

B. COM - IAF
Bachelor of Commerce
(INTERNATIONAL ACCOUNTING AND FINANCE)
CHOICE BASED CREDIT SYSTEM (CBCS)

Curriculum and Syllabus

Regular (2022 – 2023)



DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT

KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
(Accredited with A+ Grade by NAAC in the Second Cycle)
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu, India
Phone: 0422- 2980011-2980015, Fax No: 0422 – 2980011
Email: info@karpagam.com, Web: www.kahedu.edu.in



KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)

(Established Under Section 3 of UGC Act, 1956)

(Accredited with A+ Grade by NAAC in the Second Cycle)

FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT (FASCM)

UNDER – GRADUATE PROGRAMMES

B.COM IAF

(REGULAR PROGRAMME)

REGULATIONS

(2022 - 2023)

CHOICE BASED CREDIT SYSTEM (CBCS)

Eachanari (Post), Coimbatore – 641 021.

Tamilnadu, India

Phone No. 0422-2980011

E mail ID: info@karpagam.com

Web: www.kahedu.edu.in

KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established under Section 3 of UGC Act, 1956)
Accredited with A+ Grade by NAAC in the second cycle
Eachanari Post, Coimbatore - 641 021, India
FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT (FASCM)

UNDER-GRADUATE PROGRAMMES

REGULAR MODE

REGULATIONS - 2022

The following Regulations are effective from the academic year 2022-2023 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, Commerce and Management, Karpagam Academy of Higher Education (KAHE) from the academic year 2022-2023 onwards.

1 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 U.G. Programmes Offered

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

S. No.	DEGREE	DISCIPLINE
1.	B. Sc.	Biochemistry
2.	B. Sc.	Biotechnology
3.	B. Sc.	Computer Science
4.	B.Sc.	Mathematics
5.	B.Sc.	Physics
6.	B. Sc.	Chemistry
7.	B. Sc.	Microbiology
8.	B. Sc.	Information Technology
9.	B. Sc.	Computer Technology
10.	B.Sc.	Computer Science (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 144 for UG Programme.

3.2. Credits

Credit means the weightage given to each course by the experts of the Board of Studies concerned. Total credits 144 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 is offered as an additional course for Arts & Science Programmes. Six credits are awarded for each course and the examinations will be conducted at the end of each semester.

4.2. Core Course, Discipline Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement 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 13 Core Courses compulsorily. Students have to earn 59 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 24 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 choose two Generic Electives- one each in the First year (3 or 4 courses) and second year (3 or 4 courses) of the programme from the list of elective courses given in the curriculum.

4.2.4.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 8 Credits in Generic Elective.

4.2.5. 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 at least 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 27 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.

4.2.6. 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. Maximum number of students per project batch is 1.

4.2.7. Ability Enhancement Course

Ability Enhancement Course-1

The course (English I & II for Science Programmes / Communicative English I & II for Arts Programmes) 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.

Ability Enhancement Compulsory Course-3

Students shall study the course Intellectual Property Rights in the First for which examinations shall be conducted at the end of the semester.

4.2.7. Internship

The student shall undergo 15 days internship in the end of II and IV semester. Internship report will be evaluated by Continuous Internal Assessment mode and awarded in the III and V semester respectively. Students have to earn 2 credits each for the Internships and 100 marks each is awarded for each Internship.

4.2.8. Soft Skill Development - I

The course Soft Skill Development - I shall be offered during the third semester for which examinations shall be conducted at the end of the semester and 100 marks is awarded through Continuous Internal Assessment. Students have to earn 1 credit for this course.

Soft Skill Development - II

The course Soft Skill Development - I shall be offered during the fourth semester for which examinations shall be conducted at the end of the semester and 100 marks is awarded through Continuous Internal Assessment. Students have to earn 1 credit for this course.

Open Elective Course

He / She may select one of the open elective courses from the list given below offered by the other Departments in the fifth semester. Students have to earn 2 credits for this course. (The student cannot select a course offered by the parent department).

S.No	Name of the Department	Course Code	Name of the Course
1	B Com	22CMUOE501	Business Accounting
2	B Com Financial Analytics	22FAUOE501	Business Accounting
3	B Com Commerce with Computer Applications	22CCUOE501	Enterprise Resource Planning
4	B Com Commerce with Professional Accounting	22PAUOE501	Basics of Accounting
5	B Com	22BPUOE501	Basics of Accounting

	Commerce with Business Process Services		
6	B Com International Accounting and Finance	22AFUOE501	Enterprise Resource Planning
7	BBA	22BAUOE501	Principles of Management
8	B.Sc Computer Science	22CSUOE501	Data Visualization
9	BCA	22CAUOE501	Animation Techniques
10	B.Sc Information Technology	22ITUOE501	Multimedia and its Applications
11	B.Sc Computer Technology	22CTUOE501	Multimedia and its Applications
12	B.Sc Computer Science (Cognitive Systems)	22CGUOE501	Web Designing
13	B.Sc Computer Science (Artificial Intelligence and Data Science)	22ADUOE501	E-Commerce Technologies
14	B.Sc Mathematics	22MMUOE501	Combinatorics
15	B.Sc Physics	22PHUOE501	Atmosphere and Weather
16	B.Sc Chemistry	22CHUOE501	Dairy Chemistry
17	B.Sc Microbiology	22MBUOE501	Bio Nanotechnology
18	B.Sc Biochemistry	22BCUOE501	Hygiene and Health
19	B.Sc Biotechnology	22BTUOE501	Golden Manure Preparation

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 Extracurricular 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 advise 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

- Analyzing 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
Continuous Internal Assessment: Total		40

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

Practical Courses

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

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

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

11.3 Pattern of Test Question Paper

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

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

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

Instruction	Remarks
Maximum Marks	50 marks
Duration	2 Hours
Part – A	Objective type (20*1=20)
Part - B	Short Answer Type (3*2 = 6)
Part - C	3 Eight mark questions ‘either – or’ choice (3*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 ($20 * 1 = 20$ Marks) Question No. 1 to 20 Online Multiple-Choice Questions
Part- B	5 Questions of 2 marks each ($5 * 2 = 10$ Marks) Covering all the five units of the syllabus Question No. 21 to 25
Part- C	5 six marks Questions of 6 marks each ($5 * 6 = 30$ Marks.) Question No. 26 to 30 will be ‘either-or’ type, covering all five units of the syllabus; i.e., Question No. 26: Unit - I, either 26 (a) or 26 (b), Question No. 27: Unit - II, either 27 (a) or 27 (b), Question No. 28: Unit - III, either 28 (a) or 28 (b), Question No. 29: Unit - IV, either 29 (a) or 29 (b), Question No. 30: Unit - V, either 30 (a) or 30 (b)

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

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

Record Notebooks for Practical Examination

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

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

12.3. Evaluation of Project Work

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

*Combined valuation of Internal and External Examiners.

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

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

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

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

12.3.5 Copy of the approved project report after the successful completion of *viva-voce* 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 6th 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

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

Sum of the credits of the courses of the entire programme

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

where,

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

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

			Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
9	B. Sc.	Computer Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
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 th or 10+2 pattern of education taking computer science/maths as one of the subject.
11	B.Sc.	Computer Science (Artificial Intelligence and Data Science)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
12	BCA	Computer Application	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
13	B.Sc.	Applied Science (Material	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

		Science)	level (OR) 3 year diploma after 10 th or 10+2 pattern of education taking the respective subject as one of the subject.
14	B.Sc.	Applied Science (Foundary Science)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Physics as one of the subjects at the Higher Secondary level (OR) 3 year diploma after 10 th or 10+2 pattern of education taking the respective subject as one of the subject.
15	B. Com.	Commerce	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern.
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.

Course Code	Name of the Course	Cate gorie s	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Pag e No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – I												
22LAU101	Language - I	AEC	I, II, III	a, e	6	-	-	6	40	60	100	27
22ENU101	Communicative English - I	AEC	I, II, III	a, e	4	-	-	4	40	60	100	31
22AFU101	Basics of Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	-	-	5	40	60	100	33
22AFU102	Organization Management	CC	I, II, III	a, b, c, d,e,h	4	-	-	3	40	60	100	35
22AFU103	Business Mathematics and Statistics	CC	I, II, III	a, c, d,e, h	6			5	40	60	100	37
22AEC101	Intellectual Property Rights	AEC	I, II, III	a, e, g, f	4	-	-	3	40	60	100	39
	Semester Total				30	-	-	26	240	360	600	-
SEMESTER – II												
22LAU201	Language – II	AEC	I, II, III	a, e	6	-	-	6	40	60	100	41
22ENU201	Communicative English – II	AEC	I, II, III	a, e	4	-	-	4	40	60	100	44
22AFU201	Basics of Cost Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	2	-	5	40	60	100	46
22AFU202	Business Law	CC	I,II,III,IV	a,c,d,e, h,i	5	-	-	5	40	60	100	48
22AFU211	Introduction to Information Technology (Practical)	SEC	I, II, III	a, b, c, d,e,h	-	-	4	2	40	60	100	50
22AEC201	Environmental Studies	AEC	I,III, IV	a, e,h, i	3	-	-	3	40	60	100	52
	Semester Total				24	2	4	25	240	360	600	

Course Code	Name of the Course	Cate gorie s	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Pag e No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – III												
22AFU301	Financial Reporting- I	CC	I, II, III, IV	a, c, d,e, h,i	6	-	-	5	40	60	100	54
22AFU302	Taxation I	CC	I, II, III, IV	a, c, d,e, h,i	6	-	-	5	40	60	100	56
22AFU303	Company Law	CC	I, II, III, IV	a,c,d,e,h,i	5	-	-	4	40	60	100	58
22AFU304	Principles of Insurance	CC	I, II, III, IV	a, c, d, e, h, i	5			4	40	60	100	60
22AFU305A	Management Information system	SEC	I, II, III	a,c,d,e,h	2			2	40	60	100	62
22AFU305B	Computerized Accounting System		I, II, III, IV	a, c, d, e, h, i						64		
22AFU311A	Management Information system (practical)	SEC	I, II, III	a, b, c, d, e, h		-	4	2	40	60	100	66
22AFU311B	Computerized Accounting System (practical)											
22SSD301	Soft Skill Development I	SEC			2			1	100		100	70
22AFU391	Internship I	SEC						1				72
	Semester Total				26	-	4	24	400	300	700	
SEMESTER – IV												
22AFU401	Management Accounting	CC	I, II, III	a, e	6	-	-	5	40	60	100	74
22AFU402	Taxation II	CC	I, II, III	a, c, d,e,h	6	-	-	5	40	60	100	76
22AFU403	Principles of Management	CC	I, II, III, IV	a, c, d,e, h,i	4			3	40	60	100	78
22AFU404	Financial Reporting II	CC	I, II, III	a, c, d,e, h	6	-	-	5	40	60	100	80
22AFU405	Goods and Service Tax	SEC			2			2	40	60	100	82
22AFU411	Goods and Service Tax (Practical)	SEC					4	2	40	60	100	83
22SSD401	Soft Skill Development - II	SEC	-	-	2	-	-	1	100	-	100	84
	Semester Total				26		4	23	340	360	700	-

Course Code	Name of the Course	Cate gorie s	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Pag e No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
	SEMESTER –V											
22AFU501A	Corporate Accounting	DSE	I, II, III, IV	a, c, d,e, f,g,h,i	6	2	-	5	40	60	100	86
22AFU501B	Investment management		I, II, III	a, c, d,e, f,g,h								88
22AFU502A	Financial Services and markets	DSE	I, II, III	a, c, d,e, h	6	-	-	5	40	60	100	90
22AFU502B	Human Resource management		I, II, III	a, c, d,e, h								92
22AFU503A	Research methodology	SEC	I, II, III	a, c,d,e, h	6	-	-	5	40	60	100	94
22AFU503B	International Business		I, II, III	a, c, d,e, f,g,h								96
22AFU504A	Audit and Assurance	GE	I, II, III	a,e,h	4	2	-	3	40	60	100	98
22AFU504B	Digital Banking		I, II, III	a,e,h								100
22AFUOE501	Enterprise Resource Planning (ERP)	SEC	I, II, III	a, c,d, e,h	4	-	-	3	40	60	100	102
22AFU591	Internship-II	SEC	I, II, III	a, c, d,e,f,g, h				1	100	-	100	104
	Semester Total				26	4	-	22	200	300	500	-

Course Code	Name of the Course	Cate gorie s	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Pag e No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – VI												
22AFU601A	Financial management	DSE	I, II, III	a, c,d, e,h	6		-	5	40	60	100	106
22AFU601B	Project management		I, II, III	a, b, c, d,e,h								108
22AFU602A	Export Import Finance	SEC	I, II, III	a,e,h	6	-	-	5	40	60	100	110
22AFU602B	Business Environment		I, II, III	a, b, c, d,e,h								112
22AFU603A	Entrepreneurship	GE	I, II, III	a, b, c, d,e,h	6	-	-	5	40	60	100	114
22AFU603B	International marketing		I, II, III	a, c, d,e,f,g,h								116
22AFU604A	Principles of E- Commerce	DSE	I, II, III	a, c, d,e,f,g,h	4			3	40	60	100	118
22AFU604B	International Financial Management		I, II, III	a, c, d,e,f,g,h								119
22AFU691	Project	DSE	I, II, III, IV	a,c,d,e,h,i	8	-	-	6	40	60	100	120
	Semester Total				30	-	-	24	200	300	500	-
	Programme Total				-	-	-	144	-	-	-	-
	ECA/NCC/NSS/Sports/General Interest etc				Good				1620	1980	3600	

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	22LAU101	Language - I
	22ENU101	Communicative English – I
	22AEC101	Intellectual Property Rights
II	22LAU201	Language – II
	22ENU201	Communicative English – II
	22AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
I	22AFU101	Basics of Financial Accounting
	22AFU102	Organisation Management
	22AFU103	Business Mathematics and Statistics
II	22AFU201	Basics of Cost Accounting
	22AFU202	Business Law
III	22AFU301	Financial Reporting -I
	22AFU302	Taxation – I
	22AFU303	Company Law
	22AFU304	Principles Of Insurance
IV	22AFU401	Management Accounting
	21AFU402	Taxation – II
	22AFU403	Principles of Management
	22AFU404	Financial Reporting -II

