

**B.Com.**  
**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](mailto:info@karpagam.com), Web: [www.kahedu.edu.in](http://www.kahedu.edu.in)

# KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)

(Established under Section 3 of UGC Act, 1956)

Eachanari Post, Coimbatore - 641 021, India

**FACULTY OF ARTS, SCIENCE AND HUMANITIES**

**UNDER-GRADUATE PROGRAMMES**

**REGULAR MODE**

**REGULATIONS - 2021**

The following Regulations are effective from the academic year 2021-2022 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2021-2022 onwards.

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

### **1.1 U.G. Programmes Offered**

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

<b>S. No.</b>	<b>DEGREE</b>	<b>DISCIPLINE</b>
1	B. Sc.	Biochemistry
2	B. Sc.	Biotechnology
3	B. Sc.	Computer Science
4	B.Sc.	Mathematics
5	B.Sc.	Physics
6	B. Sc.	Chemistry
7	B. Sc.	Microbiology
8	B. Sc.	Information Technology
9	B. Sc.	Computer Technology
10	B.Sc.	Computer Science (Cognitive Systems)
11	B.Sc.	Computer Science (Artificial Intelligence and Data Science)
12	BCA	Computer Application
13	B.Sc.	Applied Science (Material Science)
14	B.Sc.	Applied Science (Foundry Science)
15	B. Com.	Commerce
16	B.Com (CA)	Commerce with Computer Applications
17	B. Com. (PA)	Commerce with Professional Accounting
18	B. Com. (BPS)	Commerce with Business Process Services
19	B.B.A.	Business Administration
20	B. Com	Financial Analytics
21	B. Com	International Accounting and Finance

## 1.2 Mode of Study

### Full-Time

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

## 1.3 Admission Requirements (Eligibility)

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

## 2. DURATION OF THE PROGRAMMES

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

Programme	Min. No. of Semesters	Max. No. of Semesters
B.Sc., B.Com, BCA, BBA	6	12

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

## 3. CHOICE BASED CREDIT SYSTEM

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

### 3.2. Credits

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

## 4. STRUCTURE OF THE PROGRAMME

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

4.2. Core Course, Discipline Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement Course are part of curricular structure.

### 4.2.1. Core Course

Core course consists of theory and practical for Department domains for which examinations shall be conducted at the end of each semester. The students have to study 10 Core Courses compulsorily. Students have to earn 60 Credits in Core Course.

#### **4.2.2. Discipline Specific Electives (DSE)**

DSE is offered in the fifth and sixth semesters of third year. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose the elective courses in V semester and VI Semester from the list of elective courses given in the curriculum, in addition to the project work. Students have to earn 25 Credits in Discipline Specific Electives.

#### **4.2.3. Generic Elective**

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

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

**Note:** A particular elective course will be offered only if at least one third of the students in a class choose that course. If less, the elective selected has to be studied as a self-study course only. Students have to earn 12 Credits in Generic Elective.

#### **4.2.4. Skill Enhancement Courses**

Skill Enhancement Courses are offered in the third and fourth semesters of second year programme and in the fifth and sixth semesters of the third year programme. Second year students (III and IV Semesters) will have to choose atleast one elective course each in both III and IV Semesters from the list of elective courses given in the curriculum. Similarly, final year students (V and VI Semesters) will have to choose at least one elective course each in both V and VI Semesters from the list of elective courses given in the curriculum. The examination shall be conducted at the end of each semester. Students have to earn 16 Credits in Skill Enhancement Courses.

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

#### **4.2.5. Project Work**

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

## **Ability Enhancement Course**

### **Ability Enhancement Course-1**

The course (English I & II for Science Programmes / Communicative English I & II for Arts Programmes and Intellectual Property Rights) shall be offered during the first and second semester for which examinations shall be conducted at the end of the semester. Four credits are awarded for each course and the examinations will be conducted at the end of each semester.

### **Ability Enhancement Compulsory Course-2**

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

## **5.0 Value Added Courses**

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

## **6.0 Online Course**

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

## **7.0 Extension Activities**

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

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

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

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

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

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

## **5. MEDIUM OF INSTRUCTION**

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

## **6. MAXIMUM MARKS**

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

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

## **7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION**

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

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

**c.** However, a candidate who has secured attendance less than 64% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary

examinations, if any and he/she has to re-do the same semester with the approval of the “Students’ Affairs Committee” and Registrar.

#### **8. a. FACULTY MENTOR**

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

#### **b. ONLINE COURSE COORDINATOR**

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

#### **9. CLASS COMMITTEE**

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

- Analysing and solving problems experienced by students in the class room and in the laboratories.
- Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
- The Class Committee of a particular class of any department is normally constituted by the HoD / Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the Class Committee shall be constituted by the respective Dean of the Faculty.
- The class committee shall be constituted during the first week of each semester.
- The HoD / Chairperson of the Class committee is authorized to convene the meeting of the class committee.
- The respective Dean of the Faculty has the right to participate in any Class committee meeting.
- The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson immediately.

## 10. COURSE COMMITTEE FOR COMMON COURSES

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

## 11. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

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

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

### Theory Courses

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

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



## Practical Courses

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

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

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

### 11.3 Pattern of Test Question Paper

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

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

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

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

### 11.4 Attendance

#### Marks Distribution for Attendance

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

## 12. ESE EXAMINATIONS

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

**Pattern of ESE Question Paper:**

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

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

Experiments	: 40 Marks
Record	: 10 Marks
<i>Viva-voce</i>	: 10 Marks
<b>Total</b>	<b>: 60 Marks</b>

**Record Notebooks for Practical Examination**

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

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

**12.3. Evaluation of Project Work**

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

\*Combined valuation of Internal and External Examiners.

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

12.3.3 The evaluation of the project will be based on the project report submitted and a *viva-voce* Examination by a team consisting of the

supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the COE. In case the guide is not available, the HoD shall act as an Internal Examiner for the same.

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

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

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

### 13. PASSING REQUIREMENTS

- 13.1 Passing minimum: There is a passing minimum 20 marks out of 40 marks for CIA and the passing minimum is 30 marks out of 60 marks in ESE. The overall passing in each course is 50 out of 100 marks (Sum of the marks in CIA and ESE examination).
- 13.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 13.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till he / she receives a pass both in CIA and ESE (vide Clause 2.1).
- 13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.
- 13.4 CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE
- 13.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have **failed** in that examination.

### 14. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

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

### 15. AWARD OF LETTER GRADES

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

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

## 16. GRADE SHEET

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

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

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

$$\text{GPA of a Semester} = \frac{\text{Sum of the product of the GP by the corresponding credits of the courses offered in that Semester}}{\text{Sum of the credits of the courses of that Semester}}$$

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

Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme

$$\text{CGPA of the entire programme} = \frac{\text{Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

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

where,

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

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

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

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

#### **17. REVALUATION**

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

#### **18. TRANSPARENCY AND GRIEVANCE COMMITTEE**

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

#### **19. ELIGIBILITY FOR THE AWARD OF THE DEGREE**

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

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

#### **20. CLASSIFICATION OF THE DEGREE AWARDED**

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

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

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

## **21. PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION**

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

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

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

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

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

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

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

## **22. PROVISION FOR AUTHORISED BREAK OF STUDY**

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

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

- 22.3 The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.
- 22.4 The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 22.1) in order that he/she may be eligible for the award of the degree.
- 22.5 If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted 'Break of Study' or 'Withdrawal' (Clause 21 and 22) is not applicable for this case.

### **23. RANKING**

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

### **24. SUPPLEMENTARY EXAMINATION**

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

### **25. DISCIPLINE**

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

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

### **26. REVISION OF REGULATION AND CURRICULUM**

Karpagam Academy of Higher Education may from time to time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.

### Annexure I

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



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

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

18	B. Com. (BPS)	Commerce with Business Process Services	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern .
19	B.B.A.	Business Administration	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern .
20	B. Com	Financial Analytics	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern .
21	B. Com	International Accounting and Finance	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern .

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

Course code	Name of the course	Cate gory	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
SEMESTER – I												
21LAU101	Language - I	AEC	I, II, III	a, e	6	0	0	6	40	60	100	27
21ENU101	Communicative English – I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	30
21CMU101	Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	32
21CMU102	Business Organization and Management	CC	I,II,III,IV	a,c,d,e, h,i	8	-	0	6	40	60	100	34
21AEC101	Intellectual Property Rights	AEC	I, II, III	a, e, g, f	4	0	0	4	40	60	100	36
Semester Total					28	2	0	26	200	300	500	
SEMESTER – II												
r21LAU201	Language – II	AEC	I, II, III	a, e	6	0	0	6	40	60	100	38
21ENU201	Communicative English – II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	40
21CMU201	Advanced Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	3	0	6	40	60	100	42
21CMU202	Business Mathematics and Statistics	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	44
20AEC201	Environmental Studies	AEC	I,III, IV	a, c,d,e,h, i	3	0	0	3	40	60	100	46
Semester Total					25	5	0	25	200	300	500	
SEMESTER – III												
21CMU301	Cost Accounting	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	48
21CMU302	Income Tax Law and Practice- I	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	50
21CMU303	Business Law	CC	I, II, III	a,e,h	8	0	0	6	40	60	100	52
21CMU304A	Principles of Insurance	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	54
21CMU304B	Computerised Accounting System	SEC	I, II, III, IV	a, e, h,i	2	0	0	2	40	60	100	56

Course code	Name of the course	Category	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No.
21CMU311A	Principles of Insurance (Practical)	SEC	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100	58
21CMU311B	Computerised Accounting System (Practical)	SEC	I, II, III, IV	a, b, c, d,e, h,i	0	0	4	2	40	60	100	59
<b>Semester Total</b>					<b>24/22</b>	<b>4</b>	<b>2/4</b>	<b>22</b>	<b>200</b>	<b>300</b>	<b>500</b>	
<b>SEMESTER – IV</b>												
21CMU401	Corporate Accounting	CC	I, II, III	a, e	6	2	0	6	40	60	100	61
21CMU402	Income Tax Law and Practice- II	CC	I, II, III	a, c, d,e,h	6	2	0	6	40	60	100	63
21CMU403	Company Law	CC	I, II, III	a, e	8	-	0	6	40	60	100	65
21CMU404A	Financial Markets and Institutions	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	67
21CMU404B	Data Analysis using Excel	SEC	I, II, III	a, c, d,e,h	2	0	0	2	40	60	100	69
21CMU411A	Financial Markets and Institutions (Practical)	SEC	I, II, III, IV	a, c, d,e,h,i	0	0	2	1	40	60	100	71
21CMU411B	Data Analysis using Excel (Practical)	SEC	I, II, III, IV	a, c, d,e,h,i	0	0	4	2	40	60	100	72
<b>Semester Total</b>					<b>24/22</b>	<b>4</b>	<b>2/4</b>	<b>22</b>	<b>200</b>	<b>300</b>	<b>500</b>	
<b>SEMESTER V</b>												
21CMU501A	Financial Management	DSE	I, II, III, IV	a, c, d,e, f,g,h,i	6	2	0	6	40	60	100	74
21CMU501B	Financial Services	DSE	I, II, III	a, c, d,e, f,g,h	8	0	0	6	40	60	100	76
21CMU502A	Management Accounting	DSE	I, II, III	a, c, d,e, h	5	1	0	5	40	60	100	78
21CMU502B	Investment Management	DSE	I, II, III	a, c, d,e, h,i	5	1	0	5	40	60	100	80
21CMU503A	Marketing Management	SEC	I, II, III	a, e,h	4	0	0	3	40	60	100	82
21CMU503B	Indirect Taxation	SEC	I, II, III	a, e, h	4	0	0	3	40	60	100	84
21CMU504A	Business Economics	GE	I, II, III	a, c,d, e,h	8	0	0	6	40	60	100	86
21CMU504B	International Business	GE	I, II, III	a, c,d, e,h	8	0	0	6	40	60	100	88

