

SEMESTER –II			
Allied Information Technology And Business			
Code:15UCOA21	Hrs/Week: 6	Hrs/Sem : 90	Credits : 5

Objective:

To provide knowledge on the use and application of computers in accounting and to enable the students to know about the emerging trends in computer technology.

Unit I – Introduction to Computer System:

Introduction to computers – Characteristics- Advantages. Classification of digital computer system – Number system – Anatomy of digital computer – Application of Information Technology in business and industry.

Unit II –Computer Architecture:

Word processor – Spreadsheets –Compilers-Interpreters. Memory units –RAM-ROM-PROM-EEPROM-EEPROM. Storage devices – Mass and auxiliary . Input devices - Keyboards-Mouse etc.Output devices- Monitor-Printer etc.

Unit III – Computer Software:

Introduction to Computer software– System software-Application software.Operating system – Functions-Classification. Programming languages – Low level-High level languages.

Unit IV –Database Management Systems:

Data processing – Data versus Information-Quality of good information. File processing – Sequential and Direct access processing. Introduction to data base management system – Characteristics of data in a data base –Types of DBMS. Data base design-Data normalization.

Unit V –Internet and Intranet:

Internet and world wide web – Internet access-Dial up and direct connection. Internet protocols-Advantages and disadvantages.Electronic mail – Need- Importance- Advantages and disadvantages.Intranets-

Text Book:

Fundamentals of Information Technology – Alexis Leon and Mathew's Leon – Vikas Publishing House.Chennai.

References:

1. Efraim Turban, Introduction to Information Technology - Wiley India Pvt. Ltd.
2. Alexis Leon, Introduction to computers - Vikas Publishing House.Chennai.

SEMESTER –III			
Part III Core V Advanced Accounting			
Code:15UCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

To expose the students to advanced accounting issues.

Unit I – Branch and Departmental Accounts:

Branch accounting – Debtors system – Invoice price method (excluding independent branches and foreign branches) – Departmental accounts – Allocation of common expenses – Departmental transfer at invoice price.

Unit II – Hire Purchase and Installment System:

Hire purchase and Instalment system – Calculation of interest – Calculation of cash price – Default and repossession – Difference between hire purchase and instalment.

Unit III – Introduction to Partnership Accounts and Admission:

Partnership accounts – Definition – Legal requirements – Partner’s capital account. Admission of a partner – New Ratio –Sacrifice ratio- Revaluation – Treatment of Good will

Unit IV - Partnership Accounts- Retirement and Death:

Retirement – Gaining ratio- Settlement of Retiring partner’s loan/c– Death– Settlement of Executors

Unit V Partnership – Dissolution:

Dissolution of a firm – Realisation account –Insolvency of one partner –Insolvency of all partners – Rule in Garner vs Murray- Piece meal distribution of cash.

Theory :30% Problem:70%

Text Book:

- 1.Reddy .T.S. and Murthy.A.Advanced Accountancy- Vol-I—Margham Publications, Chennai-17

References:

- 1.Gupta and Radhasamy (2010) , Advanced Accounts-Volume II - Sultan Chand & Sons, New Delhi.
- 2.S.P.Jain & Narang (2010), Practical problems in Advanced Accountancy – Kalyani Publishers, New Delhi.
- 3.S.N. Maheswari, Advanced Accounting – Vikas Publishing House, New Delhi.
4. ArulrajPonnudurai-Accountancy-Vol-III- Sathya Publications Tirunelveli-5.

SEMESTER –IV			
Part III Core VIII - Corporate Accounting			
Code:15UCOC41	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

To expose the students to the practice of maintenance of company accounts as per the revised Indian accounting Standards.

Unit I - Issue of Shares:

Issue of shares – at par, premium and discount – Forfeiture of shares – Redemption of preference shares.

Unit II - Issue of Debentures:

Issue of Debentures – Redemption- Sinking fund – Own debentures – Ex-interest and cum-interest

Unit III - Profit Prior to Incorporation and Final Accounts:

Profit prior to incorporation – Final accounts simple problems (Excluding calculation of managerial remuneration)

Unit IV - Amalgamation Absorption and External reconstruction:

Amalgamation – Absorption – External reconstruction – Purchase consideration – Calculation of purchase consideration-Accounting entries.

Unit V –Internal Reconstruction and Liquidator’s Final Statement of Accounts

Alteration of share capital and internal reconstruction – Liquidator’s final statement of account.

Theory:30% Problem:70%

Text Book:

1.Reddy .T.S. and Murthy.A.Corporate Accounting—Margham Publications, Chennai-17

References:

- 1.S.P. Jain & K.L. Narang, Advanced Accountancy – Kalyani Publishers, New Delhi.
2. R.L. Gupta and M. Radhaswamy 2003, Advanced Accountancy – Volume-II,Sultan Chand & Sons, New Delhi.
3. Dr.M.A.Arulanandam& K.S. Raman, Corporate Accounting-Himalaya Publishing house,Mumbai.

SEMESTER –V			
Part III Core X - Income Tax Law & Practice I			
Code:15UCOC51	Hrs/Week: 7	Hrs/Sem:105	Credits : 5

Objective:

To help students understand and apply basic concepts and provisions of Income tax act 1961 and to help students compute different heads of income

Unit I: Introduction:

Basic concepts and definition – Agricultural income — Residential status – Tax Incidence – Problems.

