

BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING

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 WITH PROFESSIONAL
ACCOUNTING
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 With Professional Accounting examination** of this College after a course of study of three academic years.

PROGRAM EDUCATIONAL OBJECTIVES

Graduates of B.Com (Professional Accounting) Programme will be able to,

PEO 1: Apply strong accounting skills and knowledge to develop smart decisions and solutions for the upliftment of the society.


PEO 2: Utilize a rich set of communication, teamwork and leadership skills to excel in their profession, research and entrepreneurship.

PEO 3: Perform consistent improvement in their professional career as well as in research and entrepreneurial path by inculcating life-long learning, and appreciating human values and ethics.

SCHEME OF EXAMINATION

Course	Subject	Hrs of Instru ction	Exam Dura tion (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part – I							
17UTL11T 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							
17UPA13A	CORE – I: Principles of Accountancy	6	3	25	75	100	4
17UPA13B	CORE – II: Business Economics	6	3	25	75	100	4
17UMA1AB	ALLIED PAPER – I: Mathematics for Business	6	3	25	75	100	6
Part – IV							
17UFC1FA	Environmental Studies	2	2	-	50	50	2
		30				550	22
Second Semester							
Part – I							
17UTL21T 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							
17UPA23A	CORE - III: Financial	6	3	25	75	100	4


 BoS Chairman/HoD
 Department of Commerce (PA)
 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

B.Com –PA (*Students admitted from 2017-2018 onwards*)

	Accounting						
17UPA23B	CORE – IV: Mercantile Law	6	3	25	75	100	4
17UMA2AB	ALLIED PAPER - II: Statistics for Business	6	3	25	75	100	6
Part – IV							
17UFC2FA	Value Education: Human Rights	2	2	-	50	50	2
		30				550	22
Third Semester							
Part – III							
17UPA33A	CORE – V: Higher Financial Accounting	5	3	25	75	100	4
17UPA33B	CORE – VI: Cost Accounting	5	3	25	75	100	4
17UPA33C	CORE – VII: Industrial Law	5	3	25	75	100	4
17UPA33D	CORE – VIII: Information Technology and Cyber Law	4	3	25	75	100	4
17UPA3AP	ALLIED PRACTICAL - I: MS Office	4	3	20	30	50	2
17UPA3SA	Skill based Subject -I : Principles of Management	3	3	20	55	75	3
Part – IV							
	NMEC- I:	2	2	-	50	50	2
17UFC3FA	Basic Tamil / Advanced						
17UFC3FB	Tamil (OR) Yoga for						
17UFC3FC	Human Excellence /	2	2	-	50	50	2
17UFC3FD	Women’s Rights/ Constitution of India						
17UFC3FE							
		30				625	25
Fourth Semester							
Part – III							

B.Com –PA (Students admitted from 2017-2018 onwards)

17UPA43A	CORE – IX: Corporate Accounting – I	6	3	25	75	100	4
17UPA43B	CORE - X : Management Accounting	5	3	25	75	100	4
17UPA43C	CORE – XI: Principles of Auditing	4	3	25	75	100	4
17UPA43D	CORE – XII: Executive Business Communication	4	3	20	55	75	3
17UPA4AP	ALLIED PRACTICAL – II: Tally	4	3	20	30	50	2
17UPA4SA	Skill based Subject: II Company Law	3	3	20	55	75	3
Part – IV							
	NMEC- II :	2	2	-	50	50	2
17UFC4FA	Basic Tamil / Advanced Tamil (OR) General Awareness	2	2	-	50	50	2
17UFC4FB							
17UFC4FC							
		30				600	24
Fifth Semester							
Part – III							
17UPA53A	CORE - XIII: Corporate Accounting – II	6	3	25	75	100	4
17UPA53B	CORE – XIV: Financial Markets and Services	4	3	20	55	75	3
17UPA53C	CORE – XV: Principles of marketing	4	3	20	55	75	3
17UPA53D	CORE – XVI: Income Tax Law and Practices	6	3	25	75	100	4
17UPA53P	CORE Practical - I: Banking Operations (Non-Lab Practical)	2	3	20	30	50	2
17UPA5SA	Skill based Subject :III Banking and Insurance	3	3	20	55	75	3

B.Com –PA (Students admitted from 2017-2018 onwards)

	Law						
	Elective – I:	5	3	25	75	100	4
17UPA53T	Industrial training	[Grade A to D]					
		30				575	23
Sixth Semester							
Part – III							
17UPA63A	CORE XVII – Strategic Management	5	3	25	75	100	3
17UPA63B	CORE XVIII– Taxation	5	3	25	75	100	4
17UPA 63C	CORE XIX– Financial Management	6	3	25	75	100	4
17UPA6SA	Skill based Practical – I: Secretarial Correspondence (Non-Lab Practical)	3	3	20	30	50	3
	Elective – II:	5	3	25	75	100	4
	Elective – III:	6	3	25/ 40	75/ 60	100	4
Part – V							
17UEX65A	Extension Activity	-	-	50	-	50	2
		30				600	24
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 subject as Elective in fifth semester)

S.No	Subject Code	Name of the Subject
1.	17UPA5EA	Business Environment
2.	17UPA5EB	Investment Management
3.	17UPA5EC	Entrepreneurial Development

ELECTIVE - II

(Student shall select any one of the following subject as Elective in sixth semester)

S.No	Subject Code	Name of the Subject
1.	17UPA6EA	Organisational Behaviour
2.	17UPA6EB	Research Methodology
3.	17UPA6EC	Business Ethics

ELECTIVE - III

(Student shall select any one of the following subject as Elective in sixth semester)

S.No	Subject Code	Name of the Subject
1.	17UPA6ED	Human Resource Management
2.	17UPA6EV	Project Work
3.	17UPA6EE	E-Business

NON MAJOR ELECTIVE COURSES

The Department offers the following two papers as Non Major Elective courses for other than the Commerce students.

Student shall select any one of the following subject as Non Major Elective courses during their third and fourth semester

S.No	Semester	Subject Code	Name of the Subject
1	III	17UED34Q	Creative Advertising
2	IV	17UED44Q	Banking Transactions - Practical

FOR COURSE COMPLETION

Students have to complete the following subjects:

- Language papers (Tamil/Malayalam/French/Hindi), English in I and II semester.
- Environmental Studies and Value Education in I and II semester respectively.
- Allied papers in I, II, III and IV semesters.
- Skill based Papers in III, IV, V and VI Semesters.
- One Non Major Elective Course in the third and fourth semester respectively.
- Extension activity in VI semester.
- Elective papers in the fifth and sixth semesters.
- Students must undergo Industrial training for 15 – 30 days during IV Semester Summer Vacation. Evaluation of the Report done by the Internal and external Examiner in the V Semester. Based on their performance Grade will be Awarded as A To D.
A- 75marks and above
B- 60-74 marks
C- 40-59 marks
D- Below 40 marks - (RA)

Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative Total
Part I: Language	3	2 x 100 =	200	06	12
Part II: English	3	2 x 100 =	200	06	
Part III:					
Core	4	15 x 100	1500	60	114
	3	1x100=	100	03	
Core	3	3x 75 =	225	09	
Core Practical	2	1x50 =	50	02	
Allied	6	2 x 100 =	200	12	
Allied Practical	2	2 x 50=	100	04	
Skill Based	3	3 x 75 =	225	09	
Skill Based Practical	3	1x50=	50	03	
Elective	4	3 x 100 =	300	12	
Part IV:					
Value Education	2	1x50=	50	02	12
Environmental Studies	2	1x50=	50	02	
Foundation Course	2	2 x 50 =	100	04	
NMEC	2	2 x 50 =	100	04	
Part V:					
Extension	2	-	50	02	02
Total			3500	140	140

Earning Extra credits is not mandatory for course completion

Extra credits

Part	Subject	Credit	Total credits
1	BEC/ Self study courses	1	1
2	Hindi / French/ Other foreign Language approved by certified Institutions	1	1
3	Type Writing / Short Hand Course	1	1
4	Diploma/certificate/CPT/ ACS Inter/ NPTEL Course	1	1
5	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 sem) 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 sem to V sem).

**Self study paper offered by the Department of Commerce with
professional Accounting**

S. No.	Semester	Course Code	Course Title
1.	III sem	17UPASS1	Business Organisation and Office Management
2.		17UPASS2	Computer Application in Business

2. Student can opt 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 OUTCOMES

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

PO Number	PO Statement
PO1	Apply knowledge of accounting, finance and law in appropriate situations as required by the industry.
PO2	Communicate to professional and non professional community by making comprehensible presentations, writing effective reports, designing documentation and providing unambiguous instructions.
PO3	Think innovatively and convert challenges into opportunities as an employer in the professional field, eventually providing solutions for the betterment of the society.
PO4	Demonstrate the skill of functioning effectively as an individual and as member/ leader in diverse teams and multi disciplinary projects giving significant contributions in terms of accounting and management issues.
PO5	Prepare them for updating knowledge continuously based on their chosen professional career through life long independent learning committed to ethical and social responsibilities pertaining to the professional community.

17UPA13A	CORE- I: PRINCIPLES OF ACCOUNTANCY	SEMESTER-I
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Total Credits: 4
Hours Per Week: 6

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
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
CO5	Classify and apply appropriate methods of depreciation	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S-Strong, M-Medium, L-Low

17UPA13A	CORE- I: PRINCIPLES OF ACCOUNTANCY	SEMESTER-I
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Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT -I

Introduction - 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.

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 - Average Due Date - Meaning - Advantages - Calculation of 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 (Excluding Retrospective Method).

Note: The question paper shall cover 20% theory and 80% problem

TEXT BOOKS:

1. *Reddy, T.S. and Murth, 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.

