

SEMESTER –III			
Part III Allied Business Mathematics			
Code:15UCOA31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

To enable the students to apply the basic principles and techniques of mathematics in solving problems in the field of commerce.

Unit I - Equations:

Equation linear & quadratic equations – Simultaneous linear equations with 2 or 3 unknown variables – Solution of quadratic equations – Nature of the roots – Forming quadratic equation.

Unit II - Theory of Indices, Logarithms & Progression:

Indices – Laws – Positive, zero, negative, fractional indices. Logarithms – Laws – Common logarithms - Arithmetic Progression – n^{th} term – sum to n terms.

Unit III - Analytical Geometry:

Distance between 2 points – Slope of a straight line – Equation of straight line – Point of intersection of 2 lines – Point of concurrence – Applications – DD & Supply – Cost & output – Break even analysis.

Unit IV - Matrices:

Matrices – Types – Matrix addition – Scalar multiplication – Multiplication of a matrix – Inverse of a matrix – Solution of linear equations using matrix method.

Unit V - Commercial Arithmetic:

Percentages – Simple & compound interest – Annuities – Trade and cash discount – Bankers and true discount.

Text Book:

1. Wilson, Business mathematics - Himalaya publishing House New Delhi.

References:

1. Sancheti D.C & V. Kapoor, Business Mathematics- Sultan chand & Sons, New Delhi.
2. Ranganath G.K. ,A text book of Business Mathematics – Himalaya Publishing House, New Delhi.

SEMESTER –III			
Part III Core-VI Marketing			
Code:15UCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

To give basic knowledge of the concepts of marketing and to create awareness on the social issues in marketing.

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.

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 & packing – Need - Requisites of a good package – Kinds – Merits – Pricing – Methods – Objectives – Kinds.

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 - S.Chand & sons, New Delhi

SEMESTER –III			
Part III Core-VII Banking			
Code:15UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

To enable the students to have basic knowledge on banking theory and to help the learner make career choices.

Unit I –Banker and Customer

Definitions – Banker – Customer relationship – Special Relationship – Rights and duties – Special types of customers – Minor and Married Women – Drunkard, Lunatics illiterate persons – Partnership firm - Joint stock company.

Unit II – Credit Instruments:

Credit Instruments – Negotiable Instruments – Meaning – Promissory notes, Bills of exchange, cheque – Features – Material alteration – Crossing – Endorsements – Marking – Bank Draft.

Unit III - Reserve Bank of India:

Reserve Bank of India - Constitution- Management- Functions of RBI

Unit IV – Paying Banker and Collecting Banker:

Paying Banker and Collecting Banker – Meaning – Duties and responsibilities – Precautions – Reasons for dishonouring cheques – Holder in-due course – Payment in-due course – Negligence of collecting banker.

Unit V – Banking System:

Indigenous bankers-Commercial banks and its functions- Co-operative banks-Regional Rural banks- NABARD - Industrial development banks- IFC-IDBI-ICICI-Modernised banking –Traditional banking vs. E-banking- Advantages of E-banking-Constraints in E banking.

Text book:

1. Gordon and Natarajan. Banking theory Law and practice, Himalaya Publishing House, Delhi..

References:

- 1.Sundaram S.M, Banking Theory Law and Practice – Sree Meenakshi Publications, Karaikudi.
- 2.Gurusamy S., Banking Theory Law & Practice – Vijay Nicole Imprints Private Ltd, Chennai.
- 3.Maheshwari S. N. and.Maheshwari, S.k Banking Theory Law and Practice – Kalyani Publishers, Ludhiana.

SEMESTER –VI			
Part III Core XVI - Auditing			
Code:15UCOC64	Hrs/Week: 6	Hrs/Sem:90	Credits : 5

Objective:

To provide an understanding of the principles and practice of Auditing.

Unit I – Introduction:

Introduction – Meaning – Objectives – Differences between accountancy and auditing – Advantages – Limitations – Audit programme – Auditing working papers – Test checking and routine checking – Vouching – Meaning – objects – Importance of vouchers –

Precautions to be taken by the auditor while examining vouchers – Vouching of various transactions..

Unit II – Internal Check and Internal Control:

Internal check – Meaning – Objectives – Advantages and disadvantage of internal check – Internal check regarding cash wages, purchase and purchases returns sales and sales returns. – Internal control – Meaning – Definition – Characteristics of good internal control – Limitations – Difference between internal control and internal audit.

Unit III - Verification and valuation of Assets and Liabilities:

Verification of assets and liabilities – Meaning – Classification of assets – Verification of different types of assets – Verification of liabilities. – Difference between verification and valuation – Valuation of assets – Valuation of liabilities.

Unit IV - Company Audit:

Company auditor – Appointment – Qualification and disqualification – Removal of an auditor – Status – Rights, duties and liabilities – Auditors report – Contents – Kinds of auditor's report – General consideration for drafting the report.

Unit V – Investigation:

Investigation – Meaning – Differences between Investigation and Auditing – Essentials – Classification – Investigation on behalf of a person to buy a business – Admission of a new partner – Investigation on behalf of a bank to land money – Investigation as against fraud.

Text Book:

1. Tandon B.N – Auditing M/S S. Chand & Co Delhi.

References:

1. Sharma T.R. – Auditing – Sathiya Publications. Agra,
2. Saxana, Reddy & Appannaiah – Text book of Auditing – M/S Himalaya Publishing House, Mumbai.

SEMESTER –III			
Part IV Skill Based Business Communication			
Code:15UCOS31	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objective:

To impart to the students the basic concepts of business communication and to help them understand the techniques of business correspondence.

Unit I Introduction to Business Communication:

Definition –Importance - Types - Principles of effective communication- Layout of a business letter- Barriers to communication.

Unit II Business Letters I

Enquiries and replies – Offers and Quotation – Orders and execution .

Unit III Business Letters II

Collection letters – Sales letters.

Unit IV Business Letters III

Bank correspondence – Insurance correspondence (life & fire insurance –claim only)

Unit V Business Letters IV

Public Grievance letters - Letter to the Editor - Letters through e-mail.

Text Book :

1.Rajendra Pal and Korlahalli, - Essentials of Business Communication – Sultan Chand & Sons, New Delhi.

References:

- 1.Urmila Rai & S.M.Rai, Business Communication - Himalaya Publishing House, Delhi.
- 2.Balasubramanyan, Business communication - Vikas Publication, Delhi.
- 3.R.S.N.Pillai & Mrs.Bagavathi, Modern Commercial Correspondence –S.Chand & Co, Delhi.
- 4.R.C.Sharma and Krishna Mohan, Business Correspondence and Report writing-Tata MC Graw Hill, Delhi.

SEMESTER –IV			
Part IV Skill Based Subject - Career Skills			
Code:15UCOS41	Hrs/Week: 2	Hrs/Sem:30	Credits : 2

Objective:

To prepare the students to face the competitive exams and improve their soft skills which would enable them to choose their career with confidence.

Unit I - Job application

Content of application letter – Model application letter – Resume building – Content of resume – Model resume.

Unit II - Speaking skills:

Essentials of a good speech – Contents of a speech – Qualities of a good speaker - Self introduction - Giving speech on a general topic (classroom practice).

Unit III - Group discussion:

Meaning – Features of Group discussion - Requirements for effective Group discussion – Roles to play in Group discussion – How to participate in Group discussion – Role of group leader .

Unit IV – Report Writing

Meaning of report - Importance - Types - Features of a good report - Steps in preparing a general report.

Unit V – Interview:

Meaning – Types - Significance – Interview technique - Preparation before an interview.

Text Book:

V.M.Selvaraj , Career Planning – Bavani Publications

References:

1. C.B. Gupta, Business Communication and Customer relations – Sultan Chand and sons, New Delhi.
2. Rajendra Pal and Korlahalli, - Essentials of Business Communication – Sultan Chand & Sons, New Delhi.
3. Urmila Rai & S.M.Rai, Business Communication - Himalaya Publishing House, Delhi.
4. R.S.N.Pillai & Mrs.Bagavathi, Modern Commercial Correspondence –S.Chand & CoDelhi.
5. R.C.Sharma and Krishna Mohan, Business Correspondence and Report writing-Tata MC Graw Hill, Delhi.

SEMESTER –V			
Part IV - Skill Based- Computer Applications in Business			
Code:15UCOS51	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Objective:

To provide an understanding of computers, computer operating systems, its applications and utility in managerial decision making.

Unit I-MS Word

MS Word : Applying advanced Formatting pages - Working with Columns – Constructing High Quality Tables - Creating Outlines in Word –Working with complex documents - Managing data with Word - Creating Customized Merge Documents - Mail Merge.

Unit II-MS Excel

MS Excel : Creating Excel worksheets - Entering and Editing Cell Entries – Working with Numbers - Changing Worksheet Layout – Other Formatting options - Printing in Excel – Using Functions and Reference - Naming Ranges - Creating Charts - Using Custom and Special effects - Using financial and statistical functions.

Unit III-MS Powerpoint

MS Powerpoint : Creating Powerpoint Presentations : Creating a basic Presentation - Building presentations - Modifying visual elements - Formatting and Checking text - Adding objects - Applying transitions - Animation effects and Linking - Preparing handouts .

Unit IV-MS Access

Exploring Databases - Objects of Access database – Parts of Access window — Creating and saving a new database table – Entering records in a table.

Unit V-Introduction to Internet

Introduction to Internet — Internet Service Providers – Creating an E-mail Account – Sending and Receiving messages with attachments to ourfriends account – Multimedia and its applications.

Text Book :

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

(Practical: 30 hours per semester)

SEMESTER –III			
Part III Core-VI Corporate Law And Secretarial Practice-I			
Code:18UCCC32	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

Aims at equipping the students with a sound knowledge about the company law and its ethics.

Mission:

To promote the capacity of the students with a broad base of skills essential for the administration and management of a company. It also intends to enhance knowledge and skill that relate directly to Company Law.

