

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

Syllabus
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)
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FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT 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 12 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.

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 10 Credits in Generic Elective and 29 Credits in Allied Courses.

4.2.4. Skill Enhancement Courses

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

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

4.2.5. Project Work

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

4.2.6. 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.

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 Commerce with Business Process Services	22BPUOE501	Basics of Accounting
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 Extra curricular activities

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

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

8.0 Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the Sixth End Semester Examinations. The above activities shall be conducted outside the regular working hours of the KAHE.

5. MEDIUM OF INSTRUCTION

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

6. MAXIMUM MARKS

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

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

7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

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

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

to the Dean concerned. However, the candidate has to pay the prescribed condonation fee to the KAHE.

c. However, a candidate who has secured attendance less than 64% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary examinations, if any and he/she has to re-do the same semester with the approval of the “Students’ Affairs Committee” and Registrar.

8. a. FACULTY MENTOR

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

b. ONLINE COURSE COORDINATOR

To help students in planning their online courses and for general advice on online courses, the HOD shall nominate a coordinator for the online courses. The Online course coordinator shall identify the courses which students can select for their programme from the available online courses offered by the different agencies periodically and inform the same to the students. Further, the coordinators shall 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 (½ Hr for Part – A Online & 2 ½ 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
<i>Viva-voce</i>	: 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

$$\text{CGPA of the entire programme} = \frac{\text{Sum of the credits of the courses of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

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

where,

C_i is the credit fixed for the course 'i' in any semester
G_{Pi} 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.

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT
UG PROGRAM (CBCS) – B.COM. (PA)
(2022–2023 Batch and onwards)

Course code	Name of the course	Category	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No
			PEOs	POs	L	T	P		CIA	ESE	Total	
SEMESTER – I												
22LAU101	Language - I	AEC	I, II, III	a, e	6	0	0	6	40	60	100	30
22ENU101	Communicative English – I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	35
22PAU101	Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	37
22PAU102	Business Organization and Management	CC	I,II,III,IV	a,c,d,e, h,i	6	0	0	5	40	60	100	40
22AEC101	Intellectual Property Rights	AEC	I, II, III	a, e, g, f	4	0	0	4	40	60	100	42
22PAU111	Computer Application for Business (Practical)	CC(P)	I,II,III	a,e,g,f	0	0	2	1	40	60	100	44
Semester Total					26	2	2	26	240	360	600	
SEMESTER – II												
22LAU201	Language – II	AEC	I, II, III	a, e	6	0	0	6	40	60	100	46
22ENU201	Communicative English– II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	49
22PAU201	Advanced Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	5	2	0	5	40	60	100	51
22PAU202	Business Mathematics and Statistics	CC	I, II, III	a, c, d,e, h	6	0	0	5	40	60	100	54
22AEC201	Environmental Studies	AEC	I,III, IV	a, c,d,e,h, i	3	0	0	3	40	60	100	56
22PAU211	Accounting Package-Tally (Practical)	CC(P)	I, II, III, IV	a, b, c, d,e, h,i	0	0	4	2	40	60	100	59
Semester Total					24	2	4	25	240	360	600	
SEMESTER – III												
22PAU301	Corporate Accounting - I	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	61
22PAU302	Income Tax Law and Practice- I	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	63

Course code	Name of the course	Category	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No
			PEOs	POs	L	T	P		CIA	ESE	Total	
22PAU303	Company Law	CC	I, II, III	a, e	6	0	0	5	40	60	100	65
22PAU304A	Principles of Insurance	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	68
22PAU304B	Excel for Business	SEC	I, II, III, IV	a, e, h,i	2	0	0	1				70
22PAU311A	Principles of Insurance (Practical)	SEC(P)	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100	72
22PAU311B	Excel for Business (Practical)	SEC(P)	I, II, III, IV	a, b, c, d,e, h,i	0	0	4	3				74
22SSDU301	Soft Skill Development - I	AEC	I, II, III	a,b,c,d, e,,h	2	0	0	1	100	-	100	76
22PAU391	Internship	-	I, II, III	a,b,c,d, e,,h	-	-	-	2	100	-	100	78
Semester Total					24/2 2	4	2/4	24	400	300	700	
SEMESTER – IV												
22PAU401	Corporate Accounting- II	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	79
22PAU402	Income Tax Law and Practice- II	CC	I, II, III	a, c, d,e,h	6	2	0	6	40	60	100	81
22PAU403	Business Law	CC	I, II, III, IV	a, c, d,e, h,i	6	0	0	6	40	60	100	83
22PAU404A	Marketing Management	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	85
22PAU404B	Research Methodology	SEC	I, II, III	a, c, d,e,h	4	0	0	3				87
22PAU411A	Marketing Management (Practical)	SEC (P)	I, II, III, IV	a, c, d,e,h,i	0	0	2	1	40	60	100	89
22PAU411B	SPSS (Practical)	SEC (P)	I, II, III	a, c, d,e,f, g, h	0	0	2	1				91
22SSDU401	Soft Skill Development - II	AEC	I, II, III	a,b,c,d, e,,h	2	0	0	1	100	-	100	93
Semester Total					24	4	2	23	300	300	600	
SEMESTER V												

Course code	Name of the course	Category	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
22PAU501A	Financial Management	DSE	I, II, III, IV	a, c, d,e, f,g,h,i	6	2	0	6	40	60	100	95
22PAU501B	Business Ethics	DSE	I, II, III	a, c, d,e, f,g,h	6	2	0	6				98
22PAU502A	Cost Accounting	DSE	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	100
22PAU502B	Management Information System	DSE	I, II, III	a,e,h	6	2	0	6				102
22PAU503A	Strategic Management	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	104
22PAU503B	Indirect Taxation	SEC	I, II, III	a, e, h	4	0	0	3				107
22PAU504A	Business Economics	GE	I, II, III	a, c,d, e,h	5	0	0	4	40	60	100	109
22PAU504B	International Business	GE	I, II, III	a, c,d, e,h	5	0	0	4				112
22PAU511A	Strategic Management (Practical)	SEC	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	115
22PAU511B	Indirect Taxation (Practical)	SEC	I, II, III	a, c, d,e,h	0	0	2	1				117
22PAU521	Internship	-	I, II, III	a,b,c,d, e,,h	-	-	-	2	100	-	100	120
22PAU0E501	Open Elective-Basics of Accounting	-			3			2	40	60	100	121
Semester Total					24	4	2	24	340	360	700	
SEMESTER – VI												
22PAU601A	Management Accounting	DSE	I, II, III	a,e,h	6	2	0	6	40	60	100	122
22PAU601B	Principles of Auditing	DSE	I, II, III	a,e,h	6	2	0	6				124
22PAU602A	Entrepreneurship	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	126
22PAU602B	Financial Analysis and Reporting	SEC	I, II, III	a,e,h	4	0	0	3				128
22PAU603A	Human Resource Management	GE	I, II, III	a,e,h	6	2	0	6				131

Course code	Name of the course	Category	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
21PAU603B	Investment Management	GE	I, II, III	a, c, d,e, h,i	6	2	0	6	40	60	100	134
22PAU611A	Entrepreneurship (Practical)	SEC (P)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	136
22PAU611B	Financial Analysis and Reporting (Practical)	SEC (P)	I, II, III	a, c, d,e,f,g, h	0	0	2	1				138
22PAU691	Project	DSE	I, II, III	a,b,c,d, e,,h	0	0	8	6	40	60	100	140
ECA/NCC/NSS/Sports/General Interest etc									Good			
Semester Total					16	4	10	22	200	300	500	
Programme Total					146/144	20	14/16	144	1720	1980	3700	

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	22LAU101	Language - I
I	22ENU101	Communicative English – I
I	22AEC101	Intellectual Property Rights
II	22ENU201	Communicative English – II
II	22LAU201	Language – II
II	22AEC201	Environmental Studies
III	22SSDU301	Soft Skill Development – I
IV	22SSDU401	Soft Skill Development – II

CORE COURSES		
Semester	Course code	Name of the course
I	22PAU101	Financial Accounting
I	22PAU102	Business Organisation and Management
I	22PAU111	Computer Application for Business (Practical)
II	22PAU201	Advanced Financial Accounting
II	22PAU202	Business Mathematics and Statistics
II	22PAU211	Accounting Package – Tally (Practical)
III	22PAU301	Corporate Accounting - I
III	22PAU302	Income Tax Law and Practice - I
III	22PAU303	Company Law
IV	22PAU401	Corporate Accounting - II
IV	22PAU402	Income Tax Law and Practice – II
IV	22PAU403	Business Law

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	22PAU304A	Principles of Insurance
	22PAU311A	Principles of Insurance (Practical)
III	22PAU304B	Excel for Business
	22PAU311B	Excel for Business (Practical)
IV	22PAU404A	Marketing Management
	22PAU411A	Marketing Management (Practical)
IV	22PAU404B	Research Methodology
	22PAU411B	SPSS (Practical)
V	22PAU503A	Strategic Management
	22PAU511A	Strategic Management (Practical)
V	22PAU503B	Indirect Taxation
	22PAU511B	Indirect Taxation (Practical)
VI	22PAU602A	Entrepreneurship
	22PAU611A	Entrepreneurship (Practical)
VI	22PAU602B	Financial Analysis and Reporting
	22PAU611B	Financial Analysis and Reporting (Practical)

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	22PAU501A	Financial Management
	22PAU501B	Business Ethics
	22PAU502A	Cost Accounting
	22PAU502B	Management Information System
VI	22PAU601A	Management Accounting
	22PAU601B	Principles of Auditing
	22PAU691	Project

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	22PAU504A	Business Economics
	22PAU504B	International Business
VI	22PAU603A	Human Resource Management
	21PAU603B	Investment Management

PROGRAM OUTCOMES (PO)

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

PROGRAM SPECIFIC OUTCOMES (PSO)

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

PROGRAM EDUCATIONAL OBJECTIVES(PEO)

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

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

பாடத்திட்டப்பொதுநோக்கம்

1. கற்றல்வழிசிந்தனைத்திறனையும், கருத்துவெளிப்பாட்டுத்திறனையும், மேம்படுத்துதல்.
2. ஆய்வுநோக்கைமேம்படுத்துதல்.
3. இலக்கியங்கள்உணர்த்தும்வாழ்வின்ருட்பமானபகுதிகளைஉணர்த்துதல்.
4. மனிதமனத்தினைப்பக்குவப்படுத்துதலில்இலக்கியம்தரும்பங்கினைஉணர்த்துதல்.
5. வளர்ந்துவரும்சமூகத்தில்அறஉணர்வு, பண்பாடுபோன்றவைகுறித்துஅறிவூட்டல்.
6. அரசுத்தேர்வுகளுக்குமாணவர்களைஆயத்தமாக்குதல்.

