

BACHELOR OF COMMERCE WITH FINANCE

SYLLABUS: 2017-18 Onwards



Dr. N.G.P ARTS AND SCIENCE COLLEGE (Autonomous)
(Re-Accredited with A Grade by NAAC)
(Affiliated to Bharathiar University,)
Dr. N.G.P. Nagar - Kalapatti Road
Coimbatore-641 048

BACHELOR OF COMMERCE - FINANCE REGULATIONS

ELIGIBILITY:

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subject under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce Finance Degree Examination** of this College after a course of study of three academic years.

PROGRAMME EDUCATIONAL OBJECTIVES:

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. Able to demonstrate a substantial understanding of concepts in the key areas of commerce field and its applications.
2. Construct professional excellence in the finance industry with creative mind.
3. To decide the skill requirement of the financial executives in competitive global business environment.
4. Apply the knowledge obtained in the field of finance as entrepreneur, scholars, researchers and financial analysts.
5. Perform in the field of finance with ethics and to act on their beliefs to serve the society.

SCHEME OF EXAMINATIONS

Course Code	Course	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part – I							
17UT L11T 17UHL11H 17UML11M 17UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French – I	5	3	25	75	100	3
Part – II							
17UEG12E	English - I	5	3	25	75	100	3
Part – III							
17UFI13A	Core - I: Principles of Accountancy	6	3	25	75	100	5
17UFI13B	Core - II: Business Organization and Office Management	6	3	25	75	100	4
17UFI1AA	Allied - I: Business Economics	6	3	25	75	100	4
Part – IV							
17UFC1FA	Environmental Studies	2	2	-	50	50	2
	Total	30				550	21
Second Semester							
Part – I							
17UT L21T 17UHL21H 17UML21M 17UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French – II	5	3	25	75	100	3
Part – II							
17UEG22E	English - II	5	3	25	75	100	3
Part – III							
17UFI23A	Core-III:Financial Accounting	6	3	25	75	100	5

10/10/2018
BoS Chairman/HoD
Department of Commerce (Finance)
Dr. N. G. P. Arts and Science College
Coimbatore - 641 048

Dr. P. R. MUTHUSWAMY
PRINCIPAL
Dr. NGP Arts and Science College
Dr. NGP - Kalapatti Road
Coimbatore - 641 048
Tamilnadu, India

17UFI23B	Core -IV : Principles of Management	6	3	25	75	100	4
17UFI2AA	Allied - II: Entrepreneurial Development	6	3	25	75	100	4
Part – IV							
17UFC2FA	Value Education: Human Rights	2	2	-	50	50	2
	Total	30				550	21
Third Semester							
Part – III							
17UFI33A	Core- V: Corporate Accounting- I	5	3	25	75	100	5
17UFI33B	Core- VI: Financial Services	4	3	25	75	100	4
17UFI33C	Core - VII : Investment Management	4	3	25	75	100	4
17UFI33P	Core Practical - I: Office Automation	6	3	40	60	100	3
17UMA33A	Allied - III: Mathematics for Business	4	3	25	75	100	4
17UFI3SA	Skill based Course - I : Executive Business Communication	3	3	20	55	75	3
Part – IV							
	NMEC-I	2	3	-	50	50	2
17UFC3FA 17UFC3FB 17UFC3FC 17UFC3FD 17UFC3FE	Tamil/Advanced Tamil (OR) (Yoga for Human Excellence)/ Women's Rights/ Constitution of India	2	2	-	50	50	2
	Total	30				675	27

Fourth Semester							
Part – III							
17UFI43A	Core - VIII: Corporate Accounting-II	6	3	25	75	100	5
17UFI43B	Core - IX : Financial Markets and Instruments	6	3	25	75	100	4
17UFI43P	Core Practical - II: Computerized Accounting	6	3	40	60	100	3
17UMA4AA	Allied - IV: Statistics for Business	5	3	25	75	100	4
17UFI4SA	Skill based Course - II : Business Research Methods	3	3	20	55	75	3
Part – IV							
	NMEC: II	2	3	-	50	50	2
17UFC4FA 17UFC4FB 17UFC4FC	Tamil / Advanced Tamil (OR)General Awareness	2	2	-	50	50	2
	Total	30				575	23
Fifth Semester							
Part – III							
17UFI53A	Core - X : Cost Accounting	6	3	25	75	100	5
17UFI53B	Core - XI: Income Tax	5	3	25	75	100	4
17UFI53C	Core - XII: Financial Management	5	3	20	55	75	4
17UFI53P	Core Practical - III: Advanced Excel	6	3	40	60	100	3

	Elective - I :	4	3	25	75	100	4
17UFI5SA	Skill based Course -III : Principles of Marketing	4	3	20	55	75	3
Part – IV							
17UFI53T	Industrial Training	Grade A to C					
	Total	30				550	23
Sixth Semester							
Part – III							
17UFI63A	Core - XIII : Management Accounting	6	3	25	75	100	5
17UFI63B	Core - XIV : Auditing	6	3	20	55	75	4
17UFI63P	Core Practical - IV: Financial Modeling	6	3	40	60	100	3
	Elective – II :	4	3	25	75	100	4
	Elective – III :	4	3	25/ 40	75/ 60	100	4
17UFI6SA	Skill based Course – IV: Digital Banking and Cyber Law	4	3	20	55	75	3
Part – V							
17UEX65A	Extension Activity	-	-	50	-	50	2
		30				600	25
		Grand Total				3500	140

Note: * In Sixth semester the student can opt for either project or theory paper as Elective –III. If theory paper is opted the mark distribution is 25 CA: 75 CE, If Project is opted the mark distribution is 40 CA: 60 CE

ELECTIVE - I

(Student shall select any one of the following Course as Elective-I in Fifth semester)

S.No	Course Code	Name of the Course
1.	17UFI5EA	Financial Institutions
2.	17UFI5EB	Corporate Governance and Business Ethics
3.	17UFI5EC	Business Environment

ELECTIVE - II

(Student shall select any one of the following Course as Elective -II in Sixth semester)

S.No	Course Code	Name of the Course
1.	17UFI6EA	Business Law
2.	17UFI6EB	Company Law
3.	17UFI6EC	Indirect Taxes

ELECTIVE - III

(Student shall select any one of the following Course as Elective -III in Sixth semester)

S.No	Course Code	Name of the Course
1.	17UFI6ED	Public and Personal Finance
2.	17UFI6EE	Project Finance
3.	17UFI6EV	Project Work

NON MAJOR ELECTIVE COURSE (NMEC) NON LAB PRACTICAL

- The department offers the following two papers as Non Major Elective Course Non – Lab Practical for other than the Commerce studies related students.
- Students can choose their Non Major Elective Course during their third and fourth semester.
- Students should submit the Practical Record for appearing the Comprehensive Practical Examination.
- The evaluation of the students done by both Internal and External Examiner.
- The evaluation for the Comprehensive Practical Examination should be as per the norms given below:

Practical Record	20 Marks
Comprehensive Practical Examination	20 Marks
Viva-Voce Examination	10 Marks

50 Marks

S.No	Course Code	Name of the Course
1	17UNM34R	Financial Literacy - Non Lab Practical
2	17UNM44R	Personal Finance – Non Lab Practical

FOR COURSE COMPLETION

Students have to complete the following Course:

1. Language papers (Tamil/Malayalam/French/Hindi, English) in I and II Semester.
2. Value education : Environmental Studies and Human Rights in I and II semester respectively.
3. Foundation Courses in III and IV semester respectively.
4. Allied papers in I, II, III and IV semesters.
5. Non Major Elective Course in the third and fourth semester.
6. Extension Activity in VI semester.
7. Elective papers in the fifth and sixth semesters.
8. Students have to complete the following –Industrial training:

Course code: **17UFI53T**.

- Students must undergo Industrial training for 15 – 30 days during IV Semester Summer Vacation. Evaluation of the Report done by the Internal and External Examiners in the V Semester. Based on their performance Grade will be awarded as A To C.

A- 75marks and above

B- 60-74 marks

C- 40-59 marks

Below 40 marks –Reappear (RA)

Total Credit Distribution

Course	Credits	Total		Credits	Cumulative Total
Part I: Tamil	3	2x 100 =	200	6	12
Part II: English	3	2x 100 =	200	6	
Part III:					
Core	5	6 x 100 =	600	30	114
Core	4	8 x 100 =	800	32	
Core Practical	3	4x 100 =	400	12	
Allied	4	4x100=	400	16	
Skill based Course	3	4 x 75 =	300	12	
Elective	4	3 x 100 =	300	12	
Part IV:					
Value Education	2	1 x 50=	50	02	12
Environmental Studies	2	1 x 50 =	50	02	
Foundation Course	2	2 x 50 =	100	04	
NMEC	2	2 x 50=	100	04	
Part V:					
Extension Activity	2	1x50 =	50	02	02
Total			3500	140	140

Earning Extra credits is not mandatory for course completion**Extra credits**

Course	Credit	Total credits
BEC/ Self study courses	1	1
Hindi / French/ Other foreign Language approved by certified Institutions.	1	1
Type Writing / Short Hand Course	1	1
Diploma/certificate/CPT/ ACS Inter/ NPTEL Course	1	1
Representation – Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	1
Total		5

Rules:

The students can earn extra credits only if they complete the above during the course period (I to V semester) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the VI Semester. (Earning Extra credits are not mandatory for Course completion)

1. Student can opt BEC course/ Self study course to earn one credit. They have to Enroll and complete any one of the course during their course period before fifth semester (I semester to V semester).

**Self study paper offered by the Department of Commerce
Finance**

S. No.	Semester	Course Code	Course Title
1.	Semester III	17UFISS1	Introduction to organizational Behaviour
2.		17UFISS2	Principles of Finance

2. Student can opt English/Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate(Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their course period (**first to fifth semester**)
3. Student can opt for Type writing /short hand course to earn one extra credit. He/she has to enroll and complete the course during their course period to obtain certificate through **Tamil Nadu Board of Technical Education**
4. Student can opt for Diploma/certificate/CPT/ACS Inter/ NPTEL Course to earn one extra credit. Student who opt for Diploma/ Certificate course have to enroll any diploma/certificate course offered by Bharathiar University through our Institution. Student who opt for CPT/ ACS/CMA have to enroll and complete the foundation level during the course period. Students who opt for NPTEL course should complete the course certificate through NPTEL.
5. Award Winners in Academic/ Representation in Sports /Social Activities/ Extra Curricular/ Co-Curricular Activities at University/ District/ State/ National/ International level can earn one extra credit.

PROGRAMME OUTCOME

On the successful completion of the programme, the following are the expected outcomes

PO Number	PO Statement
PO1	Gain basic knowledge in commerce and to understand the field of finance to serve the society.
PO2	Understand the finance industry with creative mind as professional.
PO3	Obtain the basic skill for their professional excellence at global level.
PO4	Progress with the socio-economic challenges related to finance and shaping a successful career in finance and its related Course.
PO5	To have the standard ethics and to serve the society.

17UFI13A	CORE-I: PRINCIPLES OF ACCOUNTANCY	SEMESTER – I
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Note: Distribution of Marks: 80% problems and 20% Theory.

PREAMBLE:

To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts	K1
CO2	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger accounts	K3 & K4
CO3	Capture the procedures relating to bills of exchange, Account current and Average due date	K2
CO4	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non-trading concerns	K3 & K4
CO5	Classify and apply appropriate methods of depreciation	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	M	M	M	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	M	S	M

S-Strong; M-Medium; L-Low

17UFI13A	CORE-I: PRINCIPLES OF ACCOUNTANCY	SEMESTER – I
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Total Credits: 5
Hours Per Week: 6

CONTENTS

UNIT –I

Introduction: Meaning - Advantages and Limitations of Accounting - Fundamentals of Book Keeping - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Trial balance.

UNIT – II

Final Accounts of a Sole Trader: Trading Account, Profit and Loss Account and Balance sheet with adjustments - *Differences between Trial Balance and Balance sheet- Errors and their rectification-Types of errors.

UNIT – III

Bills of Exchange: Promissory notes and bills of exchange - Recording of transactions relating to bills - Books of Drawer and Acceptor - Honor and dishonor of bills -Renewal of bills - Retiring of bills under rebate - Account Current and Average Due Date - Meaning - Advantages - Calculation of Account Current and Average Due Date.

