

BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

CHOICE BASED CREDIT SYSTEM (CBCS)

Curriculum

(2016 – 2019)



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)
(2016–2017 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
SEMESTER - I										
16LAU101	Language - I	I, II, III	a, e	6	0	0	6	40	60	100
16ENU101	English – I	I, II, III	a, e	4	0	0	4	40	60	100
16PAU101	Financial Accounting	I, II, III, IV	a, c, d,e, h,i	4	0	0	4	40	60	100
16PAU102	Business Law	I,III,IV	a,c,d,e,h,i	5	0	0	5	40	60	100
16PAU111	Accounting Package - Tally (Practical)	I, II, III, IV	a, c, d,e, h,i	4	0	0	2	40	60	100
16PAU112	Business Law (Practical)	I,III,IV	a,c,d,e,h,i	3	0	0	1	40	60	100
16AEC101	Business Communication	I, II, III	a, e, g, f	4	0	0	4	40	60	100
Semester Total				30	0	0	26	280	420	700
SEMESTER – II										
16LAU201	Language – II	I, II, III	a, e	6	0	0	6	40	60	100
16ENU201	English – II	I, II, III	a, e	4	0	0	4	40	60	100
16PAU201	Higher Financial Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
16PAU202	Business Statistics	I, II, III	a, c, d,e, h	5	0	0	5	40	60	100
16PAU211	Statistical Package Using SPSS (Practical)	I, II, III	a, c, d,e, h	3	0	0	1	40	60	100
16AEC201	Environmental Studies	I,III, IV	a, e,h, i	4	0	0	4	40	60	100
Semester Total				28	2	0	26	240	360	600
SEMESTER – III										
16ENU301	English – III	I, II, III	a, e	4	0	4	6	40	60	100
16PAU301	Corporate Accounting	I, II, III	a, c, e, d, h	6	2	0	6	40	60	100
16PAU302	Direct Taxation – I	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
16PAU303A	Principles of Auditing	I, II, III, IV	a, c, d,e, h,i	6	0	0	4	40	60	100
16PAU303B	Management Information System	I, II, III, IV	a, e, h,i							
Semester Total				22	4	4	22	160	240	400
SEMESTER – IV										
16ENU401	English – IV	I, II, III	a, e	4	0	4	6	40	60	100
16PAU401	Advanced Corporate Accounting	I, II, III, IV	a, c, d,e,h	6	2	0	6	40	60	100
16PAU402	Direct Taxation – II	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
16PAU403A	Company Law and Secretarial Practice	I, II, III, IV	a, c, d,e, h,i	6	0	0	4	40	60	100
16PAU403B	Business Organization and Office Management	I, II, III	a, c, d,e,h							
Semester Total				22	4	4	22	160	240	600

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
SEMESTER V										
16PAU501A	Research Methodology	I, II, III, IV	a, c, d,e,f,g, h,i	6	2	0	6	40	60	100
16PAU501B	Banking and Insurance	I, II, III	a, c, d,e, f,g,h							
16PAU502A	Financial Management	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
16PAU502B	Financial Markets, Institutions and Financial Services	I, II, III	a, c, d,e, h							
16PAU503A	Applied Cost Accounting	I, II, III	a, e,h	6	0	0	4	40	60	100
16PAU503B	Human Resource Management	I, II, III	a, e, h							
16PAU504A	Principles of Marketing	I, II, III	a, c,d, e,h	6	2	0	6	40	60	100
16PAU504B	Micro Economics	I, II, III	a, c,d, e,h							
Semester Total				24	6	0	22	160	240	400
SEMESTER – VI										
16PAU601A	Investment Management	I, II, III, IV	a,e,h,i	8	0	0	6	40	60	100
16PAU601B	Industrial Relations and Labour Laws	I, II, III, IV	a,e,h,i							
16PAU602A	Entrepreneurship and Project Management	I, II, III	a,e,h	8	0	0	6	40	60	100
16PAU602B	International Business	I, II, III	a,e,h							
16PAU603A	Management Accounting	I, II, III, IV	a,e,h,i	6	0	0	4	40	60	100
16PAU603B	Retail Business Management	I, II, III	a,c,d e,h							
16PAU691	Project	I, II, III	a, b, c, d,e,f,g,h	8	0	0	6	40	60	100
ECA/NCC/NSS/Sports/General Interest etc										Good
Semester Total				30	0	0	22	160	240	400
Programme Total				180			140	1160	1740	2900

SKILL ENHANCEMENT COURSE

Semester	Course Code	Skill Enhancement Course	Semester	Course Code	Skill Enhancement Course
III	16PAU303A	Principles of Auditing	IV	16PAU403A	Company law and Secretarial Practice
	16PAU303B	Management Information System		16PAU403B	Business Organization and Office Management
Semester	Course Code	Skill Enhancement Course	Semester	Course Code	Skill Enhancement Course
V	16PAU503A	Applied Cost Accounting	VI	16PAU603A	Management Accounting
	16PAU503B	Human Resource Management		16PAU603B	Retail Business Management

DISCIPLINE SPECIFIC ELECTIVE

Semester	Course Code	Discipline Specific Elective	Semester	Course Code	Discipline Specific Elective
V	16PAU501A	Research Methodology	VI	16PAU601A	Investment Management
	16PAU501B	Banking and Insurance		16PAU601B	Industrials Relations and Labour Laws
	16PAU502A	Financial Management		16PAU602A	Entrepreneurship and Project Management
	16PAU502B	Financial Markets, Institutions and Financial Services		16PAU602B	International Business

GENERIC ELECTIVE

Semester	Course Code	Generic Elective	Semester	Course Code	Generic Elective
V	16PAU504A	Principles of Marketing	VI	16PAU691	Project
	16PAU503B	Micro Economics			

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.				√	√	√	√	√	√

பகுதி – I, தமிழ்

பருவம் I

16LAU101 :

தமிழ் முதல் தாள்

6-H,6-C

(இளநிலை கலையியல் பட்ட குப்புகளுக்குரியது)

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 : இக்கால இலக்கியம்: (20 மணிநேரம்)

கல்வி : மகாகவி பாரதியார் – சுயசரிதை - ஆங்கிலக் கல்வி.

இன்றைய நிலை : கவிமணி தேசிய விநாயகம் -ஒற்றுமையே உயிர்நிலை

: கவிஞர் அப்துல்ரகுமான் - கால வழு

மனிதநேயம் : கவிஞர் சிற்பி பாலசுப்பிரமணியன் – மலையாளக்

காற்று கவிஞர் தாமரை – மழைக்குறிப்பு

சூழலியல் : கவிஞர் வைதீஸ்வரன் -விரல் மீட்டிய மழை

பெண்ணியம் : கவிஞர் சுகந்தி சுப்பிரமணியம் – புதையுண்ட

வாழ்க்கை கவிஞர் வைரமுத்து – அம்மா

வாழ்க்கை : கவிஞர் தருமுசிவராம் – வாழ்வுப் பாடல்

இயற்கை : பாவேந்தர் பாரதிதாசன் – அழகின் சிரிப்பு – வான்.

அலகு – II : அற இலக்கியம்: (15 மணிநேரம்)

கொன்றை வேந்தன்: 1 - 50 பாடல்கள்

திருக்குறள்: பண்புடைமை, வினைத்திட்டம் -20 குறள்கள்

பழமொழி நானூறு: 5 பாடல்கள்

வேதநாயகம்பிள்ளை நீதிநூல்: 74 -78 பாடல்கள்

பெருவாயின் முள்ளியார் ஆசாரக்கோவை: 5 பாடல்கள்

அலகு - III : சிற்றிலக்கியம்: (15 மணிநேரம்)

மூவருலா: 1-26 கண்ணிகள்

திருச்செந்தூர் முருகன் பிள்ளைத்தமிழ்: 2 பாடல்கள்

குற்றாலக்குறவஞ்சி: 5 பாடல்கள்

முக்கூடற்பள்ளு : 5 பாடல்கள்

கலிங்கத்துப் பரணி: போர்பாடியது- 9 பாடல்கள்

அலகு – IV : கட்டுரை:(10 மணிநேரம்)

1. உயர்தனிச் செம்மொழி - பரிதிமாற்கலைஞர்
2. கட்டிடக்கலை - அ.இராசமாணிக்கனார்
3. வாழ்க்கை -இளவழகனார்
4. ஆளுமைத்திறன் அறிவோம் - ஸ்ரீகண்ணன்
5. மணற்கேணி - நெ.து.சுந்தரவடிவேலு

அலகு- V : மொழிப்பயிற்சி: (12 மணிநேரம்)

1. படைப்பிலக்கியப் பயிற்சிகள் (கதை, கவிதை, கட்டுரை, உரைநடை)
2. மொழிபெயர்ப்பு
3. எழுத்து, சொல், பொருள் இலக்கணப் பயிற்சிகள்

பாட நூல்: கற்பகச்சோலை – தமிழ் ஏடு. கற்பகம் பல்கலைக்கழகத் தமிழ்த் துறை வெளியீடு.

COURSE OBJECTIVES**To make the students**

1. To help students enhance their Language skills
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 OUTCOME:**Learners should be able to**

1. Develop the four types of skills
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:** Prefix, Antonyms, Sentence Completion**Grammar:** Article, Adverb, Pronoun**UNIT II****Prose:** Happiness 101 – Geeta Padmanabhan**Poetry:** An Old Woman – Arun Kolatkar**Vocabulary:** Suffix, Analogies**Grammar:** Noun, Adjective**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:** Verb, Conjunction 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: Preposition, Voice- Active and Passive

UNIT V

Short Story: The Bird – Amar Jalil

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

Vocabulary: Portmanteau Words, One Word Substitution

Grammar: Question, Pronunciation

Prescribed Text:

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

Suggested Reading:

Shyamala, V. *English for Communication*. 2006. Emerald Publishers: Chennai

16PAU101	CORE – FINANCIAL ACCOUNTING	Semester – I			
		L	T	P	C
		4	-	-	4

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 understand overall accounting standards to maintain financial accounting.

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
5. Accounts, rectification of errors, Consignment and Joint Venture.
6. Recognize the Bank Reconciliation Statement process and Accounting Standards
7. To apply the correct accounting standards in their business.