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
II	22AFU211	Introduction to Information Technology (Practical)
III	22AFU305A	Management Information System
	22AFU305B	Computerized Accounting System
	22AFU311A	Management Information System (Practical)

	22AFU311B	Computerized Accounting System (Practical)
	22SSD301	Soft Skill Development I
	22AFU391	Internship-I
IV	22AFU405	Introduction to GST
	22AFU411	Introduction to GST (Practical)
	22SSD401	Soft Skill Development II
V	22AFU503A	Research Methodology
	22AFU503B	International Business
	22AFUOE50	Enterprise resource planning
	22AFU591	Internship-II
VI	22AFU602A	Export Import Finance
	22AFU602B	Business Environment
DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	22AFU501A	Corporate Accounting
	22AFU501B	Investment Management
	22AFU502A	Financial Services and Markets
	22AFU502B	Human Resource Management
VI	22AFU601A	Financial Management
	22AFU601B	Project Management
	22AFU604A	Principles of E-Commerce
	22AFU604B	International Finance
	22AFU691	Project

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	22AFU504A	Audit and Assurance
	22AFU504B	Digital Banking
VI	22AFU603A	Entrepreneurship
	22AFU603B	International Marketing

PROGRAM OUTCOMES [PO]

- Graduates will have solid foundation in bookkeeping, accounting, computers and professional fundamentals required to record the business transaction ability.
- Graduates will apply technological skills in accounting, taxation by creating and applying the appropriate software and software tools for business management.
- Graduates will obtain the ability to analyze and develop programs for system-based applications which will help in solving complex business problems to make effective decisions.
- Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.
- Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.
- Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.
- Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

PROGRAM SPECIFIC OUTCOMES (PSO)

- Graduates will apply a lifelong learning gained through knowledge and skills in continuous adaption of new technologies and the changes in environment factors pertaining to accounting, IT, and finance.
- Graduates will demonstrate legal, ethical compliance (including IT norms) and socially sustainable code of conduct in both personal and professional decision-making process.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

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

- II. Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies, KPO/BPO field of IT sector and entrepreneurial ventures.
- III. Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.
- IV. Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	i
Graduates will acquire knowledge in accounting, taxation, finance, management concepts and computer applications and apply it in business to become qualified professionals.	√	√							
Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies, KPO/BPO field of IT sector and entrepreneurial ventures.	√	√	√	√	√	√	√		
Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.		√	√	√	√	√	√	√	√
Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.		√	√	√	√	√	√	√	√

22LAU101	பகுதி – I, தமிழ்						Semester – I		
							6H	–	6C
Instruction Hours / week:	L: 6	T: 0	P: 0	Marks: Internal: 40			External: 60		Total: 100
							End Semester Exam: 3 Hours		

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

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

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

அலகு – II : சங்க இலக்கியம்**அ). எட்டுத்தொகை****நற்றிணை :**

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

குறுந்தொகை:

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

ஐங்குறுநூறு:

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

பதிற்றுப்பத்து : ஏழாம் பத்து

எறிபிணம் இடறிய செம்மறுக் - 65

பரிபாடல்: வையை: பாடல்-6.

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

கலித்தொகை :

அகன்ஞாலம் விளக்கும் - நெய்தல் கலி - தலைவி கூற்று- 119.

அகநானூறு :

ஈன்றுபுறம் தந்த எம்மும் உள்ளாள் - பாலை - நற்றாய் கூற்று-35

புறநானூறு :

உற்றுழி உதவியும் உறுபொருள் கொடுத்தும் -183, பல்சான்றிரே - பொதுவியல் -195

ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை

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

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

அலகு - III : அற இலக்கியமும் சிற்றிலக்கியமும்

அ). அற இலக்கியம் (10 மணிநேரம்)

1.திருவள்ளுவர் - திருக்குறள்: (எண்கள்-திருக்குறள் வரிசை எண்ணைக் குறிப்பன)
பாயிரம்: 8 - அறவாழி அந்தணன், 13 - விண்இன்று பொய்ப்பின், 34 - மனத்துக்கண் மாசிலன்
ஆதல் இல்லற இயல்: இல்வாழ்க்கை: 41 - அன்பும் அறனும் உடைத்தாயின், 50 - வையத்துள்
வாழ்வாங்கு. **அன்புடைமை:** 80 - அன்பின் வழியது **விருந்தோம்பல்:** 90 - மோப்பக் குழையும்
இனியவை கூறல்: 95 - பணிவுடையன் இன்சொலன **செய்நன்றி அறிதல்:** 103 - பயன் தூக்கார்
புறங்கூறாமை: 190 - ஏதிலார் குற்றம் ஒப்புரவு **அறிதல் :** 216 - பயன் மரம் ஈகை: 228 -
ஈத்துவக்கும் இன்பம் **துறவற இயல்:** தவம்: 261 - உற்றநோய் **வாய்மை:** 291 - வாய்மை
எனப்படுவது **வெகுளாமை:** 306 - சினமென்னும் **இன்னா செய்யாமை:** 316-இன்னா எனத் தான்
உணர்ந்தவை **நிலையாமை:** 331 - நில்லாதவற்றை **ஊழியல்:** **ஊழ்:** 373 - நுண்ணிய நூல்
ஆள்வினை உடைமை: 618 -பொறியின்மை யார்க்கும், 620-ஊழையும் உட்பக்கம் **நட்பு:** 792-
ஆய்ந்தாய்ந்து, 794-குடிப்பிறந்து, 797-ஊதியம் என்பது.,

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

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

4.வேதநாயகம்பிள்ளை-நீதிநூல்- (அதிகாரம்-7-தாய் தந்தையரைப் போற்றுதல்-
தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்). சின்னவோர் பொருள், கடவுளை வருந்தி, எப்புவிளும்,
வைத்தவர், ஈன்றவர்.

5. குமரகுருபரர் - நீதிநெறிவிளக்கம் -1. உறுதி - உறுதிபயப்ப(254), 2. முயற்சி - முயலாது
வைத்து(255), 3. உலையா முயற்சி (256), 4. காலம் - காலம் அறிந்தாங்கு (257), 5. மெய்வருத்தம் -
மெய்வருத்தம் பாரார் (258).

ஆ). சிற்றிலக்கியம் (10 மணிநேரம்)

1. **முக்கூடற் பள்ளு** - 2 பாடல்கள் - சித்திரக் காலிவாலான் (நெல்வகைகள்) குற்றாலத் திரிகூட மால்வரை (மீன் வகைகள்)
2. **நந்திக் கலம்பகம்** - 5 பாடல்கள் - என்னையே புகழ்ந்தேன், பதிதொறு புயல்பொழி, இந்தப்புவிடில், அடிவிளக்கும் துகில், வானுறுமதியை
3. **கலிங்கத்துப்பரணி** - தேவாசுரம், உடலின் மேல், நெடுங்குதிரை மிசைக் கலணை, விருந்தினரும் வறியவரும், தரைமகள் தன் கொழுநன்றன், பொருதடக்கை வாளெங்கே, வெயில்தாரை.
4. **தமிழலங்காரம்** - வண்ணச்சரபம் தண்டபாணி சுவாமிகள் - 10 பாடல்கள்
1. கடல் நீரில் கல் மிதக்கும், 2. வண்டமிழ் ஆற்றுதி, 3. கோளத்தை முட்டி
4. எக்காலம் என்று, 5. கடலூர் மயானத்தொர், 6. தேவாதி தேவன், 7. விண்மாரி,
8. தேவர் முனிவர், 9. அழுதேங்கி நஞ்சிட்ட, 10. அத்தனை பொத்து.
5. **அருள்தரும் பூங்கோதையன்னை அந்தாதி** - 11பாடல்கள்
1. பகவன் பெயரை, 2. மெல்லியல் மேலை, 3. வாலின் குரங்கு, 4. தவளே இவள்,
5. சுரக்கும் திருவருட், 6. வதிவாய் விளைபயில், 7.உறைவான், 8. பச்சைப்பேர்,
9. வித்தகம், 10. துணையாய், 11. கலந்தார்.

அலகு - IV : காப்பிய இலக்கியம்

அ) சிலப்பதிகாரம்:

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

மனையறம் படுத்த காதை : 'வார் ஒலி கூந்தலை' - 'சிறப்பின் கண்ணகி தனக்கு என்' (84-90)
அரங்கேற்றுக் காதை : 'மாமலர் நெடுங்கண்' - 'அகம் மறந்து' (170-175).

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

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

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

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

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

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

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

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

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

சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கிய காதை :

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

இ) சூளாமணி - அரசியல் சருக்கம்- 1. நாவினே கமழும்(1131), 2. கண்மிசை கனிந்த (1132),

3. விரைசெல லிவுளித்(1133), 4. அரைசர்கள் வருக(1134), 5. அருளுமா றடிகள் (1135),

6. விஞ்சைய குலக (1136), 7. சொரிகதிர் (1137), 8. கரியவன் வளைந்த(1138),

9. மடித்தவா யெயிறு (1139),10. விஞ்சய ரதனைக் (1140),

துறவுச் சுருக்கம் – பயாபதி மன்னனின் துறவு நெறி -1.மன்னிய புகழி(1840),
 2. திருமகி ழலங்கன் (1841), 3. ஆங்கவ ரணைந்த (1842), 4. அலகுடன் விளங்கு(1843),
 5. தன்னையோர் அரசனாக்கி (1844), 6. சென்றநாள் (1845), 7. எரிபுரை (1846.),
 8. பிறந்தனர் (1847), 9. பிறந்தநாம் (1848), 10. தொகைமலர் (1849) 11. ஒழுகிய (1850)

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

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

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

ஆ) கடிதப்பயிற்சி (6 மணி நேரம்)

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

இ) கட்டுரையை ஒருபக்க அளவில் பத்திகளாகச் சுருக்கி எழுதுதல்

முச்சங்க வரலாறு - சங்க இலக்கியத் தொகுப்பு - பாட்டும் தொகையும் - சங்க இலக்கியச் சிறப்பியல்புகள் - சங்கம் மருவிய காலம் - பதினெண்கீழ்க்கணக்கு நூல்கள் - திருக்குறள் - நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்கால அற இலக்கியங்கள் - தமிழில் சிற்றிலக்கியக் காலமும் கருத்தும் - தொண்ணூற்றாறு வகைச் சிற்றிலக்கிய வரிசை - காப்பியங்கள் - தமிழில் காப்பிய இலக்கணம் - தமிழில் பெருங்காப்பியங்களும் சிறு காப்பியங்களும் - சிலம்பும் மேகலையும் என்ற தலைப்பிலான கட்டுரையில் ஏதேனும் ஒன்றை ஒருபக்க அளவில் சுருக்கி எழுதுதல்.

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

1. Understand the process of communication
2. Overcome the barriers with appropriate methods
3. Exhibit the skills for good communication
4. Understand and exhibit the knowledge in developing interpersonal skills
5. Exhibit the knowledge on business etiquettes
6. Assess and utilize the communication technology

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

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

UNIT III: Inter personal skills: Greeting – Self-introduction - Oral presentation - Plan and preparation of speech - Audience psychology - Principles of effective delivery. Negotiating: Negotiating language - Framing arguments - Negotiating with customers - Negotiating with suppliers. Business etiquettes: Telephone etiquettes - Handshaking etiquettes - Business card etiquette - Business meal etiquette.

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

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

SUGGESTED READINGS:

1. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, 11th edition, McGraw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7th edition, McGraw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2nd edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.

22AFU101

BASICS OF FINANCIAL ACCOUNTING

Semester – I

6 H – 5 C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To develop the students about the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To understand about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations like consignment, joint venture and non – trading concern.
4. To examine the accounting procedure for branches and also to ascertain the financial position of each branch separately.
5. To examine and apply the accounting procedures for partnership firm.
6. To Explain problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.

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

1. Develop the accounting concepts, principles and to comply the accounting standards.
2. Create the final accounts and compute inventory valuation.
3. Understand the accounting process of financial statement and critically think in preparing accounts, rectification of errors, Consignment and Joint Venture.
4. Build the knowledge to ascertain the financial position of each branch separately.
5. Selecting the appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.
6. Infer the information to support business processes and practices, such as problem analysis and decision making.

UNIT I: Purpose of Financial Accounting–Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses-prudence.

UNIT II: Qualitative characteristics of financial statements–Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

UNIT III : Accounting records & double entry accounting system -Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts..

UNIT IV: Recording transactions -Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements.

UNIT V: Trial Balance, Financial Statements- Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilisation-Describe the principle of the equity method of accounting for Associate entities

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:

1. To help the students gain understanding of types of organisation and stakeholders.
2. To gain knowledge on the effect of environmental factors on organisation.
3. To enable them to analyse and understand the role of competitors.
4. To help the students to understand the structure of organisation.
5. To assume effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
6. To outline the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

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

1. Illustrate the types of business & the way they are structured.
2. Outline the role of corporate governance
3. Relate the impact of external environment on the organisation
4. Explain the roles, skills and functions of management.
5. Assume effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
6. Outline the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

UNIT I: Types of organisation & stakeholder analysis - Definition and common features of business organisation, the purpose & types of organisations and their main features such as profit-oriented, not-for-profit, public sector, Co-operatives and Non-government (NGOs), Stakeholders of an organisation – internal & external – objectives of stakeholders – how an organisation should satisfy these objectives – the power & interest of stakeholders in the organisation (use of Mendelow matrix).

UNIT II: Effect of environment on organisation- Political & legal factors – how the policy framework of political system & legal framework influences the business organisation in terms of employment, consumer protection, data security Macro-economic factors – understanding the effect of macro-economic policies, inflation, interest rates, unemployment, fiscal & monetary policies, global economic environment, Social & demographic factors – impact of changes in social structure, values and demographic changes, Technological factors – information technology – automation, digitisation.

UNIT III: Competition analysis - Understanding the role of competition and its impact on the business organisation, use of competition data to evaluate performance; Understand the influence of competition on business using Porter's Five Forces model; Understand the competitive position of an organisation by analysing competitive factors using SWOT analysis and Porter's Value Chain

UNIT IV: Organisation structure-The formal & informal structures – types of structures such as entrepreneurial, functional, divisional, matrix and boundary-less organisations – suitability and relative merits & demerits of the types of organisation; Principles of business governance – separation of ownership from management – concept of span of control; Centralisation vs decentralisation of business functions – shared services approach – offshoring & outsourcing of business functions – Hierarchical levels of business organisation

UNIT V: Governance - Principles of corporate governance – stewardship function of the Board; Role of committees in governance such as audit committee, remuneration committee, recruitment committee, shareholders relations committee; Governance & social responsibility of an organisation – role of ethics in business.

