

## COURSES ON HUMAN VALUES AND BUSINESS ETHICS

<b>17FCU01</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Foundation Course I	24	-	2

### Preamble

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To give information about the environment and the resources to act at our own level to protect them.	K1
CO2	To analyse the roles of organisms as part of interconnected food webs, populations, communities, and ecosystems	K4
CO3	Understand the scale dependence of biodiversity and its measurement	K2
CO4	To learn how to assess pollution sources, study exposure pathways and fate, and evaluate consequences of human exposure to pollution and its impacts to environmental quality.	K1,K3
CO5	To balance our economic, environmental and social needs, allowing prosperity for now and future generations	K5

### Unit I

#### Multidisciplinary Nature of Environmental Studies (4 Hours)

(4

- i) Definition, Scope and Importance
- ii) Need for Public Awareness
- iii) Natural Resources
  - a) Natural Resources and Associated Problems
    - **Forest Resources:** Use and Over-exploitation, Deforestation, Case Studies. Timber Extraction, Mining, Dams and their Effects on Forests and Tribal People.
    - **Water Resources:** Use and Over-utilisation of Surface and Ground Water, Floods, Drought, Conflicts over Water, Dams – Benefits and Problems.
    - **Mineral Resources:** Use and Exploitation, Environmental Effects of Extracting and using Mineral Resources, Case Studies.
    - **Food Resources:** World Food Problems, Changes Caused by Agriculture and Overgrazing, Effects of Modern Agriculture, Fertilizer-Pesticide Problems, Water Logging, Salinity, Case Studies.
    - **Energy Resources:** Growing Energy Needs, Renewable and Non-Renewable Energy Sources, Use of Alternate Sources, Case Studies.
    - **Land Resources:** Land as a Resource, Land Degradation, Man Induced Landslides, Soil Erosion and Desertification.
    -

- b) Role of an Individual in Conservation of Natural Resources
- c) Equitable Use of Resources for Sustainable Lifestyles

## **Unit II**

### **Ecosystems**

**(5 Hours)**

- i) Concept of an Ecosystem
- ii) Structure and Function of an Ecosystem
- iii) Producers, Consumers and Decomposers
- iv) Energy Flow in the Ecosystem
- v) Ecological Succession
- vi) Food Chains, Food Webs and Ecological Pyramids
- vii) Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:
  - a). Forest Ecosystem
  - b). Grassland Ecosystem
  - c). Desert Ecosystem
  - d). Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Ocean, Estuaries)

## **Unit III**

### **Biodiversity and its Conservation**

**(5 Hours)**

- i. Introduction – Definition – Genetic, Species and Ecosystem Diversity
- ii. Bio-geographical Classification of India
- iii. Value of Biodiversity – Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Value
- iv. Biodiversity at Global, National and Local Levels
  - v. India as a Mega-Diversity Nation
  - vi. Hot-Spots of Biodiversity
- vii. Threats to Biodiversity – Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts
- viii. Endangered and Endemic Species of India
- ix. Conservation of Biodiversity – In-situ and Ex-situ and Conservation of Biodiversity

## **Unit IV**

### **Environmental Pollution**

**(5 Hours)**

- i) Definition, Causes, Effects and Control Measures of:
  - a) Air Pollution
  - b) Water Pollution
  - c) Soil Pollution
  - d) Noise Pollution
  - e) Thermal Pollution
- ii) Solid Waste Management – Causes, Effects and Control Measures of Urban and Industrial Wastes
- iii) Role of an Individual in Prevention of Pollution
- iv) Pollution Case Studies
- v) Disaster Management – Floods, Earthquake, Cyclone and Landslides

## **Unit V**

### **Social Issues and the Environment**

**(5 Hours)**

- i) Sustainable Development
- ii) Urban Problems Related to Energy
- iii) Water Conservation, Rainwater Harvesting, Watershed Management
- iv) Resettlement and Rehabilitation of People; Its Problems and Concerns, Case Studies
- v) Environmental Ethics – Issues and Possible Solutions
- vi) Climate Change, Global Warming, Ozone Layer, Depletion, acid Rain, Nuclear Accidents and Holocaust, Case Studies