UNIT I

Fundamentals of Book Keeping - Accounting Concepts and Conventions - Journal - Ledger - Trial balance - Subsidiary Books - **Capital and Revenue.**

UNIT II

Final Accounts of a Sole trader with adjustments - Errors and Rectification

UNIT III

Bill of Exchange - Accommodation of bills - Average Due Date - Account Current.

UNIT IV

Accounting for Consignments and Joint Ventures

UNIT V

Bank Reconciliation Statement - Accounting for Non-Trading Concerns - Receipts and Payments Account, Income and Expenditure Account and Balance Sheet - Accounts of Professionals. Accounting Standards (Theory Only) - AS1: Disclosure of Accounting Policy, AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, AS 10: Accounting for Fixed Asset, AS 27: Financial Reporting of Interests in Joint Venture. AS 29: Provisions, Contingent Liability and Contingent Asset.

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

SUGGESTED READINGS:

TEXT BOOKS

1. Jain, S.P., & Narang. (2007). *Financial Accounting*. Ludhiana: Kalyani Publishers.

REFERENCES

1. Vinayakam, N., Maniam, P.L., & Nagarajan, K.L. (2010). *Principles of Accountancy*. New Delhi: S.Chand and Company Ltd.
2. ICAI Study material
3. Gupta, R.L., & Shukla, M.C. (2011), *Principles of Accountancy*. New Delhi: S. Chand and Company Ltd.
4. Grewal, T.S. (2010). *Introduction to Accountancy*. New Delhi: S. Chand and Company Ltd.
5. Gupta, R.L., & Gupta, V.K. (2014). *Financial Accounting*. New Delhi: Sultan Chand and Sons.

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 learn current business law and its implementation.

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. Understand the basic law related to business to achieve common goal of the business.

UNIT I

The Indian Contract Act, 1872 - General Principle of Law of Contract - Contract - Meaning - Characteristics and kinds - Essentials of a valid contract - Offer and Acceptance - Consideration - Contractual Capacity - Free Consent - Legality of objects - Void agreements - Discharge of contract - Modes of Discharge - Breach and Remedies against breach of contract - Contingent Contracts - Quasi - Contracts.

UNIT II

Banking Regulation Act 1949 - Origin of the Act - Business of Banking Company - Capital Requirements - Maintenance of Liquid Assets - Licensing of Banks - Powers of the RBI - Winding Up and Amalgamation of Banking Companies - RBI Credit Control Measures - Secrecy of Customer Account.

UNIT III

Contract of Agency - Principal - Agent - The Sale of Goods Act, 1930 - Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties - Transfer of ownership in goods including sale by a non-owner - Performance of contract of sale - Unpaid seller - Meaning, rights of an unpaid seller against the goods and the buyer.

UNIT IV

Partnership Law - The Partnership Act, 1932 - Nature and Characteristics of Partnership - Registration of Partnership Firms - Types of Partners - Rights and Duties of Partners - Implied Authority of a Partner - Incoming and outgoing Partners - Mode of Dissolution of Partnership - The Limited Liability Partnership Act, 2008 - Salient Features of LLP - Differences between LLP and Partnership, LLP and Company - LLP Agreement, Partners and Designated Partners - Incorporation Document - Incorporation by Registration Partners and their Relationship

UNIT V

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

SUGGESTED READINGS:

TEXT BOOKS

1. Kapoor, N.D. (2013). *Elements of Mercantile Law*. New Delhi: S. Chand and Company Ltd.

REFERENCES

1. Kuchhal, M.C., & Vivek Kuchhal. (2011). *Business Law* (6th ed.). New Delhi: Vikas Publishing House.
2. Avtar Singh. (2013). *Business Law* (10th ed.). Lucknow: Eastern Book Company.
3. Ravinder Kumar. (2011). *Legal Aspects of Business* (2nd ed.). Cengage Learning.
4. Maheshwari, S.N., & Maheshwari, S.K.(2011). *Business Law*. New Delhi: Himalaya Publishing House.
5. Aggarwal, S.K. (2012). *Business Law*. New Delhi: Galgotia Publishers Company.
6. Bhushan Kumar Goyal., & Jain Kinneri. (2013). *Business Laws* (2nd ed.). International Book House
7. Akhileshwar Pathak. (2013). *Legal Aspects of Business* (6th ed.). New Delhi: McGraw Hill Education.
8. Tulsian, P.C., & BharatTulsian. (2000). *Business Law* (2nd ed.). New Delhi: McGraw Hill Education.
9. Sharma, J.P., & SunainaKanojia. (2014). *Business Laws*. New Delhi: Ane Books Pvt. Ltd.
10. Shukla, M.C. (2010). *Mercantile Law*. New Delhi: PHI India Pvt., Ltd.
11. Pillai, R.S.N., & Bagavathy. (2007). *Business Laws*, New Delhi: S.Chand and Company Pvt.

		Semester I			
16PAU111	ACCOUNTING PACKAGE – TALLY (PRACTICAL)	L	T	P	C
		-	-	4	2

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 understand the recent software application pages with its various functions.

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. To know the Accounting software implementation with its functions.

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	➤ Debit note
➤ Receipt	➤ Journals
➤ Purchase	➤ Memo
➤ Sales	➤ Optional
➤ Credit note	
5. Create stock, stock groups and enter the vouchers
6. Prepare inventory statements using (calculate inventory using all methods)
 - FIFO
 - LIFO

- Simple Average Method
- Weighted Average Method

7. Prepare the following ratio analysis

- Financial ratio
- Operating ratio
- Investment ratio

8. Prepare the following

- Cash flow statement
- Fund flow statement

9. Preparation of reports for the following

- Trial Balance
- Statement of Profit and Loss
- Balance sheet
- Bank Reconciliation Statement
- Back up and restore the company information

TEXT BOOKS

1. Nellai Kannan. (2010). *Tally*. New Delhi: Nels Publishing Company.

COURSE OBJECTIVES:**To make the students**

1. To know the procedures in opening for savings account, current account and to open various deposits schemes.
2. To familiar in fund transfer procedures.
3. To impact the basic knowledge on Online Application and its procedure for Form Filling for SWIFT and E - Connect
4. To aware on procedure to register a Partnership Firm and Partnership Deed
5. To understand the Specimen of Promissory note and Bill of Exchange
6. To be familiar in current business practical practices under law with its procedure.

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

1. Know the procedures in opening for savings account, current account and to open various deposits schemes.
2. Feminized in fund transfer procedures.
3. Knowledge on Online Application and its procedure for Form Filling for SWIFT and E - Connect
4. Understand on procedure to register a Partnership Firm and Partnership Deed
5. Understand the Specimen of Promissory note and Bill of Exchange.
6. Knowledge on current business current business practical practices under law with its procedure.

PRACTICAL LIST

1. Opening Online Saving Account and Current Account
2. Opening Online Recurring deposit and Fixed deposit
3. Online Application Form Filling for RTGS / NEFT
4. Procedure for Fund Transfer through RTGS / NEFT
5. Online Application Form Filling for SWIFT
6. Procedure for Fund Transfer through SWIFT
7. Procedure for forming E-Contract
8. Procedure to register a Partnership Firm
9. Format for Partnership Deed
10. Specimen of Promissory note and Bill of Exchange

COURSE OBJECTIVES:**To make the students**

1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization
3. To be aware of the different types of reports prepared for the organization.
4. To be aware of the use of technology.
5. To know the oral presentation techniques used in communication.
6. To aware in visual aid presentation and its techniques.

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

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

UNIT I

Nature of Communication: Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication; Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

UNIT II

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes.

UNIT III

Report Writing: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, and check lists for reports.

UNIT IV

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of various types of interviews – public speech – Characteristics of a good Speech- Business Report Presentations.

UNIT V

Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

SUGGESTED READINGS:

TEXT BOOKS

1. Rajendra Pal, J.S. Korlhalli, (2008), Essentials of Business Communication, Sultan.Chand & Sons, New Delhi.

REFERENCES

1. Bovee, and Thill, Business Communication Today, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH
4. Leena Sen, Communication Skills, PHI Learning

பகுதி – I, தமிழ்

16LAU201 :

தமிழ் இரண்டாம் தாள்
(இளநிலை கலையியல் பட்ட வகுப்புகளுக்குரியது)

பருவம் II

6-H,6-C

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 : பக்தி இலக்கியம்

(10 மணிநேரம்)

சைவ, வைணவ இலக்கியங்கள் - தோற்றம் ,வளர்ச்சி, வரலாறு

1. சைவம் - பெரியபுராணம் - திருமூலநாயனார் புராணம்.
2. வைணவம் - பெரியாழ்வார் திருமொழி: 10 பாடல்கள்

அலகு – II : சங்க இலக்கியம் :

(25 மணிநேரம்)

சங்க இலக்கியங்கள் அறிமுகம்

அ). எட்டுத்தொகை

நற்றிணை : 1. பிரசம் கலந்த - பாலை-110

2.தடமருப்பு எருமை- மருதம்-130

குறுந்தொகை : 1. கருங்கட்டாக் கலை – குறிஞ்சி- 69

2. உள்ளது சிதைப்போர்- பாலை-283

ஐங்குறுநூறு : 1. நெய்தல்-தொண்டிப்பத்து:

திரைஇமிழ் இன்னிசை-171

2. அன்னாய் வாழி வேண்டன்னை-203

பதிற்றுப்பத்து : 1. சிதைந்தது மன்ற-27

2. மீன்வயின் நிற்ப-90

பரிபாடல்: பரிபாடல் திரட்டு-மதுரை நகர்ச்சிறப்பு:

உலகம் ஒரு நிறையாத்தான்-6, மாயோன் கொப்பூழ்-7, செய்யாட்கு இழைத்த-9, கார்த்திகை காதில்-10, ஈவாரைக் கொண்டாடி-11.

கலித்தொகை : 1. குறிஞ்சிக்கலி-சுடர்தொட -15

2. முல்லைக்கலி-தீம்பால் -11

அகநானூறு : 1. அன்னாய் வாழி வேண்டன்னை-குறிஞ்சி-17

புறநானூறு : 1. யாதும் ஊரே யாவருங் கேளிர்-பொதுவியல்-192

2. கெடுக சிந்தை கடிதிவள் துணிவே -279

ஆ). பத்துப்பாட்டு

திருமுருகாற்றுப்படை - பழமுதிர்ச்சோலையின் சிறப்பு

முருகன் இருப்பிடங்கள்: சிறுதினை மலரொடு:218-275.