Unit II: Salaries:

Income under the head salary - Different forms – Allowance – Perquisites - Computation Problems

Unit III: House Property:

Income under the head House Property – Deductions – Computation - Problems

Unit IV: Profits and gains:

Income under the head profits and gains from business or profession – Deduction Expressly allowed – General deductions – computation – Problems

Unit V: Capital gains and Income from other sources:

Income under the head capital gains – Types – Exemption – Computation – Problems – Other Sources – Simple problems only.

Note: Theory - 40% Problem - 60%

Text Book :

1.Mehrotra H.C. and.S.P. Goyal , Income tax law & accounts – Sahitya Bhawan Publication, Agra.

References:

1.Bagavathi Prasad – Income Tax Law and Practice – Wishwa Prakashan, New Delhi. 2.Lal B.B., Direct taxes – Konark Publishers Pvt Ltd, Delhi.

SEMESTER –VI			
Part III Core XIII - Income Tax Assessment			
Code:15UCOC61	Hrs/Week: 6	Hrs/Sem:90	Credits : 5

Objective:

To help students understand and apply tax rate and deductions. and to help students compute income of individuals, firms etc.,

Unit I: Clubbing of Income and Set off :

Income from other sources – Computation – Clubbing of income – Set off and carry forwards – Problems. Exempted Income.

Unit II: Deductions

Deductions from gross total income – Tax rate – Simple Problems only.

Unit III: Procedure for filing of return

Returns – Types – Belated return – Defective return – Assessment – Tax deducted at Source – E-Filing – PAN.

Unit IV: Assessments

Assessment of individuals and H.U.F - Computation - Simple Problems only.

Unit V: Partnership firms

Assessment of firms – Book profit – Computation – Simple Problems only.

Note : Theory :40% Problem 60%

Text Book:

1.Mehrotra H.Cand Goyal S.P. , Income tax law & accounts– Sahitya Bhawan Publication, Agra.

References:

1.Bagavathi Prasad , Income Tax Law and Practice – Wishwa Prakashan New Delhi. 2.Lal B.B., Direct taxes – Konark Publishers Pvt Ltd, Delhi.

SEMESTER –VI			
Part III Core XV - Management Accounting			
Code:15UCOC63	Hrs/Week: 6	Hrs/Sem : 90	Credits : 5

Objective:

To acquaint the students with accounting concepts, tools and techniques for Managerial decisions.

Unit I Introduction to Management Accounting& Ratio Analysis:

Meaning - Objectives and Scope of Management Accounting - Functions - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Advantages - Limitations. Tools of Financial Statement Analysis (Theory only).

Ratio analysis: Meaning - Importance - Limitations - Ratio Analysis for Liquidity, Activity, Solvency and Profitability.

Unit II Funds Flow and Cash Flow Analysis:

Funds Flow Analysis: Concept of Fund- Schedule of changes in working capital - Preparation of Funds flow statement.

Cash Flow Analysis: Cash from operations - Preparation of Cash Flow Statement.

Unit III Marginal Costing:

Meaning of Marginal cost and Marginal costing - Advantages and Limitations of Marginal costing - Contribution - P/V ratio - BEP - Margin of safety - Applications of marginal costing in managerial decision making: Fixation of selling price - Key factor - Make or Buy - Selection of suitable product mix.

Unit IV Budgetary Control:

Meaning of budget - Budgetary Control - Objectives - Features - Advantages - Limitations - Preparation of Budgets: Production budget - Purchases Budget - Sales Budget - Cash budget - Flexible budget.

Unit V Standard Costing: Meaning of Standard cost and Standard costing - Advantages and Limitations of Standard costing - Comparison between standard costing and Budgetary control - Analysis of Variances: Material Variances - Labour variances - Overhead Variances using Two variance method only.

Note: Theory – 30% Problems – 70%

SEMESTER –V			
Self Study-Salesmanship			
Code:15UCOSS1			Credit : 1

Objective

To introduce the art of salesmanship and train the students about the basic skills for successful salesman.

Unit I – Salesmanship

Salesmanship – Meaning – Definition – Characteristics of salesmanship – Importance of salesmanship.

Unit II – Personal selling

Personal selling – Steps involved in personal selling – Qualities of successful salesman.

Unit III – Knowledge of Customers

Meaning – Definition – Classification of customers.

Unit IV –Handling Objections

Meaning – Reasons for raising objections - procedure for handling objections –.

Unit V – Sales talk

Meaning of sales talk- Essentials of effective sales talk- Methods of closing the sales.

Text Book: -

1. Sahu P.K., and Raut K.C.. Salesmanship and Sales management-Vikas publishing House Pvt. Ltd., New Delhi..

References: -

- 1..Rustom Davar S. Sohrab Davar R. and Nulsi R.-Salesmanship and Publicity-Vikas publishing house pvt. Ltd., N New Delhi.
2. Pillai, R.S.N. & Bhagavathi, - Salesmanship, S.Chand & Co, New Delhi – 2005

SEMESTER –V			
Part III Core Integral I Corporate Governance			
Code:18UCCI51	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision : To have basic knowledge on the laws governing the companies

Mission : To enable students to have an adequate knowledge on laws of a company

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the corporate social responsibility.	1,2	Un
CO – 2	understand the legal framework.	1,2	Un
CO – 3	know about the auditing and social accounting.	1,2,3	Un
CO - 4	understand the corporate legislation.	2,5	Un
CO – 5	understand the contribution of NGO.	2,5	Un
CO – 6	understand the powers and responsibilities of corporate board.	2,5	Un
CO – 7	understand the schemes of government.	4,5	Un
CO - 8	know about stakeholders responsibilities.	1,4,5	An

SEMESTER V			
Part III	Core Integral I	Corporate Governance	
Code: 18UCCI51	Hrs/Week: 5	Hrs/Sem: 75	Credits:4

Unit I Introduction

Introduction - Meaning – Definition-Nature – Features- Objectives - Benefits- Importance- Significance- Transparency and Accountability – Legal Frame work.