- vii) Consumerism and Waste Products
- viii) Environmental Protection Act
- ix) Air (Prevention and Control of Pollution) Act
- x) Water (Prevention and Control of Pollution) Act
- xi) Wildlife Protection Act
- xii) Forest Conservation Act
- xiii) Issues Involved in Enforcement of Environmental Legislation
- xiv) Public Awareness
- xv) Human Population and the Environment
  - Population Growth and Distribution
  - Population Explosion – Family Welfare Programme
  - Environment and Human Health
  - Human Rights
  - Value Education
  - HIV/AIDS
  - Women and Child Welfare
  - Role of Information Technology in Environment and Human Health
  - Medical Transcription and Bioinformatics

**Text Book:**

Environmental Studies, Bharathiar University, Publication Division, 2004

**Reference Book:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1	R.C.Sharma&GurbirSangha	Environmental Studies	Kalyani Publishers	2005

17NMU01A	INDIAN WOMEN AND SOCIETY	CATEGOR Y	L	P	CREDI T
		Non - Major Elective : I	24	-	2

### Preamble

To familiarize students with the specific cultural contexts of women in India

### Course Outcomes

On the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate knowledge of the history of women's studies as an academic discipline	K1,K2
CO2	Analyze the various roles of women and the challenges faced by them in the society	K3
CO3	Assimilate and evaluate the importance of women health	K3,K5
CO4	Identify the different issues related to women in general	K4
CO5	Assessing the Women Empowerment and the role of Central & State Government in developing Women	K5

#### Unit 1: Historical Background

(5 Hrs)

History of Women's status from Vedic times, Women's participation in India's Pre and Post Independence movement and Economic Independence, fundamental rights and importance of women in Modern Society

#### Unit 2: Role of Women (Challenges & remedies)

(5 Hrs)

Women in Family, Agriculture, Education, Business, Media, Defense, Research and Development, Sports, Civil Services, Banking Services, Social Work, Politics and Law

#### Unit 3: Women and Health

(5 Hrs)

Women and health issues, Malnutrition, Factors leading to anemia, Reproductive maternal health and Infant mortality, Stress

#### Unit 4: Issues of Women

(5 Hrs)

Women's issues, Dowry Related Harassment and Dowry Deaths, Gender based violence against women, Sexual harassment, Loopholes in Practice to control women issues.

#### Unit 5: Women Empowerment

(4 Hrs)

Meaning, objectives, Problems and Issues of Women Empowerment, Factors leading to Women Empowerment, Role and Organization of National Commission for Women, Central and State Social Welfare Board for Women Empowerment, Reality of women empowerment in the era of globalization.

**Reference Books:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1	Mala Khullar	Writing the Women's Movement: A Reader	Zubaan	2005
2	IAWS	The State and the Women's Movement in India	IAWS, Delhi	1994
3	Kosambi, Meera	Crossing Thresholds: Feminist Essays in Social History	Permanent Black	2007
4	T Rowbotham, Sheila	Hidden from History: Women's Oppression and the Fight against It	Pluto Press, London	1975
5	Susheela Mehta	Revolution and the Status of Women	Metropolitan Book co.pvt ltd, New Delhi	1989

17NMU02A	CAREER ENHANCEMENT	CATEGORY	L	P	CREDIT
		Non-Major Elective - II	65	-	2

### UNIT-I GENERAL SCIENCE:

(9 Hrs)

**Physics Universe**-General Scientific laws-Scientific instruments-Inventions and discoveries-National scientific laboratories-Science glossary-Mechanics and properties of matter-Physical quantities, standards and units-Force, motion and energy-Electricity and Magnetism, Electronics and Communication -Heat, light and sound-Atomic and nuclear physics-Solid State Physics – Spectroscopy- Geophysics - Astronomy and space science.

**Chemistry**- Elements and Compounds-Acids, bases and salts-Oxidation and reduction-Chemistry of ores and metals-Carbon, nitrogen and their compounds-Fertilizers, pesticides, insecticides-Biochemistry and biotechnology-Electrochemistry-Polymers and plastics.

**Botany**- Main Concepts of life science-The cell-basic unit of life-Classification of living organism-Nutrition and dietetics-Respiration-Excretion of metabolic waste-Bio-communication

**Zoology**- Blood and blood circulation-Endocrine system-Reproductive system- Genetics the science of heredity-Environment, ecology, health and hygiene, Bio- diversity and its conservation-Human diseases-Communicable diseases and non- communicable diseases-prevention and remedies- Alcoholism and drug abuse- Animals, plants and human life

### UNIT- II. CURRENT EVENTS

(8 Hrs)

**History**- Latest diary of events – National--National symbols-Profile of States- Defence, national security and terrorism-World organizations-pacts and summits-Eminent persons & places in news-Sports & games-Books & authors - Awards & honours-Cultural panorama-Latest historical events-- India and its neighbours-- Latest terminology-Appointments-who is who?