17UPA13B	CORE II- BUSINESS ECONOMICS	SEMESTER – I
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Total Credits: 4
Hours Per Week: 6

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	K1
CO2	Analyze the factors determining the demand and supply	K2
CO3	Aware of cost concepts and production functions with its relationship	K2
CO4	Classify the market competitions to adopt appropriate pricing methods	K3
CO5	Comprehend the methods of calculation of national income	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	S	M	S
CO3	S	M	S	M	S
CO4	S	M	S	S	S
CO5	S	M	S	M	S

S-Strong, M-Medium, L-Low

17UPA13B	CORE II- 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.

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) S.Chand publications. New Delhi.
2. *Shankaran. S*, 2013 **Economic Analysis**, Margham Publication Chennai.(7th edition)(Unit I-V)

17UMA1AB	ALLIED PAPER – I: MATHEMATICS FOR BUSINESS	SEMESTER-I
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Total Credits: 6
Hours Per Week: 6

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

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	S	S	M	M	S
CO3	S	M	S	M	S
CO4	S	S	M	S	M
CO5	S	M	S	S	M

S-Strong : M-Medium : L-Low

17UMA1AB	ALLIED PAPER - I: MATHEMATICS FOR BUSINESS	SEMESTER-I
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Total Credits: 6
Hours Per Week: 6

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:

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

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.

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)

17UPA23A	CORE III – FINANCIAL ACCOUNTING	SEMESTER - II
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Total Credits: 4
Hours Per Week: 6

PREAMBLE

1. To provide basic knowledge in financial accounting concepts.
2. To enhance practical applications of accounting.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the accounting treatments for consignment and joint venture.	K1
CO2	To learn the accounting treatments relating to Investment and Royalty accounts.	K2
CO3	To understand the reasons for difference between single and double entry system and its methods.	K2
CO4	To develop the skills in preparation of departmental accounts and branch accounts.	K3
CO5	To understand various interest calculations relating to hire purchase, installment systems and hire purchase trading account.	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	M
CO3	S	M	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S-Strong, M-Medium, L-Low

17UPA23A	CORE III – FINANCIAL ACCOUNTING	SEMESTER - II
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Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT I

Accounting for consignments- Consigner's book – Consignee's book –
Accounting for joint ventures - Joint ventures account – co venture's
account – Joint bank account.

UNIT II

Royalty excluding Sublease - Methods of recoupment- Fixed recoupment
of short workings -Flexible recoupment .

UNIT III

Single Entry system-meaning and features- Difference between single
and double entry system -Statement of affairs method and Conversion
method.

UNIT IV

Departmental accounts – Apportionment of common expenses –
Ascertaining cost of departmental purchases Inter departmental
transfers at cost or selling price -Branch -Dependent branches –
Independent branches -excluding foreign branches.

UNIT V

Hire purchase- Calculation of interest - installment systems- Default and
Repossession including Hire Purchasing Trading account- Goods on sale
or Return.

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

TEXT BOOKS

1. *Reddy T.S and Murthy. A*, 2011. **Financial Accounting** (6th revised edition 2011 Reprint 2014). Margham Publications Chennai. (Unit I-V)
2. *Manikandan .S and Rakesh Shankar .R*, 2014. **Financial accounting** (3rd edition 2014). SciTech Publications' (India) Pvt Ltd Chennai. (Unit-I, III, IV, V).

REFERENCE BOOKS

1. *Dr. Radha.v*, 2010. **Financial accounting** (1st edition 2010, Reprint 2012), KB Printers Chennai.
2. *John Gabriel. S and Marcus .A*, 2010. **Financial Accounting** (Edition 2010), Tata McGraw Hill Education Pvt Ltd

17UPA23B	CORE IV – MERCANTILE LAW	SEMESTER - II
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Total Credits: 4
Hours Per Week: 6

PREAMBLE

1. To enable students to read, interpret and understand laws relevant to business made by parliament and decisions by the courts on the application of those laws.
2. To equip students with the tools to recognize the legal implications of business activities with contract and partnership law.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To demonstrate the law relating to Indian contract Act and concept of offer and acceptance.	K1
CO2	To Understand the different elements of valid contract and quasi contract.	K2
CO3	To Explain the performance of contract and breach of contract.	K2
CO4	To identify the sale of goods, warranties and ownership of goods according to the Act.	K3
CO5	To Interpret the Indian partnership Act.	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	M	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	S	S	M	M	S

S-Strong, M-Medium, L-Low

17UPA23B	CORE IV – MERCANTILE LAW	SEMESTER - II
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Total Credits: 4
Hours Per Week: 6

CONTENTS

UNIT-I

The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, Definition, Law of contract, Obligation and agreement – Nature of Contract and Classification – Components of Valid contract.

UNIT-II

Offer and Acceptance –Legal Rules relating to Offer and Acceptance – Revocation of Offer and Acceptance- communication of offer, acceptance and revocation modes of revocation of offer and acceptance.

UNIT-III

Other essentials elements of a valid contract: Consideration, essentials of valid consideration, stranger to consideration, stranger to contract, exceptions -Capacity to contract: law relating to minor, unsound mind, persons disqualified by law – Free consent – Unlawful agreements – Quasi contracts.

UNIT-IV

Performance of contract and Breach of contract: offer of performance or tender, essentials, appropriation of payment, discharge by agreement, waiver, release and novation, impossibility of performance, lapse of time, operation of law. Breach of contract: remedies for breach of contract- rescission of the contract, damages for the loss suffered, types of damages.

UNIT-V

The Sale of Goods Act, 1930: Formation of Contract of sale – Sale and agreement to sell- hire purchase agreement- sale and bailment- capacity to buy and sell- subject matter of contract of sale- effect of destruction of goods- document of title to goods- Conditions and Warranties – rules of caveat emptor- exceptions- Transfer of Ownership and delivery of goods- Unpaid seller and his rights.

TEXT BOOKS:

1. *Kapoor N.D.*, 2007, **Business Law** -Sultan Chand Co & Ltd, New Delhi (UNIT I To V)
2. *Pillai S.N. & Bhagavathy* , 2009, **Business Law**- Sultan Chand Co & Ltd, New Delhi (UNIT IV To V).

REFERENCE BOOKS:

1. *Saravanavel P. & Syed Bandre*, 2007, **Business Law**, Himalayan Publishing House, Chennai.
2. *Kapoor N.D.*, 2008, **Elements of Mercantile Law**, Sultan Chand Co & Ltd, New Delhi

17UMA2AB	ALLIED PAPER – II: STATISTICS FOR BUSINESS	SEMESTER - II
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Total Credits: 6
Hours Per Week: 6

PREAMBLE

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

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	S	M	S	M
CO3	S	M	S	M	M
CO4	S	S	M	S	M
CO5	S	M	M	M	M

S-Strong : M-Medium : L-Low

17UMA2AB	ALLIED PAPER – II: STATISTICS FOR BUSINESS	SEMESTER - II
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Total Credits: 6
Hours Per Week: 6

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:

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

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

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)

17UPA33A	CORE – V: HIGHER FINANCIAL ACCOUNTING	SEMESTER-III
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Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To gain the ability to solve the problems relating to partnership accounts, its operation and distribution of goodwill, admission, amalgamation, dissolution, retirement and death of the partners.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of partnership accounts.	K1
CO2	Gain the knowledge about the admission of a new partner.	K1,K2
CO3	Understand the accounting treatment and settlement for retirement and death of a partner.	K2,K3
CO4	Learn the amalgamation, its treatments of goodwill and accounting procedures of partnership firm.	K2,K3
CO5	Gain knowledge on dissolution of partnership firm and piecemeal distribution of assets.	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	S	S	M	M
CO3	M	M	M	S	S
CO4	M	S	M	M	M
CO5	S	M	S	M	S

S-Strong, M-Medium, L-Low

17UPA33A	CORE – V: HIGHER FINANCIAL ACCOUNTING	SEMESTER-III
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Total Credits: 4
Hours Per Week: 5

Note: Distribution of marks between problems and theory shall be 80% and 20% respectively.

CONTENTS

UNIT-I

Partnership Accounts –division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Profit and Loss appropriation Account - Final accounts of Partnership firms (only problem in this unit).

UNIT-II

Admission of a partner: Adjustment in profit sharing ratio – calculation of sacrificing ratio – Treatment of goodwill.

UNIT-III

Retirement and death of a partner: Profit sharing ratio – gaining ratio – Treatment of goodwill – revaluation of assets and liabilities – treatment of undistributed profit and losses – payment to the retiring partner (only problem in this unit).

UNIT-IV

Amalgamation of partnership firms: Forms of amalgamation of firms – Treatment in the books of amalgamating firms (only problem in this unit).

UNIT-V

Dissolution of partnership firms: Modes of dissolution – accounting treatments – treatment of goodwill – treatment of unrecorded assets and liabilities - piecemeal distribution of assets.

TEXT BOOKS:

1. *Jain S.P. & Narang K.L.*, 2006 “**Advanced Accounting**”, Kalyani Publications, New Delhi.
2. *Reddy and Murthy*, 2008, “**Financial Accounting**”, Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Dr. Arulanandam M.A, Dr. Aman K.S.*, 2003, “**Advanced Accountancy, Part-I**”, Himalayan Publishing House, Chennai.
2. *Shukla M.C., Grewal T.S. & Gupta S.L.*, 2010, “**Advanced Accountancy**”, S. Chand & Co., New Delhi.

17UPA33B	CORE – VI: COST ACCOUNTING	SEMESTER-III
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Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To impart the Knowledge of Basic cost concepts, element of cost and learn Process Costing, Job Costing, Contract Costing and Reconciliation Statements.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, classification, types and methods of cost and also know the preparation of cost sheet and tender.	K1
CO2	Obtain knowledge to know the level of material control and inventory methods. To gain knowledge about documentation procedures of purchase and stores control. Uptain skills to prepare EOQ, FIFO and LIFO.	K2,K3
CO3	Identify knowledge about system of labour wage payment and methods of remuneration and incentive systems. To classify and apply appropriate methods of overhead.	K2,K3
CO4	To obtain knowledge about process costing, abnormal loss, gain and job costing.	K1,K2,K3
CO5	To acquire and knowledge on contract costing, treatment of work-in-progress and to know reconcile cost and financial account.	K1,K2

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	S	M	M
CO3	S	M	M	S	M
CO4	S	M	S	S	M
CO5	S	S	M	M	M

S-Strong, M-Medium, L-Low

17UPA33B	CORE- VI: COST ACCOUNTING *	SEMESTER- III
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Total Credits: 4
Hours Per Week: 5

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.