SUGGESTED READINGS

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

COURSE OBJECTIVES:**To make the students**

1. To understand the 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 have a proper understanding of mathematical applications in finance, commerce and management

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. Analyse and demonstrate mathematical skills required in mathematically intensive areas in economics and business

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

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

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

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

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

SUGGESTED READINGS:

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

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: Overview of Intellectual Property - Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India : Genesis and development – IPR in abroad - Major International Instruments concerning Intellectual Property Rights: Paris Convention, 1883, the Berne Convention, 1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967, the Patent Co-operation Treaty, 1970, the TRIPS Agreement, 1994

UNIT II: Patents - Patents - Elements of Patentability: Novelty, Non-Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and license, Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Appellate Board.

UNIT III: Copyrights - Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure, Term of protection, Ownership of copyright, Assignment and licence of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights.

UNIT IV: Trademarks - Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non-Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry and appellate board

UNIT V: Others Forms of IP – Design - Design: meaning and concept of novel and original - Procedure for registration, effect of registration and term of protection.

Geographical Indication (GI) Geographical indication: meaning, and difference between GI and trademarks - Procedure for registration, effect of registration and term of protection

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, 2ndEdition, (2013) LexisNexis.
5. Barrett, Margreth, Intellectual Property, (2009) 3rd Edition, Aspen Publishers, New York
6. Nard, Craig Allen, Law of Intellectual Property, (2008) 2nd Edition, Aspen Publishers, New York

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

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

அலகு – I : தமிழ் இலக்கிய வரலாறு- II

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

அலகு – II : பக்தி இலக்கியம்:

சைவம் - (15 பாடல்கள்) பெரியபுராணம் – திருமூலநாயனார் புராணம் - அந்தி இளம்பிறைக் கண்ணி, மற்று அவர்தாம் அணிமா, காவிரி நீர் பெருந்தீர்த்தம், அந்நிலைமைத் தானத்தை, அந்தணர்தம் சாத்தனார், மற்றுஅதன் தன் உடம்பினை, இவன் உயிர்பெற் றெழில், பாய்த்திய

பின் திருமூலராய், வெய்ய சுடர் கதிரவனும், அங்கவனும், பித்து உற்ற மையல் அன்று, இந்த நிலைமையில், ஆவடு தண்துறை, ஊன்உடம்பில், முன்னிய அப்பொருள்.

1.வைணவம் - பெரியாழ்வார் திருமொழி: 3-ஆம் பத்து - பத்தாம் திருமொழி

‘நெறிந்தகருங்குழல் மடவாய்’ - சீதைக்கு அனுமன் தெரிவித்த அடையாளம். (1-10).

2. அலகு - III : கவிதை இலக்கியம்

- | | | |
|-----------------------------------|---|--|
| 1. மகாகவி பாரதியார் | - | யோக சித்தி-தேடிச்சோறு |
| 2. புரட்சிக் கவிஞர் பாரதிதாசன் | - | தமிழின் இனிமை
கனியிடை ஏறிய சுளையும் |
| 3. கவிமணி தேசிக விநாயகம் பிள்ளை | - | ஒற்றுமையே உயர்நிலை |
| 4. கவிஞர் வைரமுத்து | - | வித்தியாசமான தாலாட்டு |
| 5. கவிஞர் சிற்பி பாலசுப்பிரமணியம் | - | புத்த ஞாயிறு |
| 6. கவிஞர் வைதீஸ்வரன் | - | விரல் மீட்டிய மழை |
| 7. ஈரோடு தமிழன்பன் | - | இன்னொரு சுதந்திரம் |
| 8. கவிஞர் சுசந்தி சுப்பிரமணியம் | - | புதையுண்ட வாழ்க்கை |
| 9. கவிஞர் அறிவுமதி | - | நட்புக்காலம் |
| 10. கவிஞர் தாமரை | - | தொலைந்து போனேன் |

அலகு - IV : சிறுகதையும் உரைநடையும்

அ). சிறுகதை

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

ஆ). உரைநடை

1. ஆளுமைத்திறன் அறிவோம் - தன்னம்பிக்கை மாத இதழிலிருந்து
2. கலைச்சிறப்பு - முத்தமிழ்க் காவலர் கி.ஆ.பெ. விசுவநாதம்
3. காளத்திவேடனும் கங்கைவேடனும் - சொல்லின் செல்வர் ரா.பி.சேதுப்பிள்ளை
4. ஏட்டில் இல்லாத இலக்கியம் - ஓளவை துரைசாமி
5. நொய்யல் - முனைவர் ப. தமிழரசி
6. கீழடி - வைகை நதிக்கரையில் சங்ககால நகர நாகரிகம் - தமிழ் நாடு அரசு தொல்லியல் துறையின் அறிக்கையிலிருந்து தொகுக்கப்பட்டது.

அலகு- V : அடிப்படை இலக்கணமும் பயன்பாட்டுத்தமிழும் - II

அ). இலக்கணப் பயிற்சி: 1. சொல் இலக்கணம்

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

2). அணி இலக்கணம்

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

ஆ). படைப்பிலக்கியப் பயிற்சிகள்

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, கட்டுரை படைப்பாக்க உத்திகள் - பயிற்சிகள்
3. எழுத்தாளர் உடனான நேர்காணல், பேட்டி, மேடைப்பேச்சு .

இ). மொழிபெயர்ப்புப்பயிற்சிகள்:

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

ஈ). கட்டுரையை ஒருபக்க அளவில் பத்திகளாகச் சுருக்கி எழுதுதல்

தமிழ் இலக்கிய வரிசையில் திருமுறைகளும் நாலாயிரத் திவ்யப்பிரபந்தமும்- பன்னிரு திருமுறைகள் அறிமுகம்- திருமுறை ஆசிரியர்களின் இலக்கியப் பங்களிப்பு- திருமுறைகளில் பக்திநெறியும் சமுதாய நோக்கும் - சமயக்குரவரின் அருள்நெறி - பன்னிரு ஆழ்வார்கள் வரலாறு - ஆழ்வார்களின் இலக்கியப் பங்களிப்பு - திவ்யப் பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும் - தமிழ் மொழியின் கவிதை, சிறுகதை, உரைநடை இலக்கியங்களின் தோற்றம் - வளர்ச்சி - வரலாறு - நாட்டுப்புற இலக்கியங்கள் என்ற தலைப்பிலான கட்டுரையில் ஏதேனும் ஒன்றை ஒருபக்க அளவில் சுருக்கி எழுதுதல்.

COURSE OBJECTIVE:

1. To give basic knowledge on grammar.
2. To train communication in real life situation.
3. To be familiar with the four basic skills of English.
4. To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
5. To provide aesthetic pleasure through literature.
6. To develop the moral values of students

COURSE OUTCOME:

1. Retrieve fundamentals of English language to construct error free sentences.
2. Develop the knowledge of interpersonal skills.
3. Establish and maintain social relationships.
4. Develop communication skills in business environment.
5. Refine communication competency through LSRW skills.
6. Improving interpersonal skills through literary works.

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: Pr-incorporation contracts - Memorandum of Association - Articles of Association - Shareholders Agreement. **Company Meetings:** Notice, Agenda, Minutes of the Meeting.

SUGGESTED READINGS:

1. Sharma and Krishna Mohan (2017), Business Correspondence and Report writing, TMH.
2. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi
3. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.
4. Dr. G.K. Kapoor(2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23rd edition, Taxmann Publication, New Delhi.
5. Kapoor. N.D.(2014), Elements of Mercantile Law, New Delhi.S.Chand & Co,

22AFU201

BASICS OF COST ACCOUNTING

Semester – II

6 H – 5 C

Instruction Hours / week: L: 6 T: 2 P: 0 Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

1. To understand the cost concepts, types of costing methods and book keeping for cost accounting
2. To learn the tools and techniques to calculate cost and solve the problems.
3. To select the best methods of costing and apply critically based on the situation.
4. To analyse the cost accounting concepts, methods and book keeping procedure for cost accounting.
5. To gain a lifelong learning for applying the cost concepts in analyzing the business problems.
6. To assist management in decision-making.

COURSE OUTCOMES:

Learners should be able to

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

UNIT I : Information for management- Sources of data (internal & external) –concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical technique

UNIT II : Accounting for costs – Material & labour -Accounting for material costs – ordering, receiving & issuing material –methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios

UNIT III :Accounting for costs – Overheads-Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs

UNIT IV: Methods of costing -Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

UNIT V: Budgeting & standard costs -Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards.

Note: Theory 20% and Problems 80%

SUGGESTED READINGS:

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

22AFU202

BUSINESS LAW

Semester – II

5H – 5C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act.
4. To understand about the Limited Liability Partnership Act, 2008.
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To gain knowledge on cyber law and its importance.

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

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

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

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

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

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

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

SUGGESTED READINGS:

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

22AFU211**INTRODUCTION TO
INFORMATION TECHNOLOGY (PRACTICAL))****Semester – I
4H – 2C****Instruction Hours / week: L: 0 T: 0 P: 4****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

1. To know the MS-word features and its application
2. To be familiar with MS-Excel function and its application
3. To be familiar with MS-Office application in preparing balance sheet.
4. To be aware of the MS-PowerPoint and its usage.
5. To understand the usage of MS-Access and its applications.
6. To provide education in the use of Information and Communication Technology or ICT.

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

1. Prepare documents and reports for the organization.
2. Prepare datasheet and apply the built-in functions for analyzing the data to support decision making.
3. Utilize visual aids and tools to present the data
4. Design the presentations for the business meetings
5. Store, retrieve data and make decisions based on the information.
6. Keep information safe and make it easier to provide service delivery.

LIST OF PRACTICALS**MS WORD**

1. Type Chairman's Speech/Auditor's report/Minutes/Agenda and perform the following operations: Bold, Underline, Font size, Style, Background color, Text color, Line spacing, Spell check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare shareholders meeting letter for 10 members' using Mail Merge Operation.
3. Prepare your Resume by using a Wizard/Template.

MS EXCEL

1. Prepare a Mark List of your Class (Minimum of 5 Subjects) and perform the following operation: Data entry, Total, Average, Result and Ranking by using Arithmetic and Logical functions and sorting.
2. Draw the different type of charts (line. Pie. Bar) to illustrate year wise performance of Sales. Purchase. Profit etc. of a company by using chart wizard.
3. Prepare a statement of Bank Customer's Account showing simple and compound interest calculations for 10 different customers' using Mathematical and Logical functions.

MS POWERPOINT

1. Design Presentation slides for a product of your choice. The slide must include Name. Brand Name. Type of Product. Characteristics. Special Features. Price. Special Offer etc.

2. Design presentation slides for Organization details for 5 levels of hierarchy of a Company by using organization chart.

MS ACCESS

1. Prepare a Payroll for employee database of an organization with the following details: Employee ID, Employee Name, Date of Birth, Department, Designation, Date of Appointment, Basic pay, Dearness Allowance, House rent Allowance and other deduction if any. Perform queries for different categories.
2. Create Mailing Labels for Student Database which should include atleast three tables and each table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address and Phone number.

SUGGESTED READINGS:

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

22AEC201	ENVIRONMENTAL STUDIES			Semester – I
				3H – 3C
Instruction Hours / week:	L: 3 T: 0 P: 0	Marks: Internal: 40	External: 60	Total: 100
				End Semester Exam:
				3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

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

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

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

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

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES

1. To build knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities.
2. To Examine important role accounting plays in society.
3. To Classify the business transactions and create financial statements according to generally accepted accounting principles
4. To understand the important role accounting plays in allowing individuals to make informed decisions.
5. To construct financial statements for individual entities for the use of shareholders.
6. To construct financial statements such as balance sheets, income statements, and cash flow statements from the underlying transactions.

COURSE OUTCOMES

Learners should be able to:

1. Understand the use and application of the IFRS (and Ind AS in India)
2. Accounting for transactions using accounting standards
3. Construct the single entity financial statement
4. Examine & interpretation of accounting statements
5. Explain the main elements of financial accounting information – assets, liabilities, revenue and expenses
6. Identify the main financial statements and their purposes.

UNIT I: Use of IFRS and Ind AS- Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time

UNIT II: Application of IFRS (Ind AS) for transactions- Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

UNIT III: Revenue recognition- Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

UNIT IV: Preparation & presentation of financial statements- Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in

module 2& 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

UNIT V: Analysis of financial statements- Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average

SUGGESTED READINGS:

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

				Semester – III	
22AFU302		TAXATION – I		6 H – 5 C	
Instruction Hours / week: L: 6 T: 0 P: 0		Marks: Internal: 40		External: 60	Total: 100
End Semester Exam: 3 Hours					

COURSE OBJECTIVES:**To make the students**

1. To explain the various forms of returns
2. To understand with assessment of Individual Tax
3. To find income tax assessment of partnership firms
4. To understand the assessment of tax.
5. To examine the procedure for recovery of taxes.
6. To interpret the penalties and prosecutions.

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

1. Filing of various returns
2. Find out the Individual Tax
3. Assess income tax of partnership firms
4. Assessment of companies and co-operative societies
5. Recovery of excess taxes
6. Understand the penalties and prosecutions.

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. Dr. H.C Malhotra, Dr. S P Goyal(2020), Income Tax Law and Practice, 60th edition, Sathya Bawan Publication, New Delhi.
2. Monica Singhanian Vinod K Singhanian (2020), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
3. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
4. CA AtinHarbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd 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. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers

22AFU303	COMPANY LAW			Semester – III
Instruction Hours / week: L: 5 T: 0 P: 0	Marks: Internal: 40	External: 60	Total: 100	5 H – 4 C
				End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws.
4. To analyse cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. To understand the concepts of incorporation, raising capital by companies, borrowings and investments by companies, foreign direct investment in Indian companies, corporate restructuring, corporate insolvency and other related important issues.