முருகன் அருள்புரிதல்: 286-295.

அலகு - III : காப்பியம்

(12 மணிநேரம்)

சிலப்பதிகாரம்:

மங்கல வாழ்த்துப் பாடல்: (21-29) – கண்ணகியின் சிறப்பு: ‘நாகநீள் நகரொடு’ என்பதிலிருந்து தொடங்கி, ‘கண்ணகி என்பாண் மன்னோ’ என்பது வரையிலான தொடர்கள்.

நடுகற்காதை: (207-234) - சேரன் செங்குட்டுவன் கண்ணகிக்குக் கோயில் எடுத்தல்: ‘அருந்திறலரசர்’ என்பதிலிருந்து தொடங்கி, ‘மன்னவரேறென்’ என்பது வரையிலான தொடர்கள்.

வாழ்த்துக்காதை: (482-485) - செங்குட்டுவனுக்குக் கண்ணகி காட்சியளித்தல்: ‘என்னே’ என்பதிலிருந்து தொடங்கி, ‘விசும்பில் தோன்றுமால்’ என்பது வரையிலான தொடர்கள்.

வழக்குரை காதை: பத்தினிப் பெண்டிர் எழுவர் கதை: ‘நீர்வார் கண்ணை’ என்பதிலிருந்து தொடங்கி, ‘புகாரென் பதியே’ என்பது வரையிலான தொடர்கள்.

வஞ்சினமாலை: 'வன்னி மரமும்' என்பதிலிருந்து தொடங்கி,
'பதிப்பிறந்தேன்' என்பது வரையிலான தொடர்கள்.

ஞானமணி: மந்திர சாலைச் சருக்கம் (தேர்ந்தெடுக்கப்பெற்ற 25 பாடல்கள்)

அலகு – IV : சிறுகதை

(15 மணிநேரம்)

1. குளத்தங்கரை அரசமரம் – வ.வே.சு.ஐயர்
2. காட்டில் ஒரு மான் - அம்பை
3. நாற்காலி – கி.ராஜநாராயணன்
4. நகரம் – சுஜாதா
5. எஸ்தர் – வண்ண நிலவன்
6. மரப்பாச்சி – உமா மகேஸ்வரி

அலகு- V : மொழிப்பயிற்சி

(10 மணிநேரம்)

படைப்பிலக்கியப் பயிற்சிகள் (கதை, கவிதை, கட்டுரை, உரைநடை)

மொழிபெயர்ப்பு

பாட நூல்: கற்பகச்சோலை – தமிழ் ஏடு. கற்பகம் பல்கலைக்கழகத் தமிழ்த் துறை வெளியீடு.

COURSE OBJECTIVES:**To make the students**

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

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

1. Acquire to enjoy the ecstasy of literature.
2. The select literary pieces will develop the confidence level of the learners.
3. Develop the social values.
4. Recognize the importance of communication
5. Get sound knowledge in English
6. 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 Verb**UNIT II****Prose:** Travel by Train – J. B. Priestley**Poetry:** The Gift of India – Sarojini Naidu**Grammar:** Sentence pattern**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

UNIT IV

Poetry: Ozymandias – P.B. Shelley

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

Vocabulary: Collective Noun

Grammar: Correction of Sentences

UNIT V

Short Story: The Silver Butterfly– Pearl S. Buck

One-Act Play: The Bear – Anton Chekov

Vocabulary: Acronym

Grammar: Question Tag

Prescribed Text:

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

Suggested Reading:

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

COURSE OBJECTIVES**To make the students**

1. To understand the concept of depreciation.
2. To knowledge in departmental accounts
3. To knowledge in various accounting standards
4. To understand the concepts Branch Accounts
5. To be aware of the Partnership Accounts
6. To be aware on various standards related to partnership account.

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

1. Comprehend the accounting methods in depreciation accounting.
2. Acquire knowledge on accounting process and preparation of branch accounts
3. To apply appropriate judgment derived from knowledge about Hire Purchase and Installment System.
4. Acquire knowledge on partnership accounts.
5. Recognize the concepts of Accounting Standards
6. Acquire knowledge on various standards related to partnership account.

UNIT I

Depreciation - Meaning - Importance - Causes of Depreciation - Methods of Depreciation - Straight Line Method - Written Down Value Method - Annuity Method - Valuation of Inventory.

UNIT II

Branch Accounts Excluding Foreign Branches - Hire purchase and Installment System including hire Purchase trading accounts - Royalty Accounts - Minimum Rent - Fixed Rent - Short Working - Recouping Short Workings.

UNIT III

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method - Departmental Accounts - Distribution of Expenses - Inter department Transfers.

UNIT IV

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Past Adjustments - Guarantee of Profits - Admission - Retirement - Death

UNIT V

Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray - Piecemeal Distribution - Sale to a company - Accounting Standards (Theory Only) - AS 2: Valuation of Inventory - AS 6: Depreciation Accounting - AS 7: Construction Contracts - AS 8: Revenue Reorganization, AS 13 Accounting for Investments.

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

SUGGESTED READINGS:

TEXT BOOKS

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

REFERENCES

1. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2010). *Advanced Accounts*. New Delhi: Sultan Chand and Sons.
2. Gupta, R.L., & Radhaswamy, M. (2006). *Advanced Accountancy*. New Delhi: Sultan Chand and Sons.
3. Maheswari, S.N., & Maheswari, S.K. (2011). *Advanced Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
4. Mukherjee, A., & Hanif, M. (2007). *Modern Accountancy*. New Delhi: Tata McGraw-Hill.
5. VinayahamCharumathi. (2008). *Financial Accounting*. New Delhi: Sultan Chand and Sons.
6. Arulanandam, M.A., & Raman, K.S. (2010). *Advanced Accounting*. New Delhi: Vikas Publishers.
7. Gupta, R.L., & Rathaswamy. (2009). *Advanced Accounting*. New Delhi: Sultan Chand & Sons.
8. Vinayagam, N., Mani, P.L., & Natarajan, K.L. (2010). *Financial Accounting*. New Delhi: Sultan Chand and sons.

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**Statistical Data and Descriptive Statistics:** Nature and Classification of data:

univariate, bivariate and multivariate data- time-series and cross-sectional data

Measures of Central Tendency Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Median and Mode (and other partition values including quartiles, deciles, and percentiles - including graphic determination). Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance - Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures- Concept of Kurtosis

UNIT II

Probability and Probability Distributions: Theory of Probability. Approaches to the calculation of probability- Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required)- Conditional probability and Bayes' Theorem (Proof not required) Expectation and variance of a random variable, Probability distributions. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

UNIT III

Simple Correlation and Regression Analysis: Correlation Analysis: Meaning of Correlation: simple, multiple and partial- linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-

efficient of correlation- calculation and properties (Proof not required). Correlation and Probable error- Rank Correlation.

b. **Regression Analysis:** Principle of least squares and regression lines, Regression equations and estimation- Properties of regression coefficients- Relationship between Correlation and Regression coefficients- Standard Error of Estimate and its use in interpreting the results.

UNIT IV

Index Numbers: Meaning and uses of index numbers- Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers- Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY

UNIT V

Time Series Analysis: Components of time series- Additive and multiplicative models- Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa- Moving averages- Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

SUGGESTED READINGS:

TEXT BOOKS

1. Richard I. Levin., Sanjay Rastogi., Masood Husain Siddiqui., & David, S. (2012). *Statistics for Management* (7th ed.). Noida: Pearson Education.
2. David, M., Levine, Mark, L., Berenson, Timothy, C., Krehbiel, & P. K. Viswanathan, *Business Statistics: A First Course* (5th ed.). Noida: Pearson Education.
3. Siegel Andrew, F. *Practical Business Statistics*. NewDelhi: McGraw Hill Education.
4. Gupta, S.P., & Archana Agarwal. *Business Statistics*. NewDelhi: Sultan Chand and Sons.
5. Vohra, N. D. *Business Statistics*. NewDelhi: McGraw Hill Education.
6. Murray, R., Spiegel, Larry, J., Stephens, & Narinder Kumar. *Statistics (Schaum's Outline Series)*. NewDelhi: McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, & Williams. *Statistics for Students of Economics and Business*. Cengage Learning.

REFERENCES

1. Navnitham, P.A . (2004). *Business Mathematics And Statistics*, Trichy: Jai Publications.
2. Pillai, R.S.N., & Bagavathi V. (2002). *Statistics*. NewDelhi: S. Chand & Company Ltd.
3. Srivastava, T.N., & Shailaja Rego. (2012). *Statistics for Management* (2nd ed.). NewDelhi: Mc Graw Hill Education.
4. Amir D. Aczel, & Jayavel Sounderpandian. (2012). *Complete Business Statistics* (7th ed.). NewDelhi: Mc Graw Hill Education.
5. Dr. Arora, P.N. (1997). *A foundation course statistics*. NewDelhi: S.Chand & Company Ltd.

16PAU211	CORE – STATISTICAL PACKAGE USING SPSS (PRACTICAL)	<div>Semester-II</div> <div> <div>L</div> <div>T</div> <div>P</div> <div>C</div> </div> <div> <div>-</div> <div>-</div> <div>3</div> <div>1</div> </div>			
----------	---	--	--	--	--

Course Objective

To make the students

1. To understand the Usage of Statistical Package and its functions
2. To know about calculation of descriptive statistics and various charts.
3. To analyses the data with various correlation analysis.
4. To understand the Histogram and Pie diagram by using SPSS
5. To understand the simple and multiple bar diagram by using SPSS
6. To know the overall features and functions to evaluate the result by using SPSS.

COURSE OUTCOMES:

Learners should be able to

1. Use the Statistical Package to make appropriate decision
2. Evaluate the data by descriptive statistics and various charts.
3. To analyse the data with various correlation analysis.
4. To draw the Histogram and Pie diagram by using SPSS
5. To draw the simple and multiple bar diagram by using SPSS.
6. Evaluate the results by accessing various features and function by using SPSS.