17UPA33C	CORE – VII: INDUSTRIAL LAW	SEMESTER - III
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Total Credits: 4
Hours per Week: 5

PREAMBLE:

To impart knowledge of the contents of the laws relating to Trade Unions, Standing Orders and Industrial Disputes; to enable the students to interpret and apply these laws

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Obtain the knowledge about law regulating Occupational Health, Safety, Welfare, proper Working Hours, Leave and other Benefits.	K1
CO2	Understand the Procedure for Settlement of Industrial Disputes and Authorities under the Act.	K1,K2
CO3	Impose on obligation upon Employers to pay Compensation to workers for Accidents arising out of and in the Course of Employment.	K2,K3
CO4	Learn the concepts of Employee's Provident Fund Scheme, Employee's Pension Scheme and Determination of Money due from Employers	K1,K2,K3
CO5	Understand the Determination of Bonus and payment of Gratuity	K1, K2

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	M	S	M	M	S
CO3	M	S	S	S	S
CO4	S	M	M	S	S
CO5	M	M	M	M	M

S-Strong, M-Medium, L-Low.

17UPA33C	CORE – VII: INDUSTRIAL LAW	SEMESTER - III
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Total Credits: 4

Hours / Week: 5

CONTENTS

UNIT-I

The Factories Act, 1948 – definition – approval, licensing and registration of factories – the Inspecting Staff – health – safety – hazardous processes – welfare – working hours of adults – holidays – employment of young persons – employment of women – annual leave with wages – penalties and procedure.

UNIT-II

The Industrial disputes act, 1947 – Objects and extent of the act – definition of Industry – definition of industrial dispute – procedure for settlement of industrial disputes and authorities under the act – procedure, powers and duties of authorities – reference of disputes to boards, courts or tribunal and voluntary reference – unfair labour practices – penalties.

UNIT-III

The Workmen's compensation Act, 1923 – Scope and coverage of the act – definitions – extract from schedule I - schedule II – Rules regarding Workmen's compensation - schedule III – Compensation - schedule IV – Distribution of compensation - Notice and Claim - Miscellaneous – appeals – rules.

UNIT-IV

The Employees Provident Fund – Employees' provident fund scheme – Employees Pension scheme and fund - employees' deposit-linked

insurance scheme and fund – Administration of the schemes – Determination of moneys due from employers - Miscellaneous Provisions Act, 1952 – Special provisions relating to existing provident funds.

UNIT-V

The Payment of Bonus Act, 1965 – Meaning – object of the act – eligibility for bonus – disqualification of bonus – determination of bonus – special provisions with respect to certain establishment - The Payment of Gratuity Act, 1972 – definitions – forfeiture of gratuity – nomination – determination of gratuity – recovery of gratuity.

TEXT BOOKS:

1. *Gonga P.P.S*, 2008, **A textbook of Mercantile Law**, Sultan Chand & Sons, New Delhi.
2. *Kapoor N.D*, 2006, **Elements of Industrial Law**, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Bansal C.C.*, 2007, **Business and Corporate Law**, Excel Books, Chennai.
2. *Kuchhal M.C.*, 6th Edition, **Mercantile Law**, Vikas Publishing House, New Delhi.

17UPA33D	CORE-VIII: INFORMATION TECHNOLOGY AND CYBER LAW	SEMESTER-III
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Total Credits: 4
Hours Per Week: 4

PREAMBLE:

To Learn basic computer concepts, information technology, software and its applications in various areas of business, various cyber crimes and security aspects.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the basic components of computer system and networking	K1
CO2	Learn about data, information and data processing system.	K2
CO3	Aware of operating systems and internet.	K2
CO4	Gain the knowledge about cyber law and cyber space.	K3
CO5	Understand about the security aspects and computer crime.	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	M	S
CO3	S	M	M	S	M
CO4	S	M	S	M	M
CO5	S	M	S	S	S

S-Strong, M-Medium, L-Low

17UPA33D	CORE-VIII: INFORMATION TECHNOLOGY AND CYBER LAW	SEMESTER-III
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Total Credits: 4
Hours Per Week: 4

CONTENTS

UNIT-I

Basic Components of computer system: input, output and storage devices.
Software: Hardware and software: system software and Application software-Networking: Local and Wide area Network.

UNIT-II

Data and Information-Data Processing, Data Storage and Data retrieval capabilities-Computer applications in various areas of business-computer related jobs in business-Data Processing Systems-Batch Online and Real time system-Time sharing, Multiprogramming and Multiprocessing systems.

UNIT-III

Operating systems: Meaning, function of operating systems, types of operating systems (Dos, windows, UNIX, LINUX, LOGO, windows NT, windows98) - Internet- Extranet- E-mail and its uses-world wide websites.

UNIT-IV

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India- Privacy factors in E- Commerce-cyber law in E-Commerce-Contract Aspects.

UNIT-V

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security- computer crime – factors influencing computer crime-strategy for prevention of computer crime-Information technology act 2000-Intellectual Property Rights.

TEXT BOOKS:

1. *Alexis Leon and Mathews Leon*. 1999. **Fundamentals of Information Technology** **Leon** TECHWorld, New Delhi.
2. *Dr. Kirubashini and Kavitha P.*, 2013, **Cyber Law**, Nandhini Pathippagam, Coimbatore.

REFERENCES BOOKS:

1. *Ramesh Behl*, 2010 **Information Technology for Management**. Tata McGraw-Hill Education Pvt. Ltd, New Delhi.
2. *Vakul Sharma*, 2011, **Information Technology Law and Practice**, Universal Law Publishing House, New Delhi.

17UPA3AP	ALLIED PRACTICAL – I: MS OFFICE	SEMESTER - III
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Total Credits: 2

Hours / Week: 4

PREAMBLE:

1. To create a document in Microsoft Word with formatting that complies with the APA guidelines.
2. To know the functions in Microsoft Excel to perform basic calculations.
3. To create a presentation in Microsoft PowerPoint that is interactive and legible content.

CONTENTS

I - MS WORD

1. Preparation of Chairman's speech and perform the following font operations:
 - Bold, Underline, Italic, Font Size, Strikethrough ,Double strike through
 - Superscript, Subscript, Small caps, All Caps, Font color Background color,
 - Text color, Line spacing,
2. Preparation of Auditor's report and perform the following Paragraph operations:
 - Alignment Left -Right -Center- Justified
 - Line Space -Line Space Before - Line Space After.
3. Preparation of Minutes/ Agenda and perform the Header Footer & Page Setup operations:
 - Insert Page Number
 - Page size - Orientation - Columns - Page Borders - Watermark

4. Preparation of an invitation for the college function using Text boxes and clip parts.
5. Designing an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
6. Preparation of Class Time Table and perform the following operations:
 - Inserting the table, Data Entry, Alignment of Rows and Columns,
 - Inserting and Deleting the Rows and Columns and Change of Table Format.
7. Preparation of Shareholders meeting letter for 10 members using mail merge operation.
8. Preparation of Bio-Data by using Wizard/ Templates.

II - MS EXCEL

1. Preparation of mark list of your class (minimum of 5 subjects) and perform the following operations:
 - Sum, Average, Count, Round, Min, Max, Rank.
2. 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.
3. Preparation of Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
4. Preparation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Preparation of Product Life Cycle which should contain the following stages:

- Introduction, Growth, Maturity, Saturation, Decline.

III - 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 different Themes. The presentation should work in manual mode.
2. Designing presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. And Insert slide number. The presentation should work in automatic mode.
3. Designing slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:
 - Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.
4. Designing presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Designing presentation slides for the Seminar/Lecture Presentation using animation.

IV - MS ACCESS

1. Preparation of employee's payroll for an organization.
2. Creating mailing labels for student database which should include at least three Table must have at least two fields with the following details:
 - a. Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Preparation of purchase and sales invoice.
4. Creating a simple table for ASSETS.
5. Creating a simple table for the PRODUCT database.

17UPA3SA	SKILL BASED SUBJECT -I: PRINCIPLES OF MANAGEMENT	SEMESTER-III
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Total Credits: 3
Hours per Week: 3

PREAMBLE:

To enable the students to know the theories/concepts about management and to understand the elements of effective Management

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the different management contributions	K1
CO2	Develop the skills in planning and decision making	K2
CO3	Comprehend the methods of organizing and staffing	K3
CO4	Demonstrate the theories of motivation and leadership style	K3
CO5	Acquire techniques to co-ordinate and control	K2

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	M	M	S	M
CO3	M	M	S	M	M
CO4	S	M	M	S	M
CO5	M	S	M	M	S

S-Strong, M-Medium, L-Low

17UPA3SA	SKILL BASED SUBJECT -I: PRINCIPLES OF MANAGEMENT	SEMESTER-III
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Total Credits: 3

Hours per Week: 3

CONTENTS

UNIT - I

Definition of Management - Management and Administration - Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor - Henry Fayol - Mary Parker Follet - Mc Gregor and Peter F. Drucker.

UNIT - II

Planning - Meaning - Nature and Importance of Planning - Planning premises - Methods and Types of plans - Decision Making.

UNIT - III

Organization - Meaning, Nature and Importance - Process of Organization - Principles of Sound Organization - Organization Structure - Span of Control - Organization Chart - Departmentation - Delegation and Decentralization - Authority relationship Line, Functional and Staff.

UNIT - IV

Motivation - Need - Determinants of behaviour - Maslow's Theory of Motivation - Motivation Theories in Management - X, Y and Z theories - Leadership styles - MBO - Management by Exception.

UNIT - V

Communication in Management – formal and informal channels –
Barriers to Communication - Co-Ordination – Need and Techniques –
Control – Nature and process of Control – Techniques of Control.