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

1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyze few real time cases relevant to company law.
4. Analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. Learning about raising of capital by companies in compliance with SEBI regulations

UNIT I: Companies Act 1956 and 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;ShilpaDixit;Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4th Edition, Bloomsbury Professional India, New Delhi.
2. Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 22nd Edition, Taxmann Publication, New Delhi.
3. Dr. G.K. Kapoor(2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23rd edition, Taxmann Publication, New Delhi.
4. M.C Bhandari (2018), Guide to Company Law Procedures, 24th Edition , LexisNexis, New Delhi
5. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To understand risk and significance of Insurance.
2. To explain various types of Life insurance.
3. To create knowledge on General Insurance
4. To examine fire and marine insurance policies.
5. To understand on recent trends in insurance.
6. To create knowledge on miscellaneous coverage of insurance.

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

1. Understand risk and significance of Insurance
2. Explain various types of Life insurance
3. Create knowledge on General Insurance
4. Examine the fire and marine insurance policies
5. Understand on recent trends in insurance.
6. Build knowledge on miscellaneous coverage of insurance.

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

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

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

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

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

UNIT V: Miscellaneous Coverage - Motor Insurance - Liability only policy - Package policy. **Health Insurance** – Nature- Personal Accident insurance - Burglary insurance - Legal Liability insurance- Engineering insurance - Rural insurances - Micro insurance.

SUGGESTED READINGS

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

22AFU305A	MANAGEMENT INFORMATION SYSTEM		Semester – III	
			2H – 2C	
Instruction Hours / week:		L: 2 T: 0 P: 0	Marks: Internal: 40	External: 60
			Total: 100	End Semester Exam: 3 Hours

COURSE OBJECTIVES:

1. To know the use and function of information systems.
2. To enable the students to learn the management information system and their applications in Management.
3. To create awareness among students in telecommunication revolution
4. To identify and evaluate hardware and software requirements for information systems.
5. To associate with management information systems.
6. To understand the concept of telecommunication revolution.

COURSE OUTCOMES

1. Ability to use the functions of information systems.
2. Able to apply the techniques in management information system
3. Imbibe Telecommunication revolution
4. Identify and evaluate hardware and software requirements for information systems.
5. Understand the risks of management information systems.
6. Understand the concept of telecommunication revolution.

UNIT I: Introduction to Information Systems: Definition - Features - Steps in Implementation of MIS- Need for Information - Information System for Decision making- MIS as Competitive Advantages – MIS Structures.

UNIT II: Strategic Information System: MIS - Strategic Information System - MIS Support for Planning - Organizing - controlling - MIS for Specific Functions - Personnel - Finance - Marketing Inventory Production Data Base Management System Models - Hierarchical - Network - Relational - Modular.

UNIT III: Computer Hardware and Software: Description of Electronic Computers - CPU Operations - Classification of Computers - Main - Mini - Workstations - Micro Computers - Super Computers - Personal Computers. **Computer Software:** Types of Software - Data Representation in Computers – Introduction to Client-Server.

UNIT IV: Input Devices: Mouse - Touch Screens - MICR - OCR - Keyboard - Pen Based Input - Digital Scanners - Voice Input Devices - Sensors. Output Devices - Impact Printers - Non- Impact Printers -

Video Display Terminals - Plotters - Voice Output Devices. Secondary Storage Devices - Magnetic Disk, Floppy, Magnetic Tape, Optical Disk Storage – DROM.

UNIT V: Telecommunication Revolution: Introduction to Email- Internet - Intranet – Teleconferencing- www Architecture - Introduction to E-Commerce - Models B_B, B_C, and EDI, EDI Applications in Business - Electronic Payment Cash - Smart Cards - Credit Cards - Fundamentals of ERP- Information Technology Act, 2000.

SUGGESTED READINGS:

1. Chopra, Abhishek, Chaudhary (2020), Mukund Implementing an Information Security Management System, Apress Publications
2. James O Brien. (2017). Management Information System. New Delhi: Tata Mc Graw Hill.
3. Kenneth Laudon., & Jane Laudon. (2017). Management Information System- A contemporary perspective. New Delhi: Pearson Prentice Hall of India.
4. Kelly Rainer, Brad Prince, et al. (2017) Management Information Systems, Wiley Publications

COMPUTERIZED ACCOUNTING SYSTEM**Semester – III****22AFU305 B****2 H – 2 C****Instruction Hours / week: L: 2 T: 0 P: 0****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

1. To Understand fundamentals of Tally
2. To know Tally features and its importance in supporting accounting activity.
3. To communicate the features of Tally in capturing accounting procedures.
4. To gain the 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 support all day-to-day processes from recording invoices to generating various MIS reports.

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

1. Understand the fundamentals of Tally
2. Comprehend the knowledge of Tally, its features and its importance.
3. Communicate the features of Tally in capturing accounting procedures.
4. Gain the knowledge of Tally features and integration of accounting and computer for effective decision making.
5. Familiarize the incorporation of GST standards into accounting and computerized accounting process.
6. Understanding the significance and utilization of job arrange preparing and job costing.

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

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

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

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

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

SUGGESTED READINGS:

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

MANAGEMENT INFORMATION SYSTEM (PRACTICAL)**Semester – III****22AFU311A****4 H – 2 C****Instruction Hours / week: L: 0 T: 0 P: 4****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

1. To Understand the usage of information system in management decision.
2. To critically analyse the use of DSS, AI in supporting management decision.
3. To understand the usage of information system in management decision.
4. To understand the security and ethical issues pertaining to use of information technology in management decision making.
5. To apply the usage of information system in management decision as a lifelong practice.
6. To enable the students to use information to assess the impact of the Internet and Internet technology on electronic commerce and electronic business and understand the specific threats and vulnerabilities of computer systems.

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

1. Understand the usage of information system in management decision.
 2. Critically analyse and evaluate the use of DSS, AI in supporting management decision
 3. Understanding of the usage of informationsystem in management decision.
 4. Understand the security and ethical issues pertaining to use of information technologyin management decision making.
 5. Apply the understanding of the usage of information system in management decision as a lifelong practice.
 6. Understand the various business models being implemented in electronic commerce and how they can be used support organizational strategies.
-
1. Visit a company and know the management information system and its application in thecompany decision making process.
(Measure efficiency in terms of Cost and time factor)
 2. Understand the application of Artificial intelligence in the decision-making process of acompany using a real time case.
 3. Use of Google analytics in decision making process by the companies – A real time case
 4. Use of the ERP systems in improvising the decision-making process of the organization. –A real time case
 5. Information Technology influence on organization goal – A Case study analysis
 6. Information Technology usage in Accounting and finance control – A case study analysis

7. E-Governance in a state – Select a state which you feel has implemented information technology for effective governance.
8. The Threats in E-banking and Mobile Banking Technologies – A real case study analysis
9. Security threats in Implementing the Information technology in an organization and ways to mitigate same – Refer a real time case
10. Growing Need and role of CIO in an organization especially financial institutions – A Real case study analysis

SUGGESTED READINGS

1. C. Laudon Kenneth, P. Laudon Jane (2018), Management Information System, 15th edition, Pearson Education, New Delhi.
2. James A. O'Brien , George M. Marakas , Ramesh Behl (2017), Management Information Systems, 10th edition, McGraw Hill, New Delhi.
3. Gupta A.K. (2010), Management Information System, S.Chand, New Delhi,
4. D.P. Goyal (2014), Management Information Systems: Managerial Perspectives, 4th edition Vikas Publication, New Delhi.
5. Jawadekar (2017) Management Information Systems: A Global Digital Enterprise Perspective, 5th edition, McGraw Hill, New Delhi

COMPUTERIZED ACCOUNTING SYSTEM (PRACTICAL)**Semester – III****22AFU311 B****4 H – 2 C****Instruction Hours / week: L: 0 T: 0 P: 4****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

1. To understand the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. To classify the items under items heads
3. To Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerized system as a lifelong learning.
6. To apply the knowledge of quantitative tools & techniques in the interpretation of data for managerial decision – making

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

1. Familiarize on the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. Classify the items under items heads
3. Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerized system as a lifelong learning.
6. Enables the auditor to perform an audit or track changes that affect the integrity of a transaction

List of Exercises

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

- ❖ Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk – 10 liters, roti – 20 pieces and mobile – 5 numbers.
- ❖ Now, create sales ledgers – one for 28% GST rate and one for 5% GST rate.
- ❖ Also, create purchase ledgers in the same way each of 28% GST and 5% GST.
- ❖ Create 1 sundry debtor outside your state and 1 sundry debtor inside your state.
- ❖ Similarly, create 1 sundry creditor outside your state and 1 sundry creditor inside your state.
- ❖ Now, create GST Taxation ledgers for CGST, SGST and IGST for input as well as output taxation of GST. Totally, there will be 6 GST taxation ledgers.
- ❖ Now, create a purchase entry in which you will purchase 5 liters of milk at 5% GST rate for Rs50 per liter, 5 pieces of roti for Rs10 per piece and 3 numbers of mobile for Rs25,000 per mobile.
- ❖ GST rate for roti and mobile is 28%. Purchase this from inside your state.
- ❖ Also, fill in the E-Way bill details.
- ❖ Now, create a sales entry. Sell all the milk at Rs.55 per liter with the same rate of GST as it was purchased. Sell 20 pieces of roti at Rs.20 per piece and 1 mobile phone at Rs. 50,000 per mobile at the same rates of GST as it was purchased.
- ❖ This sale will be outside the state. Also, fill in the E-Way bill details.
- ❖ Now, check the profit and loss account and see what is the total value of sales for 5% GST.
- ❖ Go to Stock Summary and see what is the gross profit on sales of milk under the FIFO and LIFO methodology of stock valuations.
- ❖ Check the Ratio Analysis and see what is the current ratio and quick ratio.

SUGGESTED READINGS:

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

22SSD301		SOFT SKILL DEVELOPMENT - I		Semester – IV
				2H – 1C
Instruction Hours / week: L: 2 T: 0 P: 0		Marks: Internal: 100		Total: 100

COURSE OBJECTIVES:**To make the students**

- To understand the main concepts of Employability and Skill Development
- To escalate the knowledge in Analytical and Mathematical Skills
- To develop and nurture the soft skills for the students through individual and group activities
- To stimulate the all-round development of the students by emphasizing on Soft skills and Aptitude
- To embellish self-esteemed individuals by mastering inter-personal skills, team management skills and leadership skills
- To steer and bestow right module of training that meets the industry needs and ameliorate their employability skills.

Course Outcomes (Cos)

Upon culmination of this course the students will be able to:

1. Understand the basic concepts of Quantitative Aptitude and Logical reasoning.
2. Solve the real-time problems to accomplish job functions easily.
3. Understand the basic grammar and utilize it for their language enhancement.
4. Communicate in genuine circumstances acquiring basic grammatical structure and vocabulary.
5. Articulate efficiently with others as well within a group or a team catalyzing in building a rapport with the team members.
6. Intensify their professionalism at work by acquiring knowledge on job roles and responsibilities.

UNIT I- BASIC APPROACHES TO NUMBERS

- Number system
- Problems on numbers
- Number series
- Simplifications

UNIT II- PROBLEMS RELATED TO TIME

- Time and work
- Pipes and cisterns
- Time, speed, distance and problems on trains
- Boats and streams
- Clocks

- Calendar

UNIT III- PROBLEMS ON PARTITIONS

- Ratio and Proportion
- Average
- Inequalities
- Allegation and Mixture
- Elementary Statistics

UNIT IV- INTRODUCTION TO GRAMMAR AND PREREQUISITES FOR INTERVIEW

- Parts of Speech
- Tense
- Subject Verb Agreement
- Articles and Prepositions
- Resume Building
- Self-Introduction
-

UNIT V- EMPHASIZING THE FUNCTIONS OF GRAMMAR AND LIFE SKILLS

- Active and Passive Voice
- Direct and Indirect Speech
- Idioms and Phrases
- Degrees of Comparison and Conditional clause
- Prefix, suffix and Question tags
- Group discussion
- Extempore Speech

REFERENCE:

1. Quantitative aptitude for competitive exams by S.Chand, Dr. R.S. Aggarwal
2. A modern Approach to Logical Reasoning by S.Chand, Dr. R.S. Aggarwal
3. Verbal Aptitude for competitive exams by S. Chand, Dr. R.S. Aggarwal
4. Objective English for Competitive Examinations by Edgar Thorpe, Showick Thorpe
5. Communication skills and soft skills an integrated approach by E. SURESH KUMAR, P.SREEHARI, J SAVITHRI.

COURSE OBJECTIVES:**To make the students**

- To identify an issue to be analyzed and to be solved in a business setup or real time scenario using primary or secondary data collection.
- To understand the application of Research process in all functional areas.
- To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
- To apply the theoretical and practical learning of doing research into lifelong practice.
- To Communicate in oral and written form and prepare report
- To enhance students' knowledge in international culture and negotiation, where employability is made easy.

COURSE OUTCOMES:

Learners should be able to

1. Identify an issue to be analyzed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. Understand the application of Research process in all functional areas.
3. Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
5. Communicate in oral and written form and prepare report
6. Understand the concept of organizational study

Students shall undergo a minimum of 30 working days (6 weeks) internship during the summer. The student has to select a manufacturing firm. Not more than one student should undergo an internship in one firm. The student should maintain an internship diary and fill in the completed duties and get the attestation from the reporting staff in the organization. The candidate shall bring the attendance certificate and completion certificate from the firm where the internship work carried out. On completion of the Internship work, he/she shall submit the report to the Head of the Department. The Internship Report prepared according to approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD for *Viva-Voce* Exam. Two reviews will be conducted by minimum three faculty inclusive of Guide, HOD and a HOD nominated faculty which carries equal weightage.

The Internship Report should contain

1. Title page
 2. Declaration page
 3. Certificate
 4. Company Certificate
 5. Table of contents
 6. List of tables
 7. List of Charts
 8. Introduction to the Industry
 9. Introduction to the Company
 10. Organization Chart
 11. SWOT analysis and PEST Analysis
 12. Product and Services offered
 13. Financial Performance – Key indicators
 14. Objective of the Internship
 15. Department Analysis
 - a. Production
 - b. Marketing
 - c. HR
 - d. Finance
 - e. Other services department
- In department analysis the student have to study on the department chart,
No.of employees, Booksand software databases maintained, Issues Found.
16. Key learning from the internship
 17. Suggestions
 18. Conclusion
 19. Bibiliography
 20. Annexures

Guidelines :

The report should have a minimum of 30 pages. Times New Roman
Heading - 13 pts Text – 12 Pts. One inch page border all sides. 1.5line spacing.