**Political Science**- 1. India's foreign policy- 2. Latest court verdicts – public opinion- 3. Problems in conduct of public elections- 4. Political parties and political system in India- 5. Public awareness & General administration- 6. Role of Voluntary organizations & Govt. 7. Welfare oriented govt. schemes, their utility

**Geography:** Geographical landmarks-Policy on environment and ecology Economics- Current socio-economic problems-New economic policy & govt. Sector **Science-** Latest inventions on science & technology-Latest discoveries in Health Science- Mass media & communication.

**UNIT-III. GEOGRAPHY (8 Hrs)**

Earth and Universe-Solar system-Atmosphere hydrosphere, lithosphere- Monsoon, rainfall, weather and climate- Water resources- rivers in India-Soil, minerals & natural resources-Natural vegetation- Forest & wildlife-Agricultural pattern, livestock & fisheries-Transport including Surface transport & communication-Social geography – population-density and distribution- Natural calamities – disaster management-Climate change - impact and consequences - mitigation measures- Pollution Control

**UNIT-IV. HISTORY AND CULTURE OF INDIA (8 Hrs)**

Pre-historic events--Indus valley civilization-Vedic, Aryan and Sangam age- Maurya dynasty-Buddhism and Jainism-Guptas, Delhi Sultans, Mughals and Marathas-Age of Vijayanagaram and the bahmanis-South Indian history-Culture and Heritage of Tamil people-Advent of European invasion-Expansion and consolidation of British rule-Effect of British rule on socio-economic factors- Social reforms and religious movements-India since independence- Characteristics of Indian culture-Unity in diversity –race, colour, language, custom-India-as secular state-Organizations for fine arts, dance, drama, music- Growth of rationalist, Dravidian movement in TN-Political parties and populist schemes- Prominent personalities in the various spheres – Arts, Science, literature and Philosophy – Mother Teresa, Swami Vivekananda, Pandit Ravishankar , M.S.Subbulakshmi, Rukmani Arundel and J.Krishnamoorthy etc.

**Unit-V INDIAN POLITY (8Hrs)**

Constitution of India-. Preamble to the constitution- Salient features of constitution- Union, State and territory- Citizenship-rights amend duties- Fundamental rights- Fundamental duties- Human rights charter-Union legislature – Parliament- State executive- State Legislature – assembly- Status of Jammu & Kashmir- Local government – panchayat raj – Tamil Nadu- Judiciary in India – Rule of law/Due process of law- Indian federalism – center – state relations-. Emergency provisions- Civil services in India- Administrative challenges in a welfare state- Complexities of district administration- Elections - Election Commission Union and State. Official language and Schedule-VIII-

Amendments to constitution- Schedules to constitution-. Administrative reforms & tribunals- Corruption in public life- Anti-corruption measures – Central Vigilance Commission, lok-adalats, Ombudsman, - Comptroller and Auditor General of India- Right to information - Central and State Commission- Empowerment of women- Voluntary organizations and public grievances Redressal- Consumer protection forms

#### **UNIT- VI: INDIAN ECONOMY**

**(8 Hrs)**

Nature of Indian economy-Need for economic planning-Five-year plan models-an assessment-Land reforms & agriculture-Application of science in agriculture- Industrial growth-Capital formation and investment-Role of public sector & disinvestment-Development of infrastructure- National income- Public finance & fiscal policy- Price policy & public distribution- Banking, money & monetary policy- Role of Foreign Direct Investment (FDI)- WTO-globalization & privatization- Rural welfare oriented programmes- Social sector problems – population, education, health, employment, poverty-HRD – sustainable economic growth- Economic trends in Tamil Nadu -Energy Different sources and development- Finance Commission - Planning Commission- National Development Council.

#### **UNIT-VII: INDIAN NATIONAL MOVEMENT**

**(8 Hrs)**

National renaissance-Early uprising against British rule-1857 Revolt- Indian National Congress-Emergence of national leaders-Gandhi, Nehru, Tagore, Nethaji -Growth of militant movements -Different modes of agitations-Era of different Acts & Pacts-World war & final phase struggle-Communalism led to partition- Role of Tamil Nadu in freedom struggle - Rajaji, VOC, Periyar, Bharathiar & Others-Birth of political parties /political system in India since independence.

