

BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

CHOICE BASED CREDIT SYSTEM (CBCS)

Curriculum

(2015 – 2018)



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- 641021, Tamil Nadu, India

Phone: 0422 – 2980011 –15 Fax No: 0422 – 2980022-23

Email: info@karpagam.com Web: www.kahedu.edu.in

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
UG PROGRAM (CBCS) – B.COM.(PA)
(2015–2018 Batch and onwards)

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
SEMESTER – I										
15LAU101	Language – I	I, II, III	a, e	05	0	0	05	40	60	100
15ENU101	English – I	I, II, III	a, e	04	0	0	04	40	60	100
15PAU101	Core - Principles of Accountancy	I, II, III, IV	a, c, d,e, h,i	05	01	0	05	40	60	100
15PAU102	Core - Mercantile Law	I,III,IV	a,c,d,e,h,i	05	0	0	05	40	60	100
15PAU103	Allied - Business Mathematics	I, II, III, IV	a, c, d,e, h,i	04	02	0	04	40	60	100
15FCA101	Foundation Course – A Value Education	I,III,IV	a,c,d,e,h,i	02	0	0	01	100	-	100
15SSD101	Soft Skill Development - I	I, II, III	a, e, g, f	02	0	0	0	-	-	-
Semester Total				27	03	0	24	300	300	600
SEMESTER – II										
15LAU201	Language - II	I, II, III	a, e	05	0	0	05	40	60	100
15ENU201	English - II	I, II, III	a, e	04	0	0	04	40	60	100
15PAU201	Core - Financial Accounting	I, II, III, IV	a, c, d,e, h,i	05	01	0	05	40	60	100
15PAU211	Core – Practical – MS	I, II,	a, c, d,e,	0	0	05	03	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
	Office	III	h							
15PAU202	Allied - Business Statistics	I, II, III	a, c, d,e, h	04	02	0	04	40	60	100
15FCB201	Foundation Course – B Environmental Studies	I,III, IV	a, e,h, i	02	0	0	01	100	-	100
Semester Total				22	03	05	23	400	300	700
SEMESTER – III										
15ENU301	English - III	I, II, III	a, e	04	0	0	04	40	60	100
15PAU301	Core - Higher Financial Accounting	I, II, III	a, c, e, d, h	04	01	0	05	40	60	100
15PAU302	Core - Direct Taxation - I	I, II, III, IV	a, c, d,e, h,i	04	01	0	05	40	60	100
15PAU303	Core – Principles of Auditing	I, II, III, IV	a, c, d,e, h,i	04	0	0	04	40	60	100
15PAU311	Core – Practical – Accounting Package –Tally	I, II, III, IV	a, e, h,i	0	0	04	02	40	60	100
15PAU304A	Managerial Economics	I, II, III, IV	a, e, h,i	06	0	0	05	40	60	100
15PAU304B	Principles of Management									
15PAU304C	Management Information System									
15SSD301	Soft Skill Development - II	I, II, III	a, e, g, f	02	0	0	0	-	-	-
Semester Total				24	02	04	25	240	360	600
SEMESTER – IV										
15ENU401	English - IV	I, II, III	a, e	05	01	0	05	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
15PAU401	Core - Corporate Accounting	I, II, III, IV	a, c, d,e,h	05	01	0	05	40	60	100
15PAU402	Core - Direct Taxation - II	I, II, III, IV	a, c, d,e, h,i	06	0	0	05	40	60	100
15PAU403	Core – Company Law and Secretarial Practice	I, II, III, IV	a, c, d,e, h,i	06	0	0	05	40	60	100
15PAU404A	Business Organization and Office Management	I, II, III, IV	a, c, d,e, h,i	06	0	0	05	40	60	100
15PAU404B	Business Ethics and Communication									
15PAU404C	Marketing Management									
15SSD401	Soft Skill Development - II	I, II, III	a, c, d,e,h	02	0	0	01	100	-	100
Semester Total				28	02	0	25	300	300	600
SEMESTER V										
15PAU501	Core - Advanced Corporate Accounting	I, II, III, IV	a, c, d,e,f,g, h,i	04	01	0	05	40	60	100
15PAU502	Core - Applied Cost Accounting	I, II, III	a, c, d,e, f,g,h	04	01	0	05	40	60	100
15PAU503	Core – Research Methodology	I, II, III	a, c, d,e, h	05	0	0	05	40	60	100
15PAU504	Core – Indirect Taxation	I, II, III	a, c, d,e, h	05	0	0	05	40	60	100
15PAU505	Core – Industrial Law	I, II, III	a, e,h	05	0	0	05	40	60	100
15PAU506A	Financial Management	I, II,	a, c,	05	0	0	05	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
15PAU506B	Fundamentals of Insurance	III, IV	d,e,f,g, h,i							
15PAU506C	Retail Business Management									
15OEU501	Open Elective	I, II, III	a, e,h	0	0	0	03	-	100	100
Semester Total				28	02	0	33	240	460	700
SEMESTER – VI										
15PAU601	Core - Management Accounting	I, II, III, IV	a,e,h,i	04	01	0	05	40	60	100
15PAU602	Core – Service Tax and VAT	I, II, III, IV	a,e,h,i	04	01	0	05	40	60	100
15PAU603A	Investment Management and Financial Analysis	I, II, III	a,e,h	05	0	0	05	40	60	100
15PAU603B	Human Resource Management									
15PAU603C	Entrepreneurial Development									
15PAU691	Project and Viva Voce			0	0	15	05	80	120	200
15EAU601	NSS/NCC/Sports/ Club Activity etc.,			0	0	0	0	-	-	-
Semester Total				13	02	15	20	200	300	500
Programme Total				142	14	24	150	1680	2020	3700

CIA– Continuous Internal Assessment

ESE – End Semester Examination

PROGRAM OUTCOMES [PO]

- a. Graduates will have a knowledge in bookkeeping, accounting, compliance abiding norms of financial services industry.
- b. Graduates will apply the IT skills in accounting, taxation and finance career for effective decision making.
- c. Graduates will obtain ability to analyze and solve the complex business problems with professional expertise and accuracy using quantitative and qualitative tools and techniques for effective decision making.
- d. Graduates will exhibit critical thinking skills to understand the accuracy in financial reporting, real-time business issues and advocate suitable solutions.
- e. Graduates will acquire and demonstrate the interpersonal and communication skills to convey the audited findings and negotiate for the conformity of the results got through in-depth analysis.
- 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 apply a lifelong learning in research and practice gained through knowledge and skills in continuous adaption of the changes in environment factors pertaining to accounting, auditing, and finance.
- i. Graduates will demonstrate legal, ethical compliance and socially sustainable code of conduct in both personal and professional decision-making process.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

- I. Graduates will gain knowledge of accounting, taxation, auditing, finance and management to perform effectively in professional courses like CA, CMA,CS, ICWA and other courses.
- II. Graduates will obtain and demonstrate skills pertaining to professional courses to perform effectively in studies, jobs and entrepreneurial ventures.
- III. Graduates will develop a life-long learning by applying the gained knowledge and skills in Professional practice and research.

- IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	I
Graduates will gain knowledge of accounting, taxation, auditing, finance and management to perform effectively in professional courses like CA, CMA, CS, ICWA and other courses.	√	√	√	√					
Graduates will obtain and demonstrate skills pertaining to professional courses to perform effectively in studies, jobs and entrepreneurial ventures.		√	√	√	√	√	√	√	√
Graduates will develop a lifelong learning by applying the gained knowledge and skills in Professional practice and research.	√	√	√	√	√	√		√	
Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.				√	√	√	√	√	√

COURSE OBJECTIVES**To make the students**

1. Learning way of thinking and expressive ability.
2. Improving the scope of research.
3. Realizing the subtle parts of life that literature conveys.
4. Realizing the role that literature plays in the maturation of the human mind.
5. Awareness raising on awareness, culture etc. in the growing community.
6. Preparing students for government exams.

COURSE OUTCOMES**Learners should be able to**

1. Complete introduction to 'History of Tamil Literature', which is an optional subject in competitive examinations such as Indian Citizenship.
2. Access to literature with a research-oriented approach to inscriptional, manuscript, and archaeological research.
3. 'Scientific Tamil', the field of development of Tamil; Development of multi-pronged research thinking on 'Internet Tamil'.
4. Having creative self-improvement and creativity development for employment.
5. An attitude of seeking literature in support of social and biological values.
6. Skill development for translation-based employment.

