

B.Com. Commerce

First Year Code:22CCCM1	CORE COURSE-I PRINCIPLES OF ACCOUNTANCY (Theory)	Semester-I Credit: 5
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LEARNING OBJECTIVES :

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit organisation and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the Single Entry System. Depreciation - Methods, provisions and reserves.

UNIT -I INTRODUCTION OF ACCOUNTING AND CONCEPTS:

Introduction – Accounting concepts and conventions – Accounting Standards – Meaning- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

UNIT -II FINAL ACCOUNTS OF SOLE TRADERS:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

UNIT -III ACCOUNTS FOR NON PROFIT ORGANISATION:

Accounts of Non- profit organization – Bills of exchange – Average due date – Account Current.

UNIT -IV: CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:

Consignments and Joint Ventures.

UNIT- V SINGLE ENTRY SYSTEM AND DEPRECIATION:

Single Entry System. Depreciation - Methods, provisions and reserves.

(Theory 20% Problems 80%)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Contemporary Development related to the course during the Semester concerned

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. R.L. Gupta and Others ,” **Advanced Accountancy,**” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting,**” Kalyani Publishers,New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “Advanced **Accounting,**” S. Chand &Co, New Delhi.
4. M.C. Shukla, “**Advanced Accounts,**” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy,** Tata McGraw Hill, New Delhi.
6. Arulanandam, “**Advanced Accountancy,**” Himalaya Publication,Mumbai.
7. R.L. Gupta & V.K. Gupta “**Principles and practice of Accountancy**”, Eleventh edition-2005 Sultan & Sons, New Delhi
8. S.Manikandan& R.Rakesh Sankar,” **Financial Accounting,**” Scitech Publications Pvt Ltd,Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, “**Financial Accounting,**” Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.

LEARNING OUTCOMES: On successful completion of the subject, the students acquired knowledge about:

- The Concepts and Conventions of Financial Accounting.
- Accounting for sole traders with adjustment entries and Rectification of Errors
- Calculation of Accounts of Non-profit organization and Bills of exchange.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods

First Year

Code:22CCCM2

**CORE COURSE – II
MARKETING
(Theory)**

**Semester-I
Credit: 5**

LEARNING OBJECTIVES :

- To know the basic concepts and functions of marketing
- To learn about the buyer behaviour and new product development
- To understand the pricing methods and services rendered by the middlemen
- To gain knowledge on various promotional methods
- To have an idea on marketing research and recent trends in marketing

UNIT- I INTRODUCTION TO MARKETING:

Marketing - Evolution – Definition- Classification- Objectives- Selling Vs. Marketing – Marketing A Science Or Art? - Modern Concept Of Marketing – Role Of Marketing In Economic Development - Functions – Buying- Selling - Transportation – Warehousing – Standardization – Grading – Packaging- ISO Series And AGMARK - ISI.

UNIT- II PRODUCT:

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

UNIT- III PRICING:

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

UNIT- IV SALES PROMOTION:

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

UNIT -V MARKETING INFORMATION SYSTEM:

Marketing Information System - Marketing Research - Features –Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business .

UNIT - VI CURRENT CONTOURS: (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars.

TEXT AND REFERENCE BOOKS : (Latest Revised Edition Only)

1. R.S.N.Pillai&Bagavathi , “Modern Marketing,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” Marketing,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “Marketing Management,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ Marketing Management,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.
6. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “Marketing,” United Publishers, Mangalore.

LEARNING OUTCOMES :

- Familiar with the basic concepts and functions of marketing
- Effective understanding of buyer behaviour and new product development
- Communicate the pricing methods and services rendered by the middlemen
- Demonstrate analytical skills in selling the product in the market
- Develop knowledge in marketing research and recent trends in marketing

First Year Code:22CFACCM1	FIRST ALLIED COURSE – I MANAGEMENT CONCEPTS (Theory)	Semester-I Credit: 3
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LEARNING OBJECTIVES :

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making
- To Examine the complexity of organization structure for business
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

UNIT-I INTRODUCTION TO MANAGEMENT:

Management - Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession- Functions of Managers - Development of Management Thought- Contributions by F.W.Taylor, Henry Fayol and Others.

UNIT –II ROLE OF PLANNING:

Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods- Advantages-Limitations, Decision Making- Policies

UNIT –III ORGANIZATION STRUCTURE:

Organization and Structure- Types- Supervision and Span of Control- Departmentation- Organisation Charts-Authority and Responsibility-Delegation and Decentralization

UNIT – IV MOTIVATION AND COMMUNICATION:

Motivation-Types-Theories-Maslow, Herzberg, Mc Gregor and Others – Communication- Principles-Types and Barriers of Communication

UNIT –V LEADERSHIP:

Leadership - Functions- Styles - Theories- Coordination- Features- Types and Techniques- Control -Process-Effective Control System -Techniques of Control.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Management-Increasing Team Spirit.

REFERENCE BOOKS :

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai
3. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
4. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
5. Wehrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi.

LEARNING OUTCOMES :

- To Understand the Evolution and theory of Management,
- To develop the students to take decisions in various fields.
- To get a knowledge about various organization structure and its responsibility,
- To develop the flow of communication among the people,
- To examine and practice the suitable leadership pattern in organization.

HUMAN VALUES

First Year

PART-IV
VALUE EDUCATION
(Theory)

Semester-I

Code:22UGVED

Credit: 2

OBJECTIVES:

- To understand the philosophy of life and values through Thirukural
- To analyse the components of values education to attain the sense of citizenship
- To understand different types of values towards National Integration and international understanding
- To learn yoga as value education to promote mental and emotional health
- To understand human rights, women rights and other rights to promote peace and harmony

UNIT I : PHILOSOPHY OF LIFE AND SOCIAL VALUES:

Human Life on Earth (Kural 629) -Purpose of Life (Kural 46) -Meaning and Philosophy of Life (Kural 131, 226) -Family (Kural 45), Peace in Family (Kural 1025) Society (Kural 446), The Law of Life (Kural 952), Brotherhood (Kural 807) Five responsibilities / duties of Man (a) to himself (b) to his family (c) to his environment (d) to his society, (e) to the Universe in his lives (Kural 43, 981).

UNIT-II – HUMAN VALUES AND CITIZENSHIP

Aim of education and value education: Evolution of value oriented education, Concept of Human values: types of Values- Character Formation – Components of Value education- A P J Kalam's ten points for enlightened citizenship- The role of media in value building

UNIT-III VALUE EDUCATION TOWARDS NATIONAL AND GLOBAL DEVELOPMENT:

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 - Aesthetic Values- Love and appreciation of literature and fine arts and respect for the same- National Integration and International Understanding.

UNIT IV : YOGA AND HEALTH:

Definition, Meaning, Scope of Yoga - Aims and objectives of Yoga - Yoga Education with modern context - Different traditions and schools of Yoga - Yoga practices: Asanas, Pranayama and Meditation.

UNIT V : HUMAN RIGHTS

Concept of Human Rights: Indian and international perspectives- Evolution of Human Rights- definitions under Indian and International documents -Broad classification of Human Rights and Relevant Constitutional Provisions: Right to

Life, liberty and Dignity- Right to equality- Right against exploitation- Cultural and Educational Right- Economic Rights- Political Rights- Social Rights - Human Rights of Women and Children – Peace and harmony.

UNIT - VI: CURRENT CONTOURS: (for continuous internal assessment only):

BOOKS FOR REFERENCES:

1. Thirukkural with English Translation of Rev. Dr. G.U. Pope, Uma publication, 156, Serfoji Nagar, Medical College Road, Thanjavur 613 004
2. Leah Levin, Human Rights, NBT, 1998
3. V.R. Krishna Iyer, Dialectics and Dynamics of Human Rights in India, Tagore Law Lectures.
4. Yogic Therapy-Swami Kuvalayananda and Dr.S.L.Vinekar, Government of India, Ministry of Health, New Delhi.
5. SOUND HEALTH THROUGH YOGA -Dr.K.Chandrasekaran, Prem Kalyan Publications, Sedapatti, 1999.
6. Grose. D. N – “A text book of Value Education’ New Delhi (2005)
7. Gawande . EN – “Value Oriented Education” – Vision for better living. New Delhi (2002) Saruptsons.
8. Brain Trust Aliyar- “Value Education for Health, Happiness and Harmony” Erode (2004) Vethathiri publications.

COURSE OUTCOMES: After completion of the course, the student will be able to:

- Apply the values in thirukural to be peaceful, dutiful and responsible in family and societyDevelop character formation and sense of citizenship
- Be secular, self-control, sincere, respectful and moral. Master yoga, asana and meditation to promote mental healthBe attitudinal to follow the constitutional rights

PROFESSIONAL ETHICS

First Year

Code:22CCCCM3

**CORE COURSE - III
BUSINESS ACCOUNTING
(Theory)**

Semester-II

Credit: 5

LEARNING OBJECTIVES :

- To help students gain knowledge about branch accounts and departmental accounts.
- To impart knowledge of handling hire purchase accounts and Installment purchase system.
- To transform knowledge about Self Balancing and Sectional Balancing ledgers and Royalty Account
- To enable students to prepare the accounts for Fire Insurance claims and sale of return.
- To impart skills for prepare the accounts for insolvency, statement of affairs.

UNIT -I BRANCH AND DEPARTMENTAL ACCOUNTS:

Branch accounts - (Excluding foreign branches) – Departmental accounts

UNIT II HIRE PURCHASE & INSTALLMENT PURCHASE SYSTEM:

Hire Purchase accounts & Installment purchase system.

UNIT –III ROYALTY ACCOUNTS:

Self Balancing and Sectional Balancing ledgers – Royalty Account.

UNIT-IV FIRE INSURANCE CLAIMS AND ACCOUNT FOR SALE OF RETURN:

Fire Insurance claims for loss of stock and profits – Accounting for sale or return.

UNIT- V INSOLVENCY ACCOUNTS:

Insolvency accounts – statement of affairs – insolvency of individual only.

Theory 20% Problem: 80%

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. R.L. Gupta and Others : “**Advanced Accountancy**”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “**Advanced Accounting**”, KalyaniPublisherss, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “**Advanced Accounting**”,S.Chand& Co, New Delhi.
4. M.C. Shukla: “**Advanced Accounts**” S. C h and and Co., New Delhi.

5. Mukerjee and Haneef “**Modern Accountancy**”,Tata McGraw Hill, Delhi.
6. Arulanandam “**Advanced Accountancy** “, Himalaya Publications,Delhi
7. N Vinayagam & B. Charumathi “**Financial Accounting**”, Second revised edition-2008 S. Chand & Company Ltd, New Delhi
8. **Compendium of Statement and standards of Accounting**: The Institute of Chartered Accountants, New Delhi
9. Maheswari, S.N. & Maheshwary, S.K(2012)., “**Fundamentals of Accounting**”, ViikasPublishing, New Delhi.
10. Gosh, T.P., “**Fundamentals of Accounting**”, Sultan Chand & Sons, New Delhi

LEARNING OUT COMES:

On successful completion of the subject, the students acquired knowledge about;

- Students are familiarized with branch accounts and departmental accounts
- Students can deal with hire purchase system and Installment purchase system
- Become knowledgeable on self balancing and sectional balancing ledgers and royaltyaccount.
- Trained to handle the Insolvency accounts and statement of affairs
- Trained to calculate Fire insurance claims and accounting for sale or return.

**CORE COURSE – IV
BUSINESS TOOLS FOR DECISION
MAKING**

**First Year
Code:22CCCM4**

(Theory)

**Semester-II
Credit:5**

LEARNING OBJECTIVES:

- To impart introduction to statistics, and Measure of central tendency
- To learn Measures of Dispersion and Skewness.
- To understand Simple correlation and regression
- To familiar with Time series and interpolation
- To study Index numbers.

UNIT – I:

Introduction- Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

UNIT – II:

Measures of dispersion- Range – Quartile deviation – Mean deviation – Standard deviation – Co- efficient of variation - Measurement of Skewness.

UNIT – III:

Correlation Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

UNIT – IV:

Analysis of time series - Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton’s method only.

UNIT – V:

Index numbers- Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Theory 20% Problems 80%)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP PublishingCompany

LEARNING OUTCOMES: On successful completion of the course, the students will acquire knowledge on:

- Basics in statistics, Classification, Tabulation and Measure of central tendency
- Measures of Dispersion and Skewness.
- Simple correlation and regression.
- Time series and interpolation.
- Index numbers.

PROFESSIONAL ETHICS

First Year
Code:22CFACCM2

FIRST ALLIED COURSE – II
BUSINESS ECONOMICS
(Theory)

Semester-II
Credit:3

LEARNING OBJECTIVES:

- To know about basics of Economics
- To understand the concept of demand and supply
- To know the factors of production and economics of large scale production.
- To understand the concept of pricing under perfect and monopolistic competition
- To learn fiscal policy of the Government

UNIT – I INTRODUCTION:

Definition, Nature and Scope of Economics – Art or Science – Concepts - Tools of Economic Analysis – Micro and Macro Economics – Decision making in Business – Meaning of Business Economics- The Economic System – Objectives of the Business Firm

UNIT – II DEMAND ANALYSIS:

Types of Demand – Law of Demand – Demand curves - Utility Analysis of Demand – Elasticity of Demand and Demand Forecasting – Production function and law of returns: Factors of production – Law of variable proportions – The law of returns to scale – Economies of scale – Consumer's Equilibrium.

UNIT – III ANALYSIS OF SUPPLY:

Supply – Law of Supply - supply schedule and supply curve – Determinants of supply – Measurement of Elasticity of supply – Market Structure – Equilibrium of firm and industry – Optimum firm – Pricing under perfect & Monopolistic competition - Types of supply curves.

UNIT – IV COMPETITIONS AND THEORIES OF FACTORS OF PRODUCTION:

Perfect Competition – Imperfect Competition – Theories of Rent, Wages, Interest and Population – National Income and Expenditure – Measurement – Fiscal policy method.

UNIT – V COST AND REVENUE:

Concepts of Cost – Cost of Production in short and long period – Demand and revenue curves – Relation between average and marginal revenue – Break Even Analysis.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars,

REFERENCE BOOK :

1. Business Economics by **T. Aryamala** – vijayNicole Imprints Private Limited – Chennai.
2. Business Economics by **Dr.S.Sankaran**– Murgam Publication , Chennai.
3. Business Economics by **K.P.M. Sundaram and Sundharam** - Sultan Chand & Co., NewDelhi.
4. Business Economics by Misra & Puri – Himalaya Publications, Mumbai.

5. Business Economics by P. N. Reddy & Appannaiah – S.Chand & Co., Chennai.

EARNING OUTCOMES :

1. The Micro and Macro Economics relating to business.
 2. Demand and concepts in relation to Law of Demand, Demand Curves and Elasticity of Demand.
 3. Production function, scale of production and economics of large scale production and limitations.
 4. Law of Supply, Optimum firm, pricing under Perfect and Monopolistic competition.
 5. Income and Expenditure pattern of National Income.
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- e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energysources. Case studies.
- f) Land resources: Land as a resources, land degradation, man induced Landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

(8 lectures)

Unit III Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

(6 lectures)

Unit IV Biodiversity and its conservation

- Introduction – Definition : Genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Biological Diversity Act 2002/ BD Rules, 2004

(8 lectures)

Unit V Environmental Pollution

Definition

Causes, effects and control measures of

- a. Air Pollution
- b. Water Pollution

- c. Soil Pollution
- d. Marine Pollution
- e. Noise pollution
- f. Thermal Pollution
- g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides.
- Ill-Effects of Fireworks: Firework and Celebrations, Health Hazards, Types of Fire, Firework and Safety

(8 lectures)

Unit VI 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.

Case studies

- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation
- Public awareness.

(7 lectures)

Unit VII Human Population and the Environment

- Population growth, variation among nations.
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights - Value Education
- HIV/ AIDS - Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case studies.

Unit VIII Field Work

References:

- Visit to a local area to document environmental assets-river / forest/grassland/ hill / mountain
1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
 2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt Ltd, Ahamedabad –380013, India, E-mail: mapin@icenet.net(R)
 3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
 4. Clark R.S. Marine Pollution, Clanderson Press Oxford (TB)
 5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T. 2001.
 6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
 7. Down to Earth, Centre for Science and Environment (R)
 8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.
 9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay(R)
 10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.
 11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub.House, Delhi 284 p.
 12. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
 13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)
 14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
 15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
 16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. PvtLtd 345 p.
 17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
 18. Survey of the Environment, The Hindu (M).
 19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science(TB)
 20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
 21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications(TB).
 22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA 499 p
- (M) Magazine (R) Reference (TB) Textbook
23. <http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20Rules,%202004.pdf>.
 24. [Rules,%202004.pdf](http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20Rules,%202004.pdf).

FirstYear

**PART – III
PROFESSIONAL ENGLISH
FOR
COMMERCE AND MANAGEMENT - I
(Theory)**

Semester -II

Code:20PELCM1

OBJECTIVES:

- To develop the language skills of students by offering adequate practice in professional contexts.
- To enhance the lexical, grammatical and socio linguistic and communicative competence of first year physical sciences students
- To focus on developing students' knowledge of domain specific registers and the required language skills.
- To develop strategic competence that will help in efficient communication
- To sharpen students' critical thinking skills and make students culturally aware of the target situation.

