

THIRUVALLUVAR UNIVERSITY
B.COM. (GENERAL)

SYLLABUS
THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115
(B.COM – GENERAL) – 2022-2023 onwards

The following details should be given before syllabus of each programme (UG & PG degree)

Programme Objectives: (5 Points Compulsory)

1. To enhance the knowledge of the students regarding finance, marketing and industries.
2. To encourage the students to acquire the knowledge and skills to become an entrepreneur.
3. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
4. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position..
5. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.

Programme Educational Objectives: (5 Points Compulsory)

1. Discuss the concepts of Auditing and taxation and the other areas of Commerce.
2. Analyze financial statements to interpret organizational efficiency and apply critical thinking skills by identifying and analyzing accounting issues using the relevant accounting framework.
3. Analyze, interpret and apply concepts of Financial, Cost and Management Accounting and evaluate ethical problems that occur at all levels of business decision making
4. Execute the best practices of Accounting, taxation and Auditing and Work effectively and professionally in teams.
5. Exhibit the knowledge of entrepreneurial qualities and explore entrepreneurial opportunities.

Programme Specific Outcomes: (10 Points Compulsory)

1. Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching Profession, Stock Agents, Government Employment etc.
2. Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.
3. Enables learners to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start-up.
4. The vast syllabi cover various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.
5. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
6. Learners will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
7. Learner's will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs
8. Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
9. To imbibe knowledge and develop an understanding of learning and teaching.
10. Learners will be able to do higher education and advance research in the field of commerce and finance.

Programme Outcomes: (10 Points Compulsory)

1. To Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
2. To Develops communication skills and build confidence to face the challenges of the corporate world.
3. To Enhances the capability of decision making at personal and professional levels.
4. To make the students industry ready and develop various managerial and accounting skills for better professional opportunities.
5. To Develops entrepreneurial skills amongst learners.
6. To strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.
7. To develop a thorough understanding of the fundamentals in Commerce and Finance.

8. To systematize experiences and strengthen the professional competencies of student teachers.
9. To Have critical thinking skills, which will enable them to understand, appreciate and critically.
10. Can evaluate real world developments in the field of commerce.

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The Course of Study and the Scheme of Examinations

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER I									
1.	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2.	II	English (CE)	Paper-1	6	4	Communicative English I	25	75	100
3.	III	Core Theory	Paper-1	5	3	Financial Accounting -I	25	75	100
4.	III	Core Theory	Paper-2	5	3	Business Organization	25	75	100
5.	III	ALLIED -1	Paper-1	6	3	(to choose 1 out of 3) 1. Indian Economy I 2. Elements of Insurance 3. Consumerism	25	75	100
6.	III	PE	Paper-1	6	3	Professional English I	25	75	100
7.	IV	Environmental Studies		2	2	Environmental Studies	25	75	100
				36	22		175	525	700
SEMESTER II									
							CIA	Uni. Exam	Total
8.	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
9.	II	English (CE)	Paper-2	4	4	Communicative English I	25	75	100
10.	II	NMSDC I : Language Proficiency for Employability	Paper-1	2	2	Effective English	25	75	100
11.	III	Core Theory	Paper-3	4	3	Financial Accounting –II	25	75	100
12.	III	Core Theory	Paper-4	4	3	Office management	25	75	100
13.	III	ALLIED-1	Paper-2	6	5	(to choose 1 out of 3) 1. Indian Economy II 2. Merchant banking 3. Business Mathematics	25	75	100
14.	III	PE	Paper-2	6	3	Professional English II	25	75	100
15.	IV	Value Education		2	2	Value Education	25	75	100
16.	IV	Soft Skill		2	1	Soft Skill	25	75	100
				36	27		200	600	800

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER III							CIA	Uni. Exam	Total
17.	I	Language	Paper-3	6	4	Tamil / Other Languages	25	75	100
18.	II	English	Paper-3	6	4	English	25	75	100
19.	III	Core Theory	Paper-5	4	4	Corporate Accounting I	25	75	100
20.	III	Core Theory	Paper-6	3	3	Legal Aspects of Business	25	75	100
21.	III	ALLIED-2	Paper-3	6	3	Business Economics I	25	75	100
22.	IV	Skill based Subject	Paper-1	3	2	Computer Applications in Business	25	75	100
23.	IV	Non-major elective	Paper-1	2	2	General commercial Knowledge	25	75	100
				30	22		175	525	700
SEMESTER IV							CIA	Uni. Exam	Total
24.	I	Language	Paper-4	6	4	Tamil/Other Languages	25	75	100
25.	II	English	Paper-4	6	4	English	25	75	100
26.	III	Core Theory	Paper-9	4	4	Corporate Accounting II	25	75	100
27.	III	Core Theory	Paper-10	4	2	Business Management	25	75	100
28.	III	ALLIED-2	Paper-4	6	5	Business Economics II	25	75	100
29.	IV	NMSDC II : Digital Skills for Employability	Paper-2	2	2	Office Fundamentals	25	75	100
30.	IV	Non-major elective	Paper-2	2	2	Advertisement and Salesmanship	25	75	100
				29	23		175	525	700
SEMESTER V							CIA	Uni. Exam	Total
31.	III	Core Theory	Paper-13	6	4	Cost accounting I	25	75	100
32.	III	Core Theory	Paper-14	5	4	Practical Auditing	25	75	100
33.	III	Core Theory	Paper-15	6	5	Management Accounting	25	75	100
34.	III	Core Theory	Paper-16	6	4	Income Tax Law and Practice I	25	75	100
35.	III	Elective	Paper-1	4	3	(to choose 1 out of 3) 1. Entrepreneurial Development 2. Business Environment 3. Management Information System	25	75	100
36.	IV	Skill based Subject	Paper-2	3	2	Principles of marketing	25	75	100

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
				30	22		150	450	600
SEMESTER VI									
							CIA	Uni. Exam	Total
37.	III	Core Theory	Paper-17	5	4	Cost accounting II	25	75	100
38.	III	Core Theory	Paper-18	5	4	Income Tax law and practice II	25	75	100
39.	III	Core Theory	Paper-19	5	4	Financial management	25	75	100
40.	III	Compulsory Project	Paper-20	5	5	Individual / Group Project	25	75	100
41.	III	Elective	Paper-2	4	3	(To choose one out of 3) 1. Innovation management 2. Logistics management 3. Service Marketing	25	75	100
42.	III	Elective	Paper-3	4	3	(To choose one out of 3) 1. Customs and GST 2. Investment Management 3. Financial services	25	75	100
43.	III	NMSDC III : Digital banking and Audit Essentials for Employability	Paper-3	2	2	Fintech Course	25	75	100
44.	V	Extension Activities		0	1		100	-	100
				30	26		275	525	800
		TOTAL			142				

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Semester: I

Paper type: Core Paper-1

Paper code: CCM11

Name of the Paper: Financial Accounting I

Total Hours per Week: 5

Credit: 3

Lecture Hours: 75

OBJECTIVES

1. To understand the basic Principles and practical Applications of Accounting
2. To have practical knowledge in the preparation of Single/Double Entry System
3. To draft the Final Accounts as per the Accounting standards
4. To acquire knowledge about Depreciation accounting
5. To gain knowledge about importance of Tally

COURSE OUT COMES

- Unit 1 After studied unit-1, the student will be able to understand the basic fundamental of Double entry system Accounting.
- Unit 2 After studied unit-2, the student will be able to prepare the Final Accounts
- Unit 3 After studied unit-3, the student will be able to understand the depreciation accounting
- Unit 4 After studied unit-4, the student will be able to prepare the accounts in Single Entry System
- Unit 5 After studied unit-5, the student will be able to understand the importance of Tally Accounting

Matching Table (Put Yes / No in the appropriate box)

Unit	i.Remembering	ii.Understanding	iii.Applying	iv.Analying	v.Evaluating	vi.Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I: Introduction:**15 Hours**

Meaning of accounting – objectives– advantages -limitations - Accounting concepts and conventions - Methods of accounting - Journal - Ledger– Trial Balance - Rectification of Errors with and without suspense a/c.

UNIT-II: Final accounts:**15 Hours**

Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading, profit & loss account and balance sheet of sole proprietorship concern.

UNIT-III: Depreciation:**15 Hours**

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

UNIT-IV: Single entry system:**15 Hours**

Meaning of single entry system-features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method –Distinction between statement of affairs and balance sheet.

UNIT-V: Introduction to Tally:**15 Hours**

Accounts Basics- Accounts Basics - Understanding the Components of Computer, Classification of Software's - Challenges associated with accounting on computers and solutions there on - Software training to enhance employability - Growth of Tally.

Note: Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1	T.S. Reddy & Dr. A.Murthy	Financial Accounting	Margham Publications Chennai.
2.	Jain &Narang,	Financial Accounting	Kalyani Publishers
3	S.N. Maheshwari	Financial Accounting	S.Chand Publications

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Hanif and Mukherjee	Financial Accounting	McGraw-Hill Publications
2.	Murugadoss, Jaya, Charulatha and Baskar	Financial Accounting	Vijay Nicholes Imprint Pvt. Ltd., Publications
3.	Shukla & Grewal	Advanced Accounting	S.Chand& Co. Publications
4.	Parthasarathy.S. &Jaffarulla,	Financial Accounting	Kalyani Publishers, NewDelhi
5.	Gupta, R.L & Gupta V.K,	Advanced Accounting	Sulthanchand and sons Publications
6.	Ashok Sehgal &Deepak Sehgal	Fundamental of Financial Accounting	Taxman Publications

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
 S – Strong , M – Medium, L – Low (may be avoided)

Semester: I

Paper type: Core Paper-2

Paper code: CCM12

Name of the Paper: Business Organisation

Total Hours per Week: 5

Credit: 3

Lecture Hours: 75

OBJECTIVES:

1. To enable the students to understand the basic concepts of Business Organization.
2. To make the students to know the functioning of MNC's in India.
3. To earn adequate Profits.
4. Growth and expansion of Business Operation
5. Making use of available Resources in the best possible manner

COURSE OUT COMES

Units CO Statement

Unit1	After studied unit-1, the student will be able to gain Knowledge about business and profession.
Unit2	After studied unit-2, the student will be able to understand the different forms of business Organization.
Unit3	After studied unit-3, the student will be able to explore the theories of plant location and characteristics of lay out.
Unit 5	After studied unit-5, the student will be able understand the basic concepts of MNC's

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – 1

10 Hours

Introduction

Business – Meaning – Characteristics - Objectives - Criteria for Success in Modern Business – Classification of Business-Profession - Meaning-Distinction between Business and Profession - Social Responsibility of Business.

UNIT – 2

15 Hours

Forms of Business Organisation

Sole Trader, Partnership Firm, Limited Liability Partnership, Cooperative Societies and Joint Stock Company: Definition – Meaning – Characteristics – Advantages – Limitations - One Man Company- Virtual Organization- Private and Public Limited Company – Government Companies – Public Utilities.

UNIT – 3

20 Hours

Location of Industry

Plant Location: Meaning - Theories of Location - Factors Influencing Location - Plant Layout: Definition - Meaning – Objectives - Characteristics of Good Layout - Size of Firm: Meaning - Concept of Size - Measures of Size.

UNIT-4

15 Hours

Business Combination

Definition - Meaning – Advantages and Limitations – Types of Combination – Chamber of Commerce: Meaning – Advantages and functions – Trade Associations: Features and functions.

UNIT-5

15 Hours

Multinational Corporations (MNC's)

Definition - Distinction among IC, MNC, GC and TNC - Characteristics of MNC's-cultural impact of MNC's. Factors contributed for the growth of MNC's – Advantages and Disadvantages of MNC's – Control over MNC's – Organization Design and Structure of MNC, s – Relationship between Headquarters and Subsidiaries – MNC's in India.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	DinkarPagare	Business Organization & Management	Sultan Chand & Sons, New Delhi.
2.	C.B. Gupta	Business Organization & Management	Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	P.N. Reddy & S.S. Gulshan	Business Organization	Eurasia Publishing House (Pvt.) Ltd, New Delhi.
2.	Prof. C.D. Balaji& Dr. G. Prasad	Business Organization	Margham Publications, Chennai.
3.	Kathiresan& Dr. Radha	Business Organization	Prasana Publishers, Chennai.
4.	Y.K. Bhushan	Fundamentals of Business Organization & Management	Sultan Chand & Sons, New Delhi.
5.	Dr. P. Subba Rao	International Business – Text and Cases	Himalaya Publishing house, New Delhi.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong, M – Medium, L – Low (may be avoided)

Semester: I

Paper type: Allied -1 Paper -1

Paper code: CACM15A

Name of the Paper: ELEMENTS OF INSURANCE

Total Hours per Week: 6

Credit: 3

Lecture Hours: 90

OBJECTIVES

1. To aims to educate students about the significance and purpose of insurance
2. To acquire skills about the Life Insurance and its types
3. To know about the Fundamental principles of fire insurance.
4. To know about the Fundamental principles of marine insurance.
5. To gain insights in E insurance.

COURSE OUTCOMES

UNITS CO STATEMENT

Unit1	After studied unit-1, the student will be able to understand the basic fundamentals of insurance
Unit2	After studied unit-2, the student will be able to apply the fundamentals of life insurance
Unit3	After studied unit-3, the student will be able to understand the fundamentals of life insurance.
Unit4	after studied unit-4, the student will be able to apply the fundamentals of marine insurance
Unit 5	after studied unit-5, the student will be able to understand the procedure of e-insurance

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes

	Yes	Yes	Yes	Yes	Yes	Yes
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UNIT-1: Introduction

15 Hours

Insurance- purpose and Need - Benefits of Insurance - Functions of Insurance -Importance of Insurance - Principles of Insurance - Nature of Insurance Contract -Types of Insurance Contract - Fundamentals of Insurability - Classification of Insurance.

UNIT-2: Life Insurance

20 Hours

Life Insurance - Definitions of Life Insurance, Advantages of Life Insurance -Fundamental principles of life Insurance - Procedure of taking Life Policy - Meaning of Whole life policy and Endowment policy - Policy conditions, procedure for the settlement of claims - Nomination and assignment - Annuity- Medical policy & Accident Insurance Policy.

UNIT 3: Marine insurance

20 Hours

Marine Insurance - Definition of Marine Insurance contract- Procedure of taking marine policy - Fundamental principles of marine insurance - Warranties in marine insurance - Types of warranties- Types of marine policies, Marine policy conditions.

UNIT 4: Fire Insurance

15 Hours

Fire Insurance- Definition of Fire Insurance contract - Procedure of taking fire policy - Fundamental principles of fire insurance - Types of fire insurance policies - Policy conditions - Implied express conditions.