பாடத்திட்டப்பயனவிளைவு

- இந்தியகுடியுரிமைப்பணிமுதலானபோட்டித்தேர்வுகளில், விருப்பப்பாடமாகஇடம்பெறுகின்ற, 'தமிழ்இலக்கியவரலாறு' குறித்தமுழுமையானஅறிமுகம்பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல்மற்றும்தொல்லியல்சார்ந்தஆவணத்தேடலுக்குரியஆய்வுமனப்பான்மையுடன், இலக்கியங்களைஅணுகுதல்.
- தமிழின்வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்'; 'இணையதமிழ்' குறித்தபன்னோக்குஅணுகுமுறையிலானஆய்வுச்சிந்தனைமேம்பாடு.
- வேலைவாய்ப்புக்குரியசுயதிறன்மேம்பாட்டுடன், படைப்பாக்கத்திறன்மேம்பாடும்பெற்றிருத்தல்.
- சமுதாயமற்றும்வாழ்வியல்மதிப்புகளைப்பேணுவதற்குக்கருவியாக இலக்கியங்களைநாடுகின்றமனப்பான்மைவளர்ச்சி.
- மொழிபெயப்புத்துறைசார்ந்தவேலைவாய்ப்புத்திறன்பெற்றிருத்தல்

அலகு – I : தமிழ்இலக்கியவரலாறு– I (10 மணிநேரம்)

முச்சங்கவரலாறு - சங்கஇலக்கியத்தொகுப்பு - பாட்டும்தொகையும் - சங்கஇலக்கியச்சிறப்பியல்புகள் - சங்கம்மருவியகாலம் - பதினெண்கீழ்க்கணக்குநூல்கள் - திருக்குறள் - நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்காலஅறஇலக்கியங்கள் - தமிழில்சிற்பிலக்கியக்காலமும்சுருத்தும் - தொண்ணூற்றாறுவகைச்சிற்பிலக்கியவரிசை - காப்பியங்கள் - தமிழில்காப்பியஇலக்கணம் - தமிழில்பெருங்காப்பியங்களும்சிறுகாப்பியங்களும் - சிலம்பும்மேகலையும்.

அலகு – II : சங்கஇலக்கியம் (18 மணிநேரம்)

அ). எட்டுத்தொகை

நற்றிணை:

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

குறுந்தொகை:

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

ஐங்குறுநூறு:

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

பதிற்றுப்பத்து : ஏழாம்பத்து

எறிபிணம்இடறியசெம்மறுக் – 65

பரிபாடல்: வையை: பாடல்-6.

நிறைகடல்முகந்துஉராய் – சேறுஆடுபுனலதுசெலவு : 1-50.

கலித்தொகை:

அகன்ஞாலம்விளக்கும் - நெய்தல்கலி – தலைவிகூற்று- 119.

அகநானூறு:

ஈன்றுபுறம்தந்தஎம்மும்உள்ளாள் – பாலை – நற்றாய்கூற்று-35

புறநானூறு :

உற்றுழிஉதவியும்உறுபொருள்கொடுத்தும் -183, பல்சான்றீரே –
பொதுவியல் -195

ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை

வானம்வாய்த்த- யாம்அவண்நின்றும்வருதும் (அடிகள்: 84-143),
செய்நன்றிஅறிதலும் - நல்லியக்கோடனைநயந்தனிர்செலினே (207-269).

அலகு – III : அறஇலக்கியமும்சிறிலக்கியமும் (20 மணிநேரம்)

அ). அறஇலக்கியம் (10 மணிநேரம்)

1. திருவள்ளுவர் – திருக்குறள்: (எண்கள்-
திருக்குறள்வரிசைஎண்ணைக்குறிப்பன)

பாயிரம்: 8 - அறவாழிஅந்தணன், 13 - விண்இன்றுபொய்ப்பின்,
34 - மனத்துக்கண்மாசிலன்ஆதல்

இல்லறஇயல்: இல்வாழ்க்கை: 41 - அன்பும்அறனும்உடைத்தாயின்,

50 - வையத்துள்வாழ்வாங்கு

அன்புடைமை: 80 - அன்பின்வழியது

விருந்தோம்பல்: 90 –மோப்பக்குழையும்

இனியவைகூறல்: 95 –பணிவுடையன்இன்சொலன்

செய்நன்றிஅறிதல்: 103 – பயன்தூக்கார்

புறங்கூறாமை: 190 – ஏதிலார்குற்றம்

ஒப்புரவுஅறிதல் : 216 – பயன்மரம்

ஈகை: 228 – ஈத்துவக்கும்இன்பம்

துறவறஇயல்: தவம்: 261 – உற்றநோய்

வாய்மை: 291 - வாய்மைஎனப்படுவது

வெகுளாமை: 306 - சினமென்னும்

இன்னாசெய்யாமை: 316-இன்னானத்தான்உணர்ந்தவை

நிலையாமை: 331 – நிலலாதவற்றை

ஊழியல்: ஊழ்: 373 – நுண்ணியநூல்

ஆள்வினைஉடைமை: 618 – பொறியின்மையார்க்கும், 620-

ஊழையும்உப்பக்கம்

நட்பு: 792-ஆய்ந்தாய்ந்து, 794-குடிப்பிறந்து, 797-ஊதியம்என்பது.,

2. பூதஞ்சேந்தனார்-

இனியவைநாற்பது: தேர்ந்தெடுக்கப்பட்டஐந்துபாடல்கள்மட்டும் -
நச்சித்தற்சென்றார் (பாடல்எண்-26), தானங்கொடுப்பான்

(27), ஆற்றாமை ஆற்றென் (28), கயவரைக்கைகழிந்து (29),
நன்றிப்பயன்தூக்கி (30)

3. முன்றுறையரையனார் - பழமொழிநானூறு - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்

உணற்குஇனிய 5, பரந்ததிறலாரை 32, நெடியதுகாண்கிலாய் 46,
இனியாரும் 153, உரைசான்ற 195.

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

5. குமரகுருபரர் - நீதிநெறிவிளக்கம் -1. உறுதி - உறுதிபயப்ப(254), 2. முயற்சி - முயலாது

வைத்து(255), 3. உலையாமுயற்சி (256), 4. காலம் - காலம்அறிந்தாங்கு (257),
5. மெய்வருத்தம் - மெய்வருத்தம்பாரார் (258).

ஆ). சிற்றிலக்கியம் (10 மணிநேரம்)

1. **முக்கூடற்பள்ளு-** 2 பாடல்கள் - சித்திரக்காலிவாலான் (நெல்வகைகள்)
குற்றாலத்திரிகூடமால்வரை (மீன்வகைகள்)
2. **நந்திக்கலம்பகம்-** 5 பாடல்கள் - என்னையேபுகழ்ந்தேன், பதிதொறுபுயல்பொழி, இந்தப்புவிடில், அடிவிளக்கும்துகில், வானுறுமதியை
3. **கலிங்கத்துப்பரணி-** தேவாசுரம், உடலின்மேல், நெடுங்குதிரைமிசைக்கலணை, விருந்தினரும்வறியவரும், தரைமகள்தன்கொழுநன்றன், பொருதடக்கைவாளெங்கே, வெயில்தாரை.
4. **தமிழலங்காரம்** - வண்ணச்சரபம்தண்டபாணிசுவாமிகள் - 10 பாடல்கள்
1. கடல்நீரில்கல்மிதக்கும், 2. வண்டமிழ்ஆற்றுதி,
3. கோளத்தைமுட்டி
4. எக்காலம்என்று, 5. கடலூர்மயானத்தொர், 6. தேவாதிதேவன்,
7. விண்மாரி,
8. தேவர்முனிவர், 9. அழுதேங்கிநஞ்சிட்ட, 10. அத்தனைபொத்து.

5. அருள்தரும்பூங்கோதையன்னை அந்தாதி - 11 பாடல்கள்

1. பகவன்பெயரை, 2. மெல்லியல்மேலை, 3. வாலின்குரங்கு,
4. தவளேஇவள்,
5. சுரக்கும்திருவருட், 6. வதிவாய்விளைபயில், 7. உறைவான்,
8. பச்சைப்பேர்,
9. வித்தகம், 10. துணையாய், 11. கலந்தார்.

அலகு - IV : காப்பியஇலக்கியம் (12 மணிநேரம்)

அ) சிலப்பதிகாரம்:

மங்கலவாழ்த்துப்பாடல்: பொதியில் ஆயினும்-

‘கோவலன் என்பான்மன்னோ’ (14-38), ‘நீலவிதானத்து’ -

‘நோன்புஎன்னை’ (48-53).

மனையறம்படுத்தகாதை : ‘வார்ஓலிகூந்தலை’ –

‘சிறப்பின்கண்ணகிதனக்குஎன்’ (84-90)**அரங்கேற்றுக்காதை :**

‘மாமலர்நெடுங்கண்’ - ‘அகம்மறந்து’ (170-175).