22AFU401

MANAGEMENT ACCOUNTING

Semester – IV

6 H – 5 C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVE:

1. To understand the concepts of management accounting
2. To compute financial statement analysis
3. To calculate standard costing and variance analysis
4. To compute problems on marginal costing
5. To evaluate the performance of an entity with the help of budgetary control and standard costing tools.
6. To support management in planning decision-making in a variety of business contexts and marginal cost analysis.

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

1. Understand the concepts of management accounting
2. Calculate standard costing and variance analysis
3. Understand & apply modern techniques of management accounting and performance management in private sector and not-for-profit organization
4. Understand & apply decision making techniques in the context of resource optimization, risk mitigation, promote efficiency.
5. Divisional performance and transfer pricing and behavioural considerations in performance management
6. Identify the rules regarding to prepare fund flow statement and cash flow statement as per accounting standard.

UNIT I: Advanced management accounting techniques- Activity-based-costing – cost drivers, calculation of costs per driver & per unit – Target costing – derive a target cost in manufacturing & service industry - Life cycle costing – costs involved at different stages of life cycle –Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs.

UNIT II: Advanced budgetary control and standard costing -Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets – quantitative analysis using high-low method, applying learning curve model – Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers.

UNIT III: Pricing and decision-making techniques- Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-

product scenario – resource optimization in light of limiting factors – single or multiple factors – make or buy decisions. Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing.

UNIT IV: Performance analysis and divisional performance- Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organizations – economy, efficiency & effectiveness approach - Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices.

UNIT V: Risk analysis in business decisions and behavioral considerations- Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of Maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioral aspects affect the performance of an organization.

SUGGESTED READINGS:

1. Sharma., and Gupta, S.K. (2006). Management Accounting. Kalyani Publishers, New Delhi.
2. Reddy, T.S., and Hari Prasad Reddy, Y. (2010). Management Accounting. Margham publications. Chennai.
3. Maheswari, S.N. (2004). Management Accounting. Sultan Chand & Sons, New Delhi.
4. Jain, S.P., and Narang. K.L. (2001). Cost and Management Accounting. Kalyani Publishers, New Delhi

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. To explain how to register GST and apply the GST provisions.
3. To examine indirect taxations concepts and provisions.
4. To discuss with the standards and laws pertaining to the GST.
5. To Examine the customs duty and apply the knowledge lifelong.
6. To recall the concepts practically in various fields.

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

1. Understand 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. Examine indirect taxations concepts and provisions.
4. Discuss the standards and laws pertaining GST
5. Examine the customs and apply the knowledge lifelong.
6. Recall the concepts practically in various fields.

UNIT I: .Introduction- Indirect Tax Levies-Distinction between direct and indirect taxes-Special features of Indirect tax levies-All Pervasive Nature, Contribution to Government Revenues- Reforms in Indirect taxation – Constitutional Provisions Authorizing the Levy and Collection of Customs and GST – New initiatives by the Central Government for central legislation- Meaning and benefits of GST- Salient features of Dual GST- Taxes subsumed under CGST Act 2017- GST Council Administration- Proper Officers- Supply of goods or services or both under CGST/SGST.

UNIT II: Levy and collection of CGST/SGST- Composition Scheme – Exemptions- Time and Valuation of taxable supply- Input Tax- Input Service Distributor- Registration under GST Migration - Tax Invoice, Credit and Debit Notes- Accounts and Record keeping.

UNIT III: Inward and Outward supplies under CGST- Filing of Returns- Payment processes- Refund Assessment Procedures-Audit of tax payers- Inspection, Search and Seizure- Demand and Recovery Liability to pay tax- Advance Ruling- Offences, Penalties, Appeal and Revision- Anti Profiteering –Transitional provisions- Treatment of unavailed CEVAT.

UNIT IV: Integrated GST Act 2017: Special features- Admin- Levy and collection of IGST-Supply of goods under interstate trade or commerce – Exemptions- Apportionment of Tax-Application of

provisions of CGST Union Territory GST Act 2017: Salient features- Levy and collection of UTGST- Exemptions Advance Ruling- application of provisions of CGST GST (Compensation to States) Act 2017: Salient features- Levy and collection of Cess Compensation

UNIT V: Customs Law: Meaning - Objectives-Scope- Types of Customs Duty-Levy and collection of customs duty –Valuation of goods under the Customs Act- Duty Draw Back- Warehousing Confiscation of goods-Imposition of Penalties: Search, Seizure and Arrest- Offences and Prosecution Provisions Adjudication- Appeal and Revision- Principles and Applicability with reference to Indirect Taxes.

SUGGESTED READINGS:

1. GST Self Learning, G Sekar, B Saravana Prasath, M Saravana Prabhu, TR Srinivasan & R S Balaji.
2. T.S.Reddy&Y,Hariprasad Reddy, Business Taxation(Indirect Taxes), Margham Publications
3. GST –A practical approach by Vashishtha Chaudhary, Ashu Dalmia, Girdharwal July 2017,Taxmann
4. GST Practical Mannual, Anoop Modi, Mahesh Gupta, July 2017
5. GST Made Simple-Dr.AwdheshSingh,July 2017, Centax Publications
6. GST Law &Practice by Dr.V.Balachandran& Sultan Chand & Sons, New Delhi July 2017.
7. GST , Keshav R.Garg, Bharat Law House, New Delhi July 2017

22AFU403				PRINCIPLES OF MANAGEMENT		Semester – IV	
						4 H – 3 C	
Instruction Hours / week:		L: 4 T: 0 P: 0		Marks: Internal: 40		External: 60	
						Total: 100	
						End Semester Exam: 3 Hours	

COURSE OBJECTIVES:

On successful completion of this course, the students should have understood

1. To ascertain the basic management concepts and skills and the contemporary management thoughts.
2. To understand the planning and decision-making concepts and its applications.
3. To throw light on the managerial functions of organizing and staffing.
4. To acquire the knowledge of Motivation, communication and Leadership through Directing.
5. To obtain the knowledge about controlling process and Organization culture.
6. To understand the use of financial systems and IT in management.

COURSE OUTCOMES:

On successful completion of the course the students will be able to

1. Understand the Management concepts and Functional areas of Management in Business Arena.
2. Evaluate the conceptual framework of planning and decision-making in day today life.
3. Understand the managerial functions of organizing and staffing to achieve the target of the organization.
4. Analyse the theories of motivation, leadership and communication in a variety of circumstances and management practices in organizations.
5. Evaluate the control process, to apply theoretical knowledge in simulated and real-life settings.
6. understand the Use of financial systems and IT in management.

UNIT I: Levels of management in an organisation -Understand the functions, role and information needs of various levels of management such as strategic, middle management & operational levels – delegation of authority – communication – formal & informal organisation

UNIT II: Management functions- Understand the role of different functions within an organisation such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources – relationship between accounting and other business functions

UNIT III: Functions of management- Understand the fundamental functions of management such as planning, organising, decision-making, communicating, coordinating and control

UNIT IV: Management and Leadership theories-Management theories founded by Taylor, Fayol, Mayo, Mintzberg and Drucker - Define leadership – different types of leadership styles – Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – managing teams

UNIT V: Use of financial systems and IT in organisation management- Role of financial systems in the organisation with respect to data capturing, accounting and control of business - Understand the linkage between financial systems and other functions of management and departments - Understand importance of IT systems in planning, monitoring & controlling the activities of business functions.

SUGGESTED READINGS:

1. Fundamentals of Management, Stephen P. Robbins, Mary Coulter, David De Cenzo, Pearson Education India, 9th edition, 2016.
2. Essentials of Management: An International, Innovation and Leadership Perspective, by Harold Koontz & Heinz Weihrich, Mc Graw Hill Publishers, 10th Edition, 2015.
3. Principles and practice of Management – L.M. Prasad, Sultan Chand & Sons, 8th Edition, 2013.

22AFU404

FINANCIAL REPORTING II

Semester – IV

6 H – 5 C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVE:

1. To understand the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities.
2. To construct financial statements for individual entities for the use of shareholders.
3. To develop knowledge on group accounts.
4. To Construct consolidated financial statements
5. To Illustrate the current developments in financial accounting
6. To Recall knowledge on the handling of financial instruments

COURSE OUTCOMES:

1. Plan the IFRS (and Ind AS in India) to various business contexts
2. Construction of single entity financial statement and simple group financial statements
3. Develop knowledge on group accounts.
4. Construct consolidated financial statements
5. Illustrate the current developments in financial accounting
6. Recall knowledge on the handling of financial instruments

UNIT I: APPLICATION OF ACCOUNTING STANDARDS- Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement.

UNIT II: PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS - Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in unit I.

UNIT III: GROUP ACCOUNTS – BASICS- Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements

UNIT IV: PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS- Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements.

UNIT V: CURRENT DEVELOPMENTS IN FINANCIAL ACCOUNTING

Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting

SUGGESTED READINGS:

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

22AFU405

GOODS AND SERVICES TAX

Semester – V

2 H – 2 C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVE:

1. To state the concepts of GST
2. To discuss the levy and Collection of tax
3. To sketch the registration and return process.
4. To point out the power of authorities demand and recovery.
5. To summarize the various appellate authorities and penalties.
6. To develop the employability in commercial tax practices

COURSE OUTCOME

1. Describing the concepts of GST.
2. Explain the levy and collection of tax.
3. Sketch the registration and return process.
4. Distinguish the power of authorities demand and recovery.
5. Reviewing the various appellate authorities and penalties.
6. Understanding the employability in commercial tax practices

UNIT 1: STAGES OF EVOLUTION OF GST - Methodology of GST - CGST - SGST - IGST - Important concepts and Definitions. GSTN.

UNIT II: LEVY AND COLLECTION OF TAX Scope of Supply - Composite and Mixed Supplies- Levy and Collection -Time of Supply of Goods-Time of Supply of Services - Input Tax Credit - Recovery of Credit – Tax Invoice- Unauthorized Collection of Tax-Credit Notes -Debit Notes -Accounts and Records.

UNIT III: REGISTRATION Returns and Payment of Tax- Persons Liable for Registration-CompulsoryRegistration-DeemedRegistration-ProcedureForRegistration-Amendment of Registration-Cancellation of Registration>Returns-Furnishing Details of Supplies-Payment of Tax, Interest, Penalty-Tax Deduction at Source -Collection of Tax at Source-Refunds.

UNIT IV: ASSESSMENT Types - Audit Inspection - Search -Seizure- Inspection of Goods in Movement - Power of Authorities - Demands and Recovery - Fraud and Suppression of Facts - Liabilities - Provisional Attachment.

UNIT V: APPEALS- Appellate Authorities - Powers - Procedure - Appeal to High Court -Supreme Court – Offences and Penalties.

SUGGESTED READINGS:

1) R.K.Jain (2018), GST Tariff Manual, ,Taxmann's Publications,NewDelhi

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

22AFU411**GOODS AND SERVICES TAX (PRACTICAL)****Semester – V****4 H – 2 C****Instruction Hours / week: L: 0 T: 0 P: 4****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVE:**

1. To state the concepts of GST
2. To discuss the levy and Collection of tax
3. To sketch the registration and return process.
4. To point out the power of authorities demand and recovery.
5. To summarize the various appellate authorities and penalties.
6. To develop the employability in commercial tax practices

COURSE OUTCOME

1. Describing the concepts of GST.
2. Explanation of levy and collection of tax.
3. Sketch the registration and return process.
4. Distinguish the power of authorities demand and recovery.
5. Reviewing the various appellate authorities and penalties.
6. understanding the employability in commercial tax practices

List of Exercises

- To Create Input Tax Credit
- To Create Returns and Payment of Tax
- To Create Inspection of Goods in Movement
- To Create Provisional Attachment.
- To Create Debit Notes
- To Create Tax Invoice

SUGGESTED READINGS:

- 1) Indirect Taxes-Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes-H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Bare Act CGST
- 4) Bare Act SGST
- 5) Bare Act IGST

22SSD401	SOFT SKILL DEVELOPMENT II	Semester – IV 2H – 1C
Instruction Hours / week: L: 2 T: 0 P: 0	Marks: Internal: 100	Total: 100

COURSE OBJECTIVE

- To understand the prime concepts of Employability and Skill Development.
- To augment the knowledge in Analytical and Mathematical Skills
- To develop and nurture the soft skills of the students through individual and group activities
- To vitalize the all-round development of the students by emphasizing on soft skills and Aptitude
- To embellish self-esteemed individuals by mastering inter-personal skills, team management skills and leadership skills
- To steer and bestow right module of training that meets the industry needs and improve their employability accomplishments.

COURSE OUTCOME

Upon culmination of this course the students will be able to:

1. To promote communication skills as well as optimistic personality traits.
2. Enhance their employability quotient and thrive in the professional space.
3. Understand the progression in grammar and verbal reasoning.
4. To elevate and enrich their personal and professional efficacies.
5. To sketch their goals and also gets to know diversities in the field of their career planning.
6. To pertain learning in different competitive exams/entrance exams for placement/higher studies.

UNIT I- INDUCTIVE AND DEDUCTIVE CALCULATIONS

- Geometry and Mensuration
- Coding and Decoding
- Odd Man Out and Analogy
- Logical Sequence of Words
- Direction

UNIT II-SELECTION AND ARRANGEMENT

- Permutation and Combination
- Probability
- Data Arrangement
- Cube and Dice
- Image Analysing
- Puzzles

UNIT III- UNDERSTANDING AND ANALYSING DATA

- Problems on Ages
- Data Interpretation
- Logarithms
- Syllogism
- Data Sufficiency
- Blood Relation

UNIT IV- BANKING PROBLEMS

- Percentage
- Profit and Loss
- Interest Calculation

UNIT V- ADVANCEMENT TOWARDS GRAMMAR AND BEHAVIOURAL SKILLS

- Statement and Assumption
- Verbal Analogy
- Jumbled Sentence
- Error Spotting
- Sentence Completion
- Sentence Correction
- Implementing and Enhancing Soft Skills

REFERENCE:

- 1.Aptitude by Er. Rapid Quantitative Deepak Agarwal and Mr. D.P Gupta
- 2.Numerical Ability and Quantitative Aptitude for Competitive examinations by P.K.Mittal.
- 3.Quantitative Aptitude - Quantum CAT by Sarvesh K Verma
- 4.Personal Development and Soft Skills by BARUN K MITRA, Oxford Higher Education
- 5.Soft skills an integrated approach to maximize personality by SANGEETHA SHARMA, GAJENDRA SINGH CHAUHAN, and Wiley Publishing.