Course Outcome:

CO.No	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the concepts and principles of Company law	1,2	Ap
CO -2	understand the secretarial duties regarding the formation of company	1,2, 5	Ap
CO-3	gain knowledge through different documents in the company	1,2, 5	Ap
CO-4	familiarize with the doctrine of memorandum	1,2, 5	Ap
CO-5	develop the knowledge about shares, share certificate and warrant	1,2,5	Un
CO-6	state the relevant law, and discuss the secretarial duties	1,5,8	Ap
CO-7	discuss the Secretarial duties related to surrender and forfeiture of shares	1,5,6	Ap
CO-8	analyze different types of companies	1,8	Ap

SEMESTER III			
Part III	Core VI	Corporate Law and Secretarial Practice-I	
Code:18UCCC32	Hrs/Week :5	Hrs/Sem : 75	Credits :4

Unit-I Companies Act

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

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

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-IV Prospectus

Prospectus – Definition – Registration – Contents –Shelf Prospectus – Deemed Prospectus - Misstatements in prospectus and their consequences – Certificate of Commencement of Business - Secretarial duties

Unit-V Shares

Shares – Definition – Stock and shares – Types of shares – Application and allotment –Calls – Shares certificate – Share warrant – Transfer of shares – Surrender of shares - Bonusshares - Rights shares - Buy Back of shares – Forfeiture of shares –Secretarial duties -Dividends – Provisions for declaration of dividend

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: Vikas Publications.
2. Avtarsigh. *Company Law*. Lucknow: Eastern Book Company.
3. Dr. G.K. Kapoor, Dr. Sanjay Dhamija, Dr. Vipin Kumar. *Company Law*. New Delhi: Taxmann (P)Publications Ltd.

SEMESTER –IV			
Part III Core IX Corporate Law and Secretarial Practice - II			
Code:18UCCC42	Hrs/Week: 5	Hrs/ Sem: 75	Credits : 4

Vision: To develop high caliber professionals facilitating good Corporate secretaryship

Mission: To provide knowledge to the students regarding efficient administration of a company and to give them thorough understanding of a company's law.

Course Outcome:

CO.No	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	gain knowledge about the borrowing power of the company.	1,2	Un
CO-2	understand the concept of mortgages and debentures.	1,4,5	Ap
CO-3	demonstrate the secretarial duties in connection with resolution, agenda and minutes	2,5,8	Ap
CO-4	evaluate the importance, function of secretary along with the qualification, rights and duties.	2,5,8	Ap
CO-5	analyse the various modes of winding up of company.	1,2	Ap
CO-6	know the secretarial duties connected with reports and meetings.	2,5,8	Ap
CO-7	gain knowledge about the powers, rights and duties of company directors.	2,5,8	Ap
CO-8	understand the scope of secretarial work.	2,5,8	Ap

SEMESTER –IV			
Part III Core VI Corporate Law and Secretarial Practice - II			
Code: 18UCCC42	Hrs/Weeks: 5	Hrs/Sem: 75	Credits:4

Unit-I Company Borrowings and Investments

Company Borrowings – Ultra virus Borrowing – Mortgages and charges – Debentures –Kind – Issue of Debentures at discount – Debentures Stock – Debenture Trust Deed – Fixedcharges and Floating – Loan to companies – Investment in other companies.

Unit-II Kinds of Meetings

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

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

Unit-IV Company Management

Company Management – Directors – Appointment – qualification shares – Managerial remuneration – powers – rights - duties and liabilities of directors - Disqualification.

Unit-V Winding up

Winding up – Meaning – Modes of winding up Voluntary winding up and winding up by the court – Compulsory winding up – Official Liquidator – Duties - Liabilities – Winding up under the Supervision of the court - Functions of Secretary on Winding up.

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: Vikas Publications.
2. Avtarsigh. *Company Law*. Lucknow: Eastern Book Company.
3. Dr. G.K. Kapoor, Dr. Sanjay Dhamija, Dr. Vipin Kumar. *Company Law*. New Delhi: Taxmann (P)Publications Ltd.

SEMESTER –II			
Part III	Allied IV	Principles of Life Insurance	
Code:18UCOA22	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision :

To motivate the students to become a high performance developing officers and agents in Life Insurance business

Mission :

To familiarize the students with the Organizational structure, Plans and various terminology used in Life Insurance business

Course outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	know the Indian Market System	1,2	Re
CO – 2	understand the Concept of Life Insurance	1,2	Un
CO – 3	effectively calculate premium and bonus for various kinds of policies	1,2,3	Ap
CO – 4	have an insight into the different types of life insurance plans	1,2,4	Ap
CO-5	acquire knowledge about LIC products, and its variations.	1,2,3	Ap
CO - 6	demonstrate knowledge on the different types of annuity plans, group insurance plans etc.	5,6	An
CO - 7	organisational structure at various level	1,8	Ev
CO - 8	take up Licentiate Examination with confidence	5,6,7	Cr

SEMESTER –II			
Part III	Allied IV	Principles of Life Insurance	
Code:18UCOA22	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

UNIT I Introduction

Practice of Life Insurance: Overview of the Indian Insurance Market – Growth of Insurance business in India - Difference between Life Insurance and General Insurance

UNIT II Premiums and Bonuses

Concept of Premium – Different types of Premium – Bonus in policies – Different types of bonus in Life Insurance Policies.

UNIT III Plans of Life insurance

Different types of Life Insurance Plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole Life Insurance Plan – Unit Linked Insurance Plans – Joint Life Insurance Plans – Child Insurance Plans – Rider benefits – Industrial life insurance – MWP Policies – Keyman insurance – Health insurance and its types.

UNIT IV Annuities

Understand the concept of annuity – Advantages and Disadvantages of annuity – Annuity Vs Life Insurance – Important terms used in annuity

UNIT V Organizational structure

Organizational structure of the Life Insurance Corporation of India – At central level – At Zonal level – At divisional level – At branch level

Text Book

R.Sharma, *Insurance*. Agra: Sahitya Bhawan Publications.

Books for Reference :

1. Murthy A. – *Principles and Practices of Insurance*. Chennai: Margham Publications.
2. Davis W. Gregg - *Life and health insurance handbook*, Chennai.
3. John Magee & David Bickelhaupt. - *General Insurance*, Chennai.

SEMESTER –III			
Part III Allied VI Customer Relationship Management			
Code:18UCOA32	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision:

To expose students to customer relationship management techniques

Mission:

To be capable of executing customer relationship management concepts

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the concept of customer relationship management	2,3	Un
CO-2	know the emerging trends in CRM	2,4,6	Un
CO-3	analyze the customer relationship management issues and problems	2,3	An
CO-4	gain the knowledge about the e- CRM	1,2	Ev
CO-5	understand the customer relationship management process	1,2,3	An
CO-6	analyze the technology of integrating CRM with ERP	5,6	An
CO-7	integration of CRM with data warehouse	4,8	Ev
CO-8	learn the concept of Market Basket Analysis	3	Un

SEMESTER –III			
Part III	Allied VI	Customer Relationship Management	
Code:18UCOA32	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Unit I Introduction:

Introduction and Significance of CRM-Benefits-CRM strategies for building relationship- The emerging trends and issues

Unit II CRM:

CRM to e-CRM- Differences- Market dynamics relating to CRM- Need to adopt e-CRM-

Unit III e-CRM:

Basic requirements- Three dimensions –Customer interaction problems with e-CRM solutions – e-CRM tools.

Unit IV CRM process:

CRM process: CRM issues and problems- Introduction and objective of a CRM process- CRM Business transformation-CRM Implementation

Unit V Integration of CRM with ERP systems:

Integration of CRM with ERP systems: Benefits of ERP – Supply Chain Management – Supplier Relationship management – Partner Relationship Management.

Text Book:

PeeruMohammed.H, Sagadevan.A.*Customer Relationship Marketing-* A step by step approaches. New Delhi:Vikas Publishing House, 1 st Edition, 2013.

Books for Reference:

1. VenkataRamana.V&Somayajulu.G.*Customer Relationship Management*. New Delhi:A key to CorporateSuccess, Excel Books Pvt Ltd, Current Edition.
2. Sheth, Parvatiyar, Sha. *Customer Relationship Management: Emerging Concepts, Tools and Applications*. New Delhi:Tata McGraw Hill Publishing Ltd. 1 st Edition, 2010.

SEMESTER –III			
Part III	Core-VII	E – Accounting	
Code:18UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To provide knowledge on the use and application of Tally

Mission:

Create competent and skilled accounting professionals to manage business applications by using TALLY Software.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO-1	develop the computerized knowledge in accounting	1,2,3	Un
CO-2	impart the basic principles and concepts of computerized accounting	1,2	Un
CO-3	gain knowledge on the use and application of Tally	1,2	Ev
CO-4	learn about the concept of vouchers	2,4	Un
CO-5	create company in Tally	5,8	Ap
CO-6	create knowledge of inventory accounting	1,5,8	Ev
CO-7	create knowledge of budget control	1,4	An
CO-8	make use of cost category and cost centres in voucher	1,5	Ap

SEMESTER –III			
Part III	Core-VII	E – Accounting	
Code:18UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I Introduction to Tally – Creating Company

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting. Introduction to Architecture of TALLY – Creation of company – Select Company
–Alter – Edit- Delete Company – Role and Importance of Functional keys

Unit II Ledger and Voucher Creation

Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers –Various kinds of ledgers -Entering vouchers – Journal voucher, Purchase voucher, Sales vouchers, Receipt voucher, Payment voucher

Unit II E- Accounting

Trial Balance, Trading Account, Profit and Loss Account, Balance sheet preparation.

Unit IV Inventories

Introduction to Inventories - Creation of Stock category – Stock group – Stock item –Editing and Deletion of stock items – Usage of stock in voucher entry – Stock voucher on Purchase order –Customer and supply analysis- Stock Journal entries.

Unit V Creation of Cost

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centres in voucher entry –Budget control – Creation of budgets – Editing and deleting budgets – Reports.

Note: Theory: 60% Practical: 40

Text Book:

NadhaniA. K. &NadhaniK.K..*Implementing Tally*. New Delhi:BPB

Books for Reference:

1. ICA R&D Team. *Tally 9.0*. New Delhi:Vikas Publishing House Pvt Ltd.
2. VishuPriyaSingh. *Quick Learn Tally*. New Delhi:Computech Publication Pvt ltd.
3. SrinivaValaban. *Computer Application in Business*.New Delhi:Sultan & Sons.

SEMESTER –V			
Part III Core XII Income Tax Law & Practice I			
Code:18UCOC52	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To expose the students to the basic principles, concepts and provisions in Income Tax Act and equip them to the computation of taxable income under different heads.

Mission:

To provide a conceptual understanding and impart practical skills in computing different heads of income.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply basic concept and provisions of the Income Tax Act 1961.	1,2,3	Un
CO – 2	understand the various exempted income and residential status.	2,5	Ap
CO – 3	understand and compute Salary income	4,5	Ap
CO – 4	understand and compute Income from House property.	2,5	Ap
CO – 5	compute Capital gains	5,8	Ap
CO – 6	compute Profits and gains	5,8	Ap
CO -7	compute Income from other sources.	5,8	Ap
CO -8	compute different heads of income.	2,5	Ap

SEMESTER –V			
Part III	Core XII	Income Tax Law & Practice I	
Code:18UCOC52	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I: Introduction

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

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 – Income from Other Sources – Simple problems only.