மதுரைக்காண்டம் :கொலைக்களக்காதை : ‘இருமுதுகுரவர்’ -

‘எழுந்தனன்யான்’ (67-83),‘வினைவிளைகாலம்’ - ‘கொணர்காங்குஎன்’ (148-153)

கட்டுரைக்காதை : ‘கடிபொழில்’ - ‘இல்சாபம்பட்டனிர்’ (138-170)

வழக்குரைக்காதை : ‘அல்லவைசெய்தார்க்கு’ - ‘தோற்றான்உயிர்’ (82-93)

வஞ்சிக்காண்டம் :நடுகல்காதை - ‘மதுரைமுதூர்’ - ‘மன்னவர்ஏறு’ (218-234)

வாழ்த்துக்காதை : ‘என்னேஓஃது’ - ‘தோன்றுமால்’ (9)

ஆமணிமேகலை: விழாவறைகாதை : ‘தேவரும்மக்களும்’ - ‘மருங்குஎன்’ (66-72)

ஊரலர்உரைத்தகாதை : ‘நாவல்ஓங்கிய’ - ‘உண்டுகொல்’(1-17),

‘கற்றுத்துறைபோகிய’ – ‘தீத்தொழில்படாஅள்’ (32-57).

பாத்திரம்பெற்றகாதை : ‘போதிநீழல்’ - ‘நல்அறம்கண்டனை’ (73-98)

சிறைக்கோட்டம்அறக்கோட்டம்ஆக்கியகாதை :

‘வாழிஎம்மகோ’ - ‘அரசுஆள்வேந்துஎன்’ (129-163)

இ) சூளாமணி - அரசியல்சருக்கம்- 1. நாவியேகமமும்(1131), 2.

கண்மிசைகனிந்த (1132),

3. விரைசெலலிவுளித்(1133), 4. அரைசர்கள்வருக(1134), 5.

அருளுமாறடிகள் (1135),

6. விஞ்சையகுலக (1136), 7. சொரிகதிர் (1137), 8. கரியவன்வளைந்த(1138),

9. மடித்தவாயெயிறு (1139),10. விஞ்சயரதனைக் (1140),

துறவுச்சருக்கம் – பயாபதிமன்னனிந்துறவுநெறி -1.மன்னியபுகழி(1840),

2.திருமகிழலங்கன் (1841), 3.ஆங்கவரணைந்த (1842),4.

அலகுடன்விளங்கு(1843),

5. தன்னையோர்அரசனாக்கி (1844), 6. சென்றநாள் (1845), 7.எரிபுரை (1846.),

8.பிறந்தனர் (1847), 9.பிறந்தநாம் (1848), 10.தொகைமலர் (1849)

11.ஓழுகிய (1850)

அலகு- V :அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும் – I

(12 மணிநேரம்)

அ) எழுத்து, சொல், பொருள்இலக்கணம்(6 மணிநேரம்)

1) முதல்மற்றும்சார்பெழுத்துகள் - பெயர், வினை, இடை, உரிச்சொல்-விளக்கமும்பயிற்சியும்

2) அகத்திணைமற்றும்புறத்திணைஇலக்கணங்கள்.

ஆ) கடிதப்பயிற்சி(6 மணிநேரம்)

1. வேலைவேண்டிவிண்ணப்பம்எழுதுதல்

2.

பல்கலைக்கழகப்பன்னாட்டுக்கருத்தரங்கச்செய்தியைநாளிதழில்வெளியிடவேண்டி

நாளிதழின்பதிப்பாசிரியருக்குக்கடிதம்

3. கருத்தரங்கப்பங்கேற்புக்கானஅனுமதிக்கடிதம்

4. பல்கலைக்கழகவிழாவுக்குத்தலைமையேற்கவேண்டி, மாவட்டஆட்சியருக்குவிண்ணப்பம்
5. கல்விகடன்வேண்டிவங்கிமேலாளருக்குவிண்ணப்பம்
6. வசிப்பிடத்திற்குஅடிப்படைவசதிவேண்டிவட்டாட்சியருக்குவிண்ணப்பம்
7. விருதுபெற்றநண்பனுக்குப்பாராட்டுக்கடிதம்
8. புத்தகங்கள்அனுப்பிஉதவவேண்டி, பதிப்பகத்தாருக்குக்கடிதம்

இ) கட்டுரையைஒருபக்கஅளவில்பத்திகளாகச்சுருக்கிஎழுதுதல்

முச்சங்கவரலாறு - சங்கஇலக்கியத்தொகுப்பு - பாட்டும்தொகையும் - சங்கஇலக்கியச்சிறப்பியல்புகள் - சங்கம்மருவியகாலம் - பதினெண்கீழ்க்கணக்குநூல்கள் - திருக்குறள் -நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்காலஅறஇலக்கியங்கள் - தமிழில்சிறுநூல்க்கியக்காலமும்மருத்தும் - தொண்ணூற்றாறுவகைச்சிறுநூல்க்கியவரிசை - காப்பியங்கள் - தமிழில்காப்பியஇலக்கணம் - தமிழில்பெருங்காப்பியங்களும்சிறுகாப்பியங்களும் - சிலம்பும்மேகலையும்என்றதலைப்பிலானகட்டுரையில்ஏதேனும்ஒன்றை ஒருபக்கஅளவில்சுருக்கிஎழுதுதல்.

- வினாத்தாளில்இதற்கெனகட்டுரைவழங்கப்பெறவேண்டியதே வைஇல்லை.
- குறிப்பிட்டதலைப்பிலானகட்டுரையினைச்சுருக்கிஎழுதுகஎன்றுமட்டும்வினாஅமையவேண்டும்.
- விடையானது, தலைப்பு(Title), பத்திக்காகவரிசைப்படுத்தப்பட்டகுறிப்புகள் (Hints), பத்தியின்திருத்தாபடி (Rough Draft), பத்தியின்திருத்தியபடி (Fair Draft) என்றவகையில்அமையவேண்டும்.

பாடநூல்:கற்பகச்சோலை - தமிழ்ஏடு.

கற்பகம்உயர்கல்விக்கழகத்தமிழ்த்துறைவெளியீடு.

COURSE OBJECTIVES:**To make the students**

1. To understand the process of communication
2. To know the barriers of communication and methods to overcome barriers
3. To understand the skills required for communication
4. To realize the importance of interpersonal skills
5. To impart the knowledge on business etiquettes
6. To impart the importance of communication technology

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

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

UNIT- I

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

UNIT - II

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

UNIT - III

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

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

UNIT - IV

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

UNIT - V

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

SUGGESTED READINGS:

1. Bovee, and Thill (2017), Business Communication Today, 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. Korhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.
6. Malyuga, E. N., & Orlova, S. N. (2017), Linguistic pragmatics of intercultural professional and business communication. Springer.
7. Holliday, A., Hyde, M., & Kullman, J. (2021). Intercultural Communication: An Advanced Resource Book for Students (4th ed.). Routledge.

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I

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

UNIT- II

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

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

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

SUGGESTED READINGS:

1. S. N. Maheshwari , Suneel K Maheshwari (2018) *Financial Accounting*, 6th Edition, Vikas Publishing House, NewDelhi
2. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016) ,*Advanced Accounts*. Vol.-I., 19th Edition, S. Chand & Co., New Delhi.
3. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6th edition, Vikas Publishing House, New Delhi
4. Deepak Sehgal. (2016) ,*Financial Accounting*.1st edition, VikasPublishing House, New Delhi,
5. CA &Dr.P C Tulsian& CA Bharat Tulsian (2016) *Financial Accounting*, 2ndEdition,Chand Publishing. New Delhi
6. T.S.Reddy and A. Murthy (2011), *Financial Accounting*, Sixth Revised Edition, Margham Publications, Tamil Nadu.

E- LEARNING RESOURCES :

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

Course Objectives**To make the students**

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

Course Outcomes**Learners should be able to**

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

Unit I

Foundation of Indian Business: Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Business ethics, Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of Promotion. Social Responsibility and Ethics Emerging opportunities in business- Franchising, Outsourcing needs and Domain Mix - E-commerce.

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Suggested Readings

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

E- LEARNING RESOURCES :

1. NPTEL :<https://www.youtube.com/user/nptelhrd/playlists>
2. NPTEL :<https://youtu.be/v9YkwuPPWxQ>
3. NPTEL :<https://youtu.be/7DB7hgAxD9k>
4. NPTEL :<https://youtu.be/UEXrsZ3vkx0>
5. NPTEL :<https://youtu.be/m-OMvTWf9mE>

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

SUGGESTED READINGS:

1. N.S. Gopalakrishnan & T.G. Agitha, Principles of Intellectual Property (2014), Eastern Book Company, Lucknow.
2. W.R. Cornish, Intellectual Property, Sweet & Maxwell, London (2000)
3. International Encyclopaedia of Laws: Intellectual Property (Kluwer Law International, 1997) (looseleaf). LMON K 1401 .I5828 (1997) vols. 1-5
4. V.K.Ahuja, Law relating to Intellectual Property rights, 2 nd Edition, (2013) LexisNexis.
5. Barrett, Margreth, Intellectual Property, (2009) 3rd, New York Aspen publishers.
6. Nard, Craig Allen, Law of Intellectual Property, (2008) 2 nd, New York Aspen Publishers

**COMPUTER APPLICATION FOR BUSINESS
(PRACTICAL)****22PAU111****Semester – I
2H – 1C****Instruction Hours/week: L: 0 T: 0 P: 2****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES****To make the students**

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

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

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

MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:
Bold, Underline, Font Size, Style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and Clip Art.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/Templates.

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading Account, Statement of Profit & Loss and Balance Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.
6. Create a pivot table for revenue generated by Sales Representatives (Order date, Customer ID, Customer Name, State, Sales person name, Product name, products category, Products quantity, unit price, quantity, mode of payment, Shipping date and revenues etc.) Use the functions- Pivot table fields, Pivot table diagrams and Pivot charts.