LEARNING OUTCOMES:

- Recognise their own ability to improve their own competence in using the language
- Use language for speaking with confidence in an intelligible and acceptable manner
- Understand the importance of reading for life
- Read independently unfamiliar texts with comprehension
- Understand the importance of writing in academic life
- Write simple sentences without committing error of spelling or grammar

(Outcomes based on guidelines in UGC LOCF –Generic Elective)

UNIT1:COMMUNICATION

1. **Listening:** Listening to instructions
2. **Speaking:** Telephone etiquette and Official phone conversations
3. **Reading** short passages (3 passages selected from Commerce and Management)
5. **Writing:** Letters and Emails in professional context
6. **Grammar in Context:**
 - Wh and yes or no,
 - Q tags
 - Imperatives

7, **Vocabulary in Context:** Word formation-

- i) Creating antonyms using Prefixes
- ii) Intensifying prefixes (E.g inflammable)

Changing words using suffixes

- A) Noun Endings
- B) Adjective Endings
- C) Verb Endings

UNIT2:DESCRIPTION

Listening–Listening to process description

Speaking- Role play

Formal: With faculty and mentors in academic environment, work place communication

Informal: With peers in academic environment, workplace communication

Reading–Reading passages on trade / commerce/ management

Writing–Writing sentence definitions (e.g. ledger) and extended definitions (e.g. accountancy) Picture Description–Description of fashion and beauty products (as an all write-up promoting the product /an objective review of the product in 150 to 200 words).

Grammar in Context: Connectives and linkers.

Vocabulary –Synonyms (register)-Compare & contrast expressions.

UNIT3: NEGOTIATION STRATEGIES

Listening-Listening to interviews of specialists / inventors in fields (Subject specific)

Speaking–Brain storming. (mind mapping).Small group discussions (subject-specific)

Reading– Longer Reading text. (Comprehensive passages)

Writing– Essay Writing (250 word essay on topics related to subject area, like recording business transactions)

Grammar in Context: Active voice & Passive voice– If conditional–

UNIT4: PRESENTATION SKILLS

Listening - Listening to presentation. Listening to lectures. Watching – documentaries (discovery/ historychannel)

Speaking –Shortspeech-Making formal presentations (PPT)

Reading–Reading a written speech by eminent personalities in the relevant field /Short poems / Short biography.

Writing-Writing Recommendations Interpreting visuals- charts /tables/flow diagrams/charts

Grammar in Context–Modals

Vocabulary (register)-Single word substitution

UNIT5: CRITICAL THINKING SKILLS

Listening- Listening to advertisements/news and brief documentary films (with subtitles)

Speaking –Simple problems and suggesting solutions.

Reading: Motivational stories on Professional Competence, Professional Ethics and Life Skills (subject-specific)

Writing : Studying problem and finding solutions-(Essay in 200 words)

Grammar- Make simple sentences

Vocabulary –Fixed expressions

SUGGESTED ACTIVITIES

UNIT1

Listening: Links for formal conversation can be given-Gap filling exercises Multiple Choice questions – Making notes.

Speaking-Role play activity

Reading– Note making. Note-Taking.

Writing: Guided Writing (developing hints) Email

Grammar: Vocabulary–Worksheets –Games.

UNIT2

Listening- Process Descriptions (like recording business transactions in chronological order in the journal/a process from the field of logistics)

Speaking –Role Play

Reading–Multiple choice questions-Evaluative answers–Classifying and labeling

Writing - Picture description – Description of fashion and beauty products (a small write-up promoting the product/an objective review of the product in 150 to200words).

Vocabulary: Expansion of compound nouns

UNIT3

Listening-Gap fill exercises–Listening comprehension

Speaking -Debates

Reading- Reading comprehension

Writing –Essay Writing

Grammar & Vocabulary: Activities, Worksheets & Games.

UNIT4

Listening- Note taking(of listening & viewing items)-Filling at able based on the listening item.

Speaking– JAM ,Presentations.(PPT- subject related)

Reading-Reading comprehension

Writing– Difference between recommendations and instructions Questions /
MCQs based on graphs/flow diagrams/charts

Grammar & Vocabulary: Activities, Worksheets & Games.

UNIT5

Listening– Radio News/ TV-News telecast

Speaking - Watch or listen to documentaries and ask questions

Reading - Reading motivational stories (success stories in subject area)

Writing –Essay writing.

Grammar & Vocabulary: Activities, Worksheets & Games

PROFESSIONAL ETHICS

Second Year

**CORE COURSE – V
PARTNERSHIP ACCOUNTS
(Theory)**

Semester-III

Code: 22CCCM5

Credit: 5

OBJECTIVES :

- To enable the students understand the Partnership & Partnership Deed and prepare the accounts related to partnership accounts.
- To impart knowledge to prepare accounts for partner admission, Revaluation account, Partner's capital accounts and balance sheet
- To embed the students to prepare accounts for retirement of partners, Revaluation of Assets and Liabilities, Capital Accounts and Balance Sheet.
- To orient the students to prepare the accounts for Dissolution of partnership firm, Realisation of asset and Liabilities.
- To equip the students to prepare the accounts of amalgamation of firms and conversion of sale of a partnership firm to a company.

UNIT - I PARTNERSHIP ACCOUNTS ELEMENTARY :

Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits- Interest on Partner's Loans - Interest on Capital and Drawings - Salary and Commission of Partner- P&L Appropriation Account- Capital Accounts of partners – Fixed- Fluctuating- Past Adjustment and guarantee.

UNIT – II ACCOUNTING TREATMENT FOR PARTNERSHIP ADMISSION :

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance

UNIT – III ACCOUNTING TREATMENT FOR PARTNERSHIP RETIREMENT :

Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and

Balance Sheet.

UNIT – IV ACCOUNTING TREATMENT FOR DISSOLUTION OF PARTNERSHIP FIRM :

Dissolution of partnership firm, Realisation of asset and making payment of Liabilities, Treatment of unrecorded Assets and Liabilities, Preparation of Realisation Accounts , Partner's Capital Accounts and Bank Accounts –Insolvency of a partner- Garner vs Murray-insolvency of all partners- Piece-meal distribution - Proportionate capital – Maximum possible loss.

UNIT - V ACCOUNTING TREATMENT FOR AMALGAMATION OF FIRMS :

Amalgamation of firms – Computation of purchase consideration - Conversion of sale of a partnership firm to a company.

Theory : 20% Problem : 80%

UNIT - VI CURRENT CONTOURS : (For Continuous Internal Assessment Only)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Financial Accounting by T.S. Reddy and A.Murthy, Margham Publications, Chennai.
2. Modern Accountancy by A Mukherjee and M Hanif TMH Publishing company , New Delhi
3. Financial Accounting by Dr. S.N. Maheswari, Vikas Publishing House, New Delhi.
4. Advanced Accounting by Grewal and Shukla, S.Chand Publishers, New Delhi.
5. Introduction to Accounting by P.C. Tulasian, Pearson Editions,
6. Financial Accounting by Jain & Narang. Kalyani Publishers, Chennai.
7. Advanced Accountancy by Jain.S.P and Narang.K.L edition 2018, Kalyani Publications, Ludhiana.
8. Advanced Accounts by M.C. Shukla, T.S. Grewal. S.C. Gupta 19th edition 2016. S. Chand & Co., Ltd., New Delhi.
9. Advanced Accounting (Financial Accounting) by R.S.N. Pillai, Bagawathi & S. Uma - volume I. edition 2017. S. Chand & Co. Ltd., New Delhi.
10. Financial Accounting by R.L. Gupta & V.K. Gupta, , edition 2017, Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES :

On successful completion of the subject, the students acquired knowledge about:

- Students are aware about partnership accounts and various Accounting Treatments.

- Students can familiar with accounts for Admission of Partner, Partner's Capital Accounts and Balance Sheet.
- Students become knowledgeable on calculation of Gaining ratio, Adjustments regarding partner's Capital Account at the time of Retirement of a Partner
- Students get trained to prepare the accounts for Dissolution of partnership firm, Realisation of asset and Insolvency of a partner.
- Trained to calculate the accounts for Amalgamation of firms and Conversion of sale of a partnership firm to a company.



PROFESSIONAL ETHICS

Second Year

**CORE COURSE – VI
BUSINESS LAW**

Semester-III

Code: 22CCCM6

(Theory)

Credit: 5

OBJECTIVES :

- To gain knowledge about the law relating to Business activities'
- To gain knowledge law relating to Contract
- To gain knowledge law relating to Bailment, pledge and Agency
- To gain knowledge about the Law of sale of Goods Act
- To gain Knowledge about the Negotiable Instruments Act and Information Technology Act and to create awareness about e-commercial law(IT Act and Cyber - Crime)

UNIT – I MERCANTILE LAW :

Introduction – Definition and Scope of Mercantile law – Sources of Mercantile Law – Contracts – Nature, Kinds and requisites for Valid contracts – Contingent Contract – Quasi Contract – Void agreements

UNIT - II CONTRACT :

Performance of a Contract – Discharge of a contract - Remedies for breach including Specific Performance

UNIT – III AGENCY:

Indemnity and Guarantee – Bailment and pledge – Agency- Creation of Agency – Classification of Agents, Powers and Duties of Agent and Principal – Termination of Agency.

UNIT – IV LAW OF SALE OF GOODS :

Definition- Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Document of Title to Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller – condition & warranty.

UNIT – V LAW OF NEGOTIABLE INSTRUMENTS :

Law of Negotiable Instruments (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.) -

UNIT - VI CURRENT CONTOURS : (For Continuous Internal Assessment Only)

Recent Laws relating to business: Cyber Laws- Information Technology Act 2000.
Recent Trends in Business Laws: Recent amendments in Contract Act - Case studies

REFERENCE BOOKS :

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
3. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai
4. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
5. Dynamic Business Law Nancy Kubasek and M. Neil Browne and Daniel Herron and Lucien , 5 th edition MC Graw Hill
6. Essentials of Business Law Student Edition, [Anthony Liuzzo](#), MC Graw Hill
7. <https://www.pinterest.com/pin/business-law-10th-edition-by-henry-r-cheeseman-in-2022--1105141196033462626/>
8. [Business Law I Essentials - Open Textbook Library \(umn.edu\)](#)
9. [The Information Technology Act, 2000|Legislative Department | Ministry of Law and Justice | GoI](#)
10. [The Information Technology Act, 2000\(3\).pdf \(meity.gov.in\)](#)

COURSE OUTCOMES :

After the successful completion of the course students will able to get

- Knowledge about the basics of Law and to know about the meaning of contract.
- Knowledge about the Principle and Practices of law relating to contract.
- Knowledge about the law relating to Bailment, pledgement and Contract of Agency
- Knowledge about the different aspects and the rules and regulations connected with Sale of Goods Act
- Knowledge about the basics law pertaining to Negotiable Instruments, cyber-crime and the law relating to Information Technology.

Second Year

Semester-III

**SECOND ALLIED COURSE -I
BUSINESS COMMUNICATION
(Theory)**

Code: 22CSACCM1

Credit:3

LEARNING OBJECTIVE:

- To know the basics of communication
- To understand various types of communication
- To know how to prepare various reports
- To prepare different types of letters
- To prepare different types of corporate communication

UNIT –I COMMUNICATION IN BUSINESS:

Meaning–Importance of communication – Forms of Communication - Nature–Scope–
Network of the Communication – Process of Communication – Barriers to Communication.

UNIT–II ENQUIRIES,ORDERS,CREDITANDCLAIMS:

Enquiries and Replies–Orders and their Execution–Credit and Status Enquiries– Claims and
Adjustments.

**UNIT–III COLLECTION, SALES, CIRCULAR AND BANK
CORRESPONDENCE:**

Collection letter – Sales letter –Circular letter–Letters to Government-Bank Correspondence-
Importand Export Agency.

UNIT-IV APPLICATION LETTERS:

The form and contents of an application letter–Bio-data–Application blanks – Specimen
application letters – Reports-By individuals–By Committees.

UNIT-V MODERN COMMUNICATION METHODS:

Online Communication–Fax-E-mail-Voice mail-SMS-Internet-Teleconferencing-
Videoconferencing –Electronic bulletin boards.

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment only)

Recent Trends, assignments and Seminars

REFERENCEBOOK:

1. Business Communication by **N.S.Ragunathan & B.Santhanam.**
2. Effective business English–**Patternhetty**
3. Essentials of Business Communication –**Rajendra Pal&KoralaHalli**
4. Effective Business English – **Pattern Shetty.**

LEARNING OUTCOMES FOR THE COMMUNICATION :

- Understands the basics of communication
- Knowledge about different types of communication
- Through knowledge on report writing
- Knowledge on preparation of different official letters
- Knowledge on corporate communication

PROFESSIONAL ETHICS

Second Year

Semester-III

PROFESSIONAL ENGLISH- II

Code: 22PELCM2

Credit: 6

OBJECTIVES :

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with a research bent of mind develop their skills in writing reports and research proposals.

Unit 1- Communicative Competence

(18 hrs)

Listening – Listening to two talks/lectures by specialists on selected subject specific topics -(TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions)

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

Unit 2 - Persuasive Communication

(18 hrs)

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.

Unit 3- Digital Competence

(18 hrs)

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

Unit 4 - Creativity and Imagination

(18 hrs)

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based)
- Poster making – writing slogans/captions(subject based)

Unit 5- Workplace Communication& Basics of Academic Writing (18 hrs)

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing

Punctuation(period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

Outcomes of the Course.

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
 - Adapt easily into the workplace context, having become communicatively competent.
 - Apply to the Research &Development organisations/ sections in companies and offices with winning proposals.

Instruction to Course Writers:

Acquisition of subject-related vocabulary should not be overlooked.

1. Textboxes with relevant vocabulary may be strategically placed as a Pre Task or in Summing Up
2. Grammar may be included if the text lends itself to the teaching of a Grammatical item. However, testing and evaluation does not include Grammar.

PROFESSIONAL ETHICS

Second Year

**NON MAJOR ELECTIVE COURSE-I
ECONOMICS FOR INVESTORS**

Semester-III

Code:22ANMEEC1

(Theory)

Credits: 2

OBJECTIVES:

- To understand concepts of saving and investments
- To probe the various investment avenue and its practice applications
- To enables various investment markers and its features
- To Know the economic fundamentals and the Business Environment
- To understand various investment methods and its strategies22ANMEEC1

UNIT-I INTRODUCTION:

Saving and Investments – Meaning – Types - Importance – Role of Savings and Investment on the development of Individuals- Distributional Role of Investment – Income and Wealth – Equitable Distributional Role

UNIT -II INVESTMENT AVENUES:

Traditional Investment – Cash, Deposits, Gold, Silver, Commodities Real Estates. Modern Investment – Direct Investment – Portfolio Investment -Insurance -Mutual Funds -Traded Funds.

UNIT -III INVESTMENT MARKETS:

Capital Market – Share Market – Primary and Secondary – Bond Markets- Money Market – Metal Market - Commodities Markets – Foreign Exchange Market - Hedging - Futures and Options.

UNIT -IV ECONOMIC FUNDAMENTALS FOR INVESTORS:

Domestic Economy: Growth and Development – National Income – Per Capita Income, Unemployment – Taxes, Trade Cycle – Infrastructure – Physical and Economic. Political and Social Environment - International Economy: Growth and Development, Trade, Foreign Exchange - Global Recession- Oil Market – International Conflicts.

UNIT- V INVESTMENT METHODS AND STRATEGIES

Cash Flow – Capital Gain – Risk Reward – Asset Accumulation - Risk Distribution – Asset Management.

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :

Recent Developments in National and International Markets.

REFERENCES:

1. Ken McElroy, (2004) The ABCs of Real Estate Investing, Hachette Book Group USA
2. Esme Faerber (2013), All about Stocks ,TataMGraw Hill, New Delhi
3. [Christopher D. Piros](#), [Jerald E. Pinto\(2013\)](#), “Economics for Investment DecisionMakers: Micro, Macro, and International Economics, Workbook”, Wiley, 2013
4. John Calverley, “The Investor's Guide to Economic Fundamentals”, Wiley, 2003
5. Howards Marks, Mastering The Market Cycle:Getting the Odds on Your Side”, JohnMurray Press, 2018
6. Robert T. Kyosaki,(2014) Guide To Investing Business Plus ISBN: 9780446589161
7. Benjamine Graham(1949), The Intelligent Investor, Harper&Brothers
8. Mary Buffett and David Clark(2002), The New Buffettology (Simon and Schuster)
9. John C Bogle(2017) The Little Book of Common Sense Investing:The Only Way to Guarantee Your Fair Share of Stock Market Returns, Wiley Publications
10. William J. O’ Neil (2009) How to Make Money in Stocks: A Winning System in GoodTimes and Bad, Fourth Edition McGraw Hill Education

COURSE OUTCOMES:

After the completion of the course students should be able to:

- Describe the types and importance of savings and investments.
- Explain the available for investment avenues
- Understand the operations of different types of investment markets.
- Evaluate the economic fundamentals and information.
- Construct objective enabling investment plans, strategy, evaluate and restructure ifrequired.