TEXT BOOKS:

1. *P.C . Tripathi & P.N. Reddy* , 2017 “**Principles of Management**”, Mc Graw Hill Publications, New Delhi.
2. *Dinkar Pagare*, 2014 “**Business Management**”, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Y. K. Bhushan*, 2013 “**Business Organization and Management**”, Sultan Chand & Sons, New Delhi.
2. *Prasad L.M.*, 2015 “**Principles and Practice of Management**”, Sultan Chand & Sons, New Delhi.

17UPA43A	CORE-IX: CORPORATE ACCOUNTING - I	SEMESTER-IV
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Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To acquire the knowledge about procedure of Issue and Redemption of Shares and Debentures and also to gain knowledge of Final Accounts of Companies.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the Issue of Shares, Forfeiture, Re – issue, Surrender, Right Issue and Underwritings.	K1
CO2	Obtain the knowledge of Redemption of Preference Shares, Redemption of Debentures and its various methods.	K2
CO3	Learn the Knowledge of Final Accounts Companies under Companies Act, 2013 which include Calculation of Managerial Remuneration.	K1,K2
CO4	Classify the Valuation of Goodwill and Shares with different methods.	K2,K3
CO5	Acquire knowledge about Liquidation of Companies and Modes of Windingup and its Calculations.	K1,K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	M	S	M	S
CO3	S	S	S	M	S
CO4	S	S	M	S	M
CO5	M	S	S	M	S

S-Strong, M-Medium, L-Low

17UPA43A	CORE IX : CORPORATE ACCOUNTING - I	SEMESTER - IV
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Total Credits: 4

Hours / Week: 6

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

CONTENTS

UNIT-I

Issue of shares: Par , Premium and Discount - Forfeiture - Reissue - Surrender of Shares - Right Issue – Underwriting.

UNIT-II

Redemption of Preference Shares – Provisions of the companies Act - Debentures - Issue – Treatment of different items relating to debenture in final accounts – Redemption – Methods of redemption of Debenture - Sinking Fund Method – Insurance Policy method.

UNIT-III

Final Accounts of Companies – Trading Account – Profit and Loss Account – Profit and Loss Appropriation Accounts – Balance sheet - Managerial Remuneration – Remuneration payable to different categories of managerial personnel – Calculation of Managerial remuneration.

UNIT-IV

Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill - Average Profit method – super profit method – capitalization method - Methods of valuation of Shares – net asset method – Yield Method – Fair value Method.

UNIT-V

Liquidation of Companies –Modes of Winding up - Statement of Affairs -
Deficiency account or Surplus Account.

TEXT BOOKS:

1. *Jain S.P. & Narang K.L., 2017- “Advanced Accounting”* - Kalyani Publishers, New Delhi.
2. *Gupta R.L. & Radhaswamy M., 2006, “Corporate Accounts” - Theory Method and Application*, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. *Dr. M.A. Arulanandam, Dr. K.S. Raman, 2003, “Advanced Accountancy, Part-I”* - Himalaya Publications, New Delhi.
2. *Reddy & Murthy, 2016, “Corporate Accounting”* - Margham Publicatuions, Chennai.

17UPA43B	CORE-X: MANAGEMENT ACCOUNTING	SEMESTER-IV
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Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To enable the students to understand about the Management Accounting Tools and 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	Know the fundamentals, tools and techniques of management accounting.	K1
CO2	Learn the concept of ratio analysis.	K3,K4
CO3	Understand the working capital requirements, fund flow analysis and cash flow analysis.	K2,K3
CO4	Demonstrate the marginal costing.	K3,K4
CO5	Gain the knowledge about budgeting and budgetary control.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	M	S	S	M
CO3	M	S	M	M	M
CO4	M	S	M	S	S
CO5	S	M	S	M	S

S-Strong, M-Medium, L-Low

17UPA43B	CORE-X: MANAGEMENT ACCOUNTING	SEMESTER-IV
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Total Credits: 4
Hours Per Week: 5

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.

17UPA43C	CORE XI - PRINCIPLES OF AUDITING	SEMESTER-IV
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Total Credits: 4
Hours Per Week: 4

PREAMBLE:

To gain working knowledge of generally accepted auditing procedures, techniques and skills needed to apply them in audit.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of Auditing	K1,K2
CO2	Learn about internal control and Vouching	K2
CO3	Develop the skills to verify and valuation of assets and liabilities	K2,K3
CO4	Learn about audit of Joint Stock Companies	K2
CO5	Demonstrate the auditing procedures for Computerized Auditing	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	M	M	S	M	S
CO3	M	S	M	S	M
CO4	M	M	S	M	S
CO5	S	M	M	S	M

S-Strong, M-Medium, L-Low

17UPA43C	CORE XI - PRINCIPLES OF AUDITING	SEMESTER-IV
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Total Credits: 4
Hours Per Week: 4

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 Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

UNIT-III

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 BOOK:

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

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.

17UPA43D	CORE - XII: EXECUTIVE BUSINESS COMMUNICATION	SEMESTER-IV
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Total Credits: 3

Hours per Week: 4

PREAMBLE:

To explain the use of strategic communication model and critical thinking to identify objectives, analyze audience and choose the most effective structure and style for delivering written and spoken messages.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the importance of effective business communication and modern communication methods	K1,K2
CO2	Understand different writing techniques and styles based on the communication medium being used	K2,K3
CO3	Obtain the knowledge about banking correspondence and insurance correspondence	K2
CO4	Understand the company secretarial correspondence and preparation of report writing	K2,K3
CO5	Obtain the knowledge about preparation of resume and techniques of various types of interviews	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	M	S	S	M	S
CO3	M	M	M	S	S
CO4	S	S	S	M	M
CO5	S	M	M	S	M

S-Strong, M-Medium, L-Low

17UPA43D	CORE - XII: EXECUTIVE BUSINESS COMMUNICATION	SEMESTER - IV
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Total Credits: 3

Hours / Week: 4

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

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

Company Secretarial Correspondence - Introduction - Duties of secretary - classification of Secretarial Correspondence - Specimen letters - Agenda and Minutes of Report Writing- Introduction - Types of Reports - preparation of Report writing .

UNIT - V

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.

17UPA4AP	ALLIED PRACTICAL - II : TALLY	SEMESTER - IV
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Total Credits: 2

Hours / Week: 4

PREAMBLE:

1. This course is designed to impart knowledge regarding concepts of Financial Accounting Tally is an accounting package which is used for learning to maintain accounts.
2. To understand Advanced Accounting and Inventory in Tally.ERP 9;

CONTENTS

1. Company Creation and Alteration.
2. Creating and Displaying Ledger.
3. Voucher Creation.
4. Voucher Alteration and Deletion.
5. Inventory Information – Stock Summary.
6. Inventory Information – Godown Creation and alteration.
7. Day Book.
8. Final accounts.
9. Bank reconciliation statement.
10. Accounting and Inventory Information.
11. Bill wise Statements.
12. GST Computation.

17UPA4SA	SKILL BASED SUBJECT-II: COMPANY LAW	SEMESTER-IV
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Total Credits: 3
Hours Per Week: 3

PREAMBLE:

To understand the formation, management and other activities of the companies.

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 company, formation, promotion, incorporation and registration of a company.	K1,K2
CO2	Aware about the memorandum of association and articles of association.	K2
CO3	Explain the prospectus and share capital.	K2,K3
CO4	Learn about the qualification and disqualification, powers, duties and liabilities of director and secretary.	K3
CO5	Obtain the Knowledge of procedures relating to meeting and winding up of company.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	S	M	S	M
CO3	S	M	S	M	S
CO4	M	S	M	S	M
CO5	M	M	S	M	S

S-Strong, M-Medium, L-Low

17UPA4SA	SKILL BASED SUBJECT-II: COMPANY LAW	SEMESTER-IV
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Total Credits: 3
Hours Per Week: 3

CONTENTS

UNIT-I

Company –Definition –Characteristics –Kinds – Advantage and limitations of companies - Privileges of Private Company –Formation of a Company – Promotion, incorporation and registration. (As per Companies Act 2013)

UNIT-II

Memorandum of Association – Meaning – Purpose –Alteration of Memorandum – Doctrine of Ultra virus – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management.

UNIT-III

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Share Capital - Kinds of Shares – Procedure for issue and alteration – Kinds of Debentures.

UNIT-IV

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration –Powers, Duties and Liabilities. (As per Companies Act 2013)

UNIT-V

Meetings –Requisites of Valid Meeting –Types of Meeting – Legal provisions regarding minutes - Winding up – Meaning – Methods and procedure of Winding Up – Consequences of winding up – Liquidator – Powers and duties. (As per Companies Act 2013)

TEXT BOOKS:

1. *Kapoor N.D*, 2005 “ **Company Law**” Sultan Chand & Sons, New Delhi.
2. *Bagrial A.K*, 2007, “**Company Law**”, Vikas Publishing House, New Delhi.

REFERENCE BOOKS:

1. *Gower L.C.B*, 2003, “**Principles of Modern Company Law**”, Steven & Sons, London.
2. *Ramaiya A*, 2014, “**Guide to the Companies Act**”, Wadhwa & Co., Nagpur.

17UPA53A	CORE-XIII: CORPORATE ACCOUNTING - II	SEMESTER-V
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Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To learn the various methods of re-formation of Companies under Companies Act, 2013.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts and accounting treatments of Amalgamation and Absorption	K1,K2,K3
CO2	Obtain knowledge on accounting treatments of Holding Company	K1,K2,K3
CO3	Acquire Knowledge about Banking Company Accounts	K1,K2,K3
CO4	Obtain knowledge about Insurance Company Accounts	K1,K2,K3
CO5	Know the accounting treatments of Electricity Companies	K1,K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	S	M	M	M

S-Strong, M-Medium, L-Low

17UPA53A	CORE-XIII: CORPORATE ACCOUNTING - II	SEMESTER-V
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Total Credits: 4
Hours Per Week: 6

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

CONTENTS

UNIT-I

Accounting for Mergers and Amalgamation – Types of Amalgamation- Methods for Purchase consideration – Methods of Accounting for Amalgamation – Pooling of Interest Method – Purchase method- Absorption and External Reconstruction.