Unit II Corporate Board Management

Corporate Board Management – Structure –Composition of the Board –Size of the Board – Powers – Responsibilities – Functions - Code of Conduct – Training - Effectiveness

Unit III Corporate Social responsibilities

Contribution of NGO's to corporate social responsibility – Characteristics – types – social welfare schemes of the government –UNDP -UNICEF

Unit IV Corporate Legislations

Legislations and Corporate social responsibility – corporate legislations – labour – stake holders – environmental legislations

Unit V Social Accounting

Social Accounting, Auditing and Reporting – Social accounting – Social Auditing – Corporate social reporting – Auditing the social reporting process

Text Book:

1. Balachandran, V. Chandrasekaran. *Corporate Governance Ethics and Social Responsibility*. New Delhi: PHI Learning Pvt Ltd,.

SEMESTER –VI			
Part III Core Integral III Securities Law and Financial Markets			
Code:18UCCI61	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision: Seeks to adhere to sound, conservative business principles to provide an attractive investment environment.

Mission: To enable the students to learn about an organized, fair, transparent, and efficient market for trading securities and to deepen the knowledge about the securities law and financial instruments.

Course Outcome:

CO.No	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	know the various theories of security law and types of financial market.	1,2	Un
CO-2	enhance their analytical skills through extensive and in-depth discussion of the financial markets.	2,5,8	An
CO-3	demonstrate in-depth knowledge of the legal rules on mutual fund and shares.	2,5,8	Ap
CO-4	display a thorough understanding of the various Financial Markets Act.	4,5,8	Un
CO-5	analyse to what extent a financial market satisfies the conditions of an efficient market.	5,8	An
CO-6	possess the ability to discuss and write about the theory of financial markets.	5,8	Un
CO-7	know the various risks involved in trading derivative instruments.	2,5	Un
CO-8	understand the roles and power of SEBI.	2,5	Un

SEMESTER – VI			
Part III	Core Integral III	Securities Law And Financial Markets	
Code: 18UCCI61	Hrs/Weeks: 5	Hrs/Sem:90	Credits:4

Unit – I Financial Market

Financial Market- Capital Market – Money market –Participants and Instruments in Capital market & money market

Unit – II Securities Exchange Board of India

Securities Contract (Regulation) Act, 1956-Object of the Act- Regulatory framework governing Indian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Bye laws- Membership in Stock exchange- Eligibility- Powers of Central Government

Unit – III New issue market and Investors Protections

New issue market –Parties involved in the new issue market –Govt and Statutory agencies- Collection centers- Placement of issue –Allotment of shares –Investors Protection in the Primary market – secondary market – role of intermediaries

Unit – IV Mutual Fund

Mutual Fund – Meaning –Definitions –Types –Performance, Evaluation –SEBI Regulations on mutual fund-Mutual Fund current scenario

Unit – V Depositories Act and Credit Rating

Depositories Act, 1996- Importance-definition –Depository Participants-Dematerialization – Opening of Demat - SEBI Regulations - Credit Rating – Concepts – Importance- Benefits in India – Rating process –Rating symbols

Text Book:

1.Gordon. E. & Natarajan .*Financial Market & Services*. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Gurusamy. S. *Indian Financial System*. Chennai: Vijay Nicole Imprints Private Limited.
2. Natarajan L. *Financial Market & Services*. Chennai: Margham Publications.
3. Anil Agashe, *Financial Services, Markets & Regulations*, New Delhi: Himalaya Publishing house.
4. Gupta N.K., Monika Chopra, *Financial Markets Institutions & Service*, Chennai: ANE Books.
5. Shashi K.Gupta, Nisha Agarwal, Necti Gupta, *Financial Market & Services*, Ludhiana: Kalyani Publishers.

SEMESTER –I			
Part III	Allied II	Business Information System	
Code:18UCOA12	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision:

To equip students with skills of managing a business enterprise.

Mission:

To enable students to have thorough knowledge in principles of management.

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	gain thorough knowledge about the principles of management.	1,2,3	Un
CO – 2	understand nature of management and apply the various functions in business.	1,2,3	Ap
CO – 3	know about principles of organization and its forms.	1,4	Ev
CO – 4	understand the motivational theories.	1,2,6	Ap
CO – 5	familiarise with the controlling and co-ordination techniques.	1,4	Ap
CO – 6	exhibit knowledge on importance of controlling and techniques of controlling.	2,7	Ap
CO - 7	analyse the importance of decision making in business.	1,2,6	An
CO - 8	outline the methods of motivation.	7,8	Cr

SEMESTER –I			
Part III	Allied II	Business Information System	
Code:18UCOA12	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Unit I – Introduction to Computers

Computer: History- Evolution - Characteristics- Benefits and Problems of Computerization to business firms- Input & Output Devices.

Unit II – Internet

Internet service providers: Creating an E-mail account- Sending and Receiving messages with attachments- Multimedia and its Applications.