Note: Theory - 30% Problem - 70%

Text Book :

Mehrotra H.C. and S.P.Goyal. *Income tax law & accounts*. Agra: Sahitya Bhawan Publication. (Relevant Assessment year).

Books for References:

1. Gaur.V.P, Narang,Puja Gaur & Rajeevpuri. *Income tax law & Practice*. New Delhi: Kalyani Publishers.
2. Lal B.B and Vashist.N. *Income tax law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd.

SEMESTER –V			
Part III Core XIII		Business Law	
Code:18UCOC53	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To expose students to various business laws.

Mission:

To enable students to have adequate knowledge on rules and regulations of commercial laws.

Course Outcome:

Co.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the essentials and steps to enter into a contract.	1,2	Un
CO-2	familiarize with the terminology used in contract Act	1,4	Un
CO-3	know about the remedies of breach of contract.	1,2,3	An
CO-4	understand the contract of indemnity and its kinds.	1, 2,5	Un
CO-5	know the performance of Contract	1,4,5	Ap
CO-6	understand the contract of Contract of Guarantee	1,2,8	Un
CO- 7	understand the types of bailment, rights and its duties.	1,4	Un
CO-8	know the rights of buyers and sellers, its conditions and warranties regarding Sale of Goods Act.	6,7	Ap

SEMESTER –V			
Part III Core XIII		Business Law	
Code:18UCOC53	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I Introduction to Contract Act:

The Indian Contract Act - Definition - Essential Elements of Contract-Classification of Contracts – Offer – Acceptance – Communication of Offer, Acceptance and Revocation – Consideration – Contract Without Consideration – Capacity to Make Contract.

Unit II Performance of Contract:

Performance of Contract – Contract not to be Performed – Discharge of Contract – Remedies for Breach of Contract – Specific Performance – Quasi Contracts.

Unit III Contract of Indemnity:

Contract of Indemnity – Contract of Guarantee – Extent of Surety's Liability – Kinds of Guarantee – Rights of Surety – Discharge of Surety

Unit IV Bailment:

Bailment – Classification of Bailment – Duties and Rights of Bailor and Bailee – Pledge – Rights and Duties of Pawor and Pawnee – Pledge by Non Owners – Contract of Agency

Unit V Sale of Goods Act:

Sale of Goods Act – Difference Between Sale and Agreement To Sell – Right of Buyers and Sellers - Duties - Conditions And Warranties – Delivery of Goods – Unpaid Seller

Text Book:

Kapoor N.D..*Business Law*.New Delhi:Sultan Chand & Sons.

Books for Reference:

1. Tulsian P.C..*Business Law*.New Delhi:Tata McGraw Hill Edition.
2. Tulsian P.C..*Business and Corporate Law*.New Delhi:Tata McGraw Hill Edition.

SEMESTER –VI			
Part III Core XIV Management Accounting			
Code:18UCOC61	Hrs/Week: 6	Hrs/Sem : 90	Credits : 4

Vision:

Develop professional and accounting skills for decision making in business to excel in their career.

Mission:

To acquaint the students with accounting concepts, tools and techniques for managerial decision making.

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic concepts of management accounting and differentiate management accounting from financial accounting and cost accounting.	1,2	Un
CO – 2	understand the contexts where types of ratios can be applied for evaluating the performance and financial position of a firm.	2,5	Un,Ap
CO – 3	evaluate the performance of a firm using fund flow statement.	5,8	Ev,Ap
CO – 4	evaluate the performance of a firm using cash flow statement.	5,8	Ev,Ap
CO - 5	use marginal costing techniques for optimising cost and profit.	2,3,5	Un,Ap
CO - 6	understand the features and importance of budgets and budgetary control	1,5	Un,Ap
CO - 7	prepare various budgets	5,8	An,Ap
CO - 8	identify the significance of standard costing, budgeting and budgetary control in managerial decision making.	2,5	An,Ap

SEMESTER –VI			
Part III Core XIV Management Accounting			
Code:18UCOC61	Hrs/Week: 6	Hrs/Sem : 90	Credits : 4

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 as per AS-3.

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.

Note: Theory – 30% Problems – 70%

Text Book:

Pillai, R.S.N.and Bhagavathi V. *Management Accounting*. New Delhi:S,Chand & Sons. 2010.

Books for Reference:

1. Jain, S.P.and Narang, K.L. *Cost Accounting*. Chennai: Kalyani publishers. 2011.
2. Maheswari, S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 2012.
3. Gupta,S.P. *Management Accounting* . Agra: Sahitya Bhawan Publications.

SEMESTER –VI			
Part III Core XV Income Tax Law and Practice-II			
Code:18UCOC62	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To enable the students to acquire practical skills on Income Tax Assessment.

Mission:

To impart practical skills in clubbing, set off of losses and in computation of income of individuals and firms.

To provide knowledge about the computation of tax liabilities of Individuals, HUF and Firms.

Course outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply the concept of clubbing of income	1,2,3	Un
CO – 2	set off and carry forward losses	2,5	Ap
CO – 3	understand and apply deductions U/S 80 C to 80 U	2,5	Ap
CO -4	understand the various assessment procedures	5,8	Ap
CO -5	understand and compute advance tax and TDS	5,8	Ap
CO – 6	understand and apply the tax rate and deductions.	4,5	Ap
CO – 7	compute income of individuals and firms.	2,5	Ap
CO – 8	prepare Income Tax returns of individuals and firms	5,8	Ap

SEMESTER –VI			
Part III Core XV Income Tax Law and Practice-II			
Code:18UCOC62	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I: Clubbing of Income and Set off

Clubbing of income – Set off and carry forwards of losses – Problems.

Unit II: Deduction

Deductions from gross total income – Tax rate (Simple Problems).

Unit III: Procedure for filing of return

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

Unit IV: Assessment of Individual

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

Unit V: Assessment of Partnership firms

Assessment of firms – Book profit – Computation(Simple Problems).

Note : Theory : 30% Problem 70%

Text Book :

Mehrotra H.C and Goyal S.P. *Income tax law & accounts*, Agra: SahityaBhawanPublication.
(Relevant assessment year).

Books for Reference:

1. Gaur.V.P, Narang, Puja Gaur & Rajeevpuri. New Delhi: *Income tax law & Practice*. Kalyani Publishers.
2. Lal B.B and Vashist .N. *Income tax law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd.

SEMESTER –VI			
Part III Core XVI		Industrial Law	
Code:18UCOC63	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To understand Industrial law concepts.

Mission:

To be capable of interpreting and adhering to Industrial laws.

Course Outcome:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the disputes of strike, lock out, retrenchment, lay off and compensation	1,2	Un
CO-2	know about the welfare, safety and health of workers.	2,5,8	Ap
CO-3	analyse Women and Factories Act	4,5,8	Ap
CO-4	understand the various act relating to payments.	5,8	Ap
CO-5	understand the rules regarding workmen's compensation.	2,5	Un
CO-6	know the Minimum Wages Act	1,3	An
CO-7	understand the Trade Union Act	1,4	Un
CO-8	know the rights and duties of Employee State Insurance Act.	7,8	Ev

SEMESTER –VI			
Part III Core XVI		Industrial Law	
Code:18UCOC63	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I The Industrial Disputes Act:

The Industrial Disputes Act 1947 – Definition – Authorities – Strike – Lock Out – Illegality - Retrenchment – Lay Off – Compensation

Unit II The Factories Act:

The Factories Act 1948 – Definition – Welfare – Safety & Health – Working Hours – Employment of Young Persons – Women Annual Leave With Wages – Penalty

Unit III The Workmen Compensation Act:

The Workmen Compensation Act 1923 – Definition – Liability of Employer – Rules Regarding Workmen’s Compensation

Unit IV The Minimum Wages Act:

Minimum Wages Act 1948 – Payment of Gratuity Act - Payment Of Bonus Act 1965

Unit V The Trade Union Act:

Trade Union Act 1926 – Definitions – Registration of Trade Unions – Rights and Liabilities of a Registered Trade Union – Employees’ State Insurance Act 1948 – Definitions – Contribution – Benefits – E.S.I Fund – Authorities – Penalties

Text Book:

Kapoor N.D..*Industrial Law*. New Delhi: Sultan Chand & Sons.

Book for References:

1. Tulsian. P.C. *Business and Corporate Law*. New Delhi: Tata McGraw Hill Edition.

SEMESTER –V			
Part III	Core Integral I	Special Accounts	
Code:18UCOI51	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

To identify the various approaches in modern Accounting Practices.

Mission:

To enable students to gain in-depth knowledge in Corporate Accounting.

Course outcome:

Co.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	gain in-depth knowledge in corporate accounting	2,4,5	Un
CO-2	know the format of final accounts of Banking, Insurance and Holding companies	4,5	Ap
CO-3	prepare the accounts for public limited companies	1,2,5	Ev, Ap
CO-4	understand investment accounts, fixed interest securities and variable income securities.	5,8	An
CO-5	understand and prepare voyage accounts	5,8	Un
CO-6	know about statutory laws relating to banking companies accounts	1,3,8	Un, Ap
CO-7	know about statutory laws relating to insurance company accounts.	1,2,5	Un, Ap
CO-8	understand and prepare accounts of holding companies.	1,8	Un, Ap

SEMESTER –V			
Part III	Core Integral I	Special Accounts	
Code:18UCOI51	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I Investment Accounts

Investment Accounts-Accounting Treatment of Investments-Fixed interest Securities –Variable income securities.

Unit II Voyage Accounts

Voyage Account- Provisions for incomplete voyage.

Unit III Banking Companies Accounts

Accounts of Banking Companies- Rebate on bills discounted- Final Accounts.

Unit IV Insurance Companies Accounts

Accounts of Insurance Companies- Life Insurance- General Insurance.

Unit V Holding Companies Accounts

Holding Companies-Calculation of cost of control – Minority interest- Preacquisition or capital profit-Intercompany company balances-Unrealised inter company profits , revaluation of assets and liabilities, elimination of common transaction- Preparation of consolidated Balance sheet (Simple problems)

Note: Theory: 30% Problem: 70%

Text Book:

Reddy T.S & MoorthyA..*Advanced Financial Accounting*. Chennai: Margham Publications.