அலகு I தற்கால இலக்கியம்

- | | | |
|-------------------|---|--|
| 1.மனோன்மனீயம் | - | சுந்தரம்பிள்ளை |
| 2.பாரதியார் | - | பாரதியார் கவிதைகள் |
| 3.பாரதிதாசன் | - | குன்றம் (அழகின் சிரிப்பு) |
| 4.நாமக்கல் கவிஞர் | - | தமிழன் இதயம் |
| 5.அப்துல் ரகுமான் | - | கூடுதற்கும் பறவைகள் |
| 6.சிற்பி | - | ஒடு ஒடு சங்கிலி (ஒரு கிராமத்து நதி) |
| 7.வைரமுத்து | - | மரங்களைப்பாடுவேன் |
| 8.தாமரை | - | அவசரம் ஒரு அசுர ஊசி |
| 9.புதியமாதவி | - | (ஒருகதவும் கொஞ்சம் கள்ளிப்பாலும்)
மகளே வந்துவிடு (ஹேராம்) |

அலகு II பக்தி இலக்கியம்

1. சைவம் - பன்னிரு திருமுறைகளில் 12 பாடல்கள்
2. வைணவம் - ஆழ்வார் பாடல்கள் 12)

அலகு III உரைநடை

- | | | |
|----------------------------------|---|-----------------------|
| 1. பழந்தமிழ்நாடு | - | டாக்டர். கு. கதிரேசன் |
| 2. நொய்யல் நாகரிகம் | - | புலவர் செ. இராக |
| 3. அறிவியல் தமிழாக்கம் இற்றைநிலை | - | வா.செ. குழந்தைசாமி |
| 4. கணிப்பொறி | - | சுஜாதா |
| 5. சுற்றுச்சூழல் மேலாண்மை | - | தமிழ்நாடு அரசு |

அலகு IV பயிற்சி

இலக்கணம், கடிதங்கள் - அலுவலகநிலை, மொழிபெயர்ப்பு
நிகழ்ச்சித் தொகுப்புகள்
(பயிற்சி ஏடு - கல்லூரி வெளியீடு)

அலகு V இலக்கிய வரலாறு

- 1.தற்காலத் தமிழ்க் கவிதைகளின் வரலாறும், வளர்ச்சியும்
- 2.புதுக்கவிதைப் பிதாமகன்கள் குறித்த அறிமுகம்
- 3.பாரதியார், பாரதிதாசனின் தமிழ்த்தொண்டு
- 4.உரைநடையின் தோற்றமும் வளர்ச்சியும்

Course Objectives:**To make the students**

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 improvise their productive and receptive skills
6. To strengthen the basic knowledge about grammar.

Course Outcomes:**Learners should be able to**

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:

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

REFERENCES

1. 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

Theoretical Frame work: Meaning and scope of Accounting- Accounting concepts, principles and conventions- Accounting standards, Concepts, objectives and benefits- Accounting policies- Accounting as a measurement discipline, valuation principles, Accounting estimates and ASI. Accounting Process: Preparation of journal, Ledger, trial balance, capital and revenue Expenditure, Capital and Revenue Receipts, Contingent Liabilities

Unit II

Fundamental Errors including rectifications thereof- Bank Reconciliation Statement- Stock Reconciliation Statement - Debtor Reconciliation Statement - Creditor Reconciliation Statement.

Unit III

Preparation of Final Accounts for Sole proprietors.

Unit IV

Consignment and Joint Venture - Accounting entries in the books of Consignor and Consignee - Joint Venture Accounting.

Unit V

Partnership Accounts: Past adjustments and guarantees- Basic concepts of Admission, Retirement and death of a partner including treatment of goodwill.

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

TEXT BOOKS

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

REFERENCES

1. ICAI Study material
2. Gupta. R.L and Shukla. (2011) M.C, Principles of Accountancy, S.Chand & Company Ltd., New Delhi.
3. T.S.Grewal,(2010), Introduction to Accountancy, S.Chand & Company Ltd, New Delhi.
4. R.L.Gupta, V.K.Gupta, (2014) Financial Accounting, Sultan Chand & Sons, 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 understand about the Banking Regulation Act 1949
3. To learn the fundamental regulation about the sale of goods act, 1930.
4. To impart basic knowledge of Indian Partnership Act 1932 and Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To make the students learn about the various laws essential for working in a competitive business environment

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

1. Recognize the basic legal principles behind contractual agreements.
2. Understand the workings of banking companies and RBI.
3. Understand the relevance of business law in economic and social context.
4. Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
5. Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.
6. Gained knowledge about the mercantile law to work in a competitive business environment

Unit I

The Indian Contract Act 1872- An Overview of Sections 1 to 75 covering the general nature of contract, Considerations.

Unit II

Other Essential elements of a valid contract- Capacity to Contract- Free consent- Elements vitiating free contract- Lawful object and the consideration- Unlawful object- Unlawful consideration- Agreements expressly declared void.

Unit III

Performance of Contract- Breach of Contract- Contingent and Quasi – Contracts

Unit IV

The Sale of Goods Act, 1930: Formation of the contract of sales- Conditions and warranties- Transfer of Ownerships and delivery of goods- Unpaid seller and his rights.

Unit V

The Indian Partnership Act, 1932: General nature of Partnership- Rights and Duties of Partners- Registration and Dissolution of firm.

TEXT BOOKS

1. Kapoor N.D, (2013), Elements of Mercantile Law, S.Chand & Co, New Delhi.

REFERENCES

1. Shukla M.C. (2010), Mercantile Law. PHI India Pvt., Ltd., New Delhi.
2. R.S.N. Pillai and Bagavathy, (2007), Business Laws, S.Chand & Co, New Delhi.
3. M.C. Kuchhal, (2012), Mercantile Law, Vikas Publishing House Pvt Ltd, New Delhi.
4. S.S.Gulshan and G.K. Kapoor (2011), Business Law, New Age International Pvt Ltd, New Delhi.

COURSE OBJECTIVES**To make the students**

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

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

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

UNIT I

Ratio: Concept of Ratio, inverse ratio, Proportion as equality of two ratios – Proportions: properties of proportion,

Indices: laws of indices, Logarithm: fundamental laws of logarithm, change of base properties of logarithm - Word problems.

UNIT II

Equations: Introduction- Simple Equation- Simultaneous linear Equation with three variable- Quadratic Equation- Nature of Roots- Cubic Equation- Graphical Solution of Linear Equation.

UNIT III

Set theory- Simple and Compound Interest: Definition, Related Terms- Effective rate of interest- Annuity- Future value- Present value- Sinking Fund- Applications.

Permutation and Combination: Introduction- Factorials- Permutations- Circular permutations- Combinations.

UNIT IV

Sequence and series: AP, GP, Geometric Mean- Sets, Function, Relations- De Morgans Law- Domain, Range and Functions- Various types of Functions

UNIT V

Limits and Continuity: Introduction- Types of Functions- Concepts- Important Limits- Continuity. Basic Concepts of differential and integral calculus: Introduction- Iterative- Implicit Function- Parametric Equation- Logarithmic differentiation- Integration. Basic formulae- Substitution- Integration by Parts- Partial Fraction- Definite Integration

TEXT BOOKS

1. P.R.Vittal, (2012). Quantitative Aptitude for the CA-CPT, Pearson Education, New Delhi.

REFERENCES

1. P.R. Praveen,(2013). Quantitative Aptitude and Reasoning, PHI Learning Pvt. Ltd., Delhi.
2. Quantitative Aptitude for CA-CPT by Trivedi
3. D.R.Agarwal, (2005). Business Mathematics, Vrinda Publications Pvt. Ltd., Delhi.
4. Navnitham.PA. (2009), Business Mathematics and Statistics, Jai Publications, Trichy.

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. Impact 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

COURSE OBJECTIVES:**To make the students**

1. Learning way of thinking and expressive ability.
2. Improving the scope of research.
3. Realizing the subtle parts of life that literature conveys.
4. Realizing the role that literature plays in the maturation of the human mind.
5. Awareness raising on awareness, culture etc. in the growing community.
6. Preparing students for government exams.

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

1. Complete introduction to 'History of Tamil Literature', which is an optional subject in competitive examinations such as Indian Citizenship.
2. Access to literature with a research-oriented approach to inscriptional, manuscript, and archaeological research.
3. 'Scientific Tamil', the field of development of Tamil; Development of multi-pronged research thinking on 'Internet Tamil'.
4. Having creative self-improvement and creativity development for employment.
5. An attitude of seeking literature in support of social and biological values.
6. Skill development for translation-based employment.