Course code	Name of the course	Cate gory	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No.
21CMU511A	Management Accounting (Practical)	DSE	I, II, III	a, c, d,e, h	0	0	2	1	40	60	100	90
21CMU511B	Investment Management (Practical)	DSE	I, II, III	a, c, d,e, h,i	0	0	2	1	40	60	100	92
21CMU512A	Marketing Management (Practical)	SEC	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	94
21CMU512B	Indirect Taxation (Practical)	SEC	I, II, III	a, c, d,e,h	0	0	2	1	40	60	100	96
<b>Semester Total</b>					<b>23/25</b>	<b>3/1</b>	<b>4</b>	<b>22</b>	<b>240</b>	<b>360</b>	<b>600</b>	
<b>SEMESTER – VI</b>												
21CMU601A	Banking Theory Law and Practice	DSE	I, II, III	a,e,h	6	0	0	6	40	60	100	99
21CMU601B	Research Methodology	DSE	I, II, III, IV	a, c, d,e, h,i	6	0	0	6	40	60	100	101
21CMU602A	Entrepreneurship	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	103
21CMU602B	Auditing	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	105
21CMU603A	Human Resource Management	GE	I, II, III	a,e,h	8	0	0	6	40	60	100	107
21CMU603B	Business Ethics	GE	I, II, III	a,e,h	8	0	0	6	40	60	100	109
21CMU611A	Banking Theory Law and Practice (Practical)	DSE	I, II, III	a,e,h	0	0	2	1	40	60	100	111
21CMU611B	SPSS (Practical)	DSE	I, II, III	a, c, d,e,f, g, h	0	0	2	1	40	60	100	112
21CMU612A	Entrepreneurship (Practical)	SEC	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	113
21CMU612B	Auditing (Practical)	SEC	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	115
21CMU691	Project	DSE	I, II, III	a,b,c,d, e,,h	0	0	8	6	40	60	100	116
<b>ECA/NCC/NSS/Sports/General Interest etc.</b>											<b>Good</b>	
<b>Semester Total</b>					<b>18</b>	<b>0</b>	<b>12</b>	<b>23</b>	<b>240</b>	<b>360</b>		<b>600</b>
<b>Programme Total</b>								<b>140</b>	<b>1280</b>	<b>1920</b>		<b>3200</b>

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

CORE COURSES		
Semester	Course code	Name of the course
I	21CMU101	Financial Accounting
I	21CMU102	Business Organisation and Management
II	21CMU201	Advanced Financial Accounting
II	21CMU202	Business Mathematics and Statistics
III	21CMU301	Cost Accounting
III	21CMU302	Income Tax Law and Practice - I
III	21CMU303	Business Law
IV	21CMU401	Corporate Accounting
IV	21CMU402	Income Tax Law and Practice – II
IV	21CMU403	Company Law
SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	21CMU304A	Principles of Insurance
	21CMU311A	Principles of Insurance (Practical)
III	21CMU304B	Computerised Accounting System
	21CMU311B	Computerised Accounting System (Practical)
IV	21CMU404A	Financial Markets and Institutions
	21CMU411A	Financial Markets and Institutions (Practical)
IV	21CMU404B	Data Analysis using Excel
	21CMU411B	Data Analysis using Excel (Practical)

<b>V</b>	21CMU503A	Marketing Management
	21CMU512A	Marketing Management (Practical)
<b>V</b>	21CMU503B	Indirect Taxation
	21CMU512B	Indirect Taxation (Practical)
<b>VI</b>	21CMU602A	Entrepreneurship
	21CMU612A	Entrepreneurship (Practical)
<b>VI</b>	21CMU602B	Auditing
	21CMU612B	Auditing (Practical)

<b>Discipline Specific Electives</b>		
<b>Semester</b>	<b>Course code</b>	<b>Name of the course</b>
<b>V</b>	21CMU501A	Financial Management
	21CMU501B	Financial Services
	21CMU502A	Management Accounting
	21CMU511A	Management Accounting (Practical)
	21CMU502B	Investment Management
	21CMU511B	Investment Management (Practical)
<b>VI</b>	21CMU601A	Banking Theory Law and Practice
	21CMU611A	Banking Theory Law and Practice (Practical)
	21CMU601B	Research Methodology
	21CMU611B	SPSS (Practical)
	21CMU691	Project

<b>GENERIC ELECTIVE</b>		
<b>Semester</b>	<b>Course code</b>	<b>Name of the course</b>
<b>V</b>	21CMU504A	Business Economics
	21CMU504B	International Business
<b>VI</b>	21CMU603A	Human Resource Management
	21CMU603B	Business Ethics



**PROGRAM OUTCOMES (PO)**

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

**PROGRAM SPECIFIC OUTCOMES (PSO)**

- h. Graduates will gain lifelong learning practice by identifying, formulating, and analysing complex business problems to reach substantiated conclusions through research considering the changing environmental factors.
- i. Graduate will demonstrate legal, ethical code and socially sustainable code of conduct in both personal and professional decision-making process pertaining to their career.

**PROGRAM EDUCATIONAL OBJECTIVES(PEO)**

1. Graduates will acquire knowledge in accounting, taxation, finance and management concepts and apply it in business to become qualified professionals.
2. Graduates will possess the professional skills and competence to perform effectively in higher studies, jobs and entrepreneurial ventures.
3. Graduates will develop a lifelong learning by applying the gained knowledge and skills in research and practice.
4. 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 பொதுநோக்கம்**

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

**பாடத்திட்டப்பயன் விளைவு**

- இந்திய குடியரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம் பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத்தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித்துறையாகிய, 'அறிவியல் தமிழ்' ; 'இணையதமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச்சிந்தனை மேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
- மொழி பெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்

**அலகு – I : தமிழ்இலக்கியவரலாறு– I****(10மணிநேரம்)**

முச்சங்க வரலாறு – சங்க இலக்கியத் தொகுப்பு – பாட்டும் தொகையும் – சங்க இலக்கியச் சிறப்பியல்புகள் – சங்கம் மருவியகாலம் – பதினெண் கீழ்க்கணக்கு நூல்கள் – திருக்குறள் –நாலடியார் – நான்மணிக்கடிகை – பழமொழிநானூறு – பிற்கால அற இலக்கியங்கள் – தமிழில் சிற்றிலக்கியக் காலமும் கருத்தும் – தொண்ணூற்றாறு வகைச் சிற்றிலக்கிய வரிசை – காப்பியங்கள் – தமிழில் காப்பிய இலக்கணம் – தமிழில் பெருங்காப்பியங்களும் சிறுகாப்பியங்களும் – சிலம்பும் மேகலையும்.

**அலகு – II :சங்கஇலக்கியம்****(18 மணிநேரம்)****அ). எட்டுத்தொகை****நற்றிணை:**

1. நோ, இனிவாழியநெஞ்சே-குறிஞ்சி – தலைவன்கூற்று - 190
2. நின்றசொல்லர் – குறிஞ்சி – தலைவிகூற்று – 1

**குறுந்தொகை:**

1. நிலத்தினும்பெரிதே – குறிஞ்சி – தலைவிகூற்று - 3
2. கழனிமாஅத்து - மருதம் – காதற்பரத்தைக்கூற்று - 283

**ஐங்குறுநூறு:**

1. தாய்சாப்பிறக்கும் – தோழிகூற்று – மருதம் – களவன்பத்து: 24
2. வாழிஆதன், வாழி – தோழிகூற்று – மருதம் – தோழிகூற்றுப்பத்து: 01

**பதிற்றுப்பத்து : ஏழாம்பத்து**

1. எறிபிணம்இடறியசெம்மறுக் – 65

**பரிபாடல்: வையை: பாடல்-6.**

நிறைகடல்முகந்துஉராய் – சேறுஆடுபுனலதுசெலவு : 1-50.

**கலித்தொகை:**

1. அகன்னாலம்விளக்கும் - நெய்தல்கலி - தலைவிகூற்று- 119.

**அகநானூறு:**

1. ஈன்றுபுறம்தந்தஎம்மும்உள்ளாள் - பாலை - நற்றாய்கூற்று-35

**புறநானூறு :**

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

**ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை**

வானம் வாய்த்த - யாம்அவண்ணின்றும்வருதும் (அடிகள்: 84-143),  
செய்நன்றிஅறிதலும் - நல்லியக்கோடனைநயந்தனீர்செலினே (207-269).

**அலகு - III :அறஇலக்கியமும்சிறுநிலக்கியமும் (20 மணிநேரம்)**

அ). அறஇலக்கியம் (10 மணிநேரம்)

**1. திருவள்ளுவர் - திருக்குறள்: (எண்கள்-  
திருக்குறள்வரிசைஎண்ணைக்குறிப்பன)**

பாயிரம்: 8 - அறவாழிஅந்தணன்,13 - விண்ணின்றுபொய்ப்பின்; 34 -  
னத்துக்கண்மாசிலன்ஆதல்;

இல்லறஇயல்:இல்வாழ்க்கை: 45 - அன்பும் அறனும் உடைத்தாயின்: 50 -  
வையத்துள் வாழ்வாங்கு; அன்புடைமை: 80 - அன்பின் வழியது;  
விருந்தோம்பல்: 90 - மோப்பக்குழையும்: இனியவைகூறல்: 95 -  
பணிவுடையன்இன்சொலன்; செய்நன்றிஅறிதல்: 103 -

பயன்தூக்கார்;புறங்கூறாமை: 190 - ஏதிலார்குற்றம்; ஒப்புரவுஅறிதல் : 216 -  
பயன்மரம்; ஈகை: 228 - ஈத்துவக்கும்இன்பம்.

துறவறஇயல்:தவம்: 261 - உற்றநோய்; வாய்மை: 291 -  
வாய்மைஎனப்படுவது;வெகுளாமை: 306 - சினமென்னும்;

இன்னாசெய்யாமை: 316-இன்னாஎனத்தான்உணர்ந்தவை;நிலையாமை: 331  
- நில்லாதவற்றை

ஊழியல்:ஊழ்: 373 - நுண்ணியநூல்; ஆள்வினைஉடைமை: 618 -  
பொறியின்மையார்க்கும், 620-ஊழையும்உப்பக்கம்; நட்பு: 792-ஆய்ந்தாய்ந்து,  
794-குடிப்பிறந்து, 797-ஊதியம்என்பது.,

2 இனியவைநாற்பது:தேர்ந்தெடுக்கப்பட்டஐந்துபாடல்கள்மட்டும் -  
நச்சித்தற்சென்றார் (பாடல்எண்-26), தானங்கொடுப்பான் (27),  
ஆற்றாமைஆற்றென் (28), கயவரைக்கைகழிந்து (29), நன்றிப்பயன்தூக்கி  
(30)

3 முன்றுறையரையனார் - பழமொழிநானூறு - தேர்ந்தெடுக்கப்பட்ட 5  
பாடல்கள்; உணற்குஇனிய 5, பரந்ததிறலாரை 32, நெடியதுகாண்கிலாய் 46,  
இனியாரும் 153, உரைசான்ற 195.

4 வேதநாயகம்பிள்ளை - நீதிநூல் - (அதிகாரம்-7-  
தாய்தந்தையரைப்போற்றுதல்-தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்) ;  
சின்னவோர்பொருள், கடவுளைவருந்தி, எப்புவிளகும், வைத்தவர், ஈன்றவர்

**ஆ). சிறுநிலக்கியம்(10 மணிநேரம்)**

1. முக்கூடற்பள்ளு- 2 பாடல்கள் - சித்திரக்காலிவாலான்  
(நெல்வகைகள்)குற்றாலத்திரிகூடமால்வரை (மீன்வகைகள்)
2. நந்திக்கலம்பகம்- 5 பாடல்கள் - என்னையேபுகழ்ந்தேன்,  
பதிதொறுபுயல்பொழி, இந்தப்புவிடில், அடிவிளக்கும்துகில்,  
வானுறுமதியை
3. கலிங்கத்துப்பரணி- தேவாசுரம், உடலின்மேல்,  
நெடுங்குதிரைமிசைக்கலனை, விருந்தினரும்வறியவரும்,  
தரைமகள்தன்கொழுநன்றன், பொருதடக்கைவாளெங்கே,  
வெயில்தாரை.

4. தமிழலங்காரம் – வண்ணச்சரபம்தண்டபாணிசுவாமிகள் - 10 பாடல்கள் - 1. கடல்நீரில்கல்மிதக்கும், 2. வண்டமிழ்ஆற்றுதி, 3. கோளத்தைமுட்டி, 4. எக்காலம்என்று, 5. கடலூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி, 8. தேவர்முனிவர், 9. விண்மாரி, 10. அத்தனைபொத்து.