Books for References: -

1. Gupta R.L and M. Radhaswamy.*Company Accounts*.New Delhi:Sultan Chand & Sons.
2. PillaiR.S.N, Bagavathi , S.Uma. *Fundamentals of Advanced Accounting*-Vol-II.New Delhi: S,Chand& Company Ltd.
3. Raman B.S. *Corporate Accounting*. Mangalore: United Publishers.

SEMESTER –V			
Part III Core Integral II Cost Accounting			
Code:18UCOI52	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

Develop professional skills relating to cost accounting

Mission:

To enable the students to understand the basic principles of Cost Accounting and to develop skills in the preparation of cost accounts.

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the objectives and functions of cost accounting	1,5	Un
CO – 2	understand the preparation of cost sheet.	1,5,8	Ap
CO – 3	determine the elements of material and the techniques of material control	4,5	Un,Ap
CO - 4	know the concepts of labour cost computation and control.	1,5,8	Un,Ap
CO – 5	understand the overhead allocation and apportionment.	1,5	Un,Ap
CO - 6	gain knowledge on absorption of overheads	1,7,8	Un,Ap
CO – 7	understand the techniques of Contract costing	5,8	Un,Ap
CO – 8	gain knowledge on the techniques of Process costing and prepare process accounts.	5,8	Un,Ap

SEMESTER –V			
Part III	Core Integral II	Cost Accounting	
Code:18UCOI52	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I Introduction to Cost Accounting and Cost Sheet:

Definition of Cost Accounting - Objectives - Difference between Financial Accounting and Cost Accounting - Elements of cost - Cost unit - Cost Centre - Classification of cost and costing. Format of Cost sheet - Preparation of Cost sheet, Tender or Quotation in Unit costing. Reconciliation of profits as per cost and financial accounts.

Unit II Material Control

Material control: Purchasing - Centralised and Decentralised purchasing. Store Keeping - Setting of levels of stock - Economic Ordering Quantity - ABC analysis - VED Analysis. Purchase price computation - Methods of valuing material issues: FIFO - LIFO - Simple Average - Weighted Average.

Unit III Labour Cost – Computation and Control:

Labour costs - Control over labour costs: Labour Turnover: Meaning - Methods of LTO -Causes, Effects and Prevention of LTO. Idle time: Meaning - Causes - Treatment. Overtime: Meaning - Causes - Treatment. Systems of wage payment: Methods of Time wage system - Methods of Piece wage system: Straight - Differential Piece rate: Taylor's Differential Piece rate - Merrick's Multiple Piece rate. Premium and Bonus plans: Halsey - Rowan.

Unit IV Accounting for Overheads:

Meaning of Allocation and Apportionment of Overheads - Bases of Apportionment - Meaning of Reapportionment of overheads - Methods of Reapportionment - Meaning of Absorption of Overheads - Methods of Absorption of overheads.

Unit V Methods of costing:

Contract costing: Features - Treatment of Profit in incomplete contracts. Process costing: Features - Treatment of Normal loss, Abnormal loss and Abnormal gain in process accounts.

Note: Theory – 30% Problem – 70%

Text Book:

Pillai, R.S.N. and Bhagavathi, V. *Cost Accounting*. New Delhi: S.Chand&Co,Ltd. 2013.

Books for Reference:

1. Reddy, T.S. and Hari Prasad Reddy, Y. *Cost Accounting*. Chennai: Margham Publications, 2014.
2. Jain, S.P. and Narang, K.L. *Cost Accounting- Principles and Practice*. Chennai: Kalyani publishers. 2013.
3. Murthy and GuruSamy, S. *Cost Accounting*. New Delhi: Tata McGraw Hill. 2012.
4. Maheswari, S.N. *Cost and Management accounting*. New Delhi: Sultan Chand & Sons. 2013.

SEMESTER –VI			
Part IV Core Integral IV Investment Management			
Code:18UCOI62	Hrs/Week: 7	Hrs/Sem: 105	Credits : 4

Vision:

To know about the investment avenues and techniques.

Mission:

To train the students in stock broking and safe investment pattern.

Course Outcome:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the sources of investments.	1,3	Un
CO-2	know of various level of risks.	2,4	An
CO-3	adapt with primary market procedures.	3,6	Un
CO-4	be familiarised with various stock exchanges and their functions.	1,8	Ev
CO-5	analyse the securities according to industry.	1,8	Ap
CO-6	analyse the securities technically.	4,6	Un
CO-7	apply the tools to understand the overall marketing.	5,7	Ap
CO-8	know the investment pattern.	1,7	An

SEMESTER –VI			
Part IV	Core Integral IV	Investment Management	
Code:18UCOI62	Hrs/Week: 7	Hrs/Sem: 105	Credits : 4

Unit I - Framework:

Investment – meaning – Investment VS Speculation – Investment Categories – Debt instruments – Institutional deposits, real estates, investment media – Sources of investment information – Risks associated with investment. Default risk, business risk, purchasing power risk, political risk, market risk.

Unit II - Primary Market:

Issue of various types of equities, stock preference shares and debentures - The players in new issue market – Public issues – Right issues – Bonus issue – Private placement – Book building – bought out deals proportionate allotment – Listing requirements stock invest – Free pricing of issues – Analysis of prospectus.

Unit III - Secondary market:

Conventional stock exchanges – Over the Counter Exchange of India – Stock Holdings Corporation of India Ltd., - SEBI – Origin and development – Objectives – Activities – Role and functions.

Unit IV - Securities analysis: Fundamental analysis

Fundamental analysis – a) Economic analysis – Market tools of economic analysis – Economic indicators that affect market b) Industry analysis – Life cycle of an industry c) Company analysis –Financial parameters – Financial analysis including ratios – Inter firm comparison.

Unit V - Securities analysis: Technical analysis

Technical analysis: a) Market tools of technical analysis – Technical indicators of overall market – Random Walk theory - Efficient Market Theory b) Individual scripts – Technical tools interpretation of charts c) Advanced technical tools – Details and interpretation of technical analysis.

Text Book:

V. Avadhani. *Investment & Securities Markets in India*. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Preeti Singh. *Investment Management*. New Delhi:Himalaya Publishing House.
2. Prasanna Chandra. *Managing Investment*. New Delhi:S. Chand & Company Ltd.
3. Jack Clark Francis. *Investment*. New Delhi:S. Chand & Company Ltd.

SEMESTER –VI			
Part IV / Core Integral IV		Project	
Code:18UCOP61	Hrs/Week: 7	Hrs/Sem: 105	Credits : 4

1. It is a Group project and each group consists of not more than five students.
2. The project report should be in English.
3. A project report shall consist about 50 pages minimum.
4. Marks for the project report will be 100 divided as internal 50 marks and external 50 marks.
5. Project report evaluation and viva – voce will be conducted by both External examiner and the Guide.
6. Allocation of marks for the VI semester subject project is given below.

	Marks
Internal Evaluation	
Data Collection & Experimental work	10
Relevance, Objective & Focus of Project	15
Team Work	5
Originality, Innovation & Creativity	10
Oral Presentation	10
Total	50
External Evaluation	
Relevance to the theme	15
Design of the Project	10
Mode of presentation (Models / Charts / Graph / Power Point Presentation)	15
Response to questions & Criticisms	10
Total	50

SEMESTER –V	
Part IV Self Study Course	Salesmanship
Code:18UCOSS3	Credit : 2

Vision:

To enable students to gain knowledge on the basic skills of a successful salesman.

Mission:

To familiarise students on the various skills required to become a good salesman.

Course outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the characteristics of salesmanship..	1,3	Un
CO – 2	understand the importance of salesmanship..	1,3	Un
CO – 3	understand the basic qualities of a successful salesman.	1,2	Un
CO – 4	help the students to inculcate personal selling skills.	1	Ap
CO – 5	know about the procedure for handling objections.	1	Ap
CO – 6	expose the students for making sales and managing customer.	1	Ap
CO – 7	identify the essentials of a good sales talk	3,4,8	Ap
CO – 8	know the essentials of closing the sales.	3,4,8	Ap

SEMESTER –V		
Part IV	Self Study Course	Salesmanship
Code:18UCOSS3		Credit : 2

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: -

Pillai, R.S.N. & Bhagavathi. V. *Salesmanship*. New Delhi:S.Chand& Co. 2005.

Book for Reference: -

Rustom Davar S. SohrabDavar R. and Nulsi R.*Salesmanship and Publicity*. New Delhi: Vikas Publishing house Pvt. Ltd.

SEMESTER – V			
Part III Core XI (Common Core) Human Resource Management			
Code:18UMCC51	Hrs/Week: 6	Hrs/Sem: 90	Credit : 4

Vision:

To enable students to understand the basic concepts in Human Resource Management.

Mission:

To familiarize students on the various aspects of Human Resource Management.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	gain knowledge on the basic concepts of planning human resource and help them to understand basic techniques of business.	1,2	Un
CO – 2	understand the basic selection process in human resource management.	1,2,3	Un
CO – 3	know the importance of training and development in human resource management.	2,3,4	Ap
CO – 4	know about the transfer policies.	2,3,5	Un, Re
CO – 5	gain knowledge on compensation methods.	3,4	Un, An
CO – 6	understand the promotional policies in business.	3,4	Un, Re
CO – 7	know and apply the significance and problems in performance appraisal.	3,4,5	Ap
CO – 8	know and apply the methods of performance appraisal	3,4,5	Ap

SEMESTER V			
Part –III CORE – XI (Common Core) Human Resource Management			
Code: 18UMCC51	Hrs/Week: 6	Hrs/Sem:90	Credits: 4

Unit-I : Introduction

Human Resource Management: Meaning - Objectives - Nature and Scope - Importance – Functions - Problems of HRM - Personnel Management Vs. HRM - Qualities and Qualifications of Human Resource Managers.

Unit-II : Human Resource Planning, Recruitment and Selection

Human Resource Planning: Meaning - Need and Importance - Objective - Problems - Process – Recruitment: Meaning - Factors Influencing Recruitment - Sources of Recruitment - Problems in Recruitment

Selection: Meaning - Factors Affecting Selection Decisions - Selection Policy - Steps in Selection.

Unit-III : Training and Development

Training: Need and Importance - Objective - Types - Steps in Training Programme – Methods of Training - Evaluation of Training Programmes.

Development: Meaning - Concept and Essentials of Management Development Programmes.

Unit-IV : Transfer, Promotion and Compensation

Transfer: Objective - Transfer Policy

Promotion: Purpose - Promotion Policy – Demotion –

Compensation: Objective – Principles.

Unit-V : Performance Appraisal

Performance Appraisal: Meaning - Need and Importance - Objective - Problems in Performance Appraisal - Factors Influencing Performance Appraisal – Methods of Performance Appraisal.