Unit III – MS-Word

MS-Word: Formatting pages, working with columns- Constructing high quality tables.

Unit IV – MS – Excel

MS – Excel: Entering and Editing cell entries- Working with numbers – Changing worksheet layout.

Unit V – MS- PowerPoint:

MS- PowerPoint: Creating a basic presentation – Formatting and checking text- Applying transition and animation effects.

(Practical: 20 hours per Semester)

Text Book:

Vikas Gupta-*Comdex Computer Course Kit, Windows XP with Office 2007*. New Delhi: Dreamtech Press,

Books for Reference:

1. Introduction to Computers and their Applications to Banking .New Delhi: T. N. Srivastava, Macmillan India, Ltd.
2. Sanjay Saxena, *MS Office XP to Everyone*. Chennai: Vikas Publishing House Pvt. Ltd.

SEMESTER –II			
Part III	Core-IV	Principles of Marketing	
Code:18UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

Create proficient marketing executives.

Mission:

To provide knowledge on concepts of marketing and awareness on the various issues in marketing

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand the nature, importance and classification of markets.	1,2	Un
CO – 2	understand the functions of marketing and marketing mix.	1,2	Un
CO – 3	evaluate the life cycle of products.	1,2,3,5	Ev
CO - 4	know the importance of sales promotion, advertising and qualities of successful salesmen.	2,3,4	Ap
CO - 5	understand about the product line and product life cycle through modification.	1,4	Ap
CO - 6	demonstrate the importance of branding and packaging.	2,4,5	Ev
CO - 7	know the objectives and methods of pricing.	1.2.3	Un
CO - 8	analyse the pros and cons of the various channels of distribution.	4,5	Cr

SEMESTER –II			
Part III	Core IV	Principles of Marketing	
Code:18UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I - Market and Marketing:

Introduction – Evolution – Meaning of market – Definition of market – Classification of markets– Marketing – Features of marketing – Importance of marketing – Is marketing Science or Art? –Approaches to the study of marketing – Modern marketing.

Unit II - Marketing System, Marketing Mix, Marketing Functions:

Marketing mix – Meaning - Definition – Elements – Problems - Marketing system – Meaning – Marketing process – Concentration – Dispersion – Equalization – Marketing functions – Classification-Online marketing- Characteristics and Benefits

Unit III - Product Planning and Development:

Product planning and development meaning and importance – Steps involved in the development of a new product - Product Line – Modification - Trading Up and Trading Down – Product Life Cycle.

Unit IV - Branding, Packaging and Pricing:

Branding, Meaning – Uses – Registration – Essentials of a Good Brand – Kinds – Packaging andlabelling – Need - Requisites of a good package – Kinds – Merits – Pricing – Objectives – Kinds– Methods of Pricing.

Unit V – Promotion and Distribution

Sales promotion –Importance - Kinds of sales Promotion- Personal Selling – Salesmanship- Importance - Qualities of salesmen -Kinds of Customers -Advertising –Functions- Advantages – Criticism of advertising –Advertising Media .

Text Book

Pillai R.S.N. &Bagavathi, *Marketing*.New Delhi: Sultan Chand & sons.

Books for Reference:

1. Rajan Nair, *Marketing*. New Delhi:S. Chand & Sons.
2. Philip Kotler, *Marketing*. New Delhi: Prentice Hall of India Pvt Ltd.
- 3 .Memoria& Joshi, *Principles of Marketing*. New Delhi: MC GrawHill International.

SEMESTER –I			
Part III	Core II	Corporate Culture and Practices	
Course Code:21UCCC12	Hrs/Week: 5	Hrs/ Sem: 75	Credits : 4

Objectives:

- To create an understanding to the students of the importance of Corporate Culture and Practices
- To provide the macro-socio-cultural factors that influence corporate culture

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	study the value in shaping Corporate Culture	1,2	Un
CO-2	impart with the knowledge of cultural variables, mission & vision	2,3	Un
CO-3	develop the operational values and vision to the students	2,4	Un
CO-4	learn the socio cultural factors that influence corporate culture	5,8	Ev
CO-5	familiarize the students on different models of corporate culture	1,5,7	Un
CO-6	provide knowledge on the growth of corporate culture	1,5	Ap

SEMESTER –I			
Part III Core II	Corporate Culture and Practices		
Code:21UCCC12	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I: Introduction

15 Hrs

Meaning - Definition - Importance and scope - Role of values in shaping Corporate Culture. Cultural variables: Individual –Social -National and Professional variables.

Unit II: Creating Corporate Culture

15 Hrs

Establishing values - Creating Vision –Operationalising Values and Vision – Socialization of employees to the Corporate Culture.

Unit III: The Cultural Web

15 Hrs

Organizational structure – rituals& routines - stories& symbols – Heros & power structures – control systems. Edgar Schien’ approach to organizational culture - Hofstead’s findings on cross-cultural dimensions.

Unit IV: Managing Cultural Change

15 Hrs

Managing Cultural Change: Introduction to Cultural change – Meaning - key elements of change - the change process – creating and sustaining corporate culture.

Unit V : Typologies of Corporate Culture

15 Hrs

Deal & Kennedy’s Corporate Tribes model - Handy’s Typology: Power culture – role – Task culture - Entrepreneurial – strategic -. Amarchand & Jayaraj’s model - Growth – Person-oriented - Mixed and Weak culture.