PROFESSIONAL ETHICS

Second Year

**CORE COURSE – VII
COST ACCOUNTING**

Semester-IV

Code: 22CCCM7

(Theory)

Credit: 5

OBJECTIVES :

- To enable the students to know the importance of costing and to understand the basic concepts
- To acquaint learner with various methods and techniques of costing.
- Make learner understand benefit of costing to production unit, service unit and to Govt. organizations.
- Develop among learners various skills of costing techniques to be applied for minimization of cost and maximization of profit / social welfare.
- Learners understand to find out process costing

UNIT – I COST ACCOUNTING :

Definition, nature and scope of cost accounting cost concepts - classification - objectives and advantages - demerits of cost accounting methods and techniques - cost unit cost centres - cost sheet.

UNIT – II MATERIALS COST :

Purchase procedure - stores procedure - receipt and issue of materials - storage organization and layout - Inventory control levels of stock, perpetual inventory. ABC Analysis, EOQ Stores ledger - pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

UNIT – III LABOUR COST :

Time keeping and time booking - methods of remuneration and incentive schemes - overtime and idle time - labour turnover - types - causes and remedies.

UNIT – IV OVERHEADS :

Classification, allocation, apportionment, absorption – recovery rates - Over & Under absorption - cost sheet and cost reconciliation statement

UNIT – V JOB COSTING :

Contract costing, Process costing (Normal loss, Abnormal loss and gains only) - operating costing.

Theory : 20%, Problem : 80%

UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

REFERENCES :

1. Cost Accounting by Jain and Narang - Kalyani Publishers, Chennai
2. Cost Accounting by S.P. Iyengar - Sultan Chand & Sons, New Delhi.
3. Cost Accounting 2.e by A. Murthy and S. Gurusamy - Vijay Nicole Imprints (P) Ltd, Chennai
4. Cost Accounting by Bhagwathi and Pillai - Sultan Chand & Sons, New Delhi.
5. Cost Accounting by S.N. Maheswari - Sultan Chand & Sons, New Delhi.
6. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.
7. Fundamental of cost accounting by DR NARISIS-Atlantic publication New Delhi

COURSE OUTCOMES :

- Learners are explained how accounts are maintained in cost a/c. and how to record various costing transactions.
 - Learner got insight as to where contract costing is applied, steps in contract costing, and profit is ascertained of complete & incomplete contract.
 - Learner understood of Process costing is applicable and to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss
 - Learner understood of meaning, application of Marginal costing towards Break even analysis, P/V ratio used in Managerial decision.
 - Learner got understanding of standard cost and its types, process, and types of variances through application used for Managerial decisions
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PROFESSIONAL ETHICS

Second Year	CORE COURSE – VIII BANKING THEORY LAW AND PRACTICE (Theory)	Semester-III
Code: 22CCCCM8		Credit: 5

OBJECTIVES :

- To acquire knowledge about relationship between banker and customer and services rendered
- To make the students understand the various types of accounts and savings schemes
- To give them an overview about types of customers
- To have clarity about the rights, responsibilities and duties of paying and collecting banker
- To make them aware of recent trends in Modern Banking

UNIT - I **BANKER AND CUSTOMER :**

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.

UNIT – II **TYPES OF SAVING ACCOUNTS :**

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and it's implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme

UNIT - III **TYPES OF CUSTOMERS :**

Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non- Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.

UNIT - IV **PAYING AND COLLECTING BANKER :**

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course –

recovery of money paid at mistake.

UNIT - V PASS BOOK AND CHEQUES :

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.

UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest revised edition only) :

1. Sundaram and Varshney,“Banking Theory, Law & Practice” Sultan Chand Company, New Delhi.
2. S.M. Sundaram“Banking Theory, Law & Practice” Sri Meenaksi Publications, Karaikudi.
3. M.Kumar, Srinivasa,” Banking” New Central Book Agency.
4. M.S. Ramasamy,”Tannan’s Banking Law & Practice in India” Sultan Chand Company, New Delhi.
5. E. Gorden and N. Natarajan” Banking Theory, Law &Practice”Himalaya Publication.
6. B.Sanathanam, “Banking Theory, Law &Practice“Margham Publications, Chennai.R.J. Jayasankar, “Marketing,” Margham Publications, Chennai.

COURSE OUTCOMES :

- Elucidate the services rendered by banks
 - Have an understanding about various types of accounts and savings schemes
 - Generate information types of customers
 - Analyse information about the rights, responsibilities and duties of paying and collecting banker
 - Express opinions recent trends in Modern Banking
-

PROFESSIONAL ETHICS

Second Year	SECOND ALLIED COURSE -II COMPANY LAW AND SECRETARIAL PRACTICES (2013 AMENDMENTS) (Theory)	Semester-IV
Code: 22CSACCM2		Credit: 3

OBJECTIVES :

- To know about the procedures to form a company.
- To know about the documents of a company.
- To know about the Shares and debentures.
- To know about the types of company meetings.
- To know about the procedures for wind up a company.

UNIT - I JOINT STOCK COMPANY:

Definition– Kinds – Formation – Incorporation- Characteristics.

UNIT - II IMPORTANT DOCUMENTS OF A COMPANY:

Memorandum of Association under companies Act 2013 Contents - Doctrine of Ultra Vires – Doctrine of indoor management - Articles of Association under companies Act 2013 – Contents – Prospectus – Contents – Statement in lieu of Prospectus – Duties of a secretary during the incorporation of a company.

UNIT – III CAPITAL OF A COMPANY:

Share Capital – Kinds of Shares – Voting Rights – Debentures Types of Debentures.

UNIT - IV MEETINGS AND RESOLUTIONS :

Meaning of Meetings – Types of Meeting - Director’s meeting - Statutory Meeting – Annual general body meeting – Extra Ordinary general body Meeting –Pre requisites of valid meeting - Resolutions – Ordinary & Special – Minutes – Duties of a secretary to conduct a meeting.

UNIT – V WINDING UP OF A COMPANY :

Meaning- Modes of winding up – winding up by the court – Voluntary winding up – Members’ voluntary winding up – Creditors’ voluntary winding up.

UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent amendments in company’s Act 2013 - CSR

TEXT AND REFERENCE BOOKS :

1. M.C.Shukla and S.S. Gulshan Principles of Company Law
2. N.D. Kapoor, Elements of Company Law , Sultan Chand and Sons
3. Gaffoor and Thothadri, Company Law , Vijay Nicole Imprints (P) Ltd
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons
5. V. Balachandran& M. Govindarajan,A Student Handbook on Company Law andPractice, Vijay Nicole Imprints (P) Ltd.
6. S.BadriAlam and Saravanavel , Company Law, Himalaya Publications
7. [Alan Dignam, John Lowry, Company Law](#), Oxford University Books
8. [P P S Gogna](#), A Text Book of Company Law, S.Chand Publishing
9. N.D. Kapoor, Company Law and Secretarial Practice , Sultan Chand and Sons
10. <https://e-book.icsi.edu/>
11. <https://www.taxmann.com/virtualbooks/product/7110-company-law-%7C-virtual-book>

COURSE OUTCOMES:

After the successful completion of the course students will able to get

- Knowledge regarding the procedures to form a company.
- Knowledge regarding how to prepare the documents of a company.
- Knowledge how to raise their owned capital and borrowings.
- Knowledge about the types of company meetings.
- Knowledge about the procedure for wind up a company.

PROFESSIONAL ETHICS

Second Year

**NON MAJOR ELECTIVE COURSE-II
ECONOMICS FOR COMPETITIVE
EXAMINATIONS**

Semester-IV

Code:
22ANMEEC2

(Theory)

Credits: 2

OBJECTIVES:

- To understand the basic Economic Growth Concepts.
- To explore the Development of Indian Economy over the years.
- To understand the concepts of Income Classification, Poverty and Employment.
- To understand the Tax Structure and Fiscal Federalism in India.
- To understand the Banking and Trade aspects of India.

UNIT – I ECONOMIC CONCEPTS:

Economic Growth and Development – Measurement - GDP, GNP, NDP, NNP, PCI, HDI – Current Trends.

UNIT – II NATURE OF INDIAN ECONOMY:

Agricultural, Industrial and Service Sectors – Five Year Plans before and after Liberalisation – NITI AYOG and Recent Developments.

UNIT – III INCOME AND EMPLOYMENT:

Income Classifications (NSS) - Poverty and Poverty Line - Anti-Poverty and Employment Generation Programmes - MGNREGP.

UNIT – IV PUBLIC FINANCE:

Direct and Indirect Taxes - Personal IT, Corporate IT, Sales Tax, VAT, GST, Excise Duty, Customs Duty, Local Taxes - Fiscal Federalism and Finance Commissions.

UNIT – V MONEY, BANKING AND TRADE:

Money Supply – M1, M2, M3 & M4 – Inflation – RBI – Functions and Role – Commercial Banks and NBFCs – Export and Import – Major Commodities – Balance of Payments – IMF and World Bank – Role.

UNIT VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Developments in Indian Economy.

REFERENCES:

1. A V Balakrishnan, (2022, 3rd Ed., Economic Development in India (Policies, Reforms and Liberalisation), GK Publications, G.K. Publications Pvt Ltd.
2. Economic Survey, Government of India, 2022.
3. Mishra, Puri, Garg (2022, 40th Ed.), Indian Economy, Himalaya Publishing House, New Delhi.
4. Ramesh Chand, Pramod Joshi (2022, 1st Ed.) Indian Agriculture Towards 2030: Pathways for Enhancing Farmers' Income, Nutritional Security and Sustainable Food and Farm Systems. Springer Verlag, Singapore.
5. Reserve Bank of India, Report of Currency and Finance, (Annual).
6. Sanjay Kaul (2022, 1st Ed.), An Alternative Development Agenda for India, Taylor & Francis Ltd.
7. Uma Kapila (2022, 23rd Ed.), Indian Economy: Performance and Policies, Academic Foundation.
8. Uma Kapila (2022, 33rd Ed.), Indian Economy since Independence, Academic Foundation.

COURSE OUTCOMES:

After the completion of the course students should be able to:

- Explain the basic Economic Growth Concepts with data.
- Examine the various development aspects of the Indian Economy over the years.
- Analyze the income structure and poverty issues in India.
- Explain the Tax Structure and Fiscal Federalism in India.
- Examine the Banking and Trade aspects of India.

PROFESSIONAL ETHICS

Third Year

**CORE COURSE – IX
CORPORATE ACCOUNTING
(Theory)**

Semester-V

Code: 22CCCM9

Credit: 5

LEARNING OBJECTIVE :

- To enable the students to know about accounting procedure in corporate accounting
- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

UNIT – I COMPANY ACCOUNTS :

Introduction legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue-accounting entries.

UNIT – II DEBENTURES :

Issue and redemption of debentures - methods of redemption of debentures- installment - cum-interest and Ex-interest redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act

UNIT – III AMALGAMATION :

Purchase consideration- accounting treatment - pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

UNIT - IV ACCOUNTS OF HOLDING COMPANY :

Legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding)

UNIT – V :

Final accounts of banking companies (new format) and **Insurance companies** (new format)

Theory: 20%, Problem: 80%

UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

REFERENCES :

1. Advanced Accountancy by M.C. Guptha, Shukla and Grewal - S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy - Sultan Chand & Sons, New Delhi.
 3. Advanced Accountancy by Jain and Narang - Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan - Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman - Himalayan Publishers, New Delhi.
6. Corporate accounting by Mohemed Hanif-amazon
7. Fundamentals of *Corporate Accounting* ; Authors, *Mohammed Hanif*, Amitabha Mukherjee ; Publisher, McGraw-Hill Education

LEARNING OUTCOMES :

After completing this book they should enlighten by

- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

PROFESSIONAL ETHICS

Third Year

**CORE COURSE –X
COMPUTER APPLICATIONS IN
BUSINESS
(Theory)**

Semester-V

Code: 22CCCM10

Credit: 5

LEARNING OBJECTIVE :

- To enable the students to know the importance of computer application in business. and MS word
- To learn Ms Excel
- To understand computerized accounting particularly Tally
- To familiar with accounting of inventories
- To know computerization of final account.

UNIT – I :

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – opening, savings and closing documents – mail merge.

UNIT – II :

Spread sheet – Spread sheet programmes and applications – Ms Excel and features –Building work sheets – entering data in work sheets, editing and formating work sheets – creating and formatting different types of charts - application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

UNIT – III :

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally – Tally screens and menus – Creation of company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

UNIT – IV :

Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items- Configuration and features of stock item– Editing and deleting stocks – Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders –

Stock vouchers – Introduction to cost – creation of cost category – Creation cost centers – Editing and deleting cost centers & categories – Usage of cost category and cost – centers in vouchers entry – Budget and controls – Creation of budgets – Editing and deleting budgets – Generating and printing reports in detailed and condensed format.

UNIT – V :

Day books– Trial balance – Profit and Loss account – – Balance sheet . Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report – Bank Reconciliation Statement.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

MS Power Point - Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation

TEXT AND REFERENCE BOOKS (Latest revised edition only) :

1. Computer Applications in Business – S.V. SrinivasaVallabhan – Sultan & Chand Publication.
2. Microsoft office – Jones & Derek – John wiley & sons inc.
3. Implementing Tally – A.K. Nadhani, BPB Publications.
4. Computer Application in Business – R. Paramasivam – S.Chand & Co, New Delhi.
5. Computer Application in Business: Dr.Joseph Anbarasu, Learn tech Press.

COURSE OUTCOMES :

On successful completion of the course, the students will acquire knowledge on:

- Basics of computer application in business. and Creating and editing of word documents, opening, savings and closing documents; and mail merge
- Spread sheet programmes and applications, creating and formatting different types of charts, and application of financial and statistical function.
- Architecture and customization of Tally, Editing and deleting ledgers, and Vouchers entry
- Accounting of inventories, Budget and controls
- Day books, Trial balance, final account and Bank Reconciliation Statement

PROFESSIONAL ETHICS

Third Year

**CORE PRACTICAL-I
COMPUTER APPLICATIONS IN
BUSINESS
(Practical)**

Semester-V

Code: 22CCCM10P

Credit: 5

LEARNING OBJECTIVE :

- To develop skill on preparation of business letters, bio-data, Table.
- To create work sheet, Charts, and enclosures.
- To filter date using Auto filter, and application of accounting and statistical formulae.
- To make voucher entries, Prepare final accounts from the trial balance and Inventory report
- To Prepare Bank Reconciliation Statement and pay roll and computation of GST.

LIST OF PRACTICAL

UNIT I - MS WORD PROCESSING :

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating Circular letter with mail-merge options
4. Creating a Table by using the split and merge options

UNIT II - MS-EXCEL – SPREAD SHEET APPLICATIONS :

1. Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts – All types of charts and graphs
3. Creating a list for the enclosures

UNIT III - MS-EXCEL – SPREAD SHEET APPLICATIONS :

1. Filtering the date using Auto filter custom filters using comparison operations
2. Creating Pivot tables
3. Commercial Formula applications
4. Statistical formula applications (within the syllabus of business tools for decisions)

UNIT IV - ACCOUNTING PACKAGE :

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the trial balance given with any ten adjustments
3. Inventory report

UNIT V - ACCOUNTING PACKAGE :

1. Bank Reconciliation Statement
2. Preparation of pay roll vouchers based on attendance
3. GST computation & forms

UNIT – VI CURRENT CONTOURS : (for Continuous Internal Assessment only)

MS Power Point - Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation

(Practical – 100 marks UE: 60marks IA: 40 marks)

PROFESSIONAL ETHICS

Third Year

**CORE COURSE – XI
MANAGEMENT ACCOUNTING
(Theory)**

Semester-V

Code:22CCCCM11

Credit: 5

LEARNING OBJECTIVES:

- To understand the concepts of Management Accounting.
- To gain knowledge on fund-flow and cash-flow in business operation.
- To understand budget and budgetary control in Business organization.
- To know the technique of marginal costing and standard costing
- To know the various methods of capital budgeting.

UNIT-I INTRODUCTION AND FINANCIAL STATEMENT ANALYSIS:

Management accounting – Definition – Objectives – Nature – Scope –Merits and limitations– Differences between management accounting and financial accounting – Management Accounting Vs Cost accounting - Financial statement analysis – Comparativestatement–Commonsizestatement–Trendpercentage–Ratioanalysis

UNIT-II FUND FLOW AND CASH FLOW STATEMENT:

Fund flow statement – Schedule of changes in working capital – Funds from operation – Sources and applications –Cashflow statement–Fund flow statement Vs Cashflow statement–Preparation of cash flow statement as per AS – 3

UNIT-III BUDGET AND BUDGETARY CONTROL:

Budget and Budgetary control –Advantages- limitations – Types – Preparation of Purchase, Production, sales, Flexible, Cash and Master budget

UNIT-IV MARGINAL AND STANDARD COSTING:

Marginal costing–CVP analysis–Break even analysis–BEP- Managerial applications–Margin of safety–Profit planning. Standard Costing – Problems relating to Material and Labour variance only.

UNIT-V CAPITAL BUDGETING:

Capital Budgeting–Payback period–Accounting rate of return-Discounted cash flow–Net present value–Profitability index–Internal rate of return.