22AFU501 A

CORPORATE ACCOUNTING

Semester – V

6H – 5C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

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

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

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

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

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

SUGGESTED READINGS:

1. Reddy & Moorthy (2013), “*Corporate Accounting*” Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) *Advanced Accounts*. Vol.-II. – 20th Edition S. Chand & Co., New Delhi.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018) *Corporate Accounting*.- 6th Edition Vikas Publishing , New Delhi.
4. Jain, S.P. and K.L. Narang. (2015) *Corporate Accounting*. 8th Edition Vol - I Kalyani Publishers, New Delhi.
5. Jain, S.P. and K.L. Narang. (2014) *Advanced Accountancy (Corporate Accounting)*. 8th Edition Vol - I Kalyani Publishers, New Delhi.
6. Dr. P C Tulsian & CA Bharat Tulsian (2016), *Corporate Accounting 2nd Edition*, S.Chand & Co, New Delhi.

22AFU501 B				INVESTMENT MANAGEMENT		Semester – V	
						6H – 5C	
Instruction Hours / week:		L: 6 T: 2 P: 0		Marks: Internal: 40		External: 60	
						Total: 100	
						End Semester Exam: 3 Hours	

COURSE OBJECTIVES:**To make the students**

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

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

1. Ascertain various forms of investment avenues
2. Compute risk and return and valuation of securities
3. Understand the fundamental and technical analysis
4. Evaluate their portfolios
5. Gain knowledge investor protection measures of SEBI
6. Learn and understand the concept of insider trading.

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

UNIT II: Risk and Return and Valuation of Securities - Concept of total risk, factors contributing to total risk : default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk,. Risk & risk aversion. Capital allocation between risky & risk free assets-Utility analysis. Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

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

Technical Analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages. Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH

UNIT IV: Portfolio Management and portfolio Theory - Portfolio Management – Portfolio creating process - Portfolio Analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio. Portfolio Theory: Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of each theory Performance Evaluation using Sharpe's Treynor's and Jensen's measures. Meaning – needs – Sharpe's performance measures – Treynor's Performance Index – Jensen's Performance Index – their significance and limitations – Portfolio revision (Problems)

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

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

SUGGESTED READINGS:

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

				Semester – V	
22AFU502 A		FINANCIAL SERVICES AND MARKETS		6 H – 5 C	
Instruction Hours / week: L: 6 T: 0 P: 0		Marks: Internal: 40	External: 60	Total: 100	
End Semester Exam: 3 Hours					

COURSE OBJECTIVES:

To make the students

1. To acquire knowledge Indian Financial Sector
2. To understand the concept of Merchant Banking
3. To Understand the concepts, of hire purchase and leasing
4. To Examine the concepts on mutual funds, discount and derivatives
5. To understand the importance of credit rating
6. To Understand and apply the concept of financial derivatives in practical scenario.

COURSE OUTCOMES:

Learners should be able to

1. Create knowledge Indian Financial Sector
2. Develop knowledge of Merchant Banking
3. Understand the concepts hire purchase and leasing
4. Examine the concepts on mutual funds, discount and derivatives
5. Understand the importance of credit rating
6. Understand and apply the concept of financial derivatives in practical scenario.

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

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

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

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

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

				Semester – V	
22AFU502B		HUMAN RESOURCE MANAGEMENT		6 H – 5 C	
Instruction Hours / week: L: 6 T: 0 P: 0		Marks: Internal: 40	External: 60	Total: 100	
End Semester Exam: 3 Hours					

COURSE OBJECTIVES:

To make the students

1. To 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 understand the concept of labour legislations and its importance.

COURSE OUTCOMES:

Learners should be able to

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 concept of compensation and reward system applicable to the industry.
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.
6. Understand the concept of labour legislations and its importance.

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

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

selection: Sources of recruitment, Recruitment process – Process of selection - Induction and Placement.

UNIT III: Training, Performance Management and career development- Training Need assessment - Designing Training Programs – Methods and Techniques of Training and Development – training evaluation – Management development programs - Talent Management – techniques of performance appraisal – Orientation – Socialization – Process of socialization – Strategies. Training – Training process - Performance appraisal- Process – Traditional and Modern Methods - 360⁰ - 720⁰ feedback – Ethics of performance appraisal - challenges to performance appraisal – career and development planning- mentoring – coaching – succession planning.

UNIT IV: Compensation & 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, 15th edition, Pearson Education, New Delhi.
2. Aswathappa, K. (2017). Human Resource Management, 68th edition, McGraw Hill Education, New Delhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11th edition, Wiley, New Delhi.
4. George W Bohlander and Scott., Snell., (2016). Principles of Human Resource Management , 16th edition, Cengage India, New Delhi.
5. Scott Snell, George Bohlander , Veena Vohra (2013), Human Resources Management: A South Asian Perspective, 1st edition, Cengage India, New Delhi.

				Semester – V	
22AFU503A		RESEARCH METHODOLOGY		6 H – 5C	
Instruction Hours / week: L: 6 T: 0 P: 0		Marks: Internal: 40	External: 60	Total: 100	
End Semester Exam: 3 Hours					

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data and 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 ascertain the knowledge of framing the research problem, research design, sampling techniques.
5. To design a report to communicate the findings and suggestion to make business decision.
6. To understand the nature of problem to be studied and identifying the related area of knowledge.

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. Framing of research problem, research design, sampling techniques.
5. Design a report to communicate the findings and suggestion to make business decision
6. Demonstrate the ability to choose methods appropriate to research aims and objectives

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 – Chi-square 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: Distribution of marks - 90% theory and 10% problems

SUGGESTED READINGS

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

22AFU503B**INTERNATIONAL BUSINESS****Semester – VI****6 H – 5 C****Instruction Hours / week: L: 6 T:0 P: 0****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

1. To recall the concept of growth of International Trade
2. To examine the various modes of foreign investment
3. To demonstrate the instruments dealt on foreign exchange
4. To determine the various risks associated with international trade
5. To explain the concepts of balance of payment and trade
6. To outline the student's awareness about Foreign Trade Promotion Measures and Organizations in India

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

1. Rephrase the concept of growth of International Trade
2. Appraise the various modes of foreign investment
3. Elaborate the instruments dealt on foreign exchange
4. Interpret the various risks associated with international trade
5. List the concepts of balance of payment and trade
6. Aware about Foreign Trade Promotion Measures and Organizations in India

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

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

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

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

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

SUGGESTED READINGS

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

				Semester – VI	
22AFU504A		AUDIT AND ASSURANCE		4H – 3C	
Instruction Hours / week: L: 4 T:2 P: 0		Marks: Internal: 40	External: 60	Total: 100	
End Semester Exam: 3 Hours					

COURSE OBJECTIVES:

1. To understand the Comprehension and evaluation of internal controls, techniques & audit tests
2. To build knowledge and understand the concept of audit & assurance and the functions of audit
3. To determine the working knowledge of the audit process and standards of auditing.
4. To develop the knowledge and skills required to carry out an audit and assurance assignment.
5. To plan and manage audit evidence and review and reporting
6. To understand and handle audit assignments, audit risks

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

1. Understand the concept of audit & assurance and the functions of audit
2. Understand and handling audit assignments, audit risks
3. Examination and evaluation of internal controls, techniques & audit tests
4. Plan and manage audit evidence and review and reporting.
5. Determine the working knowledge of the audit process and standards of auditing.
6. Develop the knowledge and skills required to carry out an audit and assurance assignment.

UNIT I: Audit framework & regulation-Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit.

UNIT II: Audit planning & risk assessment -Obtaining & planning for audit assignments – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, working papers

UNIT III: Internal control & audit tests- Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires.

UNIT IV: Audit evidence & reporting: Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – review procedures including subsequent events, going concern, written representations – auditor’s report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance.

UNIT V: Audit of specific items - Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors’ remuneration – details of audit checks for these items and reporting thereof – use of management representation

SUGGESTED READINGS:

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

22AFU504B				DIGITAL BANKING		Semester – VI	
						4 H – 3C	
Instruction Hours / week:		L: 4	T:2	P: 0	Marks: Internal: 40	External: 60	Total: 100
End Semester Exam: 3 Hours							

Course Objectives

1. To understand digital banking in systematic way.
2. To analyze various marketing products and its features.
3. To enable students evaluating the new technologies.
4. To develop the students a perspective to understand the application of banking with technology.
5. To define about role of RBI in digital banking.
6. To apply knowledge about digital banking process.

Course Outcome

1. Demonstrate how knowledge of digital banking.
2. Identify and explain various features of banking.
3. Relate internal dynamics such as mobile banking, IMPS risk management and frauds.
4. Use appropriate approaches of use of AI for marketing and business growth.
5. Defining the role of RBI, IDRBT
6. Applying the knowledge of digital banking process.

UNIT I : Digital Banking Products – Introduction

Introduction to Digital Banking and its various products - Need of Customer Education and awareness for Digital Products (Cards, ATMs, CDM, Cash Re-cyclers, POS Terminals)- Use of biometrics and micro-ATMs. Power of Digitization- Cyber Security, Cyber Crimes, /threats and preventive vigilance to be observed thereof.

UNIT II : Internet Banking and Mobile Banking

Internet Banking – Product features, Corporate & Retail Customer Internet Banking, Integration with e-commerce and merchant sites, Profitability of Internet Banking, Risk Management and frauds. Mobile Banking- Product features and diversity, UPI, IMPS, Profitability through Mobile Banking, Risk Management and Frauds. Latest Technologies in Mobile Banking.

UNIT III: Payment Systems Overview of Global and Domestic payment systems- RTGS, NEFT, CTS, NACH, IMPS, RuPay and RuPay Secure, Changing Trends and Innovations in Payment Systems- Role of RBI, IDRBT & NPCI

UNIT IV :Marketing of Digital Banking Products-Product Planning, Sales delivery to customers, concept of e-lounges, use of social media platforms- Overview to use of analytics and AI for marketing and business growth.

UNIT V : Digital Disruptions and New Technologies-Digital disruptions and its concepts, transformation in Banking, creation of new business models. Overview to Blockchain technology, Artificial Intelligence, Cloud Computing, API, Big Data.

SUGGESTED READINGS.

1. Agarwal, O.P.(2011). *Banking and Insurance*. New Delhi, Himalaya Publishing House
2. Satyadevi, C(2009), *Financial Services Banking and Insurance* New Delhi, S.Chand& Co.
3. Suneja, H.R (2007). *Practical and Law of Banking*. New Delhi, Himalaya Publishing House.
4. Chabra, T.N.(2008). *Elements of Banking Law*, New Delhi, Dhanpat Rai and Sons,
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*. [8th Edition]. Tata McGraw Hill.
6. Saxena, G.S. (2005). *Legal Aspects of Banking Operations*. New Delhi, Sultan Chand and Sons
7. Jyotsna Sethi and NishwanBhatia(2012). *Elements of Banking and Insurance*. New Delhi, PHI Learning.
8. https://swayam.gov.in/nd2_cec20_mg08/preview
9. https://swayam.gov.in/nd1_noc20_mg32/preview

COURSE OBJECTIVES

This course aims to enable the student to:

- Learn about the rationale for acquiring and implementing ERP systems, selection of ERP software, and integration of processes and transactions in the ERP system.
- Understand the challenges associated with the successful implementation of Supply Chain ERP software with an emphasis on leadership and managerial implications/actions and generating business value for the firm.
- Develop the student their organizational and analytical skills through the use of business cases studies, articles and working in teams.
- Learn principles of leading very large change initiatives by focusing on the rational and emotional aspects of organizational transformation.
- Practice critical leadership thinking, tolerance of ambiguity, communication and interpersonal skills, creativity and general business instincts.
- .Learn to evaluate the progress of an ERP implementation project.

COURSE OUTCOMES

Upon completion of the course, student should be able to:

1. Differentiate between a business process and a business function.
2. Define integrated information systems, and explain why they are essential in today's globally competitive business environment design.
3. Identify the factors that led to the development of Enterprise Resource Planning (ERP) systems.
4. Describe the benefits of customer relationship management (CRM) software.
5. Explain how a structured supply chain management planning process enhances efficiency and decision making.
6. Outline the accounting and management-reporting benefits that accrue from having an ERP system.

UNIT I: INTRODUCTION TO ERP: ERP Definition, Characteristics of ERP, Products of ERP , Benefits of using ERP

UNIT II: ENTERPRISE STRUCTURE: Enterprise Structure, types of Enterprise Structure, Company structure in real time

UNIT III: ENTERPRISE STRUCTURE PROCESS: Company structure for each process MM Structure against other process structure, Enterprise Structure terms in real time against those used in the SAP system

UNIT IV: ENTERPRISE STRUCTURE ELEMENTS: Definitions of the elements of enterprise structure, Creation of Enterprise Structure elements in the SAP system, Assignment of the Enterprise Structure elements in the SAP system

UNIT V : ERP BEENFITS: Advantages; ERP and Business – value creation; Integrated Information Management; Enterprise and ERP, Business modeling; Integrated data model . To ERP or not to ERP – Strategic Options; Benefits of ERP: Quantifiable, Intangible; P&G; Risks: People, process, Technology, Implementation, Operational and Managerial risks. Introduction to ERP related technologies; Functional modules of ERP software.; Implementation of ERP: Life cycle; Implementation methodologies, transition strategies; People involved in implementation; Success and failure in implementation – factors. Operation and Maintenance of an ERP system.;

SUGGESTED READINGS

1. ERP in practice – Vaman - TMH
2. Daniel E.O’Leary, Enterprise Resource Planning Systems, Cambridge University Press, 2002.
3. Ellen Monk, Bret Wagner, Concepts in Enterprise resource planning, Cengage learning, Third edition, 2009.
4. Enterprise Resource Planning – Alexis Leon – Second Edition – TMH

COURSE OBJECTIVES

This course aims to enable the student to:

- To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
- To understand the application of Research process in all functional areas.
- To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
- To apply the theoretical and practical learning of doing research into lifelong practice.
- To Communicate in oral and written form and prepare report
- To enhance students knowledge in international culture and negotiation, where employability is made easy.