UNIT-II

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

UNIT-III

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

UNIT-IV

Insurance Company accounts- types of insurance- General Insurance and Life Insurance- forms of Life insurance final accounts Accounting of General Insurance Companies- Under IRDA 2000

UNIT-V

Statements of Accounts for Electricity Companies – Final accounts of electricity supply companies- contingency reserve – Depreciation- Tariffs and Dividend control reserve- General reserve-clear profits- Reasonable return- capital base- Disposal of surplus Treatment of Repairs and Renewals.

TEXT BOOKS:

1. *Jain S.P. & Narang K.L., 2017- “Advanced Accounting” - Kalyani Publishers, New Delhi.*
2. *Gupta R.L. & Radhaswamy M., 2006, “Corporate Accounts” - Theory Method and Application, Sultan Chand & Co., New Delhi.*

REFERENCE BOOKS:

1. *Dr. M.A. Arulanandam, Dr. K.S. Raman, 2003, “Advanced Accountancy, Part-I” - Himalaya Publications, New Delhi.*
2. *Reddy & Murthy, 2016, “Corporate Accounting” - Margham Publicatuions, Chennai.*

17UPA53B	CORE - XIV: FINANCIAL MARKETS AND SERVICES	SEMESTER - V
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Total Credits: 3

Hours / Week: 4

PREAMBLE:

To learn the structure of Financial markets; Functions of Stock Exchanges and Financial Intermediaries.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the structure of financial markets in India	K1
CO2	Obtain knowledge about markets for corporate Securities	K1,K2
CO3	Understand about secondary markets in India	K2
CO4	Aware of financial intermediaries in India	K2
CO5	Demonstrate the modes of financing	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	S	M	S	S
CO3	M	S	M	M	M
CO4	M	M	S	S	M
CO5	S	M	S	M	S

S-Strong, M-Medium, L-Low

17UPA53B	CORE – XIV: FINANCIAL MARKETS AND SERVICES	SEMESTER - V
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Total Credits: 3

Hours / Week: 4

CONTENTS

UNIT-I

Financial Markets - Structure of Financial Markets - Financial Investment - Money Market in India - Indian Capital Markets - Difference between Money Market and Capital Market - Classification and object of Indian Money Markets and Structure of Capital Markets.

UNIT-II

Markets for Corporate Securities - New Issue Markets - Functions Issue Mechanism - Merchant Banking - Role and Functions of Merchant Bankers in India - Under writing.

UNIT-III

Secondary Markets - Stock Exchange - Role of Secondary Market - Trading in Stock Exchange - Various Speculative Transactions - Role of SEBI - Regulation of Stock Exchange.

UNIT-IV

Banks as Financial Intermediaries - Commercial Banks Role in Financing - IDBI - IFCI - LIC - GIC - UTI - Mutual Funds - Investments Companies.

UNIT-V

New Modes of Financing - Leasing as Source of Finance - Forms of leasing - Venture Capital -Dimension Functions - Venture Capital in India - Factoring - Types - Modus Operandi of Factoring - Factoring as

Source of Finance - Securitizations of assets - Mechanics of Securitization-
Utility of Securitizations - Securitization in India.

TEXT BOOKS:

1. *Gordon E , Dr Natarajan K,* 2009, "**Financial Markets and Services**", Himalaya Publishing House Pvt. Ltd., India.
2. *Dr. Guruswamy S,* 2009, "**Financial Services**", Tata Mc Graw-hill Education, New Delhi.

REFERENCE BOOKS:

1. *Prasanna Chandra,* 2011 "**Financial Management Theory and Practice**", Tata Mc Graw-hill Education, New Delhi.
2. *Khan M Y and Jain P K,* 2008, "**Financial Management Text, Problems and Cases**", Tata Mc Graw-hill Education, New Delhi.

17UPA53C	CORE-XV: PRINCIPLES OF MARKETING	SEMESTER V
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Total Credits: 3
Hours per Week: 4

PREAMBLE:

To introduce the key elements in developing a marketing strategy and planning a marketing problem.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of Marketing and types of marketing.	K1
CO2	Understand the Marketing Functions	K2
CO3	Obtain the Knowledge of Consumer Behavior and Market Segmentation.	K2,K3
CO4	Learn about the Marketing Mix	K2,K3
CO5	Understand about the Bureau of Indian Standards, Agmark and Consumer Protection.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	S	M	S	M
CO3	M	M	S	S	S
CO4	M	S	M	M	M
CO5	S	M	S	M	S

S-Strong, M-Medium, L-Low

17UPA53C	CORE – XV: 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-Market segmentation –Customer Relationship Marketing.

UNIT IV

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

UNIT V

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Awareness-consumer protection Act – Rights of consumers.

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* (16th edition 2014). Pearson Education Pvt.(Unit I-V) **

17UPA53D	CORE-XVI: INCOME TAX LAW AND PRACTICES	SEMESTER-V
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Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To acquire expert knowledge of practical and procedural aspects relating to Direct Tax Law

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the Definition and concepts of Income Tax Act, 1961 and Residential Status of the assesses.	K1,K2
CO2	Learn the knowledge about Computation Income from Salary and House Property	K2,K3
CO3	Obtain the knowledge about Computation of Income from Business or Profession.	K2,K3
CO4	Acquire knowledge about Computation of Income from Capital gains and Exemptions U/S 54 and Computation of Income from Other Sources	K2,K3
CO5	Acquire the knowledge of Computation of Set-off and Carry Forward of Losses and Deductions and Provisions for Filing of Income Tax Return.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	M	M	S	S

S-Strong, M-Medium, L-Low

17UPA53D	CORE-XVI: INCOME TAX LAW AND PRACTICES *	SEMESTER-V
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Total Credits: 4
Hours / Week: 6

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”**

Sahitya Bhavan publishers.

2. *Hariharan .N, _____*. **Income Tax Law and Practice**, Tata

McGraw Hill Education Private Limited, New Delhi

17UPA53P	CORE PRACTICAL - I: BANKING OPERATIONS (Non-Lab Practical)	SEMESTER - V
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Total Credits: 2
Hours Per Week: 2

PREAMBLE:

To understand the procedures for filling up various applications, forms relating to banking operations and obtain practical experience.

S.No	Name of practices	Documents to be collected and filed	Presentation
1	Bank Account opening	Account opening form for Savings Bank Account and Current Account	File the filled application form for Savings Bank Account and Current Account
2	Bank transactions	Pay slip, Withdrawal form, Demand Draft form, Cheque	File the filled forms/ Challans.
3	Application for Availing locker Facility	Availing locker Facility application form collected from the bank and duly filled.	Write down the details and procedure for Availing locker Facility application form.
4	NRI Account	NRI Account application form collected from the bank and duly filled.	Write down the details and procedure for NRI Account application form.
5	Credit Card	Credit card application form collected from the bank and duly filled.	Write down the details and procedure for credit card application form.
6	Cash Credit	Cash credit application form collected from the bank and duly filled.	Write down the details and procedure for cash credit application form.

7	Over Draft	Over draft application form collected from the bank and duly filled.	Write down the details and procedure for Over draft application form.
8	Education Loan Application	Application form for education Loan from bank	Write down the details and procedure for education loan
9	Mortgage Loan	Application form for mortgage Loan from bank	Write down the details and procedure for Mortgage loan
10	Internet Banking and Mobile Banking	Internet banking application and mobile banking application form collected from the bank and duly filled.	Write down the details and procedure for internet and mobile banking application form.
11	RTGS - NEFT	RTGS - NEFT application form collected from the bank and duly filled.	Write down the details for RTGS application form and file the filled form
12	Foreign Travel Card	Foreign Travel Card application form collected from the bank and duly filled.	Write down the details and procedure for Foreign Travel Card application form.
13	KYC for Individual and Non Individuals	KYC application form collected from the bank and duly filled.	Write down the details and procedure for KYC application form.
14	Standing instruction form	Application form for standing instruction	File the filled application for standing instruction
15	Account Closure Request Form	Account Closure Request form collected from the bank and duly filled.	Write down the details and procedure for Account Closure Request form.

17UPA5SA	SKILL BASED SUBJECT - III: BANKING AND INSURANCE LAW	SEMESTER V
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Total Credits: 3

Hours per Week: 3

PREAMBLE:

To provide adequate basic understanding about the banking and insurance and to exploit opportunities being newly enacted in the field of banking and insurance.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the Banking Function and recent Development.	K1
CO2	Understand the Negotiable Instrument Act and Statutory Protection of Paying and Collecting Banking Operation.	K2,K3
CO3	Obtain the Knowledge of Insurance and their Classification.	K2,K3
CO4	Learn the Dimension of Insurance and Knowledge about Various Acts.	K2, K3
CO5	Acquire the Concepts of IRDA and Power of Authority.	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	M	S	M	M	S

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

S-Strong, M-Medium, L-Low.

17UPA5SA	SKILL BASED SUBJECT - III: BANKING AND INSURANCE LAW	SEMESTER - V
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Total Credits: 3

Hours / Week: 3

CONTENTS

UNIT - I

Bankers and customers- Definition- relationship- functional of commercial banks- recent developments in banking.

UNIT - II

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration - Payment of cheques: Circumstances for dishonor - Precautions and Statutory Protection of Paying and Collecting Banker.

UNIT - III

Insurance- meaning- functions- principles- general, specific and Miscellaneous. Classification of insurance; Based on nature, business and risk- impact of LPG on Indian insurance Industry.

UNIT - IV

Legal Dimension of Insurance: Insurance Act, 1938 - Life Insurance Act , 1956 - General Insurance Business Act, 1932 - Consumer Protection Act,1986.

UNIT - V

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.

TEXT BOOKS:

1. *Varshney*, 2007, "**Banking Theory, Law and Practice**" - Sultan & Chand Ltd.
2. *M.N. Mish* *Clasra*, 2006, "**Insurance - Principles and Practice**", S.Chand & Company Ltd., New Delhi.

REFERENCE BOOKS:

1. *Bodla B.S*, *Garg M.C.* & *Singh K.P*, 2004 , "**Insurance-Fundamentals Environment & Procedures**" - Deep & Deep Publications Pvt. Ltd., New Delhi.
2. *Gordon and Nataraj* , "**Banking Theory, Law and Practice**", Himalaya Publishing House, New Delhi.

GUIDELINES FOR INDUSTRIAL TRAINING REPORT

1. Front Page
 - Title, Name of the Student, Class, Registration No., Roll No., November -----
 - (Respective Year)
2. Declaration
 - With Candidate's Signature
3. a. Certificate
 - With Guide's signature (1/2 page Top)
- b. Official use (1/2 Page-Bottom)

Viva-Voce:

Date:

Guide:

4. Attendance Certificate - 15 -30 days - from the Auditor

i) Xerox copy (enclosed with report)

ii) Original (Guide)

5. Work-done-diary - 15-30 days (Observation and Work done - about

2 to 3 pages)

6. Report

- (i) Auditor Office Visited – Type

Organization Structure- 3 pages (Minimum)

(ii) Process of work (Activities) - 20 pages
(Minimum)

(iii) Findings and Suggestions - 5 pages
(Minimum)

II. INSTRUCTIONS TO CANDIDATES:

- a) No theory contents from text books
- b) Only observations and work done during the period (15-30 days)
- c) Soft-binding with wrapper
- d) No. of pages- given in item No.6
- e) Based on their performance Grade will be awarded as A to D.
 - A-75marks and above
 - B-60-74 marks
 - C-40-59 marks
 - D-Below 40 marks - (RA)

17UPA63A	CORE - XVII: STRATEGIC MANAGEMENT	SEMESTER - VI
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Total Credits: 3
Hours Per Week: 5

PREAMBLE:

To develop an understanding of strategic management concepts and techniques.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn basic concepts in strategic management	K1
CO2	Obtain knowledge on strategic Analysis and Planning	K2
CO3	Develop the various functional strategies	K2,K3
CO4	Analyze and understand various issues in the process of Strategy Implementation	K2,K3
CO5	Build overview on reaching strategy edge on BPR, Benchmarking, BCG Matrix etc	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	M	M	S	M	M
CO3	M	S	M	S	M

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

S-Strong, M-Medium, L-Low

17UPA63A	CORE XVII: STRATEGIC MANAGEMENT	SEMESTER - VI
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Total Credits: 3
Hours Per Week: 5

CONTENTS

UNIT-I

Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

UNIT-II

Strategic Analyses: Situational Analysis - SWOT Analysis, TOWS Matrix, Portfolio Analysis - BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

UNIT-III

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy.

UNIT-IV

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centers by business, product or service, market segment or customer; Leadership and behavioral challenges.

UNIT-V

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

TEXT BOOKS:

1. *Subbha Rao P.*, 2003, **Business Policy and Strategic Management**, Himalaya Publishing House, New Delhi.
2. *Rao VSP & Harikrishna V.*, 2003, **Strategic Management Text and Cases**, Excel Books, New Delhi.

REFERENCE BOOKS:

1. *Howard S. Gitlow, Alan, J. Oppenheim Rosa, David M. Levine*, 2009, **Quality Management**, Tata McGraw Hill Publishing company Ltd, New Delhi.
2. *Azhar Kazmi*, 2004, **Business Policy and Strategic Management**, Tata McGraw Hill Publishing Company Limited, New Delhi.

17UPA63B	CORE - XVIII: TAXATION	SEMESTER - VI
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Total Credits: 4
Hours per Week: 5

PREAMBLE:

To acquire the ability to apply the knowledge of the provisions of the tax laws.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the Principles of Taxation and impact of Direct Taxes & Indirect Taxes.	K1
CO2	Understand the Income Tax Authorities, Powers and Administration.	K2
CO3	Learning the Appellate Authorities, Special Provision and Penalties.	K3
CO4	Obtain knowledge of prepare Advance Payment of Tax, Understand the Excess Tax, PAN and Appeals	K3
CO5	Obtain the Concepts and Benefits of GST. Explore the Computation of GST.	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	M	M	M	S	M

17UPA63B	CORE - XVIII: TAXATION					SEMESTER - VI
17UPA63B	CORE - XVIII: TAXATION					SEMESTER - VI
CO3	M	S	M	M	S	
CO4	S	M	S	M	M	
CO5	M	S	M	S	S	

S-Strong, M-Medium, L-Low

Total Credits: 4
Hours per Week: 5

UNIT - I

Principles of Taxation – Impact and Incidence of Tax, Canons of Taxation – difference between the Direct Taxes and Indirect Taxes.

UNIT - II

Income Tax Authorities – Appointment – Powers and Duties – Assessing Officer – Administration – Assessment and types of Assessment – Assessment of HUF & AOP.

UNIT - III

Appeals – Meaning – Parties to an Appeal – various Appellate Authorities under Income Tax Act – Provisions – Special provisions for avoiding repetitive Appeals – General Provisions – Revisions – Penalties – Meaning – penalty refer to Monetary Punishment for Violation of law – Prosecution.

UNIT - IV

Advance Payment of Tax – TDS – Penalty – Refund of Excess Tax – PAN – Appeals and Revisions.

UNIT - V

GST – Basic Concepts – Benefits and Drawback of GST – Procedure – Tax Calculation – Filing of Returns – Reverse Charge Mechanism.

TEXT BOOKS:

1. *V.P.Gaur., D.B.Narang., Puja Gau., Rajeev Puri.,* **Income Tax Law and Practice** – Kalyani Publications, New Delhi.
2. *Dr. Mehrotra H.C. & Dr. Goyal S.P.,* **Direct Taxes law & Practice** – Sahitya Bhawan Publications, Agra.

REFERENCE BOOKS:

1. GST Manual, Government of India.
2. *Dinakar Pagare,* **Law & Practice of Income Tax**, Sultan Chand & Sons, New Delhi.
3. *Dr. Bhagwati Prasad* – **Direct Taxes law & Practice** –Wishwa Prakashan, New Delhi.

17UPA63C	CORE – XIX: FINANCIAL MANAGEMENT	SEMESTER-VI
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Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To apply financial management concepts and tools to the decisions faced by a manager in investment decisions.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of Financial Management, and Responsibilities of Financial Manager.	K1
CO2	Learn the Sources of Long Term Funds and its affecting Factors.	K2
CO3	Acquire knowledge about Capital Structure Theories, Cost of Capital, Leverages and Lease Financing.	K3,K4
CO4	Obtain knowledge about Capital Budgeting Process and Project Techniques.	K2,K3
CO5	Understand the Concept of Retained Earnings and Dividend Policy.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	S	M
CO3	M	S	S	M	M
CO4	M	M	M	M	S

CO5	S	S	M	S	M
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S-Strong, M-Medium, L-Low

17UPA63C	CORE - XIX: FINANCIAL MANAGEMENT	SEMESTER - VI
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Total Credits: 4
Hours / Week: 6

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

CONTENTS

UNIT-I

Evolution of financial management, scope and objectives of financial management – Advantages of financial management- Appointment of financial manager- Duties and responsibilities of financial manager.

UNIT-II

Sources of long term funds: Equity shares, preferences shares, Debentures, Public Deposits, Factors affecting term funds requirements.

UNIT-III

Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and financial leverage, Lease financing: Concept, types. Advantages and disadvantages of leasing.

UNIT-IV

Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

UNIT-V

Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in Dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, EVA, MVA, and CAPM.

TEXT BOOKS:

1. *Dr. Maheshwari S.N. & Dr. Mittal S.N., 2011-12 Financial Management Principles and Practice, Sultan Chand & Sons, New Delhi.*
2. *Khan M. Y. and Jain, P. K, 2012, Financial Management Accounting, Tata Mc Graw Hill, Publications New Delhi.*

REFERENCE BOOKS:

1. *Shashi K. Gupta and Sharma R.K., 2014, Financial Management, Kalyani Publishers.*
2. *Pandey I.M., 2006, Financial Management Accounting, Vikas Publications House New Delhi.*

17UPA6SA	SKILL BASED PRACTICAL - I: SECRETARIAL CORRESPONDENCE (Non-Lab Practical)	SEMESTER - VI
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Total Credits: 3

Hours / Week: 3

PREAMBLE:

To enable the students practice in the secretarial functions and activities in the Corporate office.

S.No	Name of practices	Purpose	Documents to be collected filed	Presentation	Prac. Hrs
1	Secretarial obligation -I	To know how to prepare an Agenda and Minutes for a meeting of the company	Agenda and Minutes.	Write the procedure of conducting meeting	2
2	Secretarial obligation -II	To know how to conduct company meetings.	Reports of meeting	Write the procedure for meetings of the company.	1
3	Share Allotment Register	To identify the method of preparing the share allotment register as per Companies Act.	Photo Copy of Share allotment register	Prepare a model format of a share allotment register for a given problem.	2

4	Audit Programme	To know how to prepare Audit Programme and working papers	Format of Audit programme Audit Working papers Audit Flow Chart	Draft a model Audit programme for a proposed audit in your record note	3
5	Annual Report preparation	To identify the different tools in preparing the Annual report.	Annual Reports	Draft a model Annual Report in your Record Note.(With Director Speech)	2
6	Lease Document	To prepare lease documents	Format of lease documents	List down the procedure of preparing lease agreements in record note	2
7	Partnership Agreement	To prepare partnership agreements	Format of Partnership Deed	Write down the summary of Partnership deed	2
8	Permanent Account Number	To open the permanent account number	To collect the form from the PAN service	To fill the PAN application form with the proof of identity and address	1
9	DEMAT Account	To know the on line trading practice	To collect the application form for the opening an account	To fill the online trading account application form	2
10	Registration For Business Persons	To know the forms for the registration of	To get the forms from the DIC	To fill up the forms for the registration of	2

		sole trader and partnership		the sole trader and partnership	
11	Income tax returns	To know the procedure to file income tax returns of an individual	To get ITR – 1 form from income tax portal	To fill the ITR- 1 form for an individual	1
12	Online Passport	To apply the passport through on line	-	Print out copy of the online application	1

17UPA5EA	ELECTIVE- I: BUSINESS ENVIRONMENT	SEMESTER - V
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Total Credits: 4
Hours / Week: 5

PREAMBLE:

To understand the concept of business environment, its components and dimensions of evolving business environment in India to influence managerial decisions.

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 environment and social responsibilities of Business	K1
CO2	Understand industrial policies and regulations and privatization in India	K2,K3
CO3	Acquire knowledge about Economic systems and Economic planning in India	K2,K3
CO4	Obtain knowledge on technological environment and financial institutions in India	K2,K3
CO5	Comprehend the effects of Globalization in India	K1,K2

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	S	S	S	S
CO3	M	M	M	M	S
CO4	M	M	S	S	M

CO5	S	S	M	S	S
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S-Strong, M-Medium, L-Low

17UPA5EA	ELECTIVE- I: BUSINESS ENVIRONMENT	SEMESTER - V
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Total Credits: 4
Hours / Week: 5

CONTENTS

UNIT-I

Concept of Business Environment- Significance-Types of Environment- External and Internal – Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business.

UNIT-II

Industrial Policies and Regulations - Industrial Policy up to 1991 - New Industrial Policy - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

UNIT-III

Economic Systems - Meaning - Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

UNIT-IV

Technological environment-Factors Governing Technological Environment-Management of Technology - Patents and Trademarks - Financial Institution in India-IFCI-ICICI-IDBI-IIBI- SIDBI-SFC's.

UNIT-V

Globalizations - Meaning and Dimensions - Features of Current Globalization -Essential Conditions for Globalizations - Globalization of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation - Meaning - Merits and Demerits - Control over MNC's-MNC in India.

TEXT BOOKS:

1. *Francis Cherunilam*, 2014, **Business Environment**, Himalaya Publishing House, New Delhi .
2. *Dr.C.B.Gupta*, 2014, **Business Environment**, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. *Suresh Bedi*, 2004, **Business Environment**, Excel Books, New Delhi.
2. *Aswathappa.K.*, 2011, **Essentials of Business Environment**, Himalaya Publishing House, New Delhi.

17UPA5EB	ELECTIVE - I: INVESTMENTMANAGEMENT	SEMESTER - V
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Total Credits: 4

Hours / Week: 5

PREAMBLE:

To obtain knowledge on investment alternatives, risk analysis, stock market analysis and portfolio Management.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of money market and capital market investment instruments	K1
CO2	Acquire knowledge on securities and Indian stock market; Guidelines of SEBI	K1, K3
CO3	Understand about Risk analysis	K1,K2
CO4	Aware about stock market analysis and investment decisions	K1,K3
CO5	Explain about portfolio management and various theories relating to that	K1,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	M	S	M	S	M
CO3	M	M	S	M	S
CO4	M	S	M	S	M
CO5	S	M	M	M	S

S-Strong, M-Medium, L-Low

17UPA5EB	ELECTIVE - I: INVESTMENTMANAGEMENT	SEMESTER - V
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Total Credits: 4

Hours / Week: 5

CONTENTS

UNIT-I

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment- Return and Risk.

UNIT-II

Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities ; Mechanics of Investing ; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;

UNIT-III

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk;

UNIT-IV

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis.

UNIT-V

Introduction to Portfolio Management - An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model.

TEXT BOOKS:

1. *Prasanna Chandra*, 2012, **Investment Analysis and Portfolio Management**, Tata McGraw Hill, New Delhi.
2. *Gordon J. Alexander, William F. Sharpe & Jeffery V. Bailey*, 2011, **Fundamentals of Investments**, PHI Learning Private Limited, New Delhi.

REFERENCE BOOKS:

1. *Hiriyappa B.*, 2008, **Investment Management**, New Age International (P) Ltd., New Delhi.
2. *Bhalla V.K.*, 2013, **Investment Management - Security Analysis and Portfolio Management**, S Chand & Co., New Delhi.

17UPA5EC	ELECTIVE-I: ENTREPRENEURIAL DEVELOPMENT	SEMESTER - V
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Total Credits: 4
Hours / Weeks: 5

PREAMBLE:

To obtain knowledge about entrepreneurship, feasibility report, and institutional finance for entrepreneurs.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of entrepreneurship, types and functions	K1
CO2	Understand the project formulation and evaluation	K2,K3
CO3	Explain about institutions which provide service to entrepreneurs	K2,K3
CO4	Acquire knowledge about sources of institutional finance for entrepreneurs	K2,K3
CO5	Aware of incentives and subsidies, taxation benefits for entrepreneurs	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	S	S	M	S	S
CO3	S	S	S	S	M
CO4	M	S	S	S	M
CO5	S	M	S	M	S

S-Strong, M-Medium, L-Low

17UPA5EC	ELECTIVE-I: ENTREPRENEURIAL DEVELOPMENT	SEMESTER - V
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Total Credits: 4
Hours / Weeks: 5

CONTENTS

UNIT-I

Entrepreneurship: Definition Nature and characteristics of entrepreneurship - function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur - including self employment of women council scheme.

UNIT-II

Project identification - selection of the product - project formulation evaluation - feasibility analysis, Project Report.

UNIT-III

Institutional service to entrepreneur - DIC, SIDO, NSIC, SISI, SSIC, SIDCO - ITCOT, IIC, KVIC and commercial bank.

UNIT-IV

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT - SIDBI commercial bank venture capital.

UNIT-V

Incentives and subsidies - Subsidized services - subsidy for market. Transport -seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

TEXT BOOKS:

1. *Gupta C.B, and Srinivasan N.P, 2002, Entrepreneurship Development in India*, Sultan chand and sons, New Delhi.
2. *Dr. Radha, 2010, Entrepreneurial Development*, Prasanna Publications & Distributors, Chennai.

REFERENCE BOOKS:

1. *Khanka S.S., Entrepreneurial Development*, S.C Hand and Company Limited, New Delhi.
2. *Saravanavel P., 1997, Entrepreneurial Development*, ESS Pee Kay Publishing House , Chennai.

17UPA6EA	ELECTIVE- II: ORGANISATIONAL BEHAVIOUR	SEMESTER - VI
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Total Credits: 4

Hours / Week: 5

PREAMBLE:

To apply the different approaches to organisational behavior and enhance the human relationships within the organization.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of organisational behavior	K1
CO2	Gain the knowledge about personality and Attitude	K1,K2
CO3	Gain the knowledge about Perception, Learning and Conflict	K1,K2
CO4	Comprehend about the group behaviour in organisation	K2,K3
CO5	Demonstrate the management of Organisational culture	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	M	M	S	M	M
CO3	M	S	M	S	S
CO4	S	M	M	S	M
CO5	S	M	S	M	S

S-Strong, M-Medium, L-Low

17UPA6EA	ELECTIVE- II: ORGANISATIONAL BEHAVIOUR	SEMESTER - VI
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Total Credits: 4

Hours / Week: 5

CONTENTS

UNIT-I

Organisational Behaviour: History - evaluation, Challenges & opportunities contributing disciplines, management functions and relevance to Organisation Behaviour.

UNIT-II

Personality - Determinants, structure, behaviour, assessment, psycho-analytical social learning, job-fit, trait theories. Attitudes - relationship with behaviour, sources, types, consistency, work attitudes, values - importance, sources & types.

UNIT-III

Perception - Process, Selection, Organization Errors, Managerial implications of perception. Learning - classical, operant and social cognitive approaches. Implications of learning on managerial performance. Conflict - Management, Levels, Sources, bases, conflict resolution strategies, negotiation.

UNIT-IV

Foundations of group behaviour: linking teams and groups- Stages of development Influences on team effectiveness, team decision making- Issues in managing teams. Organisational change - Managing planned change. Resistance to change - Approaches to managing organisational change - Organisational Development - Organisational politics - Political behaviour in organization.

UNIT-V

Organisational culture - Dynamics, role and types of culture and corporate culture, ethical issues in organisational culture, creating and sustaining culture. Organisational Behavior responses to Global and Cultural diversity.

TEXT BOOKS:

1. *Robbins.S*, 2010 - **Organisational Behaviour**, Prentice-Hall India.
2. *Umasekar*, 2004- **Organisational Behaviour**, Tata McGraw-Hill Education Pvt. Ltd.

REFERENCE BOOKS:

1. *Hellriegel D., Slocum J.W., & Woodman R.W.*, 2001, **Organisational Behavior**, Thomson Asia Pte Ltd., Singapore.
2. *Prasad L.M.*, 2014, **Organisational Behaviour**, Sultan Chand & Sons, New Delhi.

17UPA6EB	ELECTIVE – II: RESEARCH METHODOLOGY	SEMESTER - VI
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Total Credits: 4

Hours / Week: 5

PREAMBLE:

To understand the basic concepts of research, its methodologies and the basic framework of research process.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic Concept of Research – Sampling process and selection	K1
CO2	Use data collection methods and tools to complete the research process	K2,K3
CO3	Perform basic statistical data Analysis from the sources of data	K3,K4
CO4	Able to interpret the analysis and writing the report	K3,K4
CO5	Explore the knowledge of research to apply in practical situations	K2,K3,K4

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	M	S	M	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong, M-Medium, L-Low

17UPA6EB	ELECTIVE – II: RESEARCH METHODOLOGY	SEMESTER - VI
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Total Credits: 4

Hours / Week: 5

Note: Distribution of Marks between problems and theory shall be 20% and 80%.

CONTENTS

UNIT-I

Nature and Scope of Research in Business – Types of Research – significance – Research Process – Characteristics of good Research.

UNIT-II

Problem identification and selection - Review of literature – research design – meaning, need, features of research design – Different types of research design – Developing a research plan; Framing and testing of hypothesis.

UNIT-III

Sampling design, procedures, Types and Errors – Scaling techniques, rating scales – attitude scales – Likert, Thurstone and Guttman Scales.

UNIT-IV

Methods of data collection – primary and secondary data – sources: Questionnaire, Interview, Observation, Mail and E-Mail Surveys – Pilot Study and pre-testing – Internet Sources – Database- Websites available for data Collection.

UNIT-V

Analysis: Chi-square test, F Test, Z Test, ANOVA (simple Problems only);
Interpretation – Report Writing – Layout of the report – Types of report –
Steps in writing the report – Evaluation of report.

TEXT BOOKS:

1. *Kothari C.R.*, 2014, **Research Methodology : Methods and Techniques**, New Age International (p) Ltd, New Delhi.
2. *Saravanavel P.*, 2003, **Research Methodology**, Kitab Mahal, Allahabad.

REFERENCE BOOKS:

1. *Panneerselvam R.*, 2009, **Research Methodology**, PHI Learning Private Limited, New Delhi.
2. *Uma Sekaran*, 2011, **Research Methods For Business: A Skill Building Approach**, Wiley Publishing company, United States

17UPA6EC	ELECTIVE - II: BUSINESS ETHICS	SEMESTER - VI
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Total Credits: 4

Hours / Week: 5

PREAMBLE:

To examine the role and purpose of ethics in business; the concept of Corporate Social Responsibility, and explore its relevance to ethical business activity.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Business ethics and social implications	K1,K3
CO2	Learn about corporate social responsibilities, ethical issues and corporate governance	K2,K3
CO3	Aware of ethics in marketing and consumer protection	K2,K3
CO4	Classify ethics in work place - individual, organisation	K2,K3
CO5	Analyse environmental issues and able to protect the natural environment	K3,K4

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	M	S	M	S	M
CO3	S	M	S	M	S
CO4	M	S	M	S	M
CO5	S	M	M	M	S

S-Strong, M-Medium, L-Low

17UPA6EC	ELECTIVE - II: BUSINESS ETHICS	SEMESTER - VI
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Total Credits: 4

Hours / Week: 5

CONTENTS

UNIT-I

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; Ethical and Social Implications of business policies and decisions.

UNIT-II

Corporate Social Responsibility; Ethical issues in Corporate Governance
Corporate Governance –structure of Boards- reforms in Boards –
compensation issues –ethical leadership.

UNIT-III

Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer's interest, cultural impact on cultural diversification.

UNIT-IV

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

UNIT-V

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.

TEXT BOOKS:

1. *Bhatia S.K.*, 2005, **Business Ethics and Corporate Governance**, Deep and Deep Publishers, New Delhi.
2. *Murthy C.S.V.*, 2010, **Business Ethics : Text and Cases**, Himalayan Publishing House, New Delhi

REFERENCE BOOKS:

1. *Vijay Kumar M.P.*, 2014, **First Lessons in Business Law, Ethics & Communication (CA-IPCC)**, Snow White Publications Pvt. Ltd., Mumbai.
2. *Gulshan S.S.*, 2008, **Law, Ethics and Communication for C.A. Professional Competence Examination (As per New Syllabus)**, New Age International (P) Ltd., New Delhi.

17UPA6ED	ELECTIVE-III: HUMAN RESOURCE MANAGEMENT	SEMESTER - VI
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Total Credits: 4

Hours / Week: 6

PREAMBLE:

To enhance their effectiveness for optimizing the human resource potential of their organization in order to achieve business and strategic objectives.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of Human Resource Management, policies and procedures	K1,K2
CO2	Obtain the knowledge of manpower planning, training and development	K2,K3
CO3	Understand about performance appraisal and human relations	K2,K3
CO4	Learn the wages and salary administration	K2,K3
CO5	Explore about the industrial relations and workers participation	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	M	S	M	M	S
CO3	M	M	S	S	M
CO4	M	S	M	M	S
CO5	S	M	M	S	M

S-Strong, M-Medium, L-Low

17UPA6ED	ELECTIVE-III: HUMAN RESOURCE MANAGEMENT	SEMESTER - VI
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Total Credits: 4

Hours / Week: 6

CONTENTS

UNIT-I

Personnel Management - meaning, nature, scope and objective -
Functions of Personnel Department - The Role of Personnel manager -
Organization of personnel department - Personnel Policies and
Procedures.

UNIT-II

Manpower planning - Job description - Job analysis - Role analysis - Job
specification - Recruitment and Selection - Training and Development.

UNIT-III

Performance appraisal - Job evaluation and merit rating - Promotion -
Transfer and demotion - Human relations - approaches to good human
relations - Punishment.

UNIT-IV

Wages and Salary administration - Incentive system - Labour welfare and
Social Security - Safety, health and Security - retirement benefits to
employees.

UNIT-V

Industrial relations - Trade unionism - Grievance handling - collective
bargaining and worker's participation in management.

TEXT BOOKS:

1. *Tripathi P.C.*, 2013, **Personnel Management and Industrial Relations**, Sultan Chand And Sons, New Delhi.
2. *Aswathappa K.*, 2013, **Human Resource Management: Text and Cases**, McGraw Hill Education, New Delhi.

REFERENCE BOOKS:

1. *Memoria C.B. & Rao V.S.P.*, 2014, **Personnel Management - Text & Cases**, Himalaya Publishing house, New Delhi.
2. *Khanka S.S.*, 2007, **Human Resource Management - Text & Cases**, S. Chand & Company Ltd., New Delhi.

17UPA6EV	ELECTIVE – III: PROJECT WORK	SEMESTER - VI
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Total Credits: 4
Hours / Week: 6

PREAMBLE:

1. To have a knowledge about present trends and issues;
2. To learn about the application of statistical tools for research analysis;
3. To study about the preparation of research report.

CONTENTS

1. REGULATION FOR PROJECT WORK:

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 15

Marks

Second Review	15
Marks	
Work Diary	10
Marks	<hr/>
Total	40
Marks	<hr/>

3. END SEMESTER EXAMINATION:

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

given below:

External Examiner	20
Marks	
Internal Examiner	20
Marks	
Viva-Voce Examination (Jointly given by the external and Internal examiner)	20
Marks	<hr/>
Total	60
Marks	<hr/>

17UPA6EE	ELECTIVE – III: E-BUSINESS	SEMESTER - VI
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Total Credits: 4

Hours / Week: 6

PREAMBLE:

To understand the concepts and various application issues of e-business and gain knowledge towards the security over internet, payment systems and various online strategies for-business.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of electronic commerce, types, value chains and web based tools for E-Business	K1
CO2	Explore security threats; Cryptography; and security control applications	K1,K2
CO3	Able to apply electronic payment systems	K2,K3
CO4	Explore about the business models and revenue models	K1, K3
CO5	Aquire knowledge on cyber laws and IT Act 2000	K1,K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	S
CO2	S	M	S	M	S
CO3	S	S	M	S	M
CO4	S	M	S	S	S
CO5	M	S	M	S	S

S-Strong, M-Medium, L-Low

17UPA6EE	ELECTIVE - III: E-BUSINESS	SEMESTER - VI
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Total Credits: 4

Hours / Week: 6

CONTENTS

UNIT - I

Introduction to e-business: Electronic Business, Electronic Commerce, Electronic Commerce Models, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce,

UNIT - II

Security Threats to e-business, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Application.

UNIT - III

Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.

UNIT - IV

E-Business Applications & Strategies- Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models.

UNIT – V

Cyber Laws -Legal Aspects of E-Business, Internet frauds – Cyber Laws. IT Act 2000 salient features.

TEXT BOOKS:

1. *Joseph, P.T. (2010), E-Commerce an Indian Perspective, [3rd Edition], Prentice-Hall of India Pvt. Ltd., New Delhi, India.*
2. *Schneider Gary. P., and Perry., James, T. (2005), Electronic Commerce [1st Edition], Thomson Learning Press, New Delhi.*

REFERENCE BOOKS:

1. *Whitley., David. (2000), E-Commerce Strategy Technologies and Applications, Tata McGraw Hill, New Delhi, India.*
2. *Henry Chan., Raymond Lee., Tharam Dillon., Elizabeth Chang, (2001), E-Commerce, Fundamentals and Applications. John Wiley & Sons, New Delhi.*

17UED34Q	NMEC-I: CREATIVE ADVERTISING	SEMESTER-III
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Total Credits: 2
Hours Per Week: 2

PREAMBLE:

1. To develop analytical and critical thinking skills when creating or evaluating advertising materials and executions.
2. To develop listening skills and to take verbal directions, thus building fluidity in the use of advertising industry specific concepts and terminology.

CONTENTS

UNIT- I

Advertising- definition, scope & role; Importance of Advertising; History of Advertising-Abroad & India; Advertising- functions & types; Advertising- impact & ethics.

UNIT- II

Advertising Agency- structure & functions; Types of Advertising Agency- full service, independent, In-house & specialized agencies; Advertising agencies- legal & ethical issues; Advertising agencies in India & abroad.

UNIT- III

Branding management- brand image, brand personality, brand awareness, brand extension & brand equity; brand positioning strategies; Unique selling proposition (USP).

UNIT - IV

Creativity- definition & concepts; role of creativity in advertising;

elements of creative advertising; client brief & account planning; planning creative strategy; creative process; style & appeals of advertising; conceptualization & ideation;

UNIT- V

Copywriting- role of copywriting; layouts- stages of layout & types of layout; components of print advertising; headlines- importance & types of headlines; writing style- typography, scripting & story board; Advertising Media- Print, Electronic Media & Online Advertising.

REFERENCE BOOKS:

1. *George E Belch* (2010). **Advertising and Promotion**, First Edition, Tata McGraw Hill company Ltd., New Delhi
2. *Vilani J.V* (2004). **Advertising Basics A Resource Guide for Beginners**, Second Edition, Jain Books, New Delhi
3. *David Ogilvy* (1985). **Ogilvy on Advertising**, Fifth Edition, Random House, USA

17UED44Q	NMEC – II: BANKING TRANSACTIONS - PRACