

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

**Syllabus**  
**2015 – 2016**



**DEPARTMENT OF COMMERCE**  
**FACULTY OF ARTS, SCIENCE AND HUMANITIES**

**KARPAGAM ACADEMY OF HIGHER EDUCATION**

**(Deemed to be University)**

**(Established Under Section 3 of UGC Act, 1956)**

**Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu, India**

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**KARPAGAM ACADEMY OF HIGHER EDUCATION**  
**(Deemed to be University)**  
**(Established Under Section 3 of UGC Act 1956)**  
**BACHELOR OF COMMERCE**  
**B.Com.**

(For the Students admitted during the year 2015 – 2018 Batch onwards)

**Scheme of Examination**

Course Code	Name of the Course	Objectives and Outcomes		Instruction Hours / Week			Credits	Maximum Marks		
		PEOs	Pos	L	T	P		CIA	ESE	Total
								40	60	100
Semester 1										
15LAU101	Language –I	II	b,e,f,	5	-	-	5	40	60	100
15ENU101	English - I	I, IV	a,g,i	4	-	-	4	40	60	100
15CMU101	Core : Principles of Accountancy	I, IV	a,g,i	6	-	-	5	40	60	100
15CMU102	Core : Business Organization and Office Management	I, IV	a,g,i	5	-	-	5	40	60	100
15CMU103	Allied : Business Mathematics	II	b,e,f,	6	-	-	4	40	60	100
15FCA101	Foundation Course – A (Value Education)	III	c,d,h	2	-	-	1	100	-	100
15SSD101	Soft Skill Development -I	I, IV	a,g,i	2	-	-	-	-	-	-
				30	-	-	24	300	300	600
Semester II										
15LAU201	Language –II	II	b,e,f,	5	-	-	5	40	60	100
15ENU201	English - II	I, IV	a,g,i	4	-	-	4	40	60	100
15CMU201	Core: Financial Accounting	I, IV	a,g,i	6	-	-	5	40	60	100
15CMU202	Core : Banking Law and Practice	I, IV	a,g,i	5	-	-	5	40	60	100
15CMU203	Allied – II : Business Statistics	II	b,e,f,	6	-	-	4	40	60	100
15FCB201	Foundation Course –B (Environmental Studies)	III	c,d,h	2	-	-	1	100	-	100
15SSD101	Soft Skill Development -I	I, IV	a,g,i	2	-	-	1	100	-	100

				30	-	-	25	400	300	700
<b>Semester III</b>										
15ENU301	English – III	I, IV	a,g,i	4	-	-	4	40	60	100
15CMU301	Core : Advanced Financial Accounting	I, IV	a,g,i	5	-	-	5	40	60	100
15CMU302	Core : Marketing Management	III	c,d,h	5	-	-	5	40	60	100
15CMU303	Core: Business Law	III	c,d,h	4	-	-	4	40	60	100
15CMU304A	Business Economics	III	c,d,h	4	-	-	4	40	60	100
15CMU304B	Principles of Management	I, IV	a,g,i	4	-	-				
15CMU304C	Business Ethics	III	c,d,h	4	-	-				
15CMU311	Practical - Ms- Office and Tally	II	b,e,f,	-	-	6	3	40	60	100
15SSD201	Soft Skill Development -II			2	-	-	-	-	-	-
				24		6	25	240	360	600
<b>Semester IV</b>										
15ENU401	English IV	I, IV	a,g,i	4	-	-	4	40	60	100
15CMU401	Core: Corporate Accounting	III	c,d,h	5	-	-	4	40	60	100
15CMU402	Core : Company Law and Secretarial Practice	III	c,d,h	5	-	-	4	40	60	100
15CMU403	Core: Financial Management	III	c,d,h	5	-	-	4	40	60	100
15OEU401	Executive Business Communication	I, IV	a,g,i	-	-	-	3	-	100	100
15CMU404	Core: Principles of Auditing	I, IV	a,g,i	4	-	-	4	40	60	100
15CMU405A	Indian Economy	III	c,d,h	5	-	-	4	40	60	100
15CMU405B	Retail Management	III	c,d,h	5	-	-				
15CMU405C	Advertising and Sales Promotion	III	c,d,h	5	-	-				
15SSD201	Soft Skill Development – II	I, IV	a,g,i	2	-	-	1	100	-	100
				30	0	0	28	340	460	800

Semester V										
15CMU501	Core : Advanced Corporate Accounting	III	c,d,h	5	-	-	5	40	60	100
15CMU502	Core: Cost Accounting	III	c,d,h	5	-	-	4	40	60	100
15CMU503	Core : Income Tax Law and Practice -I	II	b,e,f,	5	-	-	4	40	60	100
15CMU504	Core: Entrepreneurial Development	III	c,d,h	5	-	-	4	40	60	100
15CMU505A	Investment Management	II	b,e,f,	5	-	-	4	40	60	100
15CMU505B	Business Environment	III	c,d,h	5	-	-				
15CMU505C	Industrial Relations	III	c,d,h	5	-	-				
15CMU511	Core : Commerce Practical	II	b,e,f,	5	-	-	4	40	60	100
15CMU521	Institutional Training	II	b,e,f,	-	-	-	3	-	-	-
				<b>30</b>	<b>0</b>	<b>0</b>	28	<b>240</b>	<b>360</b>	<b>600</b>
Semester VI										
15CMU601	Core : Management Accounting	III	c,d,h	5	-	-	5	40	60	100
15CMU602	Core : Income Tax Law and Practice –II	II	b,e,f,	5	-	-	5	40	60	100
15CMU603A	Indirect Taxation	II	b,e,f,	5	-	-	5	40	60	100
15CMU603B	Research Methodology	II	b,e,f,	5	-	-				
15CMU603C	Export Management	III	c,d,h	5	-	-				
15CMU691	Project and Viva – Voce	II	b,e,f,	15	-	-	5	80	120	200
				<b>30</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>200</b>	<b>300</b>	<b>500</b>
<b>ECA / NCC / NSS / Sports / General interest etc</b>							<b>Good</b>			
							<b>150</b>	<b>1720</b>	<b>2080</b>	<b>3800</b>

**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, management concepts and computer applications and apply it in business to become qualified professionals.	✓		✓	✓			✓	✓	✓
Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies, KPO/BPO field of IT sector and entrepreneurial ventures.	✓	✓			✓	✓ ✓			✓
Graduates will continuously improve accounting and computer skills required to develop a life long learning through IT enabled research and practice.			✓	✓				✓	
Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.	✓		✓	✓			✓	✓	✓

L	T	P	C
5	-	-	5

**பகுதி – I. தமிழ் பருவம் I**  
**15LAU101 : தமிழ் முதல் தாள்**  
**(இளநிலை கலையியல் பட்ட வகுப்புகளுக்குரியது)**

**பாடத்திட்டப் பொதுநோக்கம்**

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

**பாடத்திட்டப் பயன் விளைவு**

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

<b>அலகு I தற்கால இலக்கியம்</b>	
1.மனோன்மனீயம்	- கந்தரம்பிள்ளை
2.பாரதியார்	- பாரதியார் கவிதைகள்
3.பாரதிதாசன்	- குன்றம் (அழகின் சிரிப்பு)
4.நாமக்கல் கவிஞர்	- தமிழன் இதயம்
5.அப்துல் ரகுமான்	- கூடுதற்கூடும் பறவைகள்
6.சிற்பி	- ஒடு ஒடு சங்கிலி (ஒரு கிராமத்து நதி)
7.எவாழ்ந்து	- மரங்களைப்பாடுவேன்
8.நாமரை	- அவசரம் ஒரு அகர ஊசி
9.புதியமாதவி	- (ஒருகதவும் கொஞ்சம் கள்ளிப்பாலும் ) மகளே வந்துவிடு ( ஹேராம் )
<b>அலகு II பகுதி இலக்கியம்</b>	
1. சைவம் - பன்னிரு திருமுறைகளில் 12 பாடல்கள்	
2. வைணவம் - ஆழ்வார் பாடல்கள் 12 )	
<b>அலகு III உரைநடை</b>	
1. பழந்தமிழ்நாடு	- டாக்டர். கு. கதிரேசன்
2. நொய்யல் நாகரிகம்	- புலவர் செ. இராக
3. அறிவியல் தமிழாக்கம் இன்றைநிலை	- வா.செ. குழந்தைசாமி
4. கணிப்பொறி	- கஜாதா
5. கற்றுச்சூழல் மேலாண்மை	- தமிழ்நாடு அரசு
<b>அலகு IV பயிற்சி</b>	
இலக்கணம், கடிதங்கள் - அலுவலகநிலை, மொழிபெயர்ப்பு நிகழ்ச்சித் தொகுப்புகள்	
( பயிற்சி ஏடு - கல்லூரி வெளியீடு )	
<b>அலகு V இலக்கிய வரலாறு</b>	
1.தற்காலத் தமிழ்க் கவிதைகளின் வரலாறும், வளர்ச்சியும்	
2.புதுக்கவிதைப் பிதாமகன்கள் குறித்த அறிமுகம்	
3.பாரதியார், பாரதிதாசனின் தமிழ்த்தொண்டு	
4.உரைநடையின் தோற்றமும் வளர்ச்சியும்	

**Course Objectives:**

1. To enable the learners to acquire English language skills at a faster pace.
2. To introduce different kinds of literary works
3. To familiarize different genres of Literature
4. To instruct moral values through literature.
5. To improve their productive and receptive skills
6. To strengthen the basic knowledge about grammar.

**Course Outcomes:**

1. Learn to reflect on the literary works and communicate flexibly.
2. Reading and comprehending literary works
3. Genres of literature to provide moral education
4. Develop communication skills in business environment
5. Interpersonal skills will be developed.
6. Betterment of language competence

**UNIT I:**

**Prose:** Google Guys (Extract) – Richard L Brandt

**Poetry:** The Blind Pedlar – Osbert Sitwell

**Short Story:** A Garden So Rich – Christie Craig

**Vocabulary:** Prefixes, Antonyms, Sentence Completion

**Grammar:** Articles, Adverbs, Pronouns

**Composition:** Proverb Expansion

**UNIT II:**

**Prose:** Happiness 101 – Geeta Padmanabhan

**Poetry:** An Old Woman – Arun Kolatkar

**Vocabulary:** Suffixes, Analogies

**Grammar:** Nouns, Adjectives

**Composition:** Dialogue Writing

**UNIT III:**

**Prose:** Structured Procrastination – John Perry

**Short Story:** The Umbrella Man – Roald Dahl

**One-Act Play:** The Boy Who Stopped Smiling – Ramu Ramanathan



**Vocabulary:** Synonyms, Euphemisms, Word Definitions

**Grammar:** Verbs, Conjunctions and Interjection, Indirect/Reported Speech

**UNIT IV:**

**Poetry:** No Sentence – Anjum Hassan

**One-Act Play:** While the Auto Waits- O’ Henry

**Vocabulary:** Words Often Confused, Anagrams

**Grammar:** Prepositions, Voice- Active and Passive

**Composition:** Letter Writing- Informal

**UNIT V:**

**Short Story:** The Bird – Amar Jalil

**One-Act Play:** The Cellphone Epidemic – Claudia I. Haas

**Vocabulary:** Portmanteau Words, One Word Substitute

**Grammar:** Questions, Pronunciation

**Composition:** Letter Writing- Formal

**Prescribed Texts:**

**Rao, G. Chandralekha and et al. *Spring* 2013.** Emerald Publishers: Chennai.

**Reference**

Syamala, V. English for Communication. 2006. Emerald Publishers: Chennai

## 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
3. To understand about the Accommodation of bills, Average Due Date and Account Current.
4. To understand and apply the techniques for preparing accounts in different business organizations like consignment and joint venture.
5. To know about the Bank Reconciliation Statement process and Accounting Standards
6. To have a in depth knowledge on partnership accounts

## COURSE OUTCOMES:

### Learners should be able to

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Acquire knowledge on accounting process and preparation of final accounts
3. To apply appropriate judgment derived from knowledge about bill of exchange
4. Recognize the accounting process of financial statement and critically think in preparing Accounts, rectification of errors, Consignment and Joint Venture.
5. Recognize the Bank Reconciliation Statement process and Accounting Standards
6. Acquired an in-depth knowledge on various partnership concepts

## UNIT I

**Introduction:** Need for Accounting-Definition, Branches and Functions of Accounting-Book-Keeping Vs Accounting-Principles- Concepts and Conventions-Nature of Accounts and Rules of Debit and Credit – Journal – Ledger – **Trail Balance**.

## UNIT II

**Subsidiary Books and Final Account:** Subsidiary Books - Cash book - Single, Two Columnar, Three Columnar and **Petty Cash Book** - Errors and its Rectifications - Preparation of Final Accounts with Adjustments.

## UNIT III

**Bills of Exchange:** Introduction - Definition - Features - Advantages -Trade Bills and Accommodation of Bills-Distinguish between Bills of Exchange and Promissory Note - Accounting for Bills of Exchange-Recording Bills Transaction in Journal and Ledger-**Retiring Bills under Rebate - Dishonour and Renewal of Bills.**

#### **UNIT IV**

**Bank Reconciliation Statement (BRS), Average Due Date and Account Current:** BRS-Meaning, Definition and Causes for Differences-Method of Preparation of BRS. **Average Due Date and its Calculation- Preparation of Account Current.**

#### **UNIT V**

**Consignment and Joint Venture:** Consignment - Meaning, Features, Important terms - Differences between Sale and Consignment-Recurring and Non-recurring Expenses-Accounting treatment. Joint Venture Accounts-Meaning, Features and Distinguish between Joint Venture and Partnership-Different method of Joint Venture account.