UNIT 5: E-insurance in India

20 Hours

The Insurance Regulatory and Development Authority (IRDA) – Benefits of e- insurance- challenges of e- insurance- Problems with e-insurance policies and how to deal with them- Companies are providing e-insurance programs - IRDA guidelines for e-insurance policies.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. A.Murthy	Element of Insurance	MarghamPublisation
2.	E.Gordon and P.K.Gupta	Banking and Insurance	Himalaya Publishing house
3.	P.K.Gupta,	Legal Aspects of Insurance	Himalaya Publishing house
4.	Dr.Sunilkumar	Banking and insurance	Calcotia Publishing Company

5. <https://business.mapsofindia.com/articles/e-insurance-in-india-policy-and-procedures.html>

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	M.N.Mishra and S.B.Mishra	Insurance principles and practice,	S.Chand
2.	GauravVarshney	Insurance Law	Lexis Naxis.
3.	Neelam C. Gulati	Banking and Insurance Practices	Excel Books
4.	Dr.Biswa Mohana Jena	Principles of Banking and Insurance	Shree Vinayak Publication.
5.	O.P.Agarwal	Banking and Insurance	Himalaya Publishing House

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: I

Paper type: Allied -1 Paper -1

Paper code: CACM15B

Name of the Paper: Consumerism

Total Hours per Week: 6

Credit: 3

Lecture Hours: 90

OBJECTIVES

1. To make students to acquire knowledge of consumerism.
2. To understand the fundamentals of Consumerism.
3. To know the Consumer Protection Act, 1986.
4. To acquire the Consumer Protection Act 2006 (Amendments.)
5. To gain knowledge Consumer Protection Council.

COURSE OUTCOMES

UNITS CO STATEMENT

Unit1: After studied unit-1, the student will be able to understand the basic fundamentals of consumerism

Unit2: After studied unit-2, the student will be able to apply the fundamentals consumer protection act

Unit3: After studied unit-3, the student will be able to understand the Amendments of consumer Protection act.

Unit4: After studied unit-4, the student will be able to apply the fundamentals consumer protection council.

Unit 5: After studied unit-5, the student will be able to understand the procedure of consumer Redressal

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I: Introduction

15 Hours

Consumerism- Concept - Need and Scope of Consumerism- Origin of Consumer Movement – Consumer movement in India- Consumerism in India - Consumer of goods and services - Professional services - Medical, legal, educational and welfare services- Rights and Responsibilities of Consumerism- Unfair Trade Practices

UNIT – II: Consumer Protection Act, 1986

20 Hours

Consumer Protection Act, 1986 – Objectives – Definition of Terms – complainant, consumer dispute, defect, deficiency in service, service, unfair trade practices, restrictive trade practices - UN guidelines for Consumer Protection. Emergence of new Consumer Movements: Green Consumerism.

UNIT – III: Consumer Protection Act 2006

20 Hours

Consumer Protection Act 2006 (Amendments) – Salient features - Objectives -Definitions of the term: - Consumer – Types of Consumer Appropriate authority – Complainant – Consumer dispute – Restrictive Trade Practice. The various Consumer Rights: - Right to Safety, Right to Information, Right to Choose, Right to be heard – Right against exploitation – Right to Consumer Education

UNIT – IV: Consumer Protection Council

15 Hours

Consumer action groups, consumer resistance, consumer boycotts, lobbying, consumer guidance - Nature and Functions - Role and working of Consumer Voluntary Organisations in Grievance Settlement-Composition and Powers of National Commission, State Commission and District Consumer Forum.

UNIT – V: Consumer redressal

20 Hours

Redressal of consumer grievances-Goods & Services covered under Consumer Protection Act- Procedure for filing of complaints with District Forum, State Commission , National Commission.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. Rega Surya Rao	Lecture on Torts and Consumer Protection Laws	Asia Law House, Hyderabad.
2.	Prof. Rakesh Khanna	Consumer Protection Laws	Central – Law Agency.
3.		Consumer Protection (Amendment) Act, 2002.	S. Chand & Sons.2012.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. V.K. Agarwal	Consumer Protection (Law & Practice)	Bharat Law House Pvt. Ltd.
2.	H.D. Pithawalla, c. Jamnadas& co	The Consumer Protection Act 2019	
3.	Avtar Singh	Consumer Protection (Law & Practice)	Eastern Book Co.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: II

Paper type: Core -3 Paper -3

Paper code: CCM21

Name of the Paper: Financial Accounting II

Total Hours per Week: 5

Credit: 3

Lecture Hours: 75

OBJECTIVES

1. To gain knowledge about the different systems of Accounting
2. To understand the branch accounts and its types
3. To have practical knowledge in the preparation departmental accounting
4. To draft the Hire purchase and Installment purchase systems
5. To acquire practical knowledge in Partnership accounts

COURSE OUTCOMES

UNITS CO STATEMENT

Unit1	After studied unit-1, the student will be able to understand the basic fundamentals of branch accounting
Unit2	After studied unit-2, the student will be able to Understand the basic fundamentals of departmental accounting
Unit3	After studied unit-3, the student will be able to Understand the hire purchase and installment system of accounting
Unit4	After studied unit-4, the student will be able to Prepare the accounts partnership
Unit 5	After studied unit-5, the student will be able to Understand the basics of tally accounting

Mapping with Programme Outcomes

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I Branch accounts:**20 Hours**

Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books

UNIT – II: Departmental Accounting:**10 Hours**

Meaning of departments and departmental accounting – Distinction between departments and branches- need for departmental accounting – advantages of departmental accounting - Apportionment of indirect expenses – Inter departmental transfers at cost and selling price - preparation of departmental trading, profit & loss account and balance sheet.

UNIT - III: Hire purchase and Installment purchase systems: 20 Hours

Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded) Meaning of instalment system -distinction between hire purchase system and instalment system - calculation of interest – books of buyer and books of seller.

UNIT - IV: Partnership accounts**15 Hours**

Introduction- Admission of a partner – Retirement of a partner – Death of a partner – treatment of goodwill as per AS 10- Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners

UNIT - V: Basics of Tally:**10 Hours**

ERP - Introduction to ERP 9 Advantages and Salient Features of Tally.ERP 9 - Company Creation Ledger Creation with predefined Primary Groups, Predefined Sub Groups and New Sub Groups

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	T.S. Reddy & Dr. A.Murthy,	Financial Accounting	MarghamPublications, Chennai.
2.	Jain &Narang,	Financial Accounting	Kalyani Publishers
3.	S.N. Maheshwari	Financial Accounting	S.Chand

REFERENCES BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Hanif and Mukherjee	Financial Accounting	McGrawhill.
2.	Murugadoss, Jaya, Charulatha and Baskar	Financial Accounting	Vijay Nicholes Imprint Pvt. Ltd.,
3.	Shukla & Grewal	Advanced Accounting	S.Chand& Co.
4.	Parthasarathy.S. &Jaffarulla	FinancialAccounting	KalyaniPublishers, NewDelhi
5.	Gupta, R.L & Gupta V.K	Advanced Accounting	Sulthanchand and sons
6.	AshokSehgal&Deepak Sehgal	Fundamental of Financial Accounting	Taxman Publication
7.	Tulsian	Financial Accounting	Pearson

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: II

Paper type: Core

Paper -4

Paper code: CCM22

Name of the Paper: OFFICE MANAGEMENT

Total Hours per Week: 5

Credit: 3

Lecture Hours: 75

OBJECTIVE

Understand the range of responsibilities and skills required by the office manager

1. Apply various approaches when dealing with the management of tasks, teams and individuals
2. Apply techniques to plan and manage workload effectively and achieve objectives
3. Create and apply a checklist of systems and procedures to aid the smooth running of the office
4. Apply assertive communication and problem-solving skills.
5. Planning to find the right technology.

COURSE OUTCOMES

UNITS

CO STATEMENT

- Unit1 After studied unit-1, the student will be able to gain knowledge about nature and scope of organization.
- Unit2 After studied unit-2, the student will be able to gain effective knowledge about administrative arrangements and physical conditions
- Unit3 After studied unit-3, the student will be able to gain a knowledge of office equipments and office system
- Unit4 After studied unit-4, the student will be able to know about office correspondence
- Unit 5 After studied unit 5, the student will be able to know the role of successful supervisor.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I

15 Hours

Meaning and Scope -Function and Qualifications of Office Manager -Poor and Good Organization Departments -Flow of Work -Organization Charts and manual.

UNIT-II

15 Hours

Administrative arrangements and physical conditions - Centralization and Decentralization of Office services - Office Accommodation and Layout -Office Furniture - Meaning of Various terms - Basic pattern of work -Sub-division - Standardization and Standards - Work Measurement and control

UNIT-III

15 Hours

Office equipments - Reproduction equipments - Typewriter - Duplicators - Photo Copier - Franking Machine - Communication Equipments - Dictaphone - Intercom - Telephone - Telex – Tele printers - PABX - PBX - STD - Storage equipment - Filing Cabinets - Time Clocks - Use of Computers in Office Management

Office System - Procedure - Routine - And methods - Paper work in office Filing functions - essentials of good filing systems - Central vs. Departmental Filing classification - Methods of filing Old and Modern - Micro filing - Indexing Types.

UNIT-IV

15 Hour

Mail service and communication - Office Correspondence - Central vs. Departmental Correspondence - Handling Mail - Postal Services - Postbag and Post Box Numbers - Registered and Insured Posts - VPP Communications - Oral written - Internal and external communication - Records Management Types - Forms Controls - Principles - Foremost - Continuous stationery

UNIT-V

15 Hours

Office Supervisor - Meaning and characteristics of Supervisor - Status - Place and Role of Supervisor - Effective Supervisor - Qualification - Knowledge and skill of Supervisor.

Note: Questions in Sec. A, B & C - 100 % Theory.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	R.S.N.Pillai&Bha gwathi. V	Office Management	S.Chand, New Delhi.
2.	Arora S.P	Office Management	Vikas Publications Pvt. Ltd., Chennai.

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Balachandiran.V& Chandrasekaran	Office Management	Vijay Nicole imprints Private Limited, Chennai

REFERENCE JOURNALS

1. Journal of Accounting & Marketing
2. Journal of Business & Financial Affairs
3. Journal of Defense Studies and Resource Management
4. Journal of Entrepreneurship & Organization Management

E- MATERIALS

1. Office management
2. Elements Of Office Management
3. office management skills
4. Business organization and office management

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: II

Paper type: Allied Paper -2

Paper code: CACM23B

Name of the Paper: MERCHANT BANKING

Total Hours per Week: 6

Credit: 5

Lecture Hours: 90

OBJECTIVE

1. To enable the students to understand Merchant banking and its services to corporate sector.
2. To familiarize the students with the concepts of Financial Management
3. Managing investment in primary market and secondary market
4. To acquaint the students in respect to the investment decisions related to Derivative market.
5. Establishing appropriate investment objectives, developing optimal portfolio strategies, estimating risk-return tradeoffs, evaluating investment performance and portfolio revision technique.

COURSE OUTCOMES

UNITS CO STATEMENT

- Unit1 After studied unit-1, the student will be able to gain knowledge about merchant banking .
- Unit2 After studied unit-2, the student will be able to impart effective knowledge about public issue management.
- Unit3 After studied unit-3, the student will be able to learn about post issue management.
- Unit4 After studied unit-4, the student will be able to gain knowledge about capital market instruments.
- Unit 5 After studied unit-5, the student will be able to learn about port folio management.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I**20 Hours**

Merchant Banking – Definitions and Functions – Regulatory Framework – Registration of Merchant Bankers – Procedure Capital Adequacy Requirement – Lead Merchant Banker Appointment, Restrictions and Responsibilities.

UNIT-II**15 Hours**

Public Issue Management – Functions and Mechanism – Categories of Issue – Issue Manager – Category and Restrictions Activities Involved in Public Issue Management – Marketing of New Issues – Methods – Pricing of Rights and Other Public Issues.

UNIT-III**15Hours**

Post Issue Management – Allotment / Dispatch of Shares / Refunds – Basis of Allotment – Procedure – Listing Requirements of Stock Exchanges – Advantages – Listing Requirements of OTCEI.

UNIT-IV**20 Hours**

Capital Market Instruments – Meaning and Types – Commercial Paper – Issue of Commercial Paper – Usance – E-nomination – Ceiling – Mode of Issue – Credit Syndication – For Long Term and Working Capital.

UNIT-V**20 Hours**

Port Folio Management – Functions – Registration of Port-folio Managers – Obligation – Investment of Client Funds – Maintenance of Book and Accounts – Reports to be Furnished – Code of Conduct.

Note: Questions in Sec. A, B & C - 100 % Theory.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Dr.S.Gurusamy	Merchant Banking	Vijay Nicholes Imprint Pvt. Ltd., Chennai
2.	Dr.V.Balu	Merchant Banking & Finance Services	Sri Venkateswara Publication, Chennai

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	H.R. Machiraju	Merchant Banking	New Age International, New Delhi
2.	Dr.J.C.Verma	A Manual of Merchant Banking	Baharat Law House, New Delhi.

JOURNALS

1. Merchant banking India: Recent development in merchant banking (2016),ISSN-2455-6602.
2. Performance evaluation of merchant banking in India-A study of SBI capital market limited (2015), ISSN-2347-9671.
3. Recent development in merchant banking and challenges ahead in India,(2016), E-ISSN:2455-295X.
4. A literature review of merchant banking in india (2019), ISSN-2349-5162.
5. <https://www.businessmanagementideas.com/financial-management/merchantbanking/top-7-developments-in-merchant-banking-establishment-in-india/4174>

E-MATERIALS

1. "Business Finance and Financial Management". UpFina. Retrieved 2015-11-04.
2. "Capital Structure Definition | Investopedia". Investopedia. Retrieved 2015-11-04.
3. 'Nobanee, Haitham; Abraham, Jaya (2015). "Current assets management of small enterprises". Journal of Economic Studie.
4. "What are fixed assets? | The e-conomic Accounting Glossary". www.e-conomic.co.uk. Retrieved 2015-11-04.
5. "Current Asset Definition - AccountingTools". www.accountingtools.com. Retrieved 2015-11-04.
6. "The Top 4 Cash Flow Forecasting Mistakes". Entrepreneur. Retrieved 2015-11-04.

Mapping with ProgrammeOutcomes :

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Core

Paper-5

Paper code: CCM31

Name of the Paper: Corporate Accounting I

Total Hours per Week: 6

Credit: 5

Lecture Hours: 90

Objectives:

1. To help the students to understand the basic concepts relating to issue of shares
2. To get familiarized about redemption of shares.
3. To understand accounting treatment on acquisition of business.
4. To learn about profit prior to incorporation.
5. To enable the students to prepare company final accounts.

Course Out Comes

Units	CO Statement
Unit – I After studied unit-1, the student will be able to	Understand the basic concepts relating to issue of shares and make accounting entries.
Unit - II After studied unit-2, the student will be able to	Make accounting entries for and redemption of preference shares.
Unit - III After studied unit-3, the student will be able to	Be acquainted with accounting treatment for acquisition of business.
Unit - IV After studied unit-4, the student will be able to	Understand the accounting procedures related to Profits Prior to Incorporation
Unit - V After studied unit-5, the student will be able to	Prepare Company Final Accounts & Company Balance Sheet.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT - I

ISSUE OF SHARES:

20 Hours

Issue of Shares - Introduction -Meaning and types of shares- Features and Kinds of Companies- Under Subscription and Over Subscription-Issue of shares at par ,premium and at discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

UNIT - II

REDEMPTION OF PREFERENCE SHARES:

20 Hours

Introduction - Meaning - Provision of the Companies Act Section 80 and 80A -Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI).

UNIT- III

ACQUISITION OF BUSINESS:

15 Hours

Introduction-Meaning- Accounting treatment for acquisition of business in the books of vendor and purchaser -When new set of books are opened- Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.

UNIT - IV

PROFITS PRIOR TO INCORPORATION:

20 Hours

Introduction - Meaning-Methods of Ascertaining profit or loss prior to incorporation-Basis of Apportionment of Expenses.