Theory : 20% Problem: 80%

UNIT – VI CURRENT CONTOURS : (for Continuous Internal Assessment only)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE EBOOKS :(Latest revised edition only)

1. S.N.Maheswari - Management Accounting– Sultan Chands & Sons publications, New Delhi
2. Sharma and Guptha – Management Accounting-Kalyani Publishers, Chennai.
3. R.Ramachandran and R.Srinivasan – Management Accounting– Sriram publication.
4. A.Murthi and S.Gurusamy – Management Accounting Vijay Nicole Publications, Chennai.
5. R.S.N.Pillai & V.Baghavathi – Management Accounting– S.Chand & Co, Mumbai
6. Hingorani & Ramanthan – Management Accounting - S.Chand & Co, New Delhi.

COURSE OUTCOMES :

After the successful completion of course the students will be able to understand

- Basic knowledge on Management Accounting.
- Preparation of fund flow statement and cash flow Statement as per AS – 3
- Understand the Marginal costing and Variance analysis
- Select better Design various types of Budget
- Understand the Marginal costing and Variance analysis
- project by applying appropriate capital budgeting

PROFESSIONAL ETHICS

Third Year	MAJOR BASED ELECTIVE COURSE – I	Semester-V
	AUDITING	
	(Theory)	
Code:22CMBECM1		Credit: 5

OBJECTIVES:

- To introduce the concept of auditing
- To study about vouching
- To assess the valuation and verification of assets and liabilities
- To explore the audit of share capital
- To gain knowledge on audit of computerised Accounting.

UNIT -I INTRODUCTION :

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.

UNIT -II VOUCHING :

Vouching – cash and trading transactions, personal and impersonal ledgers.

UNIT- III VALUATION AND VERIFICATION :

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves

UNIT- IV AUDIT OF LIMITED COMPANIES :

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

UNIT -V DIVISIBLE PROFITS AND DIVIDENDS :

Divisible profits and Dividends – Audit of computerised Accounting.

UNIT – VI CURRENT CONTOURS : (for Continuous Internal Assessment only)

Recent Trends **Self Learning**, assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Spicer and Pegler's Practical Auditing by Ghatalia,S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.Sundara Balu – S.Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by Dinker Pagare – Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES :

- Student will understand the concept of auditing
- Describe on vouching
- Have an understanding about valuation and verification of assets and liabilities
- Grasp an idea about audit of share capital
- Analyse information on audit of computerised Accounting

Third Year

**SKILL BASED ELECTIVE COURSE – I
INFORMATION TECHNOLOGY CONCEPTS
(Theory)**

Code:22CSBECM1

Credit: 2

LEARNING OBJECTIVES:

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware utility of computers at different places, computer security and internet

UNIT- I:

Introduction to Computers - Definition, .Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

UNIT -II:

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

UNIT- III:

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT- IV:

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

UNIT- V:

Computers at Home, Education, Entertainment, Business, Science, Medicine and Engineering - Introduction to Computer Security - Computer Viruses, Bombs, Worms - WWW and Internet

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment Only)

Recent developments in computer world

REFERENCE BOOKS:

1. P.K.Sinha, Computer Fundamentals
2. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Alexis Leon and Mathews Leon by Fundamentals of Information, Technology. Vikas Publishing Company, New Delhi
4. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

LEARNING OUTCOMES:

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

- Know Evolution, Classification and Applications of Computers
- Understand Computer peripherals
- Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation
- Do Data Communication and BDP
- Aware utility of computers at different places, computer security and internet

PROFESSIONAL ETHICS & HUMAN VALUES

Third Year

PART-IV
SOFT SKILLS DEVELOPMENT
(Theory)

Semester-V

Code:22UGSDC

Credit: 2

OBJECTIVES :

- To Develop communicative competence among the Students.
- To enhance the learner's soft skills by giving adequate exposure in LSRW and sub skills.
- To enable learners to put the life skills into practice with confidence.

UNIT- I KNOW THYSELF / UNDERSTANDING SELF:

Introduction to Soft skills-Self discovery-Developing positive attitude-Improving perceptions- Forming values.

UNIT -II INTERPERSONAL SKILLS/ UNDERSTANDING OTHERS:

Developing interpersonal relationship-Team building-group dynamics-Net working- Improved work relationship

UNIT -III COMMUNICATION SKILLS / COMMUNICATION WITH OTHERS:

Art of listening –Art of reading –Art of speaking –Art of writing-Art of writing e-mails e mail etiquette.

UNIT- IV CORPORATE SKILLS / WORKING WITH OTHERS

Oral Presentation – Memos- Note taking - Note making and preparing Minutes- Reports, Proposals, Abstracts - Technical Writing.

UNIT -V SELLING SELF / JOB HUNTING

Writing resume/cv-interview skills-Group discussion- Mock interview-Mock GD – Goal setting - Career planning

UNIT - VI: CURRENT CONTOURS: (for continuous internal assessment only):

REFERENCES:

1. N. Krishnasamy, Manju Dhariwel and Lalitha Krishnasamy(2015). Mastering Communication Skills and Soft Skills – Bloomburg.
2. Meena.K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills : A Road Map to Success), P.R. Publishers & Distributors,
3. Meera Banerjee and Krishna Mohan: Developing Communication Skills, Trinity Publishers- (Lakshmi Publications.
4. Alex K. (2012) Soft Skills – Know Yourself & Know the World, S.Chand & Company LTD, Ram Nagar, New Delhi- 110 055.

COURSE OUTCOMES:

- Develop listening, speaking, reading and writing skills in English.
- Enhance soft skills and engage in a range of communicative tasks and activities
- Comprehend a text and identify specific and global information
- Promote communicative ability in both spoken and written form of the language
- Develop interpersonal skills to maintain human relationship
- Develop corporate skills to promote leadership qualities and team spirit

PROFESSIONAL ETHICS

Third Year	CORE COURSE – XII FINANCIAL MANAGEMENT (Theory)	Semester-VI
Code:22CCCCM12		Credit: 5

OBJECTIVES:

- To understand the concepts of financial management.
- To learn about the Capital Structure.
- To gain knowledge about Leverage and Dividend Policy.
- To acquire knowledge about the Working capital management.
- To know the receivable and inventory management.

UNIT-I INTRODUCTION AND OBJECTIVES:

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money: Present value and Compound value

UNIT – II COST OF CAPITAL AND CAPITAL STRUCTURE:

Cost of capital – Cost of debt – Cost of preference share capital – Cost of equity – Cost of retained earnings – Weighted average cost of capital. Capital structure – EBIT and EPS. Theories of capital structure

UNIT-III LEVERAGES:

Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combined leverage

UNIT – IV DIVIDEND POLICY AND MODELS

Dividend policy – Determinants of dividend policy – Theories: Walter's model, Gordon model and MM model – Forms of Dividend – Stock dividend – Bonus issue – Stable dividend.

UNIT- WORKING CAPITAL MANAGEMENT:

Working capital management – Determinants of working capital – Forecasting of working capital requirements – Cash management – Motives of holding cash – Stages in cash management – Receivable Management

Theory:20% Problem:80%

UNIT -VI CURRENT CONTOURS (For Continuous Internal Assessment)

Recent Trends , assignments and Seminars

TEXT AND REFERENCE BOOKS (latest revised edition only)

1. S.N.Maheswari – Elements of financial management by–Sultan Chand & Sons., New Delhi.
2. R.Ramachandran & R.Srinivasan – Financial Management–Sriram publication, Trichy
3. Khan&Jain,-Theory and Problems of Financial management Mc Graw Hill Publication, New Delhi
4. S.P.Gupta, - Financial Management-Sahitya Bhavan Pblcation, NewDelhi.

LEARNING OUT COMES:

After the successful completion of the course the students will be able to

- Understand basic concept of Financial management.
- Analyze the various cost of capital with respect of manage the funds.
- Apply the Leverage in EBIT and EPS analysis
- Compute the various models of Dividend Policy.
- Understand the various concepts of Working capital
- Management and cash management

PROFESSIONAL ETHICS

Third Year

**CORE COURSE – XIII
INCOME TAX LAW AND PRACTICE
(Theory)**

Semester-VI

Code:22CCCM13

Credit: 5

LEARNING OBJECTIVES:

- To understand the concept of Income tax
- To describe how to arrive taxable income from salary
- To find out the tax able income from house property
- To calculate the taxable income from Business and Profession.
- To ascertain the capital gains and income from other sources

UNIT –I INCOME TAX ACT 1961 AND RESIDENTIAL STATUS:

Income–TaxAct,1961–Definitions- Basis of charge different types of assesses previously earned Assessment year – capital and revenue income, expenditure and loss– incomes exempted under section10 – Residential status.

UNIT- II INCOME FROM SALARY:

Income from salary: Basis of charge– Different forms of salary, allowances, perquisites and their valuation– computation of taxable salary–deductions from salary.

UNIT –III INCOME FROM HOUSE PROPERTY:

Income from House Property: Basis of charge– determination of annual value–GAV, NAV–income from let-out property–self occupied property–deductions–computation of taxable income.

UNIT- IV INCOME FROM BUSINESS OR PROFESSION:

Income from Business or Profession: Basis of charge – methods of accounting – deductions – disallowances, computation of taxable income –profit and gains of business and profession.

UNIT –V INCOME FROM CAPITAL GAINS:

Income from Capital Gains: Basis of charge–short and long term capital gains–indexed cost of acquisition and improvement–exemptions–

Theory 20% Problem 80%

UNIT -VI – CURRENT CONTOURS (For Continuous Internal Assessment)

Recent Trends self study, assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest and revised editions)

1. Gaur and Narang, Income Tax Law and Practice “Kalyani Publishers”, New Delhi.
2. Dr.HC.Mehrotra, “Income Tax Law and Accounts,” Sahithya Bhavan publishers
3. Dr.Vinod K.Singhania, Students Guide to Income tax “Taxmen’s Publications, New Delhi
4. Murthy “ Income Tax Law & Practice” Vijay Nichole, Imprints (P) Ltd.
5. Dr. T.S. Reddy & Hariprasad Reddy ‘ Income tax’ – Margham Publications, Chennai.

LEARNING OUT COMES

After completing this course, the student will be able to

- Know about the procedures regarding basic rules and regulations and Residential status
- Update the new tax slabs regarding salaried employees
- Get the latest information about deductions for house property.
- Make sure about the admissible, inadmissible expenses and deductions.
- Allowable for business or professional incomes
- Grasp the concept of capital gains, other sources of income.

PROFESSIONAL ETHICS

Third Year

**CORE COURSE – XIV
FINANCIAL SERVICES**

Semester-VI

Code:22CCCCM13

(Theory)

Credit: 5

LEARNING OBJECTIVES:

- To enable the students to know the meaning and types of financial services.
- To make the students to understand the meaning and features of hire purchase.
- To develop Knowledge about mutual funds.
- To Knowledge the students to know the meaning and features of venture capital. To enhance the students to know about the significance and types of Factoring.

UNIT – I INTRODUCTION TO FINANCIAL SERVICES:

Financial services – meaning – classification – financial products and services – challenges facing the financial service sector – merchant banking – meaning – functions – SEBI guidelines – scope of merchant banking in India. NBFCs – RBI guidelines

UNIT – II HIRE PURCHASE AND LEASING:

Hire purchase – meaning – features – process – hire purchase and credit sales – hire purchase vs instalment purchase – leasing – concept – steps involved in leasing – lease vs hire purchase – types of lease – problems and prospects of leasing in India.

UNIT – III MUTUAL FUNDS:

Mutual funds – meaning – types – functions – advantages – institutions involved – UTI, LIC, commercial banks – entry of private sector – growth of mutual funds in India – SEBI guidelines – asset management companies.

UNIT – IV VENTURE CAPITAL:

Venture capital – meaning – features – methods of venture capital financing – models of venture financing – venture capital investment process – factors determining venture investment – advantages of venture capital – issues of Indian venture capital .

UNIT – V FACTORY:

Factoring - concepts – significance – types – factoring vs bills discounting – factoring in India – forfaiting – meaning – forfaiting vs export factoring – Problems of forfaiting / factorin

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment):

Recent Trends , assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. Financial markets & services by E.Gordon and K. Natarajan – Himalaya publishing house, New Delhi.
2. Financial services by E.Dhanraj – S.Chand & Co., New Delhi.
3. Financial services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi.
4. Financial services by S.Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Lease Financial and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

LEARNING OUTCOMES :

On successful completion of the subject, the students acquired knowledge about ;

- The meaning and types of financial services.
- The features of hire purchase.
- The functions of mutual funds.
- Meaning and features of venture capital.
- The significance and types of factoring.

PROFESSIONAL ETHICS

Third Year

MAJOR BASED ELECTIVE COURSE –II 1. ENTREPRENEURSHIP DEVELOPMENT

Semester-VI

Code:22CMBECM2

(Theory)

Credit: 5

LEARNING OBJECTIVES:

- To inculcate students to come up with good entrepreneur,
- To overcome the problems and challenges from the society,
- To know the role of small scale industries to obtain the next level of business.
- To improve the knowledge of process of business,
- To understand the passage of getting loan from project finance

UNIT –I INTRODUCTION TO ENTREPRENEURSHIP

Entrepreneurship-Definition-Nature- Scope in Local and Global Market -Characteristics-Functions- Types- Entrepreneur and Intrapreneur-Women and Rural Entrepreneurs-The Revolutionary Impact of Entrepreneurship-Types of Enterprises and their Features-Manufacturing, Service and Trading-Steps in setting up of a Business

UNIT –II ENTREPRENEURIAL COMPETENCIES:

Entrepreneurial Environment-Components-Role of Family and Society- Entrepreneurial Motivation- Barriers in Business -Training and Development – Entrepreneurial Change-Occupational Mobility-Factors in Mobility.

UNIT –III INSTITUTION FOR THE DEVELOPMENT OF SMALL SCALE INDUSTRIES:

Entrepreneurship Development Programs (EDP)-Objectives- Importance-Phases-Evaluation-EDP Institutions in India-SSIB-SIDCO-SISIS-DICS-NSIC-SIDO-KVIC-NISEBUD-NISIET-Technical Consultancy Organizations-Functions

UNIT -IV PROJECT MANAGEMENT:

Project Management-Concept of Project-Classification-Sources of Business Ideas-Project Identification-Project Formulation and Design-Feasibility Analysis-Financial Analysis-Social Cost Benefit Analysis-Project Appraisal Methods -Project Report Preparation

UNIT -V ENTREPRENEURIAL DEVELOPMENT AGENCIES:

Project Finance-Sources of Finance-Institutional Finance-Role of IFC,IDBI,ICICI,LIC,SFC,SIPCOT-Commercial Banks-Appraisal of Bank for Loans-Entrepreneurship Incentives –Subsidies-Industrial Units- Benefits-Role of Industrial Estates

UNIT -VI CURRENT CONTOURS: (For Continuous Internal Assessment Only)

Geographical Challenges- Historical Attributes to Business-Country Topographical Features-New Business Formation-Current Market Trends-Decision Making Skills.

REFERENCE BOOKS:

1. C.B.Gupta and Srinivasan, Entrepreneurial Development, Sultan Chand and Sons.
2. Dr.S.S. Khanka-Entrepreneurial Development, Sultan Chand and Sons.
3. Dr.P.Saravanavel Entrepreneurial Development, Learntech Press Trichy.
4. S.Mohan and R.Elangovan– Entrepreneurial Development, Deep and Deep Publications, New Delhi.
5. Vasant Desai, Dynamics of Entrepreneurial Development, Sultan Chand and Sons
DR.S.G.Bhanushali Entrepreneurial Development, Himalaya Publishing House -New Delhi

LEARNING OUTCOMES:

- To enhance a student to behave as a good businessman,
- To emancipate the society to be mingled with,
- To obtain the next level of business value,
- To improve the process of business,
- To know the outset of proper financial plan for the development of business.

PROFESSIONAL ETHICS

Third Year

PROJECT

Semester-VI

Code:22CCMPW

Credit: 3

The candidate shall be required to take up a Project Work by group *or individual* and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the students in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

ASSESSMENT/EVALUATION/VIVA VOCE:

1. PROJECT REPORT EVALUATION (Both Internal & External)

I. Plan of the Project - 20 marks

II. Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

III. Individual initiative - 15 marks

2. Viva-Voce / Internal& External - 20 marks

TOTAL - 100 marks

PASSING MINIMUM:

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

PROFESSIONAL ETHICS

Third Year

**SKILL BASED ELECTIVE COURSE –II
BASICS OF GOODS AND SERVICE TAX**

Semester-VI

Code: 22CSBECM2

(Theory)

Credit: 2

LEARNING OBJECTIVES:

- To Understand the Basics of GST.
- To Study the Registration and Computation of GST.
- To Acquaint the Students with Filing of Returns.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

UNIT -I :

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST-Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act- 2017- Title and Definitions- Administration.

UNIT- II:

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST)

UNIT –III:

Input Tax Credit (ITC)- Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice- Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill- HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit

UNIT-IV:

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

UNIT –V:

GST and technology -Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design &Implementation Framework GSTN. Goods And

Service Tax Suvidha Provider (GSP) - Concept.

Theory 80% Problems 20%

UNIT VI CURRENT CONTOURS (for continuous internal assessment only)

REFERENCE BOOKS:

1. V.S Datey – Taxman’s: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Praticice, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide ToGoods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10. GST for laymen, CA Apeshika Solanki,2021, Bloomsbury India.

WEBSITE

1. [Https://Www.Taxmann.Com/Academy/](https://Www.Taxmann.Com/Academy/)
2. <https://gstcouncil.gov.in/>

COURSE OUTCOME

- The students will get a general understanding of the GST law in the country
- The students will provide an Insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different level.

GENDER

Third Year

PART-V GENDER STUDIES

Semester-VI

Code:22UGGS

(Theory)

Credit: 2

OBJECTIVES:

- To make students to aware of Gender constructions and gendering Process
- To explore existing gender biases in the society and to understand the need to work towards the inclusive society
- To inculcate sensitivity and build gender perspectives.
- To use the course to bring attitudinal cum behavioral changes towards gender neutral ambience and promote the humanistic values

UNIT- I INTRODUCTION TO GENDER STUDIES CONCEPTS

Gender Spectrum.-Sex – Gender distinction – Biological Determinism – Patriarchy – Feminism –Gender Socialization and Stereotyping-Gender Discrimination – Gender Division of labour and roles– Gender Sensitivity and awareness – Gender Equity – Equality – Gender Main streaming and Gender Analysis.

UNIT- II UGC INITIATIVES ON WOMEN'S STUDIES

Definition of Women's Studies –Gender Studies –UGC Initiatives and guidelines on Women's Studies - Beijing Conference, UN Initiatives – Convention on Elimination of All forms of

Discrimination Against Women (CEDAW)- Sustainable Development Goals on Gender Equality (SDG 5) and targets

UNIT- III AREAS OF GENDER DISCRIMINATION

Gender Socialization- Sex Ratio– Health and Nutrition– – Literacy and Education - Employment- Governance – participation in decision making- politics- property rights and access to credit- gender based violence- Social institutions –Family, Caste, Class, religion, gender, State. Market – Media – Politics – Judiciary

UNIT –IV WOMEN DEVELOPMENT AND GENDER EMPOWERMENT

Towards Equality Report of Status of Women in India 1974 – International Women’s Decade – International Women’s Year –National Policy for Empowerment of Women 2001

UNIT –V WOMEN’S MOVEMENTS AND SAFEGUARDING MECHANISM :

In India National /State Commission for Women(NCW) – All Women Police Station – Family Court Legislations safeguarding women –Transgender Policy—Constitutional amendments for women’s political participation

UNIT – VI CURRENT CONTOURS: (for continuous internal assessment only):

Tamil Nadu State Policy for Women 2021- National Policy for Women 2015 – Prevention of Sexual Harassment at Work places Act 2013-
Protection of Children from Sexual Offences Act, 2012 - Analysis of regressive and progressive High court and supreme court judgments- women proactive policies, programmes, interventions

REFERENCE :

1. Bhasin Kamala, Understanding Gender : Gender Basics , New Delhi : Women Unlimited , 2004
2. Bhasin Kamala, Exploring Masculinity: Gender Basics , New Delhi: Women Unlimited ,2004
3. Bhasin Kamala , What is Patriarchy? : Gender Basics, New Delhi :Women Unlimited ,1993
4. Arya Sadhna Women ,Gender Equality and the State ,New Delhi :Deep &Deep Publication ,2000
5. ghyaiy GhpEJ nfhSNthk kJiu :Vfjh>.....
6. Mishra .O.P, Law Relating to Women &Child ,Allahabad :Central Law Agency ,2001
7. Uma Chakravarti, Gendering Caste Through a Feminist Lens, Sage Publication 2003

M.Com. Commerce

PROFESSIONAL ETHICS

First Year

**CORE COURSE-I
MANAGERIAL ECONOMICS**

Semester-I

Code:P22MCCC11

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To make the students to realize the usefulness of economic tools, principles & laws in making business decisions.
- To Offer Expertise & knowledge on the application of economic theories.
- Allocate resources in various economic situations for effective capacity utilization.
- Analyse markets and its strategy.
- Understand about various market forms, pricing methods and objectives.

UNIT - I MANAGERIAL ECONOMICS :

Managerial Economics – Meaning, Nature, Scope and Application – Relationship with other discipline – Role of Managerial Economist – Micro and Macro Economics relating to Business.

UNIT - II DEMAND ANALYSIS :

Demand Analysis - Demand Schedule - Law of demand- Elasticity of demand - Indifference curve analysis - Marginal rate of substitution -Demand Determinants - forecasting and techniques.

UNIT - III PRODUCTION & SUPPLY :

Production Function – Managerial use of production function - Supply analysis - Law of Supply - managerial uses of supply curve. Cost Concepts, classification & determinants – Cost Output relationship – Economics of scale - Cost Control and Cost Reduction.

UNIT - IV PRICE AND MARKETING STRUCTURE :

Price and Output decisions under different marketing structures - Perfect competition, Monopoly, Oligopoly & Monopolistic Competition – Price discrimination – Pricing Objectives, policies, Strategies and methods - Price differentials – Price forecasting.

UNIT - V PROFIT :

Profit – Nature & Concept – Profit Planning, Policies and Forecasting- profit theories

- Measurement of profit - Interest – Rent and theories. Business Cycle and policies – Economic forecasting of business – Input Output Analysis- National Income - Accounting and Measurement.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Indian National Income after Liberalization.

REFERENCE BOOKS (Latest revised edition only) :

1. Dr. S. Sankaran, Managerial Economics - Margham Publications.
2. Varshney and Maheswari - Managerial Economics - Sultan Chand and Sons, New Delhi.
3. Joel Dean, Managerial Economics - Prentice Hall, New York.
4. Mehta P.L., Managerial Economics -Sultan Chand and Sons, NewDelhi.
5. Gupta G.S., Managerial Economics - Tata McGraw Hill, New Delhi.
6. Mithani D.M. – Managerial Economics - Himalaya Publishing House, Mumbai.
7. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi.
8. Cauvery, Sudha Nayak and Others - Managerial Economics - S. Chand and Sons, New Delhi.
9. H. Craig Petersen, W. Cris Lewis, Managerial Economics, 4th Edition, Pearson Education.

COURSE OUTCOMES:

- Understand the methods of Managerial Economics & Theory of the firm.
- Understand the concept & Analysis of Demand Forecasting.
- Understand the concept & Analysis of Production function.
- Describe various market forms and pricing Methods with their objectives.
- Analyse the resource allocation in various economic levels for effective capacity utilization.
- Evaluate various market Structure, Strategy and Economic Forecasting

PROFESSIONAL ETHICS

First Year

**CORE COURSE-II
SERVICES MARKETING
(Theory)**

Semester-I

Code:P22MCCC12

Credit: 5

COURSE OBJECTIVES :

- On completion of the course the students can able to understand and gain the knowledge on services marketing and its concept and its various services.

UNIT – I :

Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing – Types of services –Comparative analysis between services and products.

UNIT – II :

Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process. Delivering Quality Service - TQM in services marketing - Quality standards - process and technological requirements to implement quality standards in services marketing.

UNIT – III :

Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategies during the Product Life Cycle – Product Planning Strategy – Development of new products – Diversification and Elimination.

UNIT – IV :

Bank Marketing – Insurance Marketing – Transport Marketing.

UNIT – V :

Tourism and Hotel Marketing - Education Marketing –Communication Services Marketing – Health services.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Problems and Prospects of Indian Tourism Industry

REFERENCES :

1. S.M.Jha, Services Marketing, Himalaya Publishing House, Mumbai.
2. M.Y.Khan, Services Marketing, Tata McGraw Hill, New Delhi.
3. C.B.Memoria&R.K.Suri,Marketing Management, Kitab Mahal,
4. Kotler- Marketing Management, Sultan Chand & Sons,New Delhi.
5. Cowell - Marketing of Services, Heinemann Publishers, London.
6. Christopher Lovelock, Jochen Wirtz & Jayanta Chatterjee- Service Marketing people,Technology,Strategy, Pearson Education.
7. Dr. L. Natarajan - Services Marketing, Margham Publications, Chennai.
8. R.S.N. Pillai & Bagavathi , Modern Marketing, S.Chand Publication, New delhi
9. Monga & Shalini Anand, Marketing Management, Dee & Deep Publications, New delhi.
10. Grewal Marketing, Tata McGraw Hill Management, New delhi.

COURSE OUTCOMES :

- Students will strong conceptual knowledge in the area of services marketing
- Student will acquaint knowledge in concept of services marketing in buyer behaviour and awareness.
- Students will have analytical skills in marketing mix, product strategy and PLC.
- Students will strong knowledge in banking marketing insurance marketing and transport marketing management.
- The commerce graduate can understand the tourism and hotel management.

First Year

CORE COURSE-III

Semester-I

ADVANCED FINANCIAL MANAGEMENT

Code:P22MCCC13

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To enable the students to understand the concepts and application of financial management tools.
- Understand the fundamentals of financial decision making.
- Understand the cost of capital in wide aspects & risk return relationship.
- Elicit knowledge on the theories of Capital Structure and Dividend.
- Impart knowledge on working capital management

UNIT – I FINANCIAL MANAGEMENT :

Financial Management: Meaning, nature and scope of finance; financial goal – Profit Vs Wealth Maximization; Finance functions – investment, financing and dividend decisions.

UNIT – II TIME VALUE OF MONEY :

Fundamental valuation concepts: - Time value of money – Compound value, Present value; Risk and Return – concept, Risk in a portfolio context, Relationship between Risk and Return. Valuation of Securities – Valuation concept – Bond Valuation – Valuation of Preference shares, Equity valuation – Dividend valuation approach, Earnings capitalization approach and Ratio approach.

UNIT – III COST OF CAPITAL :

Cost of capital: Meaning and Significance of cost of capital; calculation of cost of debt, preference capital, equity capital and retained earnings; combined cost of capital (weighted). Financial Leverage: Meaning, Measurement of leverages; Effect of Operating and Financial Leverage on Profit; Analyzing alternate financial plans; combined financial and operating leverages.

UNIT – IV CAPITAL STRUCTURE :

Planning the Capital Structure – Factors influencing capital structure; EBIT-EPS Analysis, Return on Investment Analysis, Cash flow analysis, capital structure policies – Theories. Dividend policy -Factors determining dividend pay-out, Forms of dividend; stability in dividend policy; corporate dividend behavior

UNIT – V WORKING CAPITAL :

Management of working capital: - Meaning, Significance and Types of working capital; calculating operating cycle period and estimation of working capital requirements; sources of working capital; Management of cash, receivables and inventory.

Note: Theory : 20 % : Problems: 80 %

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Capital Investment decisions – Project appraisal

REFERENCE BOOKS (Latest revised edition only) :

1. I.M. Pandey. Financial Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-Hill Publishing Company Ltd, New Delhi.
3. M.Y. Khan & P.K. Jain, Financial Management, Text and Problems. Tata McGraw-Hill Publishing Company Ltd, New Delhi.
4. P.V. Kulkarni & B.G. Sathyaprasad, Financial Management –Himalaya Publishing House, Mumbai.
5. S.N. Maheswari, “Financial Management principles and practice”, Sultan Chand & Sons, New Delhi.
6. James C. Van Horne & John M. Wachowicz, Jr. Fundamentals of Financial Management- PHI Learning Private Limited, New Delhi.
7. R. Srinivasan, Financial Management, Vijay Nicole, Chennai

COURSE OUTCOMES :

- Formulate finance Decisions Considering Risk and Return.
- Identify and discuss long term and short-term sources of finance.
- Compute the cost of debt, Equity, Preference, retain earnings and overall cost of Capital.
- Apply the concept of leverage in financial decision making.
- Design an Optimal capital Structure of the firm, understanding theories of capital structure and dividend.
- Evaluate the concept of Working Capital Management.

PROFESSIONAL ETHICS

First Year

Code:P22MCCC1A	CORE CHOICE COURSE-I 1, CORPORATE LAW (Theory)	Semester-I Credit: 4
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COURSE OBJECTIVES :

- To acquaint the knowledge relating to different corporate laws and its importance.
- To familiarize with concepts of IPR, Corporate governance.
- To contribute the ethical development and application of corporate law.
- To construct logical and compelling corporate law discourse.
- To identify the process of SEBI Regulations and its transparency and disclosures.

UNIT – I INTRODUCTION TO CORPORATE LAWS :

Corporate Laws: Meaning – Definition – Functions – Pros and Cons - Importance - objectives. Doctrine of indoor Management. Liability of Misstatement - Mergers and Acquisitions.

UNIT - II IT AND IPR :

Information Technology Act: Scope - Intellectual Property Rights - scope of IPR - Patents Act - Foreign Exchange Management Act - 2000 (FEMA) - Competition Act - 2002.

UNIT – III SEBI :

SEBI ACT SEBI Regulations - Corporate Governance - Transparency and Disclosures – Latest Trends, Audit Committee. Nolin Committee

UNIT – IV VARIOUS ACTS :

ENVIRONMENT PROTECTION ACT - 1986.- Power of Government - Air (Prevention and Control of Pollution) Act, 1981. Water (Prevention and Control of Pollution) Act, 1974.

UNIT - V CONSUMER ACT AND COMPETITION ACTS :

CONSUMER PROTECTION ACT, 1986- scope - Competition Act 2002 - Definitions – Competitive Agreements - Abuse of dominant position - combination - regulation of combinations – competition commission of India, scope, duties, Powers and functions of Commission - Competition Appellate Tribunal.

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Qualifications, duties and powers of corporate lawyers

REFERENCE BOOKS :

1. N.D. Kapoor, Elements of Company Law, 2020 Sultan Chand & sons, New Delhi.
2. Company Acts, 1956 (Acts and Rules).
3. N.D. Kapoor, Elements of Mercantile Law, 2020 Sultan Chand & sons, New Delhi.
4. Gulshan, S.S. A Hand book of Corporate Laws, 2020 S. Chand & Co, New Delhi.
5. Kuchhal, M.C. Mercantile Law, 2021 Vikas Publishing House, New Delhi.
6. Shukla, M.C. a Manual of Mercantile Law, 2021, S. Chand & Co., New Delhi.
7. Taxmann's Corporate Law – 45th Edition – 2022, Taxmann publishers.
8. Oakbridge Corporate Law Referencer, Sumit Pahwa 2022 edition, Oakbridge Publishers.
9. Company Law and Secretarial Practice by K R Chandratre, 17th Edition, Lexis Publications.
10. Guide to Competition Law (Containing commentary on the Competition Act, 2002 MRTP Act, 1969 & the Consumer Protection Act, 1986), by S M Dugar, Edition: 7th Edition, 2019, Publisher: Lexis Nexis

WEBSITE :

1. www.icaai.org
2. www.icsi.edu.
3. www.legalbites.in
4. <https://swayam.gov.in/explorer>

COURSE OUTCOMES :

- The students will be able to understand how law is important in day-to-day life.
- The students will be able to develop the knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business.
- The students will get elementary knowledge about process of various legal transactions that occurs in the corporate world.
- The students will be able to identify the process of SEBI Regulations and its transparency and disclosures.
- The students will have wide knowledge about the Environment Protection Act and Consumer Protection Act.

PROFESSIONAL ETHICS

First Year

ELECTIVE COURSE-I
1. RETAIL MANAGEMENT
(Theory)

Semester-I

Code:P22MCE1A

Credit: 3

COURSE OBJECTIVES:

- To develop an understanding of fundamental concepts and issues in retail management.

UNIT – I :

Definition scope and functions - Importance of Retailing, Types of Retailing – Growth of organized retailing in India – FDI in Indian retailing.

UNIT – II :

Retail Formats -Evolutions -Impact of Sociability of Store Formats – Retail Strategies – Mall Management – Emergence of Malls in India – Franchising – Types of Franchising – Advantages and Disadvantages of Franchising.

UNIT – III :

Retail Merchandising – Factors Influencing Merchandising – Functions of Merchandising – Efficient Consumer Response (ECR) – Retail Automation and Supply Chain Management.

UNIT – IV :

Retail Marketing and Advertising – Retail Marketing Strategies – Store Positioning – Retail Marketing Mix – Customer Relations Management – Direct Marketing – Micro Marketing in Retailing – Advertising in Retailing.

UNIT – V :

Managing Retail Personnel – Human Resources Issues and Concepts in Retailing – Man Power planning in a Departmental Store – Role of Personnel Selling in Retailing – Online Retailing (e-tailing) – Retail Banking in India.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only):

Contemporary developments related to the course during the semester concerned and expert lectures, online seminars – webinars.

REFERENCE BOOKS :

1. Contours of Retailing Management – S.A. Chunawalla – Himalaya Publishing House.
2. Retail Management – Gibson G. Vedamani – Jaico Books.
3. Retail Marketing Management – Second Edition – David Gilbert – Pearson Education.
4. Retail Management – David Gilbert , Financial Time / Prentice Hall.

5. The Art of Retailing – A. J. Lamba – Tata Mcgraw Hill.
6. Retail Management – Bajaj, Tuli and Srivastava – Oxford University Press.
7. Retail Management – Swappa Pradhan – Tata Mcgraw Hill.
8. Retail Management – Leny & Weitz – Tata Mcgraw Hill.
9. Retail Management – Berman and Evens – PHI.
10. Sales and Distributive Management – Dr. S.Gupta – Excel Books.

ONLINE REFERENCES :

1. https://onlinecourses.nptel.ac.in/noc22_mg51/preview
2. <https://www.classcentral.com/course/swayam-introduction-to-retail-management-14163>
3. <https://www.my-mooc.com/en/mooc/retail-fundamentals-dartmouthx-rfundx-0/>
4. https://ebooks.Ipude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf

COURSE OUTCOMES :

- To explain the basic concepts of Retailing.
- To evaluate the various formats.
- To analyse the Merchandise management.
- To assess the retail marketing strategies.
- To explain the managing retail personnel

PROFESSIONAL ETHICS

First Year

**VALUE ADDED COURSE – I
MUTUAL FUNDS – CONCEPTS AND
PLANNING
(Theory)**

Semester-I

Code:P22MCVAC1

Credit: 2

COURSE OBJECTIVES :

- The course is designed to provide basic knowledge of Mutual funds.
- To provide the Growth and Role of Mutual funds.
- Investors Protection and Regulation of Mutual funds etc.

UNIT – I CONCEPT AND ROLE OF A MUTUAL FUND :

Concept & Function of a mutual fund; Advantages and limitations of a mutual fund; Investment objectives, marking to market; Unit capital, Assets under management (AUM); Fund running expenses, Net asset value (NAV); Brief history of mutual funds in India; Closed end funds and open-ended funds; Categorization of funds by investment objective, Investing Horizon & Asset Class; International funds, Fund of Funds, Exchange Traded Funds (ETF).

UNIT – II FUND STRUCTURE AND CONSTITUENTS, LEGAL & REGULATORY ENVIRONMENT :

Structure of mutual funds in India and related regulations; Role of the sponsor, trustee and Asset Management Company (AMC) and related regulations; Role & Functions of regulators in India-SEBI, SRO, AMFI; AMFI Code of Ethics; Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors – Selection of a Fund – Advantages of Mutual Funds. Deregulation, Market Imperfection and Investment Risks – The need for Regulation – Regulation and Investors Protection in India.

UNIT - III OFFER DOCUMENT, FUND DISTRIBUTION AND SALES PRACTICES:

Regulations with respect to drafting and filing of an Offer Document for NFO; Process of NFO and steps involved in marketing an NFO; Types of investors and eligibility; Distribution channels for mutual funds; Pre-requisites to become a mutual fund distributor; Key elements of agreement between distributor and a mutual fund; Sales practices and commission structure; Types of commissions and transaction charges; Mutual Funds in India – UTI Schemes, SBI Mutual Fund, Other Mutual Funds – Selection of a Fund.

UNIT – IV ACCOUNTING, VALUATION AND TAXATION, INVESTOR SERVICES :

Computation of net assets and NAV-Announcement & Factors affecting NAV; Pricing of transactions in a mutual fund; Valuation process carried out by mutual funds; Applicability of Taxes, Dividend Distribution Tax; Taxability of dividends and capital gains in the hands of a mutual fund investor; Process related to fresh, additional purchase and redemption in a mutual fund; Contents and periodicity of Statement of account; Process for Nomination and Pledge; Types of Investment options - dividend, growth and dividend re-investment; Processes related to

systematic investment, systematic withdrawals and transfers; Processes related to other investor services and facilities.

UNIT - V RISK, RETURN AND PERFORMANCE OF FUNDS, SCHEME SELECTION :

Applicability of returns for different types of funds; SEBI norms for return representation of mutual funds in India; Factors that may affect mutual fund performance. Risks in different type of mutual funds-Classification based on risk; Process for Benchmarking of performance; Steps in selecting & evaluation equity funds, debt funds, Money market fund, Balanced fund & factors impacting their performance; Sources of data to track mutual fund performance.

UNIT VI: CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Role of Mutual funds in Indian capital market

REFERENCE BOOKS :

1. Mohapatra R K, (2020), “Mutual Funds: A Powerful Investment Avenue for Individuals”, Kindle Edition, Blue Rose Publishers, New Delhi.
2. Peter Marris, (2022), “Meaning and Action: Community Planning and Conceptions of Change”, 4th Edition , Routledge and Taylor and Francis Group, London.
3. Ed Slott, (2021), “The New Retirement Savings Time Bomb: How to Take Financial Control, Avoid Unnecessary Taxes, and Combat the Latest Threats to Your Retirement Savings”, Kindle Edition, Thorndike Press Large Print, United States of America.
4. National Institute of Securities Markets | An Educational Initiative of SEBI, (2021), “Mutual Fund Distributors”, Workbook 1 Edition, TAXMANN, New Delhi.
5. Paul Mladjenovic, (2020), “Stock Investing for Dummies”, 6th Edition, John Wiley & Sons Inc, United States of America.
6. Anu Sahi, Anurag Pahuja and Balram Dogra, (2019), “(Mutual Funds: A Comprehensive Analysis of Growth and Performance)”, LAP LAMBERT Academic Publishing, United States of America.
7. Christopher Han and Doug Johnson (2018), “Investing in Mutual Funds”, Kindle Edition, Christopher Han Publisher, New York.
8. John C. Bogle, David F. Swensen, (2010), “Common Sense on Mutual Funds”, 10th Edition, Wiley Publication, United States of America.
9. John C. Bogle, (2015), “Bogle On Mutual Funds: New Perspectives For The Intelligent Investor”, 1st Edition, Wiley Publication, United States of America.
10. Angshuman Adhikari, (2018), “Basics of Indian Mutual Funds & SIP: Guide for beginner”, Kindle Edition.
11. Christine Benz (2007), “Morningstar Guide to Mutual Funds: Five-Star Strategies for Success, 2nd Edition, Wiley Publication, United States of America.

PROFESSIONAL ETHICS

First Year

CORE COURSE – IV
RESEARCH METHODOLOGY
(Theory)

Semester-II

Code:P22MCCC21

Credit: 5

COURSE OBJECTIVES :

- To make the students understand the research process
- To identify problem and formulation of hypothesis
- To impart knowledge for enabling students to develop data analytics
- To organize and conduct statistical data
- To prepare a research report

UNIT - I RESEARCH& ITS TYPES :

Research in Management: An Introduction – Definition, meaning and nature – Scope and objects of Research. Types of Research: Experimental Research – Survey Research – Case Study methods – Ex Post Facto Research.

UNIT – II RESEARCH DESIGN :

Research Design - Defining Research Problem and Formulation of Hypothesis – Experimental Designs – Testing of Hypothesis and theory of inference. Research Process – Steps in the process of Research, Data Collection – Primary and secondary Data - Methods of Primary data collection – Sources of Primary and Secondary data

UNIT - III SAMPLING DESIGN :

Tools of data collection- Questionnaire – Interview schedule construction – Attitude measurement and Scales – Sampling and Sampling Designs – Philosophy and Pre-testing.

UNIT - IV DATA ANALYSIS & INTERPRETATION :

Data presentation and Analysis - Data Processing - Editing, Coding, Transcription – Tabulation - outline of statistical analysis - Methods of Statistical analysis and interpretation of Data.

UNIT - V REPORT WRITING :

Report writing and presentation - steps in Report writing - types of reports - Substance of Reports - Formats of Reports - Presentation of a Report - Documentation - Foot Note - Bibliography.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Parametric and non-parametric tests in data analysis.

BOOKS FOR REFERENCE :

1. V.P. Michael: Research Methodology in Management, Kitib Mohan Publications, Allahabad.
2. C.R. Kothari: Research Methodology, Wiley Eastern Ltd, New Delhi
3. P. Saravanavel, Research Methodology, Kitab Mahal, Allahabad.
4. O.R. Krishnaswami: Methodology of Research in Social Science
5. D. Amarchend: Research Methods in Commerce.
6. R. Prabhu & T Raju – Research Methods in Management – Vijay Nicole Imprints Pvt. Ltd., Chennai.
7. R. Panner selvam, 2014, Research Methodology, PHI Learning private Ltd.
8. Mohan S and Elangovan R, Research Methodology in Commerce, Edited Book Published by Deep & Deep Publications (P) Ltd. New Delhi, 2007
9. Kumar, 2014, Research Methodology, PHI Learning.
10. Research Methods, 2001, Ram Ahuja, Rawat Publication.

COURSE OUTCOMES :

- Learning the meaning of research, its types.
- Developing research design and acquiring skills to formulate research problems.
- Acquiring knowledge of sampling technique and formulating Hypotheses.
- Upskilling Data construction, collecting techniques and testing their validity and reliability.
- Developing skills in Processing and analysis of data, applying various statistical tools using software packages.
- Developing skills to draft a report.

PROFESSIONAL ETHICS

CORE COURSE – V

First Year	QUANTITATIVE TECHNIQUE OF BUSINESS DECISION	Semester-II
Code:P22MCCC22	(Theory)	Credit: 5

COURSE OBJECTIVES :

To acquaint the students with the Statistical tools and techniques for managerial decisions.

UNIT – I :

Meaning and Scope of Quantitative Techniques – Role of Quantitative Techniques
Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple
and Multiple Correlation – Regression Analysis – Simple and Multiple Regression.

UNIT – II :

Probability – Problems applying Additional and Multiplication Theorem – Binomial –
Poisson – Normal Distribution.

UNIT – III :

Significance Tests in Small Samples (t test) – Testing the significance of the mean of a
random sample – Testing difference between means of two samples (Independent and
Dependent Samples)

UNIT – IV :

Linear Programming – formulating of Linear Programming model - Graphical Method –
Simplex Method – Limitations of Linear Programming

UNIT – V :

Transportation and Assignment Problems – To find an optimal solution - post optimality
analysis.

Note: Theory : 20 % : Problems: 80 %

UNIT – VI :

Chi-square test- Analysis of Variance (One way and two-way classification).

REFERENCE BOOKS (Latest revised edition only) :

1. Srivatasava, Quantitative Techniques for Managerial Decision Making – Wiley Eastern
2. S.P. Gupta, Statistical Methods - Sultan Chand & Sons, New Delhi
3. S. Gurusamy, Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
4. Joseph Anbarasu, Business Statistics –Vijay Nicole Imprints Pvt. Ltd., Chennai.
5. C.R.Kothari, Quantitative Techniques –Vikas Publishing House, New Delhi.
6. Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall, Delhi.
7. Hooda, R.P: Statistics for Business and Economics, Macmillan 3rd edition, New Delhi.
8. Hein, L.W: Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi

WEBSITES :

1. <https://www.geektonight.com/quantitative-techniques-for-business-decisions-pdf/>
2. <https://www.studocu.com/in/document/university-of-calicut/mcom/1-quantitative-techniques-for-business-decisions/26713301>

COURSE OUTCOMES :

- To make the students evaluate different quantitative techniques.
- The students will be able to take optimal decisions in business.
- The students will have knowledge in statistical and quantitative techniques.
- The students will be familiar with decision making skills.
- The students will be able to design new skills in decision making.

PROFESSIONAL ETHICS

First Year

CORE COURSE – VI INCOME TAX LAW AND PRACTICE

Semester-II

Code:P22MCCC23

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To make students know the latest Income Tax Law and Practices and to enable them to file Income tax return
- Updation of latest on tax arena
- Offering hands on training on tax administration

UNIT – I INTRODUCTION :

Income tax act-Definition-income-Agriculture Income-Assessee-Previous Year-Assessment Year-Residential Status-Scope of total income-Capital and revenue-Receipts and Expenditure-Exempted Incomes.

UNIT – II SALARY AND HOUSE PROPERTY :

Computation of income from salaries-Income from House property.

UNIT – III BUSINESS, PROFESSION, CAPITAL GAIN AND OTHER SOURCES :

Computation of profit and Gains of Business or profession-Computation of Capital Gain-Computation of Income from other sources

UNIT – IV DEDUCTION AND TAX LIABILITIES :

Set off and carry forward of Losses-Deduction from Gross Total Income-Computation of Tax Liability

UNIT – V INCOME TAX AUTHORITIES, ASSESSMENT AND TDS :

Income Tax Authorities-Procedure for Assessment-Tax Deducted at source (TDS)-Assessment of individuals, Hindu undivided family, partnership firm and companies

UNIT – VI TAX PLANNING AND MANAGEMENT :

Filing of return-E-filing-Refund-Appeal-Methods and Procedures-Annual Return for TDS and TCS-Hints for tax planning and Management

Note: Theory : 20 % : Problems: 80 %

REFERENCE BOOKS :

1. Hariharan N, Income Tax Law and Practice, Vijay Nicole Imprints
2. Bhagawath prasad, Direct Taxes law and Practices

COURSE OUTCOMES

- Enabling students to file tax returns
- Providing avenues for employment opportunities in tax filing
- Grasping the basics and advanced concepts in tax planning in knowledge perspective

HUMAN VALUES

First Year

CORE CHOICE COURSE – II

Semester-II

Code:P22MCCC2A

1. HUMAN RESOURCE MANAGEMENT (Theory)

Credit: 4

COURSE OBJECTIVES :

- To impart knowledge on the concepts and principles of HRM followed in different types of organization.
- To know the characteristics of manpower planning
- To identify the sources of recruitment and selection process
- To gain knowledge on training
- To evaluate performance of an employee

UNIT – I HUMAN RESOURCE MANAGEMENT :

Human Resource Management- Meaning – Nature and Scope, Objectives - Functions- Distinction between HRM and Personnel Management. Personnel Policies: Procedure and Programmes - Organization of HRM Department– Needs – Recent Trends in HRM Practices – Personnel Audit- Human Resource Information System- need and benefits

UNIT – II MAN POWER PLANNING :

Man Power Planning – Characteristics – Need, Process – Job Analysis – Job Description – Job specification – Job design – Job Evaluation Methods – Merits and Demerits – Job Enrichment – Job enlargement – RE-Engineering

UNIT - III RECRUITMENT AND SELECTION :

Recruitment- Sources - Selection - Sources - Procedure, - Interviews – Types - Placement - Induction

UNIT - IV TRAINING :

Training –Meaning, Need - Selection of Trainees- Methods of Training – Evaluation of Training - Management Development Programmes - Methods - Promotion – Types, Merits- Demotions; Career Planning - Transfers

UNIT - V PERFORMANCE APPRAISAL :

Performance Appraisal – Purpose- Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal Techniques – Limitation of Appraisal Methods. Grievance – Meaning, Causes of Grievance-

Grievance Redressal Procedure – Collective Bargaining – Meaning – levels – methods – pre-requisites – Benefits.

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Workers participation in management – Trade union.

BOOKS FOR REFERENCE (Latest revised edition only) :

1. Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education,
2. Dr. Ashwathappa, Human Resource Management, McGraw Hill Education (India)Pvt. Limited, New Delhi.
3. Edwin Phillip, Personnel Management - Tata McGraw Hill, Delhi.
4. L.M. Prasad , Human Resources Management, Jain Book Agency, NewDelhi.
5. Dale Yoder & Paul D. Staudohar, Personnel Management, Prentice Hall.
6. S.S. Khanka, Human Resource Management, S. Chand& Sons, NewDelhi.
7. Mohan S and Elangovan R Human Resources Management – Text and Cases, Edited BookPublished by Regal Publications, New Delhi, 2010,.
8. H. John Bernardin & Joyee E.A. Russel, Human Resource Management - Anexperiential approach, 4th Edition, McGraw-Hill International Edition., 2007
9. David A. DeCenzo& Stephen P. Robbins, Personnel/Human Resource Management, Third edition, PHI/Pearson.
- 10.VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, New Delhi.

COURSE OUTCOMES :

- Understand the concept of HRM.
- Identify the need for man power planning.
- Know the procedures for recruitment and selection.
- Gain Knowledge about various training programmes.
- Enhance performance appraisal techniques.
- Gain Knowledge about settlement about grievances.

First Year

ELECTIVE COURSE – II

Semester-II

Code: P22MCE2A

**1. ORGANISATIONAL BEHAVIOUR
(Theory)**

Credit: 3

COURSE OBJECTIVES :

- To learn the basic concepts of Organizational Behaviour and its applications in contemporary organizations.
- To understand how individual- groups and structure have impacts on the organizational effectiveness and efficiency.
- To appreciate the theories and models of organizations in the workplace.
- To creatively and innovatively engage in solving organizational challenges.
- To learn and appreciate different cultures and diversity in the workplace.

UNIT – I OVERVIEW OF OB :

Nature of Organisational Behaviour: Concept of Organizations - Concept of Organisational Behaviour – Challenges. Background and Foundation of Organisational Behaviour: Scientific Management – Fayol’s Administrative Management – Bureaucracy – Hawthorne Experiments and Human Relations – Social Systems approach – Human Behaviour Approach – systems and Contingency approach.

UNIT – II PERSONALITY :

Personality: Determinants of Personality- Theories of Personality- Individual Difference-Matching Personality and Jobs- Personality and Organization- Perception: Meaning- Perceptual process- perception and O B- Learning and Behaviour Modification: Learning process- Theories of Learning- Attitude - Characteristics and Components of Attitude- Attitude and Behaviour- Attitude Formation- Measurement of Attitude- Attitude and Productivity.

UNIT - III ATTITUDES AND ITS RELVANT THEORY :

Attitudes and Values: Attitudes – Attitudes Relevant for Organisational Behaviour –Attitude Change – Values. Motivation: Concept – Theories –Maslow’s theory- Herberg’s motivational theory-Vroom’s expectancy theory- Equity theory- Theory of X-Y and Z-Motivational Pattern in Indian Organizations.

UNIT – IV QUALITY OF LIFE :

Motivational Application: Reward System-Quality of life-Job satisfaction-Morale and Morale building. Interpersonal Behaviour: Nature of Interpersonal Behaviour – Transactional Analysis. Group Dynamics: Concept – Formal Groups – Informal Group of Organization – Group Behaviour: Structure and process – Group Decision Making: Intergroup Behaviour.

UNIT - V AUTHORITY AND LEADERSHIP ASPECTS :

Work teams: concept of team-team creation-task force. Power and Politics: concept bases of power-politics –sources of authority. Leadership: Concept – Leadership Theories – Leadership Styles – Leadership Styles in Indian Organizations - Leadership Development.

UNIT-VI CURRENT CONTOURS (for continuous internal assessment only) :

Role of organisational behaviour in modern business

REFERENCE BOOKS :

1. Organisational Behaviour, Prasad LM, Sultan Chand & Sons, 2019
2. Organisational Behaviour & Managerial Effectiveness, Michael- V.P. Sultan Chand & Sons. 2021
3. Organisational Behaviour, S.S.Khanka, Sultan Chand & Sons, 2020
4. Organisational Behaviour, Aswathappa, Himalaya Publisher, 2016, 12th Edition,
5. Organisational Behaviour, Robbins- Stephen P Prentice Hall of India, 2014, 16th Edition
6. Organisational Behaviour, Luthans- Fred, Tata McGraw Hill, 2010, 12th Edition
7. Organisational Behaviour, Inder Jeet & Suman Solanki, 2020, Taxmann Publications.
8. Organizational Behaviour & Principles & Practice Of Management by Pardeshi, P. C. Nirali
9. Organizational Behaviour: Concepts & Cases by Ghanekar, Anjali Everest, 2021
10. Human Relations & Organisational Behaviour: Global Perspective by Dwivedi, R.S. Macmillan Publishers, 2020

WEBSITES :

1. <https://openstax.org/books/organizational-behavior/pages/1-introduction>
2. <https://www.mooc.org>
3. <https://swayam.gov.in>

COURSE OUTCOMES :

- To understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up.
- To deeply understand the role of individual- groups and structure in achieving organizational goals effectively and efficiently.
- To critically evaluate and analyse various theories and models that contribute to the overall understanding of the discipline.
- To develop creative and innovative ideas that could positively shape the organizations.
- To accept and embrace working with different people from different cultural and diverse background in the workplace.

PROFESSIONAL ETHICS

First Year NON MAJOR ELECTIVE COURSE-I Semester-II
INTRODUCTION TO INDIAN ECONOMY

Code: P22ECNME1

(Theory)

Credits: 2

OBJECTIVES:

- To help the students know the various natural and human resources.
- To familiarize the feature of Agricultural, Industrial and Service sector of India.
- To analyze the problem of poverty in India and the various government schemes for eradication of poverty.
- To study the role of planning in the development of Indian economy.
- To help students know the typical feature of Globalization and India's foreign trade policies.

UNIT – I NATURAL RESOURCES AND HUMAN RESOURCES:

Natural Resources – meaning and importance – forest resources – energy resources – mineral resources – water resources – use patterns of natural resources – environmental degradation policies on management of environmental resources Demography- size, growth and occupation composition of the population – density and distribution – demographic dividend - national population policy – human capital – quality of health and education – Human Development Index – National Skill Development Corporation.

UNIT – II AGRICULTURAL, INDUSTRIAL AND SERVICES SECTORS:

Nature and importance of agriculture – factors influencing agricultural development – agricultural production and productivity – new agricultural policy – green revolution – issues in food security – farmers suicide – role of governments for agricultural sector development. Industrial development under Five Year Plans – New industrial policy – position of public sector enterprises – labour market reform – Make in India Programme - infrastructure and economic development - transport: railways, roads, shipping and airways – energy – power – role of service sector in economic development – banking – insurance – telecommunications – IT Industry – ITES.

UNIT – III POVERTY AND INEQUALITY:

Poverty – its meaning – V M Dandekar & Nilakanta Rath, Suresh Tendulkar and Rangarajan methodology for poverty estimation-poverty alleviation programmes since 1970s – MGNREGP (Mahatma Gandhi National Rural Employment Guarantee Programme) - Food Security Act – PDS – ICDS -PURA (Vision 2020).

UNIT – IV PLANNING AND POLICY ENVIRONMENT:

Planning in India – objectives – strategies – achievements and failures - Eleventh and Twelfth Five Year Plans - objectives, allocation and target - NITI [National Institution for Transforming India] Aayog – Structure and functions – Plan performance to tackle poverty, inequality and unemployment – New economic reforms – Liberalization, Privatization and

Globalization; rationale behind economic reforms – Macro Economic policies – fiscal and monetary.

UNIT – V GLOBALIZATION AND TRADE:

Directions and composition of foreign trade – balance of trade and payments – current account deficit – India's foreign trade policy – WTO – features and assessment – globalization – features and problems – sectoral contribution trade – import substitution and export promotion – Foreign Direct Investment (FDI) and MNCs.

UNIT- VI: CURRENT CONTOURS (For Continuous Internal AssessmentOnly) :

Current developments in various sectors of Indian economy

REFERENCE:

1. Agarwal A.N. (2004) Indian Economy, Wishwa Prakashan, New Delhi
2. Ahluwalia, I.J. and I.M.D. Little (Eds.) (1999), India's Economic Reforms and Development (Essays in honour of Manmohan Singh), Oxford University Press, New Delhi.
3. Alagh, Y.K. (1995), Indian Development Planning and Policy, Vikas, New Delhi.
4. Bardhan, P.K. (9th Edition) (1999), The Political Economy of Development in India, Oxford University Press, New Delhi.
5. Bawa, R.S. and P.S. Raikhy (Ed.) (1997), Structural Changes in India Economy, GuruNanak Dev University Press, Amritsar.
6. Brahmananda, P.R. and V.R. Panchmukhi (Eds.) (2001), Development Experience in the Indian Economy : Inter-State Perspectives, Bookwell, Delhi.
7. Chakravarty, S. (1987), Development Planning : The Indian Experience, Oxford University Press, New Delhi.
8. Dantwala, M.L. (1996), Dilemmas of Growth : The Indian Experience, Saga Publications, New Delhi.
9. Datt Ruddan and K.P.M. Sundaram (2001), Indian Economy, S. Chand & Co., New Delhi.
10. Dhar, P.K. (2002) Indian Economy - its growing dimensions, Kalyani Publishers, New Delhi
11. Dhingra, I.C., (2012) The Indian Economy: Environment and Policy, 16th e, Sultan Chand & Sons, New Delhi
12. Dreze, Jean and Amartya Kumar Sen (1999), India : Economic Development and Social Opportunity, OUP, New Delhi.
13. Government of India, Economic Survey, (Annual), Ministry of Finance, New Delhi.
14. Jalan, B. (1992), The Indian Economy – Problems and Prospects, Viking, New Delhi.
15. Kindleberger, C.P. (1977), Economic Development, 3e, McGraw Hill, New York.

16. Jhingan, M.L., (2010) The Economics of Development and Planning, Vikas Publishing House PVT Ltd., New Delhi.
17. Kindleberger, C.P. (1977), Economic Development, 3e, McGraw Hill, New York.
18. Meier, G.M. (1995), Leading Issues in Economic Development, 6e, Oxford University Press, New Delhi.
19. Mishra, S.K. and V.K. Puri, (2010) Economics of Development and Planning, Himalaya Publishing House, New Delhi.
20. Pantwala, S. (1987), Dilemmas of Growth : Indian Experience, Sage Publications, New Delhi.
21. Parkh, K.S. (1999), India Development Report (Annual), Oxford University Press, New Delhi.
22. Reserve Bank of India, Report of Currency and Finance, (Annual).
23. Todaro, M.P, Economic Development, Wesley Longman, New Delhi 7th edition, 2000.
24. Uma Kapila, Indian Economy: Performance and Policies
25. Uma Kapila, Indian Economy since Independence

COURSE OUTCOMES: On completion of the course, students should be able to:

- Understand various natural resources and human resources.
- Evaluate the Policies and Performance of Agriculture, Industry and Service sectors of India.
- Gain a perspective on key issues related to Poverty and Inequality existing in India.
- Understand the role of planning in the development of Indian economy.
- Make aware about the concept of Globalization and its impact on Indian economy.

PROFESSIONAL ETHICS

Second Year

**CORE COURSE –VII
ADVANCED CORPORATE
ACCOUNTING
(Theory)**

Semester-III

Code: P22MCCC31

Credit: 5

COURSE OBJECTIVES :

- To enable the students to have a comprehensive practice in the preparation of corporate accounts
- To familiarize with the provisions of Companies Act that are suitable to corporate sector.
- To acquaint with the knowledge relating to Holding Company Accounts along with the accounting standards.
- To able to construct the accounting process relating with liquidation process.
- To elaborate the knowledge relating principles and provisions relating to banking and insurance companies.

UNIT – I GOODWILL AND SHARES :

Basic accounting standards – Provisions relating to Valuation of Goodwill (AS No.26) and Shares

UNIT – II MERGER AND ACQUISITIONS :

Nature of Merger – Nature of Purchase (AS No. 14) and Re-Construction of Companies – Internal Re-Construction and External Re-Construction – Companies final accounts

UNIT – III HOLDING COMPANY :

Holding Company Accounts AS No. 21(excluding chain and cross owing)

UNIT – IV LIQUIDATION :

Liquidation - Final Statement of Accounts – Statement of affairs – Deficiency account.

UNIT – V BANKING AND INSURANCE COMPANIES :

Accounts of Banking Companies – Insurance Companies (New Format only) – Life insurance – General Insurance (New Format) - Human Resource Accounting – Definition, Objectives and Valuation Methods.

Note: Problem-80% Theory – 20%

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only):

Case study of any one Indian merger

REFERENCE BOOK(S) :

1. Advanced Accounts - M.C.Shukla and T.S.Grewal, 2021, S.Chand.
2. Corporate Accounting - T.S.Reddy and A.Murthy, 2020 Margham Publishers.
3. Corporate Accounting – R.L.Gupta and Radhasamy, 2021, Sulthan Chand.
4. Advanced Accountancy - Jain and Narang, 2021 Kalyani Publications.
5. Advanced Accountancy - R.S.N.Pillai , Bhagavathi and S.Uma, 2021, S.Chand & Co.,
6. Advanced Accountancy – Arulanandam and Raman,2020, Himalaya Publishers.
7. Corporate Accounting – S N Maheswari, 2020, S.Chand Publishers
8. Advanced Accountancy – S N Maheswari, 2020, S.Chand Publishers
9. Advanced Accountancy - CA G.Sekar & B.Saravana Prasath, 2022, Commercial Law Publishers Ltd.
10. Advanced Accountancy - M. A. Arunachalam & K. S Raman

WEBSITES :

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org
5. <https://swayam.gov.in/explorer>

COURSE OUTCOMES :

- The students will be able Construct the financial statements of company within the frame work of Ind AS 2
- The students will be able to devise a plan for reconstruct the capital structure in the financial statement of Joint stock company ltd.
- The students will be able to determine how the companies are analysed at the time of Merger and Acquisition and its accounting procedures
- The students will familiarize about the concepts and the legal requirements related to presentation of accounts by a holding company
- The students will be able to justify the outstanding claims against the Company and satisfy those claims in the manner and order prescribed by law.
- The students will be to elaborate the various principles, provisions that govern the banking and insurance companies and how the Human resources are maintained in an organization in order to achieve cost effective organizational objectives

Second Year

**CORE COURSE –VIII
INFORMATION TECHNOLOGY
CONCEPTS
(Theory)**

Semester-III

Code: P22MCCC32

Credit: 5

COURSE OBJECTIVES :

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware Computerized Accounting

UNIT – I :

Introduction to Computers - Definition, Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification of Computers, Applications of Computer, Capabilities and limitations of computer.

UNIT – II :

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

UNIT – III :

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT – IV :

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

UNIT – V :

Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual Accounting
- Procedure for Creating a new company – Groups Creation - Ledger Creation - Vouchers
creations – Payment voucher – Receipts voucher – Sales voucher – Purchase voucher – Journal
voucher – Contra voucher.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Recent developments in computer world

(Theory - 100 marks; UE: 75; IA: 25)

REFERENCE BOOKS :

1. P.K.Sinha, - Computer Fundamentals
2. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Alexis Leon and Mathews Leon by Fundamentals of Information, Technology. Vikas Publishing Company, New Delhi
4. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

COURSE OUTCOMES :

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

- Know Evolution, Classification and Applications of Computers
- Understand Computer peripherals
- Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation
- Do Data Communication and BDP
- Aware Computerized Accounting

PROFESSIONAL ETHICS

Second Year

**CORE PRACTICAL-I
INFORMATION TECHNOLOGY
CONCEPTS
(Practical)**

Semester-III

Code: P22MCCC33P

Credit: 5

COURSE OBJECTIVES :

- To create company, ledger and alteration, and Voucher entry.
- To reconcile bank transactions
- To process sales and purchase orders,
- To calculate GST and TDS
- To enter journal, vouchers and prepare balance sheet.

LIST OF PRACTICALS :

1. Company creation, ledgers, vouchers
2. Bank reconciliation
3. Sales and purchase order processing
4. GST calculation
5. TDS and its calculations
6. Contra, journal and manufacturing vouchers
7. Ledgers and Trail balance
8. Profit & Loss account and Balance sheet

COURSE OUTCOMES :

On successful completion of the course, the students will acquire skill on:

- Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT.
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- Page maker and methods to use.
- Photoshop, Images and Animation
(Practical- 100 Marks- UE-60, IA-40)

Second Year

**CORE CHOICE COURSE –III
CUSTOMER RELATIONSHIP
MANAGEMENT**

Semester-III

Code: P22MCCC3B

(Theory)

Credit: 4

COURSE OBJECTIVES :

- To facilitates the students to understand the process of CRM, implementation of CRM strategies and customisation of services

UNIT – I :

Introduction and Significance - CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; CRM Model; Understanding Principles of Customer Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers. Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing – Types of services –Comparative analysis between services and products.

UNIT – II :

"CRM Process: Introduction and Objectives - an Insight into CRM and e-CRM/ online CRM; The CRM cycle - Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's of CRM Process; CRM Process for Marketing Organization; CRM Affiliation in Retailing Sector; Key e-CRM features. Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process. Delivering Quality Service - TQM in services marketing - Quality standards - process and technological requirements to implement Quality Standards in services marketing."

UNIT – III :

"CRM Architecture: IT Tools in CRM; Data Warehousing - Integrating Data from different phases with Data Warehousing Technology; Data Mining: - Learning from Information Using Data Mining Technology like OLAP etc.; Understanding of Data Mining Process; Use of Modelling Tools; Benefits of CRM Architecture in Sales & Productivity; Relationship Marketing and Customer Care, CRM Over Internet. Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategies during the Product Life Cycle – Product Planning Strategy – Development of new products – Diversification and elimination."

UNIT – IV :

"CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM – Projects Bank Marketing – Insurance Marketing – Transport Marketing."

UNIT – V :

Tourism and Hotel Marketing - Education Marketing –Communication Services Marketing – Health services.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Current Contours - Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support, System Optimization and Follow-up; Client/Server CRM Model; Use of CRM in Call Centres using Computer Telephony Integration (CTI); CTI Functionality; Integration of CRM with ERP System. Case Studies"

REFERENCES BOOKS :

1. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
2. Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
3. William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert (2003) Customer Relationships Management. Wiley.
4. Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill

COURSE OUTCOMES :

- Students will strong conceptual knowledge in the area of customer relationship management.
- Student will acquaint knowledge in concept of CRM process, 4 Cs and modules.
- Students will have analytical skills in CRM tools, OLAP and customer care.
- Students will strong knowledge in CRM solution, framework, process and its phases.
- The commerce graduate can understand the development of customisations, use of call centres and ERP system

PROFESSIONAL ETHICS

Second Year	ELECTIVE COURSE –III PROJECT MANAGEMENT	Semester-III
Code: P22MCE3B	(Theory)	Credit: 3

COURSE OBJECTIVES :

- To make them understand the concepts of Project Management for planning to execution of projects.
- To make them understand the feasibility analysis in Project Management and network analysis tools for cost and time estimation.
- To enable them to comprehend the fundamentals of Contract Administration- Costing and Budgeting.
- Make them capable to analyse- apply and appreciate contemporary project management tools and methodologies in Indian context.

UNIT – I OVERVIEW OF PROJECT MANAGEMENT :

Project Management Meaning and scope - Need of project management-Life cycle of a project - Conception and selection- planning and scheduling- implementation and control-Evaluation and Termination.

UNIT – II PROJECT SPECIFICATIONS :

Project Analysis and Selection Identification of investment opportunities- project initiation-Market and Demand Analysis- Technical Analysis- Economic and Financial Analysis- Social Cost and Benefit Analysis- Formulation of Detailed project report.

UNIT – III PLANNING AND SCHEDULING OF PROJECTS :

Project Planning & Scheduling Planning Resources - Planning of Physical Resources- Planning of Human Resources - Planning Financial Resources - Project Organizing - Planning Time Scales - Network/PERT Analysis – CPM Analysis.

UNIT – IV MANAGEMENT INFORMATION SYSTEM :

Implementation and Control Project Management Information System - Monitoring and Reporting Physical resources - human resources-and financial resources - cost control.

UNIT – V PROJECT EVALUATION :

Project Completion and Evaluation Integrated Project Management Control System -managing Transition for project to operation - project completion and evaluation - project review - project termination.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Recent developments in Project Management

REFERENCE BOOKS :

1. Chatterjee S.K. Bu Project Management
2. Jagdish Prakash Project Management
3. Om Prakash Project Management
4. Arun Kanda- PROJECT MANAGEMENT- PHI- Delhi- 2011
5. Panneer selvam & senthil kumar- PROJECT MANAGEMENT- PHI- Delhi- 2009
6. Ramakrishna- ESSENTIALS OF PROJECT MANAGEMENT- PHI- Delhi- 2010
7. The Project Management Answer Book, by Jeff Furman (Author), 2011.
8. Effective Project Management Paperback, Robert K. Wysocki, Wiley Pulibshers, 2019
9. Project Management: The Managerial Process, Erik Larson (Author), Clifford Gray (Author),6th Editio, 2017
10. Project Management: The Managerial Process, by Clifford F. Gray, Erik W. Larson and Gautam V. Desai, 6th Edition, 2019.

WEBSITE :

1. onlinepmcourses.com
2. <https://www.careers360.com/courses/project-management-course>

COURSE OUTCOMES :

- Understand project characteristics and various stages of a project.
- Understand the conceptual clarity about project organization and feasibility analyses: Market- Technical- Financial and Economic.
- Analyse the learning and understand techniques for Project planning- scheduling and Execution Control.
- Apply the risk management plan and analyse the role of stakeholders.

PROFESSIONAL ETHICS

Second Year

NON MAJOR ELECTIVE COURSE -II
GLOBALIZATION : AN INTRODUCTION

Semester-III

Code: P22ECNME2

(Theory)

Credits: 2

OBJECTIVES:

- To help students know the concept of Globalization and Gain from trade.
- To make students know the key features of mercantilism and Gold standard.
- To analyze the role of Globalization in the way of growth and development of a nation.
- To make students aware about the impact of globalization in various sectors an economy.
- To elucidate the role of globalization in the promotion of democracy in a nation.

UNIT –I:

What is globalization –Measurement of Globalization – Gains from Trade - States and Markets –
Complements or Substitutes

UNIT- II:

Mercantilism and the pre-modern world economy – Nineteenth century liberalism – The Classical Gold
Standard (its downfall).

UNIT- III:

The Bretton Woods Compromise – Demise – Financial globalization – Globalization and Economic
Development.

UNIT- IV:

Impact of Globalization – Pros and Cons; Sector wise Impacts – Political manifestations of globalization -
Social and cultural manifestations of globalization

UNIT –V:

Democracy – Globalization – Models of Global Governance – The Ethics of Globalization

UNIT- VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :

Contemporary developments in various aspects of Globalization

REFERENCE:

1. Michael W. Weinstein, ed., 'Globalization: What's New', Columbia University Press, New York, 2005.
2. Ronald Findlay and Kevin H. O'Rourke, 'Power and Plenty: Trade, War, and the World Economy in the Second Millennium', Princeton University Press, Princeton and Oxford, 2007.
3. Barry Eichengreen, 'Globalizing Capital: A History of the International Monetary System', 2nd ed., Princeton University Press, Princeton and Oxford, 2008.
4. Peter Singer, 'One World: The Ethics of Globalization', 2nd ed., Yale University Press, NewHaven and London, 2002.
5. DaniRodrik, 'Has Globalization Gone Too Far?', Institute for International Economics, Washington, DC, 1997.
6. Edward E. Leamer, - 'A Flat World, A Level Playing Field, a Small World After All, or None of the Above?', Journal of Economic Literature, March 2007, 83-126.
7. N. Gregory Mankiw, 'Principles of Economics', 9th ed., 2009, chap. 9, pp. 177-199.
8. Kenneth A. Scheve and Matthew J. Slaughter, — 'A New Deal for Globalization' Foreign Affairs. July/August 2007, pp. 1-33.
9. David Held and Anthony McGrew, 'Globalization/Anti-globalization: Beyond the Great Divide', 2nd ed., Polity Press, 2007, chaps. 10-11, pp. 185-219.

COURSE OUTCOMES: On completion of the course, students should be able to:

- Understand the concepts of Globalization and Gain from trade.
- Learn key features of mercantilism and Gold standard.
- Identify the role of Globalization on the way of growth and development of a nation.
- Evaluate the impact of globalization in various sectors of an economy.
- To determine the role of globalization in the promotion of democracy in a nation.

PROFESSIONAL ETHICS

Second Year

CORE COURSE –IX STRATEGIC MANAGEMENT

Semester-IV

Code: P22MCCC41

(Theory)

Credit: 5

COURSE OBJECTIVES :

- Enable students to understand the principles of strategy
- Build Knowledge on formulation, implementation and control in organization
- Develop Knowledge to apply these concepts in developing the solution to business problems
- Import knowledge on evaluating the decisions based upon the basic / strategic situation
- To help participants develop skills for applying these concepts to the solution of business problems.

UNIT – I INTRODUCTION TO STRATEGIC MANAGEMENT :

Definition, nature, scope, and importance of strategy; and strategic management (Business policy). Strategic decision-making. Process of strategic management and levels at which strategy operates. Role of strategists.

UNIT – II DEFINING STRATEGIC INTENT :

Vision, Mission, Business definition, Goals and Objectives. Internal Appraisal – The internal environment, organizational capabilities in various Functional areas and Strategic Advantage Profile. Methods and techniques used for organizational appraisal (Value chain analysis, Financial and non-financial analysis, historical analysis, Industry standards and benchmarking, Balanced scorecard and key factor rating). Identification of Critical Success Factors (CSF).

UNIT - III SWOT ANALYSIS :

Environmental Appraisal- Concept of environment, components of environment (Economic, legal, social, political and technological). Environmental scanning techniques- ETOP, QUEST and SWOT (TOWS). Corporate level strategies-- Stability, Expansion, Retrenchment and Combination strategies. Corporate restructuring. Concept of Synergy. Business level strategies- Porter's framework of competitive strategies; Conditions, risks and benefits of Cost leadership, Differentiation and Focus strategies. Location and timing tactics. Concept, Importance, Building and use of Core Competence.

UNIT - IV INDUSTRY LEVEL ANALYSIS :

Strategic Analysis and choice—Corporate level analysis (BCG, GE Nine-cell, Hofer's Product market evolution and Shell Directional policy Matrix). Industry level analysis: Porters's five

forces model. Qualitative factors in strategic choice.

UNIT - V STRATEGY IMPLEMENTATION :

Resource allocation, Projects and Procedural issues. Organization structure and systems in strategy implementation. Leadership and corporate culture, Values, Ethics and Social responsibility. Operational and derived functional plans to implement strategy. Integration of functional plans. Strategic control and operational Control. Organizational systems and Techniques of strategic evaluation.

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :

To present the various perspectives and concepts in the field of Strategic Management

REFERENCE BOOKS :

1. Business Policy, 2nd Ed. - Azhar Kazmi.
2. Strategic Management, 12th Ed. - Concepts and Cases - Arthur A. Thompson Jr. and A.J.Strickland
3. Management Policy and Strategic Management (Concepts, Skills and Practices) - R.M.Shrivastava.
4. BusinessPolicyandStrategicManagement-P.SubbaRao.
5. Strategic Management – Pearce.
6. Strategy & Business Landscape - Pankaj Ghemawat
7. Strategic Planning Formulation of Corporate Strategy – Ramaswamy.
8. Contemporary Strategic Management Case Studies, Robert M.Grant, Publisher: Wiley India PVT Ltd
9. Contemporary Strategic Management, Robert M.Grant, Publisher: Wiley India PVT Ltd
10. Stategic Management by Ireland, Hoskisson & Hitt, Indian Edition, Cengage Learning.

COURSE OUTCOMES :

Upon Successful completion of this course the students would be able

- Acquire knowledge on basic concepts of strategy and levels of strategy.
- Understand the strategic options and formulate realistic strategies to formulate vision mission and analyse a firm's internal strengths and weaknesses based on available resources and capabilities using various techniques.
- Develop Knowledge on firm's external environment including competitive forces in the industry environment, forces in the macro environment, and competitors
- Demonstrate the knowledge on the strategic approaches to manage a business successfully in a firm with a sustainable competitive advantage.
- Evaluate the challenges faced by managers in implementing and evaluating strategies based on the nature of business and industry

PROFESSIONAL ETHICS

Second Year

**CORE COURSE –X
ADVANCED COST AND
MANAGEMENT ACCOUNTING
(Theory)**

Semester-IV

Code:P22MCCC42

Credit: 5

COURSE OBJECTIVES :

- To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
- To enable the learners to understand- develop and apply the techniques of costing in the decision making in the business corporates
- To enable the learners in understanding- developing- preparing and presenting the financial report in the business corporates
- To acquaint with the knowledge relating to budgetary control and its concepts
- To understand the various costing technique that are useful for the company's financial activities.

UNIT – I OVERVIEW OF MANAGEMENT AND COST ACCOUNTING :

Nature-Scope of Management Accounting-Nature and scope of Cost Accounting-Cost Concepts-Cost Sheet-Classification of Costs - Fixed- Variable- Semi- variable- and Step Costs – Product - and Period Costs; Direct - and Indirect Costs - Relevant- and Irrelevant Costs - Shut-down- and Sunk Costs-Controllable - Uncontrollable Costs - Avoidable- Unavoidable Costs - Conversion Cost. Cost Ascertainment: Cost Unit and Cost Centre. Overhead allocation - Overhead Apportionment- (Simultaneous Equation - Repeated Distribution methods) and Overhead Absorption.

UNIT – II PROCESS COSTING :

Process costing - concepts of normal loss - abnormal loss - abnormal effectiveness. Preparation of process accounts - normal loss account - abnormal loss account - abnormal gain account. Process costing with opening and closing WIP; equivalent units (using FIFO) and Cost allocation. Joint and by products: Allocation of joint costs based on Physical units method - Relative market value methods (Sales value at split off method and Net realisable value method). Introduction to the concept of Target Costing- Life Cycle Costing- Quality Costing- and Activity based Costing.

UNIT – III BUDGETARY CONTROL :

Budgets and Budgetary Control: Meaning - Types of Budgets- Steps in Budgetary Control-Fixed and Flexible Budgeting - Sales budget- Production Budget- Raw material consumption Budget- Raw Material Purchase Budget- Overhead Budgets- Cash Budget- and Master Budget-Zero based budgeting.

UNIT - IV STANDARD COSTING :

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing- Advantages- Limitations and Applications-Material Cost Variance- Price and Usage Variance and Mix and yield Variance; Labour Cost Variance- Rate and Usage Variance- Idle time- Mix and Yield variance.

UNIT - V CVP ANALYSIS :

Cost-Volume - Profit Analysis - Marginal cost - Contribution per unit and Total contribution. Profit - Volume Ratio - Break-even Analysis - Cost Break - even Point - Composite Break-even Point- Cash Break-even Point- Margin of safety - Relevant Costs and Decision Making such as - Key Factor- Pricing - Product Profitability - Dropping a product line- Make or Buy - Export Order- Sell or Process Further- Shut down vs Continue operations.

UNIT – VI CURRENT CONTOURS (for continuous internal assessment only) :

Ratio Analysis

NOTE: PROBLEM-80% THEORY – 20%

REFERENCE BOOKS :

1. Cost Accounting by T.S. Reddy & Y. Hari Prasad Reddy, 2021, Margham Publications
2. Cost Accounting - Principles and Practice book online at best prices in India on Amazon.in. by S.P. Jain & K.L. Narang, 2021 Kalyani Publications
3. Management Accounting, 2021, R. Anthony, G. A. Walsh:
4. Management Accounting, 2021, M. Y. Khan. K. P. Jain, Vikas Publication
5. Management Accounting, 2021, I. M. Pandey, Vikas Publications
6. Management Accounting, J. Betty: Arora, M.N. 2016 A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt. Ltd.7 Chapters 8, 18.
7. Cost Accounting: Theory and Problems, Maheshwari, S.N. and Mittal, S.N. 2016. Shree Mahavir Book Depot Chapters 9,21, 22, 23
8. Cost and Management Accounting T.S.Reddy and Y.Hariprasad Reddy, 2021, Margham Publications
9. Taxmann's Cost and Management Accounting by Ravi M Kishore, 2021, Taxmann.
10. Advanced Cost and Management Accounting by C.Vashist and Saxena, 2021, S.Chand Publications.

WEBSITE :

1. <https://www.mooc.org>
2. <https://swayam.gov.in>

COURSE OUTCOMES :

- Understand the basis of conventional and contemporary costing systems
- Determine the costs of products and services
- Critically analyse relevant costs and provide recommendations for decision making
- Prepare plans and budgets and analyse variances from standard cost to pinpoint areas that need control

PROFESSIONAL ETHICS

Second Year

ENTREPRENEURSHIP / INDUSTRY BASED COURSE

Semester-IV

ENTREPRENEURSHIP DEVELOPMENT

Code: P22MC1BC

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To enable the students to understand the concept of Banking and entrepreneurial development, financial assistance by bank, govt and make them to become entrepreneurs.

UNIT – I :

Concept of Entrepreneurship – Meaning –Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

UNIT – II :

Entrepreneurship Development Programmes –Meaning, Objectives- Stages. Sources of Business ideas – Project identification – Project formulation – Project Report- Project appraisal - Technical- Commercial appraisal.

UNIT – III :

Demand forecasting – Sources of market information – Financial appraisal – Capital cost of project – Sources of finance – Financial problems.

UNIT – IV :

Financing of trade – domestic and foreign – loans and advances – type – secured and unsecured – securities - documentation – procedures syndicated advance – participation – project financing.

UNIT – V :

Role of promotional & Consultancy organizations- Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates – DICs –Role of financial institutions in the entrepreneurial growth.

UNIT – VI CURRENT CONTOURS (for continuous internal assessment only) :

Women entrepreneurship

REFERENCES BOOKS :

- P.N. Singh – Developing Entrepreneurship for Economic Growth
- Guide to Entrepreneurs – Industrial Development – Govt. of Tamil Nadu – SIPCOT

3. Gupta & N. Srinivasan – Entrepreneurship Development
4. D. Vasant desai - Dynamic of Entrepreneurial Development and Management- Himalaya Publishing House, Mumbai.
5. S.S.Khanka- Entrepreneurial Development,S.Chand and company New Delhi
6. Jayshree Suresh- Entrepreneurial Development.
7. P. Saravanavel - Entrepreneurial development.
8. Munish Vohra- Entrepreneurial Development.

COURSE OUTCOMES :

- To offer the students to understand the basic knowledge of entrepreneurship.
- To understand the EDP practices and preparation of project report.
- To familiarise in project market information, sources and financial problems.
- To explain the finance to trade.
- To describe the importance various organisations involved in entrepreneurial growth.

PROFESSIONAL ETHICS

Second Year

PROJECT WORK

Semester-IV

Code: P22MCPW

Credit: 5

Each candidate shall be required to take up a Project Work and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the student in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

ASSESSMENT /EVALUATION /VIVA-VOCE:

PROJECT REPORT EVALUATION (Both Internal & External):

Plan of the Project - 20 marks

Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

Individual initiative - 15 marks

VIVA-VOCE / INTERNAL& EXTERNAL - 20 marks

TOTAL - 100 marks

PASSING MINIMUM:

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate shall be declared to have passed in the Project work if he/she gets not less than 40% in each of the Project Report and Viva-voce but not less than 50% in the aggregate of both the marks for Project Report and Viva-voce.

A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

PROFESSIONAL ETHICS

Second Year

**VALUE ADDED COURSE-II
BASICS OF GST (GOODS AND SERVICE
TAX)**

Semester-IV

Code: P22MCVAC2

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To Understand the Basics Of GST.
- To Study the Registration and Computation Of GST.
- To Acquaint the Students with Filing of Returns In GST.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

UNIT - I GST AN OVER VIEW :

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST-Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act-2017- Title and Definitions- Administration.

UNIT – II REGISTRATION PROCESS OF GST :

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST)

UNIT – III INPUT TAX CREDIT :

Input Tax Credit (ITC)- Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice- Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill- HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit

UNIT – IV ASSESSMENT AND RETURN PROCEDURES OF GST :

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

UNIT – V GST AND TECHNOLOGY :

GST AND TECHNOLOGY -Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design &Implementation Framework GSTN. Goods And Service Tax Suvidha Provider (GSP) - Concept.

***Note: Theory 80%Problems 20%**

UNIT – VI CURRENT CONTOURS (for continuous internal assessment only) :

Analysis of GST collection in the current year

REFERENCE BOOKS :

1. V.S Datey – Taxman’s: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Practice, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide ToGoods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10. GST for laymen, CA Apeshika Solanki,2021, Bloomsbury India.

WEBSITE :

1. <https://www.taxmann.com/academy/>
2. <https://gstcouncil.gov.in/>

COURSE OUTCOMES :

- The students will get a general understanding of the GST law in the country
- The students will provide an Insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different level.