PRACTICAL LIST

1. Introduction to SPSS Package
2. Working with windows of SPSS
3. Defining variables in variable view window in SPSS
4. Drawing of Simple and multiple bar diagrams in SPSS Package
5. Drawing of Histogram and Pie diagram
6. Calculation of Mean for individual, discrete series using SPSS Package.
7. Mean for continuous series using SPSS Package.
8. Median for individual and discrete series using SPSS Package..
9. Median for continuous series using SPSS Package..
10. Mode for individual and discrete series using SPSS Package..
11. Standard deviation for individual and discrete series using SPSS Package.
12. Coefficient of variation for individual and discrete series using SPSS Package.
13. Karl Pearson's Correlation using SPSS Package.
14. Rank Correlation Coefficient using SPSS Package.

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 be familiar in Disaster Management.

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. Understand the causes of Disaster Management.

UNIT-I: Environment Definition, scope and importance, components, Ecosystem Definition, Concept, Scope, importance, Structure and functions of ecosystem. Energy flow, Ecological succession Food chains and food webs. Classification of ecosystem.

Unit II: Natural Resources - Renewable and Non-renewable Resources: Natural resources and associated problems. Forest resources, Water resources, Mineral resources, Food resources, Energy resources, Land resources : Use and over-utilization, exploitation. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles. III-effects of fire works.

Unit III: Biodiversity and Its Conservation: Introduction, definition: genetic, species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

Unit IV: Environmental Pollution - Definition, Causes, effects and control measures of Air pollution, Water pollution, Soil pollution , Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: Floods, earthquake, cyclone and landslides.

Unit V: Social Issues and the Environment: From unsustainable to sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. Wasteland reclamation. Consumerism and waste products. Environment

Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wildlife Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness. Population growth, variation among nations. Population explosion—Family Welfare Programme. Environment and human health. Human rights. Value education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in environment and human health.

SUGGESTED READINGS:

TEXT BOOKS

1. Tripathy, S.N., & Sunakar Panda. (2004). *Fundamentals of Environmental Studies* (2nd ed.). NewDelhi: Vrianda Publications Private Ltd.
2. Arvind Kumar. (2004). *A Textbook of Environmental Science*. NewDelhi: APH Publishing Corporation.
3. Verma,P.S., & Agarwal, V.K. (2001). *Environmental Biology (Principles of Ecology)*. NewDelhi: S.Chand and Company Ltd.
4. Anubha Kaushik., & Kaushik, C.P. (2004). *Perspectives in Environmental Studies*. NewDelhi: New Age International Pvt. Ltd. Publications.

REFERENCES

1. Singh, M.P., Singh, B.S., & Soma S. Dey. (2004). *Conservation of Biodiversity and Natural Resources*. NewDelhi: Daya Publishing House.
2. Daniel B.Botkin., & Edward A. Keller. (1995). *Environmental Science*. New York: John Wiley and Sons, Inc.
3. Uberoi, N.K. (2005). *Environmental Studies*. NewDelhi: Excel Books Publications.

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 knowledge about business communication.
4. To develop knowledge about business writing.
5. To acquire knowledge on communication for different purpose.
6. To get knowledge to communicate in day to day affairs.

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

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

UNIT I: Listening

Listening and its types, Basic Listening Lessons, Critical Listening Lessons, Advanced Listening Lessons, and Note Taking

UNIT II: Speaking

Basics of speaking, Regular English, Business English, Interview English, and Travel English

UNIT III: Reading

Reading and its purposes, Types of Reading, Reading Techniques, Reading Comprehension, Note Making

UNIT IV: Writing

Writing defined, Types of Writing, Components of Writing, Writing Contexts, Language and Style with accordance to the contexts

UNIT V: Vocabulary Enrichment

Synonyms, Antonyms, Homonyms, Phrasal Verbs, Idioms and Phrases, One Word Substitutes, and Affixes

Suggested Reading:

Learning to Learn: Study Skills in English Cambridge, 2015
 Advanced Skills; Simon Harenes – CUP. 2015
 Business Results, Woodward, OUP. 2015
 Function in English. Jonathan Middlemiss et al, OUP

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 know accounting standard to Liquidation of Companies.

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. Understand the accounting standard and its application of Liquidation of Companies.

UNIT I

Accounting for Share Capital and Debentures Issue - Forfeiture and Reissue of Forfeited Shares - Concept and process of book building - Issue of rights and bonus shares - Buyback of shares - Redemption of preference shares - Issue and Redemption of Debentures

UNIT II

Final Accounts - Statement of Profit and Loss and Balance sheet of Corporate Entities (Excluding Calculation of Managerial Remuneration) - Disposal of Company Profits

UNIT III

Valuation of Goodwill and Valuation of Shares - Concepts and calculation.

UNIT IV

Accounts of Holding Companies / Subsidiary Companies - Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

UNIT V

Liquidation of Companies - Modes of winding UP or Liquidation - Winding up Under Supervision of the Court - Order of Payment - Form of Statement of Affairs - Procedure - Liquidators Final Statement of Accounts - Liquidators Remuneration. Accounting Standards (Theory Only) - AS 16: Borrowing Costs - AS 19: Leases - AS 20 : Earnings Per Share - AS 26 : Intangible Assets.

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

UGGESTED READINGS:

TEXT BOOKS

1. Jain, S.P., & Narang, K.L. (2014). *Corporate Accounting* (12th ed.). Ludhiana: Kalyani Publishers.

REFERENCES

1. Monga, J.R. *Fudamentals of Corporate Accounting*. New Delhi : Mayur Paper Backs.
2. Shukla, M.C., Grewal,T.S., & Gupta, S.C. (2008). *Advanced Accounts* Vol.-II. New Delhi: S. Chand and Company Ltd.
3. Maheshwari, S.N., & and Maheshwari, S.K. (2009). *Corporate Accounting* (5th ed.). New Delhi: Vikas Publishing House.
4. Goyal, V.K., & RuchiGoyal. (2013). *Corporate Accounting* (3rd ed.). PHI Learning.
5. Bhushan Kumar Goyal. (2014). *Fundamentals of Corporate Accounting* (2nd ed.). New Delhi: International Book House.
6. Tulsian., P.C., & Bharat Tulsian. (2016). *Corporate Accounting* (11th ed.). New Delhi: S.Chand and Sons.
7. Amitabha Mukherjee., Mohammed Hanif. (2009). *Corporate Accounting* (1st ed.). New Delhi: McGraw Hill Education.

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 gain knowledge on recent Rates of tax for individuals and its procedure.

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. Acquire knowledge on recent Rates of tax for individuals and its procedure.

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 Individual, HUF - 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.

SUGGESTED READINGS:

TEXT BOOKS

1. Gaur., & Narang. (2016). *Income Tax Law and Practice* (14th ed.). Ludhiana : Kalyani Publishers.

REFERENCES

1. Mehrothra. (2016). *Income Tax Law and Practice*. New Delhi: Snow White publications.
2. Jayaprakash Reddy. (2016). *Taxation* (1st ed.). New Delhi: APH Publishing Corporation.
3. Dinkare Pagarae. (2016). *Direct Tax*. New Delhi: Sultan Chand and Sons.
4. Dr. Vasani, M.S. (2016). *Direct Taxation Ready Reckoner* (26th ed.). LexisNexis.

COURSE OBJECTIVES:**To make the students**

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

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. Familiar and able to communicate the result from auditor report and able to understand different forms auditor 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.

SUGGESTED READING:

TEXT BOOKS

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

REFERENCES

1. Saxena, R.G., Kuriakose, K.K., & Venugopal, S. (2012). *Auditing Theory and Practicals*. Mumbai: Himalaya Publishing House.
2. Saxena. (2009). *Principles and practices of Auditing*. Mumbai: Himalaya Publishing House.
3. Kamal Gupta. (2010). *Contemporary Auditing*. New Delhi: Tata McGraw-Hill Publishing Company Ltd.
4. Ramaswamy, M.S. (2010). *Principles and Practices of Auditing*. New Delhi: Vikas Publishing House Pvt Ltd.

COURSE OBJECTIVES:**To make the students**

1. To enable the students to learn the management information system and their applications in organization.
2. To know about various Input and output devices.
3. To create awareness among students in telecommunication revolution
4. To play management role with MIS platform.
5. To understand the types of computer and its revolution.
6. To understand the types of software and its features.

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

1. Apply management information system and their applications in organization.
2. Understand the usage of various input, output and storage devices.
3. Understand telecommunication revolution and IT Act 2000.
4. Apply MIS platform and to implement management role effectively.
5. Understand the history and generation of computer with its features.
6. Familiar in various software available globally.

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 - Organising - 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.

SUGGESTED READINGS:

TEXT BOOKS

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

REFERENCES

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

COURSE OBJECTIVES:**To make the students**

1. To train 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

COURSE OUTCOMES:**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: Integrated Skills

Development of speaking, listening and grammar skills.

UNIT II: Advanced Reading Skills

Outcomes include improved reading speed, increased reading fluency and increased vocabulary.

UNIT III: Advanced Writing Skills

Planning and writing complex tasks

UNIT IV: News and World Affairs

Newspapers, magazines, the Internet, TV and radio are used to develop listening, reading and discussion skills.

UNIT V: Project Work

The class works together to write and produce a group project. This class is particularly useful for building confidence in using English and improving pronunciation.

Suggested Reading:

In Business; CUP

16PAU401

CORE- ADVANCED CORPORATE ACCOUNTING

L	T	P	C
6	2	-	6

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 gain knowledge on Accounting standard AS4, AS 11, AS 12, AS 14, AS15 and AS17.

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. Apply the various Accounting Standard AS4, AS 11, AS 12, AS 14, AS15 and AS17 and its features effectively.

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 Statement of Profit and Loss 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 11: The Effects of Changes in Foreign Exchange Rates, AS12: Accounting for Government Grants, AS 14: Accounting for Amalgamation, AS 15: Employee Benefit, AS 17: Segment Reporting.(Theory only)

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

SUGGESTED READINGS:

TEXT BOOKS

1. Shukla, M.C., & Grewal, T.S., & Gupta, S.C. (2008). *Advanced Accounts* Vol.-II. New Delhi: S. Chand & Company Ltd.

REFERENCES

1. Maheswari, S.N., & Maheswari,S.K. (2011). *Advanced Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd..
2. Jain, S.P., & Narang, K.L. (2014). *Advanced Accountancy* (12th ed.). Ludhiana: Kalyani Publishers.
3. Agarwal, B.D. (2009). *Financial Accounting Advanced*. New Delhi: Pitambar Publishing Company.
4. Patel, R.B. (2012). *Advanced Corporate Accounting*. Jaipur: Mark Publisher.

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 gain knowledge on functions of Tax Administration and procedure in Filing of Return of Income

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. Understand the on functions of Tax Administration and procedure in Filing of Return of Income

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.

SUGGESTED READING:

TEXT BOOKS

1. Gaur, & Narang, K.L. (2016). *Income Tax Law and Practice* (14th ed). Ludhiana: Kalyani Publishers.

REFERENCES

1. Mehrothra. (2016). *Income Tax Law and Practice*, New Delhi: Snow White publications.
2. Jayaprakash Reddy. (2016). *Taxation* (1st ed.). New Delhi: APH Publishing Corporation.
3. DinkarePagarae. (2016). *Direct Tax*. New Delhi: Sultan Chand and Sons.
4. Dr. Vasan, M.S. (2016). *Direct Taxation Ready Reckoner* (26th ed.). LexisNexis.

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 know the recent National Company Law Tribunal of company account.

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. Understand the recent National Company Law Tribunal of company account.

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 - E - Governance - Ministry of Corporate Governance.

SUGGESTED READINGS:

TEXT BOOKS

1. Kapoor, N.D. (2010). *Elements of Company Law*. New Delhi: Sultan Chand & Sons.

REFERENCES

1. Shukla, M.C., & Gulshan, S.S. (2010). *Principles of Company Law*. New Delhi: S.Chand and Company Ltd.
2. Kuchhal, M.C. (2008). *Secretarial Practice*. New Delhi: Vikas Publications.
3. Avtar Singh. (2014). *Introduction to Company Law*. New Delhi: Eastern book Company.
4. Akhileshwar Pathak. (2013). *Legal Aspects of Business* (6th ed.). New Delhi: McGraw Hill Education.

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 realize the importance of groups and teamwork and managing of conflict between the members of the organization.
6. To impart the importance of Office machines and equipment's with its uses and limitation.

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 equipment's.
6. Understand the importance of Office machines and equipment's with its uses and limitation.

Unit I

Nature and scope of Business, Forms of Business Organization –Sole Trader, 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.

SUGGESTED READINGS:

TEXT BOOKS

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

REFERENCES

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

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 Analyze and to interpret the data by different technique and to present the report in an order.

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. Interpret the data by using different techniques and to able to present the report effectively.

UNIT I

Research - Meaning - Scope and Significance - Utility of 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 - Secondary Data

UNIT III

Measurement and Scaling Techniques - Processing and Analysis of Data - Editing and Coding - Transcription and Tabulation - Statistical tools used in Research - Measures of Central Tendency - Median - Mode - Standard Deviation - Correlation Analysis - Regression Analysis.

UNIT IV

Hypothesis - Meaning - Sources -Types - Formulation - Data Analysis - Z test (mean, diff. of mean, diff. of proportion) - t-test (mean) - Paired t-test - Chi square test - Introduction to theoretical concept of ANOVA - Factor Analysis and Discriminant Analysis.

UNIT V

Interpretation - Meaning - Techniques of Interpretation - Report writing - Significance - Report Writing - Steps in Report Writing - Layout of report - Types of Reports - Oral Presentation - Executive Summary -

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

SUGGESTED READINGS:

TEXT BOOKS

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

REFERENCES

1. Zikmund, Babin & Carr. (2009). *Business Research Methods* (8th ed.) New Delhi: South-Western.
2. NareshMalhotra. (2012). *Basic Marketing Research: Integration of Social Media*. New Delhi: Pearson Publisher.
3. Mark N.K. Saunders, Philip Lewis, & Adrian Thornhill. (2015). *Research Methods for Business Students* (7th ed.). New Delhi: Vikas Publisher.
4. Rao, K.V. (2012), *Research Methods for Management and Commerce*. Mumbai: Sterling Publishers Pvt., Ltd., Himalaya Publishing house.
5. Donald R.Cooper, & Pamela S.Schindler. (2008), *Business Research Methods*. New Delhi: Tata McGraw Hill.
6. Uma Sekaran. (2007). *Research Methods for Business*. New Delhi: Wiley Publications.

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. To comprehend on the Indian banking system, its regulatory body and key macro indicators related to banks that affect the economy.
3. To communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions and to apply the learning of the bank functions and operations lifelong.
4. To Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
5. To comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market
6. To understand the recent trends in different forms of Internet Banking and with its benefit.

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

1. Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. Comprehend on the Indian banking system, its regulatory body and key macro indicators related to banks that affect the economy.
3. Communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
5. Comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
6. To be familiar in accessing different forms of Internet Banking globally and able to access its benefit.

UNIT I

Introduction - Origin of Banking - Definition - Banker and Customer Relationship - General and Special Types of Customers - Types of deposits - Origin and Growth of Commercial Banks in India - Power, Function and Role of RBI - Financial Services offered by Banks - Changing Role of Commercial Banks - Types of Banks

UNIT II

Cheques and Paying Banker - Crossing and Endorsement - Meaning - Definition - Types and Rules of Crossing - Duties - Statutory Protection in Due Course - Collecting Bankers - Duties - Statutory Protection for Holder in Due Course - Concept of Negligence - Prevention of Money Laundering

UNIT III

Banking Lending - Principles of sound lending - Secured vs. Unsecured advances - Types of advances - Advances against various Securities.

UNIT IV

Internet Banking - Meaning - Benefits - Home Banking - Mobile Banking - Virtual banking - E-payments - ATM Card / Biometric Card - Debit / Credit Card - Smart Card - NEFT - RTGS - ECS (credit/debit) - E-money - Electronic Purse - Digital Cash.

UNIT V

Insurance - Basic concept of risk - Types of Business Risk - Assessment and Transfer - Basic Principles of Utmost Good Faith - Indemnity - Economic Function - Proximate Cause - Subrogation and Contribution - Types of Insurance - Life and Non-life - Re-insurance - Risk and Return Relationship - Need for Coordination - Power - Functions and Role of IRDA - Online Insurance

SUGGESTED READINGS:

TEXT BOOKS

1. Agarwal, O.P. (2011). *Banking and Insurance*. Mumbai: Himalaya Publishing House.

REFERENCES

1. Satyadevi, C. (2009). *Financial Services Banking and Insurance* (1st ed.). New Delhi: S.Chand.
2. Suneja, H.R. (2009). *Practical and Law of Banking* (1st ed.). Mumbai: Himalaya Publishing House.
3. Chabra, T.N. (2008). *Elements of Banking Law*, Mumbai: Dhanpat Rai and Sons.
4. Saxena, G.S. (2005). *Legal Aspects of Banking Operations*. New Delhi: Sultan Chand and Sons.
5. Varshney, P.N. (2009). *Banking Law and Practice*. New Delhi: Sultan Chand and Sons.
6. Jyotsna Sethi., & Niswan Bhatia. (2012). *Elements of Banking and Insurance*. New Delhi: PHI Learning.

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 working capital management
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 corporations.
6. Evaluate and to analyses the cash management.

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

1. Understand the different financing decision and estimate the value of different financial instruments (including stocks and bonds)
2. Decide the source of finance for an organisation and formulate the optimum Capital Structure
3. Estimate cash flows and make capital budgeting decisions under both certainty and uncertainty
4. Analyse the factors influencing the dividend decision and formulate the dividend policy of the firm.
5. 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.
6. Understand the cash management and able to take decisions with its result.

UNIT I

Introduction - Nature - Scope and Objective of Financial Management - Time Value of Money - Risk and Return (including Capital Asset Pricing Model) - Valuation of Securities - Bonds and Equities.

UNIT II

Investment Decisions - The Capital Budgeting Process - Cash Flow Estimation - Payback Period Method, Accounting Rate of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index, Capital Budgeting under Risk - Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

UNIT III

Financing Decisions - Cost of Capital and Financing Decision - Sources of Long Term Financing - Estimation of Components of Cost of Capital - Methods for Calculating Cost of Equity Capital - Cost of Retained Earnings - Cost of Debt and Cost of Preference Capital - Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital - Capital Structure - Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) - Operating and Financial Leverage - Determinants of Capital Structure

UNIT IV

Dividend Decisions - Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation - Cash and Stock Dividends - Dividend Policies in Practice.

UNIT V

Working Capital Decisions - Concepts of Working Capital - The risk-return trade off - Sources of Short-Term Finance - Working Capital Estimation - Cash Management - Receivables Management - **Inventory Management and Payables Management.**

SUGGESTED READINGS:

TEXT BOOKS

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

REFERENCES

1. Khan, M.Y., & Jain, P.K. (2007). *Financial Management Text Problem and Cases* (5th ed.). New Delhi: Tata McGraw-Hill Publishing Co. Ltd.
2. Rustogi, R.P. (2011). *Financial Management: Theory Concepts and Practices* (5th R.ed.). New Delhi: Taxmann Publication.
3. Pandey, I.M. (2009). *Financial Management: Theory and Practices* (9th ed.). New Delhi: Vikas Publishing House Pvt Ltd.
4. Brealey, R.A., Myers, S.C., Allen, F., & Mohanty, P. (2002). *Principles of Corporate Finance* (7th ed.). New Delhi: McGraw Hill.
5. Horne, J.V., & Wachowicz, J.M. (2009). *Fundamentals of Financial Management* (13th ed.). New Delhi: Prentice Hall of India Publication.
6. Kulkarni, P.V. (2011). *Financial Management*. Mumbai: Himalaya Publishing house.

COURSE OBJECTIVES:**To make the students**

1. To understand the basic concept of Financial system and its market
2. To know about the Indian money market and the role of SEBI
3. To understand the importance of Financial Institutions
4. To Inculcate knowledge of Financial Services.
5. To Inculcate knowledge of Leasing.
6. To Inculcate knowledge of Hire Purchase.

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

1. Understand the basic concept of Financial system and its market
2. Know about the Indian money market and the role of SEBI
3. Have a knowledge on Financial Institutions
4. Understand on various financial services available globally.
5. Familiar in leasing and its various types of leasing and able to take decision.
6. Familiar in Hire purchasing and its various forms and its procedure.

UNIT I

Introduction - Financial System and its Components - Financial Markets and Institutions - Financial Intermediation - Flow of Funds matrix - Financial System and Economic Development - An Overview of Indian Financial System

UNIT II

Financial Markets - Money Market - Functions - Organisation and Instruments - Role of Central Bank in Money Market - Indian Money Market - An Overview Capital Markets - Functions - Organisation and Instruments - Indian Debt Market - Indian Equity Market - Primary and Secondary Markets - Role of Stock Exchanges in India.