Text Book:

ChitraAtmaramNaik.*Human Resource Management*.Chennai: Ane Books Pvt.

Books for Reference:

1. C.B.Gupta. *Human Resource Management*. New Delhi:Sultan Chand & Sons.
2. C.P.Memoria. *Personnel Management*. Mumbai: Himalaya Publishing House.
3. L.M.Prasad. *Human Resources Management*. New Delhi:Sultan Chand & Sons.

SEMESTER II			
Part III Allied II Business Management			
Course Code: 21UCOA21	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objectives

- To equip students with skills of managing a business enterprise.
- To enable students to have thorough knowledge in principles of management.

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	gain understanding 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	assess the principles of direction and its importance.	1,4	Ev
CO – 4	understand the Recruitment and selection.	1,2,6	Ap
CO - 5	familiarise with the controlling and co-ordination techniques.	1,4	An
CO - 6	exhibit knowledge on importance of controlling	2,4,5	Ev
CO - 7	analyse the importance of decision making in business.	1.2.3	An
CO - 8	exhibit knowledge and skills relevant to principles of direction	2,4,5	Cr

SEMESTER II			
Part III Allied II		Business Management	
Course Code: 21UCOA21	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I–Nature of Business Management concept: (12 hours)

Concept and Thoughts of Management—Meaning – Functions of Management—Principles of Management –Functions of a Manager—Qualities of a manager—Management by Objectives – Meaning – Features – process of MBO.

Unit II –Planning and Decision Making: (12 hours)

Planning: Meaning –Objectives –Characteristics—Importance –Limitations– Types and Methods of Planning- Decisionmaking–Meaning–Characteristics –Elements–Process–Principles.

Unit III– Organisation: (12 hours)

Organisation: Definition – Principles of organization – Classification –Formal Organization – Informal Organization. Difference between Formal and Informal Organisation– Functions- Types of Organisation -Line- Line and staff-Committee Organization.

Unit IV– Staffing and Direction (12 hours)

Staffing: – Meaning - Definition – Recruitment – Meaning- Sources -Selection – Selection Procedure -Direction–Meaning–Definition–Principles–Importance.

Unit V–Co-ordination and Controlling (12 hours)

Co-ordination- Meaning -Importance –Types of Co-ordination-- Steps for effective coordination Techniques of Co-ordination. Controlling: Definition–Importance– Steps in Control process.

Text Book

Ramasamy T. *Principles of Management*. New Delhi: Himalaya Publishing House. Revised edition 2021

Books for Reference:

1. Tripathi P.C. *Principles of Management*. New Delhi: Tata McGraw Hill Publishing Co.Fifth Edition, 2017
2. Prasad L.M. and Gulshan S.S. *Management:Principles & Practices*. NewDehi: Sultan Chand& Sons Educational Publishers. Revised Edition 2019

SEMESTER III			
Part III	Allied VI	Customer Relationship Management	
Course Code: 21UCOA31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objectives:-

To make the students familiar with CRM concepts and CRM in marketing

To enable the students analyse CRM implementation process.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the concept of customer relationship management	2,3	Un
CO-2	identify the emerging trends in CRM	2,4,6	Un
CO-3	analyze the customer relationship management issues and problems	2,3	An
CO-4	evaluate the role of e- CRM	1,2	Ev
CO-5	appraise the customer relationship management process	1,2,3	An
CO-6	analyze the technology of integrating CRM with ERP	5,6	An
CO-7	assess integration of CRM with data warehouse	4,8	Ev
CO-8	learn the concept of Market Basket Analysis	3	Un

SEMESTER III			
Part III	Allied VI	Customer Relationship Management	
Course Code: 21UCOA31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

UNIT – I CRM Concepts (12 hours)

Acquiring customers - Customer Loyalty - Optimizing customer relationships. CRM definition - Success factors- Three levels of Service- Sales Profiling- Service Level Agreements - Creating and managing effective SLAs.

UNIT - II CRM in Marketing (12 hours)

One-to-one Relationship Marketing - Cross Selling and Up Selling - Customer Retention- Behavior Prediction- Customer Profitability - Value Modeling- Channel Optimization- Event-based marketing. CRM and Customer Service: The Call Centre, Call Scripting, Customer Satisfaction Measurement.

UNIT - III Sales Force Automation (12 hours)

CRM links in e-Business: E-Commerce and Customer Relationships on the Internet, Enterprise Resource Planning, Supply Chain Management, Supplier Relationship Management, Partner relationship Management .

UNIT-IV Analytical CRM (12 hours)

Managing and sharing customer data - Customer information databases- Ethics and legalities of data use-Data Warehousing and Data Mining concepts - Data analysis - Market Basket Analysis

UNIT- V CRM Implementation (12 hours)

Defining success factors, preparing a business plan - requirements - justification- processes. Choosing CRM tools: Defining functionalities, Homegrown versus out-sourced approaches. Managing customer relationships: conflict, complacency, resetting the CRM strategy.

Text Book:

Jagdish, N.Sheth, Atul Parvatiyar, G.Shainesh, *Customer Relationship Management: Emerging Concepts, Tools and Applications*, New Delhi:Tata McGraw Hill Publishing Ltd. First Edition :2014

Books for Reference:

- 1.Alok Kumar et al. *Customer Relationship Management : Concepts and Applications*, Biztantra First edition 2008
- 2.Kumar. *Customer Relationship Management - A Database Approach*, Wiley India. Second edition Reprint 2007
3. Peeru Mohamed H and Sahadevan A. *Customer Relation Management*, Vikas Publishing House. 4th Edition 2005

SEMESTER –I			
Part III	Core I	Financial Accounting I	
Course Code: 21UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objectives

- Create competent and skilled accounting professionals to manage business enterprise.
- To enable students learn fundamental aspects of financial accounting and to acquire skills in accurately portraying the financial position of the business.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand book keeping and accounting concepts and conventions as per Accounting Standards of India.	1,2,5	Un
CO – 2	prepare financial statements of sole traders in accordance with generally accepted accounting principles.	1,2,5,8	Ap
CO – 3	employ critical thinking skills on the effects of different accounting methods on the financial statements.	1,2,4,5	Ap
CO – 4	understand and prepare bank reconciliation statement.	1,5	Ap
CO – 5	understand the accounting features and methods of preparing financial statements from incomplete records.	1,5	Ap
CO - 6	demonstrate and compare the various methods of Providing depreciation.	2,4,5	Ev
CO - 7	apply appropriate judgment derived from knowledge of accounting theory in charging depreciation for various assets.	1,5	Ev
CO - 8	effectively demonstrate skills relating to Rectification of errors.	2,4,5	AP

SEMESTER –I			
Part III	Core I	Financial Accounting I	
Course Code: 21UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I–Introduction to Financial Accounting: (10 Hrs)

Financial Accounting – Definition – Accounting Concepts and Conventions— Accounting Standards of India – Journal Entries- Cash Book – Single – Double - Triple Column Cashbook – Petty Cash Book

Unit II Final Accounts of Sole Trading Concerns (20 Hrs)

Accounts of Sole trader – Trial Balance - Trading Account - Profit and Loss account- Balance sheet – Closing Entries - Adjustment Entries.

Unit III–Accounts from Incomplete Records (15 Hrs)

Accounts from Incomplete Records – Meaning – Definition – Features – Defects – Differences between Single Entry system and Double entry system –Methods of preparing Final Accounts from incomplete records – Statement of Affairs method – Conversion method.

Unit IV–Bank Reconciliation Statement and Rectification of errors. (15 Hrs)

Bank Reconciliation Statement - Reasons for difference between Cash Book and Pass Book balance – Preparation of Bank Reconciliation Statement - Rectification of errors – Classification of Errors – Suspense Account.

Unit V –Depreciation: (15 Hrs)

Depreciation – Need – Causes - Methods of providing depreciation: Straight Line method - Diminishing Balance method – Annuity method – Insurance Policy method – Sinking Fund Method-Revaluation Method-Depletion Method- Machine Hour Rate method-Mileage Method-Sum of Years digit method

Note: Theory30% Problem70%

Textbook:

1. Gupta R.L.& Radhaswamy M. *Advanced Accountancy*. New Delhi: Sultan Chand & sons, Seventh Edition ,2019.

Books for Reference:

1. Nagarajan K.L., Vinayakam N., & Mani P.L. *Principles of Accountancy* . New Delhi: S.Chand &Company Pvt. Ltd.,Fourth Edition, 2009.
2. Arul Raj Ponnudurai S. *Accountancy Volume – I*, Sathya Publications, Agra:Fifth Edition,2020.
3. Arulanandan M. & Ramanan K.S. *Advanced Accountancy*. Mumbai: Himalayan Publishing House, Sixth Edition 2016.

SEMESTER –I			
Part III	Core II	Business Organisation	
Course Code:21UCOC12	Hrs/Week: 5	Hrs/ Sem: 75	Credits : 4

Objectives

- Develop intelligent individuals to manage business in an efficient and ethical manner.
- Impart knowledge on the basic concepts and latest developments in global business world.

Course Outcomes:

CO No.	Upon completion of this course, students will be ableto:	PSO addressed	CL
CO – 1	understand the basic concepts of business organization and latest developments in the organization of business.	1,3,4,6	Un
CO – 2	understand the basic forms of business organization.	1,2,3	Un
CO – 3	know about the concepts of business ethics, business values and morals.	1,2,4	Un
CO – 4	appraise about MSME, recent changes in MSME sector,development of VSI under the plans, KVIC and its objectives .	1,6	Ev
CO – 5	know about the dominance of MNC in globalization andglobalization of Indian business.	1,3,6	An
CO - 6	demonstrate women entrepreneurship skills.	2,4,5	Ap
CO -7	identify the promotional measures relating to KVIC.	1.2.3	Un
CO - 8	analyse the pros and cons of globalisation in the business world and create new business models	4,5	Cr

SEMESTER –I			
Part III	Core II	Business Organisation	
Course Code:21UCOC12	Hrs/Week: 5	Hrs/ Sem: 75	Credits : 4

Unit I - Concept of Business Organisation: (15 hours)

Economic and Non-economic activities – Profession and Employment – Meaning of Business – Characteristics of Business – Business distinguished from Profession and Employment – Scope of Business – Objectives of Business – Functions of Business – Qualities of a successful Businessman.

Unit II - Forms of Business Organization (15 hours)

Sole proprietorship – Joint Hindu Family Firm – Partnership firm: Features – Merits and Demerits – Joint Stock Company: Features – Merits and Demerits – Co- operative Organization: Features – Public Utilities -Public enterprises

Unit III – Business Ethics and Values: (15 hours)

Concept of Ethics – Values – Morals – Ethics: Characteristics – Types- Approaches – Relevance – Business Value - Characteristics – Types – Code of conduct – Meaning –Limitations.