09ABTLA201 : தமிழ் இரண்டாம் தாள்

4-H,3-C

அலகு I செய்யுள்**1.சங்கஇலக்கியம்**

அகநானூறு, புறநானூறு, நற்றிணை,குறுந்தொகை, ஐங்குறுநூறு,
பதிற்றுப்பத்து,பரிபாடல்

2. நீதி இலக்கியம்

திருக்குறள் (ஈகை, தெரிந்து செயல்வகை)
நாலடியார் (நல்லினம் சேர்தல்)

3.பக்தி இலக்கியம்

திருஞானசம்பந்தர் தேவாரம், திருவாசகம், பெரியாழ்வார் திருமொழி,
நாச்சியார் திருமொழி

அலகு II சிறுகதை

காலனும் கிழனியும்	- புதுமைப்பித்தன்
அக்கினிப்பிரவேசம்	- ஜெயகாந்தன்
கண்ணகி	- இராஜம் கிருஷ்ணன்
பாதுகை	- பிரபஞ்சன்
உருமாற்றம்	- சு. 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, நாலாயிரதிவ்யபிரபந்தம்
3. சைவ, வைணவ இலக்கியங்கள் தமிழுக்குச் செய்த தொண்டு
4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்

Part I TAMIL 2009. Karpagam University, Coimbatore - 21, India

COURSE OBJECTIVES:**To make the students**

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:**Learners should be able to**

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

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

REFERENCES

1. 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- Methods – Straight Line Method, Written Down Value Method, Sinking Fund Method, Sum of Digit Method, Machine Hours Method, Production Units Method computation and accounting treatment of Depreciation - Change in Depreciation methods

Unit II

Bills of exchange and promissory notes- Sale of goods on approval or return basis

Unit III

Basis of inventory - valuation and record keeping

Unit IV

Company Accounts - Issue of Shares - Forfeiture of shares - Re issue of Forfeited of shares

Unit V

Issue of Debentures and Redemption of Debentures- Issue of preference shares and redemption of preference shares – Types of preference share, Types of debentures.

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

TEXT BOOKS

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

REFERENCES

1. S. P. Jain and 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, (2012), Advanced Accounting, Kalyani Publishers, Ludhiana.
4. M.A. Arulanandam and K.S. Raman, (2010), Advanced Accounting, Vikas Publishers, New Delhi.
5. R.L. Gupta and Rathaswamy, (2009), Advanced Accounting, Sultan Chand & Sons, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To understand the accounts heads available to create a company in the accounting software
2. To know the mechanics of creating the vouchers and ledgers
3. To be aware of the inventory valuations methods available in the software
4. To understand various financial statements that are built in the software
5. To be aware of financial analysis tools available in the software
6. To make students capable in preparing power point presentation

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

1. Understand the different accounting heads and its importance
2. Create vouchers and ledgers by understanding the reason for posting under different heads
3. Calculate valuation of assets using the software
4. Prepare the financial statements and analyze the financial statement using the option of ratio analysis
5. Exhibit communication skills to communicate the output derived from the program
6. Apply power point presentation

MS WORD

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

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:
Introduction, Growth, Maturity, Saturation, Decline.

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.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

MS ACCESS

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

TEXT BOOKS

1. R.K.Taxali. (2010), P C Software Made Simple, Tata McGraw-Hill Publishing Company Ltd, New Delhi.

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

Statistical description of data - Tabular Representation – Diagrammatic Representation – Frequency distribution- Graphical Representation – Ogives.

UNIT II

Measures of Central Tendency: Introduction to Mean - Median - Harmonic Mean – Standard deviation – Quartile Deviation – Mode –Mean Deviation – Range.

UNIT III

Probability – definitions – addition and multiplication rules (only statements) – simple business problems.

Probability distribution - Binomial, Poisson and Normal – simple problems applied to business.

UNIT IV

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 V

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 .

TEXT BOOKS

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

REFERENCES

1. P.R.Vittal, (2012). Quantitative Aptitude for the CA-CPT, Pearson Education, New Delhi.
2. Quantitative Aptitude for CA-CPT by Trivedi
3. Navnitham.PA. (2009). Business Mathematics and Statistics, Jai Publications, Trichy.
4. Richard .I.Levin., & David.s .Rubin., (1998). Statistics for Management, Seventh edition, Prentice hall of India, New Delhi.

FOUNDATION COURSE - B
ENVIRONMENTAL STUDIES

15FCB201

2 - - 1

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 Rehabilisaion. Natural resources and associated problems and sustainable utilization. Environmental Education

Unit – V

Environment ethics: Environmental Ethics - Gender equity, ethical basis of environment education and awareness, conservation ethic and traditional value systems of India. Valuing nature, cultures, social justice, Human heritage, equitable use of resources, preserving resources for future generation, common property resources, Ecology and its uses and its degradation, Introduction to Environmental Protection Act (EPA).

TEXT BOOKS

1. Agarwal, K.M., P.K. Sikdar and S.C. Deb, (2002). A Text Book of Environment, Mac Millan India Ltd, Kolkatta, India.
2. Kotwal, P.C. and S. Banerjee, (2002). Biodiversity Conservation – In Managed forest and protected areas, Agrobios, India.

REFERENCES

1. Singh, M.P., B.S. Singh and Soma S. Dey, (2004). Conservation of Biodiversity and Natural Resources. Daya Publishing House, Delhi.
2. Uberoi, N.K., (2005). Environmental Studies, Excel Books Publications, New Delhi, India.
3. Shaw, R and Krishnamurthy, R.R. (2009). Disaster management: global challenges and local solutions Universities Press (India) Private Ltd, Hyderabad.
4. Sorokin Pitirim. A, (1942). Man and Society In Calamity. New York: Dutton, 1942
5. Patrick L.Abbott, (2008). Natural Disasters, Mc Graw Hill, New York. Page: 1-7

	Semester II
SOFT SKILL DEVELOPMENT – I	LTPC
15SSD201	2 - - 1

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 improve the interpersonal skill of students

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. 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:

To make the students

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:

Learners should be able to

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.
6. Students will have honed the skills of communication which is needed for business purpose

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)

REFERENCES

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. “Let's Communicate – Basic English for Everyone”, Vaigarai Publications, 1st edition, Dindigul 2007.

COURSE OBJECTIVES:

To make the students

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 I

Average due date – account current – self – balancing ledgers.

Unit II

Financial statements of not – for – profit making organization – Accounts from incomplete records - Statement of affairs methods, conversion methods.

Unit III

Accounting for special transactions – Hire purchase and installment sale transactions – investment accounts – insurance claims for loss of stock and loss of profit.

Unit IV

Departmental account – accounting for branches including foreign branches.

Unit V

Accounting standards – AS1: Disclosure of Accounting Policies – AS2: valuation of inventories – AS3: cash flow statements – AS6: depreciation accounting – AS7: construction contracts – AS9: Revenue recognition – AS10: accounting for fixed assets – AS13: Accounting for investments – AS 14: Accounting for amalgamations.

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

TEXT BOOKS

1. S.P.Jain, K.L.Narang (2010), Advanced Accounting, Kalyani Publishers, Ludhiana.

REFERENCES

1. M.C.Shukla, T.S.Grewal, S.C.Gupta. (2007). Advanced Accounts, Sultan Chand and sons, New Delhi.
2. R.L.Gupta M.Radhaswamy, (2006), Advanced Accountancy, Sultan Chand and Sons, New Delhi.
3. S.N.Maheswari S.K.Maheswari,(2011), Advanced Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
4. A.Mukherjee M. Hanid,(2007), Modern Accountancy, Tata McGraw-Hill, New Delhi.
5. Vinayaham Charumathi, (2008), Financial Accounting, Sultan Chand and Sons, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To understand the basic principles underlying the provisions of direct tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To recognize the income from property and profession and mode of assessing the same in income tax.
3. To understand the computation of Profits and Gains of Business or Profession of an Individual
4. To obtain the importance of capital gain in computation of Income tax.
5. To gain the exposure on practical aspects of tax planning as an important managerial decision-making process.
- 6 To make the students aware of important concepts in tax

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

1. Distinguish sources of income
2. Distinguish between deductible and nondeductible expenses
3. Acquire knowledge on business income and Computation of Profits and Gains of Business
4. Apply the tax code provisions and calculate tax for natural and legal persons
5. Comprehend and apply the practical aspects of tax planning
6. Gain knowledge on important concepts in tax

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 of HUF, individual, company – income which do not form part of total 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: Meaning – Definition of Capital assets, types, Computation of Capital gain – Income From Other Sources - Various income taxable under this head and Computation of Income from other sources

Unit V

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

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

Text Book

1. Gaur and Narang, (2014), Income Tax Law and Practice, Kalyani Publishers, Ludhiana.

REFERENCES

1. Mehrothra, (2014), Income Tax Law and Practice, Snow White publications, New Delhi.
2. Jayaprakash Reddy, (2014), Taxation, APH Publishing Corporation, New Delhi.
3. Dinkare Pagarae, (2014), Direct Tax, Sultan Chand and Sons, New Delhi.

COURSE OBJECTIVES:**To make the students**

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

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

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

Unit I

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

Unit II

Types of Audit: Continuous audit – final audit - Interim audit – Balance sheet audit – Merits and demerits – Audit procedure – Planning of audit – Audit programme – Audit note book – Audit working papers – Internal control – Internal check – Internal checks as regards cash, wages, sales etc – Position of external auditors to internal audit

Unit III

Vouching: Vouching of cash transactions – Trading transactions – Impersonal ledger –definition, nature and scope of internal auditing- Auditor position – Auditors duty regarding depreciation, reserves and provisions

Unit IV

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

Unit V

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

TEXT BOOKS

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

REFERENCES

1. Saxena, R.G. Kuriakose, K.K. Venugopal. S, (2012), Auditing Theory and Practicals, Himalaya Publishing House, Mumbai.
2. Saxena. (2009), Principles and practices of Auditing. Himalaya Publishing House, Mumbai.
3. Kamal Gupta, (2010), Contemporary Auditing, Tata McGraw-Hill Publishing Company Ltd, New Delhi.
4. M.S Ramasawamy, (2010), Principles and Practices of Auditing, Vikas Publishing House Pvt Ltd, 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 computerized accounting process.
5. To learn how to use Tally for preparing final accounts
6. To use tally for inventory control and ratio analysis

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

1. Comprehend on the knowledge of Tally, its features and its importance.
2. Communicate orally and in written form the Features of Tally in capturing accounting procedures.
3. Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
4. Familiarize on the incorporation of GST standards into accounting and computerised accounting process.
5. Able to make use of Tally in preparing final accounts
6. Apply tally for inventory control and ratio analysis

PRACTICAL LIST

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. Create stock, stock groups and enter the vouchers
6. Prepare inventory statements using (calculate inventory using all methods)
 - FIFO
 - LIFO

Simple Average Method

7 .Weighted Average MethodPrepare the following ratio analysis

- Financial ratio
- Operating ratio
- Investment ratio

8.Prepare the following

- Cash flow statement
- Fund flow statement

1. Preparation of reports for the following

- a. Trial Balance
- b. Profit & loss a/c
- c. Balance sheet
- d. Bank reconciliation statement
- e. Back up and restore the company information

TEXT BOOKS

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

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm.

UNIT-II

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions. Supply Functions.

UNIT-III

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

UNIT-IV

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

UNIT-V

Selects aspects of Indian Economy-population: Its size, Rate of growth and Its Implication for growth – Poverty: Absolute and Relative Poverty and min Programs for Poverty alleviation – Unemployment: Types , Causes and incidence of unemployment- infrastructure: Energy, Transportation , Communication , Health and Education – Inflation – Budget and Fiscal deficits – Balance of Payments – External Debts.

TEXT BOOKS

- 1.Sundaram K.P and Sundaram E. (2008). Business Economics. Sultan Chand & Sons, New Delhi.

REFERENCES

1. H.L.Ahuja. (2006), Business Economics, S.Chand & Company Ltd, New Delhi.
2. P.N.Reddy and H.R.Appanaiah, (2005), Principles of Business Economics, S.Chand & Company Ltd., New Delhi.
3. Paul R. Ferguson and Glenys J. Ferguson and R.Rothschild, (2010), Managerial Economics, Macmillan Press Ltd, Hong Kong.
4. S.K.Agarwala, (2009), Principles of Economics, Excel Books, NewDelhi.

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

Nature and Scope of Management: Meaning – Definition - Management is a Science or Art – Development of Management Scientific Management – Functions - Social responsibilities and Ethics

UNIT II

Planning: Meaning and Characteristics of Planning – Steps in Planning – Objectives - Types of Planning - Policies, Procedures and Methods.

UNIT III

Organizing: Meaning – Definition - Functions of Organization – Types of Organizational Structure - Process of Decision making – Type of Decisions – Problems. – Span of control –Delegation - Decentralization and Centralization.

UNIT IV

Staffing: Line and Staff relationship – Co-ordination – Features. Motivation – Maslow's theory – Leadership – Qualities - Techniques.

UNIT V

Controlling: Meaning and Importance of Control – Control process – Controlling Techniques – Preventive control – Budgetary and Non-budgetary control - Business Ethics – Ethics and Morals – Nature of Ethics – Need for Business Ethics.

TEXT BOOKS

1. Dinkar Pagare, (2015), Principles of Management, S.Chand & Co Ltd., New Delhi.

REFERENCES

1. T.Ramasamy, (2014), Principles of Management, Himalaya Publishing house, Mumbai.
2. Koontz and Harold, (2014), Management Essentials, Tata Mc Graw Hill Publishers Pvt. Ltd. New Delhi.
3. S.P.Arora. (2009). Office Organization and Management,. Vikas Publishing House Pvt. Ltd. New Delhi.
4. Dr.Saxen,(2009), Business Administration and Management, Sahitya Bhavan Publications, New Delhi.

COURSE OBJECTIVES:**To make the students**

- 1 To know the basic concepts of MIS
- 2 To enable the students to learn the management information system and their applications in organization.
- 3 To know about various Input and output devices.
- 4 To create awareness among students in telecommunication revolution
- 5 To be able to understand the MIS support for specific business functions
- 6 To demonstrate the basic concepts of ERP

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

1. Understand the basic concepts of management information system
- 2 Apply management information system and their applications in organization.
- 3 Understand the usage of various input, output and storage devices.
- 4 Understand telecommunication revolution and IT Act 2000.
- 5 Gain knowledge about the MIS support for specific business functions
- 6 Apply the basic concepts of ERP

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

Input Devices - Mouse - Touch Screens - MICR - OCR - Keyboard - Pen Based Input - Digital Scanners - Voice Input Devices - Sensors. Output Devices - Impact Printers - Non-Impact Printers - Video Display Terminals - Plotters - Voice Output Devices. Secondary Storage Devices - Magnetic Disk, Floppy, Magnetic Tape, Optical Disk Storage - DROM

UNIT V

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

TEXT BOOKS

1. James O Brien, (2014), Management Information System, Tata Mc Grew Hill, New Delhi

REFERENCES

1. Kenneth Laudon and Jane Laudon , (2011), Management Information System- A contemporary perspective, Pearson Prentice Hall of India, New Delhi
2. Gordon B Davis, (2012), Management Information System, Tata Mc Grew Hill, New Delhi.
3. Sudalaimuthu S, (2014), Computer applications in business, Himalaya Publishing House Pvt.Ltd, Mumbai.

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 impart the students with 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. 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:**To make the students**

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:**Learners should be able to**

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:

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

REFERENCES

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

Company Accounts – Preparation of Financial Statements – Profit and Loss Account – Balance Sheet – Managerial Remuneration Sec 350.

Unit II

Profit or Loss Prior to Incorporation – Acquisition of Business – Ascertainment of Capital Reserve and Revenue Profit.

Unit III

Underwriting – Meaning – Types – Computation of Underwriting Commission – Computation of Underwriters' Net Liability.

Unit IV

Liquidation of Companies – Statement of Affairs – Preparation of Liquidators Final Statement.

Unit V

AS16: Borrowing costs – AS19: Leases – AS20: Earning per share – AS26: Intangible Assets – AS 29: Provisions, Contingent liabilities and Contingent assets.

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

TEXT BOOKS

1. Shukla M.C, Grewal T.S (2010) Advanced Accounts, S.Chand & Co Ltd, New Delhi.

REFERENCES

1. Maheswari S.N.,Maheswari, (2006), Advanced Accounting, Vikas Publishing House Pvt Ltd,. New Delhi.
2. Gupta R.L and Radha swamy, (2010), Advanced Accountancy, S.Chand & Co, New Delhi.
3. Jain S.P.,Narang K.L, (2010), Advanced Accountancy, Kalyani Publishers, Ludhiana.
4. Dr.M.A.Arulanandam, Dr. K.S. Raman,(2003), Advanced Accountancy, Part-I, Himalaya Publications, New Delhi.
5. Reddy and Murthy, (2004), Financial Accounting, Margham Publications, Chennai.

COURSE OBJECTIVES:**To make the students**

1. To understand the different deductions available under the income tax.
2. To understand the Assessment of Individuals and HUF.
3. To recognize the Partnership Firms and Association of Persons
4. To obtain the importance tax planning, collection and recovery of tax.
5. To gain the exposure on practical aspects of tax planning as an important managerial decision-making process.
6. To know about the various tax administration and tax authorities in India

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

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

Unit I

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

Unit II

Individuals And HUF: Assessment of Individuals - Assessment of Hindu Undivided Family – Co-operative societies, Trust and political party.

Unit III

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

Unit IV

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

Unit V

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

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

TEXT BOOKS

- 1.Gaur and Narang, (2014), Income Tax Law and Practice, Kalyani Publishers, Ludhiana.

REFERENCES

- 1.Mehrothra, (2014), Income Tax Law and Practice, Snow White publications, New Delhi.
- 2.Jayaprakash Reddy, (2012), Taxation, APH Publishing Corporation, New Delhi.
- 3.Dinkare Pagarae, (2014), Direct Tax, Sultan Chand and Sons, New Delhi.

CORE - COMPANY LAW AND SECRETERIAL PRACTISE

15PAU403

6 - - 5

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

Companies Act 1956 Vs Companies Act 2013 - 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 Ultra vires – 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 –Annual General Meeting – Extra Ordinary General Meeting - Duties of a Company Secretary to all the Company Meetings – Drafting of Correspondence – Relating to the Meetings – Notices – Agenda – Chairman's Speech – Writing of Minutes.

Unit IV

Key Managerial Personnel (KMP) - 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 BOOKS

1. M.C.Shukla and S.S.Gulshan, (2010), Principles of Company Law, S.Chand & Co. New Delhi.

REFERENCES

1. N.D.Kapoor, (2010), Elements of Company Law, Sultan Chand & Sons, New Delhi.
2. M.C.Kuchhal, (2008), Secretarial Practice, Vikas Publications, New Delhi.
3. Avtar Singh, (2014), Introduction to Company Law, Eastern book Company, New Delhi.

ALLIED - BUSINESS ORGANIZATION AND OFFICE MANAGEMENT

15PAU404A

6 - - 5

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

Nature and scope of Business, Forms of Business Organisation –SoleTrader, Partnership firms, Companies and Co-operative Societies –Public Enterprise.

Unit II

Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative 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 – Its functions and 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 BOOKS

1. Y.K.Bhushan , (2013), Business Organisation and Management, Sultan Chand & sons, New Delhi.

REFERENCES

1. Shukla, (2010), Business Organisation and Management ,S.Chand & Company Ltd., New Delhi.
2. R.K.Chopra, (2009), Office Management, Himalaya Publishing House, Mumbai.
3. J.C.Deneyer, (2008), Office Management, Himalaya Publishing House, Mumbai.
4. P.K. Saxena, (2009), Management in Organisation, Global Business Publication, New Delhi.

COURSE OBJECTIVES :**To make the students**

1. To make the concept, process and importance of Business ethics.
2. To gain knowledge on media of communication.
3. To improve the ethical behaviour of business, barriers of communication, and communication through letters.
4. To give the basics of communication reports, tenders and various correspondence of a company.
5. To understand minutes and agenda
6. To impart the students with enhanced communication skills

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

1. Make the concept, process and importance of Business ethics.
2. Gain knowledge on media of communication.
3. Improve the ethical behaviour of business, barriers of communication, and communication through letters.
4. Give the basics of communication reports, tenders and various correspondence of a company.
5. Prepare minutes and agenda
6. Enhanced the communication skills of students

Unit I

Genesis of Ethics – Concept of Ethics – Elements of Business Ethics – Features of Business Ethics – Advantages of Business Ethics – Scope of Ethics in Business – Why Business Should behave Ethically – Reasons for Unethical Business Practices – Measures to Improve Ethical Behavior of Business – Ethical Principles in Business – Indian Perspective

Unit II

Essential and Importance of Business Communication. Methods of Communication – Types – Barriers of Communication

Unit III

Communication through letters – Layout of letters business enquiries – Offers and Quotations – Orders – Execution of Orders – Cancellation of Orders – Claims – Adjustments and settlement of accounts – Letters of complaints – Collection letters –Status enquiries – Bank correspondence – Tenders – Letter to the editor.

Unit IV

Correspondence of company secretary with share holders and directors – Agenda – Minutes – Preparation.

Unit V

Communication through reports: Essentials – Importance – Contents - Reports by individuals – Boards Report – Committees – Annual report – Application for appointment – Reference and Appointment Orders.

TEXT BOOKS

1. Rajendra Pal Korahill, (2012), Essentials of Business Communication, Sultan Chand & Sons, New Delhi.

REFERENCES

1. Ramesh, MS, & C. C Pattanshetti, (2011), Business Communication, R.Chand&Co, New Delhi.
2. Rodriquez M V, (2007), Effective Business Communication Concept, Vikas Publishing Company.
3. Velasquez Manuel, (2009), Business Ethics, PHI Learning Ltd., New Delhi.
4. Urmirala Rai, (2003), Business Communication, PHI Learning Ltd., New Delhi.

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 CRM: Buyer Behaviour – Buying Motives – Market Segmentation – Meaning – Definition – Bases – Marketing Strategy – Market Structure – Customer Relationship Management – Meaning – Importance.

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 BOOKS

1. Philip Kotler. (2012), Marketing Management, Prentice Hall of India Pvt. Ltd, New Delhi.

REFERENCES

1. R.L.Varshney and B.Bhattacharya, (2007), International Marketing Management. Sultan Chand & Sons, New Delhi.
2. C.B.Mamoria and Satish Mamoria, (2013), Marketing Management, Kitab Mahal, Patna.
3. Philip Kotler and Gary Armstrong, (2011), Principles of Marketing, Prentice Hall of India Pvt. Ltd. New Delhi.
4. Rajan Nair. (2005), Marketing Management, Sultan Chand & Sons, New Delhi.

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 acquire the knowledge of importance of 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. 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. The 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

Amalgamation and Reconstruction – Meaning, Objectives, Types- Internal reconstruction – external reconstruction accounting treatment for amalgamation in the nature of merger – amalgamation in nature of purchase

Unit II

Financial statement of insurance companies – introduction to insurance business – types of insurance – life insurance – general insurance – fire insurance – marine insurance – preparation of valuation balance sheet, determination of surplus to policy holder.

Unit III

Financial statement of banking companies. Meaning of banking – types of banks – books of accounts, returns – forms of financial statement – capital adequacy norms – income recognition – classification of assets and their provision – rebate on bills discounted preparation of profit and loss a/c and balance sheet.

Unit IV

Financial statement of Electricity Company – formats of financial statement – specific transactions of Electricity Company – disposal of surplus – reasonable rate of return – implementation of accelerate power development and reform program [AADRP] – objectives – funding pattern etc.

Unit V

Accounting Standards. AS 4 : Contingencies and events occurring after the balance sheet date. AS 5: net profit or loss for the period, prior period items and changes in accounting policies – AS 11: the effects of changes in foreign exchange rates. AS12: accounting for government grants.

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

TEXT BOOKS

1. Shukla M.C, Grewal T.S, Gupta S.C (2009), Advanced Accounts, Sultan Chand & Sons, New Delhi.

REFERENCES

1. Maheswari S.N (2010), Advanced Accounting, Vikas Publishings House, New Delhi.
2. Jain S.P. & Narang, (2010) Advanced Accountancy, Kalyani Publishers, Ludhiana.
3. Agarwal B.D (2009) Financial Accounting Advanced, Pitambar Publishing Company, New Delhi.

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

Meaning of Cost – Costing – Cost Accounting and Cost Accountancy – Cost Units – Cost Centre – Classification of Costs – Methods of Costing – Techniques – Cost Sheet Preparation-Advantages and Disadvantages of Cost Sheet, Installation of New Costing Techniques.

Unit II

Material Control – Procurement Procedure – Issue of Inventories under Various Methods – computation of stock levels – EOQ – Perpetual Inventory System – Labour Costing. – Time Rate, Piece Rate System, Methods of Payment by Result – Determination of Labour Turn over Under Various Methods

Unit III

Overhead Costing – Methods of Allocation – Determination of Overhead Rates – Functional Analysis – Factory, Administration, Selling and Distribution Over Heads Book Keeping – Non Integrate Accounts – Integrate Accounts.

Unit IV

Job costing – Batch Costing – Application of Job Costing – Reconciliation of Cost and Financial Accounts– Operating Costing.

Unit V

Contract Costing – Progress Payment – Retention Money – Escalation Claim – Contract Account – Process Account – Normal Loss – Abnormal Loss – Equivalent Units – Inter Process Profit – Joint Product – By Product.

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

TEXT BOOKS

1. Jain and Narang. (2006), Cost Accounting, Kalyani Publisher, Ludhiana.

REFERENCES

1. Iyengar S.P, (2009), Cost Accounting, Sultan Chand & Co., New Delhi.
2. Shukla .M.C. and T.S.Grewal, Gupta, (2010), Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Thukaram Rao M.E, (2009), Cost Accounting, New Age international Pvt, New Delhi.
4. Das Gupta M.E, (2010), Studies in Cost Accounting, Premier Book Company, New Delhi.
5. Pillai and Bagavathi R.S.N, (2010), Cost Accounting, S.Chand & Co., New Delhi.

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

Business Research : Meaning – Scope and Significance – Utility of Business Research – Qualities of Good Researcher – Types of Research – Research Process – Identification, Selection and formulation of research problems – Hypothesis – Research Design

Unit II

Sampling: Methods and techniques – Sample size – Sampling error – Field work and Data Collection. Tools of Data Collection – Interview Schedule – Questionnaire – Observation, Interview and Mailed Questionnaire – Pilot Study and final collection of data

Unit III

Measurement and Scaling Techniques: Processing and analysis of data – Editing and Coding – Transcription and Tabulation – Statistical tools used in Research – Interpretations and Report Writing – Types and contents and style of reports – Steps in drafting reports

Unit IV

Measures of Central Tendency –Mean, Median and Mode - Standard deviation – Correlation – Regression Models

Unit V

Test of Significance: ‘t’ Test – large sample and ‘f’ test, test of significance for attributes – Analysis of Variance – Business Forecasting – Exponential Smoothing – Chi-square test

Note: The question paper shall cover 60% theory and 40% problem

TEXT BOOKS

1. Kothari C.R., (2009) Research Methodology, Wishwa Prakashan Publications, New Delhi.

REFERENCES

1. Dr. P. Ravilochanan (2009), Research Methodology, Margham Publications, Chennai.
2. S.P. Gupta (2009), Statistical Methods, Sultan Chand and Sons, New Delhi.
3. Rao K.V. (2012) Research methods for management and commerce, Sterling Publishers pvt., Ltd.,
4. D. Amarchand (2007), Research Methods in Commerce, Emerald, Chennai.

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

Indirect Taxes: Definition and Special features – difference between direct and indirect tax -Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

Unit II

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for constituting excise goods - Excisability and Intermediate Products- Packing, Labeling and branding of goods- Valuation of excisable goods - Registration in Central Excise –Procedure for Registration.

Unit III

VAT: Terms and Definitions – VAT System in Tamil Nadu – Registration of Dealers – Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – Features.

Unit IV

Customs Duty - Different Types of Customs Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission of duty on goods lost, destroyed or abandoned goods – Customs Tariff Act 1985 - Customs Duty Drawback.

Unit V

Central Sales Tax Act 1956 –various definition under CST ACT - 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 - Declaration forms.

TEXT BOOKS

1. Dingare Pagare, (2014), Business Taxation, Sultan Chand & Sons, New Delhi.

REFERENCES

1. V.S.Datey, (2015), Indirect Taxes Law and Practices, Taxmann Publications (P) Ltd., New Delhi.
2. Balachandran, (2006), Indirect Taxation, Sultan Chand &Co., New Delhi.
3. R.L.Gupta V.K.Gupta, (2012), Indirect Tax, Sultan Chand &Co., New Delhi.

COURSE OBJECTIVES:**To make the students**

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

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

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

Unit – I

Factories Act 1948 – Provisions Relating to Health Safety. Welfare – Employment of Child, Young Men – Adult Workers – Women Workers.

Unit – II

Industrial Disputes Act 1947 – Provision Relating to Strike Lockout Retrenchment. Layoff – closure – Machinery to Solve Dispute.

Unit – III

Trade Unions Act 1926 – Definitions Registration - Rights and Privileges – Cancellations of Registration – Payment of Wages Act 1926 – Permissible Deductions – Time and Mode of Payment- Provident Fund – Payment of Gratuity Act 1972

Unit- IV

Payment of bonus act 1965-Meaning Of Gross Profit- Computation Of Available And Allocable Surplus – Eligibility For Bonus – Minimum & Maximum Bonus – Exemption – Applicability Of The Act – Employees State Insurance Act Of 1948 – Definition –Its Medical Board – Purpose For Which Funds Can Be Spent – Benefits.

Unit – V

The Minimum Wages Act 1948 – Employees Compensation Act 1923 – Employers Liability & Non-Liability. Partial - Permanent- Total Disablement – Accusation Diseases.

TEXT BOOKS

1. N.D.Kapoor, (2013), Industrial Law, Sultan Chand & Sons, New Delhi.

REFERENCES

1. Sumeet Malik, (2013), Labour and Industrial Law, Eastern Book Company, New Delhi.
2. Tusian P.C, (2012), Business and Industrial Law, Sultand Chand & Company, New Delhi.
3. Baswarajan, (2008), Mercantile Law & Industrial Law, Yamuna Publication, New Delhi.

Elective-I
FINANCIAL MANAGEMENT

Semester V
L T P C
5 - - 5

15PAU506A

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 – Retained Earnings - Weighted Average Cost of Capital. Leverage - Operating Leverage - Financial Leverage.

UNIT III

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

UNIT IV

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 – Inventory Management – Techniques.

UNIT V

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

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

TEXT BOOKS

1. S.N.Maheswari, (2014), Financial Management, Sultan Chand & Sons. New Delhi.

REFERENCES

1. P.V.Kulkarni, (2011), Financial Management, Himalaya Publishing house, Mumbai.
2. Khan and Jain, (2007), Financial Management, Tata Mc Graw Hill, Publishers Pvt. Ltd. New Delhi.
3. I.M. Pandey, (2009), Financial Management, Vikas Publications, New Delhi.

Elective I
FUNDAMENTALS OF INSURANCE

Semester V
L T P C
5 - - 5

15PAU506B

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

Risk and Uncertainty - Definition - Classification of risk - Sources of Risk - External and Internal Insurance – Meaning - Nature - Significance - Essential Requirements and Principles of Risk Insurance – Reinsurance - Privatization of Insurance Business in India - Insurance Regulatory Development Authority – Recent Developments in the Insurance Sector.

UNIT II

Life Insurance - Law Relating to Life Insurance - General Principles of Life Insurance Contract - Proposal and Policy - Assignment and Nomination - Title and claims - Concept of trust in life policy - LIC - Role and Functions.

UNIT III

General Insurance - Law relating to general insurance - Different types of general insurance - General Insurance Vs Life Insurance - Nature of Fire Insurance - various types of Fire Policy subrogation - Double Insurance - Contribution - Proximate cause - Claims of Recovery - Accident and Motor Insurance - Nature, Disclosure, Terms and Conditions Claims And Recovery - Third Party Insurance - Compulsory Motor Vehicle Insurance - Accident Insurance.

UNIT IV

Deposit and Credit Insurance – Nature - Terms and Conditions - claim - Recovery etc., Public Liability Insurance - Emergency Risk Insurance Structure and Power, function of General Insurance Corporation of India - Deposit Insurance and Credit Guarantee Corporation.

UNIT V

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

TEXT BOOKS

1. M.N.Mishra, (2012), Insurance Principles and Practices, S.Chand & Co., New Delhi.

REFERENCES

1. N.D.Kapoor, (2010), Elements of Business Law, Sulthan Chand & Sons, New Delhi
2. Murthy, (2012), Principles and Practices of Insurance, Margham Publications, Mumbai.
3. Senth Jyotsna and Bhatia Nishwa, (2008), Elements of Banking and Insurance, Phi India Pvt., Ltd., New Delhi.
4. P.Periyasamy, (2010), Principles and Practices of Insurance, Himalaya Publishing house, New Delhi.

Elective I
RETAIL BUSINESS MANAGEMENT

Semester V
L T P C
5 - - 5

15PAU506C

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

Retail - Meaning – Functions and Special Characteristics of Retailer - Types of Retailers – Franchising – The Evolution of retail in India – Retailing as a Career– Consumer Behaviour in Retail Context

Unit II

Retail Strategies – Retail Location – Site Selection – Merchandise Management – Managing Service and Quality – Strategic planning - Global retail markets: Strategic planning process for global retailing - Factors affecting the Success of a Global Retailing Strategy .

Unit III

Organization Structure and Human Resource Management in Retail – Retail Store Operations – Financial Aspects of Retail – Retail Marketing and Communication.

Unit IV

Servicing the Retail Customer – Retail Store Design and Visual Merchandising – Retail Management Information Systems – Supply Chain Management.

Unit V

IT Applications in Retail – Data Base Marketing – Electronic Retailing – International Retailing Trends – Ethics in Retailing – Competition Commission of India.

TEXT BOOKS

1. Swapna Pradhan, (2014), Retailing Management, Second Edition, The Mc Graw- Hill companies, New Delhi.

REFERENCES

1. Burman barry and Joel Evan, (2006), Retail Management, Macmillan, New Delhi.
2. Geroge H. Lucas, Robert P. Bush, Larry G. Gresham, (2004), Retailing, All India Publishers, New Delhi.
3. Gibson Vedamani, (2009), Retail Management, Second Edition, Jaico Publishers, Mumbai.

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of auditing.
2. To learn the audit techniques and its practices.
3. To apply the best auditing process as lifelong practice,
4. To communicate orally and in written form the auditing concept, techniques and practices in business.
5. To be familiar with the standards and laws pertaining to the auditing
6. To understand the rights and duties of a company auditor

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

1. To Understand the Concept of auditing.
2. To learn the audit techniques and its practices.
3. To apply the best auditing process as lifelong practice,
4. To communicate orally and in written form the auditing concept, techniques and practices in business.
5. To be familiar with the standards and laws pertaining to the auditing
6. Acquiring knowledge about the rights and duties of an auditor

Unit I

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

Unit II

Types of Audit: Continuous audit – final audit - Interim audit – Balance sheet audit – Merits and demerits – Audit procedure – Planning of audit – Audit programme – Audit note book – Audit working papers – Internal control – Internal check – Internal checks as regards cash, wages, sales etc – Position of external auditors to internal audit

Unit III

Vouching: Vouching of cash transactions – Trading transactions – Impersonal ledger –definition, nature and scope of internal auditing- Auditor position – Auditors duty regarding depreciation, reserves and provisions

Unit IV

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

Unit V

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

TEXT BOOKS

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

REFERENCES

1. Saxena, R.G. Kuriakose, K.K. Venugopal. S (2012), Auditing Theory and Practicals, Himalaya Publishing House, Mumbai.
2. Saxena. (2009), Principles and practices of Auditing. Himalaya Publishing House, Mumbai.
3. Kamal Gupta, (2010), Contemporary Auditing, Tata McGraw-Hill Publishing Company Ltd, New Delhi.
4. M.S Ramasawamy, (2010), Principles and Practices of Auditing , Vikas Publishing House Pvt Ltd, 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 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. Work in team and exhibit leadership skills
7. 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

Introduction: Meaning, Nature and Scope and Functions of Management Accounting- Comparison of Management accounting, Cost accounting and Financial accounting-Role of management accounting in decision making.

Unit II

Preparation of Financial Statement by applying Ratio Analysis – Turnover Ratio – Profitability Ratios – Solvency Ratios – Fund Flow Statement and Cash Flow Statement with AS 3.

Unit III

Introduction to Marginal Costing – Marginal Costing- Comparison with Absorption Costing-Cost-Volume-Profit Analysis – BEP - Application of Marginal Costing - Break Even Analysis and profit volume graph.

Unit IV

Budget and Budgetary control – The Budget Manual – Preparation and Monitoring Procedures – Budget Variance – Flexible Budget – Preparation of Functional Budget for Operating and Non-Operating Functions – Cash Budget – Master Budget – Principal Budget Factors.

Unit V

Introduction to Standard Costing – Various Types of Standards – Comparison of Material, Labour and Overheads Variance.

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

TEXT BOOKS

1. Jain and Narang,. (2007), Cost and Management Accounting, Kalyani Publishers, Ludhiana.

REFERENCES

1. Man Mohan and Goyal, (2010), Management Accounting, Sahitya bhavan, New Delhi.
2. Battacharya, S.K. John Dearden.,(2005), Accounting for management, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Srinivasan. N.P. (2008), Management and Financial Accounting, Sterling Publishers Pvt Ltd., New Delhi.
4. Khan M.Y. and Jain. P.K. (2008), Management and Cost Accounting, Tata McGraw-Hill Publishing Company Ltd., New Delhi.

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 Service tax 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 understand small dealers and composition scheme

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

1. Understand the Concept of indirect taxes emphasizing VAT and customs law.
2. Learn and compute the Service tax 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. Gain understanding about the small dealers and composition scheme

UNIT I

Service Tax – Concepts and general principles. Charge of service tax and taxable services.

UNIT II

Valuation of taxable services. Payment of Service Tax and Filing of Returns.

UNIT III

VAT – Concepts and General Principles Calculation of VAT Liability including Input Tax Credits

UNIT IV

Small dealers and Composition Scheme

UNIT V

VAT Procedures

TEXT BOOKS

1. Dr. G.K. Pallai, (2010), VAT, Jaico Publishing House, New Delhi.

REFERENCES

1. R.Radhakrishnan ,(2008), Indirect Taxation, Kalyani Publishers, Ludhiana.
2. V. Balachandran, (2005), Indirect Taxation, Sultan chand &sons, New Delhi.
3. Prof.N.S. Govindan, (2006), Indirect Taxes Made easy, Kalyani Publishers, Ludhiana.

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

Nature, meaning and scope of investment – Importance of investment – Factors influencing investment - investment media – features of an Investment programme – Investment process –Alternative forms of Investment- Mutual Funds. 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 and its role, guidance – 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: The question paper shall be covered of 100% theory.

TEXT BOOKS

1. Preethi Singh. (2015), Investment Management. Himalaya Publications, Mumbai.

REFERENCES

1. Dr.Avadhani. (2014). Investment Management. Himalaya Publications, Mumbai.
2. Jack Clark Francis. (2001). Investments Analysis and Management. Mc Graw Hill International Edition, Singapore.
3. R.M.Srivatsava. (2010), Management of Indian Financial Institution, Himalaya Publishing House, Mumbai.
4. V.K. Bhalla. (2010), Investment Management. Sultan Chand & Sons, New Delhi.

Elective II
HUMAN RESOURCE MANAGEMENT

Semester VI
L T P C
5 - - 5

15PAU603B

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

Personnel Management - meaning, nature, scope and objective – Functions of Personnel Department - The Role of Personnel manager - Organisation of personnel department - Personnel Policies and Procedures.

UNIT - II

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

UNIT - III

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.

UNIT - IV

Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.

UNIT – V

Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker's participation in management.

TEXT BOOKS

1. C.B.Memoria. (2014), Personnel Management and Industrial Relations. Himalaya Publishing House, Mumbai

REFERENCES

1. N.G.Nair, Latha Nair. (2004). Personnel Management and Industrial Relations S.Chand & Company Ltd, NewDelhi.
2. N.D.Kapoor. (2007). Elements of Industrial Law. Sultan Chand & Sons, NewDelhi.
3. Tripathy. (2013). Personnel Management and Industrial Relations. Sultan Chand & Sons, New Delhi.

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 have an knowledge about various institutional service provided to entrepreneurs
5. To acquire understanding about the start-up process and project identification, project selection, and project formulation
6. To learn about the incentives and subsidies

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. Gain an insight about the institutional services provided to entrepreneurs
5. Describe start-up process, project identification, project selection and project formulation
6. Have a deep knowledge about the incentives and subsidies

Unit I

Concept of Entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit IV

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit V

Incentives and subsidies – Subsidised services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution – MSMED Act.

TEXT BOOKS

1. Vasant Desai. (2013). Dynamics of Entrepreneurial Development and Management.
Himalaya Publishing House, Mumbai

REFERENCES

1. Poornima M, (2012), Entrepreneurship Development Small Business Enterprises,
Pearson Education, Chanantimath.
2. S.S. Khanka, (2012), Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
3. C.B. Gupta and N. P. Srinivasan, (2007), Entrepreneurial Development, Sulthan Chand &
Sons, New Delhi.
4. P.Saravanavel, (2001), Entrepreneurial Development , Ess Pee Kay Publishing House, Madras.

PROJECT**L T P C****15PAU691****- - 15 5****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.

ADDITIONAL PAPER**SELF STUDY PAPER**

CODE	SUBJECTS	INS*	MARKS			EXAM/ HRS	CREDIT
			CIA	ES E	Total		
SEMESTER – V							
15PAU507	MICRO FINANCE	-	-	100	100	3	04
SEMESTER – VI							
15PAU604	SUPPLY CHAIN MANAGEMENT	-	-	100	100	3	04
	TOTAL	-	-	100	200	-	08

SELF STUDY PAPER
MICRO FINANCE

Semester V
LTPC

15PAU507

- - - 4

COURSE OBJECTIVES

To make the students

- 1 To make the students acquire conceptual knowledge of the micro financing system in India.
- 2 To enhance the students to gain knowledge in commercial micro finance
- 3 To describe the credit lending models and emerging practices in micro finance
- 4 To demonstrate the pricing of microfinance products
- 5 To have an understanding of micro finance models
- 6 To demonstrate the market analysis, Technological analysis, Socio-economic analysis, Environmental analysis.

COURSE OUTCOMES

Learners should be able to

- 1 Understand the conceptual knowledge of the micro financing system in India
- 2 Gain knowledge in commercial micro finance
- 3 Gain insight about the credit lending models
- 4 Acquire knowledge about the pricing of microfinance products
- 5 Understand about micro finance models and emerging practices in micro finance
- 6 Acquire knowledge about the market analysis, technological analysis, socio-economic analysis and environmental analysis

Unit I: Overview of Microfinance : Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (Savings, Credit, Insurance, Pension, Equity, Leasing, Hire-purchase service, Microfinance in kind, Micro remittances, Micro-Securitization, franchising etc.,) Microfinance models (Generic models viz, SHG, Grameen, and Co-operative, variants SHG NABARD mode, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions, etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

Unit II: Microfinance, Development, Income generating activities and Micro enterprise:

Market (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework Implementation & Monitoring.

Unit III: Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmers, and Commercial banks.

Unit IV: Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc., Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance - Client impact studies measuring impact of Microfinance and Micro enterprises.

Unit V: Commercial Microfinance: MFIs – Social and performance metrics, fund structure, value-added services. The Rise of Commercial Microfinance: - Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFT as the servicer.

TEXT BOOKS

1. Beatriz Armendariz and Jonathan Morduch, (2010), The Economics of Microfinance, Prentice- Hall of India Pvt. Ltd. New Delhi.

REFERENCES

1. Joanna Ledgerwood, (2008), Microfinance Handbook, An institutional and financial perspective, The World Bank, Washington, D. C.
2. Malcolm Harper, (2003), Practical Microfinance, A training Guide for South Asia, Vistaar Publication, New Delhi.
3. Prahalad, (2006), The Market at the Bottom of the Pyramid, The Fortune at the Bottom of the Pyramid, Wharton School Publishing.

SELF STUDY PAPER
SUPPLY CHAIN MANAGEMENT

Semester VI
LTPC

15PAU604

- - - 4

COURSE OBJECTIVES

To make the students

- 1 To create awareness among the students about the supply chain activities
- 2 To gain knowledge about the inventory management and supply contracts
- 3 To impart students knowledge on the dimension of customer value
- 4 To learn the push and pull strategies and demand strategies
- 5 To understand the retailer and supplier partnership, Distributor integration
- 6 To demonstrate procurement and outsourcing

COURSE OUTCOMES

Learners should be able to

1. Understand the supply chain activities
2. acquire insight about the inventory management and supply contracts
3. demonstrate dimensions of customer value
4. apply push and pull strategies and demand strategies
5. Gain knowledge about the retailer and partnership, Distributor integration
6. Understand procurement and outsourcing

UNIT I

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system.

UNIT II

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies.

UNIT III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration.

UNIT IV

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement.

UNIT V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures.

TEXT BOOKS

1. R.B. Handfield and E.L. Nochols, (2006), Introduction to Supply Chain Management, Prentice Hall, New Delhi.

REFERENCES

1. Simchi-Levi, David, Kamisnsky and Simchi-Levi, Edith. (2004), Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies, Irwin/McGraw Hill, New Delhi.
2. Rushton, A., Oxley, J and Croucher, P (2000), Handbook of Logistics and Distribution Management, Kogan Page.
3. Sunil Chopra and Peter Meindel. (2006), Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, New Delhi.

B.Com (PA) (Hons)
SELF STUDY PAPER

CODE	SUBJECTS	INS*	MARKS			EXAM/ HRS	CREDIT
			CIA	ES E	Total		
SEMESTER –V							
15PAU508	STRATEGIC MANAGEMENT	-	-	100	100	3	04
SEMESTER –VI							
15PAU605	SERVICE MANAGEMENT	-	-	100	100	3	04
	TOTAL	-	-	100	200	-	08

SELF STUDY PAPER
STRATEGIC MANAGEMENT

Semester V
LTPC

15PAU508

- - - 4

COURSE OBJECTIVES:

To make the students

1. To Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. To critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. To communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
4. To apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
5. To demonstrate the strategic decision framework and strategy options
6. To study the Resource allocation, Planning and Controlling system, Evaluation Criteria, Quantitative and Qualitative factors, Feedback and Information

COURSE OUTCOMES:

Learners should be able to

1. Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. Critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. Communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
4. Apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
5. Apply the strategic decision framework and strategy options
6. Understand the Resource allocation ,Planning and Controlling system, Evaluation Criteria, Quantitative and Qualitative factors ,Feedback and Information

UNIT I

Introduction-concept of Strategy – Need – Dimensions - Strategic Planning - Process- Benefits – McKinsey's 7s Model – Strategic vision – Corporate Mission – Objectives – Goals – Social Responsibility – Business ethics – Linking Strategies with ethics – Social audit.

UNIT II

Environmental Analysis – Need – Scanning – Approaches – Forecasting – Techniques. Internal Analysis – Need – SWOT analysis – Value Chain – Functional Analysis – Grid approach – Criteria for evaluating internal capabilities.

UNIT III

Strategic Decision Framework – Developing alternatives – Strategy Options – Diversification strategies – Retrenchment Strategy – Factors influencing strategy – generic strategy – cultural context of strategy – comparing alternatives – BCG Model.

UNIT IV

Implementation – Role of Top Management – Process – Matching Structure of strategy – Resource allocation – Planning and Controlling system. Evaluation – Criteria – Quantitative and Qualitative factors – Feedback and Information – Industry attractiveness – Application of 9 Cell Matrix.

UNIT V

Core Competencies – Building Core Competencies – Building Strategic Supportive Corporate Culture Strategic Advantage – Managing Strategic Change – Strategic Change Process – Diagnosing Change Need.

TEXT BOOKS

1. P.K. Ghosh, (2013), Strategic Planning and Management, Sultan Chand & Sons, New Delhi.

REFERENCES

1. V.S. Ramaswamy and S.Namakumari, (2007), Strategic Planning – Formulation of Corporate Strategy, Macmillan Business Books, Prentice Hall, New Delhi.
2. John A Pearce, Richard B Robinson, (2006), Strategic Management, AITBS Educational Books.
3. Micheal E Porter, (2004), Competitive Strategy, Prentice Hall, New Delhi.

SELF STUDY PAPER
SERVICE MANAGEMENT

Semester VI
LTPC

15PAU605

- - - 4

COURSE OBJECTIVES

To make the students

- 1.To learn the concepts in service management
- 2.To enlighten the students' knowledge in financial services.
- 3.To have an in depth knowledge about the marketing mix, pricing, promotion, distribution, positioning and differentiation strategy
- 4.To acquire knowledge about the marketing of hospitality service
- 5.To understand the marketing of non-profit organization
- 6..To understand relationship marketing, elements of design and marketing plan

COURSE OUTCOMES

Learners should be able to

- 1 Understand the important concepts in service management
- 2 Gain knowledge in financial services
- 3 Describe marketing mix, pricing, promotions, distribution, positioning and differentiation strategy
- 4 Apply marketing in hospitality services
- 5 Learn marketing of non-profit organization
- 6 Describe Relationship marketing, elements of design and marketing plan

Unit I

Service Management – Meaning – Features of Services – Types & Importance – Relationship Marketing – Mission, Strategy, Elements of design & marketing plan.

Unit II

Marketing Mix Decisions – Unique Features of Developing Pricing, Promoting & Distribution of services – Positioning & Differentiation Strategy, Quality of Service Industries.

Unit III

Marketing of Hospitality – Prospective of Tourism, Hotel & Travel services – Airlines, Railway, Passenger & Goods Transport – Leisure services – Information Technology.

Unit IV

Marketing of Financial Services, Concepts – Features of Banking, Insurance, Lease, Mutual Fund, Factoring, Portfolio & Financial Intermediary services.

Unit V

Marketing of Non-Profit Organization: NGO'S – Services offered by trust/Societies – Educational Services – Miscellaneous service.

TEXT BOOKS

1. James A. Fitzsimmons,(2010), Service Management, Mc Graw Hill Co., New Delhi.

REFERENCES

1. S.M. Jha, (2014), Service Marketing, Himalaya Publishing House, New Delhi.
2. Ravishankar, (2002), Service Marketing, South Asia Publication, New Delhi.
3. Rober Johnson and Graham Clark, (2008), Service Operations Management- Improving service deliver, New Delhi.
4. Richard Metters, (2005), Successful Service Operations Management-,Delmar language learners, Mumbai.