

B.COM (PROFESSIONAL ACCOUNTING)

I - PROGRAMME SPECIFIC OUTCOMES (PSOs)

- To pursue Chartered Accountancy programme
- To serve as an internal auditor in a business firm
- To seek an employment in an auditing firm

II - PROGRAMME OUTCOMES (POs)

- To focus much on accounting to pursue professional courses
- To impart conceptual and application skills in the domain of accounting and taxation
- To train them for professionalism, creativity, specialization and innovation in corporate/business activities
- To sharpen the skills in taxation laws
- To give exposure to undergo training programme in audit firms.
- To familiarize the students in the analysis of business data.

P.K.R ARTS COLLEGE FOR WOMEN
(An autonomous institution, accredited by NAAC with ‘A’ Grade)
Gobichettipalayam – 638476.

BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

Course Scheme and Scheme of Examinations

(For students admitted in 2020-21& onwards)

(For branches offering Part-I and Part-II for two semesters)

Part	Category	Course Code	Title of the Course	Hrs/ week	Exam hrs.	CIA	ESE	Total marks	Credits
I –SEMESTER									
I	Language : I	20LTU01/ 20LHU01/ 20LFU01/ 20LKU01/ 20LMU01/	Tamil- I/ Hindi-I/ French-I/ Kanada-I/ Malayalam-I/ Sanskrit-I	6	3	25	75	100	4
II	English : I	20LEU01	English: I	6	3	25	75	100	4
III	Core : I	20CPU01	Fundamentals of Accounting- I	4	3	25	75	100	4
III	Core : II	20CPU02	Introduction to Information Technology	4	3	25	75	100	3
III	Core : III	20CPU03	Comprehension in Commerce- I (Self-study/Online Exam)	--	1 ^{1/2}	--	50	50	1
III	Core : IV Allied : I	20CPU04	Mathematics for Business	4	3	25	75	100	4
III	Core : V Practical I	20CPU05	Computer Applications Practical –I (MS Word & MS Excel)	4	3	40	60	100	2
IV	Foundation Course : I	20FCU01	Environmental studies	2	3	--	50	50	2
			TOTAL	30				700	24

II –SEMESTER									
I	Language: II	20LTU02/ 20LHU02/ 20LFU02/ 20LKU02/ 20LMU02/	Tamil- II/ Hindi-II/ French II/ Kanada-II/ Malayalam-II/ Sanskrit-II	6	3	25	75	100	4
II	English : II	20LEU02	English: II	6	3	25	75	100	4
III	Core : VI	20CPU06	Fundamentals of Accounting– II	4	3	25	75	100	4
III	Core : VII	20CPU07	Mercantile Law	3	3	25	75	100	3
III	Core :VIII Practical II	20CPU08	Computer Applications Practical–II (MS Powerpoint, MS Access & Internet)	4	--	40	60	100	2
III	Core : IX	20CPU09	Comprehension in Commerce- II (Self-study/Online Exam)	--	1½	--	50	50	1
III	Core : X Allied : II	20CPU10	Statistics for Business	5	3	25	75	100	3
IV	Foundation Course : II	20FCU02	Yoga and Ethics	2	3	--	50	50	2
			TOTAL	30				700	23
III –SEMESTER									
III	Core : XI	20CPU11	Higher Financial Accounting	6	3	25	75	100	4
III	Core : XII	20CPU12	Business Ethics and Communication	5	3	25	75	100	4
III	Core : XIII	20CPU13	Industrial Law	5	3	25	75	100	4
III	Core : XIV	20CPU14	Management Theory and Practice	5	3	25	75	100	4
III	Core : XV	20CPU15	Comprehension in Commerce- III (Self-study/Online Exam)	--	1½	--	50	50	1
III	Core : XVI Allied : III	20CPU16	Business Economics	5	3	25	75	100	4
IV	Ability Enhancement Course : I	20AEU01	Information Security	2	3	100	--	100	2
IV	Non- Major Elective	20NMU01A 20NMU01B	Indian Women and Society/ Advanced Tamil	2	3	--	50	50	2
			TOTAL	30				700	25

	IV –SEMESTER								
III	Core: XVII	20CPU17	Corporate Accounting	6	3	25	75	100	4
III	Core : XVIII	20CPU18	Company Law	4	3	25	75	100	3
III	Core : XIX	20CPU19	Goods and Services Tax	4	3	25	75	100	3
III	Core : XX	20CPU20	Auditing & Assurance	5	3	25	75	100	4
III	Core : XXI	20CPU21	Comprehension in Commerce- IV (Self-study/Online Exam)	--	1½	--	50	50	1
III	Core : XXII Allied : IV	20CPU22	E – Banking	5	3	25	75	100	4
IV	Skill Enhancement Course : I	20SEUCP 01	E-Marketing	3	3	25	75	100	2
IV	Ability Enhancement Course-II	20AEU02	Consumer Rights	3	2	--	50	50	2
			TOTAL	30				700	23
	V –SEMESTER								
III	Core : XXIII	20CPU23	Cost Accounting	5	3	25	75	100	4
III	Core : XXIV	20CPU24	Financial Management	5	3	25	75	100	4
III	Core : XXV	20CPU25	Income Tax Law and Practice – I	5	3	25	75	100	4
III	Core : XXVI	20CPU26	Comprehension in Commerce- V (Self-study/Online Exam)	--	1½	--	50	50	1
III	Core : XXVII	20CPU27	Apprenticeship Training	--	--	50	50	100	3
III	Core : XXVIII Practical – III	20CPU28	Computer Applications Practical -III (Tally)	4	3	40	60	100	2
III	Core : XXIX Elective I	20CPU29a/ 20CPU29b/ 20CPU29c	Principles of Insurance / Higher Corporate Accounting/ Fundamentals of Business Analytics	5	3	25	75	100	4
IV	Open Elective Course	20COU06C	Human Resources Management	4	3	25	75	100	3

IV	Skill Enhancement Course : II	20SEU02	Life Skills*/Soft skills/Entrepreneurship skills/Homepreneurship (Campus to Corporate)	2	-	100	-	100	2
V	Proficiency Enhancement	20PEUCP01	Business and Commercial Knowledge (Self Study)	--	3	--	--	100	2
			TOTAL	30				950	29
VI –SEMESTER									
III	Core : XXX	20CPU30	Management Accounting	5	3	25	75	100	4
III	Core : XXXI	20CPU31	Income Tax Law and Practice – II	4	3	25	75	100	3
III	Core: XXXII	20CPU32	Advanced Financial Management	5	3	25	75	100	3
III	Core : XXXIII	20CPU33A/ 20CPU33B	Women in Business/ Project Work*	4	3	25 20	75 80	100	3
III	Core : XXXIV	20CPU34	Comprehension in Commerce- VI (Self-study/Online Exam)	--	1½	--	50	50	1
III	Core : XXXV Elective II	20CPU35a/ 20CPU35b/ 20CPU35c	Risk Management / Special Accounting / Business Analytics using Tableau and Python	5	3	25	75	100	4
III	Core : XXXVI Elective III	20CPU36a/ 20CPU36b/ 20CPU36c	Marketing of Insurance/ Accounting Theory and standards/ Business Analytics with Tableau and Python –Practicals	5	3	25 40	75 60	100	4
IV	Skill Enhancement Course :III Practical	20SEUCP03	Commerce Practical	2	2	40	60	100	2
			TOTAL	30				750	24
V	Community Engagement*	NSS/YRC/RRC/CCC/ PHY.EDU			I – VI SEMESTER				1
		Students Social activity (Curriculum related)			Between I to II SEMESTER				1

Total Marks: 4500
Total credits: 150

*The students shall take up a minimum of **ONE Extra Course Paper** which is /are not offered by their own departments under Part: V to complete the program. Also the students are permitted to appear for any extra course paper (s) which is /are offered by other departments. On passing an extra paper, the student will earn 2 extra credits.

****Life skills course – 100% internal paper.**

(Marks split up CIA I – 25; CIA 2 – 25; Practicals – 25; Model Examination – 25)

* Project Work - Internal (20+30) - 50; External & Viva - 50; Total=100

(Details: Please refer rules governing the project work and viva-voce).

PART	CATEGORY		NO. OF COURSES	TOTAL CREDITS
I	Language		2	8
II	English		2	8
III	Core: Theory	18	35	110
	Core: Practical	3		
	Core: Comprehension (Self Study)	6		
	Core: Allied	4		
	Core: Elective	3		
	Core: Apprenticeship Training	1		
	Core: Theory /Project Work	1		
IV	Foundation course	2	9	20
	Non-Major Elective	1		
	Open Elective	1		
	Ability Enhancement Course	2		
	Skill Enhancement: Theory	2		
	Skill Enhancement: Practical	1		
V	Proficiency Enhancement	1	2	4
	Community Engagement	1		
	Total		50	150

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COURSE STRUCTURE

CBCS – 2020-21

Parts	No. of papers / Courses	Credit(s) / Course	Total Credits	Proposed Semester
Part – I : Tamil/Hindi/French/Kannada/Sanskrit/Malayalam	2	4	8	I – II
Part – II : English	2	4	8	I – II
Part - III : Core: Theory	18	3/4/5	65	I-VI
Core: Practical	3	2	6	I – V
Core: Comprehension (Self Study)	6	1	6	I-VI
Core: Allied	4	4	16	I-IV
Core: Elective	3	4	12	V-VI
Core : Apprenticeship Training	1	3	3	V
Core: Theory/Project Work	1	3	3	VI
Part – IV : A.Foundation Courses : i. Environment Studies ii. Yoga & Ethics B. Skill Enhancement Courses : i. E-Marketing ii. Life Skills iii. Commerce Practical C. Ability Enhancement Courses: i. Information Security ii. Consumer Rights D. Open Elective E. Non-Major Electives : i. Indian Women and Society / Advanced Tamil	1 1 1 1 1 1 1 1 1	2 2 2 2 2 2 2 3 2	2 2 2 2 2 2 2 3 2	I II IV V VI III IV V III
Part-V : Community Engagement : i. NSS/YRC/RRC/CCC/PHY.EDU ii. Students Social Activity iii. Proficiency Enhancement	1 1 1	1 1 2	1 1 2	Any semester V

Total Credits: 150

LIST OF ALLIED PAPERS

SEMESTER	ALLIED SUBJECT NO.	TITLE OF THE PAPER
I	I	Mathematics for Business
II	II	Statistics for Business
III	III	Business Economics
IV	IV	E-Banking

LIST OF SKILL ENHANCEMENT SUBJECTS

SEMESTER	SKILL BASED SUBJECT NO.	TITLE OF THE PAPER
IV	II	E-Marketing
V	III	Life Skills
VI	IV	Commerce Practical

LIST OF ABILITY ENHANCEMENT PAPERS

SEMESTER	SKILL BASED SUBJECT NO.	TITLE OF THE PAPER
III	I	Information Security
IV	II	Consumer Rights

LIST OF ELECTIVE PAPERS

(Choose any one paper as Elective)

Elective-I (V Semester)	TITLE OF THE PAPER
A	Principles of Insurance
B	Higher Corporate Accounting
C	Fundamentals of Business Analytics
Elective-II (VI Semester)	
A	Risk Management
B	Special Accounting
C	Business Analytics using Tableau and Python
Elective-III (VI Semester)	
A	Marketing of Insurance
B	Accounting Theory and Standards
C	Business Analytics using Tableau and Python - Practicals

Bloom's Taxonomy based Assessment Pattern

CIA-I, II, Model and End Semester Examination (Except Skill Based Subjects)

Bloom's Category	Section	Marks	Instructions	Total Marks
Knowledge (K1)	(Either or Type) B-11(a)&(b),12(a)&(b) C-16(a)&(b)	10 8	B- 2 Pages (Theory) C- 4 pages(Theory)	75
Understand (K2)	A-1-10x1 mark	10	Objective Type/ Multiple Choices	
Application(K3), Evaluate/Analyse/ Discuss(K4)	(Either or Type) B-13(a)&(b), 14(a)&(b), 15(a)&(b) C-17(a)&(b), 18(a)&(b), 19(a)&(b),20(a)&(b)	15 32	B- 2 Pages (Theory) C- 4 pages(Theory)	

Components of CIA:

CIA I, II& model : 10 marks

Quiz I,II&III : 5 marks

Assignment I, II, & III: 5 marks

Attendance : 5 marks

Total : 25 marks

I SEMESTER

20CPU01	FUNDAMENTALS OF ACCOUNTING – I	CATEGORY	L	P	CREDIT
		Core I	52	-	4

Preamble

To equip the learners with fundamental concepts of accountancy for sole trading, non-profit organization and bill of exchange

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in concept of accounting, scope, system of maintenance of accounts, journal, ledger, bill of exchange, non- profit concern and bank reconciliation statement.	K1
CO2	Familiarise and understand the basic accounting concepts , conventions, accounting terminology, Basic Accounting Standards.	K2
CO3	Develop the application skills to create journal, ledger, Trial balance, subsidiary books, rectifying errors, preparation of entries in bill of exchange, receipts and payment account and income and expenditure account.	K3
CO4	Develop the analytical skills in analysing the reasons for differences between pass book and cash book transactions in the Bank Reconciliation Statement.	K4
CO5	Evaluate the financial position of sole proprietor through final accounts and non-profit organization.	K5

SYLLABUS

UNIT I

Theoretical Framework: Meaning and scope of accounting – Objectives and functions of accounting - Accounting Concepts, Principles and Conventions – Basic Accounting Terminology – Capital and revenue expenditure, Capital and revenue receipts – Contingent assets and contingent liabilities – Difference between contingent assets and contingent liabilities - Accounting Standards: Indian Accounting Standards (IAS) – Need and Benefits - International Financial Reporting Services (IFRS) (Basics) **(10 Hrs)**

UNIT II

Accounting Process: Double entry system – Advantages of double entry system – Accounting cycle - Journal – Ledger – Trial Balance - Subsidiary books – Purchase book – Purchase return book – Sales book – Sales return book – Cash book(single, double, triple columns & petty cash) – Bills receivable book – Bills payable book – Rectification of errors.

(10 Hrs)

UNIT III

Final Accounts of Sole Proprietors: Elements of Financial statements – Closing adjustment entries – Trading account - Profit & loss account – Balance sheet of manufacturing and non-manufacturing entities.

(12 Hrs)

UNIT IV

Accounts of Non-Profit Organizations:

Final Accounts of Non-Profit Organizations – Receipts and Payments accounts – Income and Expenditure accounts – Balance Sheet – Preparation of Receipts and Payments accounts from Income and Expenditure Account and Balance Sheet.

(10 Hrs)

UNIT V

Bank Reconciliation Statement: Bank Reconciliation Statement - Meaning – reasons – preparation of bank reconciliation statement.

Bills of exchange: Bills of Exchange - Meaning - Accounting treatment – Trade Bills - Accommodation bills.

(10 Hrs)

Distribution of Marks: Theory 20 % and Problem 80 %.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy A	Financial Accounting	Margham Publication, Chennai	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi	2003
2	Gupta.R.L, Gupta,V.K & Shukla.M.C	Financial Accounting	S. Chand & Sons, New Delhi	2009
3	Maheswari.S.K, Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi	1996
4	Vinayakam.N, Mani.P.L & Nagarajan.K.L	Principles of Accountancy	S.Chand & Sons, New Delhi	2002

➤ Flipped classroom, E-Quiz and Peer Learning

I SEMESTER

20CPU02	INTRODUCTION TO INFORMATION TECHNOLOGY	CATEGORY	L	P	CREDIT
		Core II	52	-	3

Preamble

To enrich the learners with fundamental concepts of computers, networks and related technology which are necessary to compete in the electronic environment.

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 of computers, network, operating system, E-commerce, System analysis and design, WWW.	K1
CO2	Understanding the importance of computers in business, component of computer, types of computer, data processing, tools of office automation and components of expert system.	K2
CO3	Application of computer in various areas of business, operating system, electronic fund transfer, electronic data interchange and application of expert system.	K3
CO4	Analyze the computer related programmes, multiprogramming and multiprocessing system and also analyze the steps in developing a computer program.	K4
CO5	Familiarize the process of computer system, flowchart, pro's and con's in mobile computers and life cycle system analysis and design.	K5
CO6	Create a mail merge, E-Mail id, student mark details using relevant software independently.	K6

SYLLABUS

UNIT – I

Fundamentals of Computer:

Basic components and functioning of the computer-Evolution of computer – characteristics – uses of computers – computer systems – Hardware and Software- importance of computers in business - Data and Information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business. (11 Hrs)

UNIT – II

Types of computer:

Micro, Mini, Mainframe and Super Computers. Analog, Digital and Hybrid Computers-Business and Scientific Computer Systems-Generations of Computers - First, Second, Third, Fourth and Fifth Generation Computers, Laptop or Notebook Computers, Data Processing System: Batch, Online, Real time system-Time sharing, Multiprogramming and Multiprocessing systems-Net workings: LAN, WAN and WWW. (11 Hrs)

UNIT -III

Input and Output Devices:

Input ,Output and Storage devices - Software: System Software and Application Software, Programming language - Machine language - Assembly language, High level language: Flowchart and Program Flowcharts - Steps in developing a computer program. (10 Hrs)

UNIT – IV

Operating systems:

Operating systems - Ms- Dos, Ms-Windows, UNIX, Windows NT, Windows98 – E-Commerce- Internet - Extranet – E-mail and its uses - World Wide Websites - Mobile Computers. (10 Hrs)

UNIT - V

Computer Based Information System:

Computer Based Information System - Transaction Processing - Office Automation - Management Information System – Decision Support Systems - Expert Systems. (10 Hrs)

Text book:

Author	Title	Publisher	Year of Publication
Parameswaran.R	Computer Applications in Business	S.Chand & Sons, New Delhi	2014

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Alexis Leon & Mathews Leon	Fundamentals of Information Technology,	Leon Tech World, Chennai	1999
2	Brightman.R.W & Dimsdab .J.M	Using Micro Computers, 1 ST Edition,	Galgotia Publication Pvt Limited, New Delhi	1995
3	Hunt Roger and Shelly John	Computers and Commonsense	Prentice Hall of India Pvt Ltd, New Delhi,	1994
4	Lucas Henry .C,	Information Technology for Management	Tata Mc Graw Hill Education Pvt Limited, New Delhi	2010
5	Taxali.K.R,	PC Software Made Simple	Tata Mc Graw Hill Education Pvt Ltd., New Delhi	2001



Powerpoint presentation, Google learning tools and online resources

I SEMESTER

20CPU04	MATHEMATICS FOR BUSINESS	CATEGORY	L	P	CREDIT
		Core IV Allied-I	52	-	4

Preamble

To enable the students to gain knowledge about the set theory, matrices, differentiation, integration and linear programming problems.

Course Outcomes

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	gain the knowledge about set theory, matrix, differentiation, and integration.	K ₁ & K ₂
CO2	apply different quantitative models in solving business problems, graphical solution by simplex method.	K ₃
CO3	analyze simple and compound Interest, indefinite and definite Integrals of simple functions.	K ₄
CO4	apply the first and second order derivatives in concept of maxima and minima and determine the solution of Simultaneous Linear Equations	K ₃
CO5	evaluate the solution of linear programming problem by using graphical and simplex methods	K ₅

SYLLABUS

UNIT I:

Set theory

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain. (12 Hours)

UNIT II:

Matrix

Matrix: Basic Concepts – Addition and Multiplication of matrices – Inverse of a matrix – Rank of matrix - Solution of simultaneous linear equations. (10 Hours)

UNIT III:

DIFFERENTIATION

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems. (10 Hours)

UNIT IV:

INTEGRATION

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts. (10 Hours)

UNIT V:

LINEAR PROGRAMMING PROBLEM

Linear Programming Problem – Formulation – Solution by Graphical Method Solution by Simplex Method. (10 Hours)

Distribution of Marks: Theory 20% and Problems 80%

TEXT BOOK

Navnitham. P.A.(2012) - "Business Mathematics and Statistics", Jai publishers, Trichy.

UNIT	CHAPTER	PAGE
I	I, II, III	1-33, 43-88, 104-138
II	IV	147-200
III	V, VI, VII	222-245, 247-75, 282 – 296
IV	XIII	303-322
V	IX	328 – 366

REFERENCE BOOKS:

1. Sundaresan and Jayaseelan, (2013)-" Introduction to Business Mathematics ", Sultan chand Co& Ltd, Newdelhi.
2. Sanchetti D.C and Kapoor V.K.(2011)- " Business Mathematics" , Sultan chand Co& Ltd, Newdelhi.
3. G.K.Ranganath, C.S.Sampamgiram and Y.Rajan(2015)-"A Text book of Business Mathematics-Himalaya Publishing Hous.

I SEMESTER

20CPU05	COMPUTER APPLICATIONS PRACTICAL – I (MS Word & MS Excel)	CATEGORY	L	P	CREDIT
		Core : V Practical I	-	52	2

Objectives:

To explore the practical applications of Ms-Word and Ms-Excel in practical business situations.

MS-Word

1. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
3. Prepare Bio-Data by using Wizard/ Templates.
4. Type a cost audit report and perform the following
 - a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
5. Prepare a mail merge for an interview call letter

(26 Hrs)

MS-Excel

1. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare a pie chart in Ms-Excel for student mark details.
3. Prepare a statement of Bank customers account showing simple and compound interest
4. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
 - Select a column and change the yellow color whose net salary is ≥ 50000 .
 - Select a column and apply a formula to calculate Gross salary($GS = \text{Basic pay} + DA + \text{HRA}$)
 - Select a column and apply a formula to calculate Deduction($\text{Deduction} = PF + IT$)
 - Select a column and apply a formula to calculate Net salary ($\text{Gross Salary} - \text{Deduction}$)
5. Prepare a Electricity Bills using MS-excel.

(26 Hrs)

I SEMESTER
ENVIRONMENTAL STUDIES
For Under Graduate Courses of All Branches

20FCU01	ENVIRONMENTAL STUDIES	CATEGORY	L	P	CREDIT
		Foundation Course: I	26	-	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

(5 Hours)

Multidisciplinary Nature of Environmental Studies:

Environment: Definition, Components, Segments and Types. **Natural Resources:** Meaning, Components: (1. **Forest**-Meaning, Importance and Types 2. **Water**- Meaning, Types and Problems 3. **Mineral**- Meaning and Classification 4. **Food**-Meaning and Problems 5. **Energy**- Meaning, Forms and Types 6. **Land**- Meaning, Structure and Functions, Components), **Classification:** Renewable and Non-Renewable Resources, Role of an Individual in Conservation of Natural Resources.

Unit II

(5 Hours)

Ecosystems – Definition, Features, Structure and Function of an Ecosystem, Producers, Consumers and Decomposers, Energy Flow in the Ecosystem (Water, Carbon, Nitrogen, Oxygen and Energy), Food Chains, Food Webs and Ecological Pyramids

Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:

- Forest Ecosystem
- Grassland Ecosystem
- Desert Ecosystem
- Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Ocean, Estuaries)

Unit III

(5 Hours)

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

Unit IV

(5 Hours)

Environmental Pollution: Definition, Causes, Effects, control measures and Prevention Acts for Air, Water, Soil, Noise, Thermal Pollutions and Nuclear Hazards. **Solid Waste Management:** Meaning, Causes, effects and control measures of urban and industrial wastes. **Disaster Management:** Meaning, Types of Disasters: floods, earthquake, cyclone and landslides. **Environmental Ethics:** Issues and possible solutions- Climate change, global warming, acid rain,

ozone layer depletion, nuclear - accidents and holocaust. Consumerism and waste products, Public Awareness.

Unit V

(6 Hours)

Social Issues and the Environment: From Unsustainable to Sustainable development- Urban problems related to energy- Water conservation, rain water harvesting, watershed management- Resettlement and rehabilitation of people; its problems and concerns.

Human Population and the Environment: Population growth and distribution- Population explosion – Family Welfare Programme-Environment and human health- HIV/AIDS- Role of Information Technology in Environment and human health- Medical transcription and bio-informatics.

REFERENCE BOOKS

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
4. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001,
6. Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
7. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
8. Down to Earth, Centre for Science and Environment (R)
9. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev.,
10. Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
11. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural
12. History Society, Bombay (R)
13. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge Univ. Press 1140p.
14. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws, Himalaya Pub. House, Delhi 284 p.
15. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
16. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
17. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
18. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
19. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ.Co. Pvt. Ltd. 345p.
20. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
21. Survey of the Environment, The Hindu (M)
22. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)

II SEMESTER

20CPU06	FUNDAMENTALS OF ACCOUNTING – II	CATEGORY	L	P	CREDIT
		Core VI	52	-	4

Preamble

To enable the students to make use of financial accounting applications in the real life situation.

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 of the terms such as depreciation, account current, average due date, branch, departments, consignment and inventories.	K1
CO2	Understand the concepts of departmental accounts, branch accounts, account sales, normal and abnormal loss and inventory.	K2
CO3	Familiarizing the methods of preparation of accounts using various methods of depreciation, allocation of departmental expenses, branches invoiced at cost price and selling price, calculation of interest in account current and accounting treatment in sale or return basis.	K3
CO4	Develop analytical skills treatment of inter-departmental transfers and calculation of average due date.	K4
CO5	Evaluate the methods of account current, normal and abnormal loss in consignment and valuation of unsold stock – dependent and independent branches.	K5

SYLLABUS

UNIT I

Depreciation Accounts:

Accounting for Depreciation – Meaning, Need, Causes, Methods of providing depreciation - Straight Line Method- Written down Value Method (excluding change in method), Annuity method, Sinking fund method, Insurance policy method, Revaluation method, Depletion method, and Machine hour rate method.

(10 Hrs)

UNIT II

Account Current and Average Due Date:

Average due date - Meaning - Determination of due date – Average due date as basis for calculation of interest – Interest on drawings of partners – single instalment method.

Account Current – Meaning – Procedure for calculating days of interest – preparation of account current – Product method – Red-ink interest – Interest table method – Epoque method – varying rates of interest.

(10 Hrs)

UNIT III

Branch and Departmental Accounting:

Branch Accounts: Meaning-Types of Branches-Dependent Branches –Debtors System – when goods are invoiced at cost price – when goods are invoiced at selling price - Stock and debtors system- Wholesale Branch System – Final Accounts -Independent branches (excluding foreign branches).

Departmental Accounts: Meaning-need – Advantages –Distinction between Departments and Branches –Methods and Techniques of Departmental Accounting - Basis for allocation of expenses-Inter department transfer at cost or selling price.

(12 Hrs)

UNIT IV

Consignment:

Consignment:Meaning – features – Differences between sale and consignment – Accounting treatmentfor consignment transactions in the books of consignor and consignee –Valuation of Unsold Stock – Preparation of Account Sales - Treatment of Normal and Abnormal Loss.

(10 Hrs)

UNIT V

Inventories and Sale or Return:

Inventories:Meaning – Inventory Valuation – Basis of inventory valuation – Inventory methods of determining cost of inventory.

Sale or return: Meaning- Nature of transaction –Method of recording transaction – when transactions are few and when transactions are frequent.

(10 Hrs)

Distribution of Marks: Theory 20 % and Problem 80 %.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy.A	Financial Accounting	Margham Publications, Chennai	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhaswamy.M	Advanced Accounting	S. Chand & Sons, New Delhi	2013
2	Jain.S.P and Narang.K.L	Financial Accounting – I	Kalyani Publishing House, New Delhi	2012
3	Maheswari.S.N	Financial Accounting	Vikas Publishing House Pvt Ltd, New Delhi	2012
4	Raman.B.S	Financial Accounting – II	United Publishers, Mangalore	2012

➤ Flipped classroom, Peer Learning and E-Quiz

II SEMESTER

20CPU07	MERCANTILE LAW	CATEGORY	L	P	CREDIT
		Core VII	39	-	3

Preamble

To acquire basic skills about the Indian Contract Act, legal aspects of Agency and Indian Partnership Act.

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 about the law of contract, agreement, offer, acceptance, void, valid and voidable contract, contract of indemnity and guarantee, pledge, pawnee, bailer and bailee, agent and principal, partnership deed, bill of lading, charter party, sale and agreement to sell and caveat emptor.	K1
CO2	Understand the concepts of essentials of a valid contract, free contract, quasi contract, discharge of contract, breach of contract, rights of surety, rights and liabilities of Pawnee, duties and rights of agent, termination of agency, implied authorities of partners, rights and liabilities of partners, contract of carriage of goods and rights of an unpaid seller.	K2
CO3	Familiarize the Indian contract Act 1972 for entering into a contract of business, law of agency, Indian partnership Act 1932 for partnership business and common carriers and sale of good Act.	K3
CO4	Evaluate the various kinds of contract, remedies for the breach of contract, liabilities of agents to third party, liabilities of partners and warranties of sale of goods Act.	K4
CO5	Gain practical exposure to enter into a contract, to become an agent and to run a partnership firm.	K5

SYLLABUS

UNIT I

Indian Contract Act:

Indian Contract Act 1972: Contract-Meaning and Definition-Nature of contract-kinds of contract-components of valid contract-offer and acceptance-capacity to enter into contract-free consent-agreement-Quasi contract. (8 Hrs)

UNIT II

Special Contracts:

Discharge of Contract: Mode-Remedies for breach of Contract-Principles for Awarding Damages-Contract of Indemnity and Guarantee-Rights of Surety-Discharge of Surety-Pawn or Pledge-Rights of Pawnee-Rights and Liabilities of finder of lost Goods- Bailment-Rights and duties of bailer and bailee -Termination of bailment. (8 Hrs)

UNIT III

Law of Agency:

Principal and Agent: Creation of Agency-Losses of Agent-Duties and Rights of Agent-Responsibilities of principal to third parties-Liabilities of principal-Personal liability of agent to third Party-Termination of agency. (8 Hrs)

UNIT IV

Indian Partnership Act :

Indian Partnership Act 1932: Definition and tests of partnership-Implied authority of partners-limitations-Firm's debts and Private debts-Priority in Discharge-Rights and Liabilities of partners-Dissolution of partnership firm. (7 Hrs)

UNIT V

Common Carriers and Sale of Goods Act:

Rights and duties of Common Carriers-Contract of Carriage of goods by sea-Bill of lading and charter party.

Sale of Goods Act 1930: Definition of Sale-Sale and Agreement to sell-Rules regarding passing of property- Conditions and Warranties-Actual and Implied-Principle of "Caveat Emptor" and its limitations-Rights of unpaid seller. (8 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Kapoor N.D	Elements of Mercantile Law	Sultan Chand & Sons, New Delhi	1994

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gogna.P.P.B	A Text Book of Mercantile Law	Sultan Chand & Sons, New Delhi	1998
2	Kuchhal M.C & Vivek Kuchhal	Mercantile Law	Vikas Publishing House Pvt.Ltd, New Delhi	2010
3	Shukla M.C	Mercantile Law	Sultan Chand & Sons, New Delhi	1998

➤ Powerpoint presentation, Group discussion and online resources

II SEMESTER

20CPU08	COMPUTER APPLICATIONS PRACTICAL – II (MS PowerPoint , MS Access and Internet)	CATEGORY	L	P	CREDIT
		Core:VIII Practical II	-	52	2

Objectives:

- To learn the important features of Ms-Powerpoint, Ms-Access, Internet.
- To impart the skills to use Ms-Powerpoint , Ms-Access, Internet.

MS-PowerPoint

1. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
2. Prepare an Invitation for college day function.
3. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
4. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
5. Create a presentation slide for any commerce subject and apply animation.

(19 Hrs)

MS Access

1. Create a suitable database with necessary information using students mark list.
2. Prepare a Salary bill in a Ms-Access showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Access features.
 - Write a query to display the maximum salary.
 - Write a query to display the salary in ascending order.
 - Write a query to calculate gross salary and net salary.
3. Create report for the PRODUCT database.
 - Write a query to display the product name in ascending order.
 - Write a query to display the maximum rate of the product.

(19 Hrs)

Internet

1. Create your e-mail id, learn search engines and browser.
2. Store your e-mail message by creating new folders, move mail between folders.
3. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.
4. Visit to any bank website and download the financial report.
5. Visit your University and college websites and collect the relevant data.
6. Upload your files on Google drive.

(16 Hrs)

II SEMESTER

20CPU10	STATISTICS FOR BUSINESS	CATEGORY	L	P	CREDIT
		Core :X Allied II	65	-	3

Preamble

To enable the students to learn the Statistical methods and their applications in Commerce

Course Outcomes

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	gain deep knowledge about Measures of Central tendency, Correlation and Regression, Time Series, Index Numbers and Interpolation.	K ₁ & K ₂
CO2	apply statistical methods for estimating trend on time series, measures of central tendency, measures of dispersion. analyze the concept of probability under addition and multiplication theorems and apply the same.	K ₃
CO3	analyze the method of correlation and regression .	K ₄
CO4	evaluate the simple problems based on measures of central tendency, measures of dispersion, correlation and Regression, probability addition and multiplication theorems.	K ₅

SYLLABUS

UNIT I: Statistics

Introduction to statistics- Meaning - Definition – Methods of collecting data – Primary and Secondary data- Classification and tabulation – Diagrammatic and graphical representation.

Measures of Central Tendency: Mean Median, Mode, Geometric Mean and Harmonic Mean. (15 Hours)

UNIT II: Measures Of Dispersion

Range, Quartile deviation, Mean deviation, Standard deviation – Variance Importance and limitations-Co-efficient of variation. (No derivation, Simple problems only) (15 Hours)

UNIT III: Correlation

Meaning - Definition –Scatter diagram, Karl Pearson's co-efficient of correlation, Spearman's Rank correlation, advantages and limitations of correlation.

Regression

Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of regression. (10 Hours)

UNIT IV: Time Series

Definition of Time Series - Components of Time Series-Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares –Advantages and Disadvantages.

(15 Hours) UNIT V:

Probability

Definition – Concept – Addition and Multiplication theorems. (10 Hours)
(No derivation and proof, Simple Problems only).

Distribution of Marks: Theory 20% and problems 80%

Text book

1. Navnitham. PA.(2017) - “Business Mathematics and Statistics”, Jai publishers, Trichy.

UNIT	CHAPTER	PAGE
I	I,II,III,IV,V,VI& VII	1-270
II	VIII	301-373
III	XII & XIII	503-554
IV	XIV	579-601
V	XVI	654-680

Reference books

1. Gupta. S.P. (2016) - “Statistical Methods”, Sultan Chand & Sons, New Delhi.
2. Vittal. P.R. (2013) - “Mathematical Statistics”, Margham Publishers, Chennai.

II SEMESTER

20FCU02	YOGA AND ETHICS	CATEGORY	L	P	C
		Foundation Course: II	26	-	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

(6 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

(6 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

20CPU11	HIGHER FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core XI	78	-	5

Course Objective

To make the students to understand concepts of admission, retirement and dissolution of Partnership concern.

Course Outcomes

Upon Completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Summarize the basic concepts of Partnership accounts.	K1
CO2	discuss the different modes of dissolution	K2
CO3	assess the value of goodwill and purchase consideration.	K3
CO4	analyse the accounting treatment in case of admission, retirement, death, dissolution and insolvency of partners.	K4
CO5	construct accounting for sale of partnership to a limited company.	K5

SYLLABUS

Unit I

Partnership Accounts

Introduction- Partnership Act, 1932 – Definition and Features of Partnership - Limited Liability Partnership (LLP) – Distinction between Ordinary Partnership and LLP – Main Clauses in Partnership Deed – Powers of Partners - Reconstitution of Partnership Firm (Theory only) – Profit and Loss Appropriation – Fixed and Fluctuating Capital – Treatment of Goodwill in Partnership – Methods of Goodwill Valuation. (16 Hrs)

Unit II

Admission of a Partner

Admission of a Partner – Valuation and of Goodwill in Case of Admission of a Partner – Accounting Treatment of Goodwill in Case of Admission of a Partner – Revaluation of Assets and Liabilities – Treatment of Reserves - Computation of New Profit sharing Ratio - Capital Adjustments (15 Hrs)

Unit III

Retirement and Death of a Partner

Retirement of a Partner: Calculation of Gaining Ratio- Revaluation of Assets and Liabilities- Reserves - Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only - Joint Life Policy – Separate Life Policy

Death of a Partner: Death of a partner – Mode of payment - Calculation of profit up to the date of death of a partner –Special Transactions in case of Death: Joint Life Policy – Separate Life Policy- Payment to Deceased Partner’s Share - Accounting Treatment. **(16 Hrs)**

Unit IV

Dissolution and Insolvency of a Partner

Dissolution of a Firm- Circumstances and Consequences of Dissolution - Modes of dissolution – Settlement of accounts – Accounting treatment - Insolvency of Partners - Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - Piecemeal Distribution - Proportionate Capital Method – Maximum loss method. **(16 Hrs)**

Unit V

Sale of Partnership to a Limited Company

Sale of Partnership to a Limited Company – Accounting Treatment – Computation of purchase consideration – Closure of firm’s books – opening the books of new company or purchasing company. **(15 Hrs)**

NOTE: Distribution of Marks: Theory - 20% and Problems- 80

Text book

S.No	Authors	Title	Publishers	Year of Publication
1	Reddy T.S. & Murthy A	Financial Accounting	Margham Publications, Chennai.	2016

Books for Reference

S.No	Authors	Title	Publishers	Year of Publication
1	Arulanandam M. A & Raman	Advanced Accountancy – Part I	Himalaya Publication, New Delhi	2002
2	Gupta R.L. & Radhaswamy M.	Corporate Accounts “, Theory Method and Application	Sultan Chand & Co., New Delhi	13th Revised Edition 2006
3	Jain S.P. & Narang K.L	Advanced Accounting	Kalyani Publications New Delhi.	2014
4	Reddy & Murthy	Financial Accounting	Margham Publications, Chennai.	2004
5	Shukla M.C., Grewal T.S. & Gupta S.L	Advanced Accountancy	Sultan Chand & Co., New Delhi	2008

III SEMESTER

20CPU12	BUSINESS ETHICS AND COMMUNICATION	CATEGORY	L	P	CREDIT
		Core XII	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, Recovery/ Remittance. (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

Modern communication:

Banking Correspondence – Insurance correspondence (LIC only) – Agency correspondence – Application letters – Preparation of resume – Job Offer and Acceptance Letter - Modern communication methods – Internet – E-mail – Tele conferencing – Video conferencing – Communication through E-Governance. (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, New Delhi	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, E-Quiz and Online Assignment.

III SEMESTER

20CPU13	INDUSTRIAL LAW	CATEGORY	L	P	CREDIT
		Core XIII	65	-	4

Preamble

To make the students to acquire the knowledge on the legal provisions relating to Industrial law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To acquire knowledge of Factories Act, Workmen's compensation Act, Wages Act, Bonus Act, EPF, Gratuity, Industrial disputes and different schedules relating to Industrial law.	K1
CO2	To understand the different provisions of factories Act(with special reference to health safety and welfare), Rules regarding employee's compensation, determination and recovery of gratuity, Rules regarding payment of wages and bonus, Powers and Duties of authorities during Industrial disputes.	K2
CO3	To develop the application skills regarding approval, Licensing and Registration of Factories under Factories Act-Eligibility and Disqualification for bonus, Schemes relating to provident fund and pension.	K3
CO4	To develop an analytical skill regarding fixation and revision of bonus, determination of money due from the employees, payment of gratuity, its forfeiture and recovery, awards and settlement during Industrial disputes.	K4
CO5	To Evaluate the penalties and procedures relating to Factories Acts, Employee liability, Schemes relating to employment of women and provident fund, strikes, lock-out, layoff and retrenchment.	K5

SYLLABUS

Unit: I

Factories Act 1948 and Workmen's compensation Act 1923:

Definition- Approval, Licensing and registration of factories- Employment of young persons and women-Penalties and Procedure.

Employee's compensation Act 1923- Definition –Scope and coverage- extract from schedule I, II, III and IV - Notice and Claim (13 Hrs)

Unit: II**Wages Act 1936, Minimum Wages Act 1948 and Bonus Act 1965:**

Definition of Wages Act, Rules for payment of wages-Deduction-Maintenance of Register and Record- Enforcement of the act-Minimum wages Act of fixation and revision of wages-Advisory board-Central Advisory board - Safeguard in payment of minimum wages-Payment of Bonus Act - Definition - Eligibility and Disqualification for bonus- special provision with respect to certain Establishment.

(13 Hrs)**Unit: III****Employee's Provident fund Act 1952 and Gratuity Act 1972:**

Definition- Schemes relating to Provident fund, Pension and Deposit linked insurance- Administration of the schemes-Determination of money due from the employer, their recovery and employee's provident funds-appellate tribunal-Miscellaneous-definition of gratuity- Payment and Forfeiture of gratuity and Exemption-Nomination- Determination and Recovery of gratuity.

(13 Hrs)**Unit IV****Employees State Insurance Act 1948:**

Employees State Insurance Act 1948 – Introduction –Applicability – Definitions -20 terms – Who is an insurable workman? – Administration of ESI Scheme – Employees State Insurance Corporation – Medical Benefits Council and Inspectors – ESI Fund – Contributions and Rules – Benefits – Sickness- Maturity, Dependence , medical and funeral benefits – General Provisions regarding benefits.

(13 Hrs)**Unit: V****Industrial disputes Act 1947:**

Definition of an industry and Industrial dispute Act- Schedules - Conculation machinery-adjudication machinery- Procedure, Powers and Duties of authorities- Awards and Settlement- Strikes and Lockout-Lay off and retrenchment-unfair labour practice.

(13 Hrs)**TEXT BOOK :**

Authors	Title	Publisher	Year of Publication
Kapoor.N.D	Elements of Industrial Law	Sultan Chand & Sons, New Delhi	2016

BOOKS FOR REFERENCE:

Authors	Title	Publisher	Year of Publication
Bansal C.L	Business and Corporate Law	Excel Books,New Delhi.	2007
Gonga P.P.S	Business and Industrial Law	S.Chand & co,New Delhi.	2008
Kuchhal M C	Mercantile Law	Vikas publishing House,Nodia.	2009

➤ Flipped Classroom, Seminar and Group Discussion

III SEMESTER

20CPU14	MANAGEMENT THEORY AND PRACTICE	CATEGORY	L	P	CREDIT
		Core XIV	65	-	4

Preamble

To make the students to understand the concept in planning, organizing, directing, co-ordinating and controlling an organization.

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 nature, scope and functions of management, types of plans and organization structure, units of command and direction, communication, span of control, delegation and decentralization.	K1
CO2	Understanding the importance of planning methods, Principles of organization, techniques of control and communication in management.	K2
CO3	Familiarize the concept with methods and types of plans, develop the concepts of departmentation, delegation, decentralization, MBO & MBE.	K3
CO4	Analyze the need for motivation theories, leadership styles.	K4
CO5	Evaluate the techniques in co-ordination & control.	K5

SYLLABUS

Unit I:

Management Principles:

Introduction to management - Definition– Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker. (13 Hrs)

Unit II:

Planning:

Planning – Meaning – Nature and Importance of Planning process- – Planning promises – Methods and Types of plans – Decision Making. (13 Hrs)

Unit III:

Organizing:

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Departmentation – Delegation and Decentralization – Authority relationship, Line, Functional and Staff. (13 Hrs)

Unit IV:

Motivation and Leadership:

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Herzberg two factors Hygiene theory of Motivation, X, Y and Z theories – Leadership: Meaning, Qualities and styles – MBO – Management by Exception. (13 Hrs)

Unit V:

Co-ordination, Control and Communication:

Meaning, need and techniques of Co-ordination - Control: meaning, budgetary and non-budgetary control. Communication: meaning, types, process and barriers to communication.(13 Hrs)

Text book:

Author	Title	Publisher	Year of Publication
Jayasankar. J.	Principles of Management	Margham Publication,Chennai	2015

Reference books:

S.No	Author	Title	Publisher	Year of Publication
1	Balasubrahmanian. N	Management Perspectives	MacMillan India Ltd, New Delhi	2012
2	Dinkar-Pagare	Business Management	Sultan Chand & Sons,New Delhi	2015
3	Dipak Kumar Bhattacharyya	Principles of Management	Pearson Publications, New Delhi	2012
4	Gupta .C.B.	Management Theory and Practice	Sultan Chand & Sons,New Delhi	2017

Power Point Presentation, E-Quiz, Online Assignment, Activity and Group Discussion.

III SEMESTER

20CPU16	BUSINESS ECONOMICS	CATEGORY	L	P	CREDIT
		Core Allied III	65	-	4

Preamble

To equip the learners with the basic concepts of economic laws/theories relevant to business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.	K 1
CO 2	Understand the concept of demand analysis, factors of production, market – its types.	K 2
CO 3	Application of various laws and scale of production to maximize profit and scales of the firm.	K 3
CO 4	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.	K 4
CO 5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K 5

SYLLABUS

UNIT I

Business Economics:

Meaning, Definition, Nature and Scope of economics-Tools of Economic analysis-Micro and Macro Economics-Business Economics-Role of economics in decision making -Economic theories applied to business analysis-Objectives of business economics-Profit maximization-Sales maximization-Rate of growth-Objectives of Firm in different economic systems. (13 Hrs)

UNIT II

Utility Analysis:

Law of diminishing marginal utility-Law of Equi-Marginal utility-Indifference curve.

Demand analysis-Meaning-Determinants of demand-Law of demand, Elasticity of demand-Price, Income and Cross demand-Demand estimation and Demand forecasting-types. (13 Hrs)

UNIT III

Production function:

Factors of production-Law of diminishing returns-Law of variable proportion>Returns to scale-Scale of production-Law of supply-Cost and Revenue-Types of cost of production-Long run and short run cost curve. (13 Hrs)

UNIT IV

Product pricing:

Meaning, Definition, Types-Equilibrium under Perfect competition of firm and Industry - Pricing under Imperfect competition – Monopoly - Price discrimination-Pricing under Monopolistic competition-Pricing under Oligopoly-Kinked demand curve. (13 Hrs)

UNIT V

Factor pricing:

Marginal Productivity Theory-Theories of Rent - Wages- Interest – Profit. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Sundharam.K.P.M & Sundharam.E.N	Business Economics	S.Chand & Sons, New Delhi	2010

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Jhinghan.M.L	Macro Economics Theory	Vrinda Publications Pvt Limited, New Delhi	2002
2	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
3	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	1999

➤ Blended Learning, Seminars, Online Assignment, E-Quiz and Brain storming

III SEMESTER

20AEU01	INFORMATION SECURITY	CATEGORY	L	P	CREDIT
		Ability Enhancement Course: I	26	-	2

Preamble

To learn about the basics of Information Security.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Obtain fundamental knowledge of Information Security	K1,K2
CO2	Learn basic concepts of Risks in Information Security	K1,K2
CO3	Familiarize the ideas of security planning and policies	K2,K3
CO4	Understand with Privacy and Ethical Issues in Information Security	K3,K4
CO5	Learn about Cryptography	K4, K5

SYLLABUS

Unit I

Introduction to Information Security

Information Security: Principles, Concepts and Definitions - The need for Information Security - Benefits of Information Security. The Security Problem in Computing: The Meaning of Computer Security - Computer Criminals. **(6 Hrs)**

Unit II

Information Risk

Information Risk: Threats and Vulnerabilities of Information Systems – Introduction to Risk Management. Information Security Management Policy, Standards and Procedures. **(5 Hrs)**

Unit III

Security Planning

Administering Security: Security Planning - Security Planning Team Members - Assuring Commitment to a Security Plan - Business Continuity Plan - Incident Response Plan - Organizational Security Policies, Physical Security. **(5 Hrs)**

Unit IV

Privacy and Ethical Issues in Information Security

Legal Privacy and Ethical Issues in Information Security: Protecting Programs and Data - Information and the Law - Rights of Employees and Employers - Software Failures - Computer Crime - Ethical Issues in Information Security. **(5 Hrs)**

Unit V

Cryptography

Cryptography: Introduction to Cryptography - What is Cryptography – Plain Text – Cipher Text – Substitution Ciphers - Transposition Ciphers. **(5 Hrs)**

TEXT BOOK:

1. Sumitra Kisan and D.Chandrasekhar Rao, Information Security Lecture Notes, Department of Computer Science and Engineering & Information Technology, Veer Surendra Sai University of Technology (Formerly UCE, Burla) urla, Sambalpur, Odisha .

REFERENCE BOOK:

1. Andy Taylor (Editor) ,David Alexander, Amanda Finch & David Sutton, Information Security Management Principles An ISEB Certificate , The British Computer Society. 2008

III SEMESTER

20NMU01A	INDIAN WOMEN AND SOCIETY	CATEGORY	L	P	CREDIT
		Non - Major Elective	26	-	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

(6 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)

(6 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:

S.No	Authors	Title	Publishers	Year of Publication
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

Activity, E-Quiz, Seminar, Experiential sharing, Group Discussion and social learning

IV SEMESTER

20CPU17	CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		Core XVII	78	-	4

Preamble

To enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	K1
CO2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	K2
CO3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	K4
CO5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	K5
CO6	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting.	K6

SYLLABUS

UNIT I

Issue of Shares and Underwriting:

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Right Issue – Bonus Share – (Theory and Problem) – Surrender of Shares (Theory only).

Underwriting: meaning – Importance of underwriting – Underwriting Commission – Types of Underwriting – Pure underwriting (Problems only) – Partial Underwriting (Theory only) – SEBI and DEMAT Account (Theory only) **(16 Hrs)**

UNIT II

Redemption of Preference Shares and Debentures:

Redemption of preference Shares: Redemption without Fresh Issue of Shares-Redemption at par out of Profits – Redemption at a premium out of profits – Redemption at Par out Fresh Issue – Redemption at a Premium, Partly out of profits and partly out of fresh issue-Redemption at a premium and fresh issue at premium-Redemption at par and Fresh issue at premium- Issue of Bonus shares by using Capital Redemption Reserve-Minimum Fresh issue of Shares.

Debenture - Meaning of Debenture- Types of Debenture - Difference between Shares and Debenture - Issue of Debenture - Redemption of Debenture: Sinking fund method only. **(16 Hrs)**

UNIT III

Valuation of Goodwill and Shares:

Goodwill: Meaning – Definition – Nature of Goodwill – Factors affecting the value of Goodwill – methods of valuing Goodwill : Average profit method ,Weighted Average profit Method, Super profit method and Capitalization method.

Valuation of Shares: Meaning – Importance – Factors Affecting the value of Shares – Methods of Valuation of Shares : Net Asset method, Yield Value method And Fair Value Method. **(16 Hrs)**

UNIT IV

Final Accounts of Companies:

Final Accounts of Companies(New Format) – Calculation of Managerial Remuneration (Simple problems only). **(15 Hrs)**

UNIT V

Liquidation of Companies:

Liquidation-meaning- modes of liquidation – Statement of Affairs - Deficiency A/C – Liquidators Final Statement of Account. **(15 Hrs)**

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.TS & Murthy. A	Financial Accounting,	Margham Publication Chennai.	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi,	2009
3	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

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

IV SEMESTER

20CPU18	COMPANY LAW	CATEGORY	L	P	CREDIT
		Core XVIII	52	-	3

Preamble

To make the students to acquire the knowledge on the basic provisions relating to company law.

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 important terms and registration procedures.	K1
CO2	Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of	K2
CO3	Develop the application skill on the structure of company, Incorporation of a company, company meeting, preparation of agenda and minutes and	K3
CO4	Analyse the role of directors and secretary, rights and liabilities of secretary, Qualification and disqualification of directors and secretary, appointment and removal of directors, powers and liabilities of directors,	K4
CO6	Gain confidence to start up a new company in the modern era.	K6

SYLLABUS

UNIT-I

Formation of a Company

Introduction – Meaning and definition of a company - Companies Act 2013 - characteristics-advantages and limitations-classification - Promotion: Definition – Meaning and Definition of a Promoter – functions and duties – Incorporation: Meaning – certification of Incorporation –certification of commencement of Business-Memorandum of Association – Articles of Association – Relationship between Articles and Memorandum. Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus: Definitions – Contents – Deemed Prospectus – Misstatement in prospectus. (11 Hrs)

UNIT-II

Directors of a Company

Meaning and Definition - Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration – Powers – Duties – Liabilities of Directors. Corporate Governance and Corporate Social Responsibility (CSR). (10 Hrs)

UNIT-III

Company Secretary

Secretary – Definition – Types – Legal Position – Duties – Rights and Liabilities of a Company Secretary – Qualifications for appointment as secretary - Role of a Company Secretary – As a statutory officer, Co-Coordinator and Administrative Officer. (10 Hrs)

UNIT-IV

Company Meetings

Meaning – Essentials of a Company Meeting - Kinds of Company Meetings : Statutory Meeting- Board of Directors Meeting - Meetings of the Shareholders – Meetings of the Debenture holders – Meetings of the Creditors` -Annual General Meeting(AGM)- Drafting of Correspondence relating to the meetings : Notice – Agenda – Writing of Minutes. (11 Hrs)

UNIT-V

Winding up of a Company

Introduction – Meaning and Definition – Process of Winding up - Modes of Winding up: Compulsory Winding – Voluntary Winding up – Winding up of Unregistered Companies - Consequences of Winding up. (10 Hrs)

Text Book:

1	Radha.V	Company law	Prasanna Publishers,Chennai	2017
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Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gogna.P.P.S	A textbook of company law	S.Chand & Company Ltd, Bengaluru	2007
2	Kathiresan.S and Radha.V	Company law & secretarial practice	Prasanna Publishers, Chennai	2017
3	Kapoor.N.D	Elements of company law	Sultan Chand & Sons, New Delhi.	2013

- Flipped Classroom, Group Discussion, Seminars, Activity and Online resources

IV SEMESTER

20CPU19	GOODS AND SERVICES TAX	CATEGORY	L	P	CREDIT
		Core XIX	52	-	3

Preamble

To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India.

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST.	K1
CO2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K2
CO3	Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST.	K3
CO4	Evaluate The Taxation Structure Before And After Implementation Of GST, Types Of Tax Rates Under GST, Eligibility And Conditions For Taking Input Credit, Provisions Relating To Customs Act.	K4
CO5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K5

SYLLABUS

UNIT I

Introduction to Indirect Taxation:

Indirect Taxes: Meaning and Nature – Difference between direct and indirect taxes - Advantages and disadvantages of indirect taxes – Special Feature of Indirect taxes – Taxation under Constitution and Constitutional amendments – Taxation structure before GST. **(10 Hrs)**

UNIT II

Goods and service tax:

Goods and service tax: an Overview – Meaning of GST – Need for GST – Advantages of GST – Structure of GST in India – SGST – CGST – IGST – UTGST-Types of tax rates under GST. Taxes subsumed under CGST and SGST – GST Council: Composition and functions-Goods and service Tax Network (GSTN) – Functions of GSTN **(10 Hrs)**

UNIT III

Levy and Collection of GST:

Levy and Collection of tax under GST – Taxable event- Definitions for important terms: Goods, Services, Supplier, Business, manufacturer, casual taxable persons, aggregate turnover, input tax and output tax. Concept of supply- Composite and Mixed Supplies – Composite Levy – Time of supply of goods and services. Input tax Credit - Eligibility and conditions for taking input credit- Reverse charge under GST. **(11 Hrs)**

UNIT IV

Levy and Collection under integrated GST:

Levy and Collection under integrated GST Act 2017- Definitions of important terms: Integrated tax, intermediary, location of the recipient, supplier of services, output tax. Inter-state supply and Intra-State supply- Place of supply of Goods or Services-Zero-rated supply.**(11 Hrs)**

UNIT V

Registration procedure under GST:

Registration procedure under GST – person- taxable person – persons not liable to be registered – time limit – procedure –compulsory registration - deemed registration – voluntary registration - Unique Identity Number (UIN) – amendments to the registration certificate – cancellation of the registration certificate - Filing of returns . **(10 Hrs)**

Distribution of marks: Theory 100%

Text Book:

Authors	Title	Publisher	Year of Publication
Misshra, A.	GST Law & Practice	Taxmann Publications Pvt. Ltd., New Delhi.	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Bangar, V and Bangar, Y	Beginner's Guide to GST	Aadhya Prakashan Publishers, Allahabad	2017
2	Manavalan, V.P	GST Law & Practice	Sitaraman & Co. Pvt. Ltd., Chennai	2017
3	Prasad, L.V.R. and Kirankumar, G.J.	Goods and Services Tax	P.K. Publishers, Chennai	2017
4	Sodhani, V. and Sodhani, D.	GST Manual with GST Tariff	Snow White Publications Pvt. Ltd., Mumbai	2017

IV Semester

20CPU20	AUDITING AND ASSURANCE	CATEGORY	L	P	CREDIT
		CORE	65	-	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	spell out the meanings of the various terminologies such as auditing, audit programme, working paper, internal check, internal control, vouching, verification, valuation, audit sampling, audit report and investigation	K 1
CO 2	explain various domain concepts in auditing particularly audit planning, , vouching of trading transactions, depreciation, share capital audit, share warrant and electronic auditing.	K 2
CO 3	identify the method of preparing audit programme, verifying , vouching of cash book, valuing of assets and liabilities, commencing audit for a joint stock company, audit evidence and procedures for audit documentation	K 3
CO 4	compare the internal check with internal control, vouching and verification with valuation, shares with stock and auditing with investigation and e - auditing, reserves with provisions.	K 4
CO 5	assess the audit risk and ,judge the effectiveness of the procedures to be followed by the auditors while preparing audit report for various organisations, valuing of cash book, audit of depreciation and computerized accounts	K 5

SYLLABUS

UNIT I

Introduction to Auditing:

Auditing – Origin – Definition – Objectives – Functions -Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning- Audit Program- Audit Note Book - Audit Working Papers.

UNIT II

Risk Assessment. Internal Check and Internal Control:

Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets.

Audit Risk, Identifying and Assessing the Risk of Material Misstatement; Risk Assessment procedures; Internal control –Meaning, Characteristics- Evaluation of internal control system

Vouching, verification valuation

Vouching: Meaning-significance –General considerations regarding – Vouching of Cash, and Trading Transactions and Impersonal Ledger

Verification and valuation : Meaning - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation- verification and valuation of assets and liabilities and auditors duty

Unit III

Audit of depreciation and reserve, Audit sampling, evidence and documentation

Depreciation: Meaning - Methods – Reserves and Provision: Meaning, Distinction - Classification of Reserves- Auditors duties regarding depreciation and reserve.

Audit sampling- Audit Documentation; Nature and Purpose of Audit Documentation- Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence.

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 - Branch audit-joint audit.

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

UNIT V

Investigation, Audit report, E-auditing and Audit of different types of entities

Investigation-meaning-objectives-Auditing Vs Investigation-Investigation under provisions of Companies Act - Audit Report: Meaning – Contents- Auditor's opinion and report on financial statement: Qualified, unqualified, adverse and disclaimer - Audit of computerized accounts-electronic auditing - Audit of Educational institutions, Banks, Hotels, Clubs and Hospitals.

Text Book:

Authors	Title	Publisher	Year of Publication
Pradeep 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	Basu.S.K.	Auditing & Assurance for CA Integrated Professional competence	Pearson, New Delhi	2012
2	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd, London	2010
3	Kishnadwala. V.H Kishnadwala. N.H	Principles & Practice of Auditing	S. Chand & Company limited, New Delhi.	2005
4	Pradeep Kumar	Auditing	Kalyani Publishers, New Delhi	2006
5	Ravinder Kumar Virendar Kumar	Practical Auditing	Prentice Hall of India, New Delhi	2015
6	Tandon B.N.	Practical Auditing	S Chand Company Ltd, New Delhi	2009

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars. Google class room and google applications.

IV SEMESTER

20CPU22	E-BANKING	CATEGORY	L	P	CREDIT
		Core : XXII Allied: IV	65	-	4

Preamble

To make the students to understand the concept of e-banking transactions and overview of e-banking security.

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 of E-Banking transactions, Electronic Fund transfer (EFT), mobile banking. Findings on security and E-builder solutions.	K1
CO2	Understanding the importance of Automatic teller machine (ATM), e-banking delivery channels (debit card, credit card, smart card, tele banking, internet banking, NEFT,EFT,RTGS,SWIFT,E-WALLET) and E-Locking Techniques	K2
CO3	Familiarize bank with in bank advances of E-banking, E-Cheque and digital certificate, digital signature and complete centralized solutions.	K3
CO4	Analyze the facets of E-banking, Tele banking. Models of E-Banking, cluster approach, Hi-Tech bank within bank and intranet procurement.	K4
CO5	Gain practical knowledge in the process of online banking.	K5

Syllabus

Unit I

E- Banking:

(13Hrs)

Meaning – Traditional Banking Vs E- Banking – E- Banking in Indian Scenario – Facets of E- Banking – E- Banking and financial services – Models for E- Banking – Significance and limitations of E- Banking – Constraints in E- Banking.

Unit II

E- Banking Transactions

(13Hrs)

E- Banking Transactions – Truncated cheque – Definition – Features – Merits and Demerits.

E-Cheque: Definition – Features – Process – Mechanism – Advantages – Truncated cheque Vs E-Cheque – Payment cycle.

Unit III

E-Banking Delivery Channels:

(13 Hrs)

Internet Banking – Meaning – Mechanics of Internet Banking – services – Mobile banking – Meaning – Definition – Features – Services – MCHQ in India – Tele banking- Definition – Features – Mechanism – Banking facilities – Tele banking system – Drawbacks.

Unit IV

Electronic Payment System

(13Hrs)

Electronic Payment System – Meaning – Features – Process – Payment methods – E-Cash – E-Purse – Electronic Card – ATM – Smart – Debit Card – Credit Card – Society for World Wide Inter Bank Financial Telecommunications (SWIFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Working Mechanism of RTGS and NEFT.

UNIT V

Cyber Security in Banking:

(13Hrs)

Introduction – Security concepts – Security Attacks – Skimming – PIN capturing – Phishing – Pharming - Social Engineering – Malware – Trojans.

E- Builder Solutions: E- Security solutions – Multi factor authentication – firewalls- Encryption – E-Locking technique – Digital Signature – Digital certificate – Electronic signature.

Text Books:

Authors	Title	Publisher	Year of Publication
Gordon , E. and Natarajan.K	Banking theory and Practice	24 th Edition, Himalaya Publishing House, Mumbai	2014
Gurusamy S	Banking theory and Practice	Vijay Nicole imprints private Limited.	2017

Books for reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Bhushan Dewan,	E-Commerce	Sultan Chand Limited, New Delhi	2012
2.	Kaptan SS, ,	Indian Banking in Electronic Era	New Century Publications, New Delhi	2003
3.	Shekhar K.C Lekshmy Shekar	Banking theory and Practice	Vikas publishing house, New Delhi	2013
4.	Sundaram K.P.M Varshney.P	Banking theory and Practice	Sultan Chand Limited, New Delhi	2011

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

IV SEMESTER

20SEUCP01	E-MARKETING	CATEGORY	L	P	CREDIT
		Skill Enhancement Course-I	39	-	2

Preamble

To help students to understand the concept of E-Marketing and its applications and make them aware of modern methods and techniques of Marketing.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge in E-commerce, E-marketing, internet consumers, E-buying behaviour, CRM, web advertising, online advertisements, internet marketing.	K1
CO2	Understand the concepts of marketing electronically, E-marketing mix, consumer behaviour model in electronic era, online consumer behaviour model, techniques of CRM, tools of E-marketing, difference between E-marketing and traditional marketing and E-commerce and E-marketing.	K2
CO3	Develop the application skills related to technologies available in E-marketing, 4Ps in the digital context, determinants of online shopping, techniques of CRM	K3
CO4	Enrich the analytical skill on E-marketing applications, issues, challenges and opportunities for E-marketing, different cost associated with electronic buying, online consumer buying behaviour at different purchase stages.	K4
CO5	Evaluation of E-marketing in the global perspective, advantages and disadvantages of E-marketing, distribution channel and role of self- service. Consumer's satisfaction in online environment.	K5
CO6	Gain confidence in E-marketing applications and tools independently.	K6

SYLLABUS

UNIT – I

E-Marketing:

Meaning – E-Marketing Vs Traditional marketing and E-commerce Vs E-marketing – E-Marketing situations - Tools and techniques of E-Marketing – Issues, Challenges and Opportunities for E-Marketing – Advantages and disadvantages of E-Marketing. **(8 Hrs)**

UNIT – II

E-Marketing mix:

E-Marketing mix for Digital environment – 4Ps in the Digital Context – Classification of online goods and services – Different costs associated with electronic buying – Distribution Channel and role of self-service – Online marketing(Internet advertising). **(8 Hrs)**

UNIT – III

E-Buyer Behaviour:

Consumer buying behavior in electronic environment – Theoretical frameworks of consumer behaviour – Online consumer buying behaviour at different purchase stages – Consumer's satisfaction in online environment – Neuro Marketing – E-Marketing Vs Digital Marketing. **(8 Hrs)**

UNIT – IV

E-Buying and CRM:

E-Buying (Online shopping) – Consumer attitude towards Online shopping – Benefits of Online shopping – Determinants of Online shopping – Risk associated with Online shopping.

Customer relationship management: Techniques of CRM – Relationship programmes.**(8Hrs)**

UNIT – V

Internet marketing:

Internet marketing an effective tool of E-Marketing – Model for internet marketing.
E-marketing in global perspective- E-marketing in Indian context-**(7 Hrs)**

Text Book:

Authors	Title	Publisher	Year of Publication
Bijal Zaveri Amin	The Impact of E-Marketing on E-Buyer Behaviour	Rajkamal Press, Delhi	2013

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Ranchna Jawa, Harish Kumar, Nikhini Athili, Ranchna Jawa	E-marketing	Singhal Publication, New Delhi	2017
2.	Strauss, J. and Frost .R	E-marketing	PHL Learning private limited., New Delhi	2014
3.	Suman Kumar Kanth, sanjay Mohapatra	E-marketing	Wiley India PVT LTD. Kamataka	2013

IV SEMESTER

20AEU02	CONSUMER RIGHTS	CATEGORY	L	P	CREDIT
		Ability Enhancement Course : II	39	-	2

Preamble

This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards	K2, K3
CO2	To provide a comprehensive introduction to the Consumer Protection Law in India	K1,K2
CO3	Have a conceptual knowledge about the Grievance Redressal Mechanism under the Indian Consumer Protection Law	K3
CO4	Evaluate the regulations and legal actions that helps to protect consumers	K5
CO5	Evaluate the Contemporary Issues in Consumer Affairs	K4,K5

SYLLABUS

Unit 1: Conceptual Framework

8 Lectures

Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

Unit 2: The Consumer Protection Law in India

8 Lectures

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

Unit 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law

8 Lectures

Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal; Offences and penalties. **Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection

8 Lectures

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Real Estate Regulatory Authority

Unit 5: Contemporary Issues in Consumer Affairs

7 Lectures

Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) *Consumer Affairs*, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). *Globalisation and Consumerism: Issues and Challenges*, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). *Consumer Protection in India: Issues and Concerns*, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), *Consumer is King*, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
7. E-books :- www.consumereducation.in
8. Empowering Consumers e-book,
9. ebook, www.consumeraffairs.nic.in
10. *The Consumer Protection Act, 1986 and its later versions*. www.bis.org

Articles

1. Misra Suresh, (Aug 2017) “Is the Indian Consumer Protected? One India One People.
2. Raman Mittal, Sonkar Sumit and Parineet Kaur (2016) *Regulating Unfair Trade Practices: An Analysis of the Past and Present Indian Legislative Models*, Journal of Consumer Policy.
3. Chakravarthy, S. (2014). *MRTP Act metamorphoses into Competition Act*. CUTS Institute for Regulation and Competition position paper. Available online at www.cuts-international.org/doc01.doc.
4. Kapoor Sheetal (2013) “Banking and the Consumer” *Akados* (ISSN 2231-0584)
5. Bhatt K. N., Misra Suresh and Chadah Sapna (2010). *Consumer, Consumerism and Consumer Protection*, Abhijeet Publications.
6. Kapoor Sheetal (2010) “Advertising-An Essential Part of Consumer’s Life-Its Legal and Ethical Aspects”, *Consumer Protection and Trade Practices Journal*, October 2010.
7. Verma, D.P.S. (2002). *Regulating Misleading Advertisements, Legal Provisions and Institutional Framework*. Vikalpa. Vol. 26. No. 2. pp. 51-57.

Periodicals

1. *Consumer Protection Judgments (CPJ)* (Relevant cases reported in various issues)

2. Recent issues of magazines: International Journal on consumer law and practice, National Law School of India University, Bengaluru
3. '*Consumer Voice*', Published by VOICE Society, New Delhi.

Websites:

www.ncdrc.nic.in

www.consumeraffairs.nic.in

www.iso.org.

www.bis.org.in

www.consumereducation.in

www.consumervoice.in

www.fssai.gov.in

www.cercindia.org

V SEMESTER

20CPU23	COST ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE XXIII	65	-	4

Preamble

To enable the students to acquire knowledge about cost accounting concepts and methods

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K 1
CO 2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads.	K 2
CO 3	Develop the application skill in drafting a cost sheet, estimation of tender, EOQ, Methods of valuing material issue.	K 3
CO 4	Analyse the various system of wage payment and methods of operating costing.	K 4
CO 5	Evaluate the process losses, wastage, scrap, normal and abnormal losses and Reconcile the profits of Financial and Cost Accounting, Treatment of profits in Contract costing	K 5

SYLLABUS

UNIT I

Overview of Cost Accounting:

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet, Tenders & Quotations. (13 Hrs)

UNIT II

Materials :

Meaning, Importance and techniques of Material Control: Levels of material Control – Need for Material Control – Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores –Economic Order Quantity – ABC analysis – Perpetual inventory system – Stores Control – Methods of valuing material issue.

(13 Hrs)

UNIT III

Labour & Overhead:

System of wage payment – Idle time – Control over idle time – Labour turnover. Computation and control of labour – Remuneration and incentives – time rate system – piece rate system – Premium and Bonus plans. Overhead – Classification of overhead – allocation and absorption of overhead - **Primary** and Secondary Distribution – Machine Hour Rate.

(13 Hrs)

UNIT IV Process Costing :

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production.

(13 Hrs)

UNIT V

Operating Costing & Contract Costing:

Meaning and definition - Application of operating costing- Operating costing units- Operating costing in service Industries-Transport costing- costing procedure in Transport costing – computation of cost unit in Road Transport.

Contract costing : features-Distinction between job costing and contract costing- Recording of costs of a contract- recording of Value and profit on contracts – Profit or loss on Contracts.

Reconciliation of Cost and Financial accounts.

(13 Hrs)

NOTE : Distribution of marks : Theory 40% and Problems 60%.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy T.S. & Hari Prasad Reddy Y.	Cost Accounting	Margham Publisher, Chennai	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Arora M.N	Cost Accounting Principles & Practices	Vikas Publishing House, New Delhi. Publishing House	2008
2	Iyengar S.P	Cost Accounting	S.Chand & Sons, New Delhi	2000
3	Jain S.P. & Narang	Cost Accounting Principles and Practice	Kalyani Publishers, New Delhi	2002
4	Pillai R.S.N. & Bagavathi V.	Cost Accounting	S. Chand & Sons, Limited, New Delhi	2001

V SEMESTER

19CPU24	FINANCIAL MANAGEMENT	CATEGORY	L	P	CREDIT
		Core XXIV	65	-	4

Preamble

To enable the students to make use of financial management tools for effective financial decision making.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms finance, financial management, capital structure, capital budgeting, leverage, cost of capital, dividend, bonus shares, scrip dividend, gross working capital, net working and core working capital.	K1
CO2	Understand the features of financial management, process of capital budgeting, difference between financial leverage and operating leverage, types of dividend policy, retained earnings and concepts of working capital.	K2
CO3	Familiarize the dividend decisions and functions, calculation of specific cost of capital, dividend distribution and retained earnings.	K3
CO4	Enrich the analytical skill in calculation of leverages, weighted average cost of capital, pay-back period, average rate of return, net present value, internal rate of return, determination of working capital requirements.	K4
CO5	Evaluate the factors determining financial decision making, capital structure, dividend policy and working capital management.	K5
CO6	Gain practical exposure to become a financial management consultant.	K6

SYLLABUS

Unit – I

Financial Management

Meaning, Nature, Scope of Financial Management - objectives and importance of Financial Management - Functions of Financial Management – Financial decisions – Factors influencing the financial decisions-Financial Management Process. (13 hours)

Unit – II

Capital Structure, Leverages and Cost of Capital

Meaning and Importance of Capital Structure – Pattern of capital structure - Factors determining capital structure.

Leverages – Operating leverage – Financial leverage – Combined leverage.

Cost of Capital – Meaning & Definition – Significance of Cost of Capital – Classification of Cost – Determination of Cost of Capital: Cost of debt, Cost of preference capital, Cost of equity capital, Cost of Retained earnings – Weighted Average Cost of Capital.(both theory and simple problems) (13 hours)

Unit - III

Working Capital Management

Need and Importance for Working Capital – Concept of Working Capital – Types of Working Capital – advantages and dangers of excessive & inadequate Working Capital-Factors determining the working capital requirements - determinations of working capital. (both theory and problems) (13 hours)

Unit – IV

Capital Budgeting

Meaning, Importance, Process of Capital Budgeting – Methods of Capital Budgeting : Pay-Back Period Method- ARR Method, NPV Method, IRR Method, Profitability Index Method-Limitations of Capital Budgeting.(both theory and simple problems) (13 hours)

Unit - V

Dividend Policy

Determinants of dividend policy-Type of dividend policy – Optimal dividend policy – Stable dividend policy – Forms of dividend mechanics of dividend distribution – Retained Earnings - Bonus issue, advantages and disadvantages of bonus issues- Sources of bonus issue – SEBI guidelines of bonus issues. (13 hours)

Note : Distribution of Marks : Theory 60% and Problem 40%

Text Book:

Author	Title	Publisher	Year of Publication
Shazuli Ibrahim S.A.N	Financial Management	PASS Publications, Madurai.	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Maheswari. S.N.	Financial Management	Margham Publication, Chennai.	2012
2	Ramachandran. R Srinivasan.R	Financial Management	Sriram Publications, Tiruchi.	2009
3	Shashi K.Gupta Sharma. R.K.	Financial Management	Kalyani Publishers, New Delhi.	2006

Power Point presentation, Quiz, Assignment, Online Resources, and Seminars.

V SEMESTER

20CPU25	INCOME TAX LAW & PRACTICE-I	CATEGORY	L	P	CREDIT
		Core XXV	65	-	4

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic principles and concepts of Income tax.	K1
CO2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.	K2
CO3	Familiarize with the computation of income tax for an individual.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.	K4
CO5	Assess the income of an individual and the tax payable.	K5
CO6	To gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K6

SYLLABUS

UNIT I

Basic Concepts of Income tax

Income Tax Act – Definition of Income– Assessment year – Previous year - Assessee – Basis of Charge: Residential status – Scope of Total Income – Exempted Incomes. (13 Hrs)

UNIT II

Heads of Income – I

Income from Salaries - Income from House property. (13 Hrs)

UNIT III

Heads of Income – II

Profits and Gains of Business or Profession – Income from other sources (13 Hrs)

UNIT IV

Heads of Income –III & Deductions

Capital gains–Deductions from Gross Total Income (13 Hrs)

UNIT V

Tax Liability and Tax planning

Set-off and Carry Forward of Losses – Computation of tax liability – Assessment of Individuals – Tax planning: Meaning, Objectives, Types- Tax evasion Vs Tax avoidance. (13 Hrs)

Note: Distribution of marks: Theory 40% and Problems 60%

Text Book:

Authors	Title	Publisher	Year of Publication
Gaur.V.P. & Narang.D.B.	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Mehrotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

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

V SEMESTER

20CPU27	APPRENTICESHIP TRAINING IN AUDIT FIRMS	CATEGORY	L	P	CREDIT
		Core XXVII	-	-	3

Rules governing the evaluation of Apprenticeship Training Report

1. Each student should undergo 100 hours of Apprenticeship Training during IV and V Semester course of study.
2. The training report is not less than 30 type written pages should be submitted within one month after the completion of the apprenticeship period.
3. If a student fails to undergo the apprenticeship programme on medical grounds/due to lack of attendance either in the IV semester or in the V semester (or) in both semesters, she should undergo the same after completion of 6th semester. For this prior permission should be obtained from the Principal with the recommendation of the Head of the Department and Controller of Examinations. In such a case training report should be submitted within one month after the completion of the apprenticeship period.
4. In case of failure to submit the report within the above stipulated period, the date of submission may be extended to 15 working days with a late fee as prescribed by the Principal. Further extension, if necessary, may be granted by the College Council on special request.
5. The Apprenticeship report shall be evaluated for a total of 100 marks, out of which 50 marks shall be allotted to the apprenticeship programme to be evaluated by auditor and 50 marks to the apprenticeship report to be evaluated by the Department.
6. A student should secure a minimum of 20 marks each (Auditor & Department) in the apprenticeship programme and 40 marks in the training report to qualify for a pass in the 'Apprenticeship Report'.
7. If any candidate indulges in malpractice while attending the apprenticeship programme or fails to secure a minimum pass mark in the apprenticeship programme as evaluated by the auditor, the report will not be considered for the evaluation by the Department. In that case, student has to undergo Apprenticeship Programme once again and resubmit the report within one month after completion of Apprenticeship Programme.
8. If any candidate fails to secure a minimum pass mark in the 'Apprenticeship Report' as evaluated by the department, the candidate has to resubmit the report after carrying out the suggestions given by the department within 10 days after the publication of the results.

V SEMESTER

20CPU28	Computer Applications Practical - III (TALLY ERP 9)	CATEGORY	L	P	CREDIT
		Core :XXVIII Practical III	-	52	2

Preamble

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

- 1) Features of Tally – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area.
- 2) Company creation – Alteration of Company – Deletion of Company – Selection of company.
- 3) Hierarchy of Accounts – Ledger Accounts and Groups Creating Ledger – in single ledger mode – multi-ledger mode – primary Group Creation – Alteration of Individual Ledgers and multiple ledgers.
- 4) Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types
- 5) Daybook - Cash book – Group Summary.
- 6) Display of Trial Balance – Profit and Loss Account and Balance Sheet.
- 7) Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration.
- 8) Ratio analysis – Bank Reconciliation statement – printing reports from Tally.
- 9) Cheque Creation- Cheque printing.
- 10) Interest Calculation- Activate Interest Calculation (Simple and Compound Interest).

(52 Hrs)

V SEMESTER

20CPU29a	PRINCIPLES OF INSURANCE	CATEGORY	L	P	CREDIT
		Core XXIX Elective-I	65	-	4

Preamble

To equip the students with the basic principles and practices for taking insurance policy and making claim.

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 of insurance, contract of life insurance, marine, fire, burglary, agricultural and health insurance.	K1
CO2	Understand various functions of insurance, principles of insurance, role of insurance, duties, powers and functions of IRDA.	K2
CO3	Understand the Classification of Life Products, Kinds of fire and marine policies, Health insurance schemes and Claims and settlement procedures.	K3
CO4	Analyse the procedures involved in life insurance, Procedures for settlement of claims under fire insurance, guidelines for settlement of claims.	K4
CO5	Evaluate the role of insurance sector in economic development and role of IRDA in regulating insurance business in India.	K5

SYLLABUS

UNIT I

Introduction:

Insurance: Meaning and Definition – Evolution of Insurance – Nature, Functions and Principles of Insurance - Role and Importance of Insurance- Types of Insurance – Insurance Contract- Role of Insurance Sector in Economic development. **(13 Hrs)**

UNIT II

Life Insurance:

Nature and Meaning of Life Insurance Contract – Characteristics of Life Insurance – Economic uses of Life Insurance - Classification of Life Policies – Annuities – Surrender value- Factors that affect premium – procedures in life insurance - Types of Assignment – Nomination – Difference between nomination and assignment – settlement of claims – maturity cum death claim. **(13 Hrs)**

UNIT III

Fire Insurance:

Meaning and Definition of fire insurance – Contract of fire insurance - Functions – Scope – Add-on Covers – Special Coverage – Principles of fire insurance – Rights of Insurance – Kinds of fire policies – Procedures for settlement of claims – Re insurance –Characteristics, Objectives and Methods of fire insurance – Advantages of fire insurance. **(13 Hrs)**

UNIT IV

Marine Insurance:

Marine Insurance - Meaning, Definition and Characteristics of Marine Insurance – Types of Marine Insurance – Difference between marine and fire insurance – Fundamental Principles of marine insurance – Kinds of marine policies – Marine policy conditions – Marine losses and perils.**(13 Hrs)**

UNIT V

Miscellaneous Insurance & IRDA:

Health Insurance - Rural and agricultural insurance – Accident Insurance – Burglary Insurance - IRDA – Regulatory provisions under IRDA Act – Protection of policy holder's interest - Role of IRDA in regulating insurance business in India. **(13 Hrs)**

Text Book:

Authors	Title	Publisher	Year of Publication
Murthy.A	Principles and Practices of Insurance	Margham Publications, chennai	2008

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Mishra.M.N	Modern Concepts of Insurance	S.Chand & Sons, New Delhi	2010
2	Periasamy.P	Principles and Practices of Insurance	Himalaya Publishing House, Mumbai	2011

V SEMESTER

20CPU29b	HIGHER CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE XXIX Elective-I	65	-	4

Preamble

To enable the students to be conversant with the higher corporate accounting system suitable to the corporate sector.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in company accounts such as meaning of a company, amalgamation of a company. Further to acquire knowledge in banking and insurance company accounts and electricity company accounts.	K1
CO2	Understand the accounting treatment in amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of electricity company.	K2
CO3	Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies.	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of managerial remuneration, minority interest, classification of bank advances and to identify the difference between amalgamation and absorption, general insurance and life insurance.	K4
CO5	Evaluate the techniques of valuation of consolidated balance sheet of holding company, bank accounts, insurance company accounts and electricity company accounts.	K5
CO6	Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently.	K6

SYLLABUS

UNIT I

Amalgamation of companies:

Meaning of Amalgamation –Types of Amalgamation -Difference between Amalgamation as Merger and Amalgamation as Purchase-Calculation of Purchase Consideration under Net Asset Method and Net Payment Method - Accounting Entries in the books of Transferor and Transferee Company –External reconstruction only. (13Hrs)

UNIT II

Holding Company Accounts

Meaning & Definition-Preparation of Consolidated Balance Sheet –Calculation of Goodwill, Capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits, Mutual Owings. (13Hrs)

UNIT III

Banking Companies Accounts

Legal Requirements of Banking Company-Accounts of Banking companies-Final accounts and Balance sheet-Classification of Advances-Provisions for NPA. (13Hrs)

UNIT IV

Insurance companies Accounts

Accounts of Insurance companies – Difference between Life Insurance and General Insurance- Final accounts and Balance sheet of Life Insurance and General Insurance Business (Fire and marine only). (13Hrs)

UNIT V

Accounting for Electricity companies

Statement of Accounts for Electricity Companies –Replacement of Asset - Final Accounts of Electricity Companies. (13Hrs)

Note: Distribution of Marks: Theory 20 %, Problem 80%.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy .T.S & Murthy.A.Dr	Corporate Accounting	Margham Publication, Chennai	2016

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi,	2009
3	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

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

V SEMESTER

20CPU29c	FUNDAMENTALS OF BUSINESS ANALYTICS	CATEGORY	L	P	CREDIT
		Core: XXIX Elective - I	65	-	4

Preamble

To equip the students to learn fundamentals of business analytics for effective data analysis

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 concepts of business analytics, types of analytics, data definition, types of data, data cleaning, Data summarization methods, Relative Frequency Measures of Central Tendency and Dispersion, Probability, Online Transaction Processing(OLTP), Artificial Intelligence in Business, data mining, data warehousing, DBMS, RDBMS	K1
CO2	Understanding the importance of data quality, dealing with missing or incomplete data, types of digital data, identifying data requirements, types of OLAP Architectures, Text Mining, Web Analytics,	K2
CO3	Familiarize the concept with methods and types of digital data, data summarization methods, normalization, data preparation, Relative Frequency Measures of Central Tendency and Dispersion	K3
CO4	Analyze the need of business analytics in different business application fields.	K4
CO5	Evaluate the different techniques in business analytics for decision making.	K5

SYLLABUS

UNIT-I

Introduction to data

Data Definition: Types of Data, Types of Digital Data, Types of data sets – Attributes and Measurement — Data quality – identifying data requirements, Big data- Data Collection, Understanding data, Data mining-Data preparation –Data warehousing- Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modeling –DBMS-RDBMS(concepts only)

UNIT-II

Business Analytics:

Introduction to Business Analytics- Concept of Analytics, Types of Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business and Society

UNIT-III

Visualisation of Data:

Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; (teach through excel only)

UNIT-IV

Online Transaction Processing (OLTP):

Introduction to OLTP and OLAP – OLTP – OLAP – types of OLAP Architectures –OLTP and OLAP – Data models for OLTP and OLAP – Role of OLAP Tools in BI Architecture

UNIT-V

Application of Business Analytics:

Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, Supply Chain analytics, Google Analytics and Youtube Analytics.

Reference books:

S.No	Author	Title	Publisher	Year of Publication
1.	Ananth Raman, Marshall Fisher,	The New Science of Retailing: How Analytics Are Transforming the Supply Chain and Improving Performance,	HBR Book Press,	2010
2.	Efraim Turban, Ramesh Sharda, Jay Aronson, David King,	Decision Support and Business Intelligence Systems,	9 th Edition, Pearson Education,	2009
3.	Frank J. Ohlhorst,	Big Data Analytics,	1 st Edition, Wiley,.	2012
4.	Foster Provost, Tom Fawcett,	Data Science for Business – What you need to know about data mining and data-analytic thinking	Reilly Media Publication,	2013 IDEA from CASEWARE
5.	GalitShmueli, Nitin R. Patel, Peter C. Bruce,	Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner,	Wiley Publication,	2010
6.	Marc,J.Schniederjans, Dara G.Schiniederjans, ChristopherM.Starkey.	Business Analytics –Principles, Concepts and Applications What, Why and How?-	Wiley publications	2014
7.	Prasad RN, Seema Acharya,	Fundamentals of Business Analytics	2 nd edition, Wiley publications	2014
8.	Turban E, Armson, JE, Liang, TP &Sharda	Decision Support and Business Intelligence Systems	8 th Edition, John Wiley & Sons,	2007

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

V SEMESTER

20COU06C	HUMAN RESOURCE MANAGEMENT	CATEGORY	L	P	CREDIT
		Open Elective Course	52	-	3

Preamble

To make the students to understand the various facets of human resource management & comprehend emerging developments in HRM.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the fundamental knowledge of Human Resource Management, Human resource planning, Recruitment, selection and placement, job analysis, training, performance appraisal, promotion, motivation	K1
CO2	Understand the role of human resource manager, benefits of human resource planning, job description and job specification, objectives of performance and factors influencing motivation.	K2
CO3	Familiarize with the organizational set up of human resource department, uses of selection, methods of job design, methods of performance appraisal	K3
CO4	Analyze the problems involved in placement, methods of training-techniques of wage fixation, styles of leadership	K4
CO5	Evaluate the implications of human resource planning, need for training, measurements, motivation and leadership	K5

SYLLABUS

Unit-I

Human Resource Management

Meaning of HRM- importance of HRM- objectives - Role of human resource manager- duties and responsibilities of human resource manager- typical organizational setup of human resource department. (10 Hrs)

Unit-II

Human Resources Planning

Meaning and importance of human resources planning- benefits of human resource planning- process of human resource planning- Recruitment- Selection- testing interview- Placement. (10 Hrs)

Unit III

Job Analysis

Concept and uses of job analysis- Process and methods of job analysis- Job description and job specification- Role analysis -Concept of job design- approach and methods of job design- Training and induction-meaning- Objectives and purpose of induction-need for training-benefits of training-methods of training
(10 Hrs)

Unit IV

Performance Appraisal, Compensation and Promotion

Meaning of performance appraisal- Objectives of performance appraisal- methods of performance appraisal and limitations- job evaluation- Principles and techniques of wage fixation - Objectives of Compensation.
(12 Hrs)

Unit V

Motivation and Leadership

Motivation-meaning-importance-factors influencing motivation and theories of motivation- Maslow's theory of motivation-Herzberg two factors hygiene theory of motivation-X,Y and Z theories

Leadership

Leadership: Meaning- Qualities and styles of leadership.(10 Hrs)

Books for Reference

S.No	Authors	Title	Publishers	Year of Publication
1	Aswathappa K	Human Resource management	McGraw Hill Education; Eighth edition, New Delhi.	2017
2	Dessler, Gary	Human Resource management	Prentice Hill, New Delhi.	2014
3	Prasad L.M.	Human Resource Management	Sultan Chand & Sons, New Delhi	2007
4	Rao, S.	Personnel and human resource management	Himalaya publishing house, Bangalore	2014
5	Reddy & Appanniah	Human Resource management	Himalaya publishing house, New Delhi	
6	Tripathi P.C.	Human Resource Management	Sultan Chand & Sons, New Delhi	2010

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

V SEMESTER

20PEUCP01	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	CATEGORY	L	P	CREDIT
		Proficiency Enhancement	-	-	2

Preamble

To enable the students to learn themselves and acquire knowledge of business and commerce.

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 business, forms of business, basics of economics, stock exchange and important commercial terminologies.	K 1
CO 2	Understand the concepts of business organization, business ethics, trading of securities, law of demand and supply and marginal utilities.	K 2
CO 3	Familiarize the application of knowledge in starting a business, methods of stock trading and basic economic principles in business.	K 3
CO 4	Analyze the various forms of organization suitable for modern business and factors influencing demand and supply.	K 4
CO 5	Evaluate the development and growth of various forms of organization.	K 5

SYLLABUS

UNIT I

Nature and Scope of Business:

Meaning and definition of business- Characteristics of business- Scope of business- Business system- Objectives of modern business- Essentials of a successful business- Qualities of a successful business men- Development and growth of various forms of business organization- Business ethics.

UNIT II

Forms of Business Organization:

Sole proprietorship business- Partnership firms- Joint Hindu Family firm- Joint stock companies- Co-operative institutions- Public enterprises- Public utility services.

UNIT III

Stock Exchange:

History and Evolution of Stock Exchange- Functions of Stock Exchange- Organization of Stock Exchange- Services of Stock Exchange- Membership in Stock Exchanges- Classification of members in India- Investors and Speculators- Kinds of speculators- Methods of trading- Listing of securities- Securities Exchange Board of India (SEBI)- Functions- Salient features.

UNIT IV

Business Economics:

Meaning and Definition of Business Economics- Concept of marginal utility- Law of Diminishing Marginal Utility- Importance of Diminishing Marginal Utility- Law of demand- Factors influencing demand- Meaning of supply- Law of supply- Determinants of supply- Assumptions of supply.

UNIT V

Common Business Terminologies:

i) Finance and Business Terminologies:

Bater system- Money- Legal tender- Call money- Earnest money- Money market- Capital market- Bank- Central bank- Co-operative bank- Rural bank- Bank rate- Credit card- Debit card- Insurance- Life insurance- General insurance- Tax- Assessment year- Financial year- Previous year- Direct tax- Indirect tax- GST.

ii) Marketing Terminologies:

Market- Marketing- Marketing mix- Channels of distribution- Advertising- Branding- Brand name- Trade mark- Copy right- Goodwill- Sellers market and buyers market- Wholesaler- Retailer- Consumer- Customer- Multiple shop- Chain store- Super market- Black market- Export- Import- Balance of payment- STD- Fax- Telephone- Video conferencing.

iii) Accounting Terminologies:

Accounts- Single entry system- Double entry system- Journal- Ledger- Trial balance- Profit and loss Account- Balance sheet- Debtors and creditors- Assets and liabilities- Capital- Gross profit and net profit- Inventory- Invoice- Depreciation- Royalty- Hire purchase and installment- Capital expenditure and revenue expenditure- Auditing- Voucher- Working capital- Trade discount- cash discount.

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kathiresan & Radha.V	Business Organization	Prasanna Publishers, Chennai.	2006
2.	Sankaran.S	Business Economics	Margham Publications, Chennai	2014

VI SEMESTER

20CPU30	MANAGEMENT ACCOUNTING	CATEGORY	L	P	CREDIT
		Core XXX	65	-	4

Preamble

To familiarize the students with the nature and concepts of management accounting tools and technologies for managerial decision making.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, classification, need, Importance of adequate working capital, disadvantages of excess or inadequate working capital, fund flow and cash flow statements, working capital, marginal costing, break even analysis, budget, budgeting and budgetary control.	K1
CO2	Familiarize and understand the difference between financial and cost accounting versus management accounting, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, significance and limitations in the preparation of fund flow and cash flow statement.	K2
CO3	Develop the application skills to estimation of working capital, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K3
CO4	Analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.	K4
CO5	Preparation of cash flow and fund flow statement to evaluate cash and fund flow of the company, managerial applications of marginal costing.	K5
CO6	Construction of balance sheet in ratio analysis and preparation of budgets.	K6

SYLLABUS

UNIT I

Introduction to Management Accounting, Tools and Techniques:

Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting.

(13 Hrs)

UNIT II

Ratio Analysis:

Ratio Analysis - Significance and Limitations of Ratio Analysis-Classification of Ratios -Analysis of Short-term Financial Position (Liquidity Ratios and Turnover Ratios) -Analysis of Long-term Financial Position - Analysis of Profitability (General Profitability Ratios and Overall Profitability Ratios) - Construction of Balance Sheet. (13 Hrs)

UNIT III

Working capital and Fund Flow :

Working Capital - Meaning and Concept-Classification-Need-Working Capital Cycle-Importance of Adequate Working Capital –Disadvantages of Excess or Inadequate Working Capital-Factors Determining Working Capital Requirements-Estimation of Working Capital.

Fund Flow statement – Meaning– Importance and Limitations - Funds Flow statements Vs Income Statement and Balance Sheet – Schedule of changes in working capital – Funds from operations- Preparation of Funds Flow statement. (13 Hrs)

UNIT IV

Cash Flow Statement and Marginal Costing:

Cash Flow statement- Meaning– Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

Marginal Costing-Meaning-Advantages-Limitations- -Break Even Analysis-Managerial Applications of Marginal Costing. (13 Hrs)

UNIT V

Budgetary control:

Budgeting and budgetary Control - Meaning – Definition - Objectives of Budgetary Control - Essentials of Budgetary Control – Advantages – Limitations - Classification and Types of Budgets - Flexible Budget - Materials Purchase Budget - Production and Cost Production Budget - Sales Budget - Selling and Overhead Budget - Cash Budget. (13 Hrs)

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

Text Book:

Authors	Title	Publisher	Year of Publication
Sharma and Shashi R.K. & Gupta. K.	Management Accounting.	Kalyani Publication Chennai.	2016

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Khan M.Y.and Jain P.K.	Management Accounting.	TataMcGrew Hill Publishiung Company Limited New Delhi	2007
2	Maheswari S.N.	Principles of Management Accounting	Sultan Chand and Sons New Delhi	2009
3	Ramachandran R.and Srinivasan R.	Management Accounting.	Srirampublications Trichy	1996
4	Reddy T.S. and Hariprasad Reddy Y.	Management Accounting.	Maragham Publications Chennai	2015

Blended Learning, Power Point presentation, E-Quiz, Online Assignment and Seminars.

VI SEMESTER

20CPU31	INCOME TAX LAW AND PRACTICE – II	CATEGORY	L	P	CREDIT
		Core XXXI	52	-	3

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for all types of assesses.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge on the provisions of assessment of various types of persons, appeals and penalties.	K1
CO2	Understand the rules and provisions of income tax under different heads of income for various assesses and agricultural income.	K2
CO3	Gain ability to solve simple problems concerning assesses with the status of HUF, Firms, Person, Company, Co-operative Societies.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income of various assesses under Income tax Act.	K4
CO5	Assess the income of HUF, Firms, Person, Company, Co-operative Societies and file the returns electronically.	K5
CO6	Gain practical knowledge in the computation of tax for different types of assesses.	K6

SYLLABUS

UNIT I

Assessment of HUF and Firms

Hindu Undivided Family – Concept - Conditions for HUF – Residential status of HUF – Headwise computation of HUF income – Deductions – Individual Income and Family Income – Applicability of Alternate Minimum Tax(AMT) on HUF – HUFs not covered under AMT – Tax liability of HUF – Firms – Meaning of Firm, Partner and Partnership under Income Tax Act – Limited Liability Partnership (LLP) – Assessment of Firm/LLP U/S 184 and 185 – Alternative Minimum Tax (AMT) on Firm/LLP – Tax liability of LLP/Firm. (11 Hrs)

UNIT II

Assessment of AOP and Companies:

Meaning of AOP and BOI – Computation of Total income of AOP/BOI – Rates of Tax for AOP/BOI – Treatment of share of income from AOP/BOI.

Company Taxation – Important definitions – Residential status and incidence of tax - Computation of GTI – Special provision for losses – Deductions u/s 80 – Computation of tax liability – Minimum Alternative Tax .
(11 Hrs)

UNIT III

Assessment of Co-operative Societies and Special cases:

Co-operative Society and its types – Computation of Total Income – Deductions.

Assessment of Special cases – Computation of tax liability on income on which no tax is payable – Tax on Accumulated balance of RPF, Long term capital gains, Dividend, Royalty or fee received by foreign companies, Life Insurance business, Winnings from lotteries, Cross word puzzles and races – Tax on Non-resident sports association – Tax on non-residents – Amendments made by the Finance Act 1992.

(10 Hrs)

UNIT IV

Assessment of Agricultural Income:

Agricultural Income – Need and Definition – Tests – Partly Agricultural and Partly Business income – Assessment – Computation of Net Agricultural Income – Calculation of Tax on Integration.

(10 Hrs)

UNIT V

Appeals, Penalties and E-Filing of Income Tax Returns:

Appeals and Provisions: Judicial authorities – Jurisdiction – Appeals – Appealable order – Appellate Tribunal – Procedure in Appeal – Appeal to High court and Supreme court .

Penalties – various types of penalties – Failure to file return – concealment of Income – Electronic Filing of Income Tax Returns - Procedure.

(10 Hrs)

Note: Distribution of marks: Theory 40% and Problems 60%.

Text Book:

Authors	Title	Publishers	Year of Publication
Gaur.V.P & Narang.D.B	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Mehrotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

Power Point Presentation, E-Quiz, Online Assignment and Seminar.

VI SEMESTER

20CPU32	ADVANCED FINANCIAL MANAGEMENT	CATEGORY	L	P	CREDIT
		Core XXXII	65	-	3

Preamble

To prepare the student to know the advanced financial management techniques to meet the situations of uncertainty.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge of time value of money, risk, return, capital budgeting and financial management in abroad.	K1
CO2	Understand the concepts of valuation of securities, causes of risk, relationship between risk and return and foreign currency management.	K2
CO3	Developing application skills in calculating time value of money, methods of valuation of securities, measuring the portfolio risk, capital budgeting risk and financing multi-national organizations.	K3
CO4	Analyse the effective rate of interest, compound value of annuity, relationship between risk and return, risk analysis in capital budgeting and reasons for investing abroad.	K4
CO5	Evaluate the techniques of time value of money, valuation of securities, risk and return on portfolio investment, techniques of capital budgeting and international financial management in the liberalized exchange rate management system.	K5
CO6	Gain familiarity in solving the financial problems under the situations of risk and uncertainty.	K6

SYLLABUS

UNIT – I

Time Value of Money

Time Value of Money : Reasons for time preference for money - Techniques to calculate time value of money : Compounding Techniques - Compounding value through table - Multiple compounding periods - Effective rate of interest-Doubling period-Compound value of a series of payments-Compound value of annuity-Discounting/Present value technique. (13 Hrs)

UNIT – II

Valuation of Securities

Valuation concepts - Valuation of Bonds/Debentures – Valuation of Preference shares – Valuation of Equity shares. (13 Hrs)

UNIT – III

Risk and Return Analysis

Meaning of Risk – Causes & Type of Risk- Risk and Return on a Single Security - Risk and Uncertainty – Measurement of Return – Portfolio Investment –Measuring Portfolio Risk – Unique Risk & Market Risk – Relationship between Risk and Return. (13 Hrs)

UNIT – IV

Risk Analysis in Capital Budgeting

Risk in Capital Budgeting – Techniques of Risk Analysis :Risk adjusted discounting rate, Certainty equivalent coefficient –Quantitative Techniques: Sensitivity analysis, Probability assignment, Standard deviation, Coefficient of variation, decision tree analysis. (13 Hrs)

UNIT – V

International Financial Management

Reasons for investing Abroad – Problems in Financial Management – Foreign Currency Management-Financing Multinational Organisations – Modes of Payment in International Trade-Liberalised Exchange Rate Management System(LERMS).(Theory only) (13 Hrs)

Distribution of Marks : Theory 60% & Problem 40%.

Text Book:

Author	Title	Publisher	Year of Publication
Maheswari S.N	Financial Management Principles & Practice	Sultan Chand & Sons, New Delhi.	2014

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Khan MY, Jain P K	Financial Management	Tata McGraw-Hill Publishing Company Limited, New Delhi.	2008
2	Pandey IM	Financial Management	Vikas Publishing House Ltd, New Delhi.	2013
3	Shashi K.Gupta R.K.Sharma	Financial Management	Kalyani Publishers, New Delhi.	2006

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

VI SEMESTER

20CPU33A	WOMEN IN BUSINESS	CATEGORY	L	P	CREDIT
		CORE:XXXIII	52	-	3

Preamble

To equip the learners to understand the women empowerment and develop skills to become women entrepreneurs.

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 concepts of empowerment of women, women entrepreneurship, status of women.	K 1
CO 2	Understand the opportunity available for women in the development plans, various schemes for women entrepreneurs.	K 2
CO 3	Analyse the development of women, strategies for women empowerment and the five year development plans.	K 3
CO 4	Develop the applications of entrepreneurial skills for women.	K 4
CO 5	Evaluate the various schemes for women entrepreneurship announced by the government .	K 5
CO 6	Gain exposure in entrepreneurial skills and to become equipped in starting their own business.	K 6

SYLLABUS

UNIT I

Women's Development:

Psycho-Social perspective of Women-Development of Self opportunity for work-Determinants of women's development- Articles-World plan of Action –Socio-Economic factors shaping women's roles and status-Women's economic participation-Women's health status. (12 Hrs)

UNIT II

Women Development in Five Year Plans:

Facts of women Empowerment- Strategies for empowerment of women-New roles for education-Women and Education -Empowerment process-Career training for women.Women development during five year plan periods. (10 Hrs)

UNIT III

Women Entrepreneurship:

Women entrepreneurship Concepts-Evolution-Importance –Entrepreneurship in India-Evolution of women entrepreneurship in India-Organizations promoting women entrepreneurs – Social Enterprisership (10 Hrs)

UNIT IV

Schemes for Women Entrepreneurship in India:

Enterpreneurship Development Programmes-Prime Minister Rozgar Yojana (PME)-National policy for the empowerment of women-Schemes of NABARD-Schemes of SIDBI-Schemes of different banks. (10 Hrs)

UNIT V

Successful Indian Women Entrepreneurs:

Mrs.Shanthi Durai Swamy(Sakthi Masala)-Mrs.Ekta Kapoor (Balaji Tele films)-Mrs.Shahnaz Hussain (Shahnaz Herbal Inc)-Kiran Mazumdar shah(Biocon) –Successful women in business profession-Indra Nooyi (Pepsico)-Chandra Kochhar(ICICI Bank). (10 Hrs)

Text Books:

S.No	Authors	Title	Publisher	Year of Publication
1	Raj Kumar	Women and Development	Anmol publications PVT Ltd, New Delhi.	2000
2	Vasanth Gopal .R & Saratha.S	Women Entrepreneurship in India	New Century Publications, New Delhi	2008

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Jayaseelan.M	Women in Society	A.P.H.Publishing Corporation, New Delhi	2014
2	Pandey.A.K	Empowerment of women	Anmol publications PVT Ltd, New Delhi.	2002

Power Point presentation, Online resources, E-Quiz, Experience Discussion, Peer Learning and Social Learning

VI SEMESTER

20CPU33B	PROJECT WORK	CATEGORY	L	P	CREDIT
		CORE: XXXIII	52	-	3

Rules Regarding Evaluation of Project Report

- The title of the project work chosen by the student should be approved by the Guide in consultation with the Head of the Department
- **Distribution of Marks:**
 - CIA : 20
 - End Semester : 80
- **Break up of Internal Marks:**
 - The first review shall be conducted after finalizing the topic and preparation of research design
 - The second review shall be conducted after collection and analysis of data
 - Final review shall be conducted after the preparation of project report
 - **First Review : 6 Marks**
 - **Second Review : 7 Marks**
 - **Final Review : 7 Marks**

20 Marks

- Each student shall submit four copies of project report, at least four days prior to the viva - voce examination to the Controller of Examination through the Head of the Department.
- The External examiner shall value the project report for a maximum of 30 Marks and Internal Examiner shall value the project report for a maximum of 30 Marks separately which will be handed over to the Controller of Examination.
- For a pass in the evaluation of project report, the student should secure a minimum of 40% (24 Marks)
- Those who have passed in the project report are eligible for viva-voce examination
- The viva-voce examination shall be conducted jointly by the Internal and External examiner for 20 marks.
- For the pass in the viva voce examination, the student should secure a minimum of 40% Marks (8 marks) .
- Student should secure a minimum of 40% marks (24marks + 8marks =32Marks) in the evaluation of project report and viva-voce conducted by the internal and external examiner.
- For a pass in the project report and viva-voce, the student should secure a minimum of 40% marks both internal and external marks put together.

VI SEMESTER

20CPU35a	RISK MANAGEMENT	CATEGORY	L	P	CREDIT
		Core XXXV Elective II	65	-	4

Preamble

To familiarize and update the students with the discovery and management of risk.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic principles and concepts of risk management.	K1
CO2	Understand the concepts of various types of risks, namely credit risk, market risk, operational risk and exchange risk.	K2
CO3	Familiarize with the application of risk management techniques in various areas of management.	K3
CO4	Analyse the different types of risks, monitor and manage situations of risks.	K4
CO5	Evaluate the various tools and techniques for measuring Market risk, Operational risk and Exchange risk.	K5
CO6	Become an efficient risk manager.	K6

SYLLABUS

UNIT I

Anatomy of Risk:

Risk – Introduction and Definition – Risk vs Uncertainty – Types of risks: Business risks and Control risks – Risk management - Importance of Risk management – Risk philosophy vs Risk appetite – Risk management architecture. (13 Hrs)

UNIT II

Credit Risk:

Credit risk management framework – Organisation structure – Risk identification – Risk Measurement – Credit Rating – Necessary of Credit rating – Approaches of credit rating – Credit rating model - Rating migration – Credit risk control and monitoring – credit risk policies and guidelines at transaction level – Credit control and monitoring at portfolio level - Active Credit portfolio management – Controlling credit risk through Loan Review Mechanism- Credit risk mitigation – Securitisation – Credit derivatives – Interest rate risk. (13 Hrs)

UNIT III

Market Risk:

Concepts – Market risk in Banks – Market risk management framework – Organisation Structure – Risk Identification – Risk Measurement – Risk Monitoring and Control – Risk Reporting – Managing Trading Liquidity – Risk mitigation. (13 Hrs)

UNIT IV

Operational Risk:

Concepts – Classification – Operational Risk Management Practices – Management overview and Organisational structure – Processes and Framework – Risk Monitoring and Control Practices – Operational Risk qualification – Operational risk mitigation – scenario analysis – Integrated risk management – Challenges and approach. (13 Hrs)

UNIT V

Management of Exchange Risk:

Introduction – Foreign Exchange Risk Definition – Nature of Exchange risk – Managing Foreign Exchange risk – Tools of Techniques – Forward Contracts – Money market Instruments – Currency options – Currency Futures – Swaps – Risk Control Systems. (13 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Bagchi.S.K.	Credit Risk Management	Jaico Publishing House, Mumbai	2004

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Indian Institute of Banking & Finance	Risk Management	Macmillan India Ltd., Delhi	2005

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

VI SEMESTER

20CPU35b	SPECIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core XXXV Elective II	65	-	4

Preamble

To make the students to understand the application of Inflation, accounting treatment in government and statutory corporations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the fundamental knowledge in price level accounting, Day book in co-operative accounts and Comptroller and Auditor General India.	K1
CO2	Understand the concept of human resource accounting, approaches to price level accounting, difference between government accounting and commercial accounting.	K2
CO3	Familiarize about valuation of returnable and non-returnable containers, functions of Indian Account and Audit department, human resource accounting in India.	K3
CO4	Analyze about ascertainment of preparation of container stock account, container suspense account and preparation of co-operative accounts.	K4
CO5	Evaluate the procedure to ascertain the various approaches to price level accounting, Revaluation of fixed assets and preparation of final accounts of co-operative.	K5

SYLLABUS

Unit I

Inflation and Human Resource Accounting

Inflation Accounting: Meaning of accounting for changing prices – limitations of historical accounting – Objectives – merits and demerits of price level accounting - approaches to price level accounting – Revaluation of fixed assets.

Human Resource Accounting – Need for Human resource accounting – Approaches – methods of human resource – Human resource value accounting – recording and disclosure in financial statements – benefits, problems and limitations of Human resource accounting. (13 Hrs)

Unit II

Accounting for packages and containers and Government companies Account

Accounting for packages and containers: Treatment of cost of package in accounting – non-returnable and returnable containers – preparation of container stock account, container suspense account and containers with customers control account.

Government Companies Account: Meaning- Difference between Government accounting and commercial accounting – General Structure of the financial administration in India- Government Funds – Duties and powers of the Comptroller and Audit General - Indian Account and Audit department – Comptroller and Auditor General India – Public Accounts Committee – preparation of accounts.(13 Hrs)

Unit III

Co-operative Accounts

Meaning- difference between Receipts and payment account and trial balance - preparation of Day book – preparation of ledger accounts – preparation of Receipts and Payments Statements – preparation of the final accounts -preparation of Trading account, Profit and Loss account and Balance sheet. (13 Hrs)

Unit IV

Hospital Accounts and Accounts of Solicitors

Hospital Accounts: Meaning & nature of hotel business – heads of revenue and expenditure – classification of Guests of a hotel - analysis of room rates and room occupancy rate – system of book keeping – final accounts of Hotel industry.

Accounts of Solicitors: preparation of Profit & loss account – Receipts & expenditure account and Balance sheet. (13 Hrs)

Unit V

Computerised Accounting

Computerized Accounting: Meaning – Significance – Codification and grouping of accounts – Maintaining the hierarchy of ledgers - Reports in tally – Data base management system. (13 Hrs)

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

Text book

Authors	Title	Publishers	Year of Publication
Wilson.M	Advance Accountancy – Volume II	SCITECH Publications Pvt Ltd, Chennai	2013

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Arulanandam M.A. & Raman K.S.	Advanced Accounting	Himalayas Publishing House, NewDelhi	2014
2	Gupta and Radhasamy	Advanced Accountancy	Sultan Chand publication, New Delhi.	2014
3	Jain and Narang	Advanced Accountancy	Kalyani Publishers, New Delhi.	2014
4	Maheswari S.N.	Advanced Accountancy	Vikas Publishing House, Chennai.	2009
5	Reddy T.S. and Murthy.A	Financial Accounting	Vikas publication, NewDelhi	2012

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

VI SEMESTER

20CPU35c	BUSINESS ANALYTICS USING TABLEAU AND PYTHON	CATEGORY	L	P	CREDIT
		CORE: XXXV Elective - II	65	-	4

Preamble

To develop programming skills in tableau and Python for effective decision making in business.

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 concepts of Business Intelligence, Tableau, basic concepts of Object Oriented Programming Concepts (OOPs), programming in Python, control structures.	K1
CO2	Understand the importance writing comments in python, event driven programming, Types of charts, bins, table calculations in tableau	K2
CO3	Familiarize with the Formatting a Layouts, Connecting to various sources, Connecting to web data, Dashboard actions	K3
CO4	Analyze the need of different business application fields by using tableau, building dashboards, running a python programme using different python functions.	K4
CO5	Evaluate the techniques in business analytics for decision making using tableau and python	K5

SYLLABUS

UNIT –I

Introduction to Tableau:

Business Intelligence (BI) Evolution- Tableau –Introduction to Tableau - Tableau products- Getting started - Tableau file- Data Types and Terminology- Navigation –Work sheet

UNIT-II

Data visualization using Tableau:

Types of charts-Calculated field and parameters-Bins-Table calculations

UNIT-III

Tableau dashboard:

Connecting to various sources- Connecting to web data –Building dash boards-Dashboard actions-Layouts-Formatting-Story points and use cases

UNIT-IV

Object oriented Programming Concepts (OOPs):

Python Object Oriented Programming Concepts: class – object – inheritance - polymorphism – encapsulation – Data abstraction. Introduction to python: Python- numbers, strings, variables, operators, expressions, string operations, math function calls, Input/output statements.

UNIT – V

Control Structures and Functions:

Control Structures: if statement, if-else statement – looping statement: While and for loops – Functions: Built-in-functions-user defined functions- Event driven programming: Turtle bar chart.

REFERENCE BOOKS

S.No	Authors	Title	Publishers	Year of Publication
1	Kenneth Lambert	“Fundamentals of Python: First Programs”	Cengage learning publishers	First edition, 2012 (ISBN-13:978-1337560092)
2	Ben jones	Communicating Data with Tableau: Designing, Developing, and Delivering Data Visualizations,		
3	Rasananda Mohanty & Sanjay Kumar Satapathy	Computer Application in Business Accounting	Himalaya Publishing House Pvt Ltd, New Delhi	March 2016
4.	https://tanthiamhuat.files.wordpress.com/2015/07/communicating-data-with-tableau.pdf			
5.	https://tanthiamhuat.files.wordpress.com/2015/07/tableau-your-data.pdf			

Online Resources, Seminars, Online Assignment and Brain Storming

VI SEMESTER

20CPU36a	MARKETING OF INSURANCE SERVICES	CATEGORY	L	P	CREDIT
		Core XXXVI Elective – III	65	-	4

Preamble

To impart and train the students to acquire knowledge in insurance and help them familiarizing in marketing of insurance.

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 about concept of service marketing, objectives of life insurance marketing, Factors Influencing Segmentation, Service product and Competitive advantage for service quality.	K1
CO2	Understand the emergence and growth of services, marketing of insurance product, differentiated and undifferentiated marketing, Service delivery process and - Marketing Strategies for different insurance services and businesses.	K2
CO3	Familiarize the various marketing Environment, factors for successful insurance players, segmentation approaches targeting, Product/service Life Cycle and Service Quality for competitive advantage.	K3
CO4	Analyse the concept of marketing mix for services, positioning of market, insurance market structure, service pricing and forecast the future of marketing of insurance service.	K4
CO5	Evaluate the strategies for repositioning the market and the power of Insurance salesmanship.	K5
CO6	Gain hands on experience on the need for information technology Technologies for insurance and e-insurance strategies.	K6

SYLLABUS

UNIT I

Services Marketing

Concept and Scope of service Marketing- - Concepts – Emergence and growth of services – Understanding the Marketing Environment – Marketing Mix for services. (13 Hrs.)

UNIT II

Insurance Marketing

Introduction to Insurance Marketing: Concepts – Objectives of life insurance marketing – users of insurance services – marketing of insurance product, factors for successful insurance Players- behavioural profile of users – insurance market structure – buyers intermediaries – sellers/suppliers of insurance – problems in insurance marketing. (13 Hrs.)

UNIT III

Market Segmentation

Market Segmentation- Factors Influencing Segmentation - Segmentation approaches Targeting: Differentiated and undifferentiated marketing- Positioning: concept and approaches - Repositioning. (13 Hrs.)

UNIT IV

Insurance services mix

Developing insurance services mix - Service product - Service pricing – Promotion – Distribution - Physical evidence – People - Service delivery process - Product/service Life Cycle – New service product Planning and Development – Understanding power of branding - Brand equity – Insurance salesmanship. (13 Hrs.)

UNIT V

Service Quality and Information Technologies in insurance

Service Quality for Competitive Advantage - Customer relationship management - Marketing Strategies for different insurance services and businesses – The need for information technology Technologies for insurance-e-selling of insurance and future of marketing of insurance service. (13 Hrs.)

TEXT BOOKS

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	David L.Kurtz & Kenneth C.Clow	Services Marketing	John Wiley and Sons, New Jersey, United States	2003
2	Jha S.M.,	Services Marketing,	Himalaya Publishing House	
3	Lovelock Christopher	Service Marketing	Pearson Education Publishers, New Delhi	2003
4	Rampal.M.K & Gupta.S.L	Services Marketing	Cassalgotia Publishing Co, New Delhi	2005
5	Reddy.P.N & Appannaiah, H.R	Services Marketing	Kalyani Publishers, New Delhi	2011

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

WEBSITES:

1. www.icmrindia.org
2. www.gremler.nets.
3. www.wiley.com
4. www.palgrave.com
5. www.emeraldinsight.com

VI SEMESTER

20CPU36b	ACCOUNTING THEORY AND STANDARDS	CATEGORY	L	P	CREDIT
		Core XXXVI Elective III	65	-	4

Preamble

To enable the students to have thorough knowledge in accounting theory and accounting standards for accounting profession.

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO1	Understand the concept of accounting theories like financial statements, revenue, assets and liabilities, inventory and accounting standards.	K1
CO2	Acquire the conceptual knowledge of Accounting Vs Book-Keeping, Accounting Concepts and Principles, Formulation and classification of accounting theory, relevance of income measurement, categories of expenses and objectives of accounting standards.	K2
CO3	Familiarize the application of accounting principles, concepts of income measurement, types of assets and liabilities.	K3
CO4	Analyse the various approaches of valuation of assets and liabilities and financial reporting.	K4
CO5	Evaluate various accounting standards.	K5

SYLLABUS

Unit I

Accounting Theory: An Overview

Definition of Accounting – Accounting Vs Book-Keeping – Accounting as an information system - Users of accounting information. Accounting Concepts and Principles – Descriptive and prescriptive accounting concepts – Generally accepted accounting principles.

(13 Hrs)

Unit II

Classification of Accounting theory

Formulation and classification – Classification of accounting theory-deductive and inductive approach in theory formulation – methodology in accounting theory – other approaches in accounting theory.

Elements of financial statements: income concepts: relevance of income measurement – income statement Vs balance sheet – Different concepts of income measurement- accounting income – Economic income – capital maintenance income – operating and non-operating income-comprehensive income. (13 Hrs)

Unit III

Revenue Recognition:

Revenue – meaning – concepts of revenue – revenue recognition criteria – amount of revenue recognition – expenses – categories of expenses – gains and losses - Valuation of Assets and Liabilities.

Meaning of Inventory – Objectives of inventory measurement – Inventory costing methods (13 Hrs)

Unit IV

Accounting Standards – An Overview:

Meaning of Accounting Standards – Objectives – Significance – International Accounting Standards – Accounting Standards in India- Accounting Standard – 1: Disclosure of accounting policies - Accounting Standard – 2: Valuation of Inventories (13 Hrs)

Unit V

Accounting Standards:

Accounting Standard – 5: Net profit or loss for the period, prior period items and changes in accounting policies - Accounting Standard – 6: Depreciation Accounting - Accounting Standard – 9: Revenue recognition - Accounting Standard – 10: Accounting for fixed assets - Accounting Standard – 13- Accounting for Investments. (13 Hrs)

Distribution of marks: Theory 100%

Text Book:

Author	Title	Publisher	Year of Publication
Jawahar Lal	Accounting Theory and Practice	Himalaya Publishing House, Mumbai	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Reddy, T.S & Murthy, A	Corporate Accounting	Margham Publications	2017

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

VI SEMESTER

20CPU36c	BUSINESS ANALYTICS WITH TABLEAU AND PYTHON - PRACTICALS	CATEGORY	L	P	CREDIT
		CORE: XXXVI Elective III	-	65	4

Preamble

To make the students to understand the practical exposure on application of statistical tools and prepare powerful business analysis using tableau and Python Programming

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Tableau Practicals

1. Show a visualization of your choice, using:

- Trend line
- Reference line.
- Reference band.
- Distribution band.

2. Show a visualization of your choice, using:

- Clustering.
- Sorting (ascending and descending).
- Highlighting of tables.
- Drilling down any dimension

3. Show any visualization of your choice, applying the principles of:

- Row and Column grand totals, of a table.
- Filtering.

4. Show a visualization of your choice, using:

- Filtering (Show how we apply 'Range of Values', 'At least', 'At Most' and 'Special').
- Sorting (ascending and descending).
- Highlighting of tables.
- Create 'Row Total', 'Column Total' and 'Grand Total'.
- Creating any calculated field of your choice (using a valid command). (5 marks)

5. Create calculated fields of your choice, using:

- IF function.
- Maximum and Minimum functions.
- Floor and Ceiling functions.
- Running Sum function.
- Running Maximum and Running Minimum function.

6. Prepare the following charts, using any of the dimensions and measures:

- Histogram.
- Area chart.
- Scatter plot.
- Box and whisker chart
- Pie chart. (Display the value of the measure near each segment of the pie chart).

Python

1. Write a Python program which accepts the radius of a circle from the user and compute the area.
2. Write a Python program to display the first and last colors from the following list.
`color_list = ["Red", "Green", "White", "Black"]`
3. Write a python script to enter two different numbers and perform using arithmetic operator.
4. Design a Python script to generate statistical reports (Minimum, Maximum, Count, Average, Sum) on given dataset.
5. Design a Python script using the Turtle graphics library to construct a turtle bar chart representing the grades obtained by N students.

VI SEMESTER

20SEUCP03	COMMERCE PRACTICAL	CATEGORY	L	P	CREDIT
		SKILL ENHANCEMENT COURSE-III Practical	-	26	2

SYLLABUS

To enable the learners to

- i. Be familiar with the practical aspects of commerce
- ii. Be aware of the present practical needs in day-to-day life
- iii. Get training in the filling up of the various forms used in the field of commerce and
- iv. Develop the skills of preparing documents used in business.

A. BUSINESS CORRESPONDENCE AND OFFICE METHODS

1. Filling up of e- money order form.
2. Job application/Resume.
3. Layout of a business letter.
4. Blue print/sketch of an office.
5. Filling of papers.
6. Handling e-mail.

(3 Hrs)

B. ACCOUNTING

7. Computation of ratios from Annual Report of a limited company.
8. Income and Expenditure Account of any NGO.

(2 Hrs)

C. COST ACCOUNTING

9. Specimen of pay roll
10. Form of Bin Card
11. Filling of Material Order and Material Requisition.

(2 Hrs)

D. TAXATION

12. Filling up of Income Tax Returns
13. PAN application form.

(3 Hrs)

E. SECRETARIAL PRACTICE

14. Drafting of Notice, Agenda and Minutes for Meeting.
15. Chart showing Organisation Structure.

(2 Hrs)

F. MARKETING

16. Collection of different types of advertisement.
17. Preparation of an advertisement copy.
18. Market Survey.

(2 Hrs)

G. INVESTMENT MANAGEMENT

- 19. Filling up of Demat application form.
- 20. Filling up of share application form for IPO.
- 21. Filling up of Mutual Fund application form.

(3 Hrs)

H. STATISTICS

- 22. Diagrammatic presentation of data for Export/Import of a company for 'n' years.

I. COMMERCIAL LAW

- 23. Preparation of contract – specimen form.
- 24. Statement of P.F. Contribution.
- 25. Statement of E.S.I. Contribution.

(2 Hrs)

J. BANKING

- 26. Filling up of Account Opening Form.
- 27. Knowledge of various forms used in day-to-day banking – Cheque – Pay-in-Slip – Withdrawal Form – Transfer Form – Draft.
- 28. Currencies of important countries
- 29. Filling up of Loan Application Form.

(4 Hrs)

K. GENERAL

- 30. Filling up of Railway/Bus Reservation/Cancellation forms.
- 31. Filling up of Passport application form.
- 32. Filling up of Aadhar card

(3 Hrs)

I, II, III, IV,V & VI SEMESTER

The Comprehension in Commerce examination will be conducted at the end of each semester I, II, III, IV, V, VI for a maximum of 50 marks which consists of

Comprehension (Multiple Choice Questions) (50x1=50) 50 marks

The students are examined on Core, Core Allied, Core Elective papers studied in I, II, III, IV, V & VI Semester. In the comprehension component, the students are tested on their grasping ability of the subjects of study.

VALUE ADDED COURSE -I
(For I YEAR students)

INTELLIGENCE FOR EXCELLENCE	CATEGORY	HOURS
	Value Added Course – I	30

OBJECTIVES

- To create an intellectual thinking and social awareness.
- To enable the learners to develop interpersonal skill and multiple intelligence
- To develop spiritual intelligence and familiarize the environmental awareness

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the fundamental knowledge of self intelligence strategic thinking, multiple intelligence, interpersonal intelligence, Social Intelligence, Environmental Intelligence	K1
CO2	Understand the Intelligence cycle, interpersonal intelligence and career advancement, conflict, authenticity, empathy, pollution	K2
CO3	Familiarize with the decision making methods, principles involved in negotiation, conflict management, spiritual intelligence, pollution types, deforestation, globalisation	K3
CO4	Analyze the types of change, handling of change, competencies and skills of spiritual intelligence, deforestation, globalization	K4
CO5	Evaluate the balancing work and life, issues affecting environment, population	K5

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Unit-I:

Self Intelligence:

Intelligence: Definition and Meaning – Intelligence cycle- Self Intelligence: Personality - Strategic thinking - Lateral Thinking- Emotional Intelligence: Self awareness - Motivation – Self regulation- Social awareness – Empathy - Decision making: meaning-methods- types and steps in making effective decision making

Unit-II:**Multiple Intelligence:**

Meaning and types of Multiple intelligence- Successful Intelligence Meaning and types of Successful Intelligence-Creative Intelligence- Practical Intelligence -Analytical Intelligence.

Unit-III:**Interpersonal intelligence:**

Definition- Meaning and development of interpersonal intelligence – Interpersonal intelligence and career advancement- Negotiation: Definition and meaning – Principles involved in negotiation – methods of negotiation- Conflict: Definition and meaning – sources of conflicts – types of conflicts - conflict management; Change: Definition and meaning— Types of change – Handling of change – Balancing work and Life

Unit-IV:**Social and Spiritual intelligence**

Social Intelligence: Meaning and Dimensions of Social Intelligence- Situation- Presence – Authenticity – Clarity-Empathy -Spiritual Intelligence:Meaning-Competencies and skills of spiritualintelligence

Unit-V: Environmental Intelligence:

Understanding and caring of Natural Resources- Food- Land- Forest Mineral- Water and Energy- Pollution: Types: Air Pollution, Water Pollution, Noise Pollution, Thermal and Radiation; Specific Absorption Rate (SAR) values; Issues affecting environment: Population growth – Deforestation- Globalization - Sustainable development: meaning, process, concrete action plans for sustainability.

Text Books

S.No	Authors	Title	Publishers	Year of Publication
1	Karl Albrecht	Social Intelligence: The new science of Success	John Wiley&Sons	2006
2	Robert J Sternberg.	Successful Intelligence	MagnaPublishing Co Ltd	2000

Books for References:

S.No	Authors	Title	Publishers	Year of Publication
1	Daniel Goleman	Emotional Intelligence	BantomBooks	1995
2		Environmental Studies		
3	Dorathy A Sisk and Dr Paul Torrence	Spiritual Intelligence	Creative Education Foundation	2001

VALUE ADDED COURSE -II
(For III YEAR students)

TALLY ACE	CATEGORY	HOURS
	Value Added Course –II	50

Preamble

To impart and train the students to acquire knowledge in Tally, accounting software and help them to familiarize in computerized accounting environment.

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 about accounting concepts and principals, various contexts of recording of business transactions, advantages of Management Information System (MIS), introduction to GST and Tax Deducted at Source (TDS) in Tally ERP.	K1
CO2	Understand the source documents of accounts, golden rules of accounting, company features & configuration in Tally ERP 9, company and ledger creation, deletion of groups and ledgers, MIS reports in Tally, recording vouchers with Tax Deducted at Source (TDS), transferring input tax credit to GST.	K2
CO3	Familiarize creation and entering advanced accounting vouchers, cash flow statement, inventory masters and other functions, maintaining stock category report using reference, configuring TDS at different levels and GST basic reports in Tally ERP 9.	K3
CO4	Analyse the concept of advanced accounting, final accounts in tally along with cash flow statements, ratio analysis and inventory analysis report, deletion of groups and billing in Tally ERP 9, interstate and intrastate supply of goods in GST.	K4
CO5	Evaluate the maintenance of stock using charts of accounts and print financial statements, tax rates at master and transaction levels, Accounting Exempted Services.	K5
CO6	Gain hands on experience to create company accounts using tally and learn about function keys and shortcut keys to face today computerized environment.	K6

TALLY ACE

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UNIT I

Fundamentals of Accounting:

Introduction – Accounting Terms – Accounting Assumptions, Concepts and Principles – Double Entry System of accounting – Types of accounts – The Golden Rules of Accounting – Source Documents of Accounting – Recording of Business Transactions – Ledger – Trail Balance – Subsidiary books – Financial Statements – Trading and Profit and Loss Accounts – Balance sheet.

UNIT II

Maintaining Charts of Accounting in Tally ERP 9:

Introduction – Company Creation – Company Features and configurations – Charts of accounts – Ledger creation – Group creation – Displaying group and ledger – Deletion of groups and ledgers.

Maintaining Stock Keeping Units (SKU):

Introduction – Inventory masters in Tally ERP 9 - Creation Inventory Masters – Reports.

UNIT III

Recording day to day Transactions in Tally ERP 9 :

Introduction – Business Transactions – Source Document or Voucher – Recording transactions in Tally ERP 9 – Accounting vouchers.

Accounts Receivable and Payable Management:

Introduction – Maintaining bill wise details – Activation of maintain bill wise details feature – New reference – Against reference – Advance – on account – Stock category Report – Changing the Financial year in Tally ERP 9.

UNIT IV

Management Information System (MIS) :

Introduction – Advantages of Management Information System – MIS reports in Tally ERP 9 – Trail balance – Balance Sheet – Profit and Loss account – Cash flow statement – Ratio analysis – Books and Reports.

UNIT V

Getting Started with GST:

Introduction – Enabling GST and Defining Tax Details – Transferring input tax credit to GST – Intrastate supply of goods – Interstate supply of goods – Return of goods – Suppliers inclusive of tax – Defining tax rates at master and transactions levels – GST Report – Input tax credit set off – GST tax payment – Exporting GSTR -1 return and uploading in GST portal – Accounting of supply services -Accounting Exempted Services.

Recording Vouchers with TDS (Tax Deducted at Source):

Introduction – Basic concepts of TDS – TDS in Tally ERP 9 – Activation of TDS features in Tally ERP 9 – TDS statutory masters – Configuring TDS at group level – Configuring TDS at ledger level – Booking of Expenses in Purchase Voucher – TDS Report.