UNIT III

Financial Institutions - Commercial Banking - Introduction - Its Role in Project Finance and Working Capital Finance - Development Financial Institutions (DFIs) - An Overview and Role in Indian Economy - Life and Non-Life Insurance Companies in India - Mutual Funds - Introduction and their Role in Capital Market Development - Non-Banking Financial Companies (NBFCs).

UNIT IV

Financial Services - Overview of Financial Services Industry - Merchant Banking - Pre and Post Issue Management - Underwriting - Regulatory Framework relating to Merchant Banking in India.

UNIT V

Leasing and Hire Purchase - Consumer and Housing Finance - Venture Capital Finance - Factoring Services - Bank Guarantees and Letter of Credit - Credit Rating - Financial Counseling.

SUGGESTED READINGS:

TEXT BOOKS

1. Meir Kohn. (2013). *Financial Institutions and Markets*. New Delhi: Tata Mc Graw Hill Publication.

REFERENCES

1. Khan, M.Y. (2015). *Financial Services* (8th ed.). New Delhi: Tata McGraw - Hill.
2. Machiraju. (2010). *Indian Financial System* (4th ed.). New Delhi: Vikas Publishing House.
3. Bhole, L.M. (2006). *Financial Institutions and Markets*. New Delhi: Tata Mcgraw Hill Publication.
4. Vasantha desai. (2002). *The Indian Financial System*. New Delhi: Himalaya Publishing House.
5. Khan, M.Y. (2004). *Indian Financial System*. New Delhi: Tata McGraw Hill Publication.
6. Varshney, P.N., & Mittal, D.K. (2010). *Indian Financial System*. New Delhi: Sulthan Chand and Sons.
7. Gardon, E., & Natarajan, K. (2004). *Financial Markets and Services*. New Delhi: Himalaya Publishing House.

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 Learn standards of book keeping in cost accounting.

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

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

UNIT I

Introduction - Meaning - Objectives and Advantages of Cost Accounting - Difference between Cost Accounting and Financial Accounting - Cost Concepts and Classifications - Elements of Cost - Installation of a Costing System - Role of a Cost Accountant in an Organisation - Preparation of Cost Sheet in Lien with Cost Accounting Standards.

UNIT II

Elements of Cost: Material and Labour - Materials - Material/Inventory Control Techniques - Accounting and Control of Purchases - Storage and Issue of Materials - Methods of Pricing of Materials Issues - FIFO – LIFO - Simple Average - Weighted Average - Replacement - Standard Cost - Treatment of Material Losses - Labour - **Accounting and Control of Labour Cost - Time Keeping and Time Booking - Concept and Treatment of Idle Time** - Over Time - Labour Turnover and Fringe Benefits - Methods of Wage Payment and the Incentive Scheme - Halsey, Rowan, Taylor's Differential Piece Wage.

UNIT III

Elements of Cost - Overheads - Classification - Allocation - Apportionment and Absorption of Overheads - Under and Over absorption - Capacity Levels and Costs - Treatments of Certain Items in Costing like Interest on Capital - Packing expenses - Bad debts - Research and Development Expenses - Activity Based Cost Allocation.

UNIT IV

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

UNIT V

Book Keeping in Cost Accounting - Integral and Non-Integral Systems - Reconciliation of Cost and Financial Accounts

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

SUGGESTED READINGS:

TEXT BOOKS

1. Jain, S.P., & Narang, K.L. (2014). *Cost Accounting: Principles and Methods* (12th ed.). Ludhiana: Kalyani Publishers.

REFERENCES

1. Charles T. Horngren, Srikant M. Datar, & Madhav V. Rajan. (2010). *Cost Accounting, A Managerial Emphasis* (13th ed.). New Delhi: Pearson Education.
2. Drury, & Colin. (2012). *Management and Cost Accounting* (8th R.ed.). New Delhi: Cengage Learning.
3. Jawahar Lal. (2013). *Cost Accounting* (5th ed.). New Delhi: McGraw Hill Education.
4. Nigam, B.M. Lall., & Jain, I.C. (2009). *Cost Accounting Principles and Practice* (1st ed.). New Delhi: PHI Learning.
5. Rajiv Goel. (2013). *Cost Accounting* (1st ed.). Mumbai: International Book House.
6. Singh, & Surender. (2014). *Cost Accounting* New Delhi: Scholar Tech Press.
7. Arora, M.N. (2013). *Cost Accounting – Principles and Practice* (12th ed.), New Delhi: Vikas Publishing House.
8. Maheshwari, S.N., & Mittal, S.N. (2012). *Cost Accounting: Theory and Problems*. New Delhi: Shri Mahavir Book Depot.
9. Iyengar, S.P. (2005). *Cost Accounting* (10th ed.). New Delhi: Sultan Chand and Sons.
10. Jhamb, H.V. (2011). *Fundamentals of Cost Accounting*. New Delhi: Ane Books Pvt.

		Semester -V			
16PAU503B	SEC 3 - HUMAN RESOURCE MANAGEMENT	L	T	P	C
		5	1	-	4

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 organization.
4. Assess labour relations, industrial disputes and settlement in the organization
5. To know the concept of industrial relations.
6. To know the concept of Collective Bargaining and its significance to a company.

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. To take decisions in a manner of Collective Bargaining.

UNIT I

Human Resource Management - Concept - Functions - Roles - Skills and competencies - HRD - Definition - Goals and challenges - The changing environment of HRM - Globalization - Cultural Environment - Technological advances - Workforce Diversity - Corporate Downsizing - Changing skill requirement - HRM support for improvement programs Work life balance - HR role in strategy formulation and gaining competitive advantage - HRM issues in Indian Organizations.

UNIT II

Human Resource Planning - Process - Forecasting demand and supply - Skill inventories Human Resource Information System (HRIS) succession planning - Job analysis - Uses, methods, Job description and Job specifications - HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection and Orientation - Internal and External sources, E- recruitment - Selection process - Orientation process.

UNIT III

Training - Concept - Needs - Systematic approach to training - Methods of training - Management Development - Concept and Methods - Performance Management System - Performance Appraisal - Performance Management Methods - Factors that Distort appraisal - Appraisal Interview.

UNIT IV

Career Planning - Career Anchors - Career Life Stages - Compensation - Steps of determining compensation - Job evaluation - Components of pay structure - Factors influencing compensation levels -

Wage differentials and incentives - Profit sharing - Gain sharing - Employees' stock option plans - Social Security - Health - Retirement - other benefits.

UNIT V

Industrial Relations - Introduction to Industrial Relations - Trade unions role - Types - Functions - Problems - Industrial dispute - Concept - Causes and Machinery for settlement of disputes - Grievance, Concepts, Causes and grievance redressal machinery - Discipline concept, aspect of discipline and disciplinary procedure, Collective Bargaining - Concept - Types, Process- Problems - Essentials of Effective Collective Bargaining.

SUGGESTED READING:

TEXT BOOKS

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

REFERENCES

1. De Cenzo, D.A., & Robbins. (2012). *Fundamentals of Human Resource Management* (11th ed.). New York: John Wiley and Sons.
2. Dessler, G. (2011). *Human Resource Management* (12th ed.). New Delhi: Pearson India.
3. Arun Monappa, & Mirza Saiyadain. (2001). *Personnel Management* (2nd ed.). New Delhi: Tata McGraw Hill.
4. Rao, V.S.P. (2013). *Human Resource Management - Text and Cases*. New Delhi: Excel Books. Konark Publishers Pvt. Ltd.
5. Wayne Mondy, R., & Rober M. Noe. (2015). *Human Resource Management* (4th ed.). New Delhi: Pearson.
6. Nair, N.G., & Latha Nair. (2004). *Personnel Management and Industrial Relations*. New Delhi: S.Chand and Company Ltd.
7. Kapoor, N.D. (2015). *Elements of Industrial Law*. New Delhi: Sultan Chand and Sons.
8. Tripathy. (2013). *Personnel Management and Industrial Relations*. New Delhi: Sultan Chand and Sons.

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of marketing, and 4Ps of Marketing
2. To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. To apply the marketing concepts and skills lifelong.
4. To understand the recent trends in marketing strategies of a companies.
5. To understand the consumer behavior and to adopt the decision according to the consumer.
6. To know the promotion strategies followed by a company.

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. Apply the marketing strategies of a company's effectively.
5. To be familiar in behavior of consumer in related to market and to take decision effectively.
6. To implement the correct promotion strategies.

UNIT I

Introduction - Nature - Scope and Importance of Marketing - Evolution of Marketing - Selling Vs Marketing - Marketing Mix - Marketing Environment - Concept - Importance and Components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

UNIT II

Consumer Behaviour - Nature and Importance - Consumer Buying Decision Process - Factors Influencing Consumer Buying Behaviour - Market Segmentation - Concept - Importance and Bases - Target Market Selection - Positioning Concept - Importance and Bases - Product differentiation Vs. Market Segmentation.

UNIT III

Product - Concept and Importance - Product Classifications - Concept of Product mix - Branding - Packaging and Labeling - Product-Support Services - Product Life Cycle - New Product Development Process - Consumer Adoption Process.

UNIT IV

Pricing - Significance - Factors Affecting Price of a Product - Pricing Policies and Strategies - Distribution Channels and Physical Distribution - Channels of Distribution - Meaning and Importance - Types of Distribution Channels - Functions of Middle man - Factors Affecting Choice of Distribution Channel - Wholesaling and Retailing - Types of Retailers - e-tailing - Physical Distribution.

UNIT V

Promotion - Nature and Importance of Promotion - Communication Process - Types of Promotion - Advertising - Personal Selling - Public Relations and Sales Promotion and their Distinctive Characteristics - Promotion Mix and Factors Affecting Promotion Mix Decisions - Recent developments in marketing - Social Marketing - Online Marketing - Direct Marketing - Services Marketing - Green Marketing - Rural Marketing-Consumerism.