COURSE OUTCOMES:

Learners should be able to

- Identify an issue to be analyzed and to be solved in a business setup or real time scenario using primary or secondary data collection.
- Understand the application of Research process in all functional areas.
- Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
- Apply the theoretical and practical learning of doing research into lifelong practice.
- Communicate in oral and written form and prepare report
- Understand the concept of organizational study

Students shall undergo a minimum of 30 working days (6 weeks) internship during the summer. The student has to select a manufacturing firm. Not more than one student should undergo an internship in one firm. The student should maintain an internship diary and fill in the completed duties and get the attestation from the reporting staff in the organization. The candidate shall bring the attendance certificate and completion certificate from the firm where the internship work carried out. On completion of the Internship work, he/she shall submit the report to the Head of the Department. The Internship Report prepared according to approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD for *Viva-Voce* Exam. Two reviews will be conducted by minimum three faculty inclusive of Guide, HOD and a HOD nominated faculty which carries equal weightage.

The Internship Report should contain

1. Title page
 2. Declaration page
 3. Certificate
 4. Company Certificate
 5. Table of contents
 6. List of tables
 7. List of Charts
 8. Introduction to the Industry
 9. Introduction to the Company
 10. Organization Chart
 11. SWOT analysis and PEST Analysis
 12. Product and Services offered
 13. Financial Performance – Key indicators
 14. Objective of the Internship
 15. Department Analysis
 - a. Production
 - b. Marketing
 - c. HR
 - d. Finance
 - e. Other services department
- In department analysis the student have to study on the department chart,
No.of employees, Books and software databases maintained, Issues Found.
16. Key learning from the intership
 17. Suggestions
 18. Conclusion
 19. Bibiliography
 20. Annexures

Guidelines:

The report should have a minimum of 30 pages. Times New Roman Heading - 13 pts Text – 12 Pts One inch page border all sides 1.5line spacing.

COURSE OBJECTIVES:**To make the students**

1. To understand significance of finance planning
2. To compute time value of money
3. To focus on Capital Structure decisions, Budgeting and Corporate Financial Modeling.
4. To calculate capital budgeting problems and decisions
5. To compute dividend and working capital problems
6. To provide working knowledge of the tools and analytical conventions used in the practice of corporate finance.

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

1. Understanding significance of finance planning
2. Compute time value of money
3. Calculate cost of capital
4. Calculate capital budgeting problems and decisions
5. Compute dividend and working capital problems
6. To acquaint students with corporate financial modeling and financial management of sick unit.

UNIT I: Financial management function & Financial management environment -The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not for-profit organisations, The economic environment for business, The nature and role of financial markets and institutions, The nature and role of money markets

UNIT II: Working capital management -The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies

UNIT III: Investment appraisal -Investment appraisal techniques, allowing for inflation and taxation in DCF, adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy, asset replacement, capital rationing).

UNIT IV: Business finance & Business valuations -Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium sized entities (SMEs), Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

UNIT V: Risk management -The nature and types of risk and approaches to risk management, Causes of exchange rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk

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

SUGGESTED READINGS:

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

22AFU601B	PROJECT MANAGEMENT			Semester – VI
				6 H – 5 C
Instruction Hours / week: L: 6 T: 0 P: 0	Marks: Internal: 40	External: 60	Total: 100	
				End Semester Exam: 3 Hours

COURSE OBJECTIVES

The objectives of this course are to:

1. To make them understand the concepts of Project Management for planning to execution of projects.
2. To make them understand the feasibility analysis in Project Management and network analysis tools for cost and time estimation.
3. To enable them to comprehend the fundamentals of Contract Administration, Costing and Budgeting.
4. Make them capable to analyze, apply and appreciate contemporary project management tools and methodologies in Indian context.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

1. Understand project characteristics and various stages of a project.
2. Understand the conceptual clarity about project organization and feasibility analyses – Market, Technical, Financial and Economic.
3. Analyze the learning and understand techniques for Project planning, scheduling and Execution Control.
4. Apply the risk management plan and analyses the role of stakeholders.
5. Understand the contract management, Project Procurement, Service level Agreements and productivity.
6. Understand the How Subcontract Administration and Control are practiced in the industry.

UNIT I: Introduction: Generation & Screening of project idea, Preliminary Screening, Project Rating Index, Entrepreneurial Skills, Market & demand analysis, Collection of Primary & Secondary information, Demand forecasting, Market planning.

UNIT II: Project Preparation: Technical Feasibility, Marketing feasibility and Technical Feasibility estimation of cost and demand analysis and commercial viability (This includes various methods such as Qualitative methods like Jury of Executive Method and Delphi Method and Time Series Methods like Trend Projection Method, Chain Ratio, Consumption Level Method, Basics of Econometric, Regression Methods etc.) Cost of projects, Techniques of risk analysis (measurement of risk – Standard Deviation, Co-variance, Range, Coefficient of Correlation,

UNIT III: SWOT Analysis : SWOT Analysis, Sensitivity Analysis, Scenario Analysis, Decision Tree etc. (only theoretical and conceptual) Collaboration arrangement (It includes Merger, Acquisition, Amalgamation, Joint Venture, Takeover, PPP, Turnkey, financial planning (only conceptual part),

overview of projected cash flow, Balance Sheet Budget, Sources of funds (short term and long term), Loan Syndication background knowledge only) Tax consideration in project preparation and legal aspects (It includes exempted project Incomes and deduction available and basic legal aspects of Patents, Trademarks, Copy right, Design Act.

UNIT IV: Project Appraisal : Business Criterion of growth (elementary) Liquidity and Profitability (This included Liquidity ration i.e. Current Ratio and Liquid Ratio and Profitability Ratio)[Numerical question of Liquidity Ratio], Social Cost benefit analysis in public and private sectors (Rational only) Investment Criterion and choice of techniques (This includes Non-Discounted Technique like Payback method, ARA (Accounting Rate of Return and Discounted Technique, Like Net Present Value (NPV) Profitability Index, IRR (Internal Rate of Return).

UNIT V: Issues in Project Planning and Management: Cost and Time management issues in Project Planning and management (This include Conceptual framework of PERT (Programme Evaluation and Review Technique) and CPM (Critical Path Method)

Suggested Readings

1. Clifford Gray and Erik Larson, Project Management, Tata McGraw Hill Edition, 6e,2014
2. John M. Nicholas, Project Management for Business and Technology - Principles and Practice, Second Edition, Pearson Education,5th Edition 2016.
3. Gido and Clements, Successful Project Management, sixth Edition, Cengage, 2015.
4. Harvey Maylor, Project Management, Fourth Edition, Pearson Education, 2010.

EXPORT IMPORT FINANCE

Semester – VI

22AFU602A

6 H – 5 C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

1. To learn about Terms of International Payments, Modes of International Payments, Financing of Export Credit needs
2. To understand the concepts of Pre-shipment Finance and its Categories
3. To analyze the Post-shipment Credit Finance and Categories of Post-Shipment Credit in rupees
4. To apply the Import finance against foreign loans of credit
5. To evaluate the long-term finance, Deferred payments for EXIM and its Categories of deferred payments
6. To evaluate the various foreign currency transactions.

COURSE OUTCOMES:

1. Students will be able to gain an understanding about Terms of International Payments, Modes of International Payments, Financing of Export Credit needs
2. Students will be able to describe concepts of Pre-shipment Finance and its Categories.
3. Students will be able to learn the Post-shipment Credit Finance and Categories of Post-Shipment Credit in rupees
4. Students will be able to apply the Import finance against foreign loans of credit.
5. Students will be able to evaluate the long-term finance, Deferred payments for EXIM and its Categories of deferred payments
6. Understood the evaluate the various foreign currency transactions.

UNIT I : Introduction to Export Finance: Terms of International Payments – Modes of International Payments – Financing of Export Credit needs – Short Term Sources of Finance – Medium and Long Term Sources of Finance – Export Credit System in India.

UNIT II: Pre-shipment Finance: Categories of Pre-Shipment Finance – Facilities of Pre-shipment Credit - Pre- shipment Credit in Foreign Currency (PCFC) – Interest rate on Pre-shipment Credit

UNIT III: Post-shipment Credit Finance: Categories of Post-Shipment Credit in rupees – post-Shipment credit in Foreign Currency – Refinance of Pre-Shipment and Post- shipment Finance.

UNIT IV: Introduction of import finance: Bulk import finance for inputs – Import finance against foreign loans of credit – European – Asian Countries investment part feasibility – Foreign Exchange for import of inputs – Payment's methods for imports.

UNIT V : Long term finance : Deferred payments for EXIM – Categories of deferred payments – Buyers credit – Application procedures for the long term finance – Approval bodies – conditions for approving. Financial agencies – Reserve Bank of India – Industrial and Export Credit Department –

Exchange Control Department – EXIM Bank – Commercial Bank – Export Credit Guarantee Corporation – ICICI – IDBI – IFCI.

Suggested Readings

1. Export Import Management by Parul Gupta, McGraw Hill Education Parul Gupta 2017.
2. Export Import Management, Justin Paul, Rajiv Aserkar , Paperback – 28 October 2013.
3. Import Export Procedure, Nirali Prakashan, Educational Publishers, 1st edition
4. International Business – Francis Cherunilam, PHI Learning Pvt. Ltd., edition 2020.
5. Rungman.A.M and Hodgetts. R.M., International Business; A Strategic Management Approach, McGrawhill,.Inc, New Delhi- 1999-2000.

22AFU602B		BUSINESS ENVIRONMENT		Semester – VI
				6 H – 5 C
Instruction Hours / week: L:6 T:0 P:0		Marks: Internal: 40	External: 60	Total: 100
End Semester Exam: 3 Hours				

COURSE OBJECTIVES:

1. The basic objective of the course is to develop understanding and provide knowledge about business environment to the management students.
2. To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business.
3. To provide knowledge about the Indian and international business environment.
4. To understand the different environment in the business climate
5. To know the minor and major factors affecting the business in various streams
6. To know the different environment like, political, technological and economic environment in the business

COURSE OUTCOMES:

1. Ability to understand the nature and role of legal, economic, Political and technological environment
2. Gaining in-depth knowledge in industrial policy and its impact on privatization
3. Capable of understanding the concept of globalization, FDI, MNCs and its importance.
4. Understand different environment in business climate.
5. Know the minor and major factors affecting the business.
6. know the different environment like, political, technological and economic environment in the business

UNIT I : INTRODUCTION TO BUSINESS ENVIRONMENT: Business Environment-Concepts-Significance-Types of Environment-Inter Relationship between economic and non -economic environment-Impact of environment on business -Social Responsibilities of Business.

UNIT II : INDUSTRIAL POLICY : Industrial Policies and Regulations -Industrial Policy up to 1991 -New Industrial Policy -Public, Private, Joint and Co-operative Sectors -Privatization and Disinvestment -Benefits and Arguments against Privatization -Privatization in India

UNIT III: ECONOMIC AND POLITICAL ENVIRONMENT: Economic Systems –Meaning – Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy -Economic planning -Nature, Scope and Significance of Economic Planning in India -Achievements and Failures of Economic Planning. Political Environment –political system - functions of state.

UNIT IV: LEGAL AND TECHNOLOGICAL ENVIRONMENT: MNC's- Legal Environment – bases for legal system -Technological Environment-Factors Governing Technological Environment Management of Technology -Patents and Trademarks--Multinational Corporation –Meaning -Merits and Demerits -Control over MNC's-MNC in India.

UNIT V: GLOBALISATION: Globalization - Meaning -Features of Current Globalization - Essential Conditions for Globalization - Globalization of Indian business - Foreign Direct Investment – Concept - Advantages, Disadvantages and Determinants-India’s policy towards FDI

Suggested Readings:

1. Francis Cherunilam-“ Business Environment” 24th Edition 2017,Himalaya Publishing House
2. Dr.C.B.Gupta –“Business Environment” -10th Edition- 2017 Sulthan Chand & Sons.
3. K. Aswathappa - Essentials of Business environment –14th Edition, 2017 - Himalaya publishing house.

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 bring an idea about the motivational aspects of the Entrepreneurship.

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. Able to know about the types of motivational aspects of the Entrepreneurship

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

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

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

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

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

SUGGESTED READINGS:

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

22AFU603B

INTERNATIONAL MARKETING

Semester – VI

6 H – 5 C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

1. Apply the key terms, definitions, and concepts used in marketing with an international perspective.
2. Evaluate different cultural, political, and legal environments influencing international trade
3. Explain the impact of global and regional influences on products and services for consumers and businesses
4. Apply basic internationally oriented marketing strategies
5. Develop creative international market entry strategies
6. Understand the importance of the Internet for global business.

COURSE OUTCOMES:

1. The students will be able to provide a theoretical basis for assessing service performance using company examples
2. The students will be able to explain the nature and scope of international marketing
3. The students will be able to explain describe and utilize key services frameworks and concepts.
4. The students will be able to explain the integration of new technologies, and other key issues facing today's customer service providers and service managers.
5. Effectively understand what quality means in service delivery and how perceptions of service quality are developed by customers.
6. Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;

UNIT I: International Marketing – Definition and Scope – Reasons and Motivations – Global Vs Domestic Marketing – Concepts related to the management of international marketing function – World Trade and India's foreign trade: an overview – Institutional framework for exports in India.

UNIT II: International Trade Theories- Absolute cost-comparative Cost- H-O Theorem- New Trade Theories- Porter's Diamond Theory- Managerial Implications Global marketing environment – cultural Environment Political and Legal Environment Economic Environment.- Modes of entry in to foreign business - Import policy – procedure and Documentation - INCO terms - balance of trade and payments

UNIT III: International Product Policy and Planning – Need for product planning, Product adaptation, Product Standardization, Cross country segmentation, Product life cycle in International Marketing, International Packaging, International Market selection – International Marketing Research –International marketing Planning and control.

UNIT IV: International Pricing and Promotion decisions- International pricing decisions- International promotional decisions-Evaluation of international marketing performance- coordination of international marketing performance

UNIT V: International distribution strategy: International Channels – Channel alternatives – Importance of Channel decision – Factors influencing the Channel decision – Channel Selection decision – International Retailing – Role of Logistics

SUGGESTED READINGS:

1. International Marketing, Rajendra Nargundkar, Excel Books, 2008
2. Marketing International, Subhash C Jain, McGraw-Hill Education.
3. Cateora, P. R., Gilly, M. C., Graham, J. L., & Money, R. B. (2016). International Marketing (17th ed.). New York, NY: McGraw-Hill Education.

