RESOURCE PLANNING, JOB ANALYSIS AND DESIGN:

Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP

Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design

UNIT III RECRUITMENT, SELECTION, INDUCTION AND TRAINING

Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment

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

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

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

UNIT IV PERFORMANCE APPRAISAL, WAGES AND SALARY AND INCENTIVES

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

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

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

UNIT V EMPLOYEE RELATIONS AND INTERNATIONAL HRM

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=w_wIMveGlrI
2. NPTEL: <https://www.youtube.com/watch?v=Fa8E3tCDIpo&list=PL6AD978F15B5E8FF6>
3. NPTEL: <https://www.youtube.com/watch?v=b2UZKco-drw&list=PLPjSqITyvDeUjGxJZaTlovRNAmYsp46wY>
4. NPTEL: https://www.youtube.com/watch?v=rhCTlf6EeX0&list=PLbVL4QCq0KQeNuWjBftoKu2CI2G_IIdci8
5. NPTEL: <https://www.youtube.com/watch?v=bT8UqhuffCg>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : The Investment and Investment Avenues

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

UNIT II: Risk and Return and Valuation of Securities

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

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

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

UNIT III Fundamental Analysis, Technical Analysis and Market Efficiency

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

meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages

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

UNIT IV :Portfolio Management and portfolio Theory

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

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

UNIT V:Mutual Funds, Portfolio Evaluation and Portfolio Revision

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

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

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

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

SUGGESTED READINGS :

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

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=oPe5Y3Mrsaw>
2. NPTEL: https://www.youtube.com/watch?v=oPe5Y3Mrsaw&list=PL6NHntKSc5RyuXJdCKICoIo_NdGG9Zf2N
3. NPTEL: https://www.youtube.com/watch?v=bp76hNEIjAs&list=PL6NHntKSc5RyuXJdCKICoIo_NdGG9Zf2N&index=2
4. NPTEL: <https://www.youtube.com/watch?v=NIjucusocFw>
5. NPTEL: <https://www.youtube.com/watch?v=T90jL3DhBSI>

COURSE OBJECTIVE:

The objectives of the practical work are:

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

COURSE OUTCOME

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

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

LIST OF PRACTICALS:

- 1) Drawing a profile of a successful entrepreneur.
- 2) Studying a public sector undertaking and highlighting its success/failure, by analyzing the factors responsible.
- 3) Studying a small scale unit in the locality to bring out the procedures and processes adopted by the unit to become a feasible business venture.
- 4) A study of competition in business by choosing two or more rivals in the market and analyzing their strengths and weaknesses.

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

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

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

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

REFERENCE :

- Bhattacharya, C. (2019). Services marketing. Excel Books India.
- Christopher Lovelock And Jochen Wirtz, Services Marketing, Pearson Education, New Delhi.
- Kenneth E. Clow, David L. Kurtz, Services Marketing, 2e, Operation, Management, and Strategy.
- Valarie A. Zeithaml, Mary Jo Bitner, Services Marketing, Integrating Customer Focus across the Firm, Tata McGraw Hill, and New Delhi.
- Srinivasan. R; Services Marketing, the Indian Context, Prentice — Hall India, New Delhi.
- S.M. Jha, Services Marketing, Himalaya Publishing House, Mumbai.

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

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

Report should contain

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

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