**Note: Distribution of marks between problems and theory shall be 80% and 20%.**

#### **TEXT BOOK**

N.Vinayakam, P.L.Maniam and K.L.Nagarajan , (2010) Principles of Accountancy, S.Chand & Company Ltd, New Delhi

#### **REFERENCES**

1. T.S.Grewal,(2010) Introduction to Accountancy, New Delhi S.Chand & Company Ltd.
2. R.L.Gupta, V.K.Gupta and M.C.Shukla,(2010) New Delhi Financial Accounting,Sultan Chand .
3. T.S.Grewal, S.C.Gupta and S.P.Jain, (2010) New Delhi Advanced Accountancy, Sultan Chand .
4. K.L.Narang and S.N.Maheswari ,(2010) New Delhi Advanced Accountancy-Kalyani Publishers.
5. T.S.Reddy and A.Murthy (2012) , “Financial Accounting” Margham Publications, Chennai.

## **COURSE OBJECTIVES :**

### **To make the students**

1. To understand the concept, functions and form of business organization.
2. To know the different finance sources of business and location of the business.
3. To impart the importance of human behavior and personality to resolve conflict and managing change.
4. To understand the leadership and motivation theories and realise the practical implication in the individual performance and organization behavior.
5. To realise the importance of groups and teamwork and managing of conflict between the members of the organization.
6. To demonstrate the importance and functions of stock exchange in India

## **COURSE OUTCOMES:**

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

1. Understand the concepts of business and form of business organization.
2. Execute the managerial functions of planning, organizing and controlling in a variety of circumstances.
3. Assess the impact of the personality traits and their perception in day to day performance.
4. Exhibit the leadership skills whenever required and work in groups and teams by motivating and resolving conflict arising in groups and adapting to change.
5. Understand the Office machines and equipments.
6. In depth knowledge about the functioning of stock exchange in India

## **UNIT I**

**Business and Organization:** Nature and Scope of Business- Forms of Business Organisation –Sole Trader, Partnership Firms, Companies and Co-operative Societies –Public Enterprise.

## **UNIT II**

**Location of Business:** Factors Influencing Location, Localization of Industries- Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit –Merits and Demerits.

## **UNIT III**

**Stock Exchange:** Functions – Procedure of Trading – Functions of SEBI – DEMAT of Shares- Trade Association-Chamber of Commerce.

## **UNIT IV**

**Office:** Functions - Significance – Office Layout and Office Accommodation – Filing and Indexing

## **UNIT V**

**Office Machines and Equipments:** Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

### **TEXT BOOK**

1. M.C. Shukla - Business Organisation and Management – (2012) S.Chand & Company Ltd.,

### **REFERENCES**

1. R.K.Chopra – Office Management– (2009)Himalaya Publishing House
2. Y.K.Bhushan – Business Organisation and Management–(2009)Sultanchand & sons
3. S.C Saksena – Business Administration and Management– (1983 )Sahitya Bhawan
4. Singh.B.P & Chopra - Business Organisation and Management –(1985) Dhanpat Rai & sons

**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 concept of Linear Programming Problem Formulation and Graphical Method

**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. Understand the concept of Linear Programming Problem Formulation and Graphical Method

**UNIT I**

Matrix - Basic Concepts –Addition and Multiplication of matrices – Inverse of a Matrix – Rank of a matrix – Solution of Simultaneous Linear equations by matrix method.

**UNIT II**

Basic concept - Simple and Compound Interest – Effective Rate of Interest, Depreciation. Annuities – Present value of an immediate annuity , present value of an annuity due, Amount of an immediate annuity, Amount of an annuity due.

**UNIT III**

Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivatives – Evaluation of First and Second order derivatives – Maxima and Minima – Application to Business problems.

## **UNIT IV**

Elementary Integral Calculus – Determining Indefinite and definite Integrals of simple functions – Integration by parts-Applications to business problems.

## **UNIT V**

Linear Programming Problem Formulation – Solution by Graphical Method - Solution by Simplex Method(problems using slack variables only).

## **TEXT BOOK**

1. Navanitham.Pa., 2004. Business Mathematics and Statistics, Jai Publishers, Trichy.
2. Sundaresan.V.,K.S.Ganapathy Subramanian.,K. Ganesan.,Operations Research (Resource Management Techniques), 2005, A.R.Publications, Nagapattinam.

## **REFERENCES**

1. Vital.P.R., 2000.Business Mathematics and Statistics, Margham Publications, Chennai.
2. Sundaresan.V. & S.D. Jeyaseelan .,1999, An Introduction to Business Mathematics, S.Chand & Company Ltd, New Delhi.
3. Eugene Don.,& Joel lerner., 2004. Basic Business Mathematics, Tata Mc Graw-Hill, New Delhi.

## **COURSE OBJECTIVES**

### **To make the students**

1. To improve the integral development of human beings
2. To train the students towards sustainable lifestyle
3. To create awareness about the values and their significance and role
4. To imbibe the concept of discipline and freedom
5. To impart the Indian family traditions in students
6. To learn the concept of personality and personality development

## **COURSE OUTCOMES:**

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

1. Impart knowledge on both human beings and Life Style.
2. Gain knowledge on human values roles and its significance.
3. Develop a sense of competitive spirit, co-operation, leadership and diligence.
4. Enrich on punctuality, and team-spirit as well as to provide a backdrop for the development of their creative talents
5. Acquired the knowledge about the importance of Indian family values and traditions
6. Acquired knowledge about the concept of personality and personality development

## **UNIT – I**

Concept of Self, self-esteem and self-confidence. Concept of personality, determinants and disorganisation of it. Personality development – meaning.

## **UNIT – II**

Goal setting – meaning and importance; steps in goal setting Manners and Etiquette – meaning need and importance; means to improve. Positive thinking.

## **UNIT – III**

Discipline – meaning. Concept of Roles and Responsibility Time Management – Meaning and steps for effective time management.

## **UNIT – IV**

Interpersonal relationship – meaning and importance; means to improve it. Healthy friendship.

## **UNIT – V**

Family Relationship importance of it; Means to improve. Spirituality – meaning. Its relationship with Altruism, sacrifice, self control, tolerance and truthfulness.

## **TEXT BOOKS**



1. Karpagam Academy of Higher Education, Study Material, 2015.

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

1. To impart knowledge on both Aptitude and Soft skills to the students
2. To critically evaluate and demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. To Reinforce competencies in soft skills which are crucial in a social setting
4. To achieve the analytical and reasoning competencies and to improve their communication and presentation skills
5. To gain knowledge about the data interpretation
6. To improve the writing skill of the students

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

1. Impart knowledge on both Aptitude and Soft skills to the students
2. Demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. Reinforcing competencies in soft skills which are crucial in a social setting
4. Achieve the analytical and reasoning competencies and to improve their communication and presentation skills
5. Acquired understanding about the data interpretation
6. Enhanced the writing skill of the students

**UNIT - I**

Introduction to Quantitative Aptitude, Speed Maths, Problems on Numbers, Averages, Ratios and Proportions, Problems on Ages

**UNIT - II**

Number Series, Blood Relation, Image Analysis, Direction Sense, Syllogism, Coding and Decoding

**UNIT – III**

Percentages, Data Interpretation, Profit and Loss, Simple Interest and Compound Interest

**UNIT – IV**

Parts of Speech, Tense, Subject Verb Agreement, Active and Passive Voice, Articles, Prepositions

**UNIT - V**

Conditional Clause, Degrees of Comparison, Goal Setting, Interpersonal Skills

L	T	P	C
5	-	-	5

## பகுதி - I. தமிழ்

## பருவம் II

**தமிழ் இரண்டாம் தாள்**  
(இளநிலை கலையியல் பட்ட வகுப்புகளுக்குரியது)

**பாடத்திட்டப் பொதுநோக்கம்**

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

**பாடத்திட்டப் பயன் விளைவு**

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

மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

அலகு I செய்யுள்	
1.சங்கஇலக்கியம்	அகநானூறு, புறநானூறு, நற்றிணை,குறுந்தொகை, ஐங்குறுநூறு, பதிற்றுப்பத்து,பரிபாடல்
2. நீதி இலக்கியம்	திருக்குறள் ( ஈழக, தெரிந்து செயல்வகை ) நாலடியார் ( நல்லிளம் சேர்தல் )
3.பக்தி இலக்கியம்	திருஞானசம்பந்தர் தேவாரம், திருவாசகம், பெரியாழ்வார் திருமொழி, நாச்சியார் திருமொழி
அலகு II சிறுகதை	
காலனும் கிழவியும்	- புதுமைப்பித்தன்
அக்கிளிப்பிரவேசம்	- ஜெயகாந்தன்
கன்னகி	- இராஜம் கிருஷ்ணன்
பாதுகை	- பிரபஞ்சன்
உருமாற்றம்	- க. வேணுகோபால்
அலகு III இலக்கணம்	
அகம்,புறம், திணை,துறை	
அலகு IV. பயிற்சி	
விண்ணப்பங்கள்- கட்டுரைகள்- கடிதங்கள்	
அலகு V இலக்கிய வரலாறு	
1.எட்டுத்தொகை, பத்துப்பாட்டு நூல்கள் அறிமுகம்	
2. பன்னிரு திருமுறை, நாலாயிரதில்பிரபந்தம்	
3. சைவ, வைணவ இலக்கியங்கள் தமிழுக்குச் செய்த தொண்டு	
4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்	

**Course Objectives:**

1. To enable the learners to acquire English language skills through literature.
2. To familiarize them with English literature.
3. To acquire Grammar knowledge.
4. To help learners imbibe cultural values.
5. To acquire skill of making correct sentences.
6. To reflect originality on the application of soft skills and express in writing their views.

**Course Outcomes:**

1. Learn to enjoy the ecstasy of literature.
2. The select literary pieces will develop the confidence level of the learners.
3. To get the social values.
4. To know the importance of communication
5. Get sound knowledge in English
6. Trained to communicate well for business purpose.

**UNIT I**

**Prose:** The Unexpected- Robert Lynd

**Poetry:** The Village Schoolmaster – Oliver Goldsmith

**Short Story:** The Lion's Share – Arnold Bennett

**Vocabulary:** Homonyms

**Grammar:** Irregular Verbs

**UNIT II**

**Prose:** Travel by Train – J. B. Priestly

**Poetry:** The Gift of India – Sarojini Naidu

**Grammar:** Sentence patterns

**Composition:** Reading Comprehension

**UNIT III**

**Prose:** Women's Education is Almost More Important than the Education of Boys and Men – Indira Gandhi

**Short Story:** The Necklace – Guy De Maupassant

**One-Act Play:** The Referee – W.H. Andrews and Geoffrey Dearmer

**Vocabulary:** Similes

**Grammar:** Discourse Markers

**Composition:** Report Writing

#### **UNIT IV**

**Poetry:** Ozymandias – P.B. Shelley

**One-Act Play:** The Pot of Broth- W.B. Yeats

**Vocabulary:** Collective Nouns

**Grammar:** Correction of Sentences

**Composition:** Picture Reading

#### **UNIT V**

**Short Story:** The Silver Butterfly– Pearl S. Buck

**One-Act Play:** The Bear – Anton Chekov

**Vocabulary:** Acronyms

**Grammar:** Question Tags

**Composition:** Drafting Advertisement

#### **Prescribed Texts**

*Wings of Communication 2014.* Board of Directors. Emerald Publishers: Chennai

#### **Reference**

Syamala, V. English for Communication. 2006. Emerald Publishers: Chennai.

**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
3. To understand about the Accommodation of bills, Average Due Date and Account Current.
4. To understand and apply the techniques for preparing accounts in different business organizations like consignment and joint venture.
5. To know about the Bank Reconciliation Statement process and Accounting Standards
6. To give an insight about the company accounts

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

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Acquire knowledge on accounting process and preparation of final accounts
3. To apply appropriate judgment derived from knowledge about bill of exchange
4. Recognize the accounting process of financial statement and critically think in preparing Accounts, rectification of errors, Consignment and Joint Venture.
5. Recognize the Bank Reconciliation Statement process and Accounting Standards
6. Apply the concepts of company accounts

**UNIT I**

**Depreciation Accounting:** Meaning – Types – Definition – Causes of Depreciation - Need and Significance of Depreciation- Methods of Providing Depreciation- Reserves and Provisions.

**UNIT II**

**Investment Accounts and Royalty:** Meaning - Nature of Investment- Types of Securities- Purchase and Sale of Investment- Cum- Interest and Ex-Interest Quotations-Investments in Equity Shares. **Meaning of Royalty- Explanation of Technical Terms - Preparation of Royalty Accounts (Excluding Sublease).**

**UNIT III**

**Single Entry System:** Meaning- Features- Difference between Double Entry and Single Entry -Difference between Balance Sheet and Statement of Affairs - Step for Calculating Profit or Loss - Statement of Affairs Method and Conversion Method.

## UNIT IV

**Branch Accounts and Departmental Accounts:** Branch - Meaning, Objectives, Types of Branches - Dependant Branches - Goods Invoiced at Cost Price and at Selling Price-Stock and Debtors System - Final Account System. **Departmental Accounts - Meaning, Need, Features - Distinction between Departmental and Branches - Types and Techniques of Departmental Accounting.**

## UNIT V

**Hire Purchase and Installment Purchase System:** Hire Purchase - Definition, Features and Distinction between Hire Purchase and Installment Purchase Systems - Accounting Treatment-Calculation of Interest - Default and Repossession-Hire Purchase Trading Account. Installment Accounting-Installment Purchase System - Accounting Treatment.