Unit IV – Micro Small and Medium Enterprises: (15 hours)

Micro Small and Medium Enterprises – Meaning – Classification – Recent changes in MSME – Objectives and workings of Khadi and Village Industries– Development of Village and Small Industries under the plans – Promotional Measures- Women Entrepreneurs

Unit V - Multinational Corporations: (15 hours)

Definition- Dominance of MNCs – MNCs and International trade – Merits and Demerits –Globalisation – Meaning – Features – Stages – Pros and Cons of globalization – Globalisation of Indian business.

Text books:

Tulsian P.C. & Vishal Pandey. *Business Organisation and Management*. Mumbai: TataMc Graw Hill First Edition. First Edition 2011

Books for Reference:

- 1.BhushanY.K. *Fundamentals of Business Organisation and Management 20th Edition*, New Delhi: Sultan Chand & Co,2016.
- 2.Reddy P.N. *Principles of Business Organisation and Management 6th Edition*, New Delhi: 2003,

SEMESTER –II			
Part III	Core III	Financial Accounting II	
Course Code: 21UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objectives

- To develop accounting professionals with expertise in advanced accounting procedures.
- Enable students to demonstrate practical Skills relating to assessment of profits for different modes of businesses.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	identify the nature of expenses as capital, revenue and deferred for correct presentation in the final accounts of any company.	1,2,4	Ap
CO – 2	understand the preparation of balance sheet and income and expenditure account.	1,5	Un
CO – 3	prepare accounts of non-trading concerns and professionals and royalties	1,5,8	Ap
CO – 4	understand the facts related to consignment and jointventure with normal and abnormal losses	1,5	Un
CO – 5	prepare consignment and joint venture account	1,2	Ap
CO - 6	prepare the self-balancing accounts and sectional balancing accounts and its various adjustment accounts.	1,3,6	An
CO - 7	compute the loss of stock and loss of profit under insurance claims.	1.2.3	AP
CO - 8	evaluate the process of computing royalties with minimum rent,short workings and sub lease.	2,4,5	Ev

SEMESTER –II			
Part III	Core III	Financial Accounting II	
Course Code: 21UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I –Non-Trading Concerns

(13 Hrs)

Capital and Revenue – Deferred Revenue Expenditure – Accounts of non-trading concerns and professionals – Receipts and Payments account – Income and Expenditure account –Difference between Income and Expenditure a/c and Receipts and Payments a/c – Preparation of Balance sheet.

Unit II – Consignment and Joint Venture

(20 Hrs)

Consignment account – Valuation of Closing stock – Normal and Abnormal loss – Goods sent at invoice price- Joint venture – Difference between Consignment and Joint venture –Accounting entries in the books of the co-ventures in separate set of books.

Unit III – Self-Balancing and Sectional Balancing

(16 Hrs)

Self-Balancing system – Total Debtors account – Total Creditors account– Various adjustments accounts – Uses of Self-Balancing System – Sectional balancing.

Unit IV – Insurance Claims

(13 Hrs)

Insurance claims – Loss of stock along with other assets-Rate of Gross Profit- Claim for loss of profit- Calculation of claim for loss of profit –Insured standing charges.

Unit V – Royalties

(13 Hrs)

Royalties account - Meaning –Minimum Rent- Short Workings - Strike -Types of Recoupment –Sublease.

Note : Theory 30% Problem 70%

Text book:

Gupta R.L. and Radhaswamy. M “*Advanced Accountancy*” Sultan Chand & Sons, New Delhi 13th Revised Edition Reprint 2020

Books for Reference:

1. Nagarajan K.L., Vinayagam M. and Mani P.L *Principles of Accountancy*. New Delhi: Eurasia Publishing house (P) ltd, Fourth Edition, 2009
2. ArulrajPonnudurai. *Accountancy-Vol-II*.Tirunelveli–Sathya Publications, 11th edition Reprint 2020
3. Reddy T.S. and Murthy A. *Advanced Accountancy- Vol II*. Chennai – 17: Margham Publications, Second Edition 2019

SEMESTER –III			
Part III Core V		Advanced Financial Accounting	
Course Code: 21UCOC31	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

Objectives:

To impart in-depth knowledge and develop the skill required for the preparation of financial statements and accounts of various business.

To enable the students solve the problems with all the adjustments.

Course Outcomes:

CO. No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	gain in-depth knowledge on partnership accounts.	1,2	Un
CO – 2	Prepare partnership accounts in case of admission.	1,2, 5	Ap
CO – 3	have practical knowledge regarding the maintenance of partnership accounts in case of retirement and death of a partner.	1,2,5	Ap
CO - 4	work on partnership accounts in case of dissolution of a firm.	1,2,5	Ap
CO – 5	know about the maintenance of accounts relating to branch accounts and departmental accounts.	1,2,5	Un
CO – 6	calculate profits involved in sending goods at invoice price.	1,5,8	Ap
CO – 7	have working knowledge on the accounts prepared under hire purchase system.	1,5,6	Ap
CO - 8	have practical knowledge on instalment system.	1,8	Ap

SEMESTER –III			
Part III Core V		Advanced Financial Accounting	
Course Code: 21UCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I – Partnership Accounts – Admission (20 Hrs)

Partnership accounts – Definition – Provisions under Sec13 of Partnership Act – Profit & Loss Appropriation Account – Partner’s Capital Account. Admission of a Partner: New Ratio –Sacrifice Ratio- Revaluation – Treatment of Goodwill – Methods of Valuation of Goodwill – Adjustments for Undistributed Profits and Losses.

Unit II - Partnership Accounts- Retirement and Death (16 Hrs)

Retirement: Adjustments Relating to Retirement - Settlement of Retiring Partner’s Loan a/c. Death: Deceased Partners’ Share of Profit - Settlement by Executors.

Unit III – Partnership Accounts – Dissolution (20 Hrs)

Dissolution of a Firm: Dissolution of Firm vs Partnership – Modes of Dissolution – Realization Account –Insolvency of One Partner –Insolvency of all Partners- Sale of Partnership. – Rule in Garner vs Murray- Realization of Assets and Liabilities - Piecemeal Distribution .

Unit IV – Branch and Departmental Accounts (17 Hrs)

Branch Accounting: Debtors System – Invoice Price Method (Excluding Independent Branches and Foreign Branches). Departmental Accounts: Allocation and Apportionment of Departmental Expenses – Departmental Transfer at Invoice Price – Difference between Departmental Accounts and Branch Accounting.

Unit V – Hire Purchase and Instalment Purchase Accounts (17 Hrs)

Hire Purchase and Instalment System – Calculation of Interest – Calculation of Cash Price – Default and Repossession – Difference between Hire Purchase and Instalment.

Note: Theory :30% Problem:70%

Text Book:

Gupta R. L. and Radhasamy M. *Advanced Accounts -Volume I*, New Delhi: Sultan Chand & Sons, Publishers, 13th Revised Edition Reprint 2020

Books for Reference:

- 1.Jain S.P. & Narang. *Practical problems in Advanced Accountancy*, Kalyani Publishers, New Delhi 21st Revised Edition, 2018,
2. Maheswari S.N. *Advanced Accounting*, Vikas Publishing House, New Delhi 11th Edition 2018
3. Arulraj Ponnudurai *Accountancy*, Vol-III, Sathya Publications, Tirunelveli – 5. 11th edition Reprint 2020
4. Reddy T.S. and Murthy A. *Advanced Accountancy*, Vol-I Margham Publications, Chennai, Second Edition 2019.

SEMESTER –III			
Core VII		Business Mathematics	
Course Code: 21UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives:

- Enable the students to develop proficiency in the application of mathematics to solve business problems
- The students to understand how to process and interpret information to arrive at logical conclusions through common business mathematics applications.

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the theory of indices	6,8	Un
CO – 2	apply the knowledge of logarithms in solving business problems	1,6	Ap
CO – 3	use formulae and mathematical expressions problems in equations	2,4	Ap
CO – 4	integrate the concepts in arithmetic with commerce	8,7	Ev
CO – 5	evaluate the methods of interest account and their basic applications in practice	1,5	Ev
CO – 6	analyse the mathematical skills required in mathematically intensive areas of business	4,7	An
CO – 7	measure the matrix rule	2,3	Ev
CO – 8	appraise the acquired knowledge and skills with practical problems in business mathematics	3,5	An

SEMESTER –III			
Core VII		Business Mathematics	
Course Code: 21UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I - Theory of Indices and Theory of logarithms (20 Hrs)

Introduction –Types of Indices – Positive indices- Negative indices- Zero indices- Fractional indices- Laws of Indices for Positive Integral Exponent - Characteristics of Logarithm-Laws of logarithms –Product Rule- Quotient Rule- Power Rule- Change Rule - Common logarithms

Unit II- Theory of Equations (18 Hrs)

Introduction- Degree of Equations –Linear Equations - Simultaneous Linear equations with two or three unknown variables - Quadratic Equations- Formula method- Factorization method – Nature of roots forming quadratic equation

Unit III - Commercial Arithmetic (15 Hrs)

Introduction - Percentages – Ratio and Proportion- Simple Interest - Compound Interest – Discount – Banker’s Discount – True Discount-Trade Discount - Cash Discount

Unit IV - Analytical Geometry (17 Hrs)

Introduction-Distance between two points in a plane-Slope of a Straight Line-Equation of Straight Line- Point of intersection of two lines- Application- Demand and Supply- Cost-Output- Break Even Analysis

Unit V – Matrix Algebra (20 Hrs)

Introduction – Types of Matrices – Equality of Matrices – Addition of Matrices- Subtracting of Matrices- Multiplication of Matrices- Transpose of Matrix- Determinants- Inverse of a Matrix – Solution for simultaneous equations using matrix method- Co-factor method- Cramer’s Rule

Note: Theory – 30 %Problem – 70%

Text Book:

Sancheti D.C. & Kapoor V. *Business Mathematics*.New Delhi: Sultan Chand& Sons. Reprint 2019

Books for Reference:

1. Hazarika Padmalochan A. *Textbook of Business Mathematics* New Delhi: Sultan Chand& Sons Reprint 2019
2. Ranganath G.K. *A text book of Business Mathematics*, New Delhi: Himalaya Publishing House. Reprint 2018
3. Wilson M. *Business Mathematics*. New Delhi: Himalaya Publishing House. Reprint 2020

SEMESTER –IV			
Part III	Core VIII	Corporate Accounting	
Course Code: 21UCOC41	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives:

To explore the knowledge on company accounts from starting of company till winding up of company.