Text books:

1. Ulrich. *Managing Corporate Culture*.Bengaluru:Macmillan publications.2016
2. Terrence E.Deal& Allen A. Kennedy. *Corporate cultures the rites and rituals of corporate life*.New Delhi.Sultan Chand: 2016
3. Addison-Wesley.*Corporate Culture*.International Book house:2018

Books for References:

- 1.Amarchand&B.D ,J. Jayaraj. *Corporate Culture & Organisational Effectiveness*. New Delhi:Global Business Press.2011
2. Biswas R.K. *Organisational Climate and Culture*.New Delhi: Altar Publishing House.2017

SEMESTER – II			
Part III	Core-IV	Corporate Finance	
Course Code:21UCCC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objectives:

- To enable the students on the recent trends in Capital Market.
- To understand the Application of Finance to Business

Course Outcome :

CO. No.	Upon completion of this Course Students will be able to	PSO's addressed	Cognitive Level
CO 1	understand the functions & Objectives of Corporate Finance	1,2	Un
CO 2	understand the need for Capitalization	2,3,4	Ap
CO 3	gain knowledge on the Capital Structure	2,3	Un
CO 4	study the different types of Cost of Capital	3,4,5	Un
CO 5	evaluate the determinants of Working Capital	3,4,5	Ev
CO 6	know about the different sources of Financial Markets	1,2	Ap

SEMESTER –II			
Part III	Core IV	Corporate Finance	
Code:21UCCC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

UNIT-I- Corporate Finance (15 hrs)

Corporate Finance-Meaning- Nature and Scope of Corporate Finance- Functions-Objectives - Profit maximization- Wealth Maximization-Finance manager and his role.

UNIT-II- Financial Planning (15 hrs)

Financial planning-Characteristics of a sound financial plan-Factors affecting financial plan - Need for financial plan-Capitalization-Over Capitalization- Under Capitalization.

UNIT-III-Capital structure (15 hrs)

Capital Structure-Business and Financial risks-Financial and Operating leverage- Sources of funds- Share capital-Debt Capital.

UNIT-IV- Cost of Capital (15 hrs)

Cost of Capital-Importance of the cost of Capital -Different types of capital- Average cost of capital-Working capital-Determinants of Working capital- Sources of Working Capital.

UNIT-V-Financial Markets (15 hrs)

Financial markets-Money markets-Primary Market-Secondary market -Recent trends in capital market.

Text Books:

Aswath Damodaran.*Corporate Finance Theory and Practice*.William Publishing house:2015

Reference Books:

- 1.Shashi K.Gupta, Anju Gupta.*Business Finance*.New Delhi: Kalyani Publishers.2013
2. Vishwanath S.R, *Corporate Finance Theory and Practice Sage Response*. Second edition, Murthy.A,Madurai. *Financial Management*.Margham Publications.2011
3. Prasanna Chandra.*Fundamental of Financial Management*. TMH.
4. Indian Institute of Banking & Finance.*International Corporate Finance*.India.Macmillan Publishers :2013

SEMESTER III			
Part III Core Skill Based Banking and Financial Services			
Course Code: 21UCCS31	Hrs/Week :4	Hrs/Sem : 60	Credits : 4

Objectives

- To equip the students to study and compare the performance of public and private sector banks.
- To enable the students to gain knowledge on venture capital funding and start up challenges.
- To help students to discover the status of securitization in India

Course Outcome

S. No.	Upon the completion of this course , students will be able to	PSO Addressed	CL
CO 1	acquaint the recent trends in banking system	1,2,5	Ap
CO 2	discover the banking technologies	1,2,5	Ap
CO 3	discern on the categories in merchant banking	1,2,5	Un
CO 4	familiarize the credit rating activities	1,5,8	An
CO 5	gain knowledge on venture capitalizing	1,5,6	Ev
CO 6	perceive the role and structure of Financial system	1,2	An

SEMESTER III

Part III	Core Skill Based	Banking and Financial Services		
Course Code: 21UCCS31	Hrs/Week :4	Hrs/Sem : 60	Credits : 4	

Unit-1 Introduction to Indian Financial System 12 hours

Introduction to Financial system – Major Components of financial system. Financial Instruments – Money market – Capital market. Financial Institution – Banking and Non banking Financial Institution and Overview of Financial services in India

Unit-2 Commercial bank 12 hours

Commercial Bank - Structure, Functions - Primary & secondary function, Role of commercial banks in socio economic development, Banking Technology- ATMs-Internet banking– Mobile banking-Debit, Credit and Smart cards– Electronic Payment systems MICR-Cheque Transaction-ECS- EFT– NEFT-RTGS.

Unit-3 Merchant Bank 12 hours

Merchant Bank- Categories, Services offered by merchant bank – Issue Management – Project Management – Loan Syndication – Portfolio Management – Corporate Counselling – Managing Joint Ventures , Code of Conduct for Merchant bankers, Merchant banking in India

Unit-4 Credit rating 12 hours

Credit rating - Meaning – Nature and Scope of Credit Rating – Features of Credit Rating – Process of Credit Rating – SEBI Regulations – Rating Agencies of India and their symbols .

Unit-5 Venture 12 hours

Venture capital - Nature and Scope of venture Capital Financing – Features of venture capital Process – Venture Capital financing stages – Advantages and Disadvantages of Venture Capital. Venture Financing Schemes in India.