UNIT – IV

Bank Reconciliation Statement: Need -Reasons for difference between cash book and pass book balances - Preparation of Bank Reconciliation Statement - Non Trading Accounts - Receipts and Payments and income and expenditure account and Balance sheet- Difference between Receipts and Payments and income and expenditure account.

UNIT – V

Depreciation : Meaning –Causes –objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation– Straight line method – Diminishing Balance Method– Change in method of Depreciation – Sinking fund method.

* Denotes Self Study

TEXT BOOKS:

1. *Reddy,T.S. and Murthy,A.* 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.
2. *Nagarajan,K.L., Vinayaka,N., and Mani P.L.* 2013.**Principles of Accountancy [First Edition]**. Sultan Chand & Company Ltd, New Delhi.

REFERENCE BOOKS:

1. *Jain,S.P., and Narang,K.* 2005. **Financial Accounting.** [Fifth Edition]. Kalyani Publishers, Ludhiana.
2. *Grewal T.S.* 2007. **Introduction to Accountancy** [Fifth Edition]. Sultan Chand & Company Ltd , New Delhi.

COURSE DESIGNER:

1. Dr.P.B.Banudevi- Professor & Head ,Department of Commerce
Finance
2. Mrs. K.Anitha-Assistant Professor, Department of Commerce
Finance

17UFI13B	CORE II-BUSINESS ORGANISATION AND OFFICE MANAGEMENT	SEMESTER- I
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PREAMBLE:

1. To develop actionable plans to address your most significant management challenges.
2. To develop the skill of running a business organization as well as managing the problems.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concept of various business organization	K1
CO2	Outline their abilities to organize offices and establish standard office procedures and practices.	K1 and K2
CO3	Ability to plan the office layout.	K3
CO4	Develop the tasks required to work in real Organization.	K1 and K2
CO5	Demonstrate role of information system in business	K1

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	M	S	M	M	S
CO3	S	S	M	M	S
CO4	S	S	M	M	M
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

17UFI13B	CORE II-BUSINESS ORGANISATION AND OFFICE MANAGEMENT	SEMESTER- II
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Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT- I

Business Organization: Nature and Scope of Business - Forms of Business Organization –Sole Trader Partnership Firm - Joint Stock Company and Co-operative Society – Public Enterprises.

UNIT -II

Office and Location: Functions and Significance – Location of Business – Factors influencing location - Localization of industries- Size of Firms.

UNIT- III

Office Layout and Accommodation: Advantages and disadvantages – Planning the office space – Open and private offices- Office Machines and Equipments.

UNIT-IV

Filing and Indexing: Office records – Significance and Essentials of a good filing system – Indexing and classification – objects – essentials of good index system – choice of suitable Index system.

UNIT -V

Management Information System: Meaning-*Data and information – functions of information system – dimensions of information system in business- levels in a firm-approach to information system – understanding information systems requirements in business.

* Denotes Self Study

TEXT BOOKS:

1. *Sharma. R. K., 2014. **Business organization and office management** (Third Edition), Kalyani publishers, New Delhi. (I to V Units)*
2. *Kenneth C.Laudon and Jane P. Laudon, 2012. **Management Information Systems** (Twelfth Edition) PHI Publishers (V Unit)*

REFERENCE BOOKS:

1. *Chopra. R. K., 1990. **Office Management** (Seventh Edition), Himalaya Publishing house, New Delhi.*
2. *Ghosh.P. K., 1992. **Business correspondence and Office management** (First Edition), Sultan chand and Sons, New Delhi.*
3. *Saksena. S. C., 2000. **Business organization and office management** (First Edition), Sahityabhawan, Agra.*

COURSE DESIGNER:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. Dr.M.Vimalarani,-Assistant Professor, Department of Commerce Finance

17UF11AA	ALLIED -I: BUSINESS ECONOMICS	SEMESTER – I
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PREAMBLE:

To understand the theories and concepts of business economics to take managerial decisions in the global competitive era

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of micro and macro economics along with the role and responsibilities of a business economist	K2
CO2	Analyze the factors determining the demand and supply	K3 & K4
CO3	Aware of cost concepts and production functions with its relationship	K3 & K4
CO4	Classify the market competitions to adopt appropriate pricing methods	K3 & K4
CO5	Comprehend the methods of calculation of national income	K3 & K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	S	S	S	S
CO3	M	M	S	S	S
CO4	M	M	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UFI1AA	ALLIED -I: BUSINESS ECONOMICS	SEMESTER – I
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Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT I

Business Economics: Business Economics- Meaning- Definition- Scope of Business Economics- Micro and Macro Economics- Economic Concepts Applied in Business Economics- Role and Responsibilities of a Business Economist.

UNIT II

Demand and Supply: Meaning of Demand - Types- Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply – Supply factor- Law of Supply- Elasticity of Supply- *Factors Determining Elasticity of Supply

UNIT III

Cost Concepts: Cost Concepts- Cost Output Relationship- Production Function- Iso - quants- Law of Variable Proportions- Returns to Scale- Producer's Equilibrium.

UNIT IV

Market: Market- Meaning- Market Structure- Perfect Competitions- Features- Imperfect Competitions- Features- Monopoly- Monopolistic Competitions- Oligopoly: Cartels, Price Leadership and Price Rigidity- Pricing Under perfect and Imperfect Competitions- Price Discrimination under Monopoly.

UNIT V

National Income: National Income- Definition- Concept- Uses- Methods of Calculating National Income- Difficulties in Estimation of National Income- National Income and Economic Welfare.

* Denotes Self Study

TEXT BOOKS

1. *Shankaran. S*, 2013 **Business Economics**, Margham Publication Chennai.(4th edition 1991 Reprint 2013).(Unit I-V)
2. *Sundaram. K.P.M and Sundaram. E.N*, 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4th edition 1997 Reprint 2010). Unit (I,II,IV.V)

REFERENCE BOOKS

1. *Ahuja. H.L*,**Business economics** (Reprint 2009) Chand publications. New Delhi.
2. *Shankaran. S*, 2013 **Economic Analysis**, Margham Publication Chennai.(7th edition)(Unit I-V)

COURSE DESIGNER:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. Mr.R.Chandrasekaran,-Assistant Professor, Department of Commerce Finance.

17UFI23A	CORE- III: FINANCIAL ACCOUNTING	SEMESTER - II
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PREAMBLE:

To understand the basic concept about financial accounting, Procedures & its applicability with respect to various enterprises.

COURSE OUTCOME:

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

CO Number	CO Statement	Knowledge Level
CO1	<ul style="list-style-type: none"> ➤ Relate the concepts about dependent and Independent branches. ➤ Applying the stock & Debtors System. 	K2,K3
CO2	<ul style="list-style-type: none"> ➤ Identify the need for Departmental Accounting ➤ Differentiate Departmental Accounting and Branch Accounting. ➤ Interpret the Reason for inter Departmental Transfer. 	K2, K3
CO3	<ul style="list-style-type: none"> ➤ To understand the Hire Purchase Trading System. ➤ Identify the Interest and Installments Purchase system. 	K2, K3 & K4
CO4	<ul style="list-style-type: none"> ➤ Find out opening or closing capital and profit or loss during the financial year ➤ Calculate interests in valuing investments and figure 	K3 & K4
CO5	<ul style="list-style-type: none"> ➤ Narrate the basic concepts of Business Enterprise. ➤ Classifying different types of Business Enterprises 	K2

MAPPING WITH PROGRAMME OUTCOMES:

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	S	M
CO4	S	M	M	S	M
CO5	S	M	M	S	M

S-Strong; M-Medium; L-Low

17UFI23A	CORE- III: FINANCIAL ACCOUNTING	SEMESTER - II
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Total Credits: 5
Hours Per Week: 6

CONTENTS

Note: The question paper shall cover 20% Theory and 80% Problem.

UNIT –I

Branch Accounts: Types of Branches- Dependent branches - Stock and Debtors system - Independent branch (foreign branches excluded).

UNIT –II

Departmental Accounts: Need for Departmental Accounting - Difference between Departmental Accounting and Branch Accounting – Basis for Allocation of Expenses – Inter Departmental Transfer at cost or Selling Price

UNIT –III

Hire purchase: Meaning, Features of Hire Purchase – Hire Purchase Trading – Account Treatment for Hire purchase – Debtors Method – Installment Purchase System-Accounting Treatment.

UNIT- IV

Single Entry system and Investment accounts: Meaning and features-
*Difference between single and double entry system -Statement of affairs method and Conversion method. Investment accounts and – Ex interest - Cum interest Types of securities – Fixed interest securities – Variable income securities

UNIT –V

Accounting Standards : Meaning – Objectives -Need – Significance – Formation of Accounting standard board – Indian Accounting Standards – Applicability of AS – Classifications of Business Enterprise: Level –I Enterprise – Level –II Enterprise – Level –III Enterprise – AS-1 to AS -6.

* Denotes Self Study

TEXT BOOKS:

1. *Reddy T.S, and A.Murthy*, 2014 **Financial Accounting [Sixth Edition]** Margham Publications, Chennai. (*Unit –I to IV*)
2. *S.P.Jain & K.L. Narang*, Volume –I ,2011 **Advanced Accountancy** [Fifteenth Edition] Kalyani Publications, New Delhi.(Unit-V)

REFERENCE BOOKS:

1. *Shukla M.C.*, 2012. **Advanced Accounts I & II** [First Edition] Sultan Chand and Sons, New Delhi.
2. *Gupta R.L.*, 1999. **Advanced Accounting** [Nineth Edition] Sultan Chand and Sons, New Delhi.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. Mrs. K.Anitha- Assistant Professor, Department of Commerce Finance

17UFI23B	CORE-:IV PRINCIPLES OF MANAGEMENT	SEMESTER – II
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PREAMBLE

To capture the principles of management and leadership skills to work in or run an organization

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature, scope and principles of management	K2
CO2	Learn the steps in planning and decision making	K3 & K4
CO3	Obtain the skills to delegate authorities and responsibilities to manage the business organization effectively	K3 & K4
CO4	Know the Recruitment process, motivation and leadership styles	K1
CO5	Comprehend the techniques of control and co-ordination for further implementation and growth	K3 & K4

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	M	M	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UFI23B	CORE-:IV PRINCIPLES OF MANAGEMENT	SEMESTER – II
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Total Credits: 4

Hours Per Week: 6

CONTENTS

UNIT - I

Management: Definition – Nature and Scope - Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management – Fayol’s Principles of Management – Management By Objectives (MBO) – Management By Exception (MBE).

UNIT - II

Planning: Definition – Nature – Objectives – Advantages and Disadvantages – Process – Types - Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making.

UNIT - III

Organisation: Definition – Principles - Types - Importance –Elements of Organisation Process - Delegation and Decentralization - Span of Control – Departmentation.

UNIT - IV

Staffing: Meaning and Definition – Functions – Recruitment - Sources of Recruitment – Motivation – Importance of Motivation - Maslow’s Theory of Motivation – X, Y and Z Theories - Leadership – Types – Qualities of a Good Leader

UNIT - V

Control: Meaning and Definition - Need and Significance of Control - Process of Control – Techniques of Control. Co-ordination- Need and techniques.

TEXT BOOKS:

1. *Ramaswamy.T*, 2012. **Principles of Management** [Eight Edition]
Himalaya Publishing Home Pvt Ltd, Mumbai (Unit I – Unit V)
2. *Dinkar Pagare*, 2011. **Business Management** [Fifth Edition]
Sultan Chand & Sons, New Delhi. (Unit I – Unit V)

REFERENCE BOOKS:

1. *Govindarajan. M*, 2008. **Principles of Management** [First Edition]
PHI, New Delhi.
2. *Prasad L.M*, 2015. **Principles and Practice of Management** [Eight Edition], Sultan Chand & Sons, New Delhi.

17UFI2AA	ALLIED-II : ENTREPRENEURIAL DEVELOPMENT	SEMESTER -II
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PREAMBLE

1. To inculcate the students about the entrepreneurial development in India.
2. To understand the functions of finance institutions in entrepreneurship growth.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To discover, nourish and nurture entrepreneurial traits and talents among the students	K1, K2 and K3
CO2	To understand the nature of industries and their function for identification and formulation of project.	K1, K2 and K3
CO3	To enable students to learn about business idea generation and implementation strategies	K1, K2 and K3
CO4	To sensitize students about various institutions supporting and developing entrepreneurial talent	K1, K2 and K3
CO5	To provide knowledge about the various phases of Entrepreneurial Development Programs in India	K1, K2 and K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	M	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	M
CO5	S	M	S	M	M

S-Strong; M-Medium; L-Low

17UFI2AA	ALLIED-II : ENTREPRENEURIAL DEVELOPMENT	SEMESTER – II
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Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT- I

Entrepreneur and Entrepreneurship: Concept of Entrepreneurship: Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs- Entrepreneur Vs Intrapreneur- Entrepreneur Vs Copreneur.