MS POWERPOINT

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

MS ACCESS

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

SUGGESTED READINGS:

1. Wayne L. Winston, (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
2. 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

பாடத்திட்டப்பொதுநோக்கம்

1. கற்றல்வழிசிந்தனைத்திறனையும், கருத்துவெளிப்பாட்டுத்திறனையும், மேம்படுத்துதல்.
2. ஆய்வுநோக்கைமேம்படுத்துதல்.
3. இலக்கியங்கள்உணர்த்தும்வாழ்வின்நுட்பமானபகுதிகளைஉணர்த்துதல்.
4. மனிதமனத்தினைப்பக்குவப்படுத்துதலில்இலக்கியம்தரும்பங்கினைஉணர்த்துதல்.
5. வளர்ந்துவரும்சமூகத்தில்அறஉணர்வு, பண்பாடுபோன்றவைகுறித்துஅறிவூட்டல்.
6. அரசுத்தேர்வுகளுக்குமாணவர்களைஆயத்தமாக்குதல்.

பாடத்திட்டப்பயன்விளைவு

1. இந்தியகுடியுரிமைப்பணிமுதலானபோட்டித்தேர்வுகளில், விருப்பப்பாடமாகஇடம்பெறுகின்ற, 'தமிழ்இலக்கியவரலாறு' குறித்தமுழுமையானஅறிமுகம்பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச்சுவடியியல்மற்றும்தொல்லியல்சார்ந்தஆவணத்தேடலுக்குரியஆய்வுமனப்பான்மையுடன், இலக்கியங்களைஅணுகுதல்.
3. தமிழின்வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்' ; 'இணையதமிழ்' குறித்தபன்னோக்குஅணுகுமுறையிலானஆய்வுச்சிந்தனைமேம்பாடு.
4. வேலைவாய்ப்புக்குரியசுயதிறன்மேம்பாட்டுடன், படைப்பாக்கத்திறன்மேம்பாடும்பெற்றிருத்தல் .
5. சமுதாயமற்றும்வாழ்வியல்மதிப்புகளைப்பேணுவதற்குக்கருவியாக இலக்கியங்களைநாடுகின்றமனப்பான்மைவளர்ச்சி.
6. மொழிபெயப்புத்துறைசார்ந்தவேலைவாய்ப்புத்திறன்பெற்றிருத்தல்

அலகு – I : தமிழ்இலக்கியவரலாறு- II (10 மணிநேரம்)

தமிழ்இலக்கியவரிசையில்திருமுறைகளும்நாலாயிரத்திவ்யப்பிரபந்தமும்-பன்னிருதிருமுறைகள்அறிமுகம்-
திருமுறைஆசிரியர்களின்இலக்கியப்பங்களிப்பு-
திருமுறைகளில்பக்திநெறியும்சமுதாயநோக்கும் -
சமயக்குரவரின்அருள்நெறி - பன்னிருஆழ்வார்கள்வரலாறு -
ஆழ்வார்களின்இலக்கியப்பங்களிப்பு -
திவ்யப்பிரபந்தத்தில்பக்திநெறியும்இலக்கியநயமும்-
தமிழ்மொழியின்கவிதை, சிறுகதை,
உரைநடைஇலக்கியங்களின்தோற்றம் - வளர்ச்சி - வரலாறு -
நாட்டுப்புறஇலக்கியங்கள்.

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

1. சைவம்- (15 பாடல்கள்)பெரியபுராணம் -
திருமூலநாயனார்புராணம் - அந்திஇளம்பிறைக்கண்ணி,
மற்றுஅவர்தாம்அணிமா, காவிரிநீர்பெருந்தீர்த்தம்,
அந்நிலைமைத்தானத்தை, அந்தணர்தம்சாத்தனார்,
மற்றுஅதன்தன்உடம்பினை, இவன்உயிர்பெற்றெழில்,
பாய்த்தியபின்திருமூலராய், வெய்யசுடர்கதிரவனும், அங்கவனும்,

பித்துஉற்றமையல்அன்று, இந்தநிலைமையில், ஆவடுதண்துறை, ஊன்உடம்பில், முன்னியஅப்பொருள்.

2.வைணவம் - பெரியாழ்வார்திருமொழி: 3-ஆம்பத்து - பத்தாந்திருமொழி 'நெறிந்தகருங்குழல்மடவாய்' - சீதைக்குஅனுமன்தெரிவித்தஅடையாளம். (1-10).

3. அலகு - III :கவிதைஇலக்கியம் (17மணிநேரம்)

1. மகாகவிபாரதியார் - யோகசித்தி-தேடிச்சோறு
2. புரட்சிக்கவிஞர்பாரதிதாசன் -தமிழின்இனிமை கனியிடைஏறியசுளையும்
3. கவிமணிதேசிகவிநாயகம்பிள்ளை -ஒற்றுமையேஉயர்நிலை
4. கவிஞர்வைரமுத்து - வித்தியாசமானதாலாட்டு
5. கவிஞர்சிற்பிபாலசுப்பிரமணியம் - புத்தனாயிறு
6. கவிஞர்வைதீஸ்வரன் - விரல்மீட்டியமழை
7. ஈரோடுதமிழன்பன் - இன்னொருசுதந்திரம்
8. கவிஞர்சுகந்திசுப்பிரமணியம் - புதையுண்டவாழ்க்கை
9. கவிஞர்அறிவுமதி - நட்புக்காலம்
10. கவிஞர்தாமரை - தொலைந்துபோனேன்

அலகு - IV :சிறுகதையும்உரைநடையும் (17மணிநேரம்)

அ). சிறுகதை (8 மணிநேரம்)

1. மகாமசானம் - புதுமைப்பித்தன்
2. இருவர்கண்டஒரேகனவு -கு. அழகிரிசாமி
3. அந்நியர்கள் -ஆர். சூடாமணி
4. இந்நாட்டுமன்னர் -நாஞ்சில்நாடன்
5. வல்லூறுகள் - அம்பைஜஜ

ஆ). உரைநடை (9 மணிநேரம்)

1. ஆளுமைத்திறன்அறிவோம்- தன்னம்பிக்கைமாதஇதழிலிருந்து
2. கலைச்சிறப்பு -முத்தமிழ்க்காவலர்கி.ஆ.பெ. விசுவநாதம்
3. காளத்திவேடனும்கங்கைவேடனும் - சொல்லின்செல்வரரா.பி.சேதுப்பிள்ளை
4. ஏட்டில்இல்லாதஇலக்கியம் -ஒளவைதுரைசாமி
5. நொய்யல் -முனைவர்ப. தமிழரசி
6. கீழடி - வைகைநதிக்கரையிலசங்ககாலநகரநாகரிகம் - தமிழ்நாடுஅரசு தொல்லியல்துறையின்அறிக்கையிலிருந்துதொகுக்கப்பட்டது.

அலகு- V : அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும்- II (16 மணிநேரம்)

அ). இலக்கணப்பயிற்சி: 1. சொல்லிலக்கணம்

வாக்கியஅமைப்பு:தனிவாக்கியம் - தொடர்வாக்கியம் - கலவைவாக்கியம் - தன்வினை

வாக்கியம் - பிறவினைவாக்கியம் - செய்வினை, செயப்பாட்டுவினைவாக்கியம்,

கட்டளைவாக்கியம் - வினாவாக்கியம் - உணர்ச்சிவாக்கியம். நன்னூல் - பொதுவியல்

- அறுவகைவினா (385) - எண்வகைவிடை (386).

2). அணிஇலக்கணம்

உவமையணி - பிறிதுமொழிதல்அணி - சிலேடைஅணி - தீவகஅணி - ஏகதேச உருவகஅணி - வேற்றுமையணி - பின்வருநிலையணி

ஆ). படைப்பிலக்கியப்பயிற்சிகள்

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, கட்டுரைபடைப்பாக்கஉத்திகள் - பயிற்சிகள்

2. எழுத்தாளர்உடனானநேர்காணல், பேட்டி, மேடைப்பேச்சு .

இ). மொழிபெயர்ப்புப்பயிற்சிகள்:

1. தமிழ் - ஆங்கிலமொழிபெயர்ப்புப்பயிற்சிகள் - 2.

2. ஆங்கிலம் - தமிழ்மொழிபெயர்ப்புப்பயிற்சிகள் - 2.

ஈ).கட்டுரையைஒருபக்கஅளவில்பத்திகளாகச்சுருக்கிஎழுதுதல்

தமிழ்இலக்கியவரிசையில்திருமுறைகளும்நாலாயிரத்திவ்யப்பிரபந்தமும்-பன்னிருதிருமுறைகள்அறிமுகம்-
திருமுறைஆசிரியர்களின்இலக்கியப்பங்களிப்பு-
திருமுறைகளில்பக்திநெறியும்சமுதாயநோக்கும் -
சமயக்குரவரின்அருள்நெறி - பன்னிருஆழ்வார்கள்வரலாறு -
ஆழ்வார்களின்இலக்கியப்பங்களிப்பு -
திவ்யப்பிரபந்தத்தில்பக்திநெறியும்இலக்கியநயமும் -
தமிழ்மொழியின்கவிதை, சிறுகதை,
உரைநடைஇலக்கியங்களின்தோற்றம் - வளர்ச்சி - வரலாறு -
நாட்டுப்புறஇலக்கியங்கள்என்றதலைப்பிலானகட்டுரையில்ஏதேனும்ஒன்றைஒருபக்கஅளவில்சுருக்கிஎழுதுதல்.

- வினாத்தாளில்இதற்கெனதனியேகட்டுரைவழங்கப்பெறவேண்டியதேவைஇல்லை.
- குறிப்பிட்டதலைப்பிலானகட்டுரையினைச்சுருக்கிஎழுதுகஎன்றமட்டும்தான்வினாஅமையவேண்டும்.
- விடையானது, தலைப்பு (Title), பத்திக்காகவரிசைப்படுத்தப்பட்டகுறிப்புகள் (Hints), பத்தியின்திருத்தாபடி (Rough Draft), பத்தியின்திருத்தியபடி (Fair Draft) என்றவகையில்அமையவேண்டும்.

பாடநூல்:கற்பகச்சோலை - தமிழ்ஏடு.

கற்பகம்உயர்கல்விக்கழகத்தமிழ்த்துறைவெளியீடு

Instruction Hours / week: L: 4 T: 0 P: 0**Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

1. To understand the importance of business correspondence
2. To know about the business and technical report
3. To understand the ways in drafting of various agreement
4. To realize the importance of drafting partnership agreement
5. To impart the knowledge on drafting and conveyance
6. To draft letters to arrange company meeting

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

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

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

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

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES**To make the students**

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

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

SUGGESTED READINGS:

TEXT BOOKS

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

REFERENCES

1. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2010). *Advanced Accounts*. New Delhi: Sultan Chand and Sons.
2. Gupta, R.L., &Radhaswamy, M. (2006). *Advanced Accountancy*. New Delhi: Sultan Chand and Sons.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018),*Advanced Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
4. Mukherjee, A., & Hanif, M. (2007). *Modern Accountancy*. New Delhi: Tata McGraw-Hill.
5. VinayahamCharumathi. (2008). *Financial Accounting*. New Delhi: Sultan Chand and Sons.
6. Arulanandam, M.A., & Raman, K.S. (2010). *Advanced Accounting*. New Delhi: Vikas Publishers.
7. Gupta, R.L., &Rathaswamy. (2009). *Advanced Accounting*. New Delhi: Sultan Chand & Sons.

8. Vinayagam, N., Mani, P.L., & Natarajan, K.L. (2010). *Financial Accounting*. New Delhi: Sultan Chand and sons.

E-RESOURCES

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

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

https://www.youtube.com/watch?v=Q1-uqI_-

[vq8&list=PLfw16GH_DzV6itBvcXUeOhx3q_aKnHt_H](https://www.youtube.com/watch?v=ASSPfdKOUg&list=PLfw16GH_DzV6itBvcXUeOhx3q_aKnHt_H)

https://www.youtube.com/watch?v=ASSPfdKOUg&list=PLfw16GH_DzV5S_m9mjW32Y8N9M_TYQVDm

COURSE OBJECTIVES**To make the students**

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

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

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

UNIT I Matrices & Basic Mathematics of Finance

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through 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
6. N Das , Dr. J K Das (2017), Business Mathematics and Statistics,Mc Graw Hill India

E-RESOURCES

1. <https://www.youtube.com/watch?v=rS9AwyRbB7g>
2. <https://www.youtube.com/watch?v=ON9fuVR9oA>
3. <https://www.youtube.com/watch?v=sg6I4S11JY>
4. https://www.youtube.com/watch?v=_m8v77qbkBA
5. <https://www.youtube.com/watch?v=HIWXdHIDSFs>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I – INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS

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

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

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

UNIT III - BIODIVERSITY AND ITS CONSERVATION

Levels of biological diversity - genetic, species and ecosystem diversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. 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 Vidya Peeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 2005. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 2001. Fundamentals of Ecology. Philadelphia: Saunders.
7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.

10. Tripathy, S.N., and Sunakar Panda. (2004). Fundamentals of Environmental Studies (2nd ed.). Vrianda Publications Private Ltd, New Delhi.
11. Verma, P.S., and Agarwal V.K. 2001. Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.
13. Mahua Basu, Xavier Savarimuthu SJ (2017) Fundamentals Of Environmental Studies, Cambridge University Press.

E- LEARNING RESOURCES :

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

**ACCOUNTING PACKAGE - TALLY
(PRACTICAL)**

22PAU211

Semester – II
4H – 2C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To Understand Tally, its features and its importance in supporting accounting activity.
2. To communicate orally and in written form the Features of Tally in capturing accounting procedures.
3. To gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
4. To be familiar with the incorporation of GST standards into accounting and computerized accounting process.
5. To learn how to use Tally for preparing final accounts
6. To use tally for inventory control and ratio analysis

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

1. Comprehend on the knowledge of Tally, its features and its importance.
 2. Communicate orally and in written form the Features of Tally in capturing accounting procedures.
 3. Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
 4. Familiarize on the incorporation of GST standards into accounting and computerized accounting process.
 5. Able to make use of Tally in preparing final accounts
 6. Apply tally for inventory control and ratio analysis
-
1. Create company with Accounts only mode and prepare necessary ledger Accounts using appropriate features and configuration
 2. Prepare various Financial Statements
 3. Create a company with Accounts with Inventory mode and prepare various Accounting and Inventory vouchers. Prepare various Accounts and Inventory Reports.
 4. Construct stock group, stock category, stock items, godown and prepare stock summary reports.
 5. Prepare various Accounting Reports with cost Centre and cost category application.
 6. Application of bill and preparation of various bill wise reports.
 7. Create manufacturing journal and stock journal.
 8. Prepare various GST Accounts using GST configuration.
 9. Create various payroll reports using payroll configuration.

10. Create TDS accounts and Reports.

11. Prepare all Accounting and Inventory Reports.

SUGGESTED READINGS:

1. Nellai Kannan, (2010), Tally, Nels Publishing Company, New Delh

22PAU301**CORPORATE ACCOUNTING– I****Semester – III****8H – 6C****Instruction Hours / week: L: 6 T: 2 P: 0****Marks: Internal: 40****External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

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

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

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

UNIT I Accounting for Share Capital and Debenture

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

UNIT II Accounting For Redemption of Preference Shares And Debenture

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

UNIT III Profit Prior To Incorporation

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

UNIT IV Valuation of Goodwill and Shares.

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

UNIT V Final Accounts

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

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

SUGGESTED READINGS :

1. Reddy & Moorthy (2019), “*Corporate Accounting*” Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2017) *Advanced Accounts*. Vol.-II. – S. Chand & Co., New Delhi.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018) *Corporate Accounting*.- 6th Edition Vikas Publishing , New Delhi.
4. Jain, S.P. and K.L. Narang. (2015) *Corporate Accounting*. 8th Edition Vol - I Kalyani Publishers, New Delhi.
5. Jain, S.P. and K.L. Narang. (2014) *Advanced Accountancy (Corporate Accounting)*. 8th Edition Vol - I Kalyani Publishers, New Delhi.
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), *Corporate Accounting 2nd Edition*, S.Chand

E-RESOURCES

1. <https://www.youtube.com/watch?v=gR3rb7liP-I>
2. <https://www.youtube.com/watch?v=tJ03LLbQXCw>
3. <https://www.youtube.com/watch?v=XgGM6qQIZ9g>
4. <https://www.youtube.com/watch?v=GxqZnvlZsw>
5. <https://www.youtube.com/watch?v=lRq58tmMpJc&list=PLiaygP8qeQGWLdSii0vjAwLk8OmaZqDCE>

COURSE OBJECTIVES**To make the students**

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

COURSE OUTCOMES**Learners should be able to**

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

UNIT I BASIC CONCEPTS

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

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

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

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

UNIT III COMPUTATION PROFITS AND GAINS FROM BUSINESS AND PROFESSION

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

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

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

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY

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

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

SUGGESTED READINGS

1. Gaur., & Narang. (2021). *Income Tax Law and Practice* (latest ed.). Ludhiana : Kalyani Publishers.
2. Mehrothra. (2021). *Income Tax Law and Practice*. New Delhi: Snow White publications.
3. Dr. H.C Malhotra, Dr. S P Goyal(2021), *Income Tax Law and Practice*, Sathya Bawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2021), *Direct Taxes Law and Practices*, 13th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
5. CA AtinHarbhajanka (Agarwal) (2019), *Income Tax Law and Practice*, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
6. Dr. Vinod.K.Singhania, Dr Kapil Singhania (2019), *Direct Taxes Law and Practice*, Taxmann Publication Pvt Limited, New Delhi.
7. Monica Singhania Vinod K Singhania (2019), *Students Guide To Income Tax including GST*, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
8. *Direct Tax Law and Practice* (2019), The Institute of Company Secretaries of India, MP Printers.

E- LEARNING RESOURCES :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT 1: INTRODUCTION AND INCORPORATION AND ITS CONSEQUENCES

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

UNIT 2: FINANCIAL STRUCTURE OF COMPANIES

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

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

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

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

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

UNIT III: MANAGEMENT:

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

UNIT IV: ACCOUNTS, AUDIT AND DIVIDENDS

Books of Accounts: Financial Statements.

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

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

UNIT V: WINDING UP

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

SUGGESTED READINGS:

1. Milind Kasodekar;ShilpaDixit;Amogh Diwan (2020), Companies Law Procedures with Compliances and Checklists, 4th Edition, Bloomsbury Professional India, New Delhi.
2. Dr. G.K. Kapoor & Sanjay Dhamija (2021), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 25th Edition, Taxmann Publication, New Delhi.
3. Dr. G.K. Kapoor(2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23rd edition, Taxmann Publication, New Delhi.
4. M.C Bhandari (2018), Guide to Company Law Procedures, 24th Edition ,LexisNexis, New Delhi
5. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer

E-RESOURCES

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

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

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Understanding and Managing Risk :

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

General Principles and Concepts of Insurance

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

UNIT II Insurance Contract and Indian Market Conditions:

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

UNIT III Regulatory Environment

Regulatory Environment – Specific Legislations

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

Regulatory Environment - General

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

International Regulatory Framework

International Association of Insurance Supervisors – Future Trends

UNIT IV Life Insurance - Practices, Procedures

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

Life Insurance & Pension Products

Life Insurance Products – Proposals, Policy and documentation

UNIT V General Insurance - Practices and Procedures – Focus Underwriting

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

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

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

SUGGESTED READINGS

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the features of Spreadsheet applications and functions.
2. To comprehend and apply computer tools and inbuilt functions on raw data.
3. To communicate orally and in written form the features of spreadsheet applications and functions.
4. To utilize the expertise of the Excel features and functions as a lifelong practice.
5. To learn about data analysis
6. To acquire knowledge about the advanced functions in MS EXCEL and PIVOT TABLE

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

1. Understand the features of Spreadsheet applications and functions.
2. Comprehend and apply computer tools and inbuilt functions on raw data.
3. Communicate orally and in written form the features of spreadsheet applications and functions.
4. Utilize the expertise of the Excel features and functions as a lifelong practice.
5. Acquire knowledge about data analysis
6. Gain insight about the advanced function in MS EXCEL and PIVOT TABLE

UNIT I GETTING STARTED WITH EXCEL

Opening Excel, Creating and Opening Workbook- Saving and Sharing Workbook , Cell Basics - Understanding Cells, Cell Contents, Find and Replace, Formatting Cells - Font Formatting, Text Alignment, Cell Borders and fill colors, Cell styles, Formatting text and numbers, Modifying Columns, Rows and Cells - Inserting, Deleting, Moving, and Hiding rows and columns -Wrapping text and merging Cells

Printing Workbooks - Choosing a print area, Fitting and scaling content

Finalising and Protecting Workbooks

UNIT II FORMULAS AND FUNCTIONS

Formulas and Functions - Simple Formulas, Complex Formulas, Functions (Statistical, financial, Text, Data and Time)

UNIT III DATA ANALYSIS Auto filter and Advanced filter, Creating and using outlines, Conditional formatting, Sparklines Collating data from several worksheets

Working with Data - Freezing Panes and view options, Sorting Data, Filtering Data

Working with charts - Understanding Charts, Chart Layout and style, Other chart options

UNIT IV ADVANCED FUNCTIONS AutoSum, IF Function, VLookup Function and Hlook up, What if Analysis – solver, Name Ranges, Charts and filter data using Slicers, Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.

UNIT V PIVOT TABLE Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function

SUGGESTED READINGS:

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

**PRINCIPLES OF INSURANCE
(PRACTICAL)**

**Semester – III
2H – 1C**

22PAU311A

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

Select Insurance companies

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

SUGGESTED READINGS

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

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

**EXCEL FOR BUSINESS
(PRACTICAL)**

22PAU311B

**Semester – III
4H – 3C**

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

1. Create and format the data in excel sheet
 2. Utilize all the inbuilt, functions and formulas and analyses the data.
 3. Critically analyze the data using the what-if, solver and pivot functions.
 4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
 5. Apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
 6. Understand the application of PIVOT Table
-
1. Creating an excel sheet and performing all formatting tools and protecting and printing the file.
 2. Performing statistical functions, Performing financial functions, Performing date and text function
 3. Filtering the data, Conditional formatting
 4. Collating data from several worksheets
 5. Charts, Chart Layout and style, Other chart options
 6. IF Function,
 7. VLookup Function and Hlook up,
 8. What if Analysis – solver,
 9. Name Ranges,
 10. Charts and filter data using Slicers,
 11. Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.
 12. Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function

SUGGESTED READINGS:

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

Course Objectives

1. To understand the main concepts of Employability and Skill Development
2. To escalate the knowledge in Analytical and Mathematical Skills
3. To develop and nurture the soft skills for the students through individual and group activities
4. To stimulate the all-round development of the students by emphasizing on Soft skills and Aptitude
5. To embellish self-esteemed individuals by mastering inter-personal skills, team management skills and leadership skills
6. 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**

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

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

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

UNIT I Amalgamation of Companies

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

UNIT II Accounts of Holding Companies/Parent Companies

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

UNIT III Accounts of Banking Companies

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

UNIT IV Liquidation of Companies

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

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

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

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

SUGGESTED READINGS :

1. Reddy & Moorthy (2019), “*Corporate Accounting*” Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2017) *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. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), *Corporate Accounting 2nd Edition*, S.Chand

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1. NPTEL: <https://www.youtube.com/watch?v=KIdanHmWr2U>
2. NPTEL: <https://www.youtube.com/watch?v=TPKwjrsW1TI>
3. NPTEL: <https://www.youtube.com/watch?v=bkWr-3zpBel>
4. NPTEL: <https://www.youtube.com/watch?v=34BEOoKKTHQ>
5. NPTEL: <https://www.youtube.com/watch?v=ApkpVazCp8s&list=PLVjZhvcPvcGp6VkJFCf8HOeCcVrS1MyCBF>

COURSE OBJECTIVES**To make the students**

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

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

SUGGESTED READING:

1. Gaur, & Narang, K.L. (2021). *Income Tax Law and Practice* (Latest ed). Ludhiana: Kalyani Publishers.
2. Mehrothra. (2021). *Income Tax Law and Practice*, New Delhi: Snow White publications.
3. Jayaprakash Reddy. (2021). *Taxation*. New Delhi: APH Publishing Corporation.
4. DinkarePagarae. (2019). *Direct Tax*. New Delhi: Sultan Chand and Sons.
5. Dr. Vasani, M.S. (2019). *Direct Taxation Ready Reckoner* (26th ed.). LexisNexis.

E-Resources

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

COURSE OBJECTIVES:**To make the students**

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

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

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Law of Agency – Agent- Agency- Principal – Third Parties- Appointment- Creation – types – Duties – Authority & Termination- Liability of Principal and Agent – Liability of Agent and Third Parties –Liability of Principal and Third Party

SUGGESTED READINGS:

1. Kapoor N.D.(2020), *Elements of Mercantile Law*, New Delhi.S.Chand& Co,
2. Kuchhal,M.C.& Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
3. SN Maheshwari & SK Maheshwari (2014), *Business Law*, New Delhi.National Publishing House
4. Agarwal S K, (2017), *Business Law*, New Delhi ,Galgotia Publishers Company,.
5. P C Tulsian& Bharat Tulsian (2017), *Business Law*, McGraw Hill Education
6. Sharma, J.P. &SunainaKanojia (2017), *Business Laws*,New Delhi, Ane Books Pvt. Ltd.,

E-Resources

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

MARKETING MANAGEMENT

22PAU404A

**Semester – IV
4H – 3C**

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I: INTRODUCTION TO MARKETING MANAGEMENT:

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

UNIT II - THE MARKET PROCESS AND SEGMENTATION

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

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

UNIT III -PRODUCT MANAGEMENT

Decisions, Development and Lifecycle Strategies: Introduction, Levels of Products, Classification of Products, Product Hierarchy, Product Line Strategies,

Product Mix Strategies, Packaging and Labelling, New Product Development, Product Life Cycle (PLC)

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

UNIT IV : PRICING AND DISTRIBUTION MANAGEMENT

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

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

UNIT V - PROMOTION MANAGEMENT AND RECENT DEVELOPMENTS IN MARKETING

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL:<https://www.youtube.com/watch?v=TL0K0AhI7kE>
2. NPTEL:<https://www.youtube.com/watch?v=Eec7MMGd4Nk>
3. NPTEL:<https://www.youtube.com/watch?v=qutavZTkFeY>
4. NPTEL:https://www.youtube.com/watch?v=JooFDRChZZ4&list=PLLy_2iUCG87DA1mEHmJl0rnC99xQzCjuG
5. NPTEL:<https://www.youtube.com/watch?v=sR-qL7QdVZQ&list=PLz7Ky5drBa9DfC7Hi0SlS1zVmWELwym-i>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I RESEARCH AND RESEARCH PROCESS

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

UNIT II RESEARCH DESIGN AND SAMPLING DESIGN

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

Data Sources – Primary and Secondary Data.

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

UNIT III MEASUREMENT AND SCALING

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

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

Preparing questionnaire – Quality of a good questionnaire.

UNIT IV HYPOTHESIS TESTING

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

UNIT V REPORT PREPARATION

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

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

SUGGESTED READINGS:

1. C.R. Kothari , Gaurav Garg (2021), Research Methodology, New Age International Publishers, New Delhi.
2. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
3. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
4. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.
5. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.

E-Resources

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

MARKETING MANAGEMENT
(PRACTICAL)

Semester – IV
2H – 1C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

COURSE OUTCOMES**Learners should be able to**

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

UNIT I Overview and Data Entry

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

UNIT II Descriptive Statistics

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

UNIT III Non parametric and parametric test

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

UNIT IV Analysis of Variance, Bivariate Analysis ANOVA – One way, Two Way ANOVA,

UNIT V Multivariate analysis

Correlation – Rank correlation – Regression – charts.-Factor Analysis – Explanatory factor Analysis
– Confirmatory Factor Analysis

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

SUGGESTED READINGS

1. C.R. Kothari , Gaurav Garg (2021), Research Methodology, New Age International Publishers, New Delhi.
2. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
3. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
4. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.
5. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.

E-Resources

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

End Semester Exam: 3 Hours**Course Objectives (CO)**

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

Course Outcomes (COs)

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:

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : FINANCIAL MANAGEMENT AND SOURCES OF FINANCE :

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

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

Sources of Finance - Introduction; Short-term Finance; Long-term Funds-Indian capital and stock market, New issues market Long term finance: Shares, debentures and term loans, lease, hire purchase, venture capital financing, Private Equity.
Asset-Based Financing – Introduction; Lease Financing and Hire Purchase Financing.

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

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

Capital Budgeting Decisions- Introduction; Capital Budgeting, Capital Rationing

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

UNIT III CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL :

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

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

UNIT IV LEVERAGE AND DIVIDEND POLICY

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

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

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

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

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

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

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

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

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

SUGGESTED READINGS:

1. Pandey. I.M. (2021). *Financial Management*, 11th edition, Vikas Publishing House, New Delhi.
2. Khan, M.K. and Jain, P.K.(2017). *Financial Management*, 7th edition, McGraw Hill, New Delhi
3. Chandra, P. (2017). *Financial Management Theory and Practice*, 9th edition, McGraw Hill, New Delhi:
4. C.Paramasivan ,T.Subramanian (2018), *Financial Management*, 1st Edition, New Age International Pvt Limited, New Delhi.
5. Eugene F. Brigham Michael C. Ehrhardt (2017), *Financial Management Theory and Practice*, 15th Edition Cengage Publication, New Delhi.
6. Vanhorne, J. C and Wachowicz, J .M Jr . (2015). *Fundamentals of Financial Management*. 13th edition. Pearson Education, New Delhi.
7. Lawrence J. Gitman , Chad J. Zutter, (2017). *Principles of Managerial Finance*, 13th edition, Pearson Education, New Delhi.

E-Resources

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I BUSINESS ETHICS FUNDAMENTALS

BUSINESS ETHICS: meaning, types, approaches

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

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

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

UNIT II GLOBAL ETHICAL ISSUES

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

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

UNIT III TECHNOLOGY and ENVIRONMENT ETHICS

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

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

UNIT IV CORPORATE SOCIAL RESPONSIBILITY

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

UNIT V STAKEHOLDER CONCEPT

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

SUGGESTED READINGS:

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

E-Resources

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT 1: Introduction

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

UNIT 2: Elements of Cost: Material and Labour

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

UNIT 3: Elements of Cost: Overheads

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

UNIT 4: Methods of Costing

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

UNIT 5: Book Keeping in Cost Accounting

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

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

SUGGESTED READINGS:

1. **Sp Jain, KI Narang, Simmi Agrawal, (2022)**, Cost Accounting Principles and Practice, 26th edition, **Kalyani Publishers, New Delhi.**
2. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12th Edition, Vikas Publishing, New Delhi.
3. M N Arora & Priyanka Katyal (2017), Cost Accounting, Vikas Publishing, New Delhi.
4. MinaxiRachchh & GunvantraiRachchh (2015), Cost Accounting - Methods And Techniques, Vikas Publishing, New Delhi.
5. CA Sachin Gupta (2019), Cost And Management Accounting ,Taxmann Publication Pvt Limited
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15thedition, Pearson Education , New Delhi.

E-Resources

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the usage of information system in management decision.
2. To critically analyse and evaluate the use of DSS, AI in supporting management decision
3. To communicate orally and in written form the understanding of 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 understanding of the usage of information system in management decision as a lifelong practice.
6. To learn about the enterprise resources planning

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. Communicate orally and in written form the understanding of the usage of information system in management decision.
4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
5. Apply the understanding of the usage of information system in management decision as a lifelong practice.
6. Gain knowledge about the Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems

UNIT I: Understanding MIS and Decision-Making Process

Introduction to Management Information Systems, History of MIS, Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS

Introduction, The Decision Making Process , System Approach to Problem Solving, The Structure of Management Information System, Types of Management Systems Concepts of Management Organization

UNIT II Planning and Control and MIS Structure

Introduction, Differences between planning and control information, Systems Analysis, Systems Design

MIS Organization Structure : Introduction, MIS at Management levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories.

UNIT III Enterprise Resource Planning and E-Enterprise System

Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems

E-Enterprise System : Introduction: Managing the E-enterprise, Organisation of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration,

UNIT IV: Trends in MIS, MIS – Support Models and Knowledge Management

Introduction, Decision Support Systems (DSS), Artificial Intelligence (AI)

Introduction, Philosophy of Modelling, DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment, Management Science Models, Procedural Models, Project Planning and Control Models, Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge Management

UNIT V Strategic Management Information System, Security and Ethical Issues

Introduction, Background, Performance, Product differentiation and Value Chain, How IT influences Organizations' goals, The five levels, Governance Modes in the use of IT

Security and Ethical Issues: Introduction, Control Issues in Management Information Systems, Security Hazards, Ethical Issues, Technical solutions for Privacy Protection

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.

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : Strategic Management - Introduction

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

UNIT II Vision, Mission and Objectives

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

UNIT III External environment:

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

UNIT IV Organization Change, Agile and innovation

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

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

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

UNIT V Generic competitive strategy and Strategic Evaluation

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

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

SUGGESTED READINGS:

1. AzharKazmi , Adela Kazmi (2020), Strategic management, 4th edition, McGraw Hill, New Delhi
2. Charles W.L. Hill , Gareth R. Jones, (2017), Strategic Management: An Integrated Approach, 9th edition, Cengage, New Delhi.
3. Fred R. David, Forest R. David, PurvaKansal (2018), Strategic Management Concepts: A Competitive Advantage Approach, 16th edition, Pearson Education, New Delhi.
4. John Pearce, Richard Robinson, AmitaMital (2017), Strategic Management: Formulation, Implementation and Control, 12th edition, McGraw Hill , New Delhi,
5. Barney/Hesterly (2015), Strategic Management and Competitive Adv: Concepts and Cases, 5ht edition, Pearson Education, New Delhi.
6. Roman Pichler (2012), Agile Product Management With Scrum: Creating Products That Customers Love, Pearson Education, New Delhi.
7. Idris Mootee (2017), Design Thinking for Strategic Innovation: What They Can't Teach You at Business or Design School, Wiley, New Delhi.

E-Resources

1. NPTEL:<https://www.youtube.com/watch?v=WKr-IfE4QaE&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp>
2. NPTEL:<https://www.youtube.com/watch?v=8-pcuDIQKUw&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&index=3>
3. NPTEL:https://www.youtube.com/watch?v=qlup1_eQ2o4&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&index=5
4. NPTEL:https://www.youtube.com/watch?v=J1d5z_Ew6Qo&list=PL6NHntKSc5RyEZO7Zg8ir6CkzJnYHaQfp&index=4
5. NPTEL:<https://www.youtube.com/watch?v=vKCLMD6r6AI>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I CONCEPT OF INDIRECT TAXES

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

UNIT II BASICS OF GOODS AND SERVICES TAX ‘GST’

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

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

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

UNIT IV PROCEDURAL COMPLIANCE UNDER GST :

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

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

UNIT V OVERVIEW OF CUSTOMS ACT :

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

SUGGESTED READINGS :

- 1.V S Datey, Indirect taxes Law and Practice (2021), 42nd Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
3. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
4. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ <https://icmai.in/TaxationPortal/GST/index.php>

E-Resources

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY:

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

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

UNIT II PRODUCTION, COST AND REVENUE FUNCTION:

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

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

UNIT III MARKET COMPETITION:

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

UNIT IV : MACRO ECONOMIC FACTORS :

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

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

UNIT V : MONETARY POLICY :

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

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

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL:<https://www.youtube.com/watch?v=vLPpF0hunwc&list=PLbMVogVj5nJRTAVF4-tueujAFiLKIV3Mo>
2. NPTEL:<https://www.youtube.com/watch?v=yCyMktNFZ88&list=PLPjSqITyvDeV84QiruW4xVWGQPTctrlhg>

3. NPTEL: https://www.youtube.com/watch?v=Z9_4KTSI380
4. NPTEL: <https://www.youtube.com/watch?v=n47SQ64MhYw&list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU>
5. NPTEL: <https://www.youtube.com/watch?v=wW3BfdZD4n4>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I INTRODUCTION TO INTERNATIONAL BUSINESS:

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

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

UNIT II ENVIRONMENTAL CONTEXT OF INTERNATIONAL BUSINESS:

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

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

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

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

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

UNIT IV INTERNATIONAL ECONOMIC INSTITUTIONS AND AGREEMENTS:

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

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

UNIT V MULTINATIONAL CORPORATIONS AND THEIR INVOLVEMENT IN INTERNATIONAL BUSINESS:

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

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

SUGGESTED READINGS:

1. K. Aswathappa (2020), International Business, 7th edition, McGraw Hill, New Delhi.
2. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
3. Charles W. L. Hill, G. Tomas M. Hult, Rohit Mehtani(2018), International Business: Competing in the Global Marketplace, McGraw Hill, New Delhi.
4. Gupta C.B.(2014), International Business, S.Chand, New Delhi.
5. Varma Sumati (2020), Fundamentals of International Business, 4th edition, Pearson Education, New Delhi.

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=mrSnjEEL1ws>
2. NPTEL: https://www.youtube.com/watch?v=fU7xJ2AYM3w&list=PLesgViD0jhW_pW9WVtA4oe4w3TRVecbEQ
3. NPTEL: <https://www.youtube.com/watch?v=wnOj3hP4hIE>
4. NPTEL: <https://www.youtube.com/watch?v=vH80d9VzcNc>
5. NPTEL: <https://www.youtube.com/watch?v=nT7ATwmx1rU>

22PAU511A
STRATEGIC MANAGEMENT
(PRACTICAL)**Semester – V**
2H – 1C

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

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

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

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

Select a company

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

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

SUGGESTED READINGS :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

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

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

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

SUGGESTED READINGS :

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

COURSE OBJECTIVES:**To make the students**

1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations.
4. To know the accounting procedure and also to ascertain the financial position of business.
5. To learn and apply the Financial Accounting Standards.
6. To apply the accounting procedures in practical.

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

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Prepare the final accounts.
3. Recognize the accounting process of financial statement and critically think in preparing accounts.
4. Acquire knowledge on accounting and also to ascertain the financial position of the business.
5. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.
6. Apply the Financial Accounting Standards.

UNIT I

Fundamentals of Accounting – Meaning, Nature, Need, Objectives, Functions, Benefits, Limitations, Users of Accounting, Book Keeping. Methods of Accounting, Accounting Concept, Accounting Conventions, Branches of Accounting, Accounting Equations, Bases of Accounting.

UNIT- II

Recording of Transactions - Concept of double entry, Accounting cycle. Preparation of journal, ledger and trial balance. Subsidiary Books: Preparation of subsidiary books including purchase book, sales book, purchase returns book, sales return books and Cash book.

UNIT-III

Depreciation –Meaning,Nature, causes of depreciation, accounting concept of depreciation, factors affecting the amount of depreciation, methods of computing depreciation: straight line method and diminishing balance method.

UNIT-IV

Preparation of Financial Statements: Trading account, Manufacturing account, Profit and loss account and balance sheet (Schedule VI Revised) with adjustments.

UNIT-V

Financial Accounting Standards - Concept, benefits, Generally Accepted Accounting Principles. An overview of Indian and US GAAP.Introduction to IFRS.

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

SUGGESTED READINGS:

7. S. N. Maheshwari , Suneel K Maheshwari (2020) *Financial Accounting*, 6th Edition, Vikas Publishing House, NewDelhi
8. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016) ,*Advanced Accounts*. Vol.-I., 19th Edition, S. Chand & Co., New Delhi.
9. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6th edition, Vikas Publishing House, New Delhi
10. Deepak Sehgal. (2016) ,*Financial Accounting*.1st edition, VikasPublishing House, New Delhi,
11. CA &Dr.P C Tulsian& CA Bharat Tulsian (2016) *Financial Accounting*, 2ndEdition,Chand Publishing. New Delhi

E- LEARNING RESOURCES :

6. NPTEL:<https://www.youtube.com/user/nptelhrd/playlists>
7. NPTEL: <https://youtu.be/UxfPGWlxgHQ>
8. NPTEL: <https://youtu.be/AQvxKosUBf4>
9. NPTEL: <https://youtu.be/OIqsDeQiJOA>
10. NPTEL:<https://youtu.be/tSkPHe8P9x8>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : INTRODUCTION

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

UNIT II : FINANCIAL STATEMENT ANALYSIS

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

UNIT III : STANDARD COSTING

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

UNIT IV : MARGINAL COSTING AND DECISION MAKING

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

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

UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES :

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

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

SUGGESTED READINGS

1. M.Y. Khan, P.K. Jain (2019), Management Accounting, 7th Edition, McGraw Hill Education, New Delhi.
2. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari(2022), A Textbook of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.
3. AlnoorBhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015)Management and Cost Accounting,6th edition, Pearson Education, New Delhi.
4. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers

E-Resources

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

PRINCIPLES OF AUDITING

22PAU601B

Semester – VI
8H – 6C

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

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES**To make the students**

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

SUGGESTED READING:

TEXT BOOKS

1. Tandon, B.N. (2019). *Principles of Auditing*. New Delhi: S. Chand & Company.

REFERENCES

1. Saxena, R.G., Kuriakose, K.K., & Venugopal, S. (2017). *Auditing Theory and Practicals*. Mumbai: Himalaya Publishing House.
2. Saxena. (2009). *Principles and practices of Auditing*. Mumbai: Himalaya Publishing House.
3. Kamal Gupta. (2010). *Contemporary Auditing*. New Delhi: Tata McGraw-Hill Publishing Company Ltd.
4. Ramaswamy, M.S. (2010). *Principles and Practices of Auditing*. New Delhi: Vikas Publishing House Pvt Ltd.

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=I7QAOUwm6Qg>
2. NPTEL: <https://www.youtube.com/watch?v=wUMUFu-Gi4A>
3. NPTEL: https://www.youtube.com/watch?v=3YRxxUsp_7w
4. NPTEL: <https://www.youtube.com/watch?v=Z4ND0Hgi4GQ>
5. NPTEL: <https://www.youtube.com/watch?v=4gTHpGD1PCg>

COURSE OBJECTIVE:**To make the students**

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

COURSE OUTCOME**Learners should be able to**

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

UNIT- I

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

UNIT – II

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

UNIT – III

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

UNIT- IV

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

UNIT V

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

SUGGESTED READINGS:

1. Vasant Desai. (2021), *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
2. Singh, Nagendra P (2018), *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED
3. SS Khanka. (2009). *Entrepreneurial Development*, New Delhi, S. Chand & Co
4. K Ramachandran.(2008). *Entrepreneurship Development*, New Delhi, McGraw-Hill Education.
5. C.B.Gupta and N.P.Srinivasan (2008). *Entrepreneurial Development* [5th Edition]. New Delhi, Sultan Chand and sons.

E-Resources

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong practice.
6. To have an in depth knowledge about the auditor's report and ratio analysis

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

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Utilize the knowledge of financial statement analysis
6. Acquire knowledge about the auditor's report and ratio analysis

UNIT I : FINANCIAL REPORTING

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

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

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

UNIT II FINANCIAL STATEMENTS - AN INTRODUCTION

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

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

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

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

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

UNIT III FINANCIAL ANALYSIS – 1

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

Ratio Analysis - Liquidity of Short-Term Assets

Current Assets, Current Liabilities, and the Operating Cycle

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

Current Assets Compared with Current Liabilities

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

Income Statement Consideration when Determining Long-Term

Debt-Paying Ability- Times Interest Earned

Balance Sheet Consideration when Determining Long-Term

Debt-Paying Ability

Debt Ratio - Debt/Equity Ratio

UNIT IV FINANCIAL ANALYSIS - 2

Profitability Measures

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

For the Investors

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

Basic Elements of the Statement of Cash Flows

Financial Ratios and the Statement of Cash Flows

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

UNIT V THE USERS OF FINANCIAL STATEMENTS

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

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

Financial Ratios as Perceived by Certified Public Accountants

Financial Ratios as Perceived by Chartered Financial Analysts

Financial Ratios Used in Annual Reports

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:

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

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

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

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

UNIT III RECRUITMENT, SELECTION, INDUCTION AND TRAINING

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

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

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

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

UNIT IV PERFORMANCE APPRAISAL, WAGES AND SALARY AND INCENTIVES

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

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

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

UNIT V EMPLOYEE RELATIONS AND INTERNATIONAL HRM

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

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

SUGGESTED READINGS:

1. Aswathappa, K. (2018). *Human Resource Management*, 6th edition, McGraw Hill Education, NewDelhi.
2. Dessler, G. and BijjuVarkkey (2017). *Human Resource Management*, 15th edition, Pearson Education, NewDelhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), *Human Resource Management*, 11th edition, Wiley, NewDelhi.
4. George W Bohlander and Scott., Snell., (2016). *Principles of Human Resource Management* , 16th edition, Cengage India, NewDelhi.
5. Scott Snell, George Bohlander , Veena Vohra (2010), *Human Resources Management: A South Asian Perspective*, 1st edition, Cengage India, NewDelhi.

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=w_wIMveGlrI
2. NPTEL: <https://www.youtube.com/watch?v=Fa8E3tCDIpo&list=PL6AD978F15B5E8FF6>
3. NPTEL: <https://www.youtube.com/watch?v=b2UZKco-drw&list=PLPjSqITyvDeUjGxJZaTlovRNAmYsp46wY>
4. NPTEL: https://www.youtube.com/watch?v=rhCTlf6EeX0&list=PLbVL4QCq0KQeNuWjBftoKu2CI2G_Idei8
5. NPTEL: <https://www.youtube.com/watch?v=bT8UqhuffCg>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : The Investment and Investment Avenues

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

UNIT II: Risk and Return and Valuation of Securities

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

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

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

UNIT III Fundamental Analysis, Technical Analysis and Market Efficiency

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

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

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

UNIT IV :Portfolio Management and portfolio Theory

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

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

UNIT V:Mutual Funds, Portfolio Evaluation and Portfolio Revision

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

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

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

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

SUGGESTED READINGS :

1. Prasanna Chandra, (2021), Investment Analysis and Portfolio Management, 6th 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, NewDelhi.
4. M. Ranganatham, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2nd edition, Pearson Education.
5. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th edition, McGraw-Hill.

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=ope5Y3Mrsaw>
2. NPTEL: https://www.youtube.com/watch?v=ope5Y3Mrsaw&list=PL6NHntKSc5RyuXJdCKICoIo_NdGG9Zf2N
3. NPTEL: https://www.youtube.com/watch?v=bp76hNEIjAs&list=PL6NHntKSc5RyuXJdCKICoIo_NdGG9Zf2N&index=2
4. NPTEL: <https://www.youtube.com/watch?v=NIjucusocFw>
5. NPTEL: <https://www.youtube.com/watch?v=T90jL3DhBSI>

COURSE OBJECTIVE:

The objectives of the practical work are:

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

COURSE OUTCOME

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

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

LIST OF PRACTICALS:

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

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

SUGGESTED READINGS:

1. Vasant Desai. (2013), *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
2. Singh, Nagendra P (2020), *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED
3. SS Khanka. (2009). *Entrepreneurial Development*, New Delhi, S. Chand & Co
4. K Ramachandran.(2008). *Entrepreneurship Development*, New Delhi, McGraw-Hill Education.
5. C.B.Gupta and N.P.Srinivasan (2008). *Entrepreneurial Development* [5th Edition]. New Delhi, Sultan Chand and sons.

FINANCIAL ANALYSIS AND REPORTING
(PRACTICAL)

 Semester – VI
 2H – 1C

22PAU611B

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for the decision making.
 2. Understand and apply tools and techniques to analyse the financial statement analysis.
 3. Critically evaluate the results of the tools applied, interpret the result.
 4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
 5. Utilize the knowledge of financial statement analysis for lifelong.
 6. Apply ratio analysis to identify financial performance of the firms
-
1. To select a Company – Reason for selecting the company as investor
Download the financial statements
Perform the following financial analysis and interpret
2. Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
 3. Ratio Analysis - Liquidity of Short-Term Assets
Current Assets, Current Liabilities, and the Operating Cycle
Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets - Current Liabilities
Current Assets Compared with Current Liabilities

- Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) -Cash Ratio
4. Debt-Paying Ability- Times Interest Earned
 5. Debt Ratio - Debt/Equity Ratio
 6. Net Profit Margin - Total Asset Turnover - Return on Assets – Operating Income Margin
- Operating Asset Turnover
 7. Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) -
Return on Total Equity - Return on Common Equity - Gross Profit Margin
 8. DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in
Computation of DuPont Ratios Considering Only Operating Accounts
 9. For the Investors :Earnings per Common Share, Price/Earnings Ratio, Dividend Payout,-
Book Value per Share

SUGGESTED READINGS:

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

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

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

Report should contain

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

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