Course Outcome:

CO.No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the procedures on issue of shares.	1,2	Un
CO – 2	have working knowledge on redemption of preference shares.	1,4, 5	Ap
CO – 3	have practical knowledge on the issue and redemption of debentures.	5, 8	Ap
CO - 4	calculate profit prior to incorporation.	2,5, 8	Ap
CO – 5	practice the maintenance of company final accounts as per revised accounting standards.	1,2	Ap
CO – 6	have practical knowledge on the accounting for amalgamation and external reconstruction.	2,5,8	Ap
CO – 7	analyse the various schemes for capital reduction.	2,5,8	An
CO - 8	apply the procedures for the preparation of liquidator's financial statements.	2,5,8	Ap

SEMESTER –IV			
Part III	Core VIII	Corporate Accounting	
Course Code:21UCOC41	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I – Issue of Shares (18 Hrs)

Share Capital: Issue and Forfeiture of Shares - Redemption of Preference Shares.

Unit II - Issue of Debentures (18 Hrs)

Issue of Debentures – Redemption of Debentures– Sinking Fund Method– Own Debentures – Ex-Interest and Cum - Interest Quotation.

Unit III – Profit Prior to Incorporation and Final Accounts (18 Hrs)

Profits Prior to Incorporation – Ascertainment of Profit or Loss Prior to Incorporation. Final accounts with Adjustments namely Income Tax provision, Provision for Dividend, Corporate Dividend Tax, Transfer to Reserves.

Unit IV – Amalgamation (18 Hrs)

Amalgamation: Nature of Purchase and Nature of Merger - Purchase Consideration – Calculation of Purchase Consideration - Accounting Entries- Preparation of Balance sheet.

Unit V – Internal Reconstruction and Liquidator’s Final Statement of Accounts (18 Hrs)

Internal Reconstruction: Alteration of Share Capital – Capital Reduction Scheme. Liquidator’s Final Statement of Accounts.

Note: Theory : 30% Problem:70%

Text Book:

Gupta R. L. and Radhaswamy M. *Advanced Accountancy, Volume-II*, , New Delhi: Sultan Chand & Sons, 14th Revised Edition,2021.

Books for Reference:

1.Jain S. P. & Narang. *Practical Problems in Advanced Accountancy, Vol II*, New Delhi: Kalyani Publishers, 19th Revised Edition, 2013.

2.Reddy T. S. and Murthy A. *Corporate Accounting* Chennai: Margham Publications, 6th revised edition 2015 reprint 2019.

SEMESTER–IV			
Part III	Core IX	Company Law	
Course Code: 18UCOC42	Hrs/Week:6	Hrs/Sem:90	Credits:4

Objective:

To provide knowledge about the provisions of Companies Act, 2013, related to the entire process from Formation to Winding up of a company.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO–1	understand the various provisions of Companies Act, 2013.	1,2	Un
CO–2	discuss the provisions related to the formation of different types of companies.	1,2	Un
CO–3	differentiate private and public companies.	2,3	An
CO–4	understand the statutory requirements of Incorporation of a company like registration of memorandum, articles, issue of prospectus etc.	3,4	Un
CO–5	analyse the difference between shares and debentures and the procedure for declaration and payment of dividend.	2,5	An
CO–6	understand the role of administrative executives in a company and the procedure for conducting meetings.	1,5	Un
CO–7	know the various requisites for conducting a valid meeting under the Companies Act,2013.	2,5	Un
CO–8	analyze the statutory procedure for the winding up of the company	2,7	An

SEMESTER-IV			
Part III Core IX		Company Law	
Course Code: 21UCOC42	Hrs/Week:6	Hrs/Sem:90	Credits:4

Unit-I Nature of company:

(15 hours)

Definition of company–Characteristics of a company–Company distinguished from partnership – Kinds of companies – Private company – Public company – Distinction between public company and Private Company – Special privileges of a private company–Conversion of a public company into a private company. Prohibition of large partnerships.

Unit-II Formation of company:

(20 hours)

Incorporation–Documents to be filed with the Registrar–Certificate of Incorporation–Promoter – Memorandum of association – Contents – Alteration of memorandum – Articles of Association– Contents–Alteration of Articles–Distinction between Memorandum and Articles–Prospectus – Registration of prospectus – Contents of prospectus- Misstatements in prospectus and their consequences.

Unit-III Share capital and debentures:

(20 hours)

Definition–Nature of shares–Kinds of Share Capital –Calls on shares- Share certificate- Issue of shares at premium - Prohibition of issue of shares at discount–Voting rights- Provisions relating to Transfer and transmission of shares–Issue of sweat equity shares–Issue of bonus shares– Alteration of share capital- Prohibition for buy- back in certain circumstances. Debentures– Provisions relating to issue and redemption of debentures.

Unit-IV Management and Administration:

(20 hours)

Register of members–Annual return–Meetings of a company–Annual general meeting–Report on annual general meeting. Extraordinary general meeting– Requisites of a valid meeting– Notice – Quorum – Chairman of meeting – Minutes of meeting – Proxies–Voting –Show of hands- poll– Resolutions–Ordinary –Special –Resolution requiring special notice.

Unit-V Winding up of company:

(15 hours)

Meaning of winding up – Modes of winding up –Winding up by the Tribunal – Petition for winding up–Powers of Tribunal–Appointment of Liquidators – Effect of winding up order– Voluntary winding up–Declaration of solvency–Meeting of creditors–preferential payments– Provisions applicable to every mode of winding up–Consequences of winding up.

TextBook:

Kapoor N.D. *Elements of Company Law*. New Delhi, Sultan Chand & Sons, 31st revised edition 2020, reprint-2021

Books for Reference:

1. Ashok Bagrial. *Company Law*. New Delhi: Vikas Publishing House. 12th edition-2012, reprint 2018
2. Shukla L. *Company Law*. New Delhi: S. Chand & Sons. 17th edition 2017.
3. Goyal V. K. *Company Law*, New Delhi: Singhal Law Publications. 13th edition 2019.

SEMESTER –IV			
Core X		Business Statistics	
Course Code 21UCOC43	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives:

- To enable the students learn the basic concepts of statistics and statistical tools.
- To provide better insight and understanding of statistical tools in decision making.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic concepts of statistics and statistical tools.	6,8	Un
CO – 2	know the measures of central tendency	2,4	An
CO – 3	measure and assess the statistical averages	2,3	Ev
CO – 4	test the tools on measures of dispersion that are useful for estimating variations.	3,7	Ev
CO – 5	evaluate whether there is correlation between two variables or not.	1,5	Ev
CO – 6	relate regression analysis for estimating values for future period.	4,7	Ap
CO – 7	apply the statistical tools for doing the project work.	1,6	Ap
CO – 8	appraise acquired knowledge and skills with practical problems in business statistics	5,8	An

SEMESTER –IV			
Core X		Business Statistics	
Course Code 21UCOC43	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I : Introduction for Business Statistics

(10 Hrs)

Definition – Features - Importance-Limitations– Methods of Collection of Data – Diagrammatic representation- Types of Diagrams: One dimensional, two dimensional, three dimensional – Pictograms and Cartograms

Unit II : Measures of Central Tendency

(20 Hrs)

Definition- Types of Average- Arithmetic Mean- Simple A.M- Weighted A.M- Geometric Mean–Harmonic Mean - Median –Quartiles- Quintiles- Deciles- Percentiles- Mode for individual observation, discrete series, and continuous series

Unit III: Measures of Dispersion

(20 Hrs)

Definition- Methods of measuring dispersion-Range – Co efficient of Range- Quartile Deviation- Co efficient of Quartile Deviation - Mean Deviation - Co efficient of Mean Deviation- Standard Deviation – Coefficient of Standard Deviation – Lorenz Curve- Variance

Unit IV: Correlation and Regression Analysis

(20 Hrs)

Definition- Types of Correlation- Methods of Correlation Analysis-Scatter diagram method- Graphic method –Karl Pearson’s Co efficient of Correlation, Spearman’s Rank Correlation, Concurrent Deviation method- Regression –Definition- Regression Coefficient– Simple Regression lines only

Unit V: Analysis of Time Series

(20 Hrs)

Meaning—Importance-Components of Time series- Mathematical model of time series- Methods of measuring Secular Trend; Graphic method, Semi Average method- Moving Average method- Method of Least Squares- Measurement of Seasonal Variations-Simple Averages method- Ratio to trend method-Ratio to Moving Average method- Link Relative method

Note: Theory – 30 % Problem – 70%

Text Book:

Pillai R.S.N. & Bagavathi..*Statistics Theory and Practice* . New Delhi: S. Chand & Co. Reprint 2019

Books for Reference

1. Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons. Reprint 2018
2. Wilson M. *Business Statistics*. New Delhi: Himalaya Publishing House Reprint 2021.

SEMESTER –III			
Part III Non Major Elective Principles of Accountancy			
Course Code: 21UCON31	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objective:

To impart basic knowledge of the fundamental accounting 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 on basic rules of Accounting.	1,2,5	Un
CO – 2	prepare the Trial balance.	1,2,3,8	Ap
CO – 3	prepare the journal	1,2	Ap
CO – 4	prepare the ledger	2,8	Ap
CO – 5	prepare the subsidiary books	2,8	Ap
CO – 6	prepare the Trading account.	2,5	Ap
CO – 7	prepare the profit and loss account	2,5	Ap
CO – 8	prepare the balance sheet	2,5	Ap

SEMESTER –III			
Part III Non Major Elective Principles of Accountancy			
Course Code: 21UCON31	Hrs/Week: 2	Hrs/ Sem: 30	Credits : 2

Unit I – Introduction (6 Hours)

Meaning of Book-keeping – Accounting – Important terms in Accounts – Rules for Double entry system – Journal Entry – Ledger

Unit II - Subsidiary Books (5 Hours)

Subsidiary books – Purchase – Purchase returns – Sales – Sales returns – Triple column Cash Book – Petty cash book

Unit III – Trial Balance (6 Hours)

Trial balance – Meaning – Specimen - Preparation of trial balance

Unit IV –Trading and Profit and Loss account of Sole Trading (7 Hours)

Trading Account – Specimen – Problems - Profit and Loss account Specimen – Problems (Simple Adjustments only).