**Note: - Distribution of Marks: Theory - 20% and Problems - 80%**

## TEXT BOOK

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

## REFERENCES

1. S. P. Jain & K. L. Narang, 2010, Advanced Accountancy, Sultan Chand & Sons. New Delhi
2. M.C. Shukla, 2010, Advanced Accounting, Sultan Chand & Sons. New Delhi
3. S.N. Maheshwari, 2009, Advanced Accounting, Kalyani Publishers.
4. M.A. Arulanandam and K.S. Raman, 2010, Advanced Accounting, Vikas Publishers.
5. R.L. Gupta and Rathaswamy, 2009, Advanced Accounting , Sultan Chand & Sons. New Delhi

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

1. To apply the learning of the bank functions and operations lifelong.
2. To comprehend and apply the laws related to banking.
3. To Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
4. To imparting knowledge about the Collecting and Paying Banker.
5. To know the process of Negotiable Instruments.
6. To have a knowledge about banking principles and practice in India.

**OBJECTIVES**

1. Apply the learning of the bank functions and operations lifelong.
2. Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
3. Comprehend and apply the laws related to banking.
4. Imparting knowledge about the Collecting and Paying Banker.
5. The process of Negotiable Instruments.
6. knowledge about banking principles and practice in India.

**UNIT I**

**Introduction:** Definition of Banker and Customer - General Relationship – Special Relationship.

**UNIT II**

**Types of Bank Account:** Opening of a New Account – General Precautions – Types of Accounts – Fixed Deposit – Savings Account – Current Account – Recurring Deposits – Pass Book – Functions – Nomination – Special Types of Customers – Minor – Lunatic – Married Women – Drunkards – Joint Account – Partnership Account – Limited Company – Non Trading Associations – Trust Accounts – Closure of a Bank Account.

**UNIT III**

**Negotiable Instruments:** Characteristics of Negotiable Instruments – Different Types of Negotiable Instruments – Bills of Exchange – Essentials – Promissory Note – Cheques – Kinds - Characteristics – Crossing of Cheques – Material Alteration – Signature - Endorsement – Definition – Types – Significance.



## **UNIT IV**

**Collecting and Paying Banker:** Collection and Payment of Cheques – Collecting Banker – Duties and Responsibilities -Statutory Protection – Paying Banker – Duties and Responsibilities - Statutory Protection – Precautions for the Paying Banker – Cheque Transaction System.

## **UNIT V**

**Employment of Funds:** Meaning -Loans and Advances – Principles of Sound Lending – Modes of Creating Charge – Lien, Pledge, Hypothecation and Mortgage – Advances against Collateral Securities – Guarantees – Stock Exchange Security – Goods – Documents of Title to Goods – Immovable Property – LIC Policy – Gold and Silver- Recent Trends in Banking- ATM, Debit Card, Credit Card – Smart Card.

## **TEXT BOOK**

1. Sundaram and Varshney, Banking Theory Law and Practices, S.Chand & Company, New Delhi (2012)

## **REFERENCES**

1. Tandon. M.L, Banking Law and Practice in India. India Law House, New Delhi(2013)
2. Shekhar. K.C, Banking Theory and Practice, Vikas Publishing House Pvt Ltd. New Delhi(2010)
3. Santhanam.B, Banking Theory, Law and Practice, Margham Publications, Chennai(2012)

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

1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis
- 6 To be able to apply various analysis needed for business research

**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 various analysis needed for business research

**UNIT I**

Meaning and definition of statistics – Classification of data - Frequency distribution - Diagrammatic Presentation – Bar diagram and Pie diagram – Graphic Presentation – Histogram, Frequency Polygon, Frequency curve and Ogives.

**UNIT II**

Measures of central tendency : Arithmetic Mean , Median , Mode . Measures of dispersion – Range, Quartile deviation, Standard deviation and Coefficient of variation.

**UNIT III**

Correlation : Definition , Type of correlation , Method of correlation - scatter diagram – Karl Pearson's coefficient of correlation – Spearman's Rank correlation.

Regression: Definition, Regression equations – Methods of forming the regression equations - Problems.

## **UNIT IV**

Index numbers – meaning and definition – uses – methods of construction – Unweighted and weighted index number – Laspeyre's, Paasche's and Fischer's method – Tests for an ideal index number – Wholesale and Cost of living index .

## **UNIT V**

Time Series: Meaning – Components – Models – Business forecasting – methods of estimating trend – graphic, semi average, moving average and least square method – Seasonal variation – Methods of Simple Average.

## **TEXT BOOK**

Pillai.R.S.N., & V.Bagavathi., 2002.Statistics, S. Chand & Company Ltd, New Delhi.

## **REFERENCES**

1. Gupta.S.P., 2001. Statistical methods, Sultan Chand & Sons, New Delhi.
2. Navnitham.Pa., 2009,Business mathematics And Statistics, Jai Publications, Trichy.
3. Richard .I.Levin.,&David.s.Rubin., 1998. Statistics for management,Seventh edition, Prentice hall of India, New Delhi.

15FCB201

**FOUNDATION COURSE – B**  
**ENVIRONMENTAL STUDIES**

2H - 1C

Total hours/week: L:2 T:0 P:0

Marks: Internal: 100 External: - Total: 100

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

1. To understand the ecosystem and its functions
2. To be aware of the difference between the renewable and non-renewable resources.
3. To know about biodiversity and the importance of conservation.
4. To be aware of the different pollution that affects the environment.
5. To know about the social issues prevailing in the environment.
6. To impart the students with the importance of nature and thus create a responsibility towards protecting the natural resources

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

1. Understand the ecosystem and its impact on human beings.
2. Preserve the non – renewable energy and effectively utilize the renewable energy.
3. Avoid the threats to biodiversity habitat losses.
4. Prevent pollution in the environment
5. Apply the laws relevant to the environment conservation
6. Develop a responsibility in protecting the natural resources

**Unit I**

**Eco system and natural resources:** Environment – Definition – components - Ecosystem - Definition, Concept, Scope, importance, structure and functions of ecosystem. Energy flow, Ecological succession. Food chains and food webs. Classification of ecosystem. Natural resources: Forest resources; water resources

**Unit II**

**Environmental pollution:** Cause, effects and control measures of Air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution and nuclear hazards pollution. Solid waste management.

**Unit III**

**Biodiversity and its conservation:** Introduction- Definition, genetic, species and ecosystem diversity, biogeographical classification of India- Value of biodiversity: Consumptive, productive uses; social, ethical, aesthetic and option values. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.

**Unit IV**

**Social issues and the environment:** Urban problems related to energy- water conservation and management -Rain water harvesting- water shed management. Resettlement and Rehabilitation. Natural resources and associated problems and sustainable utilization. Environmental Education

**Unit V**

**Environment and human health:** Environment and human health-physical fitness, human rights, value of education, Environmental Ethics, EPA Act, Population-Growth explosion-Family welfare programs- population control methods, HIV and AIDS.

**Text:**

Agarwal, K.M., P.K. Sikdar and S.C. Deb, 2002. A Text Book of Environment, Mac Millan India Ltd, Kolkatta, India.

Kotwal, P.C. and S. Banerjee, 2002. Biodiversity Conservation – In Managed forest and protected areas, Agrobios, India.

**References:**

Singh, M.P., B.S. Singh and Soma S. Dey, 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, Delhi.

Uberoi, N.K., 2005. Environmental Studies, Excel Books Publications, New Delhi, India.

Shaw, R and Krishnamurthy, R.R. (2009). Disaster management: global challenges and local solutions Universities Press (India) Private Ltd, Hyderabad.

Sorokin Pitirim. A, Man And Society In Calamity. New York: Dutton, 1942

Patrick L.Abbott, 2008. Natural Disasters, Mc Graw Hill, New York. Page No: 1-7

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

1. To impart knowledge on both Aptitude and Soft skills to the students
2. To critically evaluate and demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. To Reinforce competencies in soft skills which are crucial in a social setting
4. To achieve the analytical and reasoning competencies and to improve their communication and presentation skills
5. To enhance the writing skill of students
6. To improve the interpersonal skill of students

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

1. Impart knowledge on both Aptitude and Soft skills to the students
2. Demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. Reinforcing competencies in soft skills which are crucial in a social setting
4. Achieve the analytical and reasoning competencies and to improve their communication and presentation skills
5. Develop the writing skill of students
6. Improve the interpersonal skill of students

**UNIT - I**

Introduction to Quantitative Aptitude, Speed Maths, Problems on Numbers, Averages, Ratios and Proportions, Problems on Ages

**UNIT - II**

Number Series, Blood Relation, Image Analysis, Direction Sense, Syllogism, Coding and Decoding

**UNIT – III**

Percentages, Data Interpretation, Profit and Loss, Simple Interest and Compound Interest

**UNIT – IV**

Parts of Speech, Tense, Subject Verb Agreement, Active and Passive Voice, Articles, Prepositions

**UNIT - V**

Conditional Clause, Degrees of Comparison, Goal Setting, Interpersonal Skills

**Course Objectives:**

1. To develop confidence to respond in English during situations where the use of English is imperative.
2. To develop fluency in actual conversation in the English language.
3. To develop speech skills necessary for confident and intelligent participations in Group Discussions and develop skills related to teamwork in work places.
4. To develop confidence to respond in English during situations where the use of English is imperative.
5. To develop fluency in actual conversation in the English language.
6. To develop knowledge about business communication.

**Course Outcomes:**

1. Students learnt the basics and purposes of listening skill.
2. Students understand importance of speaking.
3. Students developed the speaking skills on telephone, business and also in travel
4. Learnt some effective vocabulary learning strategies.
5. Students will able to communicate clearly and effectively and handle their day to day affairs well with their knowledge of language skills.

**UNIT I**

**Listening:** Listening comprehension – Listening for Specific Information –Note Taking – Interpreting Charts and Diagrams.

**UNIT II**

**Speaking:** Essentials of effective communication – Greeting and Introducing – Making requests – Asking for permission – Giving and Denying Permission – Offering and Accepting Help – Asking for and Declining Help – Giving Instructions and Orders - Talking about likes and dislikes.

**Telephone Skills** – Understanding telephone conversation – handling calls – leaving messages –making requests - giving instructions and orders

**Discussion Skills** – Giving your opinion – agreeing and disagreeing – Making suggestions – Interrupting – questioning – reporting – Dealing with questions.

(Completing dialogues)

**UNIT III**

**Reading:** Reading – Reading with a purpose –Skimming and Scanning – locating main points – reading critically – Sequencing of sentences – Reading comprehension.

## UNIT IV

**Writing: Paragraph Writing** – Descriptive and Narrative. Safety Instructions/ Suggestions. Expansion of Abbreviations – Spellings- Report writing.

**Translation-** Translating short sentences and passages from English to Tamil and from Tamil to English.

## UNIT V

**Vocabulary: Improve English vocabulary:** Synonyms – Antonyms – Prefixes – Suffixes – Idioms – Collocations – Different types of English – British and American (Choose the best answer type from a database of 50 words each for each topic)

**Functional Grammar:** Forming questions, getting answers – Articles – Parts of Speech – Punctuation – Common mistakes in English (Homophones)(Exercise based)

### Reference Books:

1. Language in Use: Kenneth Anderson, Cambridge University Press.
2. Study Speaking: A course in Spoken English for Academic Purpose: Kenneth Anderson, Joan MacLean and Tony Lynch, Cambridge University Press, 2008.
3. Spoken English Part I & II (for Tamil speakers), Orient Longman Pvt. Ltd.
4. Dr. J. John Love Joy, Dr.Francis M.Peter S.J. “Lets Communicate – Basic English for Everyone”, Vaigarai Publications, 1<sup>st</sup> edition, Dindigul 2007.



**COURSE OBJECTIVES**

- 1 To understand the basic accounting concepts like average due date, Ledger
- 2 To understand the concept of depreciation.
- 3 To knowledge in departmental accounts
- 4 To knowledge in various accounting standards
- 5 To understand the concepts Branch Accounts
- 6 To be aware of the Partnership Accounts

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

1. Understand the basic accounting concepts like average due date, ledgers
2. Comprehend the accounting methods in depreciation accounting .
3. Acquire knowledge on accounting process and preparation of branch accounts
4. To apply appropriate judgment derived from knowledge about Hire Purchase and Installment System.
5. Recognize the concepts of accounting Standards
6. Acquire knowledge on partnership accounts.

**UNIT 1**

**Partnership Accounts:** Fixed and Fluctuating Capital- Admission and Retirement of a Partner - Death of a Partner.

**UNIT II**

**Dissolution:** Insolvency of a Partner(s) – Rule in Garner Vs Murray-Piecemeal Distribution.

**UNIT III**

**Fire Insurance and Farm Accounting:** Claim for Loss of Stock and Loss of Profits - Farm Accounting- Objectives – Characteristics - Preparation of Final Accounts of Farms.