TEXT BOOK

1. Mukund Sharma . *Banking and Financial Services*. Himalaya publishing. New Delhi: 2015

Books for Reference

1. Gordon & Natarajan .*Financial Markets and Services*. Himalaya publishing. New Delhi:2011.
2. Padmalatha& Justin Paul, Pearson. *Management of Banking and Financial services*. Pearson India Education Services Pvt. Ltd :2017
3. Vij&Dhavan .*Merchant Banking & Financial services*. McGraw Hill. New delhi: 2011.
4. Pratap G Subramanyam .*Investment Banking*. Tata McGraw Hill: 2012.
5. Khan M Y .*Financial services*. McGraw Hill:2018.

SEMESTER –IV			
Part III	Core Skill Based	Corporate Law and Secretarial Practice	
Course Code: 21UCCS41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objectives:

The students will be able to :

- identify the various documents required to bring the company into administration
- know the basic practices and concepts of company management

Course Outcome:

S. No.	Upon the completion of this course, the students will be able to	PSO addressed	CL
CO1	understand the concepts and principles of company law	1,2	Ap
CO2	understand the secretarial duties regarding the formation of company	1,2,5	Ap
CO3	gain knowledge through different documents in the company	1,2,5	Ap
CO4	familiarize the doctrine of memorandum	1,2,5	Ap
CO5	state the relevant law and discuss the secretarial duties	1,5,8	Ap
CO6	analyze different types of companies	1,8	Ap

SEMESTER IV			
Part III Core Skill Based Corporate Law and Secretarial Practice			
Course Code : 21UCCS41	Hrs/Week : 4	Hrs/Sem : 60	Credits : 4

Unit-I Companies Act (12 hrs)

Companies Act 2013 - History of Company Law – Definition of Company Characteristics - Formation of company – Incorporation – Effects of Registration – Promoter –Preliminary contracts- Secretarial Duties

Unit-II Kinds of Companies (12 hrs)

Types of companies - Private company – Public Company – Distinction – Special privileges of private company – Holding company - subsidiary company – Government company– Foreign company – one person company – Secretarial Duties

Unit-III Legal Documents of the Company (12 hrs)

Memorandum of Association – it's clauses – Alterations - Articles of Association –contents– alterations - Distinction between the two - Doctrine of ultravires – Secretarial duties. – Functions and Legal status - Secretarial Duties

Unit-II Kinds of Meetings (12 hrs)

Annual General Meeting – Annual report –Secretarial duties connected with meetings –proxies – Extraordinary General Meeting - Meetings of Board of Directors – Resolutions –Motions– Minutes – Agenda – Secretary's duties with regard to preparation of minutes and reports.

Unit-III Company Secretary and Responsibilities (12hrs)

Company Secretary – Types of Secretaries – Importance – Functions – Appointment, qualification, Rights - Duties and Liabilities - Scope of secretarial work.

Text Book:

1. Kapoor. N.D. *Elements of company Law*. New Delhi: Sultan Chand & Sons.

Books for Reference:

1. Kuchal M.C. *Company Law*. Noida: VikasPublications.2006.
2. Avtarsigh. *Company Law*. Lucknow: Eastern BookCompany.2018.
3. Dr. G.K. Kapoor, Dr. Sanjay Dhamija, Dr. Vipin Kumar. *Company Law*. New Delhi: Taxmann(P) PublicationsLtd.2021.

SEMESTER –I			
Part III	Allied I	Business Information System	
Course Code: 21UCOA11	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objectives

- To equip the students on the use of computers in business.
- To acquire hands-on experience in the use of Micro soft office programs.

Course Outcomes :

CO. No.	Upon completion of this course, students will beable to	PSO addressed	CL
CO – 1	gain thorough knowledge about the fundamentals of MS Word	2,4,5	Un
CO – 2	practice the applications of computer inadministration level	1,2,3	Ap
CO – 3	familiarize the calculations made in excel sheets	1,2,4	Ap
CO – 4	present skills with power point	1,3,5	Ap
CO – 5	design the documents with various formats and designs	1,3,4,5	Ap
CO – 6	exhibit knowledge on important application in Internet and email	2,3,5	Ap
CO – 7	analyse the importance of MS Office in business enterprises.	1,2,6	An
CO – 8	create the methods of forming MS Access	1,3,5	Cr

SEMESTER –I			
Part III	Allied I	Business Information System	
Course Code: 21UCOA11	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I – MS-Word (12 hours)

Basic Computing Skills: Word Insert Menu - Comment, Header, Footer, Page Number, Text Box, Quick parts, Word Art, Date and Time -Design and Page Layout Themes, Colors, Fonts, Paragraph Spacing, Effects, Water Mark, Page Color, Page Border - Introduction to mail merge-Mail Merge with labeling.

Unit II – MS – Excel (12 hours)

MS – Excel: Entering and Editing Cell Entries- Applications of Formula, Calculations of Commission and Inserting chart – Chart types - Working with Numbers– Changing - Worksheet Layout.

Unit III – MS- PowerPoint (12 hours)

MS- Power Point: Creating a basic presentation – Formatting and checking text- Applying Transition and Animation effects.

Unit IV – MS- Access (12 hours)

Introducing Access: Database – Tables, Queries, Forms, and Other Objects - Creating a Database Table – Opening and Viewing Tables – Entering and Altering Table Fields – Field Properties for Making Sure that Data Entries are Accurate – Finding and Replacing Data.