**அலகு - IV :காப்பியஇலக்கியம்**

(12மணிநேரம்)

**அ) சிலப்பதிகாரம்:**

**மங்கலவாழ்த்துப்பாடல்:** பொதியில்ஆயினும்- 'கோவலன்என்பான்மன்னோ' (14-38), 'நீலவிதானத்து' - 'நோன்புஎன்னை'(48-53).

**மனையறம்படுத்தகாதை :** 'வார்ஒலிகூந்தலை' - 'சிறப்பின்கண்ணகிதனக்குஎன்' (84-90)

**அரங்கேற்றுகாதை :** 'மாமலர்நெடுங்கண்' - 'அகம்மறந்து' (170-175).

**மதுரைக்காண்டம் :**கொலைக்களக்காதை : 'இருமுதுகுரவர்' - 'எழுந்தனன்யான்' (67-83), 'வினைவிளைகாலம்' - 'கொணர்காங்குஎன்' (148-153)

**கட்டுரைகாதை :** 'கடிபொழில்' - 'இல்சாபம்பட்டனிர்' (138-170)

**வழக்குரைக்காதை :** 'அல்லவைசெய்தார்க்கு' - 'தோற்றான்உயிர்' (82-93)

**வஞ்சிக்காண்டம் :**நடுகல்காதை - 'மதுரைமுதார்' - 'மன்னவர்ஏறு' (218-234)

**வாழ்த்துக்காதை :** 'என்னேஇஃது' - 'தோன்றுமால்' (9)

**ஆ)மணிமேகலை: விழாவறைகாதை :** 'தேவரும்மக்களும்' - 'மருங்குஎன்' (66-72); **ஊரலர்உரைத்தகாதை :** 'நாவல்லங்கிய' - 'உண்டுகொல்'(1-17), 'கற்றுத்துறைபோகிய' - 'தீத்தொழில்படாஅள்' (32-57).

**பாத்திரம்பெற்றகாதை :** 'போதிநீழல்' - 'நல்அறம்கண்டனை' (73-98);

**சிறைக்கோட்டம்அறக்கோட்டம்ஆக்கியகாதை :** 'வாழிஎம்கோ' -

'அரசுஆள்வேந்துஎன்' (129-163)

**அலகு- V :அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும்-I (12 மணிநேரம்)**

**அ). எழுத்து, சொல், பொருள்இலக்கணம்(6 மணிநேரம்)**

- 1). முதல்மற்றும்சார்பெழுத்துகள் - பெயர், வினை, இடை, உரிச்சொல்-விளக்கமும்பயிற்சியும்
- 2). அகத்திணைமற்றும்புறத்திணைஇலக்கணங்கள்.

**ஆ). கடிதப்பயிற்சி(6 மணிநேரம்)**

1. தன்விவரக்குறிப்புடன்வேலைவேண்டிவிண்ணப்பம்எழுதுதல்
2. பல்கலைக்கழகப்பன்னாட்டுக்கருத்தரங்கச்செய்தியைநாளிதழில்வெளியிடவேண்டிநாளிதழின்பதிப்பாசிரியருக்குக்கடிதம்
3. கருத்தரங்கப்பங்கேற்புக்கானஅனுமதிக்கடிதம்
4. பல்கலைக்கழகவிழாவுக்குத்தலைமையேற்கவேண்டி, மாவட்டஆட்சியருக்குவிண்ணப்பம்
5. கல்விகடன்வேண்டிவங்கிமேலாளருக்குவிண்ணப்பம்
6. வசிப்பிடத்திற்குஅடிப்படைவசதிவேண்டிவட்டாட்சியருக்குவிண்ணப்பம்
7. விருதுபெற்றநண்பனுக்குப்பாராட்டுக்கடிதம்
8. புத்தகங்கள்அனுப்பிஉதவவேண்டி, பதிப்பகத்தாருக்குவிண்ணப்பம்

**COURSE OBJECTIVES:****To make the students**

1. To understand the process of communication
2. To know the barriers of communication and methods to overcome barriers
3. To understand the skills required for communication
4. To realize the importance of interpersonal skills
5. To impart the knowledge on business etiquettes
6. 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, 13<sup>th</sup> Edition, Pearson Education, New Delhi
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, 11<sup>th</sup> Edition, McGraw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7<sup>th</sup> Edition, Mc Graw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2<sup>nd</sup> Edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korhalli, (2014), Essentials of Business Communication, 1<sup>st</sup> Edition, S. Chand Publishing, New Delhi.



**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 classify the different depreciation accounting process and preparation of final accounts
3. To describe the concepts of hire purchase and instalment purchase system
4. To understand and apply the techniques for preparing accounts in different business organizations like consignment and joint venture
5. To identify the accounting procedure for branches and also to ascertain the financial position of each branch separately.
6. To evaluate the accounting procedures in practical forms

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

1. Make the students learn the basic concepts, conventions, nature of accounting and also to acquire conceptual knowledge in different accounting standards.
2. Classify the different depreciation accounting process and preparation of final accounts
3. Describe the concepts of hire purchase and instalment purchase system
4. Understand and apply the techniques for preparing accounts in different business organizations like consignment and joint venture
5. Identify the accounting procedure for branches and also to ascertain the financial position of each branch separately.
6. Evaluate the accounting procedures in practical forms

**UNIT I**

**Fundamentals of Accounting :** Accounting – Need – Objectives – Advantages – Limitations - Users of Accounting – Functions - Book Keeping - Methods of Accounting - Accounting Concept - Accounting Conventions - Branches of Accounting - Basis of Accounting -Cash basis and Accrual basis - Financial Accounting Standards - Concept, Benefits, Procedure for issuing Accounting Standards in India - International Financial Reporting Standards (IFRS) – Concepts – Accounting Process –Journal - Ledger - Subsidiary Books – Trial Balance.

**UNIT- II**

**Final Accounts and Depreciation: Final Accounts** - Trading Account - Profit and Loss Account - Balance Sheet - Adjusting Entries. **Depreciation** – Meaning – Need - Causes of Depreciation -Accounting concept of Depreciation -Factors affecting the Amount of Depreciation - Methods of computing depreciation -Straight line method and Diminishing balance method - Disposal of Depreciable Assets - Change of method.



### UNIT-III

**Accounting for Hire Purchase and Installment Systems:** Introduction -Features of Hire Purchase –Concepts in Hire Purchase and Instalment System-Accounting Procedure for Hire Purchase and Instalment System –Transactions -Journal Entries and Ledger Accounts including Default and Repossession.

### UNIT-IV

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

### UNIT-V

**Accounting for Branches:** Meaning - Types of Branches – Accounting of various types of dependent branches -Accounting aspects - Debtors' system - Stock and Debtors system - Branch Final Accounts System and Wholesale Branch System. Independent Branches: Concept Accounting Treatment: Important Adjustment Entries and Preparation of Consolidated Profit and Loss Account and Balance Sheet.

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

### SUGGESTED READINGS:

1. S. N. Maheshwari, Suneel K Maheshwari (2018) *Financial Accounting*, 6<sup>th</sup> Edition, Vikas Publishing House, New Delhi
2. Dr. S N Maheshwari & Dr. Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6<sup>th</sup> edition, Vikas Publishing House, New Delhi
3. S.P. Jain and K.L.Narang (2016) *Advanced Accountancy Principles of Accounting*, Kalyani Publishers, Ludhiana
4. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016), *Advanced Accounts. Vol.-I.*, 19<sup>th</sup> Edition, S. Chand & Co., New Delhi.
5. Deepak Sehgal. (2016), *Financial Accounting*.1<sup>st</sup> edition, Vikas Publishing House, New Delhi,
6. Dr.P C Tulsian & CA Bharat Tulsian (2016) *Financial Accounting*, 2<sup>nd</sup> Edition, Sultan Chand Publishing, New Delhi
7. [https://swayam.gov.in/nd1\\_noc20\\_mg71/preview](https://swayam.gov.in/nd1_noc20_mg71/preview)

**COURSE OBJECTIVES:****To make the students**

1. To learn foundation of Indian business and technological innovation
2. To understand various forms of business organization
3. To describe about planning and decision making concepts
4. To impart the concepts of motivation, leadership and control.
5. To identify various functional areas of management
6. To impart significance of business organization and management aspects.

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

1. Learn foundation of Indian business and technological innovation
2. Understand various forms of business organization
3. Describe about planning and decision making concepts
4. Impart the concepts of motivation, leadership and control.
5. Identify various functional areas of management
6. Teach the business organization and management aspects.

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

## **UNIT V**

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

### **SUGGESTED READINGS**

1. C.B. Gupta (2017), Business Organization and Management, Sultan Chand and Sons, New Delhi
2. C R Basu (2017), Business Organization and Management, Mc Graw Hill Education, Bengaluru
3. Bhushan, Y.K (2014), Business Organization and Management, 18<sup>th</sup> Edition, Sultan Chand and Sons, New Delhi.
4. Kaul, V.K (2013), Business Organization and Management, Pearson Education, New Delhi.
5. Chhabra, T.N (2009), Business Organization and Management, Sun India Publications, New Delhi.
6. Gupta CB (2014), Modern Business Organization, Mayur Paper backs, New Delhi.
7. Koontz & Weihrich (2010), Essentials of Management, McGraw Hill Education, Bengaluru.

**COURSE OBJECTIVES:****To make the students**

1. To understand the concept, functions and need of intellectual property rights
2. To know the IP theory concepts
3. To understand the functions of world intellectual property organizations
4. To gain knowledge on GATT agreements
5. To familiarize with intellectual property rights in India
6. 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. Gain knowledge on 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 – Analyzing 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 Organization (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 and T.G. Agitha, Principles of Intellectual Property (2009), Eastern Book Company, Lucknow.
2. W.R. Cornish (2000), Intellectual Property, Sweet & Maxwell, London
3. International Encyclopedia of Laws: Intellectual Property (Kluwer Law International, 1997) IMON K 1401. I5828 (1997) vols. 1-5
4. V.K.Ahuja, Law relating to Intellectual Property rights, 2<sup>nd</sup> Edition, (2013) Lexis Nexis.
5. Barrett, Margreth, Intellectual Property, (2009) 3<sup>rd</sup> Edition, Aspen Publishers, New York
6. Nard, Craig Allen, Law of Intellectual Property, (2008) 2<sup>nd</sup> Edition, Aspen Publishers, New York

**பாடத்திட்டப்பொதுநோக்கம்**

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

**பாடத்திட்டப் பயன்விளைவு**

- இந்திய குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம் பெறுகின்ற, 'தமிழ் இலக்கியவரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத்தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்' ; 'இணையதமிழ்' குறித்தபன் நோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனைமேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
- மொழி பெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்

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

தமிழ்இலக்கியவரிசையில்திருமுறைகளும்நாலாயிரத்திவ்யப்பிரபந்தமும்-

பன்னிருதிருமுறைகள்அறிமுகம்-

திருமுறைஆசிரியர்களின்இலக்கியப்பங்களிப்பு-

திருமுறைகளில்பக்திநெறியும்சமுதாயநோக்கும் - சமயக்குரவரின்அருள்நெறி

- பன்னிரு ஆழ்வார்கள் வரலாறு - ஆழ்வார்களின்இலக்கியப்பங்களிப்பு -

திவ்யப்பிரபந்தத்தின்பக்திநெறியும்இலக்கியநயமும்

தமிழ்மொழியின்கவிதை, சிறுகதை, உரைநடைஇலக்கியங்களின்தோற்றம்

- வளர்ச்சி - வரலாறு - நாட்டுப்புறஇலக்கியங்கள் -

கொங்குநாட்டார்வாய்மொழிவழக்காறுகள்.

**அலகு – II : பக்திஇலக்கியம்: (12 மணிநேரம்)**

1. சைவம்- (15 பாடல்கள்) பெரிய புராணம் – திருமூலநாயனார் புராணம் -

அந்தி இளம்பிறைக்கண்ணி, மற்று அவர்தாம் அணிமா, காவிரிநீர் பெருந்தீர்த்தம், அந்நிலைமைத்தானத்தை, அந்தணர்தம்சாத்தனார், மற்று அதன்தன் உடம்பினை, இவன்உயிர்பெற்றெழில், பாய்த்தியபின் திருமூலராய், வெய்யசுடர்கதிரவனும், அங்கவளும், பித்துஉற்றமையல் அன்று, இந்தநிலைமையில், ஆவடுதண்துறை, ஊன்உடம்பில், முன்னியஅப்பொருள்.

2. வைணவம் – பெரியாழ்வார்திருமொழி: 3-ஆம்பத்து -  
பத்தாந்திருமொழி ‘நெறிந்தகருங்குழல்மடவாய்’ -  
சீதைக்கு அனுமன்தெரிவித்த அடையாளம். (1-10).

3. அலகு – III : கவிதை இலக்கியம் (17 மணி நேரம்)
1. மகாகவி பாரதியார் – யோகசித்தி-தேடிச்சோறு
  2. பாரதிதாசன் – தமிழின் இனிமை-கனியிடை ஏறிய சுளையும்
  3. கவிமணி தேசிகவிநாயகம்பிள்ளை – ஒற்றுமையே உயிர்நிலை
  4. கவிஞர் வைரமுத்து – காற்றும் கவிஞனும் மரிப்பதில்லை
  5. கவிக்கோ. அப்துல் ரகுமான் – குழந்தைகள்தினம்
  6. கவிஞர் மு. மேத்தா – வெளிச்சம் வெளியே இல்லை
  7. கவிஞர் வைதீஸ்வரன் – விரல் மீட்டிய மழை
  8. ஈரோடு தமிழன்பன் – இன்னொரு சுதந்திரம்
  9. கவிஞர் தாமரை – தொலைந்து போனேன்

அலகு – IV : சிறுகதையும் உரைநடையும் (17 மணி நேரம்)  
அ). சிறுகதை (8 மணி நேரம்)

1. மகாமசானம் - புதுமைப்பித்தன்
2. இருவர்கண்ட ஓரேகனவு - கு. அழகிரிசாமி
3. அந்நியர்கள் - ஆர். சூடாமணி
4. இந்நாட்டு மன்னர் - நாஞ்சில்நாடன்

ஆ). உரைநடை (9 மணி நேரம்)

1. ஆளுமைத்திறன் அறிவோம் - தன்னம்பிக்கை மாத இதழிலிருந்து
2. கலைச்சிறப்பு - முத்தமிழ்க் காவலர் கி.ஆ.பெ. விசுவநாதம்
3. காளத்தி வேடனும் கங்கை வேடனும் – சொல்லின் செல்வரரா.பி.சேதுப்பிள்ளை
4. ஏட்டில் இல்லாத இலக்கியம் – ஔவை துரைசாமி
5. நொய்யல் – முனைவர் ப. தமிழரசி

அலகு – V : அடிப்படை இலக்கணமும் பயன்பாட்டுத்தமிழும் – II (16 மணி நேரம்)

அ). இலக்கணப்பயிற்சி: 1. சொல் இலக்கணம்

வாக்கிய அமைப்பு: தனி வாக்கியம் - தொடர் வாக்கியம் - கலவை வாக்கியம் - தன்வினை வாக்கியம் - பிறவினை வாக்கியம் - செய்வினை, செயப்பாட்டு வினை வாக்கியம், கட்டளை வாக்கியம் - வினாவாக்கியம் - 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). படைப்பிலக்கியப்பயிற்சிகள்

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, கட்டுரை படைப்பாக்க உத்திகள் - பயிற்சிகள்
2. எழுத்தாளர் உடனான நேர்காணல், கள ஆய்வுக்கான வினா - நிரல்தயாரித்தல் துட்பங்களும் பயிற்சிகளும்

இ). மொழிபெயர்ப்புப்பயிற்சிகள்:

1. தமிழ் - ஆங்கில மொழி பெயர்ப்புப்பயிற்சிகள் - 2.
2. ஆங்கிலம் - தமிழ் மொழிபெயர்ப்புப்பயிற்சிகள் - 2.

பாடநூல்: கற்பகச்சோலை - தமிழ் ஏடு.

கற்பகம் உயர்கல்விகலைக்கழகத்தமிழ்த்துறை வெளியீடு.

**COURSE OBJECTIVES:****To make the students**

1. To understand the importance of business correspondence
2. To know about the business and technical report
3. To understand the ways in drafting of various agreement
4. To realize the importance of drafting partnership agreement
5. To impart the knowledge on drafting and conveyance
6. 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, 13<sup>th</sup> Edition, Pearson Education, New Delhi.
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, 11<sup>th</sup> Edition, Mc Graw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7<sup>th</sup> Edition, Mc Graw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2<sup>nd</sup> Edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1<sup>st</sup> 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; 6<sup>th</sup> Bk & CDR Edition
7. N.D. Kapoor, (2018), Elements of Company Law, Sultan Chand & Sons (P) Ltd., New Delhi

**COURSE OBJECTIVES****To make the students**

1. To understand the concept of partnership and accounting procedure at the time of admission of a partner.
2. To gain knowledge on accounting procedure at the time of retirement of partner and methods of computing goodwill
3. To understand the accounting treatment on dissolution of partnership firm
4. To acquire knowledge on accounting treatment on insolvency of partners
5. To gain knowledge on steps in calculation of fire claims
6. To acquire the practical exposure on accounting treatment of partnership firms

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

1. Understand the concept of partnership and accounting procedure at the time of admission of a partner.
2. Acquire knowledge on methods of computing goodwill
3. Gain knowledge on accounting treatment on dissolution of partnership firm
4. Acquire knowledge on accounting treatment on insolvency of partners
5. Gain knowledge on steps in calculation of fire claims
6. Acquire the practical exposure on accounting treatment of partnership firms

**UNIT I**

**Partnership:** Meaning – Definition – Partnership Deed – Interest on Capital – Partners Capital and Current Account - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments

**UNIT II**

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

**UNIT III**

**Dissolution**– Modes of Dissolution - Settlement of Accounts of Dissolution – Accounting entries regarding Dissolution – Garner Vs Murray rule – Fixed Capital Method – Fluctuating Capital Method – Application of Garner Vs Murray rule in India.

**UNIT IV**

**Insolvency of Partners**–Meaning – Statement of Affairs - Deficiency Account– Distinction between Insolvency of an Individual and Partnership firm - Piecemeal Distribution - Proportionate Capital Method– Maximum loss method.

## UNIT V

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

**Note: Theory 20% and Problems 80%**

### SUGGESTED READINGS:

1. Jain, S.P. and Narang (2018), Financial Accounting, Kalyani Publishers, Ludhiana
2. Shukla, M.C. Grewal, T.S. and Gupta, S.C. (2016), *Advanced Accounts*, Sultan Chand and Sons, New Delhi
3. Gupta, R.L., (2014), *Advanced Accountancy*. Sultan Chand and Sons, New Delhi
4. Maheswari, S.N., C A Sharad, K. Maheswari and K. Maheswari Suneel (2017), *Advanced Accounting*. Vikas Publishing House Pvt. Ltd., New Delhi.
5. Arulanandam, M.A., & Raman, K.S. (2016), *Advanced Accountancy*, Vikas Publishers, New Delhi.
6. Gupta, R.L., & Rathaswamy. (2014), *Advanced Accounting*. Sultan Chand & Sons, New Delhi.
7. [https://swayam.gov.in/nd2\\_cec20\\_mg16/preview](https://swayam.gov.in/nd2_cec20_mg16/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I**

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

**UNITII**

**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.

**UNITIII**

**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, 1<sup>st</sup> Edition, Oxford University Press, New Delhi.
2. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1<sup>st</sup> 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, 1<sup>st</sup> Edition, Pearson Education, New Delhi.
5. J.K.Sharma, (2014) Business statistics, 4<sup>th</sup> Edition, Vikas Publishing House, New Delhi
6. <https://www.coursera.org/specializations/business-statistics-analysis>

**COURSE OBJECTIVES:****To make the students**

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

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

1. Create the awareness about environmental problems among people
2. Develop an attitude of concern for the environment.
3. Motivate public to participate in environment protection and improvement.
4. Know about biodiversity and the importance of conservation.
5. Aware of the different pollution that affects the environment.
6. Know about the social issues prevailing in the environment.

**UNIT I**

**Introduction - Environmental Studies & Ecosystems:** Environment Definition, Scope and importance; Ecosystem, Structure and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession. Classification of ecosystem. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

**UNIT II**

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

**UNIT III**

**Biodiversity and Its Conservation:** Levels of biological diversity - genetic, species and ecosystem diversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. Bio-geographical classification of India. Biodiversity patterns (global, National and local levels). Hot-spots of biodiversity. India as a mega-diversity nation. Endangered and endemic species of India. Threats to

biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

#### UNIT IV

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

#### UNIT V

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

#### SUGGESTED READINGS:

1. Anonymous (2004), A text book for Environmental Studies, University Grants Commission and Bharat Vidypeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. (2004), Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar (2004), A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller (2015), Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. (2010), Fundamental Concepts in Environmental Studies. S.Chand and Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. (2017), Fundamentals of Ecology. Philadelphia: Saunders.
7. Rajagopalan, R. (2016), Environmental Studies: From Crisis to Cure, Oxford University Press, Chennai
8. Sing, J.S., Sing. S.P. and Gupta, S.R. (2014), Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey (2004), Conservation of Biodiversity and Natural Resources, Daya Publishing House, New Delhi.
10. Tripathy. S.N., and Sunakar Panda (2004), Fundamentals of Environmental Studies (2<sup>nd</sup> ed.). Vrianda Publications Private Ltd, New Delhi.
11. Verma, P.S., and Agarwal V.K (2001), Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.
13. [https://swayam.gov.in/nd2\\_cec20\\_ge24/preview](https://swayam.gov.in/nd2_cec20_ge24/preview)

**COURSE OBJECTIVES:****To make the students**

1. To understand the cost concepts, types of costing methods and methods of preparation of cost sheet
2. To learn the tools and techniques to calculate material and labour cost
3. To understand the overhead costing procedure and also the basic concept of activity based costing
4. To impart the accounting procedure of job costing, process costing, contract costing and services costing.
5. To know the reconciliation of the cost and financial accounting
6. To gain a lifelong learning for applying the cost concepts in analyzing the business problems

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

1. Understand the cost concepts, types of costing methods and methods of preparation of cost sheet
2. Learn the tools and techniques to calculate material and labour cost
3. Understand the overhead costing procedure and also the basic concept of activity based costing
4. Impart the accounting procedure of job costing, process costing, contract costing and services costing.
5. Know the reconciliation of the cost and financial accounting
6. Gain a lifelong learning for applying the cost concepts in analyzing the business problems

**UNIT I**

**Introduction** - Meaning, Objectives and Advantages of Cost Accounting - Difference between Cost Accounting and Financial Accounting - Cost Concepts and Classifications - Elements of Cost - Installation of a Costing System - Role of a Cost Accountant in an Organization - Preparation of Cost sheet.

**UNIT II**

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

**UNIT III**

**Elements of Cost: Overheads** – Classification –Allocation –Apportionment and Absorption of Overheads – Under and Over-absorption - Capacity Levels and Costs -



Treatments of certain items in costing like Interest on Capital -Packing Expenses -Bad debts -Research and Development Expenses - Activity Based Cost Allocation.

#### **UNIT IV**

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

#### **UNIT V**

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

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

#### **SUGGESTED READINGS:**

1. SP Jain and KL Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25<sup>th</sup> Edition, Kalyani Publishers, New Delhi.
2. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12<sup>th</sup> Edition, Vikas Publishing, New Delhi.
3. M N Arora & Priyanka Katyal (2017), Cost Accounting, Vikas Publishing, New Delhi.
4. MinaxiRachchh & GunvantraiRachchh (2015), Cost Accounting - Methods and Techniques, Vikas Publishing, New Delhi.
5. CA Sachin Gupta (2020), Cost and Management Accounting, Taxmann Publication Pvt. Limited, Chennai
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15<sup>th</sup> Edition, Pearson Education , New Delhi.
7. [https://swayam.gov.in/nd1\\_noc20\\_mg53/preview](https://swayam.gov.in/nd1_noc20_mg53/preview)

**COURSE OBJECTIVES:****To make the students**

1. To understand the basic Concept of Income Tax Act, 1961.
2. To impart the knowledge on computation of salary and house property income
3. To acquire the rules and provisions relating to computation of professional and business income
4. To know the provisions of computation of income from other sources.
5. To be familiar with the laws pertaining to computation of total income and tax liability
6. To assess the total income and tax liability of individual.

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

1. Understand the basic Concept of Income Tax Act, 1961.
2. Impart the knowledge on computation of salary and house property income
3. Acquire the rules and provisions relating to computation of professional and business income
4. Know the provisions of computation of income from other sources.
5. Familiar with the laws pertaining to computation of total income and tax liability
6. Assess the total income and tax liability of individual.

**UNIT I**

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

**UNIT II**

**Computation of Income from Salary and House Property:** Salary –Meaning –Allowances – Perquisites - Profits in lieu of Salary - Deductions against Salary - Incomes exempt from Tax. **House Property** - Chargeability - Owner of house property - Determination of Annual Value - Deduction from Net Annual Value - Unrealized Rent –Exemptions - Computation of Income from House Property.

**UNIT III**

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

**UNIT IV**

**Computation of income from Other Sources:** Taxation of Dividend - Provisions relating to Gifts – Deductions -Other Miscellaneous Provisions. Exemptions/Deduction -**Set Off and/or**

**Carry Forward of Losses:** Rebate and Relief - Income's not included in Total Income- Tax holidays - Clubbing of Income - Aggregation of Income.

#### **UNIT V**

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

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

#### **SUGGESTED READINGS:**

1. Gaur and Narang (2021), Income Tax Law and Practice, 51<sup>st</sup> Edition, Kalyani Publishers, Chennai.
2. Dr. H.C Malhotra, Dr. S P Goyal (2021), Income Tax Law and Practice, 61<sup>th</sup> Edition, Sathya Bawan Publication, New Delhi.
3. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10<sup>th</sup> Edition Wolters Kluwer India Pvt. Ltd, New Delhi.
4. CA AtinHarbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2<sup>nd</sup> Edition Bharat Law House Pvt. Ltd, New Delhi.
5. Dr. Vinod. K. Singhanian, Dr. Kapil Singhanian (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt. Limited, New Delhi.
6. Monica Singhanian Vinod K Singhanian (2020), Students Guide to Income Tax including GST, 61<sup>st</sup> Edition, Taxmann Publication Pvt. Limited, New Delhi.
7. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
8. <https://www.coursera.org/learn/international-taxation>

**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 of law relation to business

**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. Enhance knowledge in the Negotiable Instruments Act 1881.
6. Familiarize with the concepts of law relation to business

**UNIT I**

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

**UNIT II**

**The Indian Contract Act, 1872:** Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-**The Sale of Goods Act, 1930** - Contract of sale, Meaning and Difference Between Sale and Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

**UNIT III**

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

**UNIT IV**

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

## UNIT V

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

### SUGGESTED READINGS:

1. Kuchhal, M. C and Vivek Kuchhal (2018), Business Law, Vikas Publishing House, New Delhi.
2. SN Maheshwari and SK Maheshwari (2014), Business Law, National Publishing House, New Delhi.
3. Agarwal S K, (2021), Business Law, Sahitya Bhawan Publications, Agra
4. P C Tulsian and Bharat Tulsian (2017), Business Law, Mc Graw Hill Education, New Delhi
5. Sharma, J.P. and Sunaina Kanojia (2017), Business Laws, Ane Books Pvt. Ltd., New Delhi
6. Kapoor N.D (2014), Elements of Mercantile Law, S. Chand and Co., New Delhi.
7. <https://www.coursera.org/learn/corporate-commercial-law-part1>

**COURSE OBJECTIVES:****To make the students**

1. To understand meaning, classification and management of risk and significance of Insurance
2. To know various types of Life insurance policies and procedure of assignment, nomination and surrender of policies.
3. To gain knowledge on General Insurance policies and practices
4. To be familiar with coverage and subrogation of fire and marine insurance policies
5. To gain the knowledge on motor insurance and burglary insurance
6. To Familiarize the practices and procedures of various types of insurance products in India.

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

1. Understand meaning, classification and management of risk and significance of Insurance
2. Know various types of Life insurance policies and procedure of assignment, nomination and surrender of policies.
3. Gain knowledge on General Insurance policies and practices
4. Familiar with coverage and subrogation of fire and marine insurance policies
5. Gain the knowledge on motor insurance and burglary insurance
6. Familiarize the practices and procedures of various types of insurance products in India.

**UNIT I**

**Risk and Uncertainty:** Meaning - Classification of Risk - Management of Risk – Loss Minimization Techniques. Insurance - Meaning, Nature and Significance of Insurance, Insurance Market, Principles of Insurance - Evaluation Insurance Business in India - Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance Sector.

**UNIT II**

**Life Insurance:** Law Relating to Life Insurance - General Principles of Life Insurance Contract - Different Products offered by Life Insurers- Premiums and Bonuses - Assignment, Nomination and Surrender of Policy - Policy Claims - ULIPs - Postal Life Insurance - LIC - Role and Functions.

**UNIT III**

**General Insurance:** Law relating to general insurance -Different Types of General Insurance -General Insurance Vs Life Insurance- Proposal Form- Cover Notes – Endorsement – Co- insurance. Underwriting policy - Role of Actuary - Renewal

Procedure - Claims – Surveyors and Loss Assessors. Reinsurance - Function of General Insurance Corporation of India.

#### **UNIT IV**

**Fire insurance:** Meaning - Various types of fire Policy - Coverages –Subrogation - Double Insurance - Contribution -Proximate cause - Claims of Recovery.

**Marine Insurance:** Law relating to Marine Insurance -Scope and Nature -Types of Policy -Insurable Interest -Disclosure and Representation - Insured Peril - Proximity Cause –Voyage –Warranties–Measurement – Subrogation –Contribution -Under Insurance.

#### **UNIT V**

**Miscellaneous Coverages: Motor Insurance** - Liability only Policy - Package Policy. **Health Insurance** – Nature- Personal Accident Insurance - Burglary Insurance - Legal Liability Insurance- Engineering Insurance - Rural Insurances - Micro Insurance.

#### **SUGGESTED READINGS:**

1. Mishra. M.N, Mishra S.B (2016), Insurance Principles and Practices, S.Chand, New Delhi
2. A.Murthy (2012), Principles and Practice of Insurance, Margham Publications, Chennai
3. Karam Pal, B.S.Bodla & M.C.Garg (2007), Insurance Management Principles and Practices, Abe Books, New Delhi
4. Insurance Institute of India – Study Materials IC 01, 02 & 11
5. [https://swayam.gov.in/nd2\\_cec20\\_mg08/preview](https://swayam.gov.in/nd2_cec20_mg08/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I**

**User Interface and Company Management:** Introduction to Tally ERP9, Gateway of Tally and User Interface -Masters – Ledgers -Understanding Ledgers -Masters – Groups - Understanding Groups -Masters – Bill wise Debtors and Creditors Ledgers -Payment Voucher - Understanding Default Vouchers. **Day Book** - Understanding Day Book Reports -Altering and Deleting Transactions -Pre-Allocation of Bills - Receipt Voucher - Understanding Receipt Vouchers - Contra Vouchers - Cheque Printing - CTS Cheque Printing System -Debit and Credit Notes - Debit Note Returns - Bank Reconciliation -Understanding BRS Process.

**UNIT II**

**Inventory:** Understanding Inventory - Integrating Accounts and Inventory - Manual Stock Valuation without Inventory. Billing Features - Purchase Order Processing -Sales Order Processing - Stock Transfers - Understanding Stock Transfers - Manufacturing Vouchers - Batch Wise Details - Re-Order Level.

**UNIT III**

**TDS, Payroll, Finalization Process:** Multi Language – Export – Import -Backup and Restore -Tax Deducted at Source (TDS) - Payroll Accounting - Finalization Process - Depreciation Entries - Creating General Reserves - Provision for Taxation - Bad Debt Reserves - Partnership Firm - Transferring Profits - Outstanding Expenses and Accrued Income - Changing Financial Year, Voucher Types and Class, Point of Sales, Scenarios and Optional Vouchers.



#### **UNIT IV**

**Goods and Services Tax (GST):** About Goods and Services Tax (GST) - Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level, GST Taxes & Invoices- Understanding SGST, CGST & IGST. Purchase Voucher with GST: Updating GST Number for Suppliers. Sales Voucher with GST: Updating GST Number for Suppliers.

#### **UNIT V**

**Budgets and Reporting:** Budgets and Controls -Budget Masters and Configurations -Cost Centres and Cost Categories -Understanding Cost Centres -Understanding Profit -Customer and Supplier Balance Checking-Customer and Supplier Bill Wise Checking- Overdue Payables and Receivables - Outstanding Reports and Printing - Confirmation of Accounts - Negative Ledgers Report. Purchase and Sales Reporting -Stock Analysis and Reports - Cash and Bank Reports – Search - Filter and Sorting - Financial Reports - Data Security - Tally Audit - Tally Synchronization - Multi-Currency - Printing Reports.

#### **SUGGESTED READINGS:**

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

**COURSE OBJECTIVES:****To make the students**

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

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

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

**Exercises**

1. Learn the process of filling the documents of Insurance
2. Familiarize with IRDA norms for Agency License
3. Draw a flow chart on various types of Insurance in India
4. List out the procedures to be followed before offering an Insurance policy to a customer.
5. Procedures for Claim Settlement in Life insurance
6. Procedures for renewal of lapsed policies
7. List of the Diseases covered under Health Insurance
8. Procedures for claim settlement on Motor, Fire Insurance Policies

**SUGGESTED READINGS**

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

**COURSE OBJECTIVES:****To make the students**

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

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

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

**Exercises:**

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

**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 of companies and procedure for calculation of managerial remuneration as per Act
3. To understand the accounting treatment for amalgamation and internal reconstruction of companies.
4. To acquire the knowledge to solve problems relating to Holding Company Accounts, Liquidation of Companies
5. To understand the norms and procedure for accounting process for Banking company accounts.
6. To impart practical exposure about the procedure and accounting treatment of company accounts.

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

1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts of companies and procedure for calculation of managerial remuneration as per Act
3. To understand the accounting treatment for amalgamation and internal reconstruction of companies.
4. To acquire the knowledge to solve problems relating to Holding Company Accounts, Liquidation of Companies
5. To understand the norms and procedure for accounting process for Banking company accounts.
6. To impart practical exposure about the procedure and accounting treatment of company accounts.

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

#### **UNIT IV**

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

#### **UNIT V**

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

#### **SUGGESTED READINGS:**

1. Reddy and Moorthy (2018), Corporate Accounting, Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) Advanced Accounts, Vol. II. 20<sup>th</sup> Edition, S. Chand & Co., New Delhi.
3. Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018), Corporate Accounting, 6<sup>th</sup> Edition, Vikas Publishing , New Delhi.
4. Jain, S.P. and K.L. Narang (2015), Corporate Accounting, 8<sup>th</sup> Edition, Vol. I, Kalyani Publishers, New Delhi.
5. Jain, S.P. and K.L. Narang (2014), Advanced Accountancy (Corporate Accounting), 8<sup>th</sup> Edition, Vol – I, Kalyani Publishers, New Delhi.
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting, 2<sup>nd</sup> Edition, S. Chand and Sons, New Delhi
7. [https://swayam.gov.in/nd2\\_imb20\\_mg32/preview](https://swayam.gov.in/nd2_imb20_mg32/preview)

**COURSE OBJECTIVES:****To make the students**

1. To understand the various authorities of Income Tax Administration
2. To know the provisions relating to assessment of individuals and HUF
3. To acquire knowledge on assessment of partnership firms and AOP as per Act
4. To compute assessment of companies and cooperative societies
5. To examine the procedure for collection and recovery of taxes
6. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

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

1. Understand the various authorities of Income Tax Administration
2. Know the provisions relating to assessment of individuals and HUF
3. Acquire knowledge on assessment of partnership firms and AOP as per Act
4. Compute assessment of companies and cooperative societies
5. Examine the procedure for collection and recovery of taxes
6. Familiar with the laws pertaining to the Income Tax and apply it lifelong.

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

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

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

**SUGGESTED READINGS:**

1. Gaur and Narang (2021), Income Tax Law and Practice, Kalyani Publishers, Ludhiana
2. Mehrotra (2010), Income Tax Law and Practice, Snow White Publications, New Delhi
3. Jayaprakash Reddy (2010), Taxation, APH Publishing Corporation, New Delhi
4. Dinkare Pagarae (2009), Direct Tax, Sultan Chand and Sons, New Delhi.
5. <https://www.coursera.org/learn/taxation-business-entities-part-2>



**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of laws related to constitution of company, structure, management team.
2. To comprehend on the laws pertaining to the documents for formation of company and about share certification
3. To be familiar the key personnel of company management
4. To acquire knowledge on procedure for company meeting and agenda
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. To know the online registration and online filing process of documents

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

1. Understand the Concept of laws related to constitution of company, structure, management team.
2. Comprehend on the laws pertaining to the documents for formation of company and about share certification
3. Familiar the key personnel of company management
4. Acquire knowledge on procedure for company meeting and agenda
5. Familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. Know the online registration and online filing process of documents

**UNIT I**

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

**UNIT II**

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

**UNIT III**

**Management of Company** - Classification of Directors - Director Identity Number (DIN); Appointment - Removal of Directors - Legal Positions - Powers and Duties - Key Managerial Personnel - Managing Director – Manager - Secretary - Committees of Board of Directors –

Audit Committee - Nomination and Remuneration committee - Stakeholders relationship committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading.

#### **UNIT IV**

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

#### **UNIT V**

**Accounts, Audit, Dividends and Winding Up:** Books of Accounts : Financial Statements - Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor's Report, Cost Audit and Special Audit. **Winding up:** Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

#### **SUGGESTED READINGS:**

1. Milind Kasodekar, Shilpa Dixit, Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4<sup>th</sup> Edition, Bloomsbury Professional India, New Delhi.
2. Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 22<sup>nd</sup> Edition, Taxmann Publication, New Delhi.
3. Dr. G.K. Kapoor(2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23<sup>rd</sup> Edition, Taxmann Publication, New Delhi.
4. M.C Bhandari (2018), Guide to Company Law Procedures, 24<sup>th</sup> Edition, LexisNexis, New Delhi
5. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer

**COURSE OBJECTIVES:****To make the students**

1. To understand the Concept of Financial markets, Financial Institutions and regulatory body.
2. To comprehend the various money market instruments and its operations
3. To know functions and practices of New Issues and Secondary Market
4. To acquire the concepts of practices of SEBI
5. To understand the functions of NDSL
6. To understand the procedure and practices of financial market operations

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

1. Understand the Concept of Financial markets, Financial Institutions and regulatory body.
2. Comprehend the various money market instruments and its operations
3. Know functions and practices of New Issues and Secondary Market
4. Acquire the concepts of practices of SEBI
5. Understand the functions of NDSL
6. Understand the procedure and practices of financial market operations

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

#### UNIT IV

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

#### UNIT V

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

#### SUGGESTED READINGS

1. E. Gordon and K. Natarajan (2016), Financial Markets and Institutions, Himalaya Publishing House, New Delhi.
2. L.M. Bhole and Jitendra Mahakud (2017) Financial Institutions and Markets, Mc Graw Hill Education (India) Pvt. Ltd., Chennai
3. Prof. Bimal Jaiswal, Dr. Bhuvana Venkatraman and Dr. Richa Banerjee (2019), Financial Markets, Institutions & Financial Services, Sahitya Bhawan Publications, Agra
4. Sandeep Goel (2018), Financial Markets Institutions and Services, PHI Learning Private Limited, New Delhi.
5. [https://swayam.gov.in/nd2\\_imb20\\_mg39/preview](https://swayam.gov.in/nd2_imb20_mg39/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

## **UNIT V**

**PIVOT TABLE AND VBA:** Pivot Table - Advance Value field setting - Array functions and formulas - Array with lookup function VBA – Recording a VBA -Variables in VBA - if and select statements - message box and input box functions - Looping in VBA - Mail functions in VBA - Merge worksheets using VBA - Split worksheets using VBA functions.

### **SUGGESTED READINGS:**

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

**COURSE OBJECTIVES:****To make the students**

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

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

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

**List of Practical's**

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

**SUGGESTED READINGS**

1. E.Gordon and K.Natarajan (2016), Financial Markets and Institutions, Himalaya Publishing House, New Delhi.
2. L.M. Bhole and Jitendra Mahakud (2017) Financial Institutions and Markets, Mc Graw Hill Education (India) Pvt. Ltd., Chennai
3. Prof. Bimal Jaiswal, Dr. Bhuvana Venkatraman and Dr. Richa Banerjee (2019), Financial Markets, Institutions & Financial Services, Sahitya Bhawan Publications, Agra
4. Sandeep Goel (2018), Financial Markets Institutions and Services, PHI Learning Private Limited, New Delhi.
5. [https://swayam.gov.in/nd2\\_imb20\\_mg39/preview](https://swayam.gov.in/nd2_imb20_mg39/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

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

**LIST OF PRACTICALS**

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



**SUGGESTED READINGS:**

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

**COURSE OBJECTIVES:****To make the students**

1. To understand significance and functions of financial management
2. To inculcate the procedure for time value of money
3. To acquire knowledge on calculation of cost of capital
4. To impart capital budgeting problems and decisions and profitability index
5. To know the theories of dividend and working capital calculation
6. To be familiar with the financial management principles and practices.

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

1. Understand significance and functions of financial management
2. Inculcate the procedure for time value of money
3. Acquire knowledge on calculation of cost of capital
4. Impart capital budgeting problems and decisions and profitability index
5. Know the theories of dividend and working capital calculation
6. Familiar with the financial management principles and practices.

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

## UNIT IV

**Capital Budgeting:** The Capital Budgeting Process - Cash Flow Estimation – Payback - Period Method - Accounting Rate of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index. Capital Rationing: Introduction- Types - Steps involved in capital rationing -Various approaches to Capital Rationing. Financial leverage: Introduction- Operating-Financial & Combined Leverage.

## UNIT V

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

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

### SUGGESTED READINGS:

1. Pandey. I.M. (2016). Financial Management, 11<sup>th</sup> Edition, Vikas Publishing House, New Delhi.
2. Khan, M.K. and Jain, P.K (2017). Financial Management, 7<sup>th</sup> Edition, Mc Graw Hill, New Delhi
3. Chandra, P. (2017). Financial Management Theory and Practice, 9<sup>th</sup> Edition, Mc Graw Hill, New Delhi.
4. C.Paramasivan , T.Subramanian (2018), Financial Management, 1<sup>st</sup> Edition, New Age International Pvt. Limited, New Delhi.
5. Eugene F. Brigham Michael C. Ehrhardt (2017), Financial Management Theory and Practice, 15<sup>th</sup> Edition Cengage Publication, New Delhi.
6. Vanhorne, J.C and Wachowicz, J.M Jr. (2015). Fundamentals of Financial Management. 13<sup>th</sup> Edition, Pearson Education, New Delhi.
7. Lawrence J. Gitman , Chad J. Zutter, (2017), Principles of Managerial Finance, 13<sup>th</sup> Edition, Pearson Education, New Delhi.
8. [https://swayam.gov.in/nd2\\_cec20\\_mg10/preview](https://swayam.gov.in/nd2_cec20_mg10/preview)

**COURSE OBJECTIVES:**

To make the students

1. To acquire knowledge Indian Financial Sector and new financial products and services.
2. To gain knowledge of services of Merchant Banking
3. To understand the concepts hire purchase and leasing and legal aspects of leasing
4. To learn the concepts on mutual funds, discount and derivatives
5. To understand the importance of credit rating
6. To understand the concepts of derivatives

**COURSE OUTCOMES:**

Learners should be able to

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

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

## UNIT IV

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

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

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

## UNIT V

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

## SUGGESTED READINGS

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

**COURSE OBJECTIVES:****To make the students**

1. To understand the functions and objectives of management accounting
2. To impart the rules for computation of financial statement analysis
3. To inculcate the procedure for calculating standard costing and variance analysis
4. To compute problems on marginal costing
5. To calculate various types of budgeting
6. To examine and analysis the financial statement of a company

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

1. Understand the functions and objectives of management accounting
2. Impart the rules for computation of financial statement analysis
3. Inculcate the procedure for calculating standard costing and variance analysis
4. Compute problems on marginal costing
5. Calculate various types of budgeting
6. Examine and analysis the financial statement of a company

**UNIT I**

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

**UNIT II****Financial Statement Analysis**

Horizontal and Vertical Analysis.

Ratio Analysis: Meaning – Advantages – Limitations - Classifications of ratios

Fund Flow Statement: Meaning – Uses – Limitations - Sources and uses of funds

Cash Flow Statement: Meaning – Uses – Limitations - Sources and uses of cash - AS3 Standard format.

**UNIT III**

**Standard Costing** - Standard Costing: Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing –Advantages -Limitations and Applications. Variance Analysis – Material –Labour -Overheads and Sales Variances. Disposition of Variances - Control Ratios.

**UNIT IV**

**Marginal Costing and Decision Making** - Absorption versus Variable Costing: Distinctive Features and Income Determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even Analysis-Algebraic and Graphic Methods. Angle of Incidence- Margin of Safety - Key Factor - Determination of Cost Indifference Point.

## **UNIT V**

**Budgetary Control and Contemporary Issues** - Budgeting and Budgetary Control - Concept of budget -Budgeting and Budgetary Control –Objectives -Merits and Limitations. Budget Administration - Functional budgets - Fixed and Flexible Budgets - Zero Base Budgeting - Programme and Performance Budgeting.

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

### **SUGGESTED READINGS:**

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7<sup>th</sup> Edition, Mc Graw Hill Education, New Delhi.
2. Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018), A Textbook of Accounting for Management, 4<sup>th</sup> Edition S. Chand Publishing, New Delhi.
3. Alnoor Bhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015), Management and Cost Accounting, 6<sup>th</sup> Edition, Pearson Education, New Delhi.
4. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers
6. [https://swayam.gov.in/nd1\\_noc20\\_mg65/preview](https://swayam.gov.in/nd1_noc20_mg65/preview)

**COURSE OBJECTIVES:****To make the students**

1. To learn about the various forms of investment avenues
2. To understand the procedure to compute risk and return and valuation of securities
3. To understand the practices of fundamental and technical analysis
4. To evaluate their portfolios analysis
5. To give the overview of investor protection measures of SEBI
6. To critically evaluate the risk return parameters and select the best alternative.

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

1. Learn about the various forms of investment avenues
2. Understand the procedure to compute risk and return and valuation of securities
3. Understand the practices of fundamental and technical analysis
4. Evaluate their portfolios analysis
5. Give the overview of investor protection measures of SEBI
6. Critically evaluate the risk return parameters and select the best alternative.

**UNIT I**

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

**UNIT II**

**Risk and Return and Valuation of Securities** - Concept of Total Risk- Factors Contributing to Total Risk -Default Risk- Interest rate risk- Market Risk - Management Risk - Purchasing Power Risk, Systematic and Unsystematic risk - Risk and 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 and 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 and Shoulders, Triangle, Rectangle, Flag, Cup and 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 - 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 – Significance and Limitations – Portfolio Revision (problems)

#### **UNIT V**

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

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

#### **SUGGESTED READINGS:**

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5<sup>th</sup> Edition, McGraw Hill, New Delhi
2. S. Kevin (2015), Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, PHI, New Delhi.
3. Dhanesh Kumar Khatri (2010), Investment Management and Security Analysis – Text and Cases, 2<sup>nd</sup> Edition, Laxmi Publications, New Delhi.
4. M. Ranganatham, R. Madhumathi (2011), Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, Pearson Education.
5. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10<sup>th</sup> Edition, McGraw-Hill.
6. <https://www.coursera.org/specializations/investment-management>

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I**

**Marketing:** Introduction: Market and Marketing -Exchange Process - Core Concepts of Marketing - Market and Marketing - the Exchange Process - Core Concepts of Marketing - Exchange Concept - Production Concept - Product Concept - Sales/selling concept - Modern Marketing Concept - Societal Marketing Concept - Impact of Marketing Concepts and its Applicability - Functions of Marketing - Importance of Marketing - Marketing Orientations.

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

**UNIT II**

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

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

**UNIT III**

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

**Brand and Branding Strategy:** Introduction - Brand and Branding - Advantages and disadvantages of Branding - Brand Equity - Brand Positioning - Brand Name Selection - Brand Sponsorship - Brand Development.

#### UNIT IV

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

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

#### UNIT V

**Digital Marketing:** Meaning - Benefits of Digital Marketing - Digital vs. Real Marketing - Digital Marketing Channel, Creating Initial Digital Marketing Plan - Content Management - SWOT Analysis - Target Group Analysis - Digital Marketing Platforms and Strategies.

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

**Customer Relationship Marketing:** Customer Database, Attracting and Retaining Customers, Consumerism in India.

#### SUGGESTED READINGS:

1. Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri (2018), Principles of Marketing, 17<sup>th</sup> Edition, Pearson Education, New Delhi
2. V. S. Ramaswamy , S. Namakumari (2018), Marketing Management: Indian Context Global Perspective, 6<sup>th</sup> Edition, , Sage Publications India (P) Ltd., New Delhi
3. Philip Kotler, Kevin Lane Keller, (2017), Marketing Management, 15<sup>th</sup> Edition, Pearson Education, New Delhi
4. Rajan Saxena (2017), Marketing Management, 5th edition, McGraw Hill Education, New Delhi.
5. Philip Kotler (2017), Marketing 4.0: Moving from Traditional to Digital, Wiley, New Delhi
6. [https://swayam.gov.in/nd1\\_noc20\\_mg68/preview](https://swayam.gov.in/nd1_noc20_mg68/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I**

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

**UNIT II**

**Basics of Goods and Services Tax ‘GST’:** Basics concept and overview of GST - Constitutional Framework of GST - GST Model – CGST / IGST / SGST / UTGST - Taxable Event - Concept of supply including composite and mixed supply - Levy and collection of CGST and IGST- Composition scheme & Reverse Charge - Exemptions under GST.

**UNIT III**

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

#### **UNIT IV**

**Procedural Compliance under GST:** Registration - Tax Invoice - Debit & Credit Note - Account and Record - Electronic way Bill – Return - Payment of Tax - Refund Procedures - Audit.

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

#### **UNIT V**

**Overview of Customs Act:** Overview of Customs Law - Levy and Collection of Customs duties - Types of Custom Duties - Classification and Valuation of Import and Export goods –Exemption - Officers of Customs - Administration of Customs Law - Import and Export Procedures – Transportation and Warehousing - Duty Drawback - Demand and Recovery - Confiscation of Goods and Conveyances - Refund.

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

#### **SUGGESTED READINGS:**

1. V S Datey, Indirect Taxes Law and Practice (2020), 42<sup>nd</sup> Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18<sup>th</sup> 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, 37<sup>th</sup> Edition, Wolters Kluwer India Private Limited, New Delhi.
4. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1<sup>st</sup> Edition, KSK Publisher and Distributors, New Delhi.
5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ <https://icmai.in/TaxationPortal/GST/index.php>
6. [https://swayam.gov.in/nd2\\_nou20\\_cm02/preview](https://swayam.gov.in/nd2_nou20_cm02/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

1. Understand the concept of business economics
2. Know the law of demand
3. Learn the method of price determination
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6. Understand the concept of the micro and macroeconomic concepts and its application in business

**UNIT**

**Business Economics:** Meaning – Definition - Scope and Nature - Concepts applied in Business Economics - Contribution of Economics to managerial functions - Micro and Macro-Economics applied to Business Environment – Role and Responsibilities of Business Economists.

**UNIT II**

**Analysis of Demand:** Meaning of Demand – Basis of Consumer Demand – Utility – Total Utility - Marginal Utility - Law of Diminishing Marginal Utility – Cardinal and Ordinal Concept of Utility – Law of Demand - Shift in Demand Curve - Meaning and Nature of Indifference Curve - Shift in Indifference Curve and Properties of Indifference Curve - Consumer Equilibrium - Effect of Change in Price and Consumption - Income and Consumer Demand and Substitution and Price Changes.

**UNIT III**

**Supply and Production :** Meaning of Supply – Determinants - Law - Schedule and Supply Curve – Elasticity of Supply - Production - Function- Laws of Production – ISO - Quants – Pricing - Market Structure and Pricing Decision – Pricing Under Perfect Competition – Characteristic and Price Determination – Monopoly – Kinds – Causes - Price Output Decision and Price Discrimination - Monopolistic Competition – Price Output Decision in Short and Long run – Equilibrium - Oligopoly – Definition - Sources and Characteristics -Price Rigidity and Price Leadership.

#### UNIT IV

**Macro-Economic Factors:** The Economic System - Capitalism and Mixed Economic System - Monetary Policy – Meaning – Scope - Limitations and Instruments – Fiscal policy – Definition – Objectives - Taxation Policy - Formulation and its Reforms - Monetization and demonetization of currency – impact on Indian economy

#### UNIT V

**Monetary Policy:** Inflation - Business Cycle and Economic Linkages – Inflation and Deflation – Meaning – Causes and Measures - Types of Inflation indices and their Applications - Business Cycle – Phases – Characteristics and Various Theories - Balance of Trade and Balance of Payment – Meaning – Causes - Kinds and Measures.

#### SUGGESTED READINGS

1. Sundaram KPM & Sundaram EN-(2000), Business Economics, Sultan Chand and sons, New Delhi.
2. Ravilochanan.P (1992), Business Economics, ESS PEE KAY Publishing House, Chennai.
3. Drivedi DN, (2002), Managerial Economics, Vikas Publishing House (P) Ltd, New Delhi
4. Geetika and Piyali Ghosh (2017), Managerial Economics, 3<sup>rd</sup> Edition, Mc Graw Hill Education, New Delhi.
5. H. L. Ahuja, (2017), Managerial Economics, 9th edition, S Chand Publishing, New Delhi
6. Christopher R.Thomas and S.Charles Maurice, Managerial Economics: Foundation of Business Analysis and Strategy, 10<sup>th</sup> Edition, Mc Graw Hill Education, New Delhi.
7. D.N. Dwivedi (2017), Macroeconomics: Theory and Practice, 4<sup>th</sup> Edition, Mc Graw Hill Education, New Delhi
8. D.N. Dwivedi (2016), Microeconomics, 4<sup>th</sup> Edition, McGraw Hill Education, New Delhi
9. [https://swayam.gov.in/nd2\\_imb20\\_mg38/preview](https://swayam.gov.in/nd2_imb20_mg38/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

**Foreign Exchange Risk and Transaction risk.:** Types of Foreign Exchange exposure and risk: Transaction exposure – Operating exposure - Translation exposure



- Management of Transaction Risk – hedging -Currency diversification -Risk Sharing  
–Invoicing -Netting and offsetting. Management of Operating Risk. Management of Translation exposure

## **UNIT V**

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

### **SUGGESTED READINGS**

1. Kevin S (2016), Fundamentals of International Financial Management, PHI Learning Private Ltd., Delhi.
2. Aswathappa K (2010), International Business, Tata McGraw-Hill Education, New Delhi.
3. Justin Paul(2010), International Business, Prentice Hall India Learning Private Limited, New Delhi.
4. K. Aswathappa (2017), International Business, 6<sup>th</sup> Edition, McGraw Hill, New Delhi.
5. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
6. Charles W. L. Hill, G. Tomas M. Hult, Rohit Mehtani(2018), International Business: Competing in the Global Marketplace, Mc Graw Hill, New Delhi.
7. Gupta C.B.(2014), International Business, S.Chand and Sons, New Delhi.
8. Varma Sumati (2020), Fundamentals of International Business, 4<sup>th</sup> Edition, Pearson Education, New Delhi.
9. [https://swayam.gov.in/nd1\\_noc20\\_mg54/preview](https://swayam.gov.in/nd1_noc20_mg54/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

1. Carry out inventory management using Tally
2. Reconcile bank statements on Tally
3. Compute ratio analysis on Tally
4. Prepare reports on Profit and Loss Account
5. Understand the concepts of balance of payment and trade
6. Analysis the financial statement of a company.

**Exercises**

- 1 Prepare inventory statements using (calculate inventory using all methods)
  - ❖ FIFO, LIFO, Simple Average Method, Weighted Average Method
2. Prepare bank reconciliation statement
3. Prepare the following ratio analysis
  - ❖ Financial ratio, Operating ratio, Investment ratio
4. Prepare the following
  - ❖ Cash flow statement
  - ❖ Fund flow statement
5. Create stock and stock groups
6. Create stock group and stock items and enter the vouchers
7. Preparation of reports for the following
  - ❖ Profit & loss a/c
  - ❖ Balance sheet
  - ❖ Bank reconciliation statement
  - ❖ Ledgers
  - ❖ Ratio analysis

8. Backup and restore the company information

#### **SUGGESTED READINGS**

1. Jain and Narang (2007), Cost and Management Accounting, Ludhiana Kalyani Publishers, Chennai
2. Goel, Rajiv (2012), Management Accounting, International Book House, Mumbai
3. Arora, M.N.(2013), Management Accounting . Vikas Publishing House, New Delhi.
4. Maheshwari S.N., Suneel K. Maheswari and Sharad K.Maheswari(2018), Management Accounting. Vikas Publishing House, Noida
5. Khan, M.Y. and Jain, P.K (2017), Management Accounting, Mc Graw Hill Education, New Delhi

**COURSE OBJECTIVES:****To make the students**

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

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

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

**List of Practical**

1. Select a client and perform an investor profiling.
2. List of investment avenues available for Indian Investor.
3. Select one industry, two companies in that industry and Calculate Beta for a selected stocks using Excel. Select the best stock based on risk and return.
4. Kindly review the budget and economic condition of India and comment what factors to be considered to suggest India as an investment hub.
5. Please review the technical analysis indicator in NSE website and comment on the entry exit timing considering the one year timing.
6. Perform the industry analysis using SWOT analysis to suggest which industry is best to invest. (Refer ibef website)
7. Select two Mutual fund scheme and analyse the NAV return using Excel and suggest the best based on performance index.

**SUGGESTED READINGS:**

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5<sup>th</sup> Edition, McGraw Hill, New Delhi
2. S. Kevin (2015), Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, PHI, New Delhi.
3. Dhanesh Kumar Khatri (2010), Investment Management and Security Analysis – Text and Cases, 2<sup>nd</sup> Edition, Laxmi Publications, New Delhi.
4. M. Ranganatham, R. Madhumathi (2011), Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, Pearson Education.
5. ZviBodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10<sup>th</sup> Edition, McGraw-Hill.
6. <https://www.coursera.org/specializations/investment-management>

**COURSE OBJECTIVES:****To make the students**

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

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

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

**List of practical**

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.

- 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, 17<sup>th</sup> Edition, Pearson Education, New Delhi
2. V. S. Ramaswamy , S. Namakumari (2018), Marketing Management: Indian Context Global Perspective, 6th edition, , Sage Publications India (P) Ltd., New Delhi
3. Philip Kotler, Kevin Lane Keller, (2017), Marketing Management, 15<sup>th</sup> Edition, Pearson Education, New Delhi
4. Rajan Saxena (2017), Marketing Management, 5<sup>th</sup> Edition, Mc Graw Hill Education, New Delhi.
5. Philip Kotler (2017), Marketing 4.0: Moving from Traditional to Digital, Wiley, New Delhi

**COURSE OBJECTIVES:****To make the students**

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

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

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

**List of practical**

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 (2020), Indirect taxes Law and Practice 42<sup>nd</sup> Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18<sup>th</sup> 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, 37<sup>th</sup> Edition, Wolters Kluwer India Private Limited, New Delhi.
4. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1<sup>st</sup> Edition, KSK Publisher and Distributors, New Delhi.
5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ <https://icmai.in/TaxationPortal/GST/index.php>

**COURSE OBJECTIVES:****To make the students**

1. To know the structure of Indian Banking Industry
2. To understand the functions of Reserve Bank of India
3. To understand procedures on sound lending practices
4. To know the principles and practices of negotiable instruments
5. To understand the recent concepts on banking instruments
6. To be familiar with the recent trends in E- banking and net banking.

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

1. Know the structure of Indian Banking Industry
2. Understand the functions of Reserve Bank of India
3. Understand procedures on sound lending practices
4. Know the principles and practices of negotiable instruments
5. Understand the recent concepts on banking instruments
6. Familiar with the recent trends in E- banking and net banking.

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

## **UNIT V**

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

### **SUGGESTED READINGS:**

1. Gordon and Natarajan (2016), Banking Theory and Practices. Himalaya Publishing House, Bengaluru
2. Tandon, M.L.(2017) Banking Law and Practices, Bombay, Thacker & Co Ltd.
3. Varshney, P.N. (2017), Banking Law and Practices, Sultan Chand Ltd., New Delhi.
4. Santhanam, B (2019), Banking Theory, Law and Practice, Margham Publications, Chennai
5. [https://swayam.gov.in/nd2\\_cec20\\_mg08/preview](https://swayam.gov.in/nd2_cec20_mg08/preview)
6. [https://swayam.gov.in/nd1\\_noc20\\_mg32/preview](https://swayam.gov.in/nd1_noc20_mg32/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

**Analysis of Data:** Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chisquare test – t test – F test – ANOVA – Scaling Techniques.

## UNIT V

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

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

### Suggested Readings

1. **Dr.R.Velmurugan and Dr.M.Suryakumar (2019)**, Text Book on Research Methodology, Karpagam Publication, Coimbatore
2. **C.R. Kothari , Gaurav Garg (2018)**, Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
3. **Uma Sekaran, Roger Bougie (2018)**, Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
4. **Donald Cooper and Pamela Schindler (2017)**, Business Research Methods, 11<sup>th</sup> Edition, McGraw Hill education, New Delhi.
5. **Zikmund William G. et.al (2016)**, Business Research Methods, Cengage India, New Delhi.
6. **Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015)**, Research Methods for Business Students, 7<sup>th</sup> Edition, Pearson Education, New Delhi.
7. [https://swayam.gov.in/nd2\\_cec20\\_hs17/preview](https://swayam.gov.in/nd2_cec20_hs17/preview)
8. [https://swayam.gov.in/nd2\\_ar19\\_ap72/preview](https://swayam.gov.in/nd2_ar19_ap72/preview)

**COURSE OBJECTIVES:****To make the students**

1. To understand the concepts of Entrepreneurship
2. To know various forms of business entities
3. To understand the concept of women entrepreneurship
4. To ascertain the source of business ideas and method of conducting feasibility studies
5. To ascertain the Government assistance for the promotion of entrepreneurship
6. To promote entrepreneurship activities through startup initiatives.

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

1. Understand the concepts of Entrepreneurship
2. Know various forms of business entities
3. Understand the concept of women entrepreneurship
4. Ascertain the source of business ideas and method of conducting feasibility studies
5. Ascertain the Government assistance for the promotion of entrepreneurship
6. Promote entrepreneurship activities through startup initiatives.

**UNIT I**

**Entrepreneurship** :Meaning, Scope and Importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a Career Option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff's Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer's Classification) - Entrepreneurship in different Contexts: Technopreneurship, cultural entrepreneurship, international entrepreneurship, Netpreneurship, Ecopreneurship, and social entrepreneurship

**UNIT II**

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

**UNIT III**

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

## UNIT IV

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

## UNIT V

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

### SUGGESTED READINGS:

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10<sup>th</sup> Edition, Mc Graw Hill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1<sup>st</sup> Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt. Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3<sup>rd</sup> Edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S. Chand and Sons, New Delhi.
6. [https://swayam.gov.in/nd1\\_noc20\\_hs66/preview](https://swayam.gov.in/nd1_noc20_hs66/preview)



**COURSE OBJECTIVES:****To make the students**

1. To understand the Concept, objectives of auditing and qualities of an auditor
2. To learn the procedure for internal audit techniques
3. To understand the auditor position relating to verification and valuation of assets and liabilities.
4. To acquire knowledge on auditor of joint stock companies
5. To impart the investigation procedure of business entities
6. To be familiar with the principles and practices of auditing of companies

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

1. Understand the Concept, objectives of auditing and qualities of an auditor
2. Learn the procedure for internal audit techniques
3. Understand the auditor position relating to verification and valuation of assets and liabilities.
4. Acquire knowledge on auditor of joint stock companies
5. Impart the investigation procedure of business entities
6. Familiar with the principles and practices of auditing of companies

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

## **UNIT V**

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

### **SUGGESTED READINGS:**

1. R.G.Saxena (2020). Principles and Practice of Auditing, Himalaya Publishing House
2. B.N. Tandon (2015), Handbook on Practical Auditing, S. Chand Company Ltd., New Delhi
3. O.P. Agarwal (2014) Auditing, Himalaya Publishing House, New Delhi
1. <https://www.coursera.org/learn/auditing-part1-conceptual-foundations>
2. <https://www.coursera.org/learn/corporate-governance-mitos-realidades>

**COURSE OBJECTIVES:**

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

**COURSE OUTCOMES:**

1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas.
6. Impart the procedure of labour welfare and safety measures

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

Socialization – Process of socialization – Strategies. Training – Training process - Performance appraisal- Process – Traditional and Modern Methods - 360<sup>0</sup> - 720<sup>0</sup> feedback – Ethics of performance appraisal - challenges to performance appraisal – career and development planning- mentoring – coaching – succession planning

#### UNIT IV

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

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

#### UNIT V

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

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

#### SUGGESTED READINGS:

1. Dessler, G. and BijjuVarkkey (2017). Human Resource Management, 15<sup>th</sup> Edition, Pearson Education, New Delhi.
2. Aswathappa, K. (2017). Human Resource Management, 6<sup>th</sup> Edition, Mc Graw Hill Education, New Delhi.
3. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11<sup>th</sup> Edition, Wiley, New Delhi.
4. George W Bohlander and Scott., Snell., (2016). Principles of Human Resource Management, 16<sup>th</sup> Edition, Cengage India, New Delhi.
5. Scott Snell, George Bohlander , Veena Vohra (2013), Human Resources Management: A South Asian Perspective, 1<sup>st</sup> Edition, Cengage India, New Delhi.
6. [https://swayam.gov.in/nd1\\_noc20\\_mg15/preview](https://swayam.gov.in/nd1_noc20_mg15/preview)

**COURSE OBJECTIVES:****To make the students**

1. To understand significance of business ethics and corporate model excellence.
2. To understand the ethical issues in Human Resource Management
3. To know the ethical practices to be followed on marketing of goods
4. To learn ethical practices to be followed on finance handling
5. To understand the Professional Code of Ethics of Accountants and Company Secretary
6. To impart the ethical values and code of operations in business activities

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

1. Understand significance of business ethics and corporate model excellence.
2. Understand the ethical issues in Human Resource Management
3. Know the ethical practices to be followed on marketing of goods
4. Learn ethical practices to be followed on finance handling
5. Understand the Professional Code of Ethics of Accountants and Company Secretary
6. Impart the ethical values and code of operations in business activities

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

**Ethical Issues in Finance:** Ethical issues in Mergers and Acquisitions – Hostile Takeovers – Insider Trading – Money Laundering; Ethical Issues in Accounting

Professional Conduct of Accountants; Ethics and Financial Statements – Fictitious Revenues – Fraudulent Timing – Differences – Concealed Liabilities and Expenses – Fraudulent Disclosures and Omissions – Fraudulent Valuation of Assets – Ethical Auditing

## **UNIT V**

**Professional Ethics:** Meaning – Importance – Principles of Professional Ethics – Code of Conduct of an Accountant – Code of Conduct of a Company Secretary – Code of Conduct of Cost Accountants – Code of Conduct of Sole Proprietorship Firm - Code of Conduct of Partners – Code of Conduct of Corporates – Code of Conduct of Multinational Corporations.

### **SUGGESTED READINGS:**

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

<b>B.Com.</b>	<b>2021-2022</b>
<b>21CMU611A</b>	<b>BANKING THEORY LAW AND PRACTICE (PRACTICAL)</b>
	<b>Semester – VI 2H – 1C</b>
<b>Instruction Hours / week L: 0 T: 0 P: 2</b>	<b>Marks: Internal: 40 External: 60 Total: 100</b>
	<b>End Semester Exam: 3 Hours</b>

### **COURSE OBJECTIVES:**

#### **To make the students**

1. To have knowledge on opening an account in banks
2. To acquire knowledge on preparing various banking forms
3. To knowledge on filing various instruments in banking
4. To carry out fund transfer through RTGS
5. To calculate interest on various accounts
6. To understand the various documents for banking system

### **COURSE OUTCOMES:**

#### **Learners should be able to**

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

### **List of Exercises**

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

### **SUGGESTED READINGS:**

1. Gordon and Natarajan (2016), Banking Theory and Practices. Himalaya Publishing House, Bengaluru
2. Tandon, M.L.(2017), Banking Law and Practices, Thacker & Co Ltd., Bombay
3. Varshney, P.N. (2017), Banking Law and Practices, Sultan Chand Ltd., New Delhi.
4. Santhanam, B (2019), Banking Theory, Law and Practice, Margham Publications, Chennai
5. [https://swayam.gov.in/nd2\\_cec20\\_mg08/preview](https://swayam.gov.in/nd2_cec20_mg08/preview)
6. [https://swayam.gov.in/nd1\\_noc20\\_mg32/preview](https://swayam.gov.in/nd1_noc20_mg32/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

1. Create datasheet and enter the data
2. Compute descriptive statistics using the package and graphically represent the data.
3. Perform univariate and bivariate analysis in the software package.
4. Perform multivariate analysis in the software package.
5. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.
6. Understand various quantitative techniques.

**SPSS EXERCISES**

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

**SUGGESTED READINGS**

Andy Field (2005), Discovering Statistics using SPSS, Sage Publications Ltd., New Delhi

Sabine Landan and Brian S Everitt (2003), A Handbook of Statistical Analysis using SPSS, Chapman and Hall, United Kingdom



**COURSE OBJECTIVE:****To make the students**

1. To introduce the students to the world of business by developing in them the core skills and competencies required for an entrepreneur.
2. To develop in the student's qualities such as leadership, self-confidence, initiative, facing uncertainties
3. To enable the students to acquire the skills and knowledge needed for conducting surveys'
4. To equip the students with knowledge and skills needed to plan and manage an enterprise.
5. To ascertain the Government assistance for the promotion of entrepreneurship
6. To Work in team and exhibit leadership skills

**COURSE OUTCOME****Learners should be able to**

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

**LIST OF PRACTICALS:**

1. Drawing a profile of a successful entrepreneur.
2. Studying a public sector undertaking and highlighting its success/failure, by analysing the factors responsible.
3. Studying a small scale unit in the locality to bring out the procedures and processes adopted by the unit to become a feasible business venture.
4. A study of competition in business by choosing two or more rivals in the market and analysing their strengths and weaknesses.
5. Take the school itself for a case study and analyse any two aspects of the school plant for chalking out a plan of action: Infrastructure, academics, co-curricular activities etc.
6. A case study on a thriving fast food shop/restaurant in your locality. What makes it so popular? A case study on the ways in which a business unit has mobilized its financial resources.

7. A case study on the enterprise management techniques adopted by a business house.
8. A case study on the marketing strategies of a successful consumer durable company.
9. A case study on the financial management of a Public Limited Company.
10. A case study on any Specialized Institution that supports and guides the establishment of a small scale unit.
11. Studying the balance sheets of two big private companies to assess their trade and credit worthiness.
12. Studying the inventory management of a large manufacturing industry to ascertain the processes involved for optimizing cost.
13. Carrying out a case study on an established industrial house/company to find out the value system of the company and how it fulfills its social commitment/obligations.
14. Carrying out a case study on an established industry to ascertain the processes followed to reduce/prevent pollution.
15. Study on environment friendly companies and their contribution to preservation.

#### **SUGGESTED READINGS:**

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10<sup>th</sup> Edition, Mc Graw Hill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1<sup>st</sup> Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt. Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3<sup>rd</sup> Edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S. Chand and Sons, New Delhi.
6. [https://swayam.gov.in/nd1\\_noc20\\_hs66/preview](https://swayam.gov.in/nd1_noc20_hs66/preview)

**COURSE OBJECTIVES:****To make the students**

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

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

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

**LIST OF EXERCISES:**

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

**SUGGESTED READINGS:**

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

**COURSE OBJECTIVES:****To make the students**

1. To choose the right problem of the study
2. To adopt right sampling technique
3. To construct instrument for data collection
4. To carry out their statistical analysis
5. To write the interpretation for statistical analysis
6. To draft their project report

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

1. Choose the right problem of the study
2. Adopt right sampling technique
3. Construct instrument for data collection
4. Carry out their statistical analysis
5. Write the interpretation for statistical analysis
6. Draft their project report

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

Report should contain

## ❖ Introduction

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

## ❖ Research Methodology

- Research Design
- Sampling Design
- Sources of Data Collection
- Tools used for analysis
- Limitation

## ❖ Data analysis and interpretation

## ❖ Findings and Suggestions

## ❖ Conclusion

## ❖ Bibliography (APA format)

### **LIST OF VALUE ADDED COURSES**

1. Business analytics
2. Business process services in Insurance
3. Business process services in Banking
4. Business process services in Finance and Accounting
5. Retail environment and market research
6. Digital marketing
7. Capital market and financial instruments
8. Logistics and supply chain management
9. Office 360
10. E-Commerce
11. Six Sigma
12. Risk analysis and portfolio management
13. Soft skill Development
14. Life skills and commerce
15. Personal Finance and planning
16. Human Resources Analytics
17. Cyber security
18. Corporate Tax structure and Planning