**UNIT IV**

**Voyage Accounts:** Voyage Accounts – Meaning – Objectives – Characteristics – Preparation of Voyage Accounts.

**UNIT V**

**Insolvency:** Insolvency Accounts – Statement of Affairs and Deficiency Account - Insolvency of an Individual.

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

**TEXT BOOK**

1. S.P.Jain, K.L.Narang (2012), Advanced Accounting. Ludhiana, Kalyani Publishers, New Delhi

**REFERENCES**

1. M.C.Shukla, T.S.Grewal, S.C.Gupta. (2007). Advanced Accounts. New Delhi: Sultan Chand and sons.
2. R.L.Gupta M.Radhaswamy. (2006),Advanced Accountancy. New Delhi: Sultan Chand and Sons.
3. S.N.Maheswari S.K.Maheswari.(2008).Advanced Accounting . New Delhi: Vikas Publishing House Pvt. Ltd.
4. T.S.Reddy and A.Murthy (2012), Financial Accounting, Chennai Margham Publications
5. Vinayaham Charumathi. 2008. Financial Accounting New Delhi: Sultan Chand and Sons.

**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 give an in depth knowledge about the consumer buying behavior
5. To understand the product policy, product life cycle, product strategies and new product development
6. To have an in depth knowledge about Pricing

**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. Understand the consumer buying behavior
5. Apply the concepts of product life cycle, product strategies and new product development
6. Gain the knowledge about various pricing strategies

**UNIT I**

**Marketing:** Meaning – Definition - Concept – Marketing Management – Meaning, Importance – Functions of Marketing – Marketing Environment - Factors Affecting the Marketing Functions.

**UNIT II**

**Consumer Behaviour and Customer Relationship Management(CRM):** Buyer Behaviour – Buying Motives –Market Segmentation – Meaning – Definition – Bases – Marketing Strategy – Market Structure —CRM - Meaning – Concepts – Functions

**UNIT III**

**Product:** Product – Marketing Characteristics – Consumer Goods – Industrial Goods – Production Policy – Product Life Cycle (PLC) – Product Mix – Modification and Elimination –Developing New Products – Strategies.

#### **UNIT IV**

**Pricing:** Pricing Policies – Objectives - Factor Influencing Pricing Decision –Pricing Strategy - Physical Distribution – Management of Physical Distribution – Marketing Risk – Storage and Warehousing

#### **UNIT V**

**Promotion:** Advertisement – Personal Selling and Sales Promotion – Importance – Channels of Distribution – Meaning – Types - Functions of Middlemen – Elimination of Middlemen.

#### **TEXT BOOK**

R.S.N. Pillai and Bagavathy,(2012),Marketing Management, S.Chand & Co, New Delhi.

#### **REFERENCES**

- 1. CB Gupta and Dr. Rajan Nair (2014),** Marketing Management, Sultan Chand & Sons, New Delhi.
- 2. Philip Kotler (2014),** Principles of Marketing, Prentice Hall of India, New Delhi.

**COURSE OBJECTIVES:**

**To make the students**

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

**COURSE OUTCOMES:**

**Learners should be able to**

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

**UNIT I**

**Indian Contract Act 1872** – Contract – Definition – Obligation and Agreement – Nature of Contract and Classification – Components of Valid Contract – Offer and Acceptance – Consideration - Capacity – Free Consent – Unlawful Agreements – Quasi Contracts.

**UNIT II**

**Different Modes of Discharge of Contract** – Remedies for Breach of Contract – Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety- Pawn or Pledge – Rights of Payee – Rights and Liabilities of Finder of Lost Goods - Law of Agency – Kinds of Agency – Ex-post Facto Agency Requirements – Rights and Liabilities of Principals and Agents.

**UNIT III**

**Indian Partnership Act 1932** – Definition and Tests of Partnership – Implied Authority of Partners – Limitations – Firms Debts and Private Debts – Priority in Discharge – Rights and Liabilities of Partners – Dissolution of Partnership Firm.

## **UNIT IV**

**Sale of Goods Act 1930** – Definition of Sale and Distinction Between Sale and Related Transaction Resembling Sale – Sale and Agreement to Sell – Rules Regarding Passing of Property in Goods – Condition and Warranties – Actual and Implied- Principle of Caveat Emptor - Limitations - Rights of Unpaid Vendor.

## **UNIT V**

**Common Carriers:** Definition - Rights and Duties of Common Carriers – Contract of Carriage of Goods by Sea – Bill of Lading and Charter Party – Distinction.

## **TEXT BOOK**

Kapoor N.D.(2010)Elements of Mercantile Law, S.Chand & Co, New Delhi.

## **REFERENCES**

1. P.C Tulsian , Business Law, S.Chand and Co (2014), New Delhi
2. R.S.N. Pillai and Bagavathy,(2006),Business Laws, S.Chand & Co, New Delhi.
3. M.C. Kuchhal. (1999) Mercantile Law,Vikas Publishing House Pvt Ltd ,New Delhi.
4. S.S.Gulshan and G.K. Kapoor (1997) Business Law., New Age International Pvt Ltd , New Delhi

**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 understand demand supply functions
5. To gain knowledge on production function especially the long run and short run cost of production
6. To understand the various forms a competition prevails in market

**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. Familiarize the concept of demand and supply
5. Apply the concept of production function for fulfilling the managerial responsibilities
6. Understand the market structure

**UNIT I**

**Business Economics and Economic Theory:** Meaning – Definition - Scope of Business Economics –Profit Maximization- Economic Cost of using Resources - Social Responsibilities of Business -Maximizing the Value of a Firm – Basic Techniques of a Firm.

**UNIT II**

**Demand, Supply and Market Equilibrium:** Demand - Law of Demand – Determinants – Elasticity - Demand Function – Forecasting – Law of Diminishing Marginal Utility- Supply – Law of Supply – Elasticity of Supply - Supply Functions- Market Equilibrium- Changes in Market Equilibrium.

**UNIT III**

**Production and Cost Analysis:** Production Function - Iso-quant curves - Production in the Short Run and Long Run - Law of Diminishing Marginal Product - Short Run and Long Run Cost of Production – Total Costs - Cost Curves - Cost Analysis - Concept of Cost – Types - Cost Output Relationship.

#### **UNIT IV**

**Market Structure And Pricing Decisions:** Classification of Markets - Pricing under Perfect Competition - Monopoly - Monopolistic Competition - Duopoly and Oligopoly - Kinked Demand Curve.

#### **UNIT V**

**National Income:** Concepts and Components – Methods of Computation of National Income – Importance- Fiscal Quality of Life Index - Inflation and Deflation- Types- Causes- Effects- Measures- Trade Cycle.

#### **TEXT BOOK**

**Varshney and Maheswari** (2014) Business Economics, Sultan Chand and Sons, New Delhi

#### **REFERENCES**

1. Heynes, Mole and Paul (2007) Managerial Economics, Tata Mc Graw Hill Publications, New Delhi
2. Joel Dean (2011) – Business Economics, Mangal Deep Publications, Jaipur
3. Sumitra Pal (2011) Managerial Economics, Mac Millan



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

1. To Understand the Concept of management, Behaviour as individual, group and organization.
2. To communicate orally and in written form Concept of management, Behaviour as individual, group and organization.
3. To apply the Concept of management, Behaviour as individual, group and organization life long.
4. To be familiar with various managerial theories
5. To demonstrate the concept of planning
6. To acquire knowledge about the business ethics

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

1. Understand the Concept of management, Behaviour as individual, group and organization.
2. Communicate orally and in written form Concept of management, Behaviour as individual, group and organization.
3. Apply the Concept of management, Behaviour as individual, group and organization lifelong.
4. Apply managerial theories in business
5. Understand the concept of planning
6. Gained insight about the business ethics

**UNIT-I**

**Introduction to Management:** Nature and Scope of Management – Meaning and Definition- Features – Functions – Importance – Administration and Management- Differences. Planning - Meaning – Characteristics – Objectives – Importance of Planning – Steps in Planning Process – Advantages of Planning.

**UNIT II**

**Organization and Decision Making:** Organization – Meaning and Definition – Functions – Principles – Characteristics – Classifications – Types of Organization. Delegation and Decentralization: Meaning – Importance of Delegation – Types – Advantages and Disadvantages of Decentralization. Decision making – Meaning and Definition- Characteristics – Decision Making Process- Problems involved in Decision Making

**UNIT-III**

**Directing and Controlling:** Meaning – Definition – Principles of Direction- Techniques of Direction – Issuing Orders – Importance – Characteristics . Controlling : Meaning –

Definition – steps in Control Process – Requirements of Effective control System – Features – need – Advantages and Limitations – Types of managerial Control.

#### **UNIT-IV**

**Staffing:** Introduction – Functions of Staffing – Process of Staffing – Recruitment: Sources of Recruitment – Internal Sources and External Sources – Selection – Importance – Stages of Selection Procedures – Interview – Kinds of Interview – Process. Communication: Importance – Objectives – Types – Process – Barriers to Communication.

#### **UNIT-V**

**Leadership and Motivation :** Leadership: Need of Leadership- Functions - Qualities – Types of Leaders– Techniques – Characteristics – Leadership Styles. Motivation : Importance – Types of Motivation – Theories of Motivation : X, Y and Z Theories – Maslow's Hierarchy of Needs.

#### **TEXT BOOK:**

L.M. Prasad, Principles and Practice of Management, (2014) Sultan Chand & Sons , New Delhi

#### **REFERENCES:**

1. C.B.Gupta, Business Management , (2014) Sultan Chand & Sons , New Delhi
2. S.A.Sherlekar, Principles of Business Management,(2010) Himalaya Publishing House
3. Gulshan and Lallan Prasad , Management ,(2011) Principles and Practice,S.Chand & Co.,
4. T.Ramasamy, Principles of Management ,(2010) Himalaya Publishing House , New Delhi

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

1. To make the concept, process and importance of Business ethics.
2. To know the ethical issues in business and managerial decisions.
3. To make students aware of the social responsibilities of business.
4. To know marketing strategy in ethical issues
5. To understand Ethical Issues in Mergers and Acquisitions
6. To impart the students with enhanced Ethical Issues in Mergers and Acquisitions

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

1. Make the concept, process and importance of Business ethics.
2. ethical issues in business and managerial decisions.
3. Getting aware of the social responsibilities of business.
4. Give the basics of marketing strategy in ethical issue
5. Ethical Issues in Mergers and Acquisitions
6. Enhanced the Ethical Issues in Mergers and Acquisitions

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

## **UNIT IV**

**Ethical Issues in Finance** – Ethical Issues in Mergers and Acquisitions – Hostile Takeovers – Insider Trading – Money Laundering - Ethical Issues in Accounting Professional Conduct of Accountants - Ethics and Financial Statements – Fictitious Revenues – Fraudulent Timing Differences – Concealed Liabilities and Expenses – Fraudulent Disclosures and Omissions – Fraudulent Valuation of Assets – Ethical Auditing.

## **UNIT V**

**Corporate Social Responsibility (CSR)** - Meaning – Definition – Methods – Evaluation - Internal Stakeholders – Share holders – Employees – Management - External Stakeholders – Consumers – Suppliers – Creditors – Competitors – Community - Global and Local issues in Management – Black Money – Poverty – Child Labour – Gender equality and so on. Ethical issues in MNCs - Environmental Ethics – Environmental Issues in India – Greening and green Initiatives – Sustainable Development – Waste Management.

## **TEXT BOOK**

1. John R Boatright (2009), Ethics and the conduct of Business, Pearson Education (Singapore) Pvt.Ltd, Indian Branch, Delhi.

## **REFERENCES**

1. AC Fernando, (2009), 'Business Ethics – An Indian Perspective', Pearson Education, New Delhi.
2. Fr. McGrath, (2008), SJ Basic Managerial skills for all, Prentice Hall of India, New Delhi.

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

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

**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 a Class Time Table and perform the following operations:
3. Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
4. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

**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. 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.
3. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

### **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 headlines 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.

### **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 atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Create report for the PRODUCT database.

**Tally:**

1. Create a new company in integrate accounts mode and account with inventory mode
2. Create a primary and sub groups using single or multiple ledger mode
3. Create minimum 10 ledgers using single or multiple ledger, and alter and delete any 2 ledger
4. Enter the following voucher
  - Payment vouchers
  - Receipt
  - Purchase
  - Sales
  - Credit note
  - Debit note
  - Journals
  - Memo
  - Optional
5. Preparation of reports for the following
  - Trail Balance
  - Profit & loss a/c
  - Balance sheet
  - Bank reconciliation statement

**TEXT BOOK**

1. .R.K.Taxali. 1999 P.C.Software Made Simple. Tata McGraw-Hill Publishing Company Ltd., New Delhi.