Unit V – Balance Sheet of Sole Trading (6 Hours)

Balance Sheet - Specimen – Problems (Simple Adjustments only)

Note : Theory 40% and Problem 60%

Text Book :

Arulraj Ponnudurai S. *Principles of Accountancy*. Tirunelveli: Sathya Publications. 11th edition Reprint 2020

Books for Reference:

1. Nagarajan K.L., Vinayakam N. & Mani P.L. *Principles of Accountancy*. New Delhi S.Chand & Company Pvt. Ltd., Fourth Edition, 2009.
2. Pillai R.S.N. Bagavathi. *Principles of Accountancy*. New Delhi: S. Chand & Company Ltd. 2010 3rd edition 2010

SEMESTER I			
Part IV Professional English for Commerce and Management - I			
Course Code: 21UCOPE1	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Unit I – Communication

(6 hrs)

Meaning – Objectives – Process – Importance of Effective Communication in Business – Media – Reading Passages and Answering Questions – Developing Content with Pictures and Hints.

Unit II – English for Effective Communication I

(6 hrs)

Essence of Business English – Words often Confused – Single Word for Group of Words – Prefixes and Suffixes – Synonyms and Antonyms

Unit III – English for Effective Communication II

(6 hrs)

Some Spelling Rules – Some Words Commonly miss spelt – Aids to Correct Writing – Words Followed by Appropriate Prepositions

Unit IV – Reading & Writing Skills

(6 hrs)

Listening to process description - Drawing a flow chart – Role play – Reading practice : Skimming - Scanning – Reading passages on products, Equipment and Gadgets – Writing : Process description – Compare and Contrast – Paragraph – Sentence – Definition and Extended Definition – Free Writing

Unit V – Critical Thinking Skills

(6 hrs)

Brainstorming – Importance – Types – Rules – Elements – Advantages – Disadvantages - Brain writing – Importance – Types – Rules – Elements – Advantages – Disadvantages – Difference between Brainstorming and Brain writing

Text Book :

Rajendra Pal and Korlahalli. *Essentials of Business Communication*. New Delhi: Sultan Chand & Sons, 13th Revised edition; 2019

Books for Reference:

1. TANSCHÉ - *English for Commerce and Management*
2. Urmila Rai & Rai S.M. *Business Communication*. New Delhi: Himalaya Publishing House, 9th Revised Edition, 2015

SEMESTER - I			
Ability Enhancement Course -Value Education			
Code : 21UAVE11	Hrs/Week : 2	Hrs / Semester: 30	Credits : 2

Unit I: Introduction to Value Education

Concept of Values -Types of Values- Approaches to values - Benefits of Value Education- Characteristics of Values

Unit II: Human Values

Human Values -Sources of Human Values - Love -Compassion - Gratitude - Courage - Optimism - Forgiveness- the need and urgency to reinforce Human Values

Unit III: Social Values

Role of family and society in teaching values - Role of educational institutions in inculcating values- Three general functions of education for society-Self-Reflection- Our society's needs - Social Responsibilities of a student

Unit IV: Spiritual Values

Spiritual Values - Spiritual Development -Moral Development - Importance of Spiritual Values - Cultivation of Spiritual Values -Five most common spiritual values -Spiritual Resources

Unit V: Values for Life Enrichment

Goal Setting - Building relationship - Friendship - Love relationship - Family relationship - Professional relationship Interpersonal Relationship -Essential Life Skills that Help in Students Future Development-Life Enrichment Skills Domain

Books for Reference:

1. Sneha M. & K. Pushpanadham Joshi. *Value Based Leadership in Education Perspective and Approaches*, Anmol Publications Pvt. Limited, 2002.
2. Venkataiah.N. *Value Education*, APH Publishing, 1998
3. Pramod KumarM.*A Handbook on Value Education*, Ramakrishna Mission Institute of Culture (RMIC) 2007
4. Jagdosh Chand.*Value Education*. Shipra Publication 2007
5. Indrani Majhi (Shit)Ganesh Das, *Value Education*, Laxmi Publication Pvt. Ltd., 2017
6. Arumugam, N. S. Mohana, Lr.Palkani, *Value Based Education*, Saras Publication 2014

SEMESTER II			
Part IV Professional English for Commerce and Management - II			
Course Code: 21UCOPE2	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objectives

- Create competent and skilled professionals who can control and manage business enterprise.
- To enable students understand the importance of communication in business and train them to exhibit thinking, writing and speaking skills.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand the role of internet in business	1,5,8	Un
CO – 2	examine the different modes of online communication	1,5,8	An
CO – 3	draft letters pertaining to business activities	1,5,8	Ap
CO – 4	demonstrate speaking skills	1,5,8	Ap
CO – 5	prepare PowerPoint presentations	1,5,8	Ap
CO -6	demonstrate presentation skills	1,5,8	Ap
CO -7	develop content with Pictures/Hints	1,5,8	Cr
CO -8	use language for speaking with confidence in an intelligible and acceptable manner	1,5,8	Ev

SEMESTER II			
Part IV Professional English for Commerce and Management - II			
Course Code: 21UCOPE2	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Unit I – Electronic Communication (6 hrs)

The internet: Understanding the internet in Business – Uses of the internet – Different modes of online communication – E-mail: Writing effective e-mails – The Language of e-mails – Golden Rules for effective e-mails – Forwarding e-mails – e-mail attachments – Specimen e-mails– Latest trends in e-communication

Unit II -Business Letters I (6 hrs)

Layout – Need – Functions of a Business Letter – Specimen Letters

Unit III – Business Letters II (6 hrs)

Drafting of Letters: Enquiries and Replies – Orders and their Execution– Complaints and Adjustments

Unit IV– Speeches (6 hrs)

Introduction – Characteristics of a Good Speech – Profile of a Good Speaker – Planning to Speak – Model Speech

Unit V – Presentation Skills (6 hrs)

Introduction – Specifying the objective – Planning – Preparation Practice and Rehearsal– Getting Ready – Making the Presentation

Text Book :

Rajendra Pal and Korlahalli. *Essentials of Business Communication* New Delhi, SultanChand & Sons 13th Revised Edition : 2019.

Books for Reference:

1. Pillai R.S.N & Bagavathi. *Modern Commercial Correspondence*, New Delhi, S.Chand & Co., Reprint Edition, 2007.
2. Reddy C.R. *Business Communication*, Dream Tech Press, Revised Edition, 2019.
3. Module by TANSCH (Tamil Nadu State Council for Higher Education)

SEMESTER –III			
Part III	Core SB	E – Accounting	
Course Code: 21UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objective :

Create competent and skilled accounting professionals to manage business applications by using TALLY Software.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO-1	develop the computerized knowledge in accounting	1,2,3	Un
CO-2	impart the basic principles and concepts of computerized accounting	1,2	Un
CO-3	assess on the use and application of Tally	1,2	Ev
CO-4	describe about the concept of vouchers	2,4	Un
CO-5	create company in Tally	5,8	Ap
CO-6	create inventory accounting	1,5,8	Ap
CO-7	prepare final accounts	1,4	Ap
CO-8	make use of cost category and cost centers in voucher	1,5	Ap

SEMESTER –III			
Part III	Core SB	E – Accounting	
Course Code: 21UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I Introduction to Tally [12 Hrs]

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting– Creation of company – Select Company Technical advantages of Tally –Alter – Edit- Delete Company – Role and Importance of Functional keys

Unit II Ledger and Voucher Creation [12 Hrs]

Creation of Groups – Various kinds of Groups – Multiple and Single groups – Creation of Ledgers – Various kinds of ledgers - Entering vouchers – Journal voucher, Purchase voucher, Sales - Vouchers, Receipt Voucher, Payment Voucher

Unit II E- Accounting [12 Hrs]

Trial Balance, Trading Account, Profit and Loss Account and Balance sheet preparation.

Unit IV Inventories [12 Hrs]

Introduction to Inventories - Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock groups and stock items – Usage of stock in voucher entry – Stock voucher on Purchase order – Stock Journal entries – Rejection vouchers.

Unit V Creation of Cost Center [12 Hrs]

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centers in voucher entry

Note: Theory: 60% Practical: 40 %

Text Book:

Nadhani A. K. & Nadhani K.K.*Implementing Tally*. New Delhi: BPB 4th Edition 2018

Books for Reference:

1. ICA R&D Team. *Tally 9.0*. New Delhi: Vikas Publishing House Pvt Ltd. 4th Revised Edition 2019
2. Vishu Priya Singh. *Quick Learn Tally*. New Delhi: Computech Publication Pvt ltd. 5th Revised Edition 2020
3. Sriniva Valaban. *Computer Application in Business*. New Delhi: Sultan & Sons. 3rd Edition 2017

SEMESTER –IV			
Part III	Skill Based	Career Skills	
Course Code: 21UCOS41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objective:

- To prepare the students for the competitive exams and to choose their career with confidence.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the content of job application	1,2	Un
CO – 2	prepare resume, biodata, curriculum vitae.	2,5	Ap
CO – 3	participate in group discussion.	1,4,5	Ap
CO – 4	use the various roles to be played by a group leader.	1,4,5	Ap
CO – 5	evaluate the types, features and steps in writing a good report	3,4	Ev
CO – 6	apply various types and significance of Interview technique.	2,3	Ap
CO – 7	determine an interview	1,2,7	Ap
CO – 8	work out problems on mathematical skills	2,4,5	An, Ap

SEMESTER –IV			
Part III	Skill Based	Career Skills	
Course Code: 21UCOS41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I - Job Application

(12 Hours)

Content of Job application letter – Model Job application letter – Content of resume – Model resume- Bio-Data, Curriculum Vitae building, Job application Portal.

Unit II - Group Discussion

(12 Hours)

Self-Introduction – Features of Group discussion - Requirements for effective Group discussion – Roles to play in Group discussion – How to participate in Group discussion – Role of group leader.

Unit III – Report Writing

(12 Hours)

Meaning of report - Importance - Types - Features of a good report - Steps in preparing a general report.

Unit IV – Interview

(12 Hours)

Meaning – Types - Significance – Interview technique - Preparation before an interview.

Unit V – Test of Numerical Ability (Simple Problems)

(12 Hours)

Simplification — Profit & Loss — Time and Work – Time and Distance – Calendar and Clock problems – Logical Reasoning.

Text Book:

Selvaraj V.M. *Career Planning*. Tirunelveli: Bavani Publications, First edition 2008.

Books for Reference:

1. Aggarwal R.S. *Quantitative Aptitude*, New Delhi: S.Chand and Company Limited, First edition 2022
2. Gupta C.B. *Business Communication and Customer Relations*. New Delhi: Sultan Chand and Sons, 2016.
3. Rajendra Pal and Korlahalli. *Essentials of Business Communication*. New Delhi: Sultan. Reprint 2013.