UNIT - V

FINAL ACCOUNTS OF COMPANIES:

15 Hours

Introduction -Preparation of statement of profit and loss (Part II of Revised Schedule VI) - Preparation of Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

TEXTBOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy (Volume I)	Sultan Chand & Sons- New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II,	S. Chand & Company Ltd, New Delhi

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P.Jain and K.L.Narang,	Corporate Accounting (Volume I)	Kalyani Publishers- Ludhiana.
2.	T.S.ReddyandA.Murthy	Corporate Accounting (Volume I)	Margham Publications- Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons- New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,-Chennai.

E-Material

1.www.universityofcalicut.info > syl > bcomiisem197

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	M	M	S	S	M	S
CO2	S	M	S	M	M	M	S	S	M	S
CO3	S	M	S	M	M	M	S	S	M	S
CO4	S	M	S	M	M	M	S	S	M	S
CO5	S	M	S	M	M	M	S	S	M	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Core Paper-6

Paper code: CCM32

Name of the Paper: Legal Aspects of Business

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Objectives

1. To make the students to gain the Basic Knowledge in legal aspect of business.
2. To enable the students to understand and deal with various contracts in his day-to-day life, be if for his business or profession.
3. To get familiarized about special contracts
4. To make the students to gain knowledge about sale of goods Act
5. To create awareness among the students regarding Consumer Protection Act 1986.

Course Out Comes:

Units

CO Statement

Unit - I	After studied unit-1, the student will be able to	Know the framework of Indian Contract Act 1872.
Unit - II	After studied unit-2, the student will be able to	Understand the other essential elements of Indian Contract 1872.
Unit - III	After studied unit-3, the student will be able to	Aware the provisions of Special Contracts and Modes of Discharge.
Unit - IV	After studied unit-4, the student will be able to	Acquire Knowledge of Sale of Goods Act 1930.
Unit - V	After studied unit-5, the student will be able to	Consciousness on Consumer Protection Act 1986 .

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I**15 Hours****INDIAN CONTRACT ACT 1872(INTRODUCTION AND ESSENTIAL ELEMENTS)**

Law - Meaning - Objectives - Need for the Knowledge of Law. Law of Contract - Contract-Definition - Agreement and its Enforceability - Consensus Ad Idem - Essential Elements of a Valid Contract - Classification of Contracts. Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation.

UNIT – II**15 Hours****INDIAN CONTRACT ACT 1872(OTHER ESSENTIAL ELEMENTS)**

Consideration - Definition - Meaning - Legal Rules as to Consideration - Valid Contracts without Consideration. Capacity to Contract - Agreements with Minor - Minor's Liability for Necessaries Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Agreements Opposed to Public Policy.

UNIT - III**15 Hours****INDIAN CONTRACT ACT 1872 (SPECIAL CONTRACTS)**

Contingent Contract-Modes of Discharge of Contract -Remedies for Breach of Contract - Quasi Contract Special Contracts: Bailment and Pledge - Indemnity and Guarantee-

UNIT – IV**15 Hours****SALE OF GOODS ACT 1930**

Goods-Classification of Goods-Contract of Sale-Sales and Agreement to Sell-Conditions and Warranties -Performance of Contract of Sale-Doctrine of Caveat Emptor” - Rights of Unpaid Seller

UNIT – V**15 Hours****CONSUMER PROTECTION ACT, 1986**

Introduction- Objectives of the Act-Definitions-Deficiency in services-Role of Central and State Consumer Protection Council - Consumer Disputes Redressal Agencies: District Forum, State Commission and National Commission: Jurisdiction - Composition - Appeal.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	N.D.kapoor	Business Law	Sultan Chand, New Delhi.
2.	R.S.N. Pillai and Bagavathi	Business Law	Chand & co, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	P.C. Tulsian	Business Law	Tata McGraw Hill, New Delhi.
2.	P. Saravanavel& S. Sumathi	Legal Aspects of Business	Himalaya publication, New Delhi.
3.	M.R. Sreenivasan	Business Law	Margham publication, Chennai.
4.	AkhilashwarePathek	Legal Aspects of Business	Tata MCGraw Hill, , New Delhi.
5.	M.C. Kuchal	Business Law	Vikas Publication, , New Delhi.

E-Material

1. https://www.icaai.org/post.html?post_id=13821 - e material
2. https://www.dphu.org/uploads/attachements/books/books_3498_0.pdf- e material
3. <https://www.youtube.com/watch?v=8zaTVt0Qf9c>- Indian Contract Act, 1872 by CA Shivangi Agrawal- e content
6. <https://www.youtube.com/watch?v=HluidzdIInM>-sale of goods act 1930 full lecture

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	M	M	S	M	M	S
CO2	S	M	S	M	M	M	S	M	M	S
CO3	S	M	M	M	M	M	S	M	M	S
CO4	S	M	S	M	M	M	S	M	M	S
CO5	S	M	S	M	M	M	S	M	M	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Skill Based Paper-1

Paper code: CSCM36

Name of the Paper: Computer Applications in Business

Total Hours per Week: 3

Credit: 2

Lecture Hours: 45

Course Objectives

1. Identify computer concepts terminology and concepts, basic operating system functionality and terminology
2. To apply basics and advanced formatting techniques, skills to produce word processing documents
3. Demonstrate basic skills involving working with MS excel sheet functions, create formulas, charts and graphs, manipulate data and generate reports
4. Develop a database; create and format tables, queries and reports; enter and modify table data.
5. Develop and deliver business presentations using presentation

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Gained basic knowledge about computer concept and terminology
Unit - II After studied unit-2, the student will be able to	Acquired skills to produce word processing documents
Unit - III After studied unit-3, the student will be able to	Demonstrated basic skills involving MS excel sheet
Unit - IV After studied unit-4, the student will be able to	Acquired skills on data base
Unit - V After studied unit-5, the student will be able to	Enhanced knowledge on business presentation by using presentation software.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I**9 Hours**

Introduction to computer- characteristics of computer- history of computer- computer generation - hardware - software- system software and application software.

UNIT – II**8 Hours**

MS - word processing: starting MS word- ms word environment - working with word documents.

UNIT – III**10 Hours**

Ms excel - ms excel sheet- ms excel environment - working with excel workbook - worksheet- formulas and functions - inserting charts - printing in excel - free worksheet (ms excel)- ms power point - starting ms power point - ms power point environment- working with power point - working with different views - designing , presentation & printing in power point.

UNIT – IV**10 Hours**

Programming under a DBMS environment - the concept of the data base management system; data field, records, and files, sorting and indexing data; searching records. Designing queries, and reports; linking of data files ; understanding programming environment in DMBS ; developing menu drive applications in query languages(MS- Access).

UNIT – V**8 Hours**

Electronic commerce - types -advantages and disadvantages - electronic data interchange (EDI) working of EDI- EDI benefits & limitation - future of EDI - FEDI- smart card - smart card application.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Anathishehasaayee	Computer Application in Business and Management	Margam Publication.
2.	leon& Leon	Computer Applications in Business	VjayNicholes imprint pvt.ltd - Chennai.

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.K.Taxali,	Pc Software for Windows Made Simple	Tata Mcgraw Hill publications - India 2010
2.	Hebert Schildt	Windows 2000 Programming from the ground up	Tata Mc Graw Edition 2000
3.		ComadexComputer Course Kit, Training Kit For Windows 98/me , word , excel, access 2000 and internet dream tech press.	

E- MATERIALS

www.ggu.ac.in

www.ddegjust.ac.in

www.scribd.com

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	M	M	M	M	M	M
CO2	M	M	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	M	M	M	M	M
CO4	M	M	M	M	M	M	M	M	M	M
CO5	M	M	M	M	M	M	M	M	M	M

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Non Major Elective

Paper-1

Paper code: CNCM37

Name of the Paper: General Commercial Knowledge

Total Hours per Week: 2

Credit: 2

Lecture Hours: 30

Course Objective

1. To enable the students to gain basic knowledge of Trade, Commerce and Industry.
2. To learn about different forms of Business Organization.
3. To acquire knowledge about company.
4. To understand basic knowledge about stock exchange.
5. To make the students to know about Trade Association and Chamber of Commerce.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	To gain knowledge about Commerce, Trade, Industry.
Unit - II After studied unit-2, the student will be able to	To learn about Forms of Business organization.
Unit - III After studied unit-3, the student will be able to	To acquire knowledge about Company.
Unit - IV After studied unit-4, the student will be able to	To know about Stock Exchange
Unit - V After studied unit-5, the student will be able to	To impart effective knowledge about Trade association and Chamber of commerce

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT - I**6 Hours**

Business - Commerce -Industry- Trade - Profession - Meaning-Scope - Importance-Kinds- Economic Basis of Commerce.

UNIT - II**6 Hours**

Forms of Business organization - Sole Trade- Partnership Firm-Features-Merits-Demerits - Co-Operative Societies -Features-Types-Advantages.

UNIT – III**6 Hours**

Joint stock Company-Features-Memorandum and Articles-Contents- Prospectus.

UNIT – IV**6 Hours**

Stock Exchange - Function - Types - Regulation of Stock Exchanges in India.

UNIT-V**6 Hours**

Trade association - Chamber of commerce - Functions - Objectives - Working in India.

Note: Questions in Sec. A, B & C - 100 % Theory.

Text Books:

S.no	Authors	Title	Publishers
1	Ghosh and Bhushan	General Commercial Knowledge	Sultan Chand & Sons, New Delhi.
2.	R.N. Gupta	Business organization & Management	S. Chand & Co. New Delhi.

Reference Books:

S.No	Authors	Title	Publishers
1.	P.N.Reddy&S.S.Gulshan	Commerce - Principles & Practice	S. Chand & Co. New Delhi.
2.	C.D.Balaji&Dr.G.Prasad	Business organization	Margham Publications, Chennai.

Reference journals:

1. Arabian Journal of Business and Management Review,
2. International Public Management Journal,
3. International Small Business Journal,
4. Journal of Business and Psychology,
5. journal of International Management,

E-Materials:

1. E-book Business organization by H. E Morgan
6. Business Organisation - sbpd publication

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	S	S	S	S	M	S
CO2	S	M	M	S	S	S	S	S	M	S
CO3	S	M	M	S	S	S	S	S	M	S
CO4	S	M	M	S	S	S	S	S	M	S
CO5	S	M	M	S	S	S	S	S	M	S

PO – Programme Outcome, CO – Course outcome
 S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV

Paper type: Core

Paper-9

Paper code: CCM41

Name of the Paper: Corporate Accounting II

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Objectives:

1. To enable the students to acquire knowledge in valuation of shares and goodwill.
2. To enable the students to understand the Liquidation, accounting procedure and various business combinations.
3. To make the students to understand about Mergers and Acquisitions of the company.
4. To learn about accounts of Holding and subsidiary companies.
5. To know about the accounting procedures related to preparation of bank accounts.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Impart the knowledge of valuing shares and goodwill of the company.
Unit - II After studied unit-2, the student will be able to	Understand the accounting procedures related to Alteration of share capital and Internal Reconstruction.
Unit - III After studied unit-3, the student will be able to	Be acquainted with accounting procedures for Mergers and acquisitions.
Unit - IV After studied unit-4, the student will be able to	Prepare consolidated financial statements of Holding company and its subsidiary companies.
Unit - V After studied unit-5, the student will be able to	Know the accounting procedures related to preparation of bank accounts.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I**15 Hours****VALUATION OF GOODWILL AND SHARES**

Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill-Methods- Average profit method-Weighted Average-Super profit method-Annuity method-Capitalization Method. Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield method-Fair value method.

UNIT – II**15 Hours****ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION**

Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction-Procedure for reduction of share capital.

UNIT – III**18 Hours****AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION:**

Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration- Entries in the books of the transferor and transferee-Absorption-Meaning-Accounting treatment-External Reconstruction- -Meaning-Accounting treatment (Intercompany holding excluded).

UNIT - IV**HOLDING COMPANIES:****15 Hours**

Meaning and definition of Holding and Subsidiary - Capital Profit-Revenue profit-Minority Interest-Goodwill/Capital reserve-- Elimination Of Common Transactions - Unrealised profit - Revaluation of Assets and Liabilities - Bonus Shares -Preparation of consolidated balance sheet (As per Revised Schedule VI).

UNIT - V**BANKING COMPANY ACCOUNTS:****12 Hours**

Accounts of Banking Companies - Rebate on bill discounted-Non - Performing assets and their treatment - Provision for doubtful debts- Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

TEXTBOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons- New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II	S. Chand & Company Ltd, New Delhi

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P.Jain and K.L.Narang	Corporate Accounting (Volume II)	Kalyani Publishers- Ludhiana.
2.	T.S.Reddy and A.Murthy	Corporate Accounting (Volume II)	Margham Publications- Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons- New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,-Chennai.

E-Material

1. www.universityofcalicut.info › syl › bcomiisem197

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	M	M	M	M	M	M
CO2	S	M	M	S	M	M	M	M	M	M
CO3	S	M	M	S	M	M	M	M	M	M
CO4	S	M	M	S	M	M	M	M	M	M
CO5	S	M	M	S	M	M	M	M	M	M

PO – Programme Outcome, CO – Course outcome
S – Strong, M – Medium, L – Low (may be avoided)

Semester: IV

Paper type: Core Paper-10

Paper code: CCM42

Name of the Paper: Business Management

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Objectives:

1. To familiarize the students with the concepts and principles of management.
2. To provide opportunities to apply the general functions of management in day.
3. To understand the students about organizing and staffing.
4. To acquire knowledge about motivation.
5. To make the students to understand the techniques of control and coordination.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Knowledge pertaining to Fundamentals of management
Unit - II After studied unit-2, the student will be able to	Knowledge pertaining to develop planning
Unit - III After studied unit-3, the student will be able to	Understand organising and staffing.
Unit - IV After studied unit-4, the student will be able to	Knowledge pertaining to motivation structures.
Unit - V After studied unit-5, the student will be able to	Advanced Programming techniques using control and coordination

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT - I

INTRODUCTION TO MANAGEMENT:

15 Hours

Meaning, Definition, Importance, Nature, Management and administration, Functions of Management. Levels of management, roles of manager, Management as a Science or Art, Contribution to management by F.W. Taylor, Henry Fayol, Elton Mayo, Peter F. Drucker and C. K. Prahalad.

UNIT - II

PLANNING:

15 Hours

Planning - Meaning, Definition, importance, process, types, methods (Objectives- Policies- Procedures - Strategies & Programmes). Obstacles to effective planning. Decision making - Steps, Types, Decision Tree.

UNIT - III

ORGANISING AND STAFFING :

20 Hours

Organization - Importance - Principles of Organisation. Delegation & Decentralization - Departmentation - Span of Management. Organizational structure: line & staff and functional - organizational charts and manual-making organizing effective-Staffing-recruitment -selection-Training, promotion and appraisal.

UNIT - IV

DIRECTING AND MOTIVATING:

15 Hours

Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) Motivation techniques. Communication - Function - Process - Barriers to effective communication. Leadership-Definition-Theories and approach to leadership-styles of leadership-Types.

UNIT - V

CO-ORDINATION AND CONTROL:

10 Hours

Meaning, Definition, Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional)-Use of Computers in managing information - Concepts of keizen - six sigma.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	C. B Gupta	Business Management	Sultan Chand & Sons, New Delhi.
2.	Dinkarpagare	Principles of management,	Sultan Chand and sons, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Koontz, O'Donnell, Weirich	Essentials of Management	Tata McGraw Hill Publishing Company Ltd., New Delhi.
2.	Sherlekar&Sherlekar	Principles of Business Management	Himalaya Publishing House, New Delhi.
3.	L.M.Prasad	Principles and Practices of Management	Sultan Chand and sons, New Delhi.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV

Paper type: Non- Major Elective Paper-2

Paper code: CNCM47

Name of the Paper: Advertisement and Salesmanship

Total Hours per Week: 2

Credit: 2

Lecture Hours: 30

Course Objectives

1. To understand the concept of advertising
2. To enable the students to have practical knowledge about advertising agencies
3. To familiarize about recent trends in advertising
4. To have knowledge on fundamental concept of salesmanship
5. To understand the duties and responsibilities of salesmanship

Course Out Comes

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	Impart knowledge on advertising
Unit - II	After studied unit-2, the student will be able to	Get familiarized about advertising agencies
Unit - III	After studied unit-3, the student will be able to	Get familiarized about recent trends in advertising
Unit - IV	After studied unit-4, the student will be able to	Acquired knowledge on fundamental concept of salesmanship
Unit - V	After studied unit-5, the student will be able to	Impart knowledge on duties & responsibilities of salesmanship

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I**6 Hours**

Definition of Advertising- Origin and Development of Advertising -Objectives -Nature-Scope of Advertising- -Functions -Types -Benefits.

UNIT – II**6 Hours**

Advertisement copy - Advertising media- Advertising Agencies.

UNIT - III**6 Hours**

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

UNIT - IV**6 Hours**

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman- Qualities of Good Salesman.

UNIT – V**6 Hours**

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

Text Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.S.N. Pillai&Bagavathi	Modern Marketing (Principles and Practices)	S. Chand & Co. New Delhi
2.	S Rajkumar, V Rajagopalan	Sales and Advertisement Management	S. Chand & Company Pvt. Ltd.
3.	Sahu and Raut	Salesmanship and Sales Management	Vikas Publishing House, Chennai.
4.	CL Tyagi & Arun Kumar	Sales Management	Atlantic publishers.

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Chunawalla K.C. Sethia	Advertising (Principles and Practices)	Chunawalla K.C. Sethia
2.	Dr. M.M. Varma, R. K. Agarwal	Advertising Management	Forward 300K Depot, New Delhi.
3.	Mahendra Mohan	Advertising Management	Tata Mcgraw-hill Publishing Company Limited, New Delhi, India.
4.	G.R. Basotia N. K Sharama	Advertising Marketing and Sales Management	Mangal Deep Jaipur.
5.	Dr. K. Sundar	Essentials of Marketing	Vijay Nicholes Imprint Pvt. Ltd., Chennai.

E- MATERIALS

www.slideshare.net

www.himpub.com

www.ves.ac.in

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	M	M	S	M	M
CO2	S	S	S	S	M	M	M	S	M	M
CO3	S	S	S	S	M	M	M	S	M	M
CO4	S	S	S	S	M	M	M	S	M	M
CO5	S	S	S	S	M	M	M	S	M	M

PO – Programme Outcome, CO – Course outcome
S – Strong, M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Core Paper-13

Paper code: CCM51

Name of the Paper: COST ACCOUNTING-I

Total Hours per Week: 6

Credit: 4

Lecture Hours: 90

Course Objectives

1. To understand the basic concepts and methods of Cost Accounting.
2. To enable the students to learn the various methods of cost elements.
3. To understand the basic concepts and processes used to determine product costs.
4. To be able to interpret cost accounting statement.
5. To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.

Course Outcomes

1. After studied unit-1, the student will be able to understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
2. After studied unit-2, the student will be able to learn the preparation of Material Purchase and Control.
3. After studied unit-3, the student will be able to impart knowledge about Methods of pricing of Material Issues.
4. After studied unit-4, the student will be able to study about preparation of Labour Cost Control.
5. After studied unit-5, the student will be able to gain knowledge about Distribution of Overheads.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I

10 Hours

NATURE AND SCOPE OF COST ACCOUNTING

Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.

UNIT-II

15 Hours

Material Purchase and Control

Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses.

UNIT-III

20 Hours

Methods of pricing of Material Issues

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

UNIT – IV

25 Hours

Labour Cost Control

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentive: Time and Piece Rate - Taylor's, Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans - Calculation of Earnings of Workers.

UNIT-V

20 Hours

Overheads

Classification of Overhead Costs -Departmentalization of Overheads - Allocation Absorption and Apportionment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS:

S.no	Authors	Title	Publishers
1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	T.S. Reddy & Hari Prasad Reddy	Cost Accounting	Margham Publications, Chennai.
3.	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons, New Delhi.
4	Manosh Dutta	Cost Accounting	Dorling Kindersley (India) Pvt. Ltd, 2010
5	A. Murthy and Gurusamy,	S. Cost Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
6	Khanna B.S.Pandey I.M., Ahuja G.K., and Arora M.N	Practical Costing	S. Chand & Sons
7	Arora M.N	Cost Accounting	S. Chand & Sons
8	R.S.N. Pillai & Bhagavati	Cost Accounting	S. Chand & Sons
9	Bhabatosh Banerjee	Cost Accounting – Theory & Practices	Sultan Chand & Sons
10	V.KSaxena ,C.D Vashist,	Cost Accounting problems and solutions	Sultan Chand & Sons

REFERENCE BOOKS:

S.No	Authors	Title	Publishers
1.	Tulsian	Cost Accounting	Tata McGraw Hills.
2.	S.N.Maheswari	Principles of Cost Accounting	Sultan Chand & sons, New Delhi
3.	ManashDutta,	Cost Accounting	Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005
4	M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta,	Cost Accounting	S.Chand& Company Ltd, 2010.
5	Reddy and Murthy	Cost Accounting	Margham Publications
6	Inamdar, S. M. (Satish Inamdar)	Cost & Management Accounting	Everest Publishing House
7	Kishore, R. M.	Cost & Management Accounting	Taxman Allied Service
8	V.KSaxena ,C.D Vashist,	Advanced Cost & Management Accounting	Sultan Chand & Sons
9	Jawaharlal	Cost Accounting	MC Graw Hill
10	M.E. Thukaram Rao	Cost and Management Accounting	New Age International

Reference Journal

1. Business and Economics Journal,
2. Global Economics,
3. Accounting & Marketing,
4. Accounting Research Journal,
5. Asian Review of Accounting,

6. Asia-Pacific Journal of Accounting and Economics,
7. Journal of Accounting and Organizational Change,
8. Journal of Contemporary Accounting and Economics

E- Materials

1. www.icwai.org
2. www.nasbaregistry.org.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
 S – Strong, M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Core Paper-14

Paper code: CCM52

Name of the Paper: PRACTICAL AUDITING

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Course Objectives

1. Understand the meaning, types of audit, and difference between auditing and book keeping.
2. Know the meaning of internal control, internal check and audit.
3. Identify different types of vouchers.
4. Understand qualification, Duties, Rights, and different types of auditors.
5. Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.

Course Out Comes

1. After studied unit-1, the student will be able to acquire the basic concepts of auditing.
2. After studied unit-2, the student will be able to learn the meaning and importance of internal audit, internal check and control.
3. After studied unit-3, the student will be able to understand the verification of vouchers and vouching.
4. After studied unit-4, the student will be able to study the auditor's appointment, removal, qualification and disqualification.
5. After studied unit-5, the student will be able to identify the auditor's reports and its kinds.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT-I

15 Hours

INTRODUCTION

Meaning and Definition of Auditing - Nature and Scope of Auditing - Accountancy and auditing, Auditing and Investigation - Objectives of auditing - Limitations of audit - Advantages of audit - classification of audit.

UNIT-II

15 Hours

AUDIT PROGRAMME AND INTERNAL CONTROL

Meaning and definition of audit program - Advantage and disadvantage - audit file, audit note book, audit working papers - purposes and importance of working papers - Internal check - meaning, objectives of Internal check - features of good Internal check system - Internal Control - meaning, objectives and features of good Internal control .

UNIT-III

15 Hours

VOUCHING

Vouching - meaning of vouching - Importance - objects - Vouching of cash transactions - Verification of assets and liabilities - meaning of verification - objectives - Distinction between vouching and verification - distinction between Valuation and Verification.

UNIT-IV

15 Hours

COMPANY AUDITORS

Company auditors - Qualification and Disqualification of an auditor - Appointment and Removal of an auditor - Powers and Duties of auditors - Liabilities of an auditor

UNIT-V

15 Hours

AUDITOR'S REPORT

Auditor's Report - Importance of auditor's report - contents of audit report - Kinds of reports.

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	B.N. Tandon	A hand book of practical Auditing.	S.Chand
2.	T.R.Sharma	Auditing	SahityaBhavan, Agra.
3.	B.N.TandonSudharsanam, Sundharababu	Practical Auditing	S.Chand,.
4.	Dr.K.Sundar and K.Parri	Practical Auditing	Vijay Nicole Imprints Pvt., Ltd.,
5.	S.K.Basu	Auditing and Principles and Techniques	Pearson
6	B.N. Tandon	Practical Auditing	S. Chand.
7	Dr.Premavathy	Auditing	Vishnu Publications
8	Dinkarpagare	Principles and practice of auditing	Sultan Chand & Sons
9	Raymond J.Noss	Practical auditing technichs	Iunivers
10	B.N Tandon	The handbook of practical auditing	S.chand

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.L.Natarajan	Practical Auditing	Margham Publications
2.	Kamal Gupta and Ashok Arora	Fundamentals of Auditing	Tata Mc.,Graw Hill.
3.	R.G.Saxena.	Auditing	Himalaya Publishing House
4.	S.N.Maheshwari	Banking Theory , law and practice	Kalyani Publications.

5	S. Vengadaman	Practical Auditing	Margham Publication.
6	B.N .Tandon	Practical auditing for ug courses for madrassuniversity	S.chand
7	Dr.Natarajan	practical auditing	Margam
8	A.Jesentha Rani	Practical auditing	Charulatha
9	George Benton Renn	Practical auditing	Kessinger
10	Dr.R.NSengupta	Practical guide to auditing	New central book house

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Core Paper-15

Paper code: CCM53

Name of the Paper: MANAGEMENT ACCOUNTING

Total Hours per Week: 6

Credit: 5

Lecture Hours: 90

Course Objective

To introduce students to the various tools and techniques of management Accounting.

1. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
2. Is to impart knowledge of financial statements and their analysis and interpretations.
3. To emphasize on application of theoretical knowledge and help managers in decision making.
4. To familiarize the students with managerial financial decisions which are taking place in organizations.
5. To acquire the importance of financial information on decision making process.

Course Out Comes

1. After studied unit-1, the student will be able to learn the preparation of Financial Statement Analysis.
2. After studied unit-2, the student will be able to gain effective knowledge about Ratio Analysis
3. After studied unit-3, the student will be able to impart knowledge about Fund Flow and Cash Flow Analysis.
4. After studied unit-4, the student will be able to study about Marginal Costing techniques.
5. After studied unit-5, the student will be able to know about the preparation of Budget and Budgetary Control

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I**10 Hours**

Management Accounting: Definition - objectives - Functions - Advantages and limitations - Financial Statement Analysis - Comparative and Common size statements - Trend Analysis.

UNIT-II**20 Hours**

Ratio Analysis: Definition - Significance and Limitations - Classification - Liquidity, Solvency, Turnover and Profitability ratios - Computation of Ratios from Financial Statements - Preparation of Financial Statement from Ratios.

UNIT-III**20 Hours**

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds - Fund Flow Statement - Concept of Cash Flow - Cash Flow Statement as Per AS3.

UNIT-IV**20 Hours**

Marginal Costing: Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit.

UNIT-V**20 Hours**

Budget and Budgetary Control: Definition - Objectives - Essentials - Uses and Limitations - Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget - Zero Base Budgeting.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	S.N. Maheswari	Management Accounting	Sultan Chand & Sons, New Delhi.
2.	T.S. Reddy & Hari Prasad Reddy	Management Accounting	Margham Publications, Chennai.
3	M Y Khan, PK Jain	Management Accounting	Tata McGraw hill, Fourth Edition, 2003
4	I.M. Pandey,	Management Accounting	Vikas Publishing, third Edition, 2006
5	A.R. Ramanathan, N.L. Hingorani, T.S. Grewal	Management Accounting	Sultan Chand & sons, 5th Edition. 2003
6	M.E. Thukaram Rao	Management Accounting	New Age International
7	M.E. Thukaram Rao	Cost and Management Accounting	New Age International
8	A. Murthy & S. Gurusamy,	Management Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
9	V.K. Saxena & C.D. Vashist	Advanced Cost & Management Accounting – Problems & Solutions	Prentice Hall of India (P) Ltd.
10	R.S.N. Pillai & Bhagavati	Management Accounting	S. Chand

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.P.Gupta & Dr.K.L.Gupta	Management Accounting	Sathiya Bhavan Publications
2.	S.P.Gupta	Management Accounting	Sultan Chand & Sons, New Delhi.

3	T.S.reddy&Dr. Hariprasadreddy,	Y. Management Accounting	Margham Publications, Fifth revised Edition, 2014
4	Kulkarni, M. A.	Management Accounting	Career
5	Rao, A. P.	Management Accounting	Everest Publishing House
6	Drury, Colin	Management & Cost Accounting	Thompson Books
7	Horngren, C. T/ Sundem, G. L/ Stratton, W. O	Introduction To Management Accounting	Pearson Education
8	Ghosh, T. P.	Financial Accounting For Managers	Taxman Allied Service
9	Kishore, R. M.	Cost & Management Accounting	Taxman Allied Service
10	Patankar, Sanjay	Text Book Of Management Accounting	NiraliPrakashan Pune

Reference Journal

1. The Chartered Accountant Monthly
2. Journal of Human Values Three time in Year
3. Indian Journal of Marketing Monthly
4. Abhigyan: Journal of Management Monthly
5. Smart Manager Quaterly
6. IUP Journal of Operation Management Quaterly
7. IUP Journal of Business Strategy Quaterly
8. IUP Journal of Management Research Quaterly
9. Prabandhan: Indian Journal of Management Monthly
10. Arthashastra: Indian Journal of Economics & Research Monthly
11. India Green File Monthly
12. Management and Change

E- Materials

1. Indian institute of materials management
2. association for healthcare resource & materials management (AHRMM)
3. management accounting
4. material management
5. introduction to management accounting
6. functions of material management

7. cost and management accounting
8. <https://www.freebookcentre.net/business-books-download/Management-Accounting.html>

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
 S – Strong, M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Core Paper-16

Paper code: CCM54

Name of the Paper: INCOME TAX LAW AND PRACTICE I

Total Hours per Week: 6

Credit: 4

Lecture Hours: 90

Course Objectives

1. To acquire Knowledge of Different Income Tax Concepts
2. The Main Objective of Taxation is Economic Development
3. To Overcome the Scarcity of Capital, Taxes are regarded as effective means to Control Inflation
4. To Control Cyclic Fluctuations
5. Reduction of Balance of Payments Difficulties

Course Out Comes

1. After studied unit-1, the student will be able to understand the basic level of Income tax Act.
2. After studied unit-2, the student will be able to know the tax calculation on house property income
3. After studied unit-3, the student will be able to achieve knowledge on tax calculation of salaried people.
4. After studied unit-4, the student will be able to obtain knowledge on income tax of business/ professional income.
5. After studied unit-5, the student will be able to understand the administrative set up of income tax department and their powers

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

15 Hours

INTRODUCTION

Income Tax Act 1961- Basic Concepts - Assessment Year - Previous Year - Person - Assessee- Income - Agricultural Income - Capital and Revenue Receipts - Capital and Revenue Expenditures - Exempted Incomes u/s 10.

Residential status of an individual- Residential status of a HUF - Residential status of a firm and association of persons - Residential status of a company - incidence of tax liability.

UNIT- II

15 Hours

INCOME FROM HOUSE PROPERTY

Annual value - Determination of annual value- Income from let out house property - Income from self-occupied house property - Deductions allowed from Income from house property u/s 24.

UNIT- III

30 Hours

SALARIES

Meaning and features of Salary - Allowances - Perquisites - Profits in lieu of Salary - Provident Fund and its types - payments exempted u/s 10: Leave travel concession; gratuity; pension; leave encashment; retrenchment compensation; VRS - Deductions from salary: EA and professional tax- deduction u/s 80C- taxable salary

UNIT – IV

20 Hours

PROFIT AND GAINS OF BUSINESS OR PROFESSION AND DEPRECIATION

Meaning of business and profession - deductions expressly allowed - expenses expressly disallowed - treatment/ admissibility of certain expenses and incomes - income from business- income from profession-Meaning of depreciation - conditions for depreciation - actual cost - written down value- computation of allowable depreciation.

UNIT- V

10 Hours

INCOME TAX AUTHORITIES

CBDT - powers - Director General of income tax - Chief commissioner of income tax - Assessing officer - appointment - Jurisdiction - powers relating to search and seizure.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Gaur &Narang	Income Tax Law & Practice	Kalyani Publishers
2.	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai
3.	Reddy,T.S.&Haripr asadReddy,	Income Tax Theory, Law& Practice	Margham Publications, Chennai.
4.	V.B. Gaur &Narang	Income Tax Law And Practice	Kalayani Publishers,2001
5.	DrVinod K. Singhania	Income Tax Law And Practice	Taxmann Publications Pvt. Limited, 2005.
6.	T.N.Manoharan&H. R.Hari	Taxation	Ankit thakkar for snow white publication pvt ltd
7.	A.Murthy	Income Tax Law And Practice	Vijay Nicole
8.	N.Hariharan	Income Tax Law And Practice	Mc grew hill
9.	T .Srinivasan	Income Tax Law And Practice	Vijay Nicole
10.	Rajavelu	Income Tax Law And Practice	S.V.P publications

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mehrotra	Income Tax Law & Accounts	SahithiyaBhavan Publications
2.	Vinod,K.Singhania	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill
4	V. BalaChandran, S. Thothadri,	Taxation Law and Practice	Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003
5	V.P Gaur	Income tax law & practice	Kalyani
6	Dr.H.CMehrotra	Taxation law and practice	Sathiyabhawan
7	M.Jeevarathinam	Income tax law & practice	Winners wisdom
8	Expert Teacher	Taxation law and practice	Sathish and brothers
9	G.S.Mitra	Income tax law & practice	Mahaveer publication
10	Dr.R.K.Jain	Taxation law and practice	SPBD publication

Reference Journal

1.Indian Journal of Tax Law

2.Taxman.com/Journal

3.Vision Journal of Indian Taxation

4.Income Tax Reports, Company Law, Institute of India PvtLtd,Chennai

E- Materials

1. GST and Income Tax Fortnightly E Magazine
2. Capital Gain Clear Tax
3. India filing.com
4. Clear Tax.in
5. Income Tax Management.com

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong, M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Elective Paper-1

Paper code: CECM55A Name of the Paper: ENTREPRENEURIAL DEVELOPMENT

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

**INTERNAL ELECTIVE
(to choose one out of 3)
PAPER - 1**

Course Objectives

1. To make and create interest among the students to become an Entrepreneur.
2. To facilitates the students to avail the incentives and schemes available for MSMEs.
3. To Promote first generation Businessman and Industrialists
4. To promote self employment Tendencies
5. To provide knowledge about Government Plan and Programmes

Course Outcomes

1. After studied unit-1, the student will be able to understand the basic concepts and theories of entrepreneurship.
2. After studied unit-2, the student will be able to exemplify knowledge on course contents, curriculum and constraints of EDP.
3. After studied unit-3, the student will be able to conceive business ideas and convert them into business projects.
4. After studied unit-4, the student will be able to become familiar with institutions support various forms of assistances and subsidies.
5. After studied unit-5, the student will be able to learn the MSMEs schemes provided to budding entrepreneurs

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	Yes

4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT- I

15 Hours

INTRODUCTION

Entrepreneurship: Meaning- Nature-Importance-Theories- Entrepreneur: Meaning-Definition- Characteristics-Qualities-Types and Roles of an Entrepreneur-Entrepreneur vs Intrapreneur-Factors Promoting an Entrepreneur - Women Entrepreneur-Problems of Women Entrepreneurs - Role of entrepreneurs in India's Economic Development

UNIT- II

10 Hours

ENTREPRENEURSHIP DEVELOPMENT PROGRAMMES

Meaning-Needs-Objectives -Course Contents and Curriculum-Phases of EDP-Problems and Constraints of EDP- Organisations providing Entrepreneurship Development Programmes.

UNIT- III

13 Hours

NEW VENTURE

Meaning - Promoting New Venture -Sources of Business Ideas - Idea Generation Techniques-Project Identification-Project Selection.- Procedures to Start a New Venture- Project : Meaning-Types-formulation of Project report -Project Appraisal- Network Analysis.

UNIT- IV

12 Hours

INSTITUTIONAL SUPPORT AND SUBSIDIES

Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance- Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies: Meaning-Needs-Incentives and Subsidies available to Entrepreneurs- DIC- Industrial Estates

UNIT- V

10 Hours

MICRO , SMALL AND MEDIUM ENTERPRISES (MSMES)

Introduction- Classification of Enterprises- Memorandum of MSMEs-Registration of MSMEs-MUDRA Scheme, Prime Minister's Employment Generation Programme (PMEGP), STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-Loan facilities available-Applying Procedures.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.S Khanka	Entrepreneurial Development	Sultan chand company Ltd.
2.	AbhaJaiswal	Micro Small & Medium Enterprises Development Act, (Law, Policies & Incentives),	Bharat Law House Pvt. Ltd
3.	C.S.V. Murthy	Entrepreneurial Development	Himalaya publishing house, 2015.
4	Dr.S.S. Khanka	Entrepreneurial Development	S. Chand & Company (pvt).Ltd, 2014
5	Sami Uddin	“Entrepreneurial development in India	Mittal Publications, First Edition, 1989.
6	Taneja	Entrepreneurial Development	Galgotia
7	Annie Stephan	Entrepreneurial Development	S.Chand
8	S.A kumar	Entrepreneurial Development	New Age International
9	S.S Kanka	Entrepreneurial Development	S.Chand
10	N.P.Srinivasan	Entrepreneurial Development	S.Chand

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Vasant Desai	Small-Scale Industries and Entrepreneurship	Himalaya Publishing House, 2017
2.	Prasanna Chandra	Project Preparation , Appraisal, Implementation	Tata McgrawHill, New Delhi.
3.	G.N.Pande	A Complete Guide To Successful Entrepreneurship-	VikasPublishingHouse,

			New Delhi
4.	C B Gupta &Srinivasan	Entrepreneurship Development in India	Sultan Chand.
5.	A Gupta	Indian Entrepreneurial Culture	New Age International.
6	H.Shaw	The Global Entrepreneurs	R Publication
7	Vandana Gupta	Entrepreneurship Development in India	Technical Publication
8	CharantimathiPoornima .M	Entrepreneurship Development in India	S.Chand
9	Ca.DrAbhamathur	Entrepreneurship Development in India	S.Chand
10	C.A.Gupta	Entrepreneurship	Pearson

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Elective Paper-1

Paper code: CECM55B

Name of the Paper: BUSINESS ENVIRONMENT

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

**INTERNAL ELECTIVE
PAPER - 2**

Course Objectives

1. The basic objective of the course is to develop understanding and provide knowledge about business environment to the commerce students.
2. To understand the fundamentals of Business Environment
3. To promote basic understanding on the Economic environment of business.
4. The provide knowledge about the political environment of business.
5. To know the Social Environment of business.

Course Outcomes

1. After studied unit-1, the student will be able to know the concept of external, micro macro of business environment.
2. After studied unit-2, the student will be able to study the economic policies and conditions in India.
3. After studied unit-3, the student will be able to understand the concept of natural and technological environment.
4. After studied unit-4, the student will be able to acquire the knowledge of social environment and consumer protection.
5. After studied unit-5, the student will be able to study the concept of globalization of Indian business.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	NO
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT-I**15 Hours****INTRODUCTION**

An overview of Business environment- types -Internal and External, Micro and Macro - Environmental Analysis and strategies management -Techniques of environmental analysis - steps and approaches.

UNIT-II**10 Hours****ECONOMIC ENVIRONMENT OF BUSINESS**

Significance and elements of economic Environment, economic systems and business environment, Economic planning in India, Government policies - Industrial policy.

UNIT-III**13 Hours****POLITICAL AND LEGAL ENVIRONMENT OF BUSINESS**

Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

UNIT-IV**12 Hours****SOCIO, CULTURAL & INTERNATIONAL ENVIRONMENT**

Social responsibility of business, Characteristics, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India

UNIT-V**10 Hours****TECHNOLOGICAL ENVIRONMENT**

Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce and Franchise.

Text Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Francis Cherunilam	Business Environment	Himalaya Publishing House,
2.	K.Aswathappa	Business Environment	Himalaya Publishing House,
3.	Dr.S.Sankaran	Business Environment	Margham Publication
4.	Sheik Saleem	Business Environment	Pearson Education.
5.	Dr.N.Premavathy	Business Environment	Sri Vishnu Publications
6	Suresh Bedi	Business Environment,	Pearson
7	Shaikh Saleem	Business Environment,	McGraw Hill International Books Co.,
8	Paul	Business Environment	McGraw Hill International Books Co.,
9	Justin Paul	Business Environment text and cases	McGraw Hill International Books C
10	Dr.Amit Kumar	Business Environment	Sahithyabhawan publications

References Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Keith Davis William, C.Frederik,	Business and Society,	McGraw Hill International Books Co.,
2.	Dr.M.Dhanabhakym and M.Kavitha	Business Environment	Vijay Nicole Imprints, Pvt., Ltd.,
3.	Pailwar.V.K	Business Environment	Prentice Hall India LearningPvt.,Ltd.,
4.	SarojUpadhyay	Business Environment,	Asian Books Pvt.,Ltd.,
5.	PankajMehra	Aspects of Business Environment	Omega Publication.

6	FRANCIES CHERUNITAM	Business Environment, Text and cases	Himalaya
7	DR.V.C SINHA	Business Environment,	Sanjay
8	MUKESH TREHAN	Business Environment,	EMINANCE IN EDUCATION
9	VEENA KESHAW PAILWAR	Business Environment,	PHI
10	ALOK GOYAL	Business Environment,	VK

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Elective Paper-1

Paper code: CECM55C Name of the Paper: MANAGEMENT INFORMATION SYSTEM

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

**INTERNAL ELECTIVE
PAPER - 3**

Course Objectives

1. To have knowledge on fundamental principles of management information system
2. Relate the basic concepts and technologies used in the field of management information system
3. Compare the process of developing and implementing information systems
4. To enable students to understand computer and information processing
5. Apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization

Course Out Comes

1. After studied unit-1, the student will be able to understand the fundamental principles of MIS
2. After studied unit-2, the student will be able to basic knowledge about Concepts and Technologies used in MIS
3. After studied unit-3, the student will be able to acquired knowledge on process of developing and implementing information system
4. After studied unit-4, the student will be able to impart knowledge on Information Processing
5. After studied unit-5, the student will be able to enhanced knowledge on DBMS.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT - I**13 Hours**

Definition- Management Information System - MIS Support for Planning, Organizing and Controlling - Structure of MIS- Information for Decision Making

UNIT - II**12 Hours**

Concept of System - Characteristics of System - System Classification - Categories of Information System - Strategic Information System and Competitive advantage.

UNIT - III**13 Hours**

System Analysis and Design -SDLC- Role of System - Analyst- Functional Information System - Personnel ,Production, Material, Marketing.

UNIT - IV**12 Hours**

Computer and Information Processing - Classification of Computer - Input Devices- Storage Devices - Batch and Online Processing- Hardware - Software - Database Management Systems.

UNIT -V**10 Hours**

Development - Maintenance of MIS- Operations of manual information system- Role of Computer In MIS - Data Base Concept - Expert System - System Audit.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Kenneth Claudonand June P Laudon	Management Information System	Prentice Hall of India
2.	M. Assam	Fundamentals of Management Information system	Fundamentals of Management Information system
3.	JawadekarW.S	Management Information System	Tata McGraw Hill Publishing Company Ltd., 2002.

4	Mudrick& Ross	Management Information System	Prentice- Hall of India
5	Sadagopan	Management Information System	Prentice Hall of India
6	Murthy CSV	Management Inforation System	Himalaya Publishing House
7	Jayant Oke	Management Inforation System	Niraliprakaash
8	Jane P.LaudonKeneethC.Laudon	Management Inforation System	Pearsons
9	Ramesh Behl	Management Inforation System	Mc.Graw Educations
10	A.K. Gupta	Management Inforation System	Mc.Graw Educations

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Rahul De	Management Information System	Ocean Book House
2.	Jane Laudonkenneth	Management Information System	Pearson Education
3.	V.S Bagad	Management Information System	Technical Publication
4	P.C.Reddy	Management Information System	Vikas Publishing Pvt. Ltd.
5	NirmalaBagchi	Management Information System	Vikas Publishing Pvt. Ltd.
6	Ramesh Chandra	Management Information System	KalpazPublishng
7	Sahilraj	Management Information System	Pearson Education
8	My.Kamat	Information System Of Management	Pointer
9	AshimaBhatnagar	Information System Of Management	Jsr Publication
10	L.M Prasad	Information System Of Management	S.Chand

E-MATERIALS:

www.dbtra.com
www.itword.com

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Skill Based Subject Paper-3

Paper code: CSCM56

Name of the Paper: PRINCIPLES OF MARKETING

Total Hours per Week: 3

Credit: 2

Lecture Hours: 45

PAPER - 3

Objectives

1. To enable the students to understand the elements of Marketing Mix and bases for Market segmentation
2. To make him to appreciate the need for marketing science in the modern business world.
3. To identify the elements of a customer driven marketing strategy
4. To understand the behavioural concepts relevant to marketing
5. To fix the goals of marketing

Course Outcomes

1. After studied unit-1, the student will be able to know the basic principles and practices of marketing.
2. After studied unit-2, the student will be able to be aware of the importance of products, standards of branding, packing and quality management.
3. After studied unit-3, the student will be able to understand the pricing mechanism of marketing.
4. After studied unit-4, the student will be able to know the basic aspects of the channels of distribution and buyers' behaviours.
5. After studied unit-5, the student will be able to articulate sales Promotional techniques used in modern marketing.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	yes
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT – I

9 Hours

INTRODUCTION

Market- Meaning- Definition- Classification of markets. Marketing - Meaning - Definition- Evolution - Approaches - Modern marketing concepts - Marketing Mix with Extended 7Ps and 10 Ps- Meaning-Concepts - Role of Marketing in Economic Development-Market Segmentation- Definition -Requirements -Bases for Market Segmentation.

UNIT- II

9 Hours

PRODUCT

Meaning- Features-Classification of products- Product Mix- Product Innovation-New Product Development-Product Life Cycle- Branding- Meaning- Advantages and Limitations. Packaging - Meaning - Kinds - Labelling - Meaning- Advantages and Limitation.

UNIT – III

9 Hours

PRICING

Price - Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing Policies- Procedure for price determination- Kinds of Pricing.

UNIT- IV

9 Hours

DISTRIBUTION CHANNELS

Meaning-Importance-Marketing and Distribution- Middlemen in distribution -Function and Kinds of Middlemen - Agents and Merchant Middlemen-Wholesalers -Types - Services rendered by wholesalers - Retailers- Types - Requisites - Services rendered by retailers- Introduction to Supply Chain and Logistic Management - Introduction to Networking Marketing and Niche Marketing.

UNIT- V

9 Hours

PROMOTION

Sales Promotion - Personal Selling - Meaning - Purpose - Types - Advantages - Limitations - Factors to be considered on Personal Selling. Advertising- Meaning and definition- Medias - Advantages- Limitations -Advertising copy -Definition - Elements of an Advertisement copy - Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.S.N.Pillai&Bagavathi	Modern Marketing principles & practices	S. Chand & co ltd., New Delhi.
2.	Gary Armstrong & Philip Kotler	Marketing an Introduction	PearsonPrentice Hall, New Delhi.
3	Philip kotler ,GrayAmstrong	Principles of Marketing	Pearson Education
4	Pooja Jain,Dr.MehaSimbal	Principles of Marketing	Chengage Book House
5	Jim Blythe	Principles of Marketing	Sage Publisher
6	David Jobber	Principles of Marketing	Mc.Graw Educations
7	Amit Kumar	Principles of Marketing	SahityaPublication
8	Adrianpalmer	Principles of Marketing	Mc.Graw Educations
9	Maharajan	Principlesof Service Marketing	Vikas Publishing Pvt. Ltd.
10	Pride,Ferrell	Principles Of Marketing	Chengage Book House

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Stanton William CherlesFutrell	Fundamentals of Marketing	TataMc Grew Hill, New Delhi.
2.	Dr.Rajan Nair &SanjithR Nair	Marketing	S. Chand & co ltd, New Delhi.
3.	Edward W Cudiff	Fundamentals of Modern Marketing	Prentice Hall of India, New Delhi.
4.	Philip Kotler	Marketing Management	Prentice Hall of India, and New Delhi.

5.	Dr. N. Rajan Nair	Marketing an Introductory Text	Sultan Chand & Sons, New Delhi.
6	Dr. Neha srighal	Principles of Marketing	Chengage book house
7	T.N.Chhabra	An introduction to Principles of Marketing	Sun India's
8	Prof.KavithaSharma And Swati Aggarwal	Principles of Marketing	Taxman
9	H.DevendraDr.Mamishy Joshi	Principles of Marketing	Niraliprakashan
10	Dr.NanalKentidas	Principles of Marketing	Niraliprakashan

E-Material

1. Online Study Material for Commerce courses - LPU Distance

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Core Paper-17

Paper code: CCM61

Name of the Paper: COST ACCOUNTING II

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Course Objectives

1. To make the students to understand the process of ascertaining, classification and controlling cost.
2. To enable the students for higher studies like CA, ICWA and ACS with ease and confidence.
3. To ascertain the profitability
4. To facilitate the preparation of financial and other statements
5. To fix the selling price

Course Out Comes

1. After studied unit-1, the student will be able to taught the Computation of Job, Batch, Contract Costing
2. After studied unit-2, the student will be able to learn the preparation of Process Costing.
3. After studied unit-3, the student will be able to impart knowledge about calculation of Operating Costing
4. After studied unit-4, the student will be able to study about preparation of Standard Costing.
5. After studied unit-5, the student will be able to gain knowledge about Reconciliation of Cost and Financial Accounts.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I**15 Hours**

Job, Batch, Contract Costing: Job Costing - definition - Features - Procedure - WIP - Cost Accumulation, Batch Costing - EBQ, Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.

UNIT-II**15 Hours**

Process Costing: Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation - Closing WIP with or without Process Loss.

UNIT-III**15 Hours**

Operating Costing (Transport Costing): Cost Unit - Cost Classification - Operating Cost sheet.

UNIT-IV**15 Hours**

Standard Costing - Variance Analysis - Material -Labour- Overheads - Fixed - Variable -Sales Variance.

UNIT-V**15 Hours**

Reconciliation of Cost and Financial Accounts.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books:

S.no	Authors	Title	Publishers
1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	T.S. Reddy & Hari Prasad Reddy	Cost Accounting	Margham Publications, Chennai.

3.	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons, New Delhi.
4	Manosh Dutta	Cost Accounting	Dorling Kindersley (India) Pvt. Ltd, 2010
5	A. Murthy and S. Gurusamy,	Cost Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
6	Khanna B.S.Pandey I.M., Ahuja G.K., and Arora M.N	Practical Costing	S. Chand & Sons
7	Arora M.N	Cost Accounting	S. Chand & Sons
8	R.S.N. Pillai & Bhagavati	Cost Accounting	S. Chand & Sons
9	Bhabatosh Banerjee	Cost Accounting – Theory & Practices	Sultan Chand & Sons
10	V.KSaxena ,C.D Vashist,	Cost Accounting problems and solutions	Sultan Chand & Sons

Reference Books:

S.No	Authors	Title	Publishers
1.	Tulsian	Cost Accounting	Tata McGraw Hills.
2.	S.N.Maheswari	Principles of Cost Accounting	Sultan Chand & sons, New Delhi
3.	ManashDutta,	Cost Accounting	Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005
4	M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta,	Cost Accounting	S.Chand& Company Ltd, 2010.
5	Reddy and Murthy	Cost Accounting	Margham Publications
6	Inamdar, S. M. (Satish Inamdar)	Cost & Management Accounting	Everest Publishing House
7	Kishore, R. M.	Cost & Management Accounting	Taxman Allied Service
8	V.KSaxena ,C.D Vashist,	Advanced Cost & Management Accounting	Sultan Chand & Sons

9	Jawaharlal	Cost Accounting	MC Graw Hill
10	M.E. Thukaram Rao	Cost and Management Accounting	New Age International

Reference Journal

1. Accounting Research Journal,
2. Asian Review of Accounting,
3. Asia-Pacific Journal of Accounting and Economics,
4. Journal of Accounting and Organizational Change,
5. Journal of Contemporary Accounting and Economics

E- Materials

1. www.icwai.org
2. www.nasbaregistry.org.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
 S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Core Paper-18

Paper code: CCM62

Name of the Paper: INCOME TAX LAW AND PRACTICE II

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Course Objectives

1. To acquire Knowledge of Different Income Tax Concepts
2. The Main Objective of Taxation is Economic Development
3. To Overcome the Scarcity of Capital, Taxes are regarded as effective means to Control Inflation
4. To Control Cyclic Fluctuations
5. Reduction of Balance of Payments Difficulties

Course Outcomes

1. After studied unit-1, the student will be able to know the calculation of taxes for gain on capital asset.
2. After studied unit-2, the student will be able to know the tax on other source and its calculation.
3. After studied unit-3, the student will be able to know the adjustment of carry forward Income/Expenditure.
4. After studied unit-4, the student will be able to expertise in preparation of total income of individual/ firm etc.
5. After studied unit-5, the student will be able to gain knowledge on filing of income tax returns.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT- I

20 Hours

CAPITAL GAINS

What are capital assets? - What are not capital assets? - kinds of capital assets - transfer u/s 2 (47) - cost of acquisition - cost of improvement - computation of short term capital gain - computation of long term capital gain - exemptions from capital gains.

UNIT – II

17 Hours

INCOME FROM OTHER SOURCES

Specific incomes chargeable to tax - general incomes chargeable to tax - Interest on securities - Interest exempt from tax u/s 10 (15) - deductions allowed from Income from other sources - computation of income from other sources.

UNIT- III

16 Hours

CLUBBING OF INCOMES AND SET OFF AND CARRY FORWARD OF LOSSES

Income transfer without asset transfer - cross transfer -transfer for the benefit of son's wife - capital gain on an asset gifted before marriage - gifted money used for construction of house by spouse - income including losses - clubbing of business income - clubbing of minor's income - computation of total income.Provisions relating to set off of losses- Provisions relating to set off and carry forward of losses - unabsorbed depreciation - order of set off - computation of total income.

UNIT- IV

12 Hours

AGRICULTURAL INCOME AND DEDUCTIONS FROM GROSS TOTAL INCOME

Meaning of agricultural income - types of agricultural income - income from growing and manufacturing rubber - income from growing and manufacturing coffee - income from growing and manufacturing tea - income of a sugar mill growing its own sugarcane- computation of tax of an assessee having agricultural income.Permissible deductions from gross total income - section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.

UNIT – V

10 Hours

ASSESSMENT OF INDIVIDUALS AND ASSESSMENT PROCEDURES

Sources of income of an individual - computation of total income and tax liability of an individual. Filing of returns - permanent account number (PAN) -Usage of PAN - TDS - types of assessment - self assessment - Best judgement assessment - Income escaping assessment (reassessment) - Advance payment of tax

Note: Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books

S.No	Authors	Title	Publishers
1.	Gaur &Narang	Income Tax Law & Practice	Kalyani Publishers
2.	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai
3.	Reddy,T.S.&HariprasadReddy,	Income Tax Theory, Law& Practice	Margham Publications, Chennai.
4.	V.B. Gaur &Narang	Income Tax Law And Practice	Kalayani Publishers,2001
5.	DrVinod K. Singhanian	Income Tax Law And Practice	Taxmann Publications Pvt. Limited, 2005.
6.	T.N.Manoharan&H.R.Hari	Taxation	Ankit thakkar for snow white publication pvt ltd
7.	A.Murthy	Income Tax Law And Practice	Vijay Nicole
8.	N.Hariharan	Income Tax Law And Practice	Mc grew hill
9.	T .Srinivasan	Income Tax Law And Practice	Vijay Nicole
10.	Rajavelu	Income Tax Law And Practice	S.V.P publications

Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mehrotra	Income Tax Law & Accounts	SahithiyaBhavan Publications
2.	Vinod,K.Singhanian	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill

4	V. BalaChandran, S. Thothadri,	Taxation Law and Practice	Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003
5	V.P Gaur	Income tax law & practice	Kalyani
6	Dr.H.CMehrotra	Taxation law and practice	Sathiyabhawan
7	M.Jeevarathinam	Income tax law & practice	Winners wisdom
8	Expert Teacher	Taxation law and practice	Sathish and brothers
9	G.S.Mitra	Income tax law & practice	Mahaveer publication
10	Dr.R.K.Jain	Taxation law and practice	SPBD publication

Reference Journals

1. Indian Journal of Tax Law
2. Taxman.com/Journal
3. Vision Journal of Indian Taxation
4. Income Tax Reports,Chennai

E- Materials

1. GST and Income Tax Fortnightly E Magazine
2. Capital Gain Clear Tax
3. India filing.com
4. Clear Tax. in
5. Income Tax Management.com

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S

CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong, M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Core Paper-19

Paper code: CCM63

Name of the Paper: FINANCIAL MANAGEMENT

Total Hours per Week: 4

Credit: 4

Lecture Hours: 60

Course Objectives

1. To provide expert knowledge on setting financial objectives & goals.
2. To manage Financial Resource, financial risk management and through understanding of investment portfolios and financial instruments.
3. To Maximize the Cost of Capital by Developing a Sound and Economical combinations of Corporate Securities, Proper Estimation and Requirement for Expansion and Growth
4. To Ensure adequate return on Investment
5. To Maintain Proper Cash Flow Creating Reserves and Goodwill

Course Outcomes

1. After studied unit-1, the student will be able to understand the basic Principles and practices of Financial management.
2. After studied unit-2, the student will be able to determine the amount of Capital, Organization and Structure. Reduce cost of Capital and Operating Risks
3. After studied unit-3, the student will be able to have the knowledge and practice of arriving financial Decision makings
4. After studied unit-4, the student will be able to acquire practical knowledge on Calculation of working capital
5. After studied unit-5, the student will be able to gain knowledge on leverage and portfolio management

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes

5	Yes	Yes	Yes	Yes	Yes	Yes
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UNIT- I

10 Hours

Nature and Importance of Finance Functions - Organizing Finance Functions - Functions of Finance Manager - Objectives of Finance Function - Methods and Sources of Raising Finance - Critical Appraisal of the Various Sources of Finance.

UNIT- II

13 Hours

Goals of Finance Function - Financing Decisions - Financial Planning - Financial Forecasting - Capital Structure Decisions - Net Income Approach, NOI Approach and MM Approach- Capitalization - Cost of Capital - Computation of Cost of Capital-Dividend Policy-Factors Determining Dividend Policy.

UNIT- III

13 Hours

Investment Decisions - Estimation of Cash Flows - Evaluation of Alternative Investment Proposals like NPV, ARR, IRR Methods - Decision Making Under Risk and Uncertainty - Inflation and Investment Decisions

UNIT- IV

12 Hours

Working Capital - Meaning, Concept, Types and Significance-Gross and Net Working Capital - Determinants of Working Capital - Sources of WC - Credit and Collection Policies.

UNIT- V

12 Hours

Security Analysis and Portfolio Management - Leverages -Meaning, Types of Leverage.Degree of Operating and Financial Leverage - Financial Ratio Analysis.

TEXT BOOKS:

S.No	Authors	Title	Publishers
1.	Dr.S.N.Maheswari	Financial Management	Sultan Chand & Sons, New Delhi
2.	Dr.A.Murthy	Financial Management	MarghamPublications,Chennai.

3.	Dr. J. Srinivasan, Sridhar and Ramalingam	Financial Management	Vijay Nicole Imprints Pvt .Ltd. Chennai
4.	R.K.Sharma	Financial Management	Kalyani Publishers, New Delhi
5.	I.M. Pandey	Financial Management	Vikas Publishing House Pvt Ltd, 01-Nov-2009
6.	P.c. Kulkarni	Financial Management	B.G. Sathyaprasad, Himalaya Publications, 2004
7.	Dr..V.R.Palanivelu,	Financial Management	S.Chand Publication,2010
8.	I.M Panday	Financial Management	Pearson
9.	Berk	Financial Management	Pearson
10.	Prasana Chandra	Financial Managementtheory and practice	McGraw hill education Pvt. Ltd India

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	I.M.Pandey	Financial Management	VikasPublision house Pvt Ltd. Noida
2.	Prasanna Chandra	Financial Management 10ed.	McGraw hill education Pvt. Ltd India
3.	Subirkumar Banerjee	Financial Management	PHI Learning Pvt Ltd
4.	VyuptakeshSharan	Fundamentals of Financial Management	Pearson Education
5.	Dr .N. Premavathy	Financial Management	Sri Vishnu Publications, Chennai.
6.	S.C. Kuchhal	Financial Management	Chaitanya
7.	P.V. Kulkarni& B.G. Satyaprasad	Financial Management	HimalayaPublishingHouse
8.	M.Y Khan P.K Jain	Financial management text problem and cases	McGraw hill education Pvt. Ltd India

9	Prasanna Chandra	Fundamentals of financial management	Taxmann
10	Dr.S.p. Gupta	Advanced Financial management	Sathiyabhavan

Reference: Journals

1. Indian Journal of Business Finance and Accounting
2. Journal of Financial Reporting and Accounting
3. Asian Academy Management Journal of Accounting and Finance
4. Review of Accounting and Finance

E- Materials

1. Economic Times.Com
2. Financial Express
3. Reserch gate.net
4. Entrepreneur.com
5. The Hindu business line

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Elective Paper-2

Paper code: CECM64A

Name of the Paper: INNOVATION MANAGEMENT

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

**INTERNAL ELECTIVE
(To choose one out of 3)
Paper - 1**

Objectives

1. To help students understand, describe and explain the phenomenon of Innovation.
2. To present students a toolkit to successfully navigate complex landscape that surrounds the innovation process.
3. To reap in the economic benefits of new technological inventions by commercializing them on time
4. To accomplish technology Transfer
5. To reduce new product development time

Course Outcomes:

1. After studied unit-1, the student will be able to perceive the basics of innovation
2. After studied unit-2, the student will be able to appreciate the value of creativity
3. After studied unit-3, the student will be able to gain exposure to various theories of innovation
4. After studied unit-4, the student will be able to apprehend the innovation process.
5. After studied unit-5, the student will be able to inculcate the shade of innovation for the success of business
6. **Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT- I

12 Hours

INNOVATION AND COMPETITIVE ADVANTAGE

Innovation- Introduction, meaning, definition, concepts, nature, importance, early-stage of innovation -Identifying opportunities-Discovering new points of differentiation. Innovation drivers- State - Technology - Types of innovations; Descriptions of technological, marketing and organization.

UNIT- II

12 Hours

INNOVATION AND CREATIVITY

Creativity - meaning, definition, need for and importance of creativity - Factors influencing creativity. Individual - Self-evaluation of individual - SWOT Analysis - Team - Group dynamics - Meaning, **Characteristics, Stages, Types, Factors affecting group behaviour and team building**- Leadership - Meaning and nature - Creating Breakthroughs in innovation. Perception - meaning, Definition, Perceptual process, Factors affecting perception and techniques to improve perception.

UNIT- III

12 Hours

INNOVATION THEORIES

Major contemporary theories: Disruptive-Networked-Open; Alternative theories: Evolutionary-Uncontested- Adaptive - Green Initiatives.

UNIT- IV

12 Hours

INNOVATION PROCESS

New Product Development-Criticality of the Value Proposition, Differentiation - Paths to Market- Systems of Ideation, Experimentation and Prototyping - Innovation Labs.

UNIT- V

12 Hours

SUCCESS AND INNOVATION

Transformation of Business - Business processes - Recognition and Execution strategies- Designing a Winning Innovative Culture - Patents - Intellectual property - successful innovation case studies (any two).

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Tidd Joe, And Bessant John	Managing Innovation	John Wiley and Sons, Chichester, UK
2.	<u>J. Christopher Westland</u>	Global innovation Management, A strategic Approach	Palgrave Macmillan
3.	<u>J. Christopher Westland</u>	Global Innovation Management	Macmillan International Higher Education
4.	M Adithan	Management of Innovation and Creativity	Atlantic Publishers & Distributors Pvt Ltd
5.	<u>Dr. Leena Modi (Gandhi)</u>	Management Of Innovations And Sustainability	Nirali Publication
6.	M.Adithan	Innovation management and creativity	Atlantic Publication
7.	Michal Rabal Scott Swan	innovation and product management	Springer Puublication
8.	J.A Kulkarini	innovation and product management	Partiridge India
9.	Marcus T.Y	Innovation management Research Wave	Vernon press
10.	Jane HeneryDavid Walker	Management Of Innovations	Swage publications

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Moore, G.A	Dealing with Darwin: How Great Companies Innovate at Every Phase of their Evolution,Capstone.	Random House.

2.	Collins, J.	How the Mighty Fall: And Why Some Companies Never Give In	Random House.
3.	Prahalad C.K. and Krishna	The New Age of Innovation: Driving Concreted ValueThrough Global Networks	M.S. McGraw Hill.
4.	Tom Burns And G.M Stalker	Innovation Management	Oxford University
5.	ShlomoMitakAnd D.V.K Seshadri	Innovation Management	Response Book
6.	Jauhari	Innovation Management	Oxford University
7.	Dr.Glegary.C Mc Laughlin	Innovation Management	Crc Press
8.	Sanjiva Shankar Dubey	Technology And Innovation Management	Phi
9.	Ina Gollers	Crativity For Innovation Management	Routledge
10.	Keith Goffin	Innovation Management Effective Strategy And Innovation	

E-Material

1. [Www.eui.upm.es](http://www.eui.upm.es) › moduloiiipdfBasic Concepts of Innovation and Innovation Management
2. [Https://www.coursehero.com](https://www.coursehero.com) › file Innovation_Management_404_v1.pdf - Innovation Management Developed By Prof
3. What is Innovation Management? What Does Innovation Management mean? Youtubeapp · The Audiopedia

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10

CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Elective Paper-2

Paper code: CECM64B

Name of the Paper: LOGISTIC MANAGEMENT

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

**INTERNAL ELECTIVE
Paper - 2**

Course Objectives

1. To enable students understand the importance and dynamics of a firm’s physical distribution function and management of its supply chain.
2. To understand how warehouse functions in logistics fits into logistics & supply chain management.
3. To have better Inventory Management
4. To meet the efficient flow of operations
5. To provide customer satisfaction by having the right product in the right place at right time

Course Outcomes:

1. After studied unit-1, the student will be able to understand the basic concepts of logistic management
2. After studied unit-2, the student will be able to explore the supply chain intermediaries
3. After studied unit-3, the student will be able to explore the supply chain strategies
4. After studied unit-4, the student will be able to identify the warehousing strategies in logistic management

5. After studied unit-5, the student will be able to to perceive the legal frame work of logistic management.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT- I

12 Hours

Logistics - meaning - definition- scope- importance - function- objectives- of logistics management- customer service and logistics.

UNIT- II

12 Hours

Supply chain intermediaries - Meaning, Importance, Objectives, Functions- Types of Intermediaries- Selection of Channel Member- Motivation, Training and Evaluation of Channel Members.

UNIT- III

12 Hours

Supply Chain Management- Meaning, Definition, Function, Need- Marketing Forces affecting Supply Chain Activities- Supply Chain Activities in India.

UNIT- IV

12 Hours

Meaning, Characteristics of Warehousing -Functions of Warehousing -Types of Warehousing- Selection of Transportation- Warehouse Locations-Packaging and Material Handling- Documents relating to warehousing- Warehousing in India.

UNIT - V

12 Hours

Government Policies And Regulations- Motor Vehicles Act - Carriage By Air, Sea Multi- modal Transportation - Documentation - Airways Bill, Mate Receipt, Railway Receipt, Lorry Receipt, Bill of Lading.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Sathish k. Kappor and purvakamal	Basis of Distribution Management Supply chain management strategic planning and operation	Printice Hall of India, New Delhi
2.	Sunil chopra	Logistics and supply chain management	Pearson Education Vijay Nicoles Imprint Pvt. Ltd
3	Nanthakumar .B	Operations Management Theory & Practice	Pearson Education, 2nd Edition, New Delhi
4	.Mahadevan B,	BarryProduction& Operations Management	Pearson Education, 2013
5	Heizer Jay and Render	Production and operations management	Margham Publications- Chennai, 2011.
6	Saravanel&Sumathy	Logistics Management	Pearson Education
7	Vinod V. Sople	Logistics Management	Prentice Hall of India New Delhi
8	Satis c, Ailawadi, Rakesh Singh	Logistics Management	
9	Taylor	supply chain manager's guide	Person Education
10	RonaLH.Ballou	Business Logistics /supply chain management	Pearson education prentice hall, New Delhi

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Sunil Chopra	Essentials of Supply Chain Management	Pearson Publications, New Delhi, Fifth Edition
2.	D K Agarwal	Text Book of Logistic Management	Trinity Publication
3.	V VSople	Logistic Management	Pearson Publication
4.	Anikita Bhatt Karan TajeevRandive	Logistic Management	NiraliPrakashan
5	Ganapathi And Nandhi	Logistic Management	Oxford Publication
6	Dr.L.Nadarajan	Logistic Supply Chain Management	Margam Publication
7	Dr.S.Ramachandran	Supply Chain And Logistic Management	Airwalk Publication
8	Saikumar V Purushothaman	Supply Chain And Logistic Management	Sulthan Chand
9	S.SudalimuthuAnd Anthony Raj	S. Logistic Managementfor International Business	PHI Publication
10	SatishcAilwadi	Logistic Management	PHI Publication

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
 S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Elective Paper-2

Paper code: CECM64C

Name of the Paper : SERVICE MARKETING

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

INTERNAL ELECTIVE

Paper - 3

Course Objectives

1. To enable students to acquire knowledge of service marketing
2. To understand the concepts relating to service quality, pricing and demand for services
3. To impart knowledge about insurance services in service marketing
4. To develop practical knowledge about service marketing.
5. To create new ideas in service marketing.

Course Outcomes

1. After studied unit-1, the student will be able to understand the concepts and evolution of service marketing.
2. After studied unit-2, the student will be able to Explore the 4 Ps of service marketing.
3. After studied unit-3, the student will be able to perceive the strategies in service marketing.
4. After studied unit-4, the student will be able to explore the quality issues of service marketing.
5. After studied unit-5, the student will be able to understand the different services organizations.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT - I

12 Hours

Marketing of Services - Introduction - Growth of the Service Sector - The Concept of Service - Characteristics of Services Classification of Services -Using Technology - Developing Human Resources.

UNIT - II

12 Hours

Marketing mix in services marketing - The seven Ps - Product Decisions - Pricing Strategies- Promotion of Services and Distribution Methods for Services - Additional Dimensions in Services Marketing- Internet as a service channel.

UNIT - III

12 Hours

Strategic Marketing Management for Services - Matching Demand and Supply through Capacity Planning and Segmentation - Internal Marketing of a Service - External versus Internal Orientation of Service Strategy.

UNIT - IV**12 Hours**

Delivering Quality Services - Causes of Service-Quality Gaps - The Customer Expectations versus Perceived Service Gap - Factors and Techniques to Resolve this Gaps in Service - Quality Standards, Factors and Solutions.

UNIT - V**12 Hours**

Marketing of Services with special reference to Health Services - Hospitality Services including Travel, Hotels, and Tourism.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Dr. L. Natarajan	Services Marketing	Margahm Publications, Chennai
2.	M. K. Rampal&S.L.Gupta	Services Marketing	Galgotta Publications
3	Geethabansal, AmandeepKaur&Bhavna	Services Marketing	Kalyani Publications
4	RamneetKaur, Parampalsingh	Services Marketing	Kalyani Publications
5	S.M. Jha	Services Marketing	Himalaya Publications
6	Dr. B. BaLy	Services Marketing	S. Chand and Co. Publications
7	VasanthiVenugopal& Raghu V.N	Services Marketing	Himalaya Publications
8	Valarie A. Zeithaml Marry Jo Bitner	Service marketing	Mc Graw Hilleducation Publication
9	S.P.Mathur ,Nishu	Service marketing	New Age International
10	Christopher Lovelock,	Service marketing	Pearson Publication

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.Srinivasan	Service marketing	PHI Publication
2.	Kisholoy Roy	Marketing service	Everest Publication House
3.	Dr.V.Muthu Ruben	Principlesof marketing service	IIP Publishing House
4.	Vinnie Jauharikirtidutta	Service marketing	OUP India Publisher
5	M.K Rambol,S.L Gupta	Service marketing	Galgotia Publication
6	Dr.Natarajan	Marketing service and management	Margam Publication
7	JochenWirtz	Service marketing	Pearson
8	K..Ramamohanarao	Service marketing	Pearson
9	Dr.ManitaMathru	Service marketing	Red shine
10	JochenWirtz	Essential of Service marketing	Pearson

E- Material

1. http://www.sasurieengg.com/e-course-material/MBA/II-YearSem3/BA7013%20SERVICE_MARKETING.pdf

2. http://www.pondiuni.edu.in/storage/dde/downloads/markiv_sm.pdf

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S

CO5	S	S	S	S	S	S	S	S	S	S
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PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Elective

Paper-3

Paper code: CECM65A

Name of the Paper: Customs and Goods and Service Tax

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

INTERNAL ELECTIVE

(To choose one out of 3)

PAPER - 1

Course Objectives

1. To protect the imports and exports of goods for achieving the policy objectives of the Government.
2. Enforcement of Customs legislation and other relevant laws.
3. To eliminate the cascading effect of taxes.
4. To promote competitive pricing and increase consumption.
5. To have an improved logistics and distribution system.

Course Outcomes

1. After studied unit-1, the student will be able to understand the basics of Customs and Excise duty.
2. After studied unit-2, the student will be able to know the fundamental concepts of Goods and Service Tax (GST).
3. After studied unit-3, the student will be able to understand the Goods and Service Tax Registration.
4. After studied unit-4, the student will be able to analyze the procedures of Levy and Collection of GST.
5. After studied unit-5, the student will be able to understand the Assessment Returns and Refund of Goods and Service Tax.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

12 Hours

CUSTOMS AND EXCISE DUTY

Introduction-Customs act 1962- Objectives of Customs Act, Levy and collection of Customs duty , classification of goods , Goods Exempted from Customs duty, Searches ,seizures, confiscation and penalties. Central excise duty 1944- Nature of excise duty, levy and collection of excise duty - Type of excise duty, valuation of goods- clearance of goods- clearance of samples- registration and exemption from registration.

UNIT – II

12 Hours

INTRODUCTION TO GOODS AND SERVICE TAX

Goods and Service Tax - Meaning, History of Goods and Service Tax, Features, Objectives, Challenges, Types - SWOT (Strength, Weakness, Opportunities, and Threats of Goods and Service Tax), Scope of Goods and Service Tax - Difference between Indirect Tax and Goods and Service Tax - Advantages and Disadvantages of Goods and Service Tax - Dimension of Goods and Service Tax - Effects of Goods and Service Tax in Indian Economy - Impact of Goods and Service Tax and its Implication.

UNIT- III

12 Hours

GOODS AND SERVICE TAX REGISTRATION

Meaning, Importance, Types, Procedure for Resident and Non- Resident - Application Process and Enrolment process under Goods and Service Tax - Documents required - Penalties - Cancellation of Registration - Revocation of Cancellation of Registration.

UNIT- IV

12 Hours

LEVY AND COLLECTION OF GST

Supply - Meaning, Place of Supply, Time of Supply, Value of Supply, Methods of Valuation - Goods and Service Tax on Exports.

UNIT- V

12 Hours

ASSESSMENT RETURNS AND REFUND OF GOODS AND SERVICE TAX

Assessment - Meaning and types - Accounts and Other Records - Periods of Retention of Accounts. Returns - Types of returns and their due dates -Furnishings of details of Outward Supply - Claim of Input tax credit and Provisional Acceptance thereof - Matching and Reversal and Reclaim at Reduction in Output tax liability. Payments of Goods and Service Tax -TDS and TCS under Goods and Service Tax - Refund of Goods and Service Tax.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	CA HemantNarang	Goods and Service Tax Simplified, A Complete Guide to New Model GST Law	Computech Publications Limited , New Delhi.
2.	RakeshKumar	Goods and Service Tax	Diamond Pocket Books (P) Ltd., New Delhi.
3.	Dr.H.C.MehrotraProf.V.P. Agarwal	Goods and Service Tax	SahityaBhawan Publication New Delhi(2020).
4.	T S Reddy and Hari Prasad Reddy	Business Taxation	Margham Publication.
5.	Dr. Vinod and K. SinghaniamonicSinghaniamonic	Students Guide To goods and service Tax	Taxmann Publications, New Delhi.
6.	Datey, V.S.	Indirect Tax Law and practice	Taxmann Publications Pvt. Ltd., Delhi,
7.	Bansal K.M	Gst and Custums Law	Taxman
8.	Dr,NitiBhasin,Dr.Sameer Lama	Gst and Custums Law	Taxman
9.	SanjeetSharma , C.A Anoopmodi,C.A	Gst and Custums Law	VK Publication
10.	Mahesh Gupta,C.A Nikhil Gupta	Gst and Custums Law	Rajeev Bansal

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	VS DateyDr.KrishnaSachdev	Principles of GST and customs law	Taxmann
2.	Dr.SonalBabber,RasleenKaur,Kritika	GST and customs law	Scholar tech press
3.	SonnalBabberRasleen Kaur	GST and customs law	Scholer tech press

4	Dr.K.M.Bansal	GST and customs law	Taxmann
5	Dr.RavimM.N	GST and customs law	Professional bros publication
6	Dr.VenodK.Singhania	GST and customs Duty	Taxmann
7	VS Datey	GST	Taxmann
8	ShilpiSahi	GST and customs law	Cengage
9	Taxpal Classes	GST and customs law	A taxpal publication
10	Dr.H.C.MehrotraProf.V.P.Agarwal	Goods and Service Tax and Custom Duty	SahityaBhawanPublication (2021).

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Elective

Paper-3

Paper code: CECM65B

Name of the Paper: INVESTMENT MANAGEMENT

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

**INTERNAL ELECTIVE
(to choose one out of 3)
PAPER - 2**

Course Objectives

1. To enable the students to apply various tools and techniques of Investment and risk management.
2. To provide knowledge on various investment avenues that benefits the individual and nation.
3. To Keep Funds Safe & Secure.
4. To Earn a Steady & Additional Source of Income
5. To have good Retirement Planning

Course Outcomes

1. After studied unit-1, the student will be able to understand the Fundamentals of Investment
2. After studied unit-2, the student will be able to get knowledge pertaining to Security Investment.
3. After studied unit-3, the student will be able to gain knowledge about Non Security Investment.
4. After studied unit-4, the student will be able to know the scientific reasoning about Risk and Return.
5. After studied unit-5, the student will be able to get Reflective thinking through Fundamental and Technical Analysis.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT- I**12 Hours****INTRODUCTION TO INVESTMENT**

Investment Meaning- Investment Vs. Speculation- Investment Vs Gambling- Important factors favourable for investment program- stages in investment - investors classification

UNIT – II**12 Hours****SECURITY INVESTMENT**

Meaning- Bonds- Preference Shares- Equity shares- Derivatives- Options- Swaps- Futures- Mutual funds

UNIT – III**12 Hours****NON SECURITY INVESTMENT**

Meaning- Government Securities- Life Insurance- UTI- Commercial banks- Provident fund- Post office schemes- National Savings Schemes- Fixed Deposit Schemes.

UNIT – IV**12 Hours****RISK AND RETURN**

Meaning- Historical and Expected return- Types of risk- Measurement of risk

UNIT – V**12 Hours****FUNDAMENTAL AND TECHNICAL ANALYSIS**

Meaning- Economy, Industry and Company Specific analysis- Tools for technical analysis- Charts, Support and Resistant level analysis.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Preeti Singh	Investment Management	Himalaya Publishing House. New Delhi. 2014
2.	Prasanna Chandra	Investment Analysis and Portfolio Management,	Tata McGraw - Hill Publishing Company Limited, New Delhi.
3	Dr. Radha	Investment Management	Prasanna Publication, 2015
4	Dr.O.P Agarwal	Security Analysis And Investment Management	Himalaya Publication, 2007.

5	Dr.Prithisingh	Investment Management	“Himalaya Publication, 2015.
6	Natarajan L	Investment Management Security Analysis and Portfolio Management	Margham Publication, Chennai.
7	Avadhani VA	Investment and Securities Market in India	Himalaya Publishing House, Mumbai.
8	Bhalla VK	Investment Management, Security Analysis and Portfolio Management	S.Chand and Company Ltd, New Delhi
9	Dr. V.AAvadhani,	Investment Management	Himalaya Publication, 2004.
10	Preeti Singh	Investment management	Himalaya Publicating House

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.L.Natarajan	Investment management	Margam Publication
2.	Prof.Y.P Singh	Fundamental of investment management	Galgotia Publication
3.	RustagiR.P	Investment management	Sultan Chand And Sons
4	PrasannaChanra	Investment management and portfolio management	Mc GrawHilleducation Publication
5	V.K. Bhalla	Investment management	Sultan Chand and Sons
6	Charles P. Jones	Investment analysis and management	Wiley India Pvt.Ltd
7	BhailaV.K	Fundamentals of investment Management	S.Chand
8	VandanaDargi	Investment management	Global Publication
9	Keith Brown	Investment analysis and portfolio management	Cengage Learning
10	Rustage	Investment analysis and portfolio management	S.Chand

E-Material

1. www.universityofcalicut.info › ...PDF Investment Management - University of Calicut
2. www.pondiuni.edu.in › PDF Security Analysis and Portfolio Management
3. <https://www.cfainstitute.org> › ...PDF the future of investment management - CFA Institute.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong, M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Elective Paper-3

Paper code: CECM65C

Name of the Paper: FINANCIAL SERVICES

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

**INTERNAL ELECTIVE
(to choose one out of 3)
PAPER - 3**

Course Objective

1. To enable the students to gain knowledge of business financial services.
2. Financial system of a country is closely related to the economic development.
3. There is drastic change in the functioning of financial system in this era of liberalization, privatization and globalization.
4. The purpose of including Indian Financial system as a subject is to give a clear understanding and knowledge of financial system in the present scenario.

Course Out Comes

1. After studied unit-1, the student will be able to gain knowledge about Financial Services, Capital and Money Markets
2. After studied unit-2, the student will be able to gain effective knowledge about leasing.
3. After studied unit-3, the student will be able to impart knowledge about Factoring.
4. After studied unit-4, the student will be able to know about Venture capital.
5. After studied unit-5, the student will be able to learn about Mutual funds.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes

4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT-I

12 Hours

Financial services - meaning - Financial services and economic environment - legal and regulatory framework - financial institutions and other participants in the financial services sector - capital and money markets - Instruments - Government - Securities market - SWAP Analysis

UNIT-II

12 Hours

Introduction to leasing - legal and tax aspects - lease evaluation - Merits and Demerits - Accounting and Reporting for Lease - lease funding - Types of lease - Lease agreement - Hire purchase Vs lease - Legal aspects of Hire purchase - rights and duties of hire vendor and hire purchaser.

UNIT-III

12 Hours

Factoring - Types and feature of factoring agreement - Factoring Vs Bills discounting - Services of factor - Consumer Finance and credit card services - forfeiting.

UNIT-IV

12 Hours

Venture capital - meaning and characteristics - criteria for assistance - schemes and guidelines - infrastructure financing - assessment of risk - legal aspects.

UNIT-V

12 Hours

Mutual funds - SEBI Guidelines - Features and types - Management structure and performance evaluation - Growth and recent trends - Investor services - Credit rating agencies - CRISIL, CARE, ICRA - Services - Criteria for rating - Symbols.

Note: Questions in Sec. A, B & C - 100 % Theory.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Dr.S.Gurusamy	Financial Services	Vijay Nicholes Imprint Pvt. Ltd., Chennai
2.	Dr.V.Balu	Merchant Banking & Finance Services	Sri Venkateswara Publication, Chennai
3	M.Y. Khan,	Financial Services	Tata McGraw Hill, 2004.
4	K. Sasidharan, Alex Mathews	Financial Services	Tata McGraw Hill, 2010
5	B. S. Bhatia, G. S. Batra,	Management of Financial Services	Deep & Deep Publications Pvt Ltd., 2008.
6	Dr. N. Premavathy	Financial Services and Stock Exchange	Sri Vishnu Publications, Chennai.
7	Dr.S.Gurusamy	Financial Services and Systems	Vijay Nicholes Imprint Pvt. Ltd., Chennai
8	M.Y Khan	Financial Service	Mc GrawHilleducation Publication
9	B.Santhanam	Financial Service	Margam Publication
10	Dr.R.Shanmugam	Financial Service	Wiley India Pvt.Ltd

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	ThummuluriSiddaiah	Financial Service	Pearson Publication
2.	Dr.L.Natrajan	Financial Service And Marketing Reasearch	Margam Publication
3	Renuka Sharma And Keran Mehta	Financial Service	Chengage Book House
4	Christine Ennew, Nigel Waite , Roisin Waite	Financial Services Marketing: An International Guide to Principles and Practice	Routledge

5	Duke Fanelli	The Financial Services Marketing Financial Services Banking & Insurance	Wiley
9	C Satyadevi	Financial Services and System	S.Chand
6	K.Sasidharan And Alex. K Mathews	Financial Services	McGraw Hill
7	Prof. Rishikesh J. Malani, Mr. Nimbolkar Vishal Rajendra, Et Al.	Financial Services	Thakur Publication Pvt. Ltd.
8	Punithavathy Pandian	Financial Services And Markets	Vikas
9	Siddaiah	Financial Services Financial Markets, Institutions & Financial Services	Pearson Publication
10	Prof. BimalJaiswal, Dr.Bhuvana Venkatraman, Et Al.		SathiyaBhawanPublications

Related Journals:

1. Journal of Finance.
2. The Review of Financial Studies.
3. Journal of Financial Economics.
4. Journal of Accounting and Economics.
5. Journal of International Money and Finance.
6. Journal of Business Finance & Accounting.
7. Journal of International Financial Management and Accounting.
8. Journal of Financial Services Research

E-Materials:

1. "Financial Services: Getting the Goods". IMF. 28 March 2012. Retrieved 8 September2015.
2. "Access to a financial account or services". Our World in Data. Retrieved 15 February2020.

3. "Bill Summary & Status 106th Congress (1999 - 2000) S.900 CRS Summary - Thomas (Library of Congress)". Retrieved 2011-02-08.
4. Roberts, Richard (2008). The City: A Guide to London's Global Financial Centre. Economist. p. 2.
5. "Research and statistics FAQ". The City of London. Archived from the original on 26 September 2011. Retrieved 23 February 2012.
6. "Triennial Central Bank Survey - Foreign exchange and derivatives market activity in 2004"

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
 S – Strong, M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Skill Based Subject Paper-4

Paper code: CSCM66 Name of the Paper: HUMAN RESOURCES MANAGEMENT

Total Hours per Week: 3

Credit: 2

Lecture Hours: 45

PAPER - 4

Course Objectives

1. To enable the students to understand the Human resource management concepts and principles.
2. To create an awareness about the existing HR practices of the companies in India.
3. Defining Organizational Structure And Driving Productivity
4. Offering Employee Satisfaction.
5. Building Coordination Between Organizational Departments

Course Outcomes

1. After studied unit-1, the student will be able to understand the basics of Human Resource Management.
2. After studied unit-2, the student will be able to get the ability to plan Human resource.
3. After studied unit-3, the student will be able to attain knowledge about leadership qualities through Recruitment and Selection.
4. After studied unit-4, the student will be able to know Comprehension about Training and Development.
5. After studied unit-5, the student will be able to get awareness about Performance and Potential Appraisal.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	NO	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	NO
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

9 Hours

INTRODUCTION TO HUMAN RESOURCES MANAGEMENT

Definition- Meaning, Nature, Scope and Objectives, Functions, Importance. Qualities and Role of HR Manager -Problems and Challenges of HR Manager -Changing Environment of HRM, Changing role of HRM.

UNIT – II

9 Hours

HUMAN RESOURCE PLANNING

Definition, Need and Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness. Job Analysis - meaning, process, Job Description and Job Specification. Job Design meaning and methods.

UNIT – III

9 Hours

RECRUITMENT AND SELECTION

Meaning and Definition, Objectives, Sources of Recruitment, Process, Methods and Recruitment Practices In India. Selection- Meaning and Definition, Objectives, Process and preparation of Curriculum Vitae.

UNIT – IV

9 Hours

TRAINING AND DEVELOPMENT, PERFORMANCE APPRAISAL

Meaning - Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training - Training And Development As Source Of Competitive Advantage - Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNC's.

UNIT-V

9 Hours

Performance and Potential Appraisal - Meaning, Purpose-Process - Methods – Traditional and Modern Methods - Problems. Human Resource Accounting- Methods of valuation of Human resources, controlling costs of Human Resources.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.S. Khanka	Human Resource Management (Text & Cases)	S. Chand Publishing, New Delhi, 5 th edition (2013).
2.	L.M. Prasad	Human Resource Management (Text & Cases)	Sultan Chand and sons, New Delhi, 3 rd edition (2014).
3	K. A. Aswathappa	Human Resource Management	Himalaya Publishing House, 8 th edition.
4	C. B. Mamoria	Personnel Management	Himalaya Publishing House Pvt., Ltd, 13 th edition (2019).
5	P. C. Tripathi	Personnel Management and industrial relations	Sultan Chand and sons, New Delhi, 21 st edition (2013).
6	P.SubbaRao	Personnel and Human Resource Management	Himalaya Publishing House.
7	V.S.P Rao	Human Resource Management	Taxmann's
8	Gary Dessler Biju Verkkkey	Human Resource Management	Pearson Education
9	C.B Gupta	Human Resource Management	Sultan Chand & Sons
10	Susan L. Verhust	Human Resource Management	Wiley India

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Ramashankar Yadav	Human Resource Management	Wiley India
2.	T.N Chhabra	An Introduction to Human Resource Management	Sun India Publication
3.	K.A Swathappa Sadhana Dash	Human Resource Management Text And	Mc Graw Hill

Cases

4.	Raymond A.Aboe John R.Hollenbeue	Fundamentals Of human Resource Management	Mc Grew Hill
5	PravinDurai	Human Resource Management	Pearson Education
6	Ashok khurana	Human Resource Management	Eminence Edition
7	Vinay karwasra	Human Resource Management	Kindle edition
8	Raman Preet	Future of Human Resource Management	wiley
9	Nishantuppal	Human Resource Management analytics	Pearson Education
10	David.ADecenzo,StephenP.Robbins	Human Resource Management	Wewyark john wiley&sons ,inc.,1999

E-Material

1. Online Study Material for Commerce courses - LPU Distance

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)