**Semester III**

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

1. To impart knowledge on both Aptitude and Soft skills to the students
2. To critically evaluate and demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. To Reinforce competencies in soft skills which are crucial in a social setting
4. To achieve the analytical and reasoning competencies and to improve their communication and presentation skills
5. To enhance the writing skill of students
6. To impart the students with discipline and time management

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

1. Impart knowledge on both Aptitude and Soft skills to the students
2. Demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. Reinforcing competencies in soft skills which are crucial in a social setting
4. Achieve the analytical and reasoning competencies and to improve their communication and presentation skills
5. Improve the writing skill
6. Impart the students with discipline and time management

**UNIT - I**

Time, Speed and Distance, Time and Work, Pipes and Cisterns, Geometry, Data Arrangement

**UNIT – II**

Analogy, Logic based Venn diagram, Probability, Permutation and Combination, Logarithms

**UNIT – III**

Data Sufficiency, Clocks, Calendar, Reading Comprehension, Sentence Correction, Sentence Completion, Spotting the Errors, Jumbled Sentences

**UNIT – IV**

Synonyms, Antonyms, Verbal Analogy, Statements and Assumptions, Group Discussion

**UNIT - V**

Resume Writing, Introduction to HR rounds, Time Management, Attitude and Behaviour



**Course Objectives:**

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

**Course Outcome:**

1. Students have acquired proficiency in communication.
2. Students have become adept in written communication and presentation skills.
3. Developed the skill of writing in English and that of public speaking.
4. Establish and maintain social relationships.
5. Develop communication skills in business environment.
6. Enhanced communication competency through LSRW skills

**UNIT I –**

**Concept of Communication** – Barrier to Communication –Body language – Personality Development – Etiquette and Manners- Soft Skills – Emotional Intelligence

**UNIT II**

**Listening Comprehension** – Reading Comprehension – Paragraph writing – Precis Writing – Writing Resume and Covering Letter -Speaking – Welcome Address, Vote of Thanks, Compering, Debates, Role Play, Dialogues – Vocal Communication Techniques. Voice, Quality, Volume, Pitch

**UNIT III**

**Dicto Composition** – Letter Writing (Informal, Letters to the Editor etc) – Term paper – Book reviews

**UNIT IV**

**Business Correspondence** – Layout of Business Letter – Formal Styles of Business Letters – Letters of Acceptance, Appointment, Resignation, Complaint, Sending E-mails.

**UNIT V**

**Effective Presentation** – Planning – Audience Analysis –Logical Sequencing – Timing of the Presentation – Conclusion – Answering Queries – Group Discussion – Interview.

**Prescribed Text:**

Juneja. P. Om and Aarati Mujumdar, “*Business Communication -Techniques and Methods*”, Orient Blackswan Pvt. Ltd., Hyderabad: 2010.

**Reference:**

1. Badi, R.V and K. Aruna. Business Communication, 2008, Vrinda Publications: New Delhi.
2. Balasubramanian M and G Anbalagan. Performance in English. 2007. Anuradha Publications: Kumbakonam
3. Mohan, Krishna and Meenakshi Raman. 2008, Effective English Communication, Tata McGraw Hill: New Delhi.
4. Selley, John. Oxford Guide to Effective Writing and Speaking. 2005. OUP: New Delhi.



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

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

**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 accounting for Holding Companies.
5. Enhance the problem-solving skills and analytical skills in the accounting context.
6. Apply the concept of Acquisition

**UNIT I**

**Shares and Debentures:** Books of Accounts and Statutory Books – Issue of Shares and Debentures- Forfeiture and Re- issue of Shares - Underwriting.

**UNIT II**

**Redemption and Acquisition:** Redemption of Preference Shares and Debentures – Acquisition of Business- Profits Prior to Incorporation.

**UNIT III**

**Final Accounts of Joint Stock Companies:** Preparation and Presentation of Final Accounts of Joint Stock Companies as per Company Law Requirements – Determination of Managerial Remuneration.

**UNIT IV**

**Reconstruction:** Reduction and Reorganization of Share Capital – Amalgamation, Absorption and Reconstruction (Excluding inter-company holdings and owing)

## **UNIT V**

**Valuation:** Valuation of Shares and Valuation of Goodwill – Liquidation of Companies (Liquidator's Final Statement only)

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

## **TEXT BOOK**

T.S.Reddy & A.Murthy, (2012) ,Corporate Accounting, Margham Publicatuions, Chennai.

## **REFERENCES**

1. Maheswari S.N.,Maheswari,(2010) S.K, Advanced Accounting New Delhi. Vikas Publishing House Pvt Ltd,.
2. Gupta R.L and V.K.Gupta (2014), Corporate Accounting, New Delhi ,Sultan Chand & Co.New Delhi
3. Jain S.P.,Narang K.L, (2010), Advanced Accountancy. Ludhiana, Kalyani Publishers.
4. Dr. M.A. Arulanandam, Dr. K.S. Raman, (2008) ,Advanced Accountancy, Part-I, New Delhi. Himalaya Publications.

**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 analyze 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 have an in depth knowledge about the company directors

**COURSE OUTCOMES:**

**Learners should be able to**

1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyze few real time cases relevant to company 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. Understand the responsibilities of company directors

**UNIT I**

**Introduction :** Companies Act 1956 - Formation of Companies – Promotion – Meaning – Promoters – Functions – Duties of Promoters – Incorporation – Meaning – Certificate of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Articles.

**UNIT II**

**Directors:** Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's Remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.

### **UNIT III**

**Company Meetings:** Kinds - Board of Directors Meeting – Statutory Meeting – Annual General Meeting – Extra Ordinary General Meeting - Duties of a Company Secretary – Drafting of Correspondence – Notice – Agenda – Chairman’s Speech – Writing of Minutes.

### **UNIT IV**

**Company Secretary :** Meaning - Definition – Types – Positions – Qualities – Qualifications – Appointment and Dismissal – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary

### **UNIT V**

**Accounts of Companies:** Audit and Auditors’ – Prevention of Oppression and Mismanagement – Winding up – Official Liquidators – National Company Law Tribunal.

### **TEXT BOOK**

**N.D.Kapoor,** Company Law, Sultan Chand & Sons, New Delhi, (2013)

### **REFERENCES**

- 1.M.C.Shukla and S.S.Gulshan, Principles of Company Law, S.Chand & Co(2010) New Delhi
- 2.M.C.Kuchhal, Secretarial Practice, Vikas Publications, (2010) New Delhi

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

1. Explain importance and role of financial management
2. Describe theories and factors affecting capital structure
3. Evaluate Dividend policies and
4. Discuss financial decision making and sources of finance
5. Analysis financial information from a wide variety of sources and use this information to research and assess corporation
6. Demonstrate the importance of working capital management

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

1. Familiarize the basic concepts of financial management
- 2 Understand the different financing decision and estimate the value of different financial instruments (including stocks and bonds)
- 3 Decide the source of finance for an organisation and formulate the optimum Capital Structure
- 4 Estimate cash flows and make capital budgeting decisions under both certainty and uncertainty
- 5 Analyze the factors influencing the dividend decision and formulate the dividend policy of the firm.
- 6 Describe and assess how companies manage the components of working capital to minimize the cost of carrying current assets and the cost of short-term borrowing.

**UNIT I**

**Finance Functions:** Meaning - Definition and Scope of Finance Functions - Objectives of Financial Management - Profit Maximization and Wealth Maximization. Sources of Finance - Short Term - Bank Sources – Long Term - Shares - Debentures, Preferred Stock - Debt.

**UNIT II**

**Financing Decision:** Cost of Capital - Cost of Specific Sources of Capital - Equity -Preferred Stock Debt - Reserves - Weighted Average Cost of Capital, Operating Leverage and- Financial Leverage.

**UNIT III**



**Capital Structure:** Factors Influencing Capital Structure – Optimal Capital Structure - Dividend and Dividend policy: Meaning, Classification - Sources Available for Dividends - Dividend Policy - General - Determinants of Dividend Policy.

#### **UNIT IV**

**Working Capital Management:** Working Capital Management - Concepts - Importance - Determinants of Working Capital. Cash Management: Motives for Holding Cash -Objectives and Strategies of Cash Management. Receivables Management: Objectives -Cost of Credit Extension, Benefits - Credit Policies - Credit Terms - Collection Policies.

#### **UNIT V**

**Capital Budgeting:** Meaning – Objectives - Methods of Evaluation of Capital Budgeting – Traditional Methods – Payback Period Methods – Rate of Return - Discounted Cash flow Methods – Net Present Value Methods- Internal Rate of Return – Profitability Index Methods.

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

#### **TEXT BOOK**

S.N.Maheswari. 2008. Financial Managemt, vikas Publishing house, Noida.

#### **REFERENCES**

1. Chandra P , Financial Management , Tata Mc Graw Hill Education India Private Ltd (2012)
2. Khan and Jain.(2014), Financial Management. New Delhi: Tata Mc Graw Hill Publishers Pvt. Ltd.
3. I.M. Pandey. (2010).Financial Management. New Delhi: Vikas Publications.

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

1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization
3. To be aware of the different types of reports prepared for the organization.
4. To understand the importance of vocabulary in business communication.
5. To be aware of the use of technology and the oral presentation techniques used in communication.
6. To use updated technology for various types of communication globally.

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

1. Communicate effectively with the optimal mix of verbal and nonverbal communication mitigating the barriers.
2. Draft business correspondence for the organization requirement.
3. Prepare business reports for organization needs.
4. Use appropriate technology for business communication.
5. Draft the resume and develop the skills to face the interview
6. Use appropriate technology for business communication.

**UNIT I**

**Communication:** Meaning and Significance of communication - Types of Communication – Media - Barriers to Communication - Principles of Effective Communication.

**UNIT II**

**Correspondence :** Norms for Business Letters - Letter for Different Kinds of Situations - Personalized Standard Letters, Enquiries, Customers Complaints, Collection Letters - Sales Promotion Letters.

**UNIT III**

**Report Writing:** Structure of Reports - Long and Short Reports - Formal and Informal Reports - Writing Research Reports, Technical Reports - Norms for Including Exhibits and Appendices.

#### **UNIT IV**

**Non-Verbal Communication:** Personal Appearance, Posture - Body Language - Use of Charts , Diagrams & Tables - Audio Visual Aids For Communication - Dyadic Communication - Face To Face Communication - Telephonic Conversation.

#### **UNIT V**

**Conducting Meetings:** Procedure - Preparing Agenda, Minutes and Resolutions - Conducting Seminars and Conferences - Procedure of Regulating Speech - Evaluating Oral Presentation - Group Discussion - Drafting Speech.

#### **TEXT BOOK**

Sinha KK Business Communication, (2012), Taxmann Publications Private Limited, New Delhi.

#### **REFERENCE**

1. Krishna Mohan & Meera Bannerjee, Developing Communication Skills, , (2010) Mcmillan publishers
2. Chaturvedi , Fundamentals Business Communication, (2012) Pearson in India.
3. Lesikar and Flatly, Business Communication , (2010) Tata McGraw Hill Education Ltd.

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

1. To impart knowledge about the principles and practices of auditing
2. To know procedure of vouching of transactions
3. To impart the knowledge on verification and valuation of assets and liabilities
4. To impart knowledge about the **Vouching of Cash Transactions**
5. To know procedure of **Position of External Auditors to Internal Audit**
6. To impart the knowledge on company audit

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

1. Imparting the knowledge about the principles and practices of auditing
2. Knowing the procedure of vouching of transactions
3. Imparting the knowledge on verification and valuation of assets and liabilities
4. Knowing the knowledge about the **Vouching of Cash Transactions**
5. Knowing the **Position of External Auditors to Internal Audit**
6. Imparting the knowledge on company audit

**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 - Revenue Audit and Concurrent 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**

**Verification and Valuation of Assets and Liabilities:** – Auditor Position – Auditors Duty Regarding Depreciation, Reserves and Provisions

## **UNIT V**

**Company Audit:** Appointment and Removal of Auditor– Rights and Duties of Company Auditors - Liabilities – Audit of Share Capital and Share Transfer.

## **TEXT BOOK**

B.N.Tandon, (2012) , A Hand Book of Practical Auditing, New Delhi S.Chand & Company.

## **REFERENCES**

1. Saxena, R.G. Kuriakose, K.K. Venugopal. S, (2010) 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. M.S Ramasawamy, (2009) Principles and Practices of Auditing , New Delhi. Vikas Publishing House Pvt Ltd,

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**INDIAN ECONOMY**


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

1. To study the working of the various sectors in the Indian Economy;
2. To grasp how the service sector contributes to the growth of the Indian Economy.
3. To study the various aspects of human resources and their related areas.
4. To know procedure of public trade, fiscal policy and EXIM policy.
5. To impart the knowledge of various aspects of industrialization.
6. To impart the knowledge on Agricultural Productivity and Reforms.

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

1. Studying the working of the various sectors in the Indian Economy;
2. Grasping how the service sector contributes to the growth of the Indian Economy.
3. Studying the various aspects of human resources and their related areas.
4. Knowing procedure of public trade, fiscal policy and EXIM policy.
5. Imparting the knowledge of various aspects of industrialization.
6. Imparting the knowledge on Agricultural Productivity and Reforms.

**UNIT I**

**Under Development** – Meaning, Characteristics and Causes –Determinants of Economic Development – Economic and Non-Economic Factors – Concepts of Growth and Development.

**UNIT II**

**Human Resources** – Population Growth as a Retarding Factor – Population Policy, National Income – Concept – Its Measurement – Limitations – Recent Trends in National Income.

**UNIT III**

**Agriculture** – Features – Role of Agriculture – Agricultural Productivity and Reforms – Food Problem– Green Revolution.

**UNIT IV**

**Industrialisation** – Role of Industries in Economic Development – Major Industries – Iron and Steel, Cotton, Textiles, Sugar – Cottage and Small Scale Industries – Industrial Sickness – Industrial Labour Organisation – Industrial Relation –Industrial Policy – 1948, 1956, 1977, 1980 and 1991.

## **UNIT – V**

**Foreign Trade and Public Finance:** Composition, direction, and EXIM policy- Fiscal policy - Components, fiscal policy in the liberated era.

### **TEXT BOOK:**

Dhinagara (2012), I.C Indian Economy, 1 st edition, Sulthan Chand and Sons

### **REFERENCES**

1. **Ruddar Datt and K.P.M.Sundharam**, Indian Economy -, 10<sup>th</sup> edition , Sulthan Chand and Sons, (2013) New Delhi
2. **A.N.Agarwal** , Indian Economy - Problem of Development and Planning, New Age International Publishers Ltd, (2010)

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

1. To make the students understand the features of retailing
2. To enhance the students knowledge in the theories of retail development
3. To enlighten the students knowledge in global retail markets.
4. To provide the strategies, ethics in retailing and trends in international retailing.
5. To give an insight about the competition commission in India
6. To learn about the importance of retail location, site selection and merchandise management in retailing

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

1. Make the students understand the features of retailing
2. Enhance the students knowledge in the theories of retail development
3. Enlighten the students knowledge in global retail markets.
4. Provides the strategies, ethics in retailing and trends in international retailing.
5. Acquire understanding about the competition commission in India
6. Insight about the importance of retail location, site selection and merchandise management

**UNIT I**

**Introduction to Retailing:** Retail Functions - Rise of Retailing - Consumerism - Challenges - Consumer Proximity - Technology - Rise of Retailing in India - Key Markets - FDI in Retail - Challenges in India - New Entrants - Emerging Sectors - Suppliers and Buyers – Rivalry.

**UNIT II**

**Evolution of Retail:** Theories - Retail Lifecycle - Business Models - Ownership, Merchandise Offered, Franchise, Non Store, Direct Marketing, Tele, Vending Machines, Kiosks, Cash & Carry Global Experience - Brand Management.

**UNIT III**

**Customer Relationship Management:** Definition - Goals - Concepts - Components - Customer Lifecycle - B2B, B2C, Innovations - Customer Touch Points - CRM leaders, Choice and Establishment, Training - CRM Functions - Support Channels – Strategy Development - Building Components, Analysis, Customer Segments, Common Barriers - Building Infrastructure, Information Base, Process, Technology, People, Ensuring Quality, Privacy Issues.



## **UNIT IV**

**Service Operations:** Characteristics - Operations - Bench Marking - Strategy – Enterprise Design - Service Quality - Facility Location - Management of Operations -Supply Relationships - Vehicle Routing - Optimizing Techniques - Models – Training.

## **UNIT V**

**Marketing Channel Systems:** Concepts - Participants - Environment - Behavioral Process - Developing a Marketing Channel - Strategy - Design - Platform - Product / Pricing Issues - Brand Management - Positioning - Repositioning – Franchising.

## **TEXT BOOK**

Ansuya Angadi, A text of Retail Management, S.Chand & co Ltd , New Delhi (2009).

## **REFERENCE**

1. J.N.Jain & P.P.Singh, “Modern Retail Management”, Deep & Deep Publications,(2007)  
New Delhi
2. Pradhan Swapna, “Retailing Management: Text and Case’s”, McGraw Hill Education.  
4th Ed., (2008) New Delhi

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

1. To know about the concepts of advertising.
2. To know about the various types of advertising
3. To understand the motivational aspects of salesmen
4. To understand the concept of sales force management
5. To know about the social effects of advertising
6. To know about the promotional strategy.

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

1. Knowing the concepts of advertising.
2. Getting the details about the various types of advertising
3. Understanding the motivational aspects of salesmen
4. Understanding the concept of sales force management
5. Knowing about the social effects of advertising
6. Knowing about the promotional strategy.

**UNIT I**

**Advertising:** Meaning - Importance – Objectives – Media - Forms of Media- Press - Newspaper, Trade Journal- Magazines- Outdoor Advertising – Posters - Banners- Neon Signs, Publicity, Literature Booklets, Folders - House Organizations - Direct Mail Advertising- Cinema and Theatre Programme – Radio And Television Advertising- Exhibition - Trade Fair – Transportation Advertising.

**UNIT II**

**Advertising Agencies:** Advertising Budgets - Advertising Appeals - Advertising Organisations – Social Effects of Advertising - Advertising Copy - Objectives – Essentials – Types - Elements of Copy Writing - Headlines, Body Copy- Illustration- Catchy Phrases and Slogans - Identification Marks.

### **UNIT III**

**Advertising Layout:** Functions - Design of Layout- Typography Printing Process- Lithography – Printing Plates and Reproduction Paper, and Cloth - Size of Advertising - Repeat Advertising - Advertising Campaign - Steps In Campaign Planning.

### **UNIT IV**

**Sales Force Management:** Importance- Sales Force Decision- Sales Force Size – Recruitment and Selection - Training – Methods - Motivating Salesman Controlling - Compensation and Incentives - Fixing Sales Territories - Quota – Evaluation.

### **UNIT V**

**Sales Promotion:** Meaning - Methods – Promotional Strategy – Marketing Communication and Persuasion – Promotional Instruments - Techniques of Sales Promotion – Consumer and Dealers Promotion - After Sales Service – Packing – guarantee – Personal Selling – Objectives – Salesmanship – Process of Personal Selling – Types of Salesman.

### **TEXT BOOK**

Sarangi S.K. Advertising and Sales Management. Asian Books (2011).

### **REFERENCES**

1. Advertising Theory and Practice , (2011) , Himalaya Publishing House, New Delhi.
2. S.A.Chunuwalla, K.C.Sethia. 1997. Foundations of Advertising Theory and Practice, Mumbai: Himalaya Publishing House.
3. Sandage Fryburger Rotzoll. 1996. Advertising Theory and Practice. Delhi: A.I.T.B.S Publishers and Distributors.

## **COURSE OBJECTIVES**

### **To make the students**

1. To impact knowledge on both Aptitude and Soft skills to the students
2. To critically evaluate and demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. To Reinforce competencies in soft skills which are crucial in a social setting
4. To achieve the analytical and reasoning competencies and to improve their communication and presentation skills
5. To enhance the writing skill of students
6. To acquire the knowledge of importance of discipline and time management

## **COURSE OUTCOMES:**

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

1. Impact knowledge on both Aptitude and Soft skills to the students
2. Demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. Reinforcing competencies in soft skills which are crucial in a social setting
4. Achieve the analytical and reasoning competencies and to improve their communication and presentation skills
5. Improved writing skill
6. Enhanced discipline and time management

## **UNIT - I**

Time, Speed and Distance, Time and Work, Pipes and Cisterns, Geometry, Data Arrangement

## **UNIT – II**

Analogy, Logic based Venn diagram, Probability, Permutation and Combination, Logarithms

## **UNIT – III**

Data Sufficiency, Clocks, Calendar, Reading Comprehension, Sentence Correction, Sentence Completion, Spotting the Errors, Jumbled Sentences

## **UNIT – IV**

Synonyms, Antonyms, Verbal Analogy, Statements and Assumptions, Group Discussion

## **UNIT - V**

Resume Writing, Introduction to HR rounds, Time Management, Attitude and Behaviour



**COURSE OBJECTIVES:**

**To make the students**

1. To understand the concepts on Amalgamation of companies and financial statement of insurance companies.
2. To gain knowledge in the Accounting practices in electricity companies and banking companies.
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 have a knowledge about the life insurance and General Insurance

**COURSE OUTCOMES:**

**Learners should be able to**

1. To enable the students to understand the concepts on Amalgamation of companies and financial statement of insurance companies.
2. To make the students gain knowledge in the Accounting practices in electricity companies and banking companies.
3. Understand the accounting standard and apply the same for corporate entity and amalgamation.
4. Understand the difference of banking balance sheet and non-banking balance sheet
5. Enhance the problem-solving skills and analytical skills in the accounting context.
6. Understand the Life insurance and General Insurance

**UNIT I**

**Banking:** Banking Company Accounts – Introduction – General Information - Principal Accounting Policies – Final Accounts – Profit and Loss Account and Balance Sheets

**UNIT II**

**Insurance:** Insurance Company Accounts - Types of Insurance – LIC - Fire - Marine- Accounting Principles for Preparation of Financial Statements Form A - Revenue Account - Profit and loss Account - Balance Sheet.

**UNIT III**

**Holding Company:** Definition - Holding Companies and Subsidiary - Treatment of Fictitious Assets - Unrealized Profit - Contingent Liabilities – Revaluation of Assets – Bonus Shares - Treatment of Dividend - Debentures of Subsidiary Company - Number of Subsidiary Companies.

## **UNIT IV**

**Double Accounting System:** Double Accounts (Excluding Trial Way) including Final Statement of Accounts of Electricity Companies - Treatments of Repairs and Renewals.

## **UNIT V**

**Human Resources Accounting:** Introduction to Government Accounts – Human Resources Accounting – Accounting Standards – Basic Knowledge of Financial Reporting Practice – Accounting for Price Level Changes (Theoretical Aspects only).

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

## **TEXT BOOK**

**S.P. Jain and Narang** (2010) Advanced Corporate Accounting, Kalyani Publishers, New Delhi

## **REFERENCES**

1. R.L. Gupta (1998) Corporate Accounts, Sultan Chand and Company, New Delhi
2. Singhal A.K. (2010), Corporate Accounting, Vayu Education of India, New Delhi
3. T.S.Reddy and A.Murthy(2012), Corporate Accounting, Margham Publications, Chennai.

**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 understand the computation of stock levels

**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. Acquire knowledge about the need and importance of maintaining the stock level in business

**UNIT I**

**Cost Accounting:** Definition, Meaning and Scope – Relationship of Cost Accounting with Financial Accounting and Management Accounting – Methods of Costing – Cost Analysis – Concepts and Classifications – Elements of Cost – Preparation of Cost Sheet and Tender – Costing as an Aid to Management – Limitations of Cost Accounting.

**UNIT II**

**Materials:** Purchasing of Materials, Procedure and Documentation Involved in Purchasing – Requisitioning for Stores. Methods of Valuing Material Issues – Maximum, Minimum and Reordering Levels – EOQ- Methods of Pricing - Perpetual Inventory – Control Over Wastage, Scrap and Spoilage, Labour – Systems of Wage Payment, Idle Time, Control Over Idle Time – Labour Turnover.



### **UNIT III**

**Overhead:** Classification of Overhead – Allocation and Absorption of Overhead- Simultaneous Equation Method- Trial and Error Method- Repeated Distribution Method.

### **UNIT IV**

**Process Costing:** Features of Process Costing – Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain, Inter Process Profit (Excluding Equivalent Production)

### **UNIT V**

**Costing:** Operation Costing, Contract Costing, Costing of Joint Products and By- Products. Reconciliation of Costs and Financial Accounts.

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

### **TEXT BOOK**

S.P. Jain and K.L. Narang (2012) Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi

### **REFERENCES**

1. S.N. Maheswari (2013) Cost Accounting, Sultan Chand and Sons, New Delhi
2. S.P.Iyyangar (2005) Cost Accounting Principles and Practices, Sultan Chand and Sons, New Delhi
3. R.S.N. Pillai and Bhagavathi (2010) Cost Accounting, Sultan Chand and Sons, New Delhi

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

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

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

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 assessee
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.
6. Prepare a statement of income for a person.

**UNIT I**

**Income Tax Act 1961:** Definition of Income – Assessment Year – Previous Year – Assessee – Assessee in Default – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

**UNIT II**

**Salaries and House Property:** Computation of Income from Salaries and Income from House Property.

### **UNIT III**

**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**

**Capital Gain and Income from Other Sources:** Computation of Capital Gain – Computation of Income from other Sources.

### **UNIT V**

**Computation of Total Income:** Set off and Carry forward of Losses - Deductions to be made in Computing Total Income of Individual - Rates of Tax for Individuals – Computation of Total Income.

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

### **TEXT BOOK**

Gaur and Narang, (2015) “Income Tax Law and Practice”. Kalyani Publishers.Ludhiana

### **REFERENCES**

1. Mehrothra, (2010) Income Tax Law and Practice. Snow White publications. New Delhi
2. Jayaprakash Reddy, (2010) Taxation. APH Publishing Corporation. New Delhi
3. Dinkare Pagarae, (2009) Direct Tax. Sultan Chand and Sons. New Delh

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

1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. To Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
5. To Work in team and exhibit leadership skills
6. To analyse the case studies and try to apply the theoretical learning into lifelong practice

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

1. Understand the Concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
5. Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
6. Work in team and exhibit leadership skills

**UNIT I**

**Entrepreneurship – Meaning – Nature and Characteristics of an Entrepreneur – Qualities, Types and Functions of an Entrepreneur – Role of Entrepreneur in Economic Development.**

**UNIT II**

**Entrepreneurial Motivation: Meaning Theories of Motivation – Maslow and McGregor – Motive for Starting an Enterprise – Entrepreneurial Behaviour.**

**UNIT III**

**Establishing an Enterprise:** The Start up process – Project Identification and Selection – Project Formulation – Assessment of Project Feasibility, Marketing Survey, Risk Analysis, Break Even Analysis – Preparation of Project Report, Selection of Site – Legal Considerations – Basic start-up Problems.

#### **UNIT IV**

**Institutional Finance to Entrepreneurs:** National Small Industries Corporation (NSIC), Small Industries Development Organisation (SIDO), Small Industries Development Organisation (SIDO), Small Scale Industries Board (SSIB) Small Industries Development Corporations, District Industrial Centres (DIC), Tamilnadu Industries Investment Corporation TIIC and Commercial Banks.

#### **UNIT V**

**Entrepreneurial Development :** Programmes in India – Role of SISI, SIPCOT and SIDBI.

#### **TEXT BOOK**

Khanka S. S, (2012), Entrepreneurial Development, Sultan Chand Publications

#### **REFERENCES**

1. Gupta C.B, & Srinivasan N.P,(2014), Entrepreneurial Development, Sultan Chand & Sons
2. Suresh Jayasree, (2010), Entrepreneurial Development, Margham Publications

**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 acquire knowledge about the capital market and stock exchange in India
5. To apply Fundamental analysis, Forecasting techniques an Industry analysis
6. To demonstrate Markowitz theory, Portfolio construction and portfolio revision

**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. Gained understanding about the capital market and stock exchange in India
5. Apply Fundamental analysis, Forecasting techniques and Industry analysis
6. Acquiring knowledge about the Portfolio construction and Portfolio revision

**UNIT I**

**Investment:** Nature - Meaning - Scope of Investment – Importance of Investment – Factors Influencing Investment - Investment Media – Features of an Investment Programme – Investment Process – Alternative Forms of Investment - Risk – Systematic Risk – Unsystematic Risk.

**UNIT II**

**Capital Market and Stock Exchange in India:** Structure of Capital Market – New Issue Market – Stock Exchanges in India – Mechanics of Trading – Legal Control of Stock Exchanges – SEBI - Role, Guide Lines – NSE – OTCEI – Recent Trends – Stock Market Operation – Security Market Indicators.

### **UNIT III**

**Fundamental Analysis:** Economic Analysis – Economic Forecasting – Forecasting Techniques. Industrial Analysis – Industry Classification – Economy and Industry Analysis – Industry Life Cycle.

### **UNIT IV**

**Company analysis:** Measuring Earnings – Forecasting Earnings – Technical Analysis – Charting Methods – Market Indicators – Trend – Moving Average - Fundamental Vs Technical Analysis.

### **UNIT V**

**Portfolio Analysis:** Markowitz Theory – Optimum Portfolio – Portfolio Construction – Performance Evaluation – Portfolio Revision.

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

### **TEXT BOOK**

**Preeti Singh** (2014) Investment Management – Himalaya Publishing House, Bangalore

### **REFERENCES**

1. Prasanna Chandra (2012) Investment Analysis and Portfolio management , TMH, 2nd Edition.
2. Fisher Donald (2000) Security Analysis & Portfolio Management, Prentice Hall of India, New Delhi
3. V A Avadhani (2011) Securities Analysis & Portfolio Mgmt., Himalaya Publishing House, Bangalore
4. Kevin S (2005) Portfolio Management, Prentice Hall of India Pvt., Ltd., New Delhi

### **COURSE OBJECTIVES:**

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

- To enable the students to have an overview of Business Environment – Political, social and Global.
- To enable the students to know the importance of environment and its impact on business and society.
- To Understand the Concept of **Functions of the State and Economic Roles of the Government**
- To communicate orally and in written form the concepts of **Constitutional Environment**
- To acquire knowledge about the **Business and Society (Ecology and Consumerism), Consumer rights**
- To acquire knowledge about the **Role of WTO , GATT and Trading Blocks in Globalisation**

### **COURSE OUTCOMES:**

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

- Enabling the students to have an overview of Business Environment – Political, social and Global.
- Enabling the students to know the importance of environment and its impact on business and society.
- Understanding the Concept of **Functions of the State and Economic Roles of the Government**
- Communicating orally and in written form the concepts of **Constitutional Environment**
- acquiring knowledge about the **Business and Society (Ecology and Consumerism), Consumer rights**
- To acquire knowledge about the **Role of WTO , GATT and Trading Blocks in Globalisation**

### **UNIT I:**

**Business Environment** :Definition and Meaning of Business – Scope of Business – Characteristics of Business – Business Goals – Business During the 21st century - Knowing the Environment – Factors Influencing the Indian Business Environment – Environmental Analysis.

### **UNIT II**



**Economic Environment:** Economic Environment – Nature of the Economy – Structure of the Economy – Economic Policies & Planning the Economic Conditions.

### **UNIT III**

**Political Environment-** Political and Government Environment – Functions of the State – Economic Roles of the Government – Government and Legal Environment – the Constitutional Environment

### **UNIT IV**

**Social Environment -** Business and Society (Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

### **UNIT V**

**Global Environment** – Globalisation – Meaning and Rationale for Globalisation – the Role of WTO – GATT – Trading Blocks in Globalisation – Impact of Globalisation on India

### **TEXT BOOK:**

Francis Cherunilum (2014) Business Environment: Text and Cases, Himalaya Publishing House, Mumbai.

### **REFERENCES**

1. Ashish Bhalla (2011) Business Environment, Vayu Education of India, New Delhi
2. Gopal Namita (2010) Business Environment, Tata Mc Graw Hill Education Pvt. Ltd., New Delhi
3. K. Ashwathappa (2011) Essentials of Business Environment, Himalaya Publishing House, Mumbai.

		<b>Semester V</b>
	<b>CORE ELECTIVE I :</b>	<b>LTPC</b>
<b>15CMU505C</b>	<b>INDUSTRIAL RELATIONS</b>	<b>5 - - 4</b>

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## **COURSE OBJECTIVES:**

### **To make the students**

1. To impart knowledge on managing industrial relations and the processes, regulations and the authorities regarding industrial relations.
2. To impart knowledge on Labour Problems and Labour Market, Indian Labour Market.
3. To communicate orally and in written form the understanding various aspects of industrial disputes.
4. To impart the knowledge about the trade unionism and their functions.
5. To have an in depth knowledge about the **Management and Personnel Administration**
6. To impart the knowledge about the Indicators of Organisational Health

## **COURSE OUTCOMES:**

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

1. Imparting the knowledge on managing industrial relations and the processes, regulations and the authorities regarding industrial relations.
2. Imparting the knowledge on Labour Problems and Labour Market, Indian Labour Market.
3. Communicating orally and in written form the understanding various aspects of industrial disputes.
4. Imparting the knowledge about the trade unionism and their functions.
5. Having an in depth knowledge about the **Management and Personnel Administration**
6. Imparting the knowledge about the Indicators of Organisational Health

## **UNIT – I**

**Introduction:** Labour Problems and Labour Market, Indian Labour Market -Employers Organisations Definition – Types – Role – Functions – Origin - Growth and Pattern of Employers Organisations in India - Issues relating to Employers Organisations in India.

## **UNIT - II**

**Trade Unionism:** Definition, Approaches to Trade Unions - Types of Union - Functions and Role - History of Trade Unions in India - Problems and Future.

### **UNIT - III**

**Industrial Disputes:** Forms - Causes Prevention and Settlement - Legislative Measures others - Analysis of Disputes - Industrial Relations Machinery in India.

### **UNIT - IV**

**Management and Personnel Administration:** Managing - Working and living in a Changing world - Managers and their Personnel Concepts - Personnel Administration and the Line Organisation - Organisation Structure and Management Development

### **UNIT -V**

**Diagnosing Organisational Health Situational Thinking:** A Systematic Approach - Interviewing -Indicators of Organisational Health -Personnel Research Turnover and Internal Mobility - Complaints and Grievances - Occupational Safety and Health Trends.

### **TEXT BOOK**

C.B. Memoria, Satish Mamorai and S.V. Gankar (2013), Dynamic of Industrial Law, Himalaya Publishing House Pvt. Ltd.,

### **REFERENCES**

1. Monappa Arun (2012) Industrial Relations and Labour Laws, Tata Mc Graw Hill New Delhi
2. Singh (2008) Industrial Relations and Labour Laws, Excel Books, New Delhi
3. Arora (2007) Industrial Relations, Excel Books, New Delhi

## **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 have an in depth knowledge about the Risk

## **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. Understand the concept of Risk and Uncertainty

## **UNIT I**

**Introduction to Insurance:** Purpose and Need of Insurance- Insurance as a Social Security Tool- Insurance and Economic Development.

## **UNIT II**

**Procedures for Becoming an Agent:** Pre- Requisite for Obtaining a License- Duration of License - Cancellation of License - Revocation or Suspension- Termination of Agent- Appointment - Code of Conduct- Unfair Practices.

### **UNIT III**

**Functions of the Agent:** Proposal Form and Other Forms for Grant of Cover- Financial and Medical Underwriting- Material Information- Nomination and Assignment- Procedure - Regarding Settlement of Policy Claims.

### **UNIT IV**

**Company Profile:** Organizational Set-up of the Company- Promotion Strategy- Market Share- Important Activities- Structure- Product- Actuarial Profession- Product Pricing - Actuarial Aspects- Distribution Channels.

### **UNIT V**

**Fundamental and Principles-** Life Insurance – Marine – Fire- Medical- General Insurance: Contract of various kinds - Insurance Interest.

### **TEXT BOOK**

Mishra M.N, Misra SB, Insurance Principles and practice; S. Chand and Company,(2012)  
New Delhi.

### **REFERENCE**

1. Madhukar R Pawar Fundamentals of Insurance, Chanderlok Prakashan Publications, 2008

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

1. To Prepare of Entry Pass, Gate Pass.
2. To Prepare of Inward mill and Outward mill register.
3. To Prepare of Cost Sheet and Bin Card.
4. To Filling up application forms for admission to Co-operative Societies.
5. To Filling up loan application forms and deposit Challan.
6. To Filling Jewel application for, releasing of Jewellery in jewel loans and repayment.

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

1. Preparing of Entry Pass, Gate Pass.
2. Preparing of Inward mill and Outward mill register.
3. Preparing of Cost Sheet and Bin Card.
4. Filling up application forms for admission to Co-operative Societies.
5. Filling up loan application forms and deposit Challan.
6. Filling Jewel application for, releasing of Jewellery in jewel loans and repayment.

**EXERCISES**

1. Preparation of Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book and Bills Payable Book.
2. Preparation of Entry Pass, Gate Pass.
3. Preparation of Inward mill and Outward mill register.
4. Preparation of Cost Sheet and Bin Card.
5. Applications for shares & allotment, letter of shares and transfer of shares.
6. Opening of Savings Account, Current Account and FDR's.
7. Filling up application forms for admission to Co-operative Societies.
8. Filling up loan application forms and deposit Challan.
9. Filling Jewel application for, releasing of Jewellery in jewel loans and repayment.
10. Preparation of Agenda and Meeting minutes.
11. Computation of Tax liability, PAN, Filling form-16, Preparation of Saral form.
12. Drawing, endorsing and Crossing of Cheques, Bills of Exchange and Promissory Note.
13. Preparation of an Advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.
14. Life Insurance and mutual fund -account opening form.
15. Post Office- Money order form.

**Computer Applications Oriented**

1. Online Purchase and settlement
2. Online Electricity Bill payment
3. E-Ticket Reservation (Bus, Railways, Airways, etc.)
4. Online Insurance Premium payment
5. Online Mobile recharge
6. Usage of resume wizard
7. Creation of Website
8. Online fund transfer, RTGS, NTF

**NOTE:**

Students may be asked to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted. Distribution of Marks: Practical 75% and Record Note Book 25%

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**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 utilize 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. Utilise the IT applications for analysis and preparation of report.



**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 analyse the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. To have an knowledge about the ratio analysis

**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. Apply ratio analysis to take important business decisions

**UNIT I**

**Management Accounting:** Meaning - Nature - Scope - Functions - Comparison of Management Accounting, Cost accounting and Financial Accounting - Role of Management Accounting in Decision Making – Management Accountant – Functions.

**UNIT II**

**Financial Statements Analysis:** Meaning - Nature – Objectives - Limitations –Tools - Common Size Statement - Comparative Statement – Trend Analysis - Ratio Analysis- Meaning – Objectives - Significance - Limitations - Classifications of Ratio – Short term Solvency Ratio – Long term Solvency Ratio - Activity Ratio - Profitability Ratio.

**UNIT III**

**Fund Flow Statement and Cash Flow Statement:** Meaning - Definition - Objectives - Uses - Limitation – Procedure. Cash Flow Statement - Meaning – Objectives - Significance - Distinguish between Fund Flow Statement and Cash Flow Statement.

**UNIT IV**

**Marginal Costing:** Meaning – Definition - Objectives - Scope - Advantages and Disadvantages of Marginal Costing - Cost Volume Profit Analysis - Profit Volume Ratio – Contribution - Break Even Point - Margin of Safety - Break Even Chart.

## **UNIT V**

**Budgetary Control:** Definition – Objectives - Advantages - Limitations - Classification of Budgets – Time – Flexibility – Functions - Zero Based Budgets(ZBB) – Steps in Budgetary Control

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

## **TEXTBOOK**

1. SN Maheswari, (2007) Management Accounting. Kalyani Publishers. Ludhiana

## **REFERENCES**

1. Battacharya, S.K. John Dearden. (2005). Accounting for management. New Delhi. Vikas Publishing House Pvt. Ltd.
2. Srinivasan. N.P. (2008). Management and Financial Accounting. New Delhi. Sterling Publishers Pvt Ltd.
3. Khan M.Y. and Jain. P.K. (2008). Management and Cost Accounting. New Delhi Tata McGraw-Hill Publishing Company Ltd.

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

- To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
- To learn the tools and techniques to compute the tax for the various income heads.
- To understand various aspects of tax administration..
- To communicate orally and in written form the income tax concepts and computations.
- To be familiar with the laws pertaining to the Income Tax and apply it lifelong.
- To prepare a statement of income for a person.

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

- Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws.
- Compute Income Tax Returns.
- Understanding the various aspects of tax administration
- Communicate orally and in written the Income tax computation under various income heads and deductions.
- Familiar with the laws pertaining to the Income Tax and its apply it lifelong.
- Prepare a statement of income for a person.

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

## **UNIT V**

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

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

## **TEXT BOOK**

Gaur and Narang, (2015) Income Tax Law and Practice. Kalyani Publishers.Ludhiana

## **REFERENCES**

1. Mehrothra, (2010) Income Tax Law and Practice. Snow White publications. New Delhi
2. Jayaprakash Reddy, (2010) Taxation. APH Publishing Corporation. New Delhi
3. Dinkare Pagarae, (2009) Direct Tax. Sultan Chand and Sons. New Delh

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

1. To Understand the Concept of indirect taxes emphasizing VAT and customs law.
2. To learn and compute the Taxation under the constitution.
3. To know how to register CST and apply the CST 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 CST and customs and utilize for lifelong practical application.
6. To demonstrate custom duties in India

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

1. Understand the Concept of indirect taxes emphasizing VAT and customs law.
2. Learn and compute the Taxation under the constitution.
3. Know how to register CST and apply the CST provisions.
4. Communicate orally and in written form the indirect taxations concepts and provisions.
5. Be familiar with the standards and laws pertaining to the CST and customs and utilize for lifelong practical application.
6. To have an understanding of custom duties

**UNIT I**

**Indian Tax System** : Direct and Indirect Taxes – Principles of Taxation – Taxable capacity – Scope and Functioning - Shifting and Incidence of Indirect Taxes

**UNIT II**

**Central Exercise:** Nature and Scope of Central Excise – Important Terms and Definitions under Central Excise Act – General Procedure of Central Excise – Clearance and Excisable Goods – Concession to Small Scale Industry under central excise Act, CENVAT.

**UNIT-III**

**Customs Duty** - Different Types of Customs Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback – Export Promotion Schemes – Import and Export Procedures

## **UNIT-IV**

**Central Sales Tax Act 1956** - Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales - Subsequent Sales - Registration - Compulsory Registration - Voluntary Registration - Security from Dealer - Registration Procedure.

## **UNIT-V**

**VAT:** Introduction to VAT - Goods and Dealers – Categories of Sales – Assessment and Audit – Registration of Dealers – Input and Output Tax – Exempted Sales and Zero-Rated Sales — Filing of Returns- Penalties.

### **TEXT BOOK**

V.S.Datey, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi (2010)

### **REFERENCES:**

1. V.Balachandran (2006) Indirect Taxation, Sultan Chand & Sons, New Delhi
2. P.RadhaKrishnan (2006) Indirect Taxation, Kalyan Publishers, New Delhi .
3. Sethurajan (2005) Indirect Taxation including Wealth Tax, Speed Publications
4. Singhanian (2014), Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi (2010)

## **COURSE OBJECTIVES:**

### **To make the students**

- 1.Explain need of Research, introduction to business research
- 2.Analyze various types of research and the sampling techniques
- 3.Analyze collections of data and to draft the questionnaire
- 4.Describe Knowledge on the application of various statistical tools
- 5.Experiment preparation of reports
- 6.To understand the scaling techniques

## **COURSE OUTCOMES:**

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

- 1.Describe the Basics, types and the stages of the research process and enables to apply and adapt them with relevance to specific research context
- 2.Apply an advanced understanding of business research design options, methodologies, sampling technique in a research.
- 3.Analyze the collected data using appropriate statistical tools for interpretation of the data.
- 4.Apply various statistical tools in a research.
- 5.Understand and prepare and present research findings in the report.
- 6.Gain an in depth knowledge about the scaling techniques

## **UNIT I**

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

## **UNIT II**

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

## **UNIT III**

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

#### **UNIT IV**

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

#### **UNIT V**

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

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

#### **TEXT BOOK**

**C. R. Kothari,** (2014) Research Methodology – Methods and Techniques, New Age International (P) Limited, Publishers, New Delhi

#### **REFERENCES**

- 1. Anil Kumar Gupta** (2011) Research Methodology: Methods and Techniques, Vayu Education of India, New Delhi
- 2. O.R. Krishnaswami and M. Ranganatham** (2014) Methodology of Research in Social Sciences, Himalaya Publishing House Pvt. Ltd., Mumbai.
- 3. S.P. Gupta** (2014), Practical Statistics, S. Chand and Co., New Delhi.



		<b>Semester VI</b>
	<b>CORE ELECTIVE II</b>	<b>LTPC</b>
<b>15CMU603C</b>	<b>EXPORT MANAGEMENT</b>	<b>5 - - 5</b>

### **COURSE OBJECTIVES:**

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

1. To make the students understand the features of exports.
2. To learn about the scope and activities of export management
3. To enlighten the students' knowledge in global exports markets.
4. To provide the strategies, ethics in export financing
5. To give an insight about the EXIM policy
6. To learn about the importance of **Export Financing**

### **COURSE OUTCOMES:**

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

1. Making the students understand the features of exports.
2. Learning about the scope and activities of export management
3. Enlightening the students' knowledge in global exports markets.
4. Providing the strategies, ethics in export financing
5. Giving an insight about the EXIM policy
6. Learning about the importance of **Export Financing**

### **UNIT-I**

**Foreign Trade :** Importance – Trends of India's Foreign Trade – Theories of Foreign Trade – Scope and Stages of Export Marketing – Barriers of Exporting – Identification of Foreign Markets - Selection of Export Products – Export Strategies.

### **UNIT-II**

**Entering Foreign Markets:** Methods of Entering Foreign Markets – Direct and Indirect Exporting – Licensing – Joint Ventures – Foreign Subsidiaries – Export Procedures – Excise and Custom Formalities – Shipping – Documentation.

### **UNIT-III**

**EXIM Policy:** EXIM Policy 2002-2007 – Restrictive List – Negative List – Registration of Exporters – Duty Entitlement Pass Book Scheme – Duty Exemption Entitlement Certificate – Export Promotion Capital Goods Scheme – Software Technology Parks – Export House – Trading House – Advance Licenses.

### **UNIT-IV**

**Export Financing:** Export Pricing – INCOTERMS – Export Incentives – Export Finance – EXIM Bank – Export Credit Guarantee Corporation of India.

#### **UNIT-V**

**Export Institutions:** Ministry of Commerce – Director General of Foreign Trade – Indian Trade Promotion Organisation – Commodity Boards – Export Promotion Councils – Special Economic Zones – Export Processing Zones – Export Oriented Units – Federation of Indian Export organization.

#### **TEXT BOOK :**

M.A Shewan, Export Management, Sonali Publications, (discovery Pub.house), Darya Ganj, (2010)

#### **REFERENCES:**

P K. Kurana , Export Management, Golgotia Publishing company, New Delhi (2008)

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

1. Describe nature and scope of Human Resources management
2. Evaluate human resource planning, recruitment process and selection methods in the organization
3. Discuss need for motivating employees in an organisation.
4. Assess labour relations, industrial disputes and settlement in the organization
5. To know the concept of industrial relations.
6. To describe the performance appraisal, Job evaluation, promotion and punishment

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

1. Understand the HR environment in India and human resource functions within organizations
2. Plan human resources requirement and formulate HR policy of the organisation with regard to recruitment, selection, training and career planning.
3. Appraise the employee's performance and formulate compensation policy which helps to make organizational excellence.
4. Understand the importance of career planning, job evaluation and factors influencing compensation levels.
5. Analyse the ethical issues in HR management
6. Understand the performance appraisal, Job evaluation, Promotion and Punishment

**UNIT –I**

**Introduction to HRM:** Definition, Objectives and Functions of HRM –Role and Structure of Personnel Functions in Organization - Personal Principles and Policies.

**UNIT –II**

**Human Resource Planning(HRP):** - Characteristics of HRP, Need for Planning HRP Process - Job Analysis, Job Design, Job Description, Job Specification. Selection Process - Placement and Induction, Training and Development, Promotion, Demotions, Transfers, Separation.

**UNIT –III**

**Wage and Salary Administration:** - Factors Principles - Compensation Plan – Individuals and Group Incentives – Bonus - Fringe Benefits - Job Evaluation Systems.

## **UNIT –IV**

**Employee Maintenance and Integration:-** Welfare and Safety - Accident Prevention - Administration of Discipline - Employee Motivation - Need and Measures.

## **UNIT –V**

**Personnel Records and Reports:** - Personnel Research and Personnel Audit – Objectives - Scope and Importance.

## **TEXT BOOK:**

S.S.Khanka. (2013), Human Resource Management, Sultan Chand & Sons, New Delhi

## **REFERENCE**

- 1) V.S.P.Rao (2010) Human Resource Management Text and Cases. New Delhi: Excel Books.
- 2) Tripathi P C, Personnel Management and Industrial Relations, Sulhan Chand & Sons , (2013), 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 applications for analysis and preparation of report.

**KARPAGAM ACADEMY OF HIGHER EDUCATION**  
**COIMBATORE-641021**  
**Department of Commerce**  
**B.COM (Hons)**

**For the Student admitted during the year 2015 Batch**  
**Scheme of Examination**

Code	Subjects	Ins*	Marks			Exams/hrs	Credit
			CIA	ESE	TOT		
SEMESTER-V							
15CMU507	Financial Services	-	-	100	100	3	5
SEMESTER-V1							
15CMU605	Working Capital Management	-	-	100	100	3	5
	TOTAL	-	-	200	200	-	10

**Note:** The candidates who have secured 75% aggregate marks in each I, II, III and IV semester passed in single attempt are eligible to register for Honours Degree.

The Student who have registered for Honours Degree shall have to write two theory papers(self study) of 5 credit each one with 5<sup>th</sup> semester regular papers and another one with 6<sup>th</sup> semester regular papers.

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

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

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

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

**Unit – I**

**Financial Services:** Meaning – Classification – Scope – Fund Based Activities – Non Fund Based Activities – Modern Activities – Sources of Revenue – Causes for Financial Innovation – Challenges facing the Financial Service Sector. Merchant Banking in India- Merchant Banks and Commercial Banks – Services of Merchant Banks.

**Unit – II**

**Hire Purchase:** Meaning – Features – Legal Position – Hire Purchase and Credit Sale – Hire Purchase and Installment Sale – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business – Bank Credit for Hire Purchase. Leasing – Definition – Steps in Leasing Transactions – Types of Lease – Advantages and Disadvantage of Lease – Problems of Leasing.

### **Unit – III**

**Venture Capital:** Concept – Meaning – Features – Scope of Venture Capital – Importance – Method of Venture Financing – Suggestion for the Growth of Venture Capital – Factoring – Meaning – Functions – Types – Factoring Vs Discounting – Benefits of Factoring.

### **Unit – IV**

**Mutual Funds:** Types – Importance – Selection of a Fund – Securitization – Stages of Securitization – Benefits – Derivatives – Kinds – Forward, Future, Options and Swaps.

### **Unit – V**

**Credit Rating:** Definition and Meaning – Functions of Credit Rating – Origin – Credit Rating in India – Benefits of Credit Rating – Credit Rating Agencies in India: CRISIL, ICRA, CARE- Limitations of Rating – Future of Credit Rating in India

### **TEXT BOOK**

E Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai

### **REFERENCES**

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.
2. Dharmaraj (2007) Financial Services, S. Chand & Sons Ltd., New Delhi
3. Tripathy Nalini Prava (2007) Financial Services, Prentice Hall of India, New Delhi



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

1. To make students understand the importance of working capital in an industrial undertaking
2. To communicate orally and in written form the Concept of Working Capital Policy Overall Considerations
3. To understand the Concept of Cash Control Monitoring Collections and Disbursement, Cash Management Models
4. To Understand the Concept of various Techniques for Managing Inventories.
5. To communicate orally and in written form the Concept of Credit Policy and Credits Evaluation Credit Granting Decisions
6. To apply the Concept of Trade Credit and Short-Term Bank Finance

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

1. Making the students understand the importance of working capital in an industrial undertaking
2. Communicating orally and in written form the Concept of Working Capital Policy Overall Considerations
3. Understanding the Concept of Cash Control Monitoring Collections and Disbursement, Cash Management Models
4. Understanding the Concept of various Techniques for Managing Inventories.
5. Communicating orally and in written form the Concept of Credit Policy and Credits Evaluation Credit Granting Decisions
6. Applying the Concept of Trade Credit and Short-Term Bank Finance

**Unit - I**

**Working Capital Policy Overall Considerations:** Importance of Working Capital Management - Concept of Working Capital - Risk And Return Trade off Financing Working Capital - Sources and Uses of Working Capital - Factor influencing Working Capital Requirements Issues in Working Capital Policy - Size of Working Capital Forecasting and Management of Working Capital.

**Unit - II**

**Cash Management:** Importance - Factors influencing Cash Balance - Determining Minimum Cash Balance - Cash Budgeting - Cash Control Monitoring Collections and Disbursement - Cash Management Models.

**Unit - III**

**Inventory Management:** Need for Inventories and Importance of its Management - Techniques for Managing Inventory - Different Models Recorder - Point - Pricing of Raw Materials and Valuation of Stock - Monitoring and Control of Inventories

#### **Unit - IV**

**Receivables Management:** Credit Policy - Credits Evaluation Credit Granting Decisions - Control Receivables - Collection Policy

#### **Unit - V**

**Financing Current Assets:** Trade Credit - Short Term Bank Finance - Commercial Paper - Public Deposits - Committees on Working Capital Regulation of Bank credit – Recommendation.

#### **TEXT BOOK**

**Prasanna Chandra**, Financial Management Theory and Practice, Tata McGraw Hill

#### **REFERENCE BOOKS**

1. Gitmen L.J Basic Managerial Finance Harper & Raw
2. Weston J.F and Copeland T.E Managerial Finance, Dryden P. New York 1995.
3. I.M Pandey Financial Management, Vikas Pub, New Delhi
4. V.E. Ramamurthy, Working Capital Management IFMR Madras 34.