SUGGESTED READINGS:

TEXT BOOKS

1. Rajan Nair. (2005). *Marketing Management*. New Delhi: Sultan Chand & Sons.

REFERENCES

1. Kotler, P., & Keller, K. L. (2009). *Marketing Management* (13th ed.). New Delhi: Pearson Prentice Hall.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & UlHaq, E. (2010). *Principles of Marketing: A South Asian Perspective* (13th ed.). New Delhi: Pearson India.
3. Ramaswamy, V.S., & Namakumari, S. (2009). *Marketing Management: Global Perspective-Indian Context* (4th ed.). New Delhi: Macmillan Publishers India Limited.
4. Grahame Robert Dowling M. (2004). *The Art and Science of Marketing* (1st ed.). Chennai: Oxford University Press.
5. Varshney, R.L., & Bhattacharya, B. (2007). *International Marketing Management*. New Delhi: Sultan Chand and Sons.
6. Mamoria, C.B. & Satish Mamoria.(2013). *Marketing Management*. Patna: Kitab Mahal.
7. Philip Kotler., & Gary Armstrong. (2011). *Principles of Marketing*. New Delhi: Prentice Hall of India Pvt. Ltd.

COURSE OBJECTIVES:**To make the students**

1. To understand the demand, supply functions and its applicability.
2. To know the importance of the production function and cost and revenue concepts.
3. To gain knowledge on the market structure and price determination.
4. To understand the importance of macroeconomic indicators like National income, GDP, Inflation etc.
5. To understand the concepts of Monetary policy, Balance of payment and Money supply.
6. To understand the power of monopoly in a market.

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

1. Apply the demand and supply concept in managerial decisions
2. Calculate the Cost, Revenue and breakeven point and apply it in decision making process.
3. Formulate the pricing strategies based on the market structure.
4. Gain familiarity on the macro level business components like money, banking, monetary policy, fiscal policy, trade, business cycles and balance of payments and make business decision based on the Macroeconomic indicators, inflation and business cycle and understand the impact of monetary policy, money supply and Balance of payments on running a business.
5. Demonstrate capabilities as problem-solving, critical thinking, and communication skills.
6. To gain knowledge on power of monopoly in a market

UNIT I

Demand and Consumer Behaviour - Concepts of Revenue - Marginal and Average - Revenue Under Conditions of Perfect and Imperfect Competition Elasticity of Demand - Price - Income and Cross - Consumer Behaviour - Indifference Curve Analysis of Consumer Behavior - Consumer's Equilibrium (necessary and sufficient conditions) - Price Elasticity and Price Consumption Curve - Income Consumption Curve and Engel Curve - Price Change and Income and Substitution Effects. Indifference Curves as an Analytical Tool (Cash Subsidy Vs. Kind Subsidy). Revealed Preference Theory.

UNIT II

Production and Cost - Production isoquants - Marginal Rate of Technical Substitution - Economic Region of

Production - Optimal Combination of Resources - The Expansion Path - isoclines- Returns to scale using isoquants. Cost of Production - Social and Private Costs of Production - Long run and Short run Costs of Production - Economies and Diseconomies of Scale and the Shape to the Long Run Average Cost. Learning Curve and Economies of Scope.

UNIT III

Perfect Competition - Perfect Competition - Assumptions - Equilibrium of the Firm and the Industry in the Short and the Long runs - Including Industry's Long Run Supply Curve - Measuring Producer Surplus Under Perfect Competition - Stability Analysis - Walrasian and Marshallian - Demand - Supply Analysis Including Impact of Taxes and Subsidy.

UNIT IV

Monopoly - Monopoly Short run and Long run Equilibrium - Shifts in Demand Curve and the Absence of the Supply Curve - Measurement of Monopoly Power and the Rule of Thumb for Pricing - Horizontal and Vertical Integration of Firms - The Social Costs of Monopoly Power Including Deadweight Loss - Degrees of Price Discrimination.

UNIT V

Imperfect Competition - Monopolistic Competition and Oligopoly - Monopolistic Competition Price and Output Decision-Equilibrium - Monopolistic Competition and Economic Efficiency Oligopoly and Interdependence - Cournot's Duopoly Model - Stackelberg model - Kinked demand model - Prisoner's Dilemma - Collusive Oligopoly - Price-leadership Model - Dominant Firm - Cartels - Sales Maximization - Contestable Markets theory - Pricing Public Utilities.

SUGGESTED READING:

TEXT BOOKS

1. Maheshwari, Y. (2012). *Managerial Economics* (3rd ed.). New Delhi: PHI Learning Pvt., Ltd.

REFERENCES

1. Dominick Salvatore. (2009). *Principles of Microeconomics* (5th ed.). Mumbai: Oxford University Press.
2. Richard G. Lipsey, & K. Alec Chrystal. (2007). *Economics*. Mumbai: Oxford University Press.
3. Pindyck, Rubinfeld, & Mehta, (2009) *Micro Economics*. New Delhi: Pearson Prentice Hall of India.
4. Sundaram, K.P., & Sundaram, E. (2008). *Business Economics*. New Delhi: Sultan Chand & Sons.

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 understand the function of Capital market and Stock Exchange in India.
5. To know the fundamental analysis techniques and to forecast the Economic and Industry globally.
6. To understand the important of portfolio management.

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. Take decision related to Stock market operation and to understand recent norms of Stock Exchange in India.
5. Be familiar in predicting the economic stability of a country.
6. Take decision related to portfolio management.

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 - BSE - 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.

SUGGESTED READING:

TEXT BOOKS

1. Preethi Singh. (2015). *Investment Management*. Mumbai: Himalaya PublicationsMumbai.

REFERENCES

1. Singh,R.(2009). *Security Analysis and Portfolio Management* (1st ed.). New Delhi: Excel Books.
2. Nagarajan, K., & Jayabal, G. (2011). *Security Analysis and Portfolio Management* (1st ed.). Kochi: New Age International Publisher.
3. Frank K Reilly., & Keith C Brown. (2011). *Investment Analysis and Portfolio Management* (10th ed.). New Delhi: Cengage India Pvt. Ltd.
4. Avadhani. (2014). *Investment Management*. Mumbai: Himalaya Publications.
5. Jack Clark Francis. (2001). *Investments Analysis and Management*. Singapore: Mc Graw Hill International Edition.
6. Srivatsava, R.M. (2010). *Management of Indian Financial Institution*. Mumbai: Himalaya Publishing House.
7. Bhalla, V.K. (2010). *Investment Management*. New Delhi: Sultan Chand and Sons.

COURSE OBJECTIVES:**To make the students**

1. To expose the students to learn the concepts of Industrial Relations
2. To impart the student knowledge in trade unions, Collective Bargaining, discipline and various labour enactments.
3. To know the method and techniques of managing grievances.
4. To have in-depth knowledge on industrial dispute act 1947
5. To understand the collective bargaining and its procedures.
6. To have in-depth knowledge in staff welfare measure.

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

1. Understand the concept of Industrial relation
2. Know about the Importance of Trade Unions and its activities
3. To handle the grievances
4. Gain knowledge on industrial dispute act 1947.
5. Be familiar in applying procedures in collective bargaining
6. Practice the right staff welfare measures in industries

UNIT I

Industrial Relations (IR) Concept of Industrial Relations - Nature of Industrial Relations - Objectives of IR - Factors affecting IR in changing Environment - Evolution of IR in India- Role of State - Trade Union - Employers' Organisation - Human Resource Management and IR Role of ILO in Industrial Relations - International Dimensions of IR.

UNIT II

Trade Union - Origin and Growth - Unions after Independence - Unions in the era of liberalization - Factors Affecting Growth of Trade Unions in India - Multiplicity and Recognition of Trade Unions - Major Provisions of Trade Union Act 1926.

UNIT III

Collective Bargaining - Meaning -Nature - Types - Process and Importance of Collective Bargaining - Pre-requisites - Issues involved - Status of Collective Bargaining in India - Functions and role of Trade Unions in collective bargaining - Workers' Participation in Management – Consent - Practices in India - Works Committees - Joint Management Councils - Participative Management and Co-ownership - Productive Bargaining and Gain Sharing.

UNIT IV

Discipline and Grievance Redressal Discipline - Causes of Indiscipline - Maintenance of Discipline and Misconduct - Highlights of Domestic Enquiries - Principle of Natural Justice - Labour turnover - Absenteeism - Grievance - Meaning of Grievance - Grievance Redressal Machinery in India - Grievance handling procedure - Salient Features of Industrial Employment (Standing Orders) Act 1946.

UNIT V

The Industrial Disputes Act, 1947 - Definitions of Industry - Workman and Industrial Dispute - Authorities under the Act: Procedure - Powers and Duties of Authorities - Strikes and Lock outs - Lay-off and Retrenchment - Provisions relating to Layoff - Retrenchment and closure - The Factories Act, 1948 - Provisions relating to Health - Safety - Welfare Facilities - Working Hours - Employment of Young Persons - Annual Leave with Wages.

SUGGESTED READINGS:

TEXT BOOKS

1. Padhi, P.K. (2012). *Industrial Relations and Labour Law* (2nd ed.). New Delhi: PHI Learning.

REFERENCES

1. Arun Monappa. (2012). *Industrial Relations and Labour Law* (2nd ed.). New Delhi: McGraw Hill Education.
2. Srivastav, S.C. (2009). *Industrial Relations and Labour Law* (5th ed.). New Delhi: Vikas Publishing House.
3. Venkata Ratnam, C.S. (2006). *Industrial Relations* (5th ed.). New Delhi: Oxford University Press.
4. Malik's, P.L. (2000). *Handbook of Labour and Industrial Law* (7th ed.). Eastern Book Company.
5. Sharma, J.P. (2011). *Simplified Approach to Labour Laws* (4th ed.). Bharat Law House (P) Ltd.

16PAU602A	DSE : 4 – ENTREPRENEURSHIP AND PROJECT MANAGEMENT	Semester VI			
		L	T	P	C
		6	2	-	6

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 become a entrepreneur with the best start up process.
5. To stimulate the women to become an entrepreneur by accessing various opportunities.
6. To know the taxation benefits for entrepreneur.

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. Choose the right project or product and able to analyze the idea to become an entrepreneur.
5. Have confidence to become an women entrepreneur.
6. Acquire the taxation benefits for entrepreneur.

UNIT I

Entrepreneurship - Definition - Nature and Characteristics of Entrepreneurship - Function and Type of Entrepreneurship Phases of EDP - Development of Women Entrepreneur and 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 - Subsidized Services - Subsidy for Market - Transport - Seed Capital Assistance - Taxation Benefit to SSI Role of Entrepreneur in Export Promotion and Import Substitution - MSMED Act.