22AFU604A

PRINCIPLES OF E-COMMERCE

Semester – VI

4 H – 3 C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

1. To Enumerate the basic concepts of E-commerce
2. To Discuss the functional knowledge of E-commerce
3. To apply the various Business Models.
4. To analyse the traditional marketing and E-marketing
5. To summarize the information system
6. To Generalize the E-payment systems

COURSE OUTCOME

1. Enumerating the concepts of E-commerce
2. Discussing the Functional knowledge.
3. Applying the business models
4. Analyzing the traditional, marketing models.
5. Summarizing the information system
6. Generalizing the E-payment systems.

UNIT I: INTRODUCTION TO E-COMMERCE- Emergence of the Internet – Commercial use of the Internet – Emergence of World wide Web – Advantages and Disadvantages of E-commerce – Transition to E-commerce in India-E-commerce opportunities for Industries

UNIT II: MODELS–BUSINESS MODELS FOR E-COMMERCE Models based on Relationship of Transaction parties: B2C, B2B, C2C, C2B; - Models based on the Relationship of Transaction types: Brokerage Model, Aggregator Model, Info-mediary Model, Community Model, Value chain Model, Manufacturer Model, Advertising Model, Subscription Model, Affiliate Mode

UNIT III: E-MARKETING–Traditional Marketing –Identifying Web presence Goals -Browsing Behavior Model –online Marketing–E-advertising– Internet Marketing Trends–E-branding- E-marketing strategies.

UNIT IV: E-SECURITY–Information system security–security on the internet–E-business risk management issues–information security environment in India.

UNIT V: E-PAYMENT SYSTEMS – Digital payment requirement – Digital Token based e-payment systems – properties of Electronic cash - risk and e-payment systems – designing e-payment systems.

SUGGESTED READINGS:

1. P.T. Joseph :E-commerce and Indian Perspective
2. WPPublishers :E-commerce Development–Business to Business
3. R.Kalakota :Frontiers of E-commerce
4. R.Kalakota :E-business–Roadmap for success
5. Schneider & Perry: Electronic Commerce

INTERNATIONAL FINANCIAL MANAGEMENT**Semester – VI****22AFU604B****4 H – 3 C****Instruction Hours / week: L: 4 T: 0 P: 0****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES**

1. To define the concepts of International Financial management
2. To describe the process of International Financial Management
3. To sketch the development of International Financial strategy
4. To classify the concepts of financial management.
5. To evaluate the financial environment.
6. To formulate the international development associations.

COURSE OBJECTIVES

1. Defining the concepts of financial management
2. Describing the process
3. Developing the International Financial strategy.
4. Classifying the concepts of financial management.
5. Evaluating the financial environment.
6. Formulating the international development associations.

UNIT I: International Financial Management – Definition – Meaning -International Money Markets – Money Market Instruments – International Capital Markets – Comparison of New York, Indian Money Market – International Bond Market – Bond Issue Drill – Bench Mark Drill – Euro Currency Market – Euro Dollar – Euro Deposit and Loans.

UNIT II: International Monetary and Financial Environment – International Monetary Investments.

UNIT III: Exchange Rate Theories – Derivatives – Forward Rate Agreements – Currency Futures and Interest Futures - International Banking – Role of IMF in International Liquidity – International Institutions – World Bank.

UNIT IV: International Development Associations –International Finance Corporation - The International Debt and Country Analysis – Recent Changes in International Financing.

UNIT V: Case Studies (Based on the above units) Note: Question paper shall cover 100% Theory

SUGGESTED READINGS:

International Finance : P. R. Bhatt

International Finance : Maurice D. Levi

International Finance Management : V. K. Bhalla

22AFU691	PROJECT		Semester – VI
			8 H – 6 C
Instruction Hours / week: L: 8 T: 0 P: 0	Marks: Internal: 40	External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:**To make the students**

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

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

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

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

Report should contain

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

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

LIST OF VALUE-ADDED COURSES

VALUE- ADDED COURSES

1. E-Commerce
2. Cyber Security
3. Multimedia
4. SAP
5. Introduction to stock market

E-COMMERCE

COURSE OBJECTIVES

- Identify and apply relevant problem-solving methodologies
- Design components, systems and/or processes to meet required specifications for a web presence
- Demonstrate research skills
- Communicate effectively in ways appropriate to the discipline, audience and purpose.
- Work as an effective member or leader of diverse teams within a multi-level, multi-disciplinary and multi-cultural setting for the Group Website Research Project
- Appreciate ethical implications of professional practice
- Be aware of global perspectives (needs, rules/regulations, and specifications)

COURSE OUTCOME

- Discuss electronic commerce and the stakeholders and their capabilities and limitations in the strategic convergence of technology and business.
- Appreciate the global nature and issues of electronic commerce as well as understand the rapid technological changes taking place.
- Identify advantages and disadvantages of technology choices such as merchant server software and electronic payment options
- Demonstrate awareness of ethical, social and legal aspects of e-commerce
- Analyze features of existing e-commerce businesses, and propose future directions or innovations for specific businesses

UNIT I: E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

UNIT II: Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow atomization and Coordination-Customization and Internal Commerce.

UNIT III: Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail-Hypertext publishing- Technology behind the web- Security and the web.

UNIT IV: Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

UNIT V: Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

SUGGESTED READINGS:

1. Ravi Kalakota & Andrew b. Whinston , “Frontiers of Electronic Commerce”, Dorling

Kindersley (India) Pvt.Ltd-2006

2. Bharat Bhasker , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd,New Delhi-2006.

3. Daniel Minoli, Emma Minoli “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.

4. Dr.C.S.Rayudu,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.

CYBER SECURITY

COURSE OBJECTIVES

To make the students

1. To know about security concerns in cyber area
2. To know about associated Vulnerabilities in Cyber Security
3. Plan and detect and prevent intrusion to private areas and confidential data safeguard
4. Detect intrusion detection in cyber security
5. To understand cryptography concepts of Internet and E- Commerce.

COURSE OUTCOMES:

Learners should be able to

1. Understand the concepts of cyber security
2. Know vulnerabilities in cyber security and thwart intrusion
3. Understand how to secure web applications and understand the security challenges
4. Plan and detect and prevent intrusion to private areas and confidential data safeguard
5. Use cryptography and internet security

UNIT I: Introduction to Cyber Security: Overview of Cyber Security, Internet Governance – Challenges and Constraints, Cyber Threats: - Cyber Warfare-Cyber Crime-Cyber Terrorism-Cyber Espionage, Need for a Comprehensive Cyber Security Policy, Need for a Nodal Authority, Need for an International convention on Cyberspace.

UNIT II: Cyber Security Vulnerabilities and Cyber Security Safeguards

Cyber Security Vulnerabilities-Overview, vulnerabilities in software, System administration, Complex Network Architectures, Open Access to Organizational Data, Weak Authentication, Unprotected Broadband communications, Poor Cyber Security Awareness. Cyber Security Safeguards- Overview, Access control, Audit, Authentication, Biometrics, Cryptography, Deception, Denial of Service Filters, Ethical Hacking, Firewalls, Intrusion Detection Systems, Response, Scanning, Security policy, Threat Management.

UNIT III: Securing Web Application, Services and Servers Introduction, Basic security for HTTP Applications and Services, Basic Security for SOAP Services, Identity Management and Web Services, Authorization Patterns, Security Considerations, Challenges.

UNIT IV: Intrusion Detection and Prevention

Intrusion, Physical Theft, Abuse of Privileges, Unauthorized Access by Outsider, Malware infection, Intrusion detection and Prevention Techniques, Anti-Malware software, Network based Intrusion detection Systems, Network based Intrusion Prevention Systems, Host based Intrusion prevention Systems, Security Information Management, Network Session Analysis, System Integrity Validation.

UNIT V: Cryptography and Network Security

Introduction to Cryptography, Symmetric key Cryptography, Asymmetric key Cryptography, Message Authentication, Digital Signatures, Applications of Cryptography. Overview of Firewalls- Types of Firewalls, User Management, VPN Security Protocols: - security at the

Application Layer- PGP and S/MIME, Security at Transport Layer- SSL and TLS, Security at Network Layer-IPSec.

SUGGESTED READINGS

1. Swiderski, Frank and Syndex, “Threat Modeling”, Microsoft Press, 2004.
2. William Stallings and Lawrie Brown, “Computer Security: Principles and Practice”, Prentice Hall, 2008.
3. Joseph M Kizza, “Computer Network Security”, Springer Verlag, 2005
4. Thomas Calabres and Tom Calabrese, “Information Security Intelligence: Cryptographic Principles & Application”, Thomson Delmar Learning, 2004.

MULTIMEDIA

COURSE OBJECTIVES

- To obtain the knowledge on multimedia applications.
- To train the students with digital audio technology.
- To enrich skills on digital image development and editing.
- To equip the students with the multimedia animations.
- To practice the students to prepare multimedia projects.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

1. Obtain the knowledge on multimedia applications.
2. Train the students with digital audio technology.
3. Enrich skills on digital image development and editing.
4. Equip the students with the multimedia animations.
5. Practice the students to prepare multimedia projects.

UNIT: I DEFINITION - Classification - MM application - MM H/w -MM s/w - CDROM - DVD.

MM Audio: Digital medium - Digital audio technology -sound cards - recording - editing - MP3 - MIDI fundamentals - Working with MIDI - audio file formats - adding sound to MM project.

UNIT II: MM TEXT: Text in MM - MM graphics: coloring – digital imaging fundamentals - development and editing - file formats - scanning and digital photography

UNIT III: MM ANIMATION: Computer animation fundamentals -Kinematics - morphing - animation s/w tools and techniques.MM Video: How video works - broadcast video standards - digital video fundamentals - digital video production and editing techniques - file formats.

UNIT IV: MM PROJECT: stages of project - MM skills - design concept -authoring - planning and costing - MM team.

UNIT V: Designing a Military Cloth using Photoshop-Creating a Stone Texture using Photoshop-Creating a Rollover Buttons using Photoshop-Creating a Realistic Stone Structure using Photoshop-Convert Black and White to Color Photo using Photoshop.

SUGGESTED READING

- ✓ Multimedia Magic - S.Gokul revised and updated second edition - BPB
- ✓ Multimedia Making it Work - Tay Vaughen 6th edition –TMH

SAP (SYSTEM APPLICATIONS AND PRODUCTS)

COURSE OBJECTIVE:

Students will have a understanding

To restructure and diversify the productive base of the economy so as to reduce dependency on the oil sector and imports.

To achieve fiscal and balance of payments viability over the medium term; and • promote non-inflationary economic growth.

COURSE OUTCOMES:

1. To identify the key functional areas of the SAP ERP financial solution.
2. The key capabilities of the SAP ERP financial solution using selected business processes.
3. To use the integration aspects of the client and server network for SAP ERP financial solution.
4. The knowledge about the general business process in financial sector.
5. Development team members in the organization and design phase of an SAP ERP to the financial implementation.

UNIT I: INTRODUCTION TO SAP AND ERP

Introduction to SAP- Evaluation of SAP-Industries and solution- Products-SAP partners- support and services- ERP- functions of ERP-Advantages and disadvantages in SAP ERP.

UNIT II : SAP MODULES

Finance and Controlling- Activities Involved in SAP FI- Activities Involved in SAP CO- Sales & Distribution Management (SD)- Activities Involved in SAP SD- Material Management (MM)- Logistic Execution (LE)- Human Resource (HR)- Customer Relationship Management (CRM).

UNIT III: SAP ARCHITECTURE AND GUI

Sap R/3: Three-Tier Architecture-Client Environment- Client-Dependent Vs. Client-Independent- Sap R/3 Delivered Clients- Minimum System Requirements- Preliminary Installation Activities- Sap Net weaver- Logging onto A Sap System- Personalizing The Sap Window

UNIT IV: SAP PROJECT LIFE CYCLE

SAP Project Lifecycle- Stages of SAP Project Lifecycle- End-User Customization- Navigating in the SAP Window- Career in SAP.

UNIT V: SAP SECURITY

ABAP (Advanced Business Application Programming)- ABAP Workbench- Reporting- Data Entry- Classification of Security- Different Layers of Security- Safeguards

SUGGESTED READINGS

1. Implementing SAP Sales and Distribution (The Enterprise Resource Planning) 2000 by Glynn Williams
2. SAP S/4HANA: An Introduction by Devraj Bardhan , Axel Baumgartl ,Andrew Worsley-Tonks 4th edition.
3. Materials Management with SAP ERP: Functionality and Technical Configuration by Martin Murray (Author), Jawad Akhtar. SAP Press.
4. SAP ERP Financials: Quick Reference Guide by Surya Padhi, second edition.

INTRODUCTION TO STOCK MARKET

COURSE OUTCOMES:

1. This is a basic level programme for those who wish to either begin a career in the financial market in India.
2. To Gain the knowledge on fundamental of Capital markets, the course is structured to help understand the basic concept relating to different avenues of investment.
3. To learn the primary and the secondary market, the derivatives market and financial statement analysis.
4. Understand about new methods of Stock Market.
5. To Identify the different types of market and career opportunities in stock market.
6. To learn about the Mutual Funds and Kinds.

COURSE OBJECTIVES:

1. Aware about the opportunities in stock market fields.
2. Give an insight knowledge on stock market.
3. To Aware the Financial Instruments on Private and Public Companies.
4. To gain the Knowledge of Online Trading of Stock Market.
5. To learn about Functions of Markets.
6. To learn the derivatives and commodities exchange.

UNIT I: Markets and Financial Instruments: Types of Markets: Equity, Debt, Derivatives, Commodities; Meaning and features of Private and Public Companies; Types of investment avenues short and long term, Interest rate.

UNIT II: Primary Market: Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities ; Pricing of Issues; Allotment of share ; Basis of Allotment; Private Placement.

UNIT III: Secondary Market: Role and Function of Securities and Exchange Board of India (SEBI); Depositories; Stock exchange; Intermediaries in the Indian stock market.

UNIT IV: Derivatives: Types of derivatives; Commodity and commodity exchange; Commodity versus financial derivatives.

UNIT V: Mutual Fund: Regulatory Body for Mutual Funds, benefits of investing in Mutual funds, NAV, types of Mutual funds, rights Mutual Fund holder, Fund Offer, Active Fund. Etc.

SUGGESTED READINGS

1. Investment Management – Preethi Singh – Himalaya Publishing House
2. Investment Analysis and Portfolio Management – Prasanna Chandra – Tata McGraw Hill Education Private Limited