#### **Unit-VIII. APTITUDE & MENTAL ABILITY TESTS**

**(8Hrs)**

Conversion of information to data-Collection, compilation and presentation of data - Tables, graphs, diagrams-Parametric representation of data-Analytical interpretation of data -Simplification-Percentage-Highest Common Factor (HCF)-Lowest Common Multiple (LCM)-Ratio and Proportion-Simple interest- Compound interest-Area-Volume-Time and Work-Behavioral ability -Basic terms, Communications in information technology-Application of Information and Communication Technology (ICT)- Decision making and problem solving- Logical Reasoning-Puzzles-Dice-Visual Reasoning-Alphabetic Reasoning- Number Series-Logical Number/Alphabetical/Diagrammatic Sequences



17FCU02	YOGA AND VALUE EDUCATION	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>C</b>
		Foundation Course II	24	-	2

### Preamble

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on yoga and value education.	K1
CO2	Understand the importance of yoga, mental exercises, principles of life and components of values	K2
CO3	Enhance their physical and mental health by practicing the different types of asanas, kriyas, mental exercises and values.	K3
CO4	Lead a meaningful life for the fulfillment of the needs of family, workplace, society and country.	K4

### UNIT I

(5 Hours)

#### YOGA AND HEALTH

##### Theory:

Yoga-Meaning- Importance of Yoga – PanchaKoshas - Benefits of Yoga-General Guidelines.

##### Practice:

Dynamic Exercise- Surya Namaskar-Basic Set of Asanas-Pranayama &Kriya.

### UNIT II

#### ART OF NURTURING THE MIND

(5 Hours)

##### Theory:

Ten Stages of Mind-Mental Frequency – Methods for Concentration

Eradication of Worries- Benefits of Blessings- Greatness of Friendship- Individual Peace and World Peace

**Practice:** - Worksheet

### UNIT III

(5Hours)

#### PHILOSOPHY AND PRINCIPLES OF LIFE

Purpose and Philosophy of Life- Introspection – Analysis of Thought - Moralization of Desires- Neutralization of Anger.

Vigilance and Anti- Corruption- Redressal mechanism - Urban planning and Administration.

**Practice** - Worksheet

#### **UNIT IV**

**(5 Hours)**

##### **VALUE EDUCATION (Part-I)**

Ethical Values: Meaning – Need and Significance- Types - Value education – Aim of education and value education

Components of value education: Individual values – Self discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty, Sacrifice, Sincerity, Self-control, Tolerance and Courage.

**Practice - Worksheet**

#### **UNIT V**

**(4 Hours)**

##### **VALUE EDUCATION (Part-II)**

Family Values

Constitutional or National values – Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom and Fraternity.

Social values – Pity and probity, self control, universal brotherhood.

Professional values – Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious values – Tolerance, wisdom, character.

**Practice - Worksheet**

#### **Reference Books:**

- 1 Vethathiri Maharishi (2015), 'Yoga for human excellence' - Sri Vethathiri Publications.
2. Value Education for human excellence- study material by Bharathiar University.
3. Value Education - Study Material by P.K.R Arts College for Women.

### III SEMESTER

<b>17CPU09</b>	<b>BUSINESS ETHICS AND COMMUNICATION</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core IX	65	-	4

#### **Preamble**

To enrich knowledge about business ethics and acquire skill to draft business letters, banking and company correspondence effectively.

#### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire knowledge about business ethics and social responsibility of business, ethical values and business ethical codes	K1
CO2	Familiarize in drafting various types of business letters	K3
CO3	Impart the knowledge of Insurance and Agency Correspondence	K1
CO4	Prepare the students to make company correspondence and management reporting	K3
CO5	Gain knowledge in drafting application, resume writing and modern communication methods	K3

### SYLLABUS

#### **UNIT I**

##### **Business Ethics:**

Meaning – Definition – Ethics and social responsibilities – Business ethics: Meaning and Definition, Ethics in business – Common domain of business ethics – Nature and objectives – sources – Need – Importance – Characteristics – Factors influencing business ethics. (13 Hrs)

#### **UNIT II**

##### **Ethics and Values:**

Values – Norms – Beliefs – Moral standards - Moral standards Vs Standards – Morality and ethics – Ethics Vs Morale – Ethics of business competition – Ethical codes. (13 Hrs)

#### **UNIT III**

##### **Business Communication:**

Meaning and importance – Business letters – Layout of business letter – Trade enquiries – offers and quotations – order and order execution letters – Complaint letter – Sales letter – Circular letter.

(13 Hrs)

## UNIT IV

### Company Correspondence:

Correspondence with directors and shareholders – Duties of company secretary – Preparation of notice – Meeting – Agenda – Minutes and report writing. (13 Hrs)

## UNIT V

### Business Correspondence Modern communication:

Banking correspondence – Insurance correspondence (LIC only) – Agency correspondence – Application letters – Preparation of resume – Modern communication methods – Internet – E-mail – Tele conferencing – Video conferencing.

(13 Hrs)

### Text Books:

S.No	Authors	Title	Publishers	Year of Publication
1	Murthy C.S.V	Business Ethics	Himalaya Publishing House, Mumbai	2011
2	Rajendra Pal & Korlahalli.J.S	Essentials of Business Communication	S. Chand & Sons, NewDelhi	2009

### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Mathur.S.P	Business Communication	New Age International Pvt Ltd, New Delhi	2013
2	Ramesh.M. S & Pattanshetti.C.C	Business Communication	Tata Mc Graw Hill Education Pvt. Ltd., New Delhi	2013
3	Velasquez	Business Ethics	Prentice-Hall of India Pvt Ltd., New Delhi	2007

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experienced Discussion, Brain Storming.

<b>18BAP11</b>	<b>MARKETING MANAGEMENT</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core – XI	48	-	4

### Preamble

To enable the students to learn the basic functions, principles, strategies and concepts of marketing for effective managerial function

### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Recall and outline the key marketing concepts, theories and techniques used for analyzing a variety of marketing situations	K1, K2
CO2	Demonstrate an understanding of market segmentation and targeting to build knowledge on consumer behaviour	K2, K3
CO3	Infer marketing strategies based on product, price, place and promotional objectives	K4
CO4	Inspect the marketing environment and distribution channels in order to derive timely decisions on marketing mix	K5, K6
CO5	Elaborate on the emerging trends in marketing in a global perspective and apply newer concepts for business development	K6

### **UNIT I: MARKETING AND MARKETING ENVIRONMENT (10 Hours)**

Introduction to marketing: nature and scope, perspectives, marketing Vs selling, - Marketing Process - Roles and responsibilities of a marketing manager - Marketing environment :micro and macro environment.

### **UNIT II: MARKET SEGMENTATION AND BUYING BEHAVIOUR (8 Hours)**

Market segmentation: Meaning, benefits, targeting and positioning - Buying Behaviour: definition, buying population, buying motives, buying decision, buying process.

### **UNIT III: PRODUCTS, PRICING AND BRANDING (10 Hours)**

Managing Products: classification of products, product levels, product life cycle ,avoiding product failure ,product line and product mix - Pricing Strategy :objectives-methods-factors, Overview of Branding: elements, reasons for branding, types and benefits - New product development

**UNIT IV: MARKETING CHANNELS AND SALES PROMOTION (10 Hours)**

Marketing channels: levels, functions, channel flows, - Distribution Management: objectives, functional areas, Value chain – Overview of Retailing: direct marketing and wholesaling - Sales promotion: purpose, types, effectiveness, limitations - duties types of salesman.

**UNIT V: MARKETING OF NON- BUSINESS ORGANIZATION (10 Hours)**

Marketing of Non- business organization –Issues in Marketing:social, ethical and legal aspects of marketing – Overview on the Developments in Marketing:Meaning, Objectives and Importance of International marketing, Green marketing, Cyber Marketing, Relationship Marketing, Rural Marketing– Cases.

## IV Semester

17CPU17	PRINCIPLES OF AUDITING	CATEGORY	L	P	CREDIT
		CORE: XVII	52	-	4

### Preamble

To equip the learners with fundamental concepts of auditing and impart the knowledge about audit of books of accounts.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K 1
CO 2	Understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K 2
CO 3	Develop the application skills related to vouching of cash book, trading and impersonal ledger accounts, verification & valuation of assets and liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K 3
CO 4	Develop the analytical skills in conducting share capital and share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K 4
CO 5	Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K 5
CO 6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K 6

## SYLLABUS

### UNIT I

#### **Introduction to auditing:**

Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning-Audit Program-Audit Note Book - Audit Working Paper.  
(10 Hrs)

## UNIT II

### Internal Control, Check and Vouching:

Internal Control: Meaning – Purpose – Characteristics – Limitations -Internal Check: Meaning – Objectives – Principles - Merits and Demerits – Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets.

Voucher: Meaning-Types-Points to be remembered while vouching – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

(11 Hrs)

## UNIT III

### Verification, Valuation and Depreciation:

Meaning of Verification and Valuation - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation.

Depreciation: Meaning, Causes, Basis, Methods and Auditors Duties regarding Depreciation – Reserves & Provision: Meaning, Distinction between Reserves and Provision - Classification of Reserves.

(11 Hrs)

## UNIT IV

### Audit of Joint Stock Companies:

Preliminary Steps for Commencing an Audit – Share Capital Audit: Audit of shares issued for Cash and consideration other than Cash (Shares issued at Premium and Discount) - Calls in Arrear - Calls in Advance – Forfeiture - Bonus Shares - Share transfer Audit: Procedure - Blank transfer - Share Certificate - Share Warrant – Difference between Share and Stock.

Qualifications & Dis-qualifications of an auditor – Various modes of Appointment & Removal of company auditor - Rights, Duties and Liabilities of an Auditor (Civil & Criminal). (10

Hrs)

## UNIT V

### Audit report , Investigation and E-auditing:

Audit Report: Meaning - Contents and types - Investigation: Objectives of Investigation – Investigation under the provisions of Companies Act- Audit of Computerized Accounts – Electronic Auditing. (10

Hrs)

### Text Book:

Authors	Title	Publisher	Year of Publication
Pardeep Kumar,Baldev Sachdeva & Jagwant Singh	Principles of Auditing	Kalyani Publishers, New Delhi	2010

### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd,London	2010
2	Kamal Gupta	Auditing	Tata McGrawhill Publications,New Delhi	2003
3	Tandon B.N.	Practical Auditing	S Chand Company Ltd,New Delhi	2009

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.



## V SEMESTER

<b>17CPU21</b>	<b>AUDITING &amp; ASSURANCE</b>	<b>Category</b>	<b>L</b>	<b>P</b>	<b>Credit</b>
		Core XXI	65	-	4

### Preamble

To make the students understand about the concepts of auditing and gain working knowledge of generally accepted auditing procedures, techniques and skills needed to apply them in an audit programme.

### Course Outcomes

On successful completion of this course, the student will be able to

CO Number	CO Statement	Knowledge level
CO1	Acquire the basic knowledge on Audit of Receipts, Purchases, Sales, Suppliers ledger, Debtor's ledger and Impersonal ledger.	K1
CO2	Understand the concepts in Company Audit, Branch Audit, Joint Audit, Special Audit and Government Audit.	K2
CO3	Develop the application skill on preparation of Audit Report and Certificates.	K3
CO4	Analyze the role of Auditor – Qualification, Powers and duties and Constitutional Role of Comptroller and Auditor General.	K4
CO5	Evaluate the special points in audit of different types of undertakings i.e. Educational Institutions, Hotels, Clubs, Hospitals, Hire-purchase and Leasing companies.	K5
CO6	Gain practical knowledge on listing of audit procedures for various undertakings.	K6

## SYLLABUS

### Unit I

#### Audit of receipts:

General considerations, Cash sales, Receipts from debtors, Other Receipts. A-30 .

#### Audit of Purchases:

Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers. **(13 Hrs)**

### Unit II

#### Audit of Sales:

Vouching cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire- purchase agreement, Returnable containers, various types of allowances given to customers, Sale returns.

#### Audit of Suppliers ledger and the debtor's ledger:

Self balancing and the sectional balancing system, Total or control accounts Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, writing off bad debts. **(13 Hrs)**

### Unit III

**Audit of impersonal ledger:**

Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserve and provisions, Implications of change in the basis of accounting-Audit of assets and liabilities.

**(13 Hrs)**

**Unit IV****Company Audit:**

Audit of shares, Qualifications and Disqualifications of auditors, Appointment of Auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the companies Act ,1956.

**Audit Report:**

Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates. **(13 Hrs)**

**Unit V****Special Audit Programme:**

Special points in audit of different types of undertakings, ie.,Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies). Features and basic principles of government audit, Local bodies and not – for – profit organizations, Comptroller and Audit General and its Constitutional role.

**(13 Hrs)**

**Text Book:**

Author	Title	Publisher	Year of Publication
Dinkare Pagare .S.	Principles of Auditing	S. Chand and Company, Delhi	2007

**Books for Reference:**

S. No.	Author	Title	Publisher	Year
1.	Basu.S.K.	Auditing & Assurance for CA Integrated Professional competence	Pearson, Delhi	2012
2.	Kishnadwala. V.H Kishnadwala. N.H	Principles & Practice of Auditing	S. Chand & Company, Delhi	2005
3.	Pradeep Kumar	Auditing	Kalyani Publishers, Chennai	2006
4.	Tandon B.N Sudharsanam.S	Practical Auditing	S. Chand & Company, Delhi	2003
5.	Ravinder Kumar Virendar Kumar	Practical Auditing	Prentice Hall of India, Delhi	2015

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

17CPU09	BUSINESS ETHICS AND COMMUNICATION	CATEGORY	L	P	CREDIT
		Core IX	65	-	4

### Preamble

To enrich knowledge about business ethics and acquire skill to draft business letters, banking and company correspondence effectively.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge about business ethics and social responsibility of business, ethical values and business ethical codes	K1
CO2	Familiarize in drafting various types of business letters	K3
CO3	Impart the knowledge of Insurance and Agency Correspondence	K1
CO4	Prepare the students to make company correspondence and management reporting	K3
CO5	Gain knowledge in drafting application, resume writing and modern communication methods	K3

## SYLLABUS

### UNIT I

#### Business Ethics:

Meaning – Definition – Ethics and social responsibilities – Business ethics: Meaning and Definition, Ethics in business – Common domain of business ethics – Nature and objectives – sources – Need – Importance – Characteristics – Factors influencing business ethics. (13 Hrs)

### UNIT II

#### Ethics and Values:

Values – Norms – Beliefs – Moral standards - Moral standards Vs Standards – Morality and ethics – Ethics Vs Morale – Ethics of business competition – Ethical codes. (13 Hrs)

### UNIT III

#### Business Communication:

Meaning and importance – Business letters – Layout of business letter – Trade enquiries – offers and quotations – order and order execution letters – Complaint letter –

Sales letter – Circular letter.

(13 Hrs)

#### UNIT IV

##### Company Correspondence:

Correspondence with directors and shareholders – Duties of company secretary – Preparation of notice – Meeting – Agenda – Minutes and report writing. (13

Hrs)

#### UNIT V

##### Business Correspondence Modern communication:

Banking correspondence – Insurance correspondence (LIC only) – Agency correspondence – Application letters – Preparation of resume – Modern communication methods –Internet–E-mail–Tele conferencing–Video conferencing.

(13 Hrs)

##### Text Books:

S.No	Authors	Title	Publishers	Year of Publication
1	Murthy C.S.V	Business Ethics	Himalaya Publishing House, Mumbai	2011
2	Rajendra Pal & Korlahalli.J.S	Essentials of Business Communication	S. Chand & Sons, NewDelhi	2009

##### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Mathur.S.P	Business Communication	New Age International Pvt Ltd, New Delhi	2013
2	Ramesh.M. S & Pattanshetti.C.C	Business Communication	Tata Mc Graw Hill Education Pvt. Ltd., New Delhi	2013
3	Velasquez	Business Ethics	Prentice-Hall of India Pvt Ltd., New Delhi	2007

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experienced Discussion, Brain Storming.

## SEMESTER -IV

17BAP24	<b>BUSINESS ETHICS AND GLOBAL BUSINESS MANAGEMENT</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Core – XXIV	60	-	4

### Preamble

To understand ethical issues in workplace and acquire knowledge about international operations and business environment.

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Critically appraise the different understanding of ethics in business	K5
CO2	Identify the ethical issues in the light of changing systems of business	K3
CO3	Analyze the political, social, economic configurations that support cross broader support	K4
CO4	Have a better knowledge in socio cultural impact on global business and its help to create international trade policy also	K1, K6
CO5	Manage the preparation of documents and the application of procedures to support the movement of products and services in global level	K2, K3

### UNIT I: INTRODUCTION

(12 Hours)

Definition & Nature of Business ethics, Characteristics, Ethical theories, Causes of unethical behavior, Ethical abuses, Work ethics, Code of conduct, Ethics across cultures, Factors influencing business ethics-Ethical decision making, Ethical values.

### UNIT II: MANAGING ETHICS

(12 Hours)

Management of Ethics -ethics for managers; Role and function of ethical managers- Comparative ethical behaviour of managers; Code of ethics. Business and ecological / environmental issues in the Indian context.

### UNIT III: INTERNATIONAL BUSINESS

(12 Hours)

Introduction, Nature and characteristics, Forms, International Trade – Internationalization process-Globalization of business- Economic, Political, Technological, Cultural and ecological environment of International business.

**UNIT IV: GLOBALISATION AND PAYMENTS****(12 Hours)**

Meaning, Definition and Features, Drivers, Globalisation in India-GATT and WTO. Methods of payment in International Business-Financing techniques, ECGC, EXIM bank and their role.

**UNIT V:EXPORT AND IMPORT DOCUMENTATION****(12 Hours)**

Introduction: CIF, F.O.B, F.O.B contract with additional services, FAS, EX SHIP & Arrival contracts, C&F, EX WORKS & EX STORE CONTRACTS, FOR CONTRACTS, SALE OF A CARGO & EX-QUAY Contracts. Export and import procedure, document required their relevance.

**Books for Reference:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1.	S.A. Sherlekar	Ethics in Management	Himalaya Publishing House	2009
2.	Biswanath Ghosh	Ethics in Management and Indian Ethos	TBH Publishing House Pvt. Ltd	2014
3.	Cherunilam	International Business Text and Cases	PHI Learning	2010
4.	Charles Hill	International Business –Text and cases	Tata Mc.Graw Hill	2011
5.	Sumati Varma	International Business	Pearson	2013

17BAP25	MANAGEMENT OF INTELLECTUAL PROPERTY RIGHTS	CATEGORY	L	P	CREDIT
		Core – XXV	60	-	4

### Preamble

To give an idea about intellectual property rights and its valuation to enhance firm value. .

### Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of Intellectual property	K2
CO2	Observe and learn the latest developments in IPR and its implementation in India	K1
CO3	Analyzing and understanding the different treaties and Acts in IP	K4
CO4	Creating and Implementing strategies for investing in Research and Development	K6
CO5	To evaluate the usage of technology in IP models and applications of option model in SDM transfer	K5,K3

### UNIT I: INTRODUCTION

(12Hours) Introduction to IPRs, Basic concepts of Intellectual Property- Patents Copyrights, Geographic

Indicators, History of IPRs- the way from WTO to WIPO- TRIPS, Nature of Intellectual Property, Industrial Property, Technological Research, Inventions and Innovations.

### UNIT II: DEVELOPMENTS IN IPR

(12Hours)

New Developments in IPR, Procedure for grant of Patents, TM, GIs, Trade Secrets, Patenting under PCT, Administration of Patent system in India, Patenting in foreign countries.

### UNIT III: TREATIES AND ACTS IN IPR

(12

Hours)

International Treaties and conventions on IPRs, The TRIPs Agreement, PCT Agreement, The Patent Act of India, Patent Amendment Act (2005), Design Act, Trademark Act, Geographical Indication Act, Bayh- Dole Act and Issues of Academic Entrepreneurship.

### UNIT IV: STRATEGIES

(12

Hours)

Strategies for investing in R&D, Patent Information and databases, IPR strength in India, Traditional Knowledge, Case studies.

**UNIT V: RECENT TRENDS IN IPR****(12****Hours)**

The technologies, Know how, concept of ownership, Significance of IP in Value Creation, IP Valuation and IP Valuation Models, Application of Real Option Model in Strategic Decision Making, Transfer and Licensing.

**Books for Reference:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1.	V. Sople Vinod	Managing Intellectual Property	Prentice hall of India Pvt.Ltd	2006
2.	S.P.Satarkar	Intelluctual Property rights and copyrights	Ess Ess Publications	2003
3.	R. Anita Rao and Bhanoji Rao	Intelluctual Property Rights-A primer	Eastern Book company	2008
4.	Tejaswini Apte	A single guide to Intelluctual property rights, Biodiversity and Traditional Knowledge	Kalpavriksh	2006
5.	Derek Bosworth and Elizabeth Webster	The Management of Intellectual Property	Edward Elgar Publishing Ltd	2006