SUGGESTED READING:

TEXT BOOKS

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

REFERENCES

1. Poornima, M. (2012), *Entrepreneurship Development Small Business Enterprises*. Pearson Education, Chanantimath.
2. Khanka. (2012). *Entrepreneurial Development*. New Delhi: Sultan Chand and Sons.
3. Gupta, C.B., & Srinivasan, N.P. (2007). *Entrepreneurial Development*. New Delhi: Sulthan Chand and Sons.
4. Saravanavel,P. (2001). *Entrepreneurial Development*. Madras: Ess Pee Kay Publishing House.
5. Prasanna Chandra. (2009). *Project Managemen* (7th ed.). New Delhi: Tata McGraw Hill.

COURSE OBJECTIVES:**To make the students**

1. To understand the concepts of International business
2. To know the export procedure for production and shipment
3. To enhance the students knowledge in EXIM policy
4. To have in-depth knowledge on different forms of Tariff and Non Tariff and its barriers.
5. To understand the recent International Financial Environment.
6. To know the recent organizational structure for International Business.

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

1. To understand the concepts of International business
2. To know the export procedure for production and shipment
3. To enhance the students knowledge in EXIM policy
4. Work and follow the procedure on different forms of Tariff and Non Tariff
5. Gather information to work on it and to manage the risk management.
6. Analyze the different organizational structure for International Business.

UNIT I

Introduction to International Business - Globalisation and Its Importance in World Economy - Impact of globalization - International Business Vs. Domestic Business - Complexities of International Business - Modes of entry into International Business - International Business Environment - National and Foreign Environments and their Components - Economic - Cultural and political - Legal Environments.

UNIT II

Theories of International Trade - An Overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage) - Commercial Policy Instruments - Tariff and Non-tariff Measures - Difference in Impact on Trade - Types of Tariff and Non Tariff Barriers (Subsidy, Quota and Embargo in detail) - Balance of Payment Account and Its Components - International Organizations and Arrangements: WTO - Its Objectives - Principles - Organizational Structure and Functioning - An overview of other organizations - UNCTAD - Commodity and other trading agreements (OPEC).

UNIT III

Regional Economic Co-operation - Forms of regional groupings - Integration efforts among countries in Europe - North America and Asia (NAFTA, EU , ASEAN and SAARC) - International Financial Environment - International Financial system and Institutions (IMF and World Bank - Objectives and Functions) - Foreign Exchange Markets and Risk Management - Foreign investments - Types and Flows - Foreign Investment in Indian Perspective

UNIT IV

Organizational Structure for International Business Operations - International Business Negotiations - Developments and Issues in International Business - Outsourcing and Its Potentials for India - Role of IT in International Business - International Business and Ecological Considerations.

UNIT V

Foreign Trade Promotion Measures and Organizations in India- Special Economic Zones (SEZs) and Export Oriented Units (EOUs) - FEMA Act 1999 - Measures for Promoting Foreign Investments into and from India - Indian Joint Ventures and Acquisitions Abroad - Financing of Foreign Trade and Payment Terms - sources of Trade Finance (Banks, Factoring, Forfaiting, Banker's Acceptance and Corporate Guarantee) and Forms of Payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

SUGGESTED READINGS:

TEXT BOOKS

1. Balagopal, T.A.S. (2010). *Export Management*, Mumbai: Himalaya Publications. Mumbai.

REFERENCES

1. Srinivasan, T.N., & Suresh D. Tendulkar. (2003). *Reintegrating India with the World Economy*. Washington: Institute for International Economics.
2. Connor, & David E. O'. (2006). *Encyclopedia of the Global Economy: A guide for students and researchers*. New Delhi: Academic Foundation.
3. Bibek Debroy., & Debashis Chakraborty. (2007). *The Trade Game: Negotiation trends at WTO and concerns of developing countries*. New Delhi: Academic Foundation.
4. Paul R. Krugman, Maurice Obstfeld, & Marc Melitz. (2016). *International Economics: Theory and Policy* (10th ed.). New Delhi: Pearson Education.
5. Rajiv Sikri. (2013). *Challenge and Strategy: Rethinking India's Foreign Policy*. New Delhi: SAGE Publication India Pvt., Ltd.
6. Francis Cherunilam. (2013). *International Trade and Export Management*. Mumbai: Himalaya Publications.
7. Dr. Varma., & Agarwal. (2006). *Foreign Trade Management*. New Delhi: Forward Book Depot.
8. Manab Adhikary. (2011). *Global Business Management*. New Delhi: Macmillan India Limited.

COURSE OBJECTIVES:**To make the students**

1. To understand the objectives of management accounting and Difference between Financial Accounting, Cost accounting and Management Accounting
2. To recognize the concept of Budget and Budgetary control.
3. To identify the Standard Costing and Variance Analysis
4. To understand the concept of marginal costing and Relevant Costs and Benefits
5. To know the operations of fund flow and cash flow statement.
6. To have in-depth knowledge in Accounting Standard.

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

1. Explain nature and scope of management accounting
2. Evaluate Costing systems, cost management systems, budgeting systems and performance measurement systems
3. Extend Classification of ratios, capital structure and leverage.
4. Analysis performance evaluation applications of management accounting.
5. Prepare management reports by using funds flow and cash flow statement.
6. Prepare the Financial Statement under the defined Accounting standard.

UNIT I

Introduction - Meaning - Objectives - Nature and Scope of Management Accounting - Difference between Financial Accounting, Cost Accounting and Management Accounting - Cost Control and Cost Reduction - Cost Management - Financial Statement Analysis - Trend Analysis - Comparative Statement - Common Size Statement.

UNIT II

Budgetary Control - Budgeting and Budgetary Control - Concept of Budget - Budgeting and Budgetary control - Objectives - Merits and Limitations - Budget Administration - Functional Budgets - Fixed and Flexible Budgets - Zero Base Budgeting - **Programme and Performance Budgeting**.

UNIT III

Standard Costing - Standard Costing and Variance Analysis - Meaning of Standard Cost and Standard Costing - Advantages - Limitations and Applications - Variance Analysis - Material - Labour - Overheads and Sales Variances - **Disposition of Variances - Control Ratios - Ratio Analysis** - Short term Solvency - Profitability - Turnover

UNIT IV

Marginal Costing - Absorption versus Variable Costing - Distinctive Features and Income Determination - Cost Volume Profit Analysis - Profit / Volume Ratio - Break-even analysis - Algebraic and Graphic Methods. Angle of Incidence - Margin of Safety - Key Factor - Determination of Cost Indifference Point - **Decision Making - Steps in Decision Making Process - Concept of Relevant Costs and Benefits - Various Short Term Decision Making Situations** - Profitable Product Mix - Acceptance or Rejection of Special / Export Offers - Make or Buy - Addition or Elimination of a Product Line - Sell or Process Further - Operate or Shut Down - Pricing Decisions - Major factors influencing pricing decisions, various methods of pricing.

UNIT V

Contemporary Issues - Funds Flow Statement - Schedule of Changes in Working Capital - Calculation of Funds from Operation - Sources and Applications of Funds - Cash Flow Statement - Cash from Operation - Inflow and Outflow of Funds - Responsibility Accounting - Concept - Significance - Different Responsibility Centres - Divisional Performance Measurement - Financial and Non-Financial measures - Transfer Pricing - Accounting Standards (Theory Only) - AS 3: Cash flow Statement - AS 21: Consolidated Financial Statement - AS 23: Accounting for Investments in Associates in Consolidated Financial Statement.

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

SUGGESTED READINGS:

TEXT BOOKS

1. Maheswari, S.N. (2009). *Management Accounting*. New Delhi: Sultan Chand & Sons.

REFERENCES

1. Horngren, C.T., Gary L. Sundem, Jeff O. Schatzberg, & Dave Burgstahler. (2008). *Introduction to Management Accounting* (14th ed.). New Delhi: Pearson Prentice Hall.
2. Arora, M.N. (2009). *A Textbook of Cost and Management Accounting* (8th ed.). New Delhi: Vikas Publishing House Pvt Ltd.
3. Khan, M.Y., & Jain, P.K. (2013). *Management Accounting: Text Problems and Cases* (6th ed.). Mumbai: Tata McGraw-Hill Education.
4. Maheshwari, S.N. & Maheshwari, S.K. (2009). *A Textbook of Accounting for Management* (1st ed.). New Delhi: Vikas Publishing House Pvt. Limited.

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 communicate orally and in written form Concept of management in retail business.
5. To have in-depth knowledge on Retail strategies.
6. To understand the importance of Servicing the Retail Customer

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

1. Understand the features of Retailing.
2. Knowledge in the theories of Retail Development
3. Knowledge in global Retail Markets.
Communicate orally and in written form Concept of management in retail business.
4. Understand the Concept of management, Behaviour as individual, group and organization.
5. Implement the right retail strategies to make success the retail business.
6. Follow and take decisions related to Servicing the Retail Customer

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.

SUGGESTED READING:

TEXT BOOKS

1. Swapna Pradhan. (2014). *Retailing Management* (2nd ed.). New Delhi: The Mc Graw- Hill Companies.

REFERENCES

1. Cullen, & Newman. (2006). *Retailing - Environment and Operations* (1st ed.). New Delhi: Cengage Learning EMEA.
2. Berman, & Evarv. (2012). *Retail Management* (12th ed.). New Delhi: Prentice Hall.
3. Bajaj, Tuli, & Srivastava. (2010). *Retail Management* (2nd ed.). New Delhi: Oxford University Publications.
4. Gibson G Vedamani. (2012). *Retail Management: Functional Principles and Practices* (4th ed.). New Delhi: Jaico Publishing House.
5. Harjit Singh. (2011). *Retail Management* (2nd ed.). New Delhi: S. Chand Publication.
6. Burman Barry, & Joel Evan. (2006). *Retail Management*. New Delhi: Macmillan.
7. Geroqe H. Lucas, Robert P. Bush, & Larry G. Gresham. (2004). *Retailing*. New Delhi: All India Publishers.

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.

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

Report should contain

- Introduction
 - Introduction about the industry
 - Introduction about the Company
 - Review of literature – Minimum 10 papers from referred journal
 - Need for the Study
 - Objectives
- Research Methodology
 - Research Design
 - Sampling Design
 - Sources of Data Collection
 - Tools used for analysis
 - Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)