Unit V – Internet and Email (12 hours)

Creating an E-mail account- Sending and Receiving messages with attachments - Mail merge - Multimedia and its Applications in various sectors advantages – Emerging technologies in Multimedia.

Practical: 30 hours

Text Book:

Vikas Gupta.*Comdex Computer Course Kit, Windows XP with Office* ,New Delhi: Dreamtech Press 1st Edition 2017.

Books for Reference:

1. Srivastava T. N. *Introduction to Computers and their Applications to Banking*, New Delhi:Macmillan India, Ltd. , 1st Edition 2000.
2. Sanjay Saxena. *MS Office XP to Everyone ; 1st Edition*, Chennai: Vikas Publishing House Pvt. Ltd., 2009.

SEMESTER – II			
Part III	Core-IV	Principles of Marketing	
Course Code:21UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objectives

- Create proficient marketing experts
- To provide knowledge on concepts of marketing and awareness on the various issues in marketing

Course Outcomes :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand the nature, importance and classification of markets.	1,2	Un
CO – 2	understand the functions of marketing and marketing mix.	1,2	Un
CO – 3	evaluate the role of wholesalers and retailers.	1,2,3,5	Ev
CO - 4	demonstrate the importance of sales promotion, and qualities of successful salesmen.	2,3,4	Ev
CO - 5	understand about the product planning ,development and product life cycle through modification.	1,4	Un
CO - 6	demonstrate the importance of advertising.	2,4,5	Ev
CO - 7	assess the objectives and methods of pricing.	1,2,3	Un
CO - 8	analyse the pros and cons of the various channels of distribution.	4,5	An

SEMESTER –II			
Part III	Core IV	Principles of Marketing	
Course Code: 21UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I - Market and Marketing (15 hours)

Meaning of market – Definition of market – Evolution -Classification of markets - Marketing – Features of marketing – Importance of marketing –Modern marketing - Online marketing- Social Media marketing Instagram, Facebook, Whats app.

Unit II -Marketing Mix, Marketing Functions (15 hours)

Marketing mix 4P's –Definition – Modern Marketing Mix 7P's–Marketing system – Marketing process – Concentration – Dispersion – Equalization – Marketing functions – Classification.

Unit III - Product Planning, Development and Pricing (15 hours)

Product planning and development– Steps involved in the development of new product - Product Line– Product Mix -Product Life Cycle Market segmentation – Definition — Criteria – Bases for segmentation - Pricing – Factors affecting Pricing – Methods of Pricing.

Unit IV – Sales Promotion and Advertising (15 hours)

Sales promotion –Importance - Kinds of sales Promotion- Personal Selling – Salesmanship-Importance - Qualities of salesmen - Kinds of Customers –Advertising: Functions- Advantages and disadvantages – Criticism of advertising – Recent trends in Advertising Media.

Unit V – Channels of distribution (15 hours)

Channels of distribution –Objectives – Characteristics – Kinds of Channel members – Direct and Indirect Marketing channel - Requisites for good members - Functions – Factors to be considered in channel selection – Motivations to Channel Members- Retailing and Wholesaling– Types of Retailers and wholesalers .

Text Book

Pillai R.S.N. & Bagavathi. *Marketing*. New Delhi: Sultan Chand & sons Reprint First Edition- 2014

Books for Reference:

1. Philip Kotler. *Marketing*. New Delhi: Prentice Hall of India Pvt Ltd:10th Edition 2010
2. Rajan Nair. *Marketing*. New Delhi:S. Chand & Sons: 7th Edition 2014

SEMESTER –IV			
Part III Non Major Elective E-Banking			
Course Code: 21UCON41	Hrs/Week: 2	Hrs/Sem.: 30	Credits : 2

Objective:

- To impart basic knowledge of the fundamental concepts in preparing final accounts.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to:	PSO Addressed	Cognitive Level
CO – 1	have a fundamental knowledge about banking system	1,2,5	Un
CO – 2	fill the forms used in banks	1,2,3,8	Ap
CO – 3	gain fundamental idea about e-banking	1,2	Un
CO – 4	use ATM, PoS and CDM	2,8	Ap
CO – 5	understand about Internet Banking	2,8	Un
CO – 6	use Internet Banking	2,5	Ap
CO – 7	describe about Mobile Banking	2,5	Un
CO – 8	use Mobile Banking	2,5	Ap

SEMESTER –IV			
Part III	Non Major Elective	E-Banking	
Course Code: 21UCON41	Hrs/Week: 2	Hrs/ Sem.: 30	Credits : 2

Unit I Banking

(5 Hours)

Meaning – Definition – Bank – Banking – Origin of Bank – Steps to open bank account – Filling out the Forms - Deposit Challan – Withdrawal Challan - Requisition Forms- Cheque- Cancellation of cheques.

Unit II E- Banking

(5 Hours)

Meaning – Definition – Steps to open bank account through online - Types – Advantages – Disadvantages – E-Banking in India

Unit III Automated Teller Machine, Point on Sale and Cash DM

(7 Hours)

Origin of ATM – Debit & Credit Card - Procedure to use ATM – Advantages – Disadvantages – PoS – Steps to use PoS - CDM- Origin – Procedure to use CDM– Advantages – Disadvantages – Usage of ATM, PoS and CDM in India

Unit IV Internet Banking

(7 Hours)

Definition – Procedure to activate internet banking – Steps to access banking transactions - Fund Transfer through NEFT and RTGS through online - Advantages – Disadvantages – Security Issues in Internet Banking

Unit V Mobile Banking

(6 Hours)

Meaning – Definition – Procedure to login mobile banking – Steps to access banking transactions - Fund Transfer - Advantages – Disadvantages – Security Issues in Mobile Banking – Latest Payment Apps

Text book:

Gurusamy S. *Banking Theory Law & Practice*. Chennai: Vijay Nicole Imprints Private Ltd. 4th edition 2017.