UNIT -II

Micro, Small and Medium Entrepreneurs: - Definition - Essentials ,Features and Characteristics – Scope of Micro and Small Enterprises – Objectives of Micro Enterprises –Role of Micro Enterprises in Economic Development – Problems of Micro and Small Enterprises – Opportunity Identification and selection – Formulation of Business Plans.

UNIT- III

Project Appraisal: Concept of Project Appraisal – Methods of Project Appraisal: Economic Analysis – Financial Analysis – Market Analysis – Technical Feasibility- Preparation of Project Report. **Financing of Enterprise:** Meaning and need for financial planning – Sources of Finance – Capital Structure – Capitalization – Term Loans –Venture Capital – Export Finance – Taxation Benefits.

UNIT- IV

Institutional Finance to Entrepreneurs: Entrepreneurial Development - Agencies -Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organization - Small Industries Service Institute. Financial Institutions - IFCI – IRBI- SFCs- SIDBI

UNIT -V

Economic development and entrepreneurial growth in India: Role of entrepreneur in economic growth - Entrepreneurial Development Program (EDP)-Objectives of EDPs - Role of Government in organizing EDPs - Critical evaluation of EDPs- *Suggestions for Making Entrepreneurial Development Program more Effective.

* Denotes Self Study

TEXT BOOKS:

1. *Khanka S.S., 2010. Entrepreneurial Development* [Fourth Edition] Sultan Chand & Sons, New Delhi. (Unit I to IV)
2. *Dr. O.P. Gupta 2015. Fundamentals of Entrepreneurship*, SBPD Publishing House, Agra. (Unit V)

REFERENCE BOOKS:

1. *E.Gordon, K. Natarajan, 2013 Entrepreneurship Development* Himalaya Publishing House, New Delhi.
2. *Saravananavel P, 1991 Entrepreneurial Development* [Second Edition] ESS PEE KAY House, Chennai.

COURSE DESIGNER:

1. Dr.P.B.Banudevi –Professor & Head ,Department of Commerce Finance
2. R.Chandrasekaran –Assistant Professor, Department of Commerce Finance

17UFI33A	CORE -V: CORPORATE ACCOUNTING - I	SEMESTER -III
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PREAMBLE:

To develop awareness on corporate accounting procedures in company accounts.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	To obtain the concept of issue of shares and debentures	K1 & K3
CO2	Learn about redemption of preference shares and debentures	K2 & K3
CO3	To know and apply about the preparation of managerial remuneration in final accounts.	K2 & K3
CO4	Classify the various valuation of shares and goodwill	K2 & K3
CO5	Requirement of Liquidation of companies.	K2 & K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

17UFI33A	CORE -V: CORPORATE ACCOUNTING - I	SEMESTER -III
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Total Credits: 5
Hours per week: 5

CONTENTS

UNIT -I

Issue of Shares and Debentures: Issue of Shares and Debentures - Various Kinds - Forfeiture - Re issue - Underwriting of Shares and Debentures.

UNIT- II

Redemption of Preference Shares and Debentures: Redemption of Preference Shares and Debentures - Purchase of business - Profits Prior to Incorporation.

UNIT -III

Final Accounts: Preparation of company final accounts - Company balance sheet - Computation of Managerial Remuneration (Separate worksheet on maximum remuneration payable to different categories of managerial personnel)

UNIT -IV

Valuation: Valuation of Shares and Goodwill- Methods of valuation of goodwill.

UNIT- V

Liquidation of Companies: preparation of statement of affairs - deficiency account – liquidator's final statement of accounts

TEXT BOOKS:

1. *Reddy T.S. & Murthy*, 2015. **Corporate Accounting** [Sixth Edition]
Margham Publications, Chennai. (Unit I – Unit V)
2. *Shukla M.C*, 2005. **Advanced Accountancy Vol 2** [First Edition]
Sultan Chand & Sons, New Delhi. (Unit I – Unit V)

REFERENCE BOOKS:

1. *Jain S.P*, 2005. **Advanced Accountancy** [Twelfth Edition] Kalyani
Publications, New Delhi.
2. *Maheshwari S.N.*, 2013. **Corporate Accounting** [First Edition] Vikas
Publications, Noida.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce
Finance
2. L.Senthil Kumar - Assistant Professor, Department of Commerce
Finance

17UFI33B	CORE – VI: FINANCIAL SERVICES	SEMESTER - III
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PREAMBLE:

To understand the financial services Component concept in the Indian Financial System

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of financial services in Indian financial System	K1
CO2	Obtain knowledge to know the various avenues in the field of financial service sector.	K1
CO3	Capture the agreement relating to requirement in Hire purchase and leasing in services.	K2
CO4	Acquire the initiatives of venture capital for growth in companies.	K1
CO5	Classify appropriate methods of mutual fund schemes and career prospects of individuals.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UFI33B	CORE – VI: FINANCIAL SERVICES	SEMESTER - III
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Total Credits : 4
Hours per week: 4

CONTENTS

UNIT- I

Financial services: Understanding the concept - Financial service - Characteristics of Financial Services- Kinds of Financial services: Asset based - Fee based services.

UNIT -II

Merchant banking: Meaning, Origin and growth of Merchant Banking in India- Services of Merchant banks-Merchant bankers as Lead Managers- Qualities, Guidelines for Merchant bankers - Merchant bankers in Market making process - Problems of Merchant bankers – Scope for Merchant banking in India.

UNIT -III

Hire-purchase: Meaning – Origin and Development - Features of Hire-purchase agreement – Legal Possession under Hire purchase – Banks and Hire Purchase Business. **Leasing:** Concept – Steps involved in Leasing transaction – Types of Lease – Advantages and Disadvantages – Legal aspects of Lease – Contents of Lease agreement – Difference between Hire purchase and Lease.

UNIT- IV

Venture Capital: Concept – Features, Scope and Importance of Venture Capital- Origin – Initiative in India – Guidance – Present position – Suggestion for the growth of Venture Capital funds.

UNIT -V

Mutual funds: Concept- Growth of mutual funds in India. Mutual fund schemes: Open Ended, Close Ended Schemes – functioning of mutual funds in India.

TEXT BOOKS:

1. *E. Gordon and K Natarajan, 2013, Financial Markets and Services* (Second Edition), Himalaya Publishing House, Mumbai. (Unit I to V)
2. *Khan. M. Y, 2001. Financial services* (Second Edition), TMH, New Delhi. (Unit I to V)

REFERENCE BOOKS:

1. *Seethapathi. K, 2004. Financial services* (First Edition), ICFAI University press, Hyderabad.
2. *Shashi. K., Gupta, 2014. Financial Institutions and Markets*, (Fifth Edition), Kalyani Publishers, New Delhi.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance

17UFI33C	CORE –VII : INVESTMENT MANAGEMENT	SEMESTER –III
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PREAMBLE:

To understand the theories and concepts of Investment Management

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic concept of Investment and its features	K1
CO2	Learn about the investment market and its functions for better proficiency	K1 and K2
CO3	Apply the Risk and Return factors in Security market.	K1 & K3
CO4	Aware of Listing procedures and Stock brokers.	K1 and K2
CO5	Classify the various investment alternatives	K1 & K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	M	S
CO3	S	S	M	M	S
CO4	S	S	M	M	M
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

17UFI33C	CORE -VII : INVESTMENT MANAGEMENT	SEMESTER -III
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Total Credits: 4
Hours per week: 4

CONTENTS

UNIT- I

Investment an introduction: Investment and Gambling – Speculation vs. Gambling – Investor vs. speculator - Investment important - Factors favorable for Investment – Features of investment programme – Investment Process.

UNIT -II

Securities Market: Primary Market – Secondary Market – Function of new issue market – Guideline for new issue - SEBI - Structure of Stock Exchange -Function - BSE – NSE.

UNIT -III

Security Valuation: Risk and Return – Fundamental Analysis: Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis: Indicator- Portfolio analysis.

UNIT- IV

Listing of Securities: Meaning – Listing Procedures – Advantages of listing – DEMAT - Registration of Stock brokers – Function of brokers – Kinds of brokers.

UNIT -V

Investment Alternatives: Investor classification–Investment in Debt instruments: Bonds , Debentures- Investment in Equity Shares, Preference shares, Investment in Real estate – Mutual Funds –Gold investment.

TEXT BOOKS:

1. *Preeti Singh*, 2008. **Investment Management** [Sixteenth Edition]
Himalaya Publishing House, New Delhi. (Unit I – Unit V)
2. *Bhalla V.K.*, 2014. **Fundamentals of Investment Management**
[Third Edition] Sultan Chand & Sons, New Delhi. (Unit I – Unit V)

REFERENCE BOOKS:

1. *Natarajan. L*, 2015. **Investment Management** [Second Edition]
Margham Publications, Chennai.
2. *Radha*, 2003. **Investment Management** [First Edition] Prasanna &
Co., Chennai.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce
Finance
2. Dr.R.Chandrasekaran - Assistant Professor, Department of Commerce
Finance

17UFI33P	CORE PRACTICAL -I : OFFICE AUTOMATION	SEMESTER- III
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Total Credits: 3
Hours per week : 6

PREAMBLE:

To understand and gain the practical knowledge and use of the MS Office.

UNIT -I

MS OFFICE :

1. Meaning and features of word processing
2. Parts of MS Word application window Toolbars
3. Creating, Saving and closing a document, Opening and editing a document, Moving and copying text, Text and paragraph formatting.
4. Insertion of Objects, Date and Time, Headers, Footers and Page Breaks.
5. Basic skill in MS Office- Career prospect in MS Office and its application.

UNIT -II

MS WORD:

1. Creating the front page of a News Paper.
2. Creating a document and perform the following functions:
 - i. Changing a paragraph into two column.
 - ii. Changing a paragraph using bullets (or) numbering format.
 - iii. Finding any word and replacing it with another word in document.

1. Designing a Class Time Table with the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
2. Mail merging Shareholders meeting letter for 10 members
3. Creating a Bio-Data by using Wizard/ Templates.

UNIT -III

MS EXCEL:

1. Program to illustrate a mark list of a class with a minimum of 5 subjects and practice the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Program to highlight the Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Drawing the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Program for creation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Preparing a Product Life Cycle containing the following stages: Introduction, Growth, Maturity, Saturation, and Decline.

UNIT -IV

MS POWERPOINT:

1. Designing presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Creating a presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Designing slides for a TV Channel to exhibit the headline news with the following transactions:
Top down, Bottom up, Zoom in and Zoom out.-The presentation should work in custom mode.
4. Performing a frame movement by inserting clip arts to illustrate running of an image automatically.
5. Creating presentation slides using animation effects with the following operations: Creation of different slides, changing background color, font color using word art.

UNIT -V

MS ACCESS:

1. Creating a Publisher database with the following Tables:
 - a. Author Details
 - b. Book Details
2. Performing the following functions
 - a. Relate the Tables
 - b. Create a query to the books and author.
 - c. Create a form and report

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce
Finance
2. Dr.M.Vimalarani - Assistant Professor, Department of Commerce
Finance

17UMA3AA	ALLIED III: MATHEMATICS FOR BUSINESS	SEMESTER-III
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PREAMBLE

- To gain the basic mathematics concepts and formulate the mathematical problems.
- Apply mathematical techniques to solve the modern business problems.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn basic concepts of set theory and Venn diagrams.	K1
CO2	Use mathematical logic to find the terms of series and sequence.	K2
CO3	Perform basic operations in matrices and solve the linear equations.	K2
CO4	Understanding the basic terms and independently solving of business problem.	K3
CO5	Develop and solve the unknown values using interpolation.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	S	S	M	M	M
CO3	M	S	S	M	L
CO4	M	S	S	S	L
CO5	M	M	L	M	L

S-Strong : M-Medium : L-Low

17UMA3AA	MATHEMATICS FOR BUSINESS	SEMESTER-III
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Total Credits : 4
Hours per week : 4

CONTENTS

UNIT – I

Set theory – Definition – Notations – Description of sets – Types of sets – Venn diagrams – Set operations – Laws and properties of sets – Number of elements (Sums involved in two sets only)

UNIT – II

Sequence and series – Arithmetic progression – Geometric progression – Simple interest Problems – Compound interest problems.

UNIT – III

Matrix : basic concepts – Types of matrices – Matrix operations – Determinants – Cramer's Rule – Inverse of a matrix – Matrix method – Rank of matrix.

UNIT – IV

Effective rate of interest – Sinking fund – Annuity – Present value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – V

Interpolation: Binomial – Newton's and Lagrange methods. (Simple problems only)

TEXT BOOK:

1. *Navnitham, PA.* 2013. **Business Mathematics and Statistics**, Jai publishers, Trichy.

UNIT I : Chapter 3

UNIT II : Chapter 1

: Chapter 2 (upto Pg.No 61)

UNIT III : Chapter 4 (upto Pg.No 200)

UNIT IV : Chapter 2 (Pg.No 61 – 88)

UNIT -V : Chapter 15 (upto Pg.No 643)

REFERENCE BOOKS:

1. *Sundaresan and jayaseelan.* 2008. **Introduction to business Mathematics**. Sultan chand Co & Ltd, Newdelhi.
2. *Ranganath G.K, sampamgiram C.S and Rajan Y.* 2006, **A Text Book Business Mathematics**. Himalaya Publishing House.

17UFI3SA	SKILL BASED COURSE : I EFFECTIVE BUSINESS COMMUNICATION	SEMESTER- III
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PREAMBLE:

To obtain knowledge and skill in effective business communication.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	To recall basic knowledge about business communication and the methods of modern communication.	K1
CO2	It enables the students to learn about various business letters regarding placing an order in business.	K2
CO3	Developing the students to obtain knowledge in writing banking and insurance correspondence.	K3&K4
CO4	Obtaining skill in preparing various reports	K3
CO5	Preparation of resume and there importance in successful career.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	M	S	M	M	M
CO3	M	M	S	S	M
CO4	M	M	S	M	M
CO5	M	M	M	M	S

S-Strong; M-Medium; L-Low

17UFI3SA	SKILL BASED COURSE : I EFFECTIVE BUSINESS COMMUNICATION	SEMESTER- III
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Total Credit: 3
Hours per week: 3

CONTENTS

UNIT – I

Business Communication: Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT – II

Letters: Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

UNIT – III

Banking Correspondence : Types – Structure of Banking Correspondence – Elements of a good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence –Difference between Life and General insurance – Meaning of Fire Insurance - kinds – Correspondence relating to Marine Insurance - Agency Correspondence- Introduction-kinds – Stages of Agency Correspondence – Terms of Agency Correspondence.

UNIT – IV

Report Writing: Introduction – Structure of reports - Specimen reports – Agenda and minutes of report writing- - Types of Reports – Preparation of report writing .

UNIT – V

Interview: Application Letters – Preparation of Resume - Interview - Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech.

TEXT BOOKS:

1. *Premavathi.N* 2010. **Business communication & correspondence** (3rd edition) Sultan chand & sons , New Delhi.(Unit I-IV)
2. *Rajendra pal Korahill*, 2006. **Essentials of Business communication** Sultan chand & sons , New Delhi.(Unit I-V)

REFERENCE BOOKS:

1. *Ramesh, M.S and Pattanshetti C.C*, 2003. **Business Communication** Sultan chand & sons , New Delhi
2. *Rodriquez M.V*, 2003. **"Effective Business Communication Concept"**. Vikas Publishing Company.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. K.Anitha - Assistant Professor, Department of Commerce Finance

17UFI43A	CORE VIII: CORPORATE ACCOUNTING - II	SEMESTER- IV
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PREAMBLE:

To know legal procedures formulated in Banking Company, Insurance Company and Holding Company

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, conventions and rules of amalgamation	K1 K2 & K3
CO2	Understand the concept of reconstruction of companies	K1 K2 & K3
CO3	Obtain knowledge about banking company accounts and prepare Form A and Form B	K1 K2 & K3
CO4	Various forms of Insurance company accounts and preparation of Form A-RA.	K1 K2 & K3
CO5	To know about the Holding Company Accounts	K1 K2 & K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	M	S	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

17UFI43A	CORE VIII: CORPORATE ACCOUNTING - II	SEMESTER- IV
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Total Credits:5
Hours per week: 6

CONTENTS

UNIT -I

Amalgamation: Meaning - Types of Amalgamation - Methods of Accounting- Purchase Consideration- Accounting for Merger-Absorption.

UNIT -II

Reconstruction of Companies: Internal and External Reconstruction (Excluding preparation of schemes).

UNIT -III

Banking Company Accounts: Preparation of Profit and Loss Account and Balance Sheet (Form A and Form B) - Treatment on Rebate on Bills Discounted - Treatment on Interest on Doubtful Debts.

UNIT -IV

Insurance Company Accounts: Accounts of Life Insurance (Form A-RA) - Valuation of Balance Sheet - General Insurance - Fire and Marine only - Revenue Account and Balance Sheet.

UNIT -V

Holding Company Accounts: Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings)

Note: The question paper shall cover 20% Theory and 80% Problem.

TEXT BOOKS:

1. *Reddy T.S. & Murthy*, 2017. **Corporate Accounting** [Sixth Edition-Re print 2017] Margham Publications, Chennai. (Unit I – V)
2. *Shukla M.C*, 2005. **Advanced Accountancy Vol 2** [First Edition] Sultan Chand & Sons, New Delhi. (Unit I – V)

REFERENCE BOOKS:

1. *Jain S.P*, 2005. **Advanced Accountancy** [Twelfth Edition] Kalyani Publications, New Delhi.
2. *Maheshwari S.N.*, 2013. **Corporate Accounting** [First Edition] Vikas Publications, Noida.

COURSE DESIGNERS:

1. 1.Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. 2.L.Senthil Kumar - Assistant Professor, Department of Commerce Finance.

17UFI43B	CORE -IX: FINANCIAL MARKETS AND INSTRUMENTS	SEMESTER- IV
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PREAMBLE:

To expose the students on the theory of Indian Financial System and Capital Market.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basics of Indian Financial systems and to know the various career avenues in finance field.	K1
CO2	Learn about the functions of Money market and it's various Instruments.	K1 and K2
CO3	Identify the Capital Market Instruments.	K1 & K2, K3
CO4	To know Derivative Markets and Regulations.	K1 and K2
CO5	Understand the Procedure of Depository system.	K1 & K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	M	M	M	S
CO3	M	S	M	M	S
CO4	S	S	M	S	M
CO5	S	M	M	S	M

S-Strong; M-Medium; L-Low

17UFI43B	CORE -IX: FINANCIAL MARKETS AND INSTRUMENTS	SEMESTER- IV
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Total Credits: 4
Hours per week:6

CONTENTS

UNIT -I

Indian Financial System: Introduction, Functions of Indian financial system- Financial Concepts-Components of Indian Financial System: Institutions, Markets, Instruments, Services- Financial intermediaries- Career path in finance field.

UNIT -II

Money Market: Definition – Money market vs. capital market – Features of Indian Money Market – Characteristics of a Money market – Importance of Money Market – Composition of Money Market: Call money market, Treasury Bills, Commercial Bills and Certificate of Deposits.

UNIT -III

Capital Market Instruments: Meaning – Types – Preference shares – Equity shares – Non Voting equity shares – Sweat Equity- Warrants – Debt Instruments – Difference between Bond and Debenture.

UNIT -IV

Derivative Market: Meaning of Derivative – Growth – Limitations – Functions – Categories – Forward Vs Future Market – Option Market – Risks in Derivatives – Regulating Derivative Market.

UNIT -V

Depository System: Meaning – Objectives – Activities – Interacting Institutions – Depository Process – Trading in a Depository System – SEBI (Depositors and participants) regulation act 1996 – Depository process in India – Benefits of depository system – drawbacks – remedial measures.

TEXT BOOKS:

1. *Dr. S. Gurusamy, 2011, Capital Markets Tata McGraw-Hill Publications.* (Unit I to V)
2. *E. Gordon and K Natarajan, 2013, Financial Markets and Services (Second Edition), Himalaya Publishing House, Mumbai.* (Unit I to V)

REFERENCE BOOKS:

1. *Shashi.K. Gupta., 2013.Financial Institutions and Markets (Fourth Edition), Kalyani publishers, New Delhi.*
2. *Bhole.L.M., 2009.Financial Institutions and Markets: Structure, Growth and Innovations, (Fourth Edition) McGraw-Hill, New Delhi.*

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. L.Senthil Kumar - Assistant Professor, Department of Commerce Finance

17UFI43P	CORE PRACTICAL -II COMPUTERIZED ACCOUNTING	SEMESTER- IV
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Total Credits: 3
Hours per week: 6

PREAMBLE:

To understand and gain the practical knowledge and use of the Computerized Accounting.

UNIT I

Computerized Accounting Concepts: Terms in Accounts: Basic concepts of all function Keys: Accounting Vouchers - Inventory Vouchers.

UNIT II

Company Creation: Create Company, Selecting Company, Alter Company and Delete Company.

Creating Masters: Create Group, Create Ledger, Displaying Ledger,

UNIT III

Accounting Voucher: Introduction to Voucher- Purchase Voucher Creation, Sales Voucher Creation, Voucher Alteration and Deletion.

UNIT IV

Inventory Voucher: Introduction to Inventory-Stock Group- Stock Item – Voucher entry.

UNIT V

Reports: Day book -Stock Summary-Profit and Loss account- Balance sheet.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce
Finance
2. L.Senthil Kumar - Assistant Professor, Department of Commerce
Finance

17UMA4AA	ALLIED IV: STATISTICS FOR BUSINESS	SEMESTER- IV
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PREAMBLE

- To create a problem solving attitude with the aid of statistical methodology.
- Students shall be able to use and apply a wide verity of specific statistical methods.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn foundation of statistics such as how to collect, manage, analysis and present data	K1
CO2	Use measures of central tendency for solving the various data.	K2
CO3	Compute and interpret the coefficient of correlation.	K2
CO4	Explore the relation between the variables using regression line.	K3
CO5	Fitting a trend line and find the unknown values using Time series.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	L
CO2	S	M	S	M	M
CO3	M	M	S	L	L
CO4	S	S	S	M	M
CO5	S	M	M	L	L

S-Strong : M-Medium : L-Low

17UMA4AE	STATISTICS FOR BUSINESS	SEMESTER- IV
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Total Credits: 4
Hours per week : 5

CONTENTS

UNIT - I

Meaning and definition of statistics – Collection of data – Primary and secondary data – Classification and tabulation – Diagrammatic and graphical presentation.

UNIT - II

Measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – Measures of dispersion – Range, Quartile deviation – Standard deviation and coefficient of variation (Simple problems).

UNIT - III

Correlation – Meaning and definition – Types of correlation – Scatter diagram – Karl Pearson's coefficient of correlation – Spearman's Rank correlation – Coefficient of correlation concurrent deviation.

UNIT - IV

Regression Analysis – Meaning and definition – Method of forming regression equations – Uses of regression equations – Simple problems.

UNIT – V

Time series – Meaning, Uses, Components and models – Secular trend – Methods of estimating trend – Graphic, Semi-average, Moving average and method of least squares – Seasonal variations – Method of simple average.

TEXT BOOK:

1. *Navnitham, PA.* 2013. **Business Mathematics and Statistics**, Jai publishers, Trichy.

UNIT I : Chapter 1, 2, 3, 5 and 6

UNIT II : Chapter 7 and 8

UNIT III : Chapter 12

UNIT IV : Chapter 13

UNIT -V : Chapter 14 (upto Pg.No 602)

REFERENCE BOOKS:

1. *Gupta S.P* **Statistical Methods**.2004, Sultan Chand and Sons.
2. *Vittal P.R* 2001, **Business Mathematics and Statistics**, Margham publishers, Chennai.

17UFI4SA	SKILL BASED COURSE-II: BUSINESS RESEARCH METHODS	SEMESTER- IV
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PREAMBLE:

To understand the theories and concepts of business research methods in the global competitive era

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of business research	K2
CO2	Analyze and identify the research problems and various types of research design	k2, K3 & K4
CO3	Capture the procedures relating to sampling design and scaling techniques	k2,K3 & K4
CO4	Acquire stuff to know the method of data collection	k2,K3 & K4
CO5	Aware of analysis, interpretation and report writing.	k2, K3 & K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	S	S	S	S
CO3	M	M	S	S	S
CO4	M	M	S	S	M
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UFI4SA	SKILL BASED COURSE-II: BUSINESS RESEARCH METHODS	SEMESTER- IV
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Total Credits: 3
Hours per week: 3

CONTENTS

UNIT -I

Research: Meaning - Nature and scope of research in business – Types of research – Significance – Research process – Characteristics of good research.

UNIT -II

Research Problem: Problem identification and selection - Review of literature – research design – Meaning, need and features of good design – Different types of research design – Developing a research plan, framing and testing of hypothesis.

UNIT- III

Research Design: Sampling design, procedure types and errors – Scaling techniques, rating scales – Likert's scale.

UNIT- IV

Data Collection: Methods of data collection – Primary and secondary data – sources: Questionnaire, Interview, observation, mail and email surveys – Pilot study and pre testing.

UNIT -V

Processing and Analysis of Data: Analysis and interpretation – Report writing – layout of the report – Types of report – Steps in writing the report – Evaluation of report.

Note: Question paper shall cover 100% theory

TEXT BOOKS:

1. C.R.Kothari 2009. **Research Methodology** (Second Edition),Viswa Prakasam, New Delhi.
2. *Gupta. A. K.,* 2011. **Business Research Methods**(First Edition),Vayu Education of india, New Delhi.

REFERENCE BOOKS:

1. *Murthy. S. N.,*2009. **Business Research Methods**(Second Edition) Excel books,New Delhi.
2. *Donaled Cooper.R.,*1999.**Business Research Methods**(First Edition), TMH, New Delhi.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi -Professor & Head, Department of Commerce Finance
2. Dr.M.Vimalarani - Assistant Professor, Department of Commerce Finance

17UFI53A	CORE- X: COST ACCOUNTING	SEMESTER V
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PREAMBLE:

To understand and practice the final accounts relevant to the company and to demonstrate an appropriate mastery of the knowledge, skills and tools of cost accounting.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Know the basic concepts, classification and costing under various heads	K1, K2 & K3
CO2	Obtain knowledge to prepare Levels of material control	K2,K3 & K4
CO3	Confine the procedures relating to wage payment, idle time, labour turnover and overhead	K3 &K4
CO4	Show various process costing application in manufacturing sector	K2, K3 & K4
CO5	Apply operating costing and to prepare reconciliation between cost and financial accounts.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	S	M	M	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	M	S	M

S-Strong; M-Medium; L-Low

17UFI53A	CORE- X: COST ACCOUNTING *	SEMESTER V
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Total Credits: 5
Hours Per Week: 6

Note: Distribution of Marks: 60% problems and 40% theory.

CONTENTS

UNIT- I

Cost Accounting – Definition– Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT- II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue – LIFO – FIFO.

UNIT- III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover –Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only –Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead .

UNIT- IV

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

UNIT- V

Contract costing –Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

TEXT BOOKS:

1. *Reddy, T.S., and Hari Prasad Reddy, Y.* 2011. **Cost Accounting**, Margham Publications, Chennai.
2. *Jain S.P and Narang K.L.* 2000. **Cost Accounting**, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. S. P. Iyengar, 2010. **Cost Accounting Principles and Practice**. Sultan Chand & Sons, New Delhi.
2. Pillai. R.S.N and Bagavathi 2014. **Cost Accounting**. Sultan Chand and Company Ltd., New Delhi.

17UFI53B	CORE -XI : INCOME TAX	SEMESTER -V
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PREAMBLE:

To enable the students to know the basic of income tax act and its implications.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concept of Income and Residential status	K1 & K2
CO2	Analyse the various Heads of income from salaries Learn the different types allowances and perquisites in salary	K1 & K2
CO3	Identify the allowable and disallowable items in Profits and gains of business or profession Classify the Incomes from other sources	K1 & K3
CO4	Calculate the Annual rental value in income from house property. Understand the exempted income from house property	K1 & K3
CO5	Understand the basis of charges in capital gain Compute the capital gain Classify the various deductions in total income	K1 & K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	M	M	M	M	S

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

S-Strong; M-Medium; L-Low

17UFI53B	CORE -XI : INCOME TAX	SEMESTER -V
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Total Credits: 4
Hours Per Week: 5

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

CONTENTS

UNIT - I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee.

Scope of Income – Charge of Tax – Residential Status – Exempted Income u/s 10.

UNIT - II

Heads of Income- Income from Salaries: Definition- characteristics – computation of salary – Provident fund - Allowances - perquisites –Profit in lieu of salary - Deduction under section 16 and 80C.

Income from House Property: Definition - Exempted Income from House property - Annual value – let out – self occupied – Deduction out of Net annual value.

UNIT - III

Profit and Gains of Business or Profession: Definition – allowable expenses – Disallowed expenses – Depreciation –Rates of depreciation - Computation of business income –Professional Receipts- Professional Expenses – Computation of professional income.

Income from Other Sources: General Income u/s 56 (1) – Specific Income u/s 56 (2) –Deductions u/s 57 – Expenses disallowed u/s 58.

UNIT - IV

Capital Gains: Capital assets – Basis of charge – Transfer of capital assets
– Computation of Capital gain – Cost of acquisition – Exempted Capital
gain u/s 10(36) to 10(40) and u/s 54 to 54G .

Deductions from Gross Total Income: Deduction u/s 80C to GGA, 80IA
to 80U.

UNIT - V

Set off and Carry forward of losses – Speculation loss - Capital losses -
Carry forward of losses.

Computation of Tax liability – Relief and Rebates - Assessment of
Individuals.

TEXT BOOKS

1. *Gaur and Narang*, _____. **“Income Tax Law and Practice”**
Income Tax Law and Practice Delhi(Unit I-V)
2. *M.Jeevarathinam and Vijay Vishnu kumar*, _____. **Income tax law
and practice**, SciTech publication (INDIA) Pvt limited, Chennai.(Unit I-V)

REFERENCE BOOKS:

1. *Mehrotra H.C*, _____. **“Income-tax Law and Accounts”**
SahithyaBhavan publishers.
2. *Hariharan .N*, _____. **Income Tax Law and Practice**, Tata
McGraw Hill Education Private Limited, New Delhi

COURSE DESIGNERS:

1. .Dr.P.B.Banudevi –Professor & Head, Department of Commerce
Finance
2. Dr.R.Chandrasekaran-Assistant Professor, Department of Commerce
Finance

17UFI53C	CORE- XII: FINANCIAL MANAGEMENT	SEMESTER-V
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PREAMBLE:

To understand the financial management environment.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To recall the basic concepts and objective of financial management.	K1
CO2	Understand the mix of debt and equity. Awareness regarding dividend policies practical in share market.	K1 & K2
CO3	Obtaining knowledge regarding the day to day needs of business and various ways to manage cash.	K2
CO4	Computation of overall cost of capital of a firm.	K3
CO5	Analyze the various methods of calculating capital budgeting.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	M	M	M
CO3	M	M	S	M	M
CO4	M	S	S	M	M
CO5	M	S	S	S	M

S-Strong; M-Medium; L-Low

17UFI53C	CORE- XII: FINANCIAL MANAGEMENT	SEMESTER- V
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Total Credits: 4
Hours per week: 5

CONTENTS

UNIT- I (Theory Only)

Financial Function : meaning – Definition and scope of finance functions
–Objectives of financial management – Profit maximization and wealth maximization .Sources of finance – Short term – Bank sources – long term – shares – debentures, preferred stock – debt.

UNIT -II (Theory and Problems)

Financing Decision: Cost of Capital – Cost of specific Source of capital – Equity – Preferred stock debt – reserves – Weighted average cost of capital, Operating leverage and financial leverage

UNIT - III (Theory Only)

Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy: Meaning, classification – sources available for dividends – Dividend policy -general determinants of dividend policy.

UNIT -IV (Theory Only)

Working Capital Management: Working capital management - Concepts – Importance –Determinants of working capital. Cash Management: Motive for holding cash – Objectives and Strategies of cash Management. Receivable Management: Objectives – Cost of credit Extension, benefits – credit policies– credit terms – collection polices.

UNIT –V (Theory and Problems)

Capital Budgeting: Meaning – Objectives- Types capital budgeting: Traditional Method – Pay Back Period Method, Average Rate of Return – Time Adjusted Method – Present Value Method – Net Present Value Method – Internal Rate of Return Method – Benefit Cost Ratio Method – Terminal Value Method.

Note: The question paper shall cover 80% Theory and 20% Problem.

TEXT BOOKS:

1. *Pandy. I. M*, 2008. **Essential of financial management** (Second Edition), Vikas Publishing House, New Delhi (Unit I – V)
2. *Khan. M. Y*, 2007. **Basic financial Management** (Second Edition), TMH, New Delhi. (Unit I – V)

REFERENCE BOOKS:

1. *Venktasivakumar. V*, 2011. **Cost Accounting and Financial management** (First Edition), Pearson, New Delhi.
2. *Shashi K. Gupta*, 2013. **Business Finance** (First Edition), Kalyani Publishers , New Delhi

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. K.Anitha - Assistant Professor, Department of Commerce Finance

17UFI53P	CORE PRACTICAL-III: ADVANCED EXCEL	SEMESTER V
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Hours per week: 6

Total Credits:3

PREAMBLE:

To understand and gain the practical knowledge and use of the MS Excel in advance level.

CONTENTS

UNIT I

Prepare a product Life cycle containing the following Stages:

Introduction, Growth, Maturity, Saturation and Decline using:

I. MS Excel – Chart Recommendations:

- a) Change in Charts Group
- b) Chart Recommendations
- c) Fine Tune Charts Quickly
- d) Select / De-select Chart Elements
- e) Format Style - Format Color
- f) Filter Data on the Chart.

II. MS Excel- Format Charts:

- a) Format Axis
- b) Provision for combo charts.

UNIT II

Program to illustrate a mark list of a class with minimum of 5 subjects and practice the following operations:

I. MS Excel –Chart Design

- a) Ribbon of chart tools
- b) Quick Layout
- c) Change Colors
- d) Chart Styles

- e) Switch Row / Column
- f) Select Data
- g) Change Chart Type
- h) Move Chart.

II. MS Excel – Richer Data Labels

- a) Formatting Data Labels
- b) Shape of a Data Label
- c) Resize a Data Label
- d) Add a Field to a Data Label.

III. MS Excel – Leader Lines:

- a) Add a Leader Line
- b) Format Leader Lines

UNIT III

Illustrate year-wise performance of sales and purchase of a company

Excel – PivotTable Recommendations:

- a) Create a PivotTable to analyze external data
- b) Connect to a new external data source
- c) Using the Field List option
- d) PivotTables based on Multiple Tables.

Excel – Data Model in Excel:

- a) Explore Data Using PivotTable
- b) Create Relationship between Tables

Excel – Power Pivot:

- a) Data Model using Calculated Columns
- b) Relationship using calculated columns.

UNIT IV

Create a 10 year population censuses

Measures of Central Tendency:

- a) Arithmetic Mean
- b) Geometric Mean
- c) Harmonic Mean
- d) Median

UNIT V

Illustrate 10 years Foreign Direct Investment inflows in India.

Measures of Dispersion

- a) Standard Deviation
- b) Coefficient of Variation
- c) Compound Annual Growth Rate (CAGR)
- d) Trend analysis.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. Dr.M.Vimalarani - Assistant Professor, Department of Commerce Finance

17UFI5SA	SKILL BASED COURSE-III PRINCIPLES OF MARKETING	SEMESTER – V
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PREAMBLE:

To know the consumer behavior and government regulations in marketing.

COURSE OUTCOME:

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

CO Number	CO Statement	Knowledge Level
CO1	<ul style="list-style-type: none"> ➤ Tell the basic concept of marketing. ➤ Relate the market with global level. ➤ Match the marketing ethics and career opportunity. 	K1
CO2	<ul style="list-style-type: none"> ➤ Outline the functions of marketing. 	K1 , K2
CO3	<ul style="list-style-type: none"> ➤ Demonstrate different consumer behavior of marketing. ➤ Relate market with consumer behavior. 	K1 , K2
CO4	<ul style="list-style-type: none"> ➤ Label about promotion in marketing. ➤ Classify promotion and pricing. ➤ Experiment the retailing in today's context. 	K3, K4
CO5	<ul style="list-style-type: none"> ➤ Relate market with Indian standards ➤ Match market strategies with consumer awareness. 	K1 , K2

MAPPING WITH PROGRAMME OUTCOMES:

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	M	M	M
CO3	M	S	S	M	M
CO4	M	S	S	M	S
CO5	M	M	M	M	M

S- Strong; M-Medium; L-Low

17UFI5SA	SKILL BASED COURSE-III PRINCIPLES OF MARKETING	SEMESTER – V
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Total Credits: 3
Hours per week: 4

CONTENTS

UNIT- I

Marketing: Definition of market and marketing-Importance of marketing
-Modern Marketing concept-Global Marketing -E-marketing -
Telemarketing- Green Marketing- Marketing Ethics - Career
Opportunities in Marketing

UNIT- II

Marketing Functions: Buying -Selling -Transportation -Storage -
Financing -Risk Bearing -Standardization - Market Information.

UNIT- III

Consumer Behavior: meaning -Need for studying consumer behavior-
Factors influencing consumer behavior-Consumer behavior theories-
Market segmentation.

UNIT- IV

Promotion: Marketing mix - Product mix -Meaning of Product -
Product life cycle -Branding-labeling-Price Mix-Importance-Pricing
objectives - Pricing strategies -Personal selling and Sales Promotion -
Place mix- Promotion Mix-Importance of channels of distribution -
Functions of middlemen - Importance of retailing in today's context

UNIT- V

Marketing and Government: *Social/Virtual marketing-Service marketing- Rural marketing- Bureau of Indian Standards –AGMARK – Consumerism – Consumer Awareness-Consumer Protection Act – Rights of consumers.

* Denotes Self Study

TEXT BOOKS:

1. *Pillai.R.S.N and Baghavathy .N,Modern Marketing* (edition 1987, Reprint2012).Sultan Chand and sons Publishers. (Unit-I-IV)
2. *Ramasamy.R. V.S and Namakumari, Marketing Management*, (3rd Edition), MacMillan India. Limited, New Delhi.

REFERENCE BOOKS:

1. *Gupta .C.B and RajanNair .N, Marketing Management*. (Edition 1996 Reprint 2012). Sultan Chand and Sons Publishers.
2. *Philip Kotler, 2014 Principles of Marketing* (17th edition 2014). Pearson Education Pvt.(Unit I-V)

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. Dr.M.Vimalarani- Assistant Professor, Department of Commerce Finance

17UFI63A	CORE -XIII: MANAGEMENT ACCOUNTING	SEMESTER VI
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PREAMBLE:

Understand the conceptual framework of Management Accounting and also acquaint the students with the Management Accounting Techniques that facilitates managerial decision making.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concept of various Cost, Financial and Management Accounting	K1 & K2
CO2	Obtain knowledge to prepare Ratio analysis and to gain skills to know liquidity, solvency, profitability and construction of balance sheet	K3 & K4
CO3	Ability to do working capital requirements	K3 & K4
CO4	Capture the procedures relating to marginal costing and break even analysis	K3 & K4
CO5	Acquire stuff to prepare various budgeting	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	M	S	M	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	M	S	M

S-Strong; M-Medium; L-Low

17UFI63A	CORE -XIII: MANAGEMENT ACCOUNTING	SEMESTER VI
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Total Credits: 5

Hours Per Week:6

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

CONTENTS

UNIT- I

Management accounting - Meaning-Definition – Characteristics - Scope- Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting Tools and techniques of management accounting - Advantages and limitations.

UNIT- II

Ratio Analysis – Meaning-Advantages – Limitations-Classification of ratios-Analysis of liquidity – Solvency and Profitability.

Working Capital – Working capital requirements and its computation.

UNIT- III

Fund Flow Analysis and Cash Flow Analysis. Fund flow statement – Importance-Limitations – Preparation of schedule of changes in working capital-Calculation of funds from operation - fund flow statement.

Cash flow statement –Meaning –Importance –Difference between fund flow and cash flow analysis –Advantages –Limitations –Computations of cash from operations –Cash flow statement.

UNIT- IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing. Key factors: Make or Buy- Pricing decision –Effect of changes in sales price.

UNIT- V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget- sales budget - purchase budget- material budget- flexible budget.

TEXT BOOKS:

1. Sharma and S.K.Gupta. 2006. **“Management Accounting”**, Kalyani Publishers, New Delhi.
2. Ramachandran & Srinivasan. R. 1998. **Management Accounting**. Sriram Publications, Trichy.

REFERENCE BOOKS:

1. S.P. Jain and K.L. Narang, 2016. **“Cost and Management Accounting”**, Kalyani Publishers, New Delhi.
2. Dr. S.N. Maheswari. 2014. **“Management Accounting”**, Sultan Chand & Sons, New Delhi.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce
Finance
2. Dr.M.Vimalarani - Assistant Professor, Department of Commerce
Finance

17UFI63B	CORE -XIV AUDITING	SEMESTER - VI
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PREAMBLE:

To understand the concepts of auditing to build knowledge of internal control.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Basic concept of Auditing and Investigation with its features	K1
CO2	Learn and verify about internal control with Chartered Accountant	K1 ,K2& K3
CO3	To know about the Verification and valuation of assets and liabilities.	K2
CO4	Aware of Various modes of Appointment of Company Auditors in Joint Stock Companies	K2 & K3
CO5	Classify the various Investigation of auditing.	K2& K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	S	S	S	M	S
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

17UFI63B	CORE -XIV AUDITING	SEMESTER - VI
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Total Credits: 4
Hours per Week: 6

CONTENTS

UNIT-I

Auditing: Origin - Definition - Objectives – Book Keeping, Accounting, Auditing and Investigation-Distinction between Auditing and Investigation- Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmers.

UNIT-II

Internal Control: Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger. (Hands on training with Chartered Accountant on Internal Control)

UNIT-III

Verification and valuation: Verification and valuation of assets and liabilities – auditors position regarding the valuation and verifications of assets and liabilities – depreciation – reserves and provisions – secret reserves.

UNIT-IV

Audit of Joint Stock Companies: Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.

UNIT-V

Investigation: Objectives of Investigation - Audit of Computerized Accounts - Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques- Electronic Auditing - Investigation under the provisions of Companies Act.

TEXT BOOKS:

1. *Tandon B.N*, 2005, "**Practical Auditing**", S. Chand Company Ltd, New Delhi. (Unit I – V)
2. *Pagare Dinkar*, 2014, "**Principles & Practice of Auditing**", Sultan Chand & Sons, New Delhi. (Unit I – V)

REFERENCE BOOKS:

1. *Kishnadwala V.H and Kishnadwala N.H*, "**Principles and Practice of Auditing**", Sultan Chand & Sons, New Delhi.
2. *Jagdish Prakash*, 2014, "**Auditing- Principles, Practices and Problems**", Kalyani Publishers, New Delhi.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. L.Senthil Kumar - Assistant Professor, Department of Commerce Finance

17UFI63P	CORE PRACTICAL-IV: FINANCIAL MODELING	SEMESTER VI
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Total Credits: 3
Hours per week: 6

PREAMBLE:

To build models using Ms-Excel and Financial Analysis.

CONTENTS

Using an Annuity Functions Prepare:

- g) PV Function
- h) FV Function
- i) PMT Function
- j) NPER Function
- k) RATE Function

Using an Investment Analysis Functions Prepare:

- a) Payback period
- b) Net present value method
- c) Profitability index
- d) Internal rate of return

Calculating depreciation using different functions Prepare

- a) Straight line Method
- b) Declining balance Method

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce
Finance
2. L.Senthil Kumar - Assistant Professor, Department of Commerce
Finance

17UFI6SA	SKILL BASED COURSE : IV DIGITAL BANKING AND CYBER LAW	SEMESTER- VI
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PREAMBLE:

To enrich the basic knowledge about the Digital based Banking Service and Cyber Law

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To provide knowledge relating to opening of a bank account and operation of a bank account.	K1
CO2	This unit explains the students about what are cheque and types of cheque and the role of paying and collecting banker.	K1 & K2
CO3	To develop the students in digitalized banking.	K4
CO4	To make the students aware of cyber law and scope of cyber law in India.	K3
CO5	Identifying the different types of cyber crime in banking sector.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	M	S	M	M	M
CO3	M	M	S	M	M
CO4	M	M	M	S	M
CO5	M	M	M	M	S

S-Strong; M-Medium; L-Low

17UFI6SA	SKILL BASED COURSE : IV DIGITAL BANKING AND CYBER LAW	SEMESTER- VI
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Total Credits: 3
Hours per week: 4

CONTENTS

UNIT –I

Banker and Customer: Definition of banker and customer – Relationships between banker and customer – Opening of account – Know your customer (KYC) – operating the account- closer of bank account- types of deposit – Bank Pass book- RBI, Banking regulation Act 1949

UNIT – II

Negotiable Instruments: Characteristics – Types- Cheques-Salient features –Crossing –Types –Endorsement –Kinds. **Paying and Collecting Banker:** Paying Banker-Precautions before honoring Cheque- Circumstances under which a cheque can be dishonored –Statutory protection to a Paying Banker –Payment in due course –Collecting Banker –Banker as a holder for Value-Banker as an agent - Statutory Protection – Duties.

UNIT – III

E-BANKING: Introduction – Importance of password – OTP -Electronic fund transfer –ATM – Card payment – Debit and Credit cards – Net banking – Mobile banking – E-purse and E –wallet –Plastic cards.

UNIT-IV

CYBER CRIME: Meaning – Classification of cyber crime: Cyber crime against person, cyber crime against property, cyber crime against

government – Reasons for cyber Crime – Cyber crime and prevention in banking sector.

UNIT-V

CYBER LAW: Introduction – History - Scope – Needs – Importance – Role of cyber law - Advantages - Limitation of cyber law in India. Cyber space: Concepts - Needs - Features – Security challenges in cyber space.

TEXT BOOKS:

1. *Gordon. E & Natarajan, 2013. Banking theory law & Practices* (Twenty fourth Edition), Himalaya publication, New Delhi
2. Dr.P.Rizwan Ahmed, 2016. **Cyber Law** (First Edition) Margham Publication, Chennai.

REFERENCE BOOKS:

1. *Sundharam . K. P. M, 2012. Banking theory law & practices* (First Edition), S.chand, New Delhi.
2. *Shekar. K. C, 2014. Banking theory & Practice* (Twenty first Edition) ,Vikas Publication, Noida.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. K.Anitha - Assistant Professor, Department of Commerce Finance

17UFI5EA	ELECTIVE – I : FINANCIAL INSTITUTIONS	SEMESTER –V
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PREAMBLE:

1. To understand the theories and concepts of Investment Management

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Basic concept of Financial Institutions and its features	K1 and K2
CO2	Learn about the Financial Companies and its functions for better proficiency	K1 and K2
CO3	To understand EXIM functions	K1 and K2
CO4	To know about global financial system	K1 and K2
CO5	To study the significant contribution of Asian Development Bank in economic growth	K1 and K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	S	S	L
CO3	S	S	S	S	L
CO4	S	S	S	S	L
CO5	S	S	M	M	L

17UF15EA	ELECTIVE – I : FINANCIAL INSTITUTIONS	SEMESTER –V
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Total Credits: 4
Hours per week: 4

CONTENTS

UNIT- I

Financial Institutions: Meaning –Characteristics – Banking and non – banking institutions – Commercial banks – Co-operative banks – Development banks. New financial institutions – National housing bank: function and working. Career opportunities in financial institutions.

UNIT -II

Non-Banking Financial Companies (NBFCs): Meaning – structure of NBFCs – Supervision – RBI measures for NBFCs - Foreign institutional investor – Capital market. Liberalization role of FII – Regulatory framework – FII registration.

UNIT -III

Export – Import (EXIM): Meaning – Characteristics - Functions and workings. NABARD – Meaning – Objectives – Functions and working – RBI – Functions and workings.

UNIT- IV

International Monetary Fund(IMF): Meaning- Functions – Objectives – IMF vs World Bank - Financial resources – IMF and Global financial system. World Bank: Meaning - Functions – problems. IFC: Meaning – Activities – Financial resources – Investment proposal.

UNIT -V

Asian Development Bank(ADB): Meaning – Financial resources – Development tools of ADB – activities – Three pillars of poverty reduction strategies . **Bank for international settlement (BIS):** Meaning – Objectives – Financial structure – Functions – Achievements.

TEXT BOOKS:

1. *Dr.S.Gurusamy*, 2015. **Financial Markets and Institutions** [Fourth Edition] Vijay Nicole Imprints Private Ltd, Chennai. (Unit I – Unit V)
2. *Khan. M. Y*, 2001. **Financial services** (Second Edition), TMH, New Delhi. (Unit I – V)

REFERENCE BOOKS:

1. *Shashi K.Gupta , Nisha Aggarwal* and Neeti Gupta 2011. **Financial Institutions and Markets** [Edition] Kalyani Publishers, New Delhi. (Unit I – Unit V)
2. *Seethapathi. K*, 2004. **Financial services** (First Edition), ICFAI University press, Hyderabad.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. L.Senthil Kumar - Assistant Professor, Department of Commerce Finance

17UFI5EB	ELECTIVE – I: CORPORATE GOVERNANCE AND BUSINESS ETHICS	SEMESTER- V
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PREAMBLE:

To develop awareness on Corporate Governance measures in business ethics.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To obtain the ethics concepts.	K1 & K2
CO2	Learn about the Nature and Scope of Business Ethics	K1
CO3	To know about the Corporate Social Responsibility of Business	K1 & K2
CO4	To enable students to learn about Growth of Corporate Governance	K1 & K2
CO5	To provide knowledge about the Issues and importance of Corporate Governance	K1 & K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	M	M	M	M	S
CO3	M	M	M	M	S
CO4	M	M	M	M	S
CO5	M	M	M	M	S

S-Strong; M-Medium; L-Low

17UFI5EB	ELECTIVE – I: CORPORATE GOVERNANCE AND BUSINESS ETHICS	SEMESTER- V
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Total Credits: 4
Hours per week: 4

CONTENTS

UNIT -I

Ethics Concept: Introduction to Business ethics - Meaning of Ethics - Definition of Ethics - Ethical aspects in Marketing - Ethical decision making

UNIT -II

Business Ethics : Nature and Scope- Need- Importance – Characteristics – Objectives of Business Ethics - Factors influencing Business Ethics.

UNIT -III

CSR: Introduction - Importance and need for Business Ethics in Indian Context - Roots of unethical behaviour and Issues - Corporate Social Responsibility of Business (CSR).

UNIT -IV

Governance in India: Role of Board of Directors – Auditors - SEBI and Government.- Growth of Corporate Governance in India. - Corporate Governance Ethics

UNIT- V

Corporate Governance: OECD emphasis - Issues in Corporate Governance - Importance of Corporate Governance - Benefits of good governance to companies and to the society.

TEXT BOOKS:

1. *Gopalsamy. N.*, 2006.**Guide to Corporate Governance**, (First Edition)New Delhi. (Unit I – V)
2. *ICFAI.*, 2004. **Business Ethics and corporate Governance** (First Edition), ICFAI university press, Hyderabad. (Unit I – V)

REFERENCE BOOKS:

1. *Scott. C. Newquist.*, 2007.**Corporate Governance a financial perspective** (First Edition) janico, Mumbai.
2. *Jill salom.*, 2004.**Corporate Governance and Accountability**(First Edition) Wiley India, New Delhi.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. K.Anitha - Assistant Professor, Department of Commerce Finance

17UFI5EC	ELECTIVE- I: BUSINESS ENVIRONMENT	SEMESTER- V
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PREAMBLE:

To understand the various concepts of Business environment

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Learn about basic concept of Business environment	K1
CO2	Recall the Concepts of Economic Environments which relates to Business	K1 and K2
CO3	Understand the Government and Business relationship in Business	K1
CO4	Aware of Social Environment	K1 and K2
CO5	Classify the various investment environment in Business	K1 & K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	M	S
CO3	M	S	M	M	S
CO4	M	S	M	M	M
CO5	M	S	M	S	M

17UFI5EC	ELECTIVE- I: BUSINESS ENVIRONMENT	SEMESTER- V
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Total Credits: 4
Hours per week: 4

CONTENTS

UNIT -I

Business Environment: Concept -nature and significance - Brief overview of political - Cultural - Legal - Economic and Social environments and their impact on business and strategic decisions.

UNIT-II

Economic Environment : Economic systems and their impact of business - Macro Economic parameters like GDP -Growth rate population - Urbanisation - Fiscal deficit - Plan investment - Per capita income and their impact on business decisions - Five Year Planning.

UNIT -III

Political Environment: Government and Business Relationship in India - Provisions of Indian constitution pertaining to business.

UNIT -IV

Social Environment: Cultural heritage - Social attitudes - Impact of foreign culture - Castes and communities - Joint family systems - Linguistic and religious groups - Types of social organization - Social responsibilities of business.

UNIT -V

Financial Environment: Industrial Finance - Corporate Securities - Equity Shares - Bonds - Financial Institutions - Stock Exchange - RBI - Non-Banking Financial Companies (NBFCs).

TEXT BOOKS:

1. *Francis Cherunilam*, 1997. **Business Environment** [Eighth Edition] Himalaya Publishing House, New Delhi. (Unit I – V)
2. *Chidambaram. K*, 2013. **Business Environment** [First Edition] Vikas Publications, Noida. (Unit I – V)

REFERENCE BOOKS:

1. *Aswathappa*, 2004. **Essentials of Business Environment** [Seventh Edition] Himalaya Publishing House, New Delhi.
2. *Namita Gopal*, 2009. **Business Environment** [Second Edition] Tata McGraw Hills, New Delhi.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. Dr.R.Chandrasekaran - Assistant Professor, Department of Commerce Finance.

17UFI6EA	ELECTIVE- II : BUSINESS LAW	SEMESTER - VI
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PREAMBLE:

To make the students understand the laws relating to business and provide solution to legal problems.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To make the students aware of what is contract and laws relating to contract	K1
CO2	outline the students about the laws relating to minor and persons of unsound mind	K2
CO3	identifying the modes of performance till the discharge of contract	K3
CO4	it explains the students regarding rights of indemnity holder and liabilities of surety	K4
CO5	discovering the laws relating to the sale of goods	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	M	M	M	M	M

S-Strong; M-Medium; L-Low

17UFI6EA	ELECTIVE- II : BUSINESS LAW	SEMESTER - VI
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Total Credits: 4
Hours per week: 4

PREABLM

To make the students understand the fundamentals of law relating to commercial activities.

CONTENTS

UNIT – I

Business Law: Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

UNIT – II

Consideration: Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.

UNIT – III

Performance of Contract: Modes of Performance – Quasi-Contract – Discharge of Contract –Modes of Discharge - Remedies for Breach of Contract.

UNIT – IV

Contract: Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge.

UNIT – V

Sale of Goods Act: Definition – Essentials elements of contract of sale – Difference between Sale and Agreement to Sell – Definition of Goods – Classification of Goods - Conditions and Warranties –Caveat Emptor – Transfer of Property – Rules regarding transfer of property – Rights of Unpaid Seller.

TEXT BOOKS:

1. *N.D Kapoor.*, 2013 . **Business law** [Fifth Edition] Sultan Chand & Sons, New Delhi. (Unit I – V)
2. *R.S.N. Pillai & Bagavathi*, 2014. **Business Law** [Third Edition] Sultan Chand & Sons, New Delhi. (Unit I – V)

REFERENCE BOOK:

1. *Kathiresan S*, 2008. **Company Law and Secretarial Practice** [First Edition] Prasanna & Co., Chennai.

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. K.Anitha - Assistant Professor, Department of Commerce Finance

17UFI6EB	ELECTIVE - II: COMPANY LAW	SEMESTER -VI
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PREAMBLE

To inculcate the students about the provisions of the Companies Act, 1956 along with relevant case law.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concept of kinds of companies and Duties and liabilities of a secretary	K1, K2
CO2	Learn about the Memorandum of association and Articles of association	K1, K2
CO3	To enable the students to learn about Prospectus and SEBI Guidelines	K1, K2
CO4	Obtain knowledge to know the various Issue and allotment of shares and E-filing.	K1, K2
CO5	To provide knowledge about the Legal provision and Effects of Non-Registration	K1, K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	M	M	M	M	M

S-Strong; M-Medium; L-Low

17UFI6EB	ELECTIVE - II: COMPANY LAW	SEMESTER -VI
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Hours per week: 4

Total Credits: 4

CONTENTS

UNIT- I

Concepts of Company : Company – Definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment, legal position – Qualification – Duties and liabilities of a secretary.

UNIT- II

Company Documents : Memorandum of association (MoA)- Forms – Contents –Articles of association – Forms and Contents- Procedures for alteration – The Doctrine of Indoor management- Distinguish between Memorandum and Articles. Prospectus – Contents – Statement in lieu of prospectus – Legal formalities.

UNIT- III

Issue of Prospectus: Prospectus – Contents- Public Issue- Disclosure as per SEBI Guidelines-Statement in lieu of prospectus – Legal formalities- Under writer's Commission- Brokerage.

UNIT – IV

Issue of Shares: Share Capital – Kinds of capital – Alteration– Issue and allotment of shares- Book building scheme- Share Certificate – Transfer and transmission of shares –E-filing.

UNIT – V

Borrowing: Borrowing powers – Extent of Powers-methods of borrowing
-Mortgages - Charges – Registration of Charges- Legal provision- Effects
of Non- Registration.

TEXT BOOKS:

1. *Gogna. P. B. S, 2000. A text book of company law*(Third Edition), S. Chand (Co. Ltd., New Delhi.
2. *Gulshan. S, 2009. Business law including company law, (First Edition), New age publishers, New Delhi.*

REFERENCE BOOKS:

1. *Company Secretaries of India 2006. Company law*(First Edition), Company secretaries of India, New Delhi.
2. *Ashok Bagrial, 2006. Company law, (Eleventh Edition), Vikas publishing house, New Delhi.*

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. .Anitha - Assistant Professor, Department of Commerce Finance

17UFI6EC	ELECTIVE - II - INDIRECT TAXES	SEMESTER - VI
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Total Credits: 4
Hours per week: 4

PREAMBLE

To understand the Provisions and concepts of Goods and Service Tax for better finance knowledge

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the basics and History of Tax system	K1
CO2	Understand the basic concepts about Goods and Service Tax	K1 and K2
CO3	Analyse the Liability and Tax rate system Understand the Filing of GST Return	K1 & K3
CO4	Aware of Eligibilities to Input Tax Credit.	K1 and K2
CO5	Acquire knowledge about Composite levy and advantages	K1 & K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

17UFI6EC	ELECTIVE - II - INDIRECT TAXES	SEMESTER - VI
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Total Credits: 4
Hours / Week: 4

CONTENTS

UNIT- I

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Goods and Service Tax: Introduction to GST - Meaning - Objectives - Constitutional Amendment of GST- Salient features of GST- Kinds of GST: Central GST- State GST- Inter-state GST - Benefit of GST - Limitations of GST in India.

UNIT-III

Registration Procedure for GST- Input Tax Credit in GST - Inter-state Transaction of Goods and Services Model – Advantages of IGST Model – Exemption under GST – Model of GST with Examples

UNIT-IV

GST on Export and Import – Calculation of Net cost of imported goods - Calculation of Sale Value after import – Net tax payable calculation of imported goods – Export value calculation- Refund calculation – Impact of GST in various Sectors.

UNIT-V

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

TEXT BOOKS

1. *Balachandran.V*, 2006. “**Indirect Taxation**”, Sultan Chand &Co., New Delhi.(Unit I,III,IV)

2. *Gupta R.L and Gupta V.K*, 2010. “ **Indirect Tax**”Sultan Chand &Co., New Delhi (Unit I-V)
3. *CA Keshav, R, Garg*, 2017. “**GST Ready Reckoner**” 3rdEdition, Bharat Law House Pvt Ltd
4. *Nitya Tax Associates*, 2016. “**Basics of GST**”, 1st Edition, Taxman’s e-book House Pvt Ltd

REFERENCE BOOKS:

1. *Datey V.S.*, 2016. “**Indirect Taxes**”, (2nd edition) Taxman Publications (P) Ltd., New Delhi.
2. *Vishwanathannagarajan*, 2011. “**Indirect Taxation**” (26th edition), Asia Law House Publishers.
3. *Vishal Saraogi and Roshan Lodha*, 2017. “**Goods & Service Tax Law the Ultimate Guide**”, Lawpoint Publication Pvt Ltd.

16UFI6EB	ELECTIVE – II: PUBLIC & PERSONAL FINANCE	SEMESTER - VI
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PREAMBLE:

To provide the basic knowledge about the Public and Personal Finance

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Learn about the basic concept of Public finance	K1
CO2	Understand about the Public and Personal expenditure	K1
CO3	Understand about the Public finance sources	K1

CO4	Aware of major planning areas in Personal finance	K2
CO5	Understand about Financial environment	K1

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	M	S
CO3	S	S	M	M	S
CO4	M	M	M	M	M
CO5	M	M	M	S	M

S-Strong; M-Medium; L-Low

16UF16EB	ELECTIVE – II: PUBLIC & PERSONAL FINANCE	SEMESTER - VI
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Total Credits : 4
Hours per week: 4

CONTENTS**UNIT-I**

Public Finance: Introduction –Evolution of public finance – State participation in economic life - Meaning- Scope- Importance- Difference between Public and Private Finance-Recent development in Public Finance – Methods of enquires in Public Finance.

UNIT- II

Public Expenditure: Meaning- Classification of Public Expenditure-Importance of Public expenditure – Difference between public and private expenditure- reasons for increasing public expenditure –

Expenditure of union government – Expenditure of state government- Public Expenditure – Security Services- Social Services – Development services- General problem of public expenditure.

UNIT- III

Public Revenue: Meaning – Significance –Sources of public revenue – Tax revenue: Characteristics – Elements – Objectives - Non tax revenue: Commercial revenue – administrative revenue - Grants and gift – Other Income - Classification

UNIT- IV

Personal Financial Planning: Meaning – Objectives – Life cycle planning – Major planning areas – Planning approach – Financial decisions – Financial planner.

UNIT- V

Financial Environment and Budget Management: Inflation- Interest rates- Business cycle-Planning Vs Forecasting. Budget Objectives - Monthly income and expenses plan- Contribution to savings.

TEXT BOOKS:

1. Dr.J.C.Varshney, 2015. **Public Finance** (First Edition) SBPD Publishing House, Agra.(Unit I – III)
2. Bernard. J & Winger. **Personal Finance**, Charles and Merils Books, New York. (Unit IV-V)

REFERENCE BOOKS:

1. R.K. Lekhi & Joginder Singh, 2015. **Public Finance** (Tenth Edition) Kalyani Publishers, New Delhi.
2. Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, **Personal Finance** Tata Mc Graw-Hill Publishing Company Ltd. New Delhi

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. Dr.R.Chandrasekaran - Assistant Professor, Department of Commerce Finance

17UFI6EE	ELECTIVE – III: PROJECT FINANCE	SEMESTER - VI
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PREAMBLE:

To provide the basic knowledge about the project finance

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the concept of project finance	K1
CO2	Understand about the project appraisal	K1
CO3	Know about the debt capital	K1
CO4	Awareness on borrowings of foreign currency	K1

CO5	To know about the financial indicators	K2
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Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	S	M	M
CO5	M	S	M	M	M

S-Strong; M-Medium; L-Low

17UFI6EE	ELECTIVE - III: PROJECT FINANCE	SEMESTER - VI
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Total Credits : 4
Hours per week: 4

CONTENTS

UNIT- I

Project Finance: Introduction –Meaning – Definition – Importance – features – advantages and disadvantages – sources of project finance – opportunity in project finance.

UNIT- II

Project Appraisal: Meaning - methods. Term loans: purpose – evaluation. Other sources of finance: venture capital – leasing – factoring- underwriting of shares and securities.

UNIT- III

Debt Capital : Introduction – Meaning – debentures – bridge finance – deferred credit- take out finance – public deposits – cash credit – overdraft - inter corporate deposits – commercial paper – trade credit

UNIT- IV

Borrowings in Foreign Currency: Meaning – Importance – Euro Convertible Bond (ECB) - Foreign Currency Convertible Bond (FCCB) - External Commercial Borrowings(ECB's)

UNIT- V

Financial Indicators: Meaning – sales and profitability ratio- tangible net worth – liquidity and solvency ratio: current ratio, liquid ratio, debt equity ratio, fixed asset ratio, debt services coverage ratio.

TEXT BOOKS

1. *Dr.C.D.Balaji*, 2017. **Project Management** (First Edition) Margham Publications ,Chennai.(Unit I – V)
2. *E. R. Yescombe* *E. R. Yescombe* 2002. **Principles of Project Finance** (First Edition) Elsevier Publishing Services, Chennai (Unit I – V)

REFERENCE BOOKS

1. *K.Nagarajan*, 2016. **Project Management** (Seventh Edition) New Age International Publishers, Chennai.(Unit I – V)

COURSE DESIGNERS:

1. *Dr.P.B.Banudevi* –Professor & Head, Department of Commerce Finance

2. 2.L.Senthil Kumar - Assistant Professor, Department of Commerce
Finance

16UFI6EV	ELECTIVE - III: PROJECT WORK	SEMESTER - VI
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Total Credits: 4
Hours per week: 4

GUIDE LINES:

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the

time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks

25 Marks

3) End Semester Examination:

The evaluation for the end semester examination should be as per the norms

Given below:

External Examiner	25 Marks
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Internal Examiner	25 Marks
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Viva-Voce Examination	25 Marks
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(Jointly given by the external
and Internal examiner)

75 Marks

17UNM34R	NON MAJOUR ELECTIVE COURSE (NMEC) NON LAB PRACTICAL FINANCIAL LITERACY	SEMESTER - III
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Total Credits: 2
Hours Per Week: 2

PREAMBLE:

To provide basic principles for managing their own money.

CONTENTS

UNIT-I

Managing Money: Financials goals - Specific - Measurable – Achievable – Realistic – Time bound - Worksheet on SMART.

UNIT-II

Planning Your Money: Calculation of interest - planning expenses. Tools for tracking your spending: Date of purchase, details of items bought and cost. Method of payment: (cash, cheque, credit card).

*Prepare record for Cheque deposits, Payment slip, and Withdrawal slip

UNIT-III

Spending Plan: Monthly Basis: Fixed expenses, Target expenses, Actual expenses, Miscellaneous expenses. Signs of overspending – calculation of monthly spending plan.

* Prepare record for Calculation of EMI with imaginary value (Assume your own asset)

UNIT- IV

Budgeting: Meaning of budget - Four ways to budget: Envelope system, written record system, electronic system, and three bank account system

:(Normal savings account, Emergency savings account, Long term savings account) – Draft your own Budget.

*Create a report with forms for opening SB A/C, Deposit A/C

UNIT- V

Stretching Of Money: Wise consumer (Distinguish between needs and wants) -ways to save money – habit of being thrifty – debt management.(Borrowings, Credit card)

*Prepare report on Credit card management

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TEXT BOOKS

1. National Council of Educational Research and Training, Personal Finance Supplementary Reading Material, New Delhi (Unit I-V)
2. *Joan S.Ryan & Christie Ryan. Personal Financial Literacy* (Third Edition) South Western Educational Publishing, United States (Unit I-V)

REFERENCE BOOK:

1. *Rachana Shukla , Nisha Singhal .2016 NFLAT Junior: National Financial Literacy Assessment Test* (First Edition) New Delhi
2. Sushma Vij & Geetha Nair. 2013 **Financial Literacy Guide** (First Edition) Reserve Bank of India, Rural Planning and Credit Department, Mumbai

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. K.Anitha - Assistant Professor, Department of Commerce Finance

17UNM44R	NON MAJOUR ELECTIVE COURSE (NMEC) NON LAB PRACTICAL PERSONAL FINANCE	SEMESTER - IV
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Total Credits: 2
Hours Per Week: 2

PREAMBLE:

To know the importance of Personal Finance

CONTENTS

UNIT- I

Personal Financial Planning: Meaning – Objectives – Life cycle planning – Major planning areas – Planning approach – Financial decisions – Financial planner.

*Give a report about preferable investment avenues of your choice with all financial details

UNIT- II

Financial Environment: Meaning - Importance - Financial system - Inflation – Interest Rates – Business cycle – Planning versus – Forecasting – Income statement: Income – Expenses – Contribution to savings.

*Compare the different interest rates in investments alternatives

UNIT- III

Budget Management: Objectives – recording income and expenses – updating Income and Expenses accounts – Evaluating and Controlling activities – Keeping and storing records – Master budget worksheet – Monthly income and expenses plan.

*Prepare a budget for your family; consider the annual income as 3 Lacs.

UNIT- IV

Cash Management: Holding of Cash - Fundamental deposits - Other deposits - Financial institution - selecting a bank - checking account procedures - End - of - month activities - Electronic Banking - Determining interest on your account.

* E-banking and its merits and de merits (Give forms related to NEFT, RTGS, Etc.

UNIT- V

Credit Management: Meaning - advantages and disadvantages of credit - Kinds of accounts - Issuers of credit card - Protection against credit card fraud - Sources of credit - Credit management strategy - Resolving credit problems.

*Prepare a report about CIBIL norms and conditions for availing loan

TEXT BOOKS:

1. Bernard. J & Winger. **Personal Finance**, Charles and Merils Books, New York. (Unit I- V)
2. Joan.S & Ryan., **Managing your Personal finance**(Third Edition), Southwestern, New York (Unit I- V)

REFERENCE BOOK:

1. Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, **Personal Finance** Tata Mc Graw-Hill Publishing Company Ltd. New Delhi

COURSE DESIGNERS:

1. Dr.P.B.Banudevi –Professor & Head, Department of Commerce Finance
2. Dr.R.Chandrasekaran - Assistant Professor, Department of Commerce Finance

17UFISS1	SELF STUDY PAPER -I : INTRODUCTION TO ORGANISATIONAL BEHAVIOUR	SEMESTER - III
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Total Credits: 1

PREAMBLE:

To inculcate the knowledge concerned with the theory and practice of how individuals perform within organizations.

CONTENTS

UNIT -I

Organizational Behavior: Definition – Manager and organization – Management functions – Basic Concepts of Organizational Behavior- - Scope and application – Management roles.

UNIT -II

Perception: Meaning – Theory – Attributions theory – fundamental attribution error – self serving bias – selective perception – Halo effect – Contrast effect – projection – stereo typing.

UNIT -III

Stress: Meaning – individual difference – self efficacy – political uncertainty –Economic uncertainty – organizational – demands and resources – Managing stress.

UNIT- IV

Organizational Change: Need for change – Types of Organizational change- Factors of Change.

UNIT- V

Organizational Culture: Meaning - Role and types of culture: dominant culture, Sub culture, Mini culture. Three stages: Pre arrival stage, Encounter stage, Metamorphosis- workplace spirituality.

TEXT BOOKS:

1. *Appannaiah, H.R., Reddy, P.N.Kavitha, B.Rose*, 2009 **Organisational Behavior**, Himalaya Publishing House (Unit I – V)
2. *Prasad L. M.*, 2011.**Organisational Behavior** (Third Edition), Sultan chand and Sons, New Delhi. .(Unit I – V)

REFERENCE BOOKS:

1. *Shasi K. Gupta.*, 2006. **Organisational Behavior** (Second Edition), Kalyani Publishers, New Delhi.
2. *Archana Tyagi*, 1997, **Organisational Behavior** (First Edition), Excel Books, Ghaziabad.

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2. L.Senthil Kumar - Assistant Professor, Department of Commerce Finance

17UFISS2	SELF STUDY PAPER -II : PRINCIPLES OF FINANCE	SEMESTER III
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Total Credits: 1

PREAMBLE:

To impart theoretical base on fundamentals principles of finance in business

CONTENTS

UNIT -I

Finance: Introduction – Meaning – Major area and opportunities in Finance – behavioral finance - Legal forms of business organization.

UNIT -II

Managerial Finance: Meaning – Functions – Relationship to Economics – Relationship to Accounting – Primary activities of the financial manager.

UNIT -III

Goal of the Firm: Meaning –Need – Maximize profit – Maximize shareholder wealth – Corporate Governance – Agency issue.

UNIT- IV

Business Taxes: Meaning – Importance – Ordinary Income – Capital Gains

UNIT- V

Stockholders Report: Meaning – letter to stockholders – Fours key financial statements – Notes to the financial statements – consolidating international financial statements.

TEXT BOOKS :

1. *Lawrence J.Gitman*, 2010. Principles of Managerial Finance, (Eleventh Edition) Dorling Kindersley India (P) Ltd licensees of Pearson Education in South Asia (Unit I – V)
2. *Michael M. Pompian*(2012) Behavioral Finance and Wealth Management (Second Edition), John Wiley & Sons Inc, Newyork, US

REFERENCE BOOKS:

1. Scott Besley & Eugene F.Brigham . Principles of Finance, South – Western College Pub, US

COURSE DESIGNERS:

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