Books for Reference:

1. Gordon and Natarajan. *Banking Theory Law and Practice*. Delhi: Himalaya Publishing House, 29th edition 2021
2. Sundaram S.M. *Banking Theory Law and Practice*. Karaikudi : Sree Meenakshi Publications, 1st Edition 2014
3. Maheshwari S.N. and Maheshwari S.K. *Banking Theory Law and Practice*. Kalyani Publishers, 11 Edition January 2014

SEMESTER – IV	
Part IV Self Study Course	Goods and Services Tax
Course Code : 21UCOSS1	Credit : 2

Objectives:

- To expose the students to the basic principles, concepts and provisions in GST.
- To provide a conceptual understanding and impart skills in GST.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand basic concepts and provisions of the GST Act 2017.	1,2,3	Un
CO – 2	discuss the various concepts of levy of tax on the supply of goods and services.	2,5	Un
CO – 3	demonstrate on collection of levy, GST.	4,5	Ap
CO – 4	understand the rules for place of supply.	2,5	Un
CO – 5	understand the rules for time and value of supply.	5,8	Un
CO – 6	do the process for registration.	5,8	Ap
CO -7	prepare tax invoice debit and credit notes	5,8	Ap
CO -8	evaluate the payment of tax, returns, offences and penalties.	2,5	Ev

SEMESTER – IV	
Part IV Self Study Course	Goods and Services Tax
Course Code: : 21UCOSS1	Credit : 2

Unit–I Introduction to GST

Introduction- Historical background- Concept- Salient features- Advantages and disadvantages- Dual GST.

Unit–II Taxation Mechanism

Charging Section-Collection and Rates -Types of SCST, CGST, IGST-Exemptions and Exempt Supplies- Threshold Limit- Output tax.

Unit–III GST Council, Network and Impact

GST Council-Role and Functions, GST Network- Functions- Services-Anti-Profiteering- Important definitions, Impact of GST.

Unit–IV Supply, Place of supply

Supply-Meaning-Essential ingredients- Deemed supply- Composite supply-Mixed supply- Continuous supply-Inward and outward supply, Time of supply-Value of supply, Place of supply-Determination of place of supply

Unit–V Levy and collection of GST

Levy and collection of GST and IGST- Taxation of import of Goods and services, Registration- Category- Time limit- Types- Special cases- Procedure- Documents ,Input tax credit- Crucial facts.

Text Book:

Mehrotra H.C. and Agarwal V.P., *Goods and Services Tax (GST)*. Agra: Sahitya Bhawan Publications Hospital Road ,8th Revised edition August 2021.

Books for Reference:

Career Counseling Group, *The Institute of Chartered Accountants of India, Goods and Services Tax*. 1st edition 2018.

SEMESTER – IV	
Part IV Self Study Course	Goods and Services Tax
Course Code : 21UCOSS2	Credit : 2

Objectives:

- To expose the students to the basic principles, concepts and provisions in GST.
- To provide a conceptual understanding and impart skills in GST.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand basic concepts and provisions of the GST Act 2017.	1,2,3	Un
CO – 2	discuss the various concepts of levy of tax on the supply of goods and services.	2,5	Un
CO – 3	demonstrate on collection of levy, GST.	4,5	Ap
CO – 4	understand the rules for place of supply.	2,5	Un
CO – 5	understand the rules for time and value of supply.	5,8	Un
CO – 6	do the process for registration.	5,8	Ap
CO -7	prepare tax invoice debit and credit notes	5,8	Ap
CO -8	evaluate the payment of tax, returns, offences and penalties.	2,5	Ev

SEMESTER – IV	
Part IV Self Study Course	Goods and Services Tax
Course Code: : 21UCOSS2	Credit : 2

Unit–I Introduction to GST

Introduction- Historical background- Concept- Salient features- Advantages and disadvantages- Dual GST.

Unit–II Taxation Mechanism

Charging Section-Collection and Rates -Types of SCST, CGST, IGST-Exemptions and Exempt Supplies- Threshold Limit- Output tax.

Unit–III GST Council, Network and Impact

GST Council-Role and Functions, GST Network- Functions- Services-Anti-Profiteering- Important definitions, Impact of GST.

Unit–IV Supply, Place of supply

Supply-Meaning-Essential ingredients- Deemed supply- Composite supply-Mixed supply- Continuous supply-Inward and outward supply, Time of supply-Value of supply, Place of supply- Determination of place of supply

Unit–V Levy and collection of GST

Levy and collection of GST and IGST- Taxation of import of Goods and services, Registration- Category- Time limit- Types- Special cases- Procedure- Documents ,Input tax credit- Crucial facts.

Text Book:

Mehrotra H.C. and Agarwal V.P., *Goods and Services Tax (GST)*. Agra: Sahitya Bhawan Publications Hospital Road ,8th Revised edition August 2021.

Books for Reference:

Career Counseling Group, *The Institute of Chartered Accountants of India, Goods and Services Tax*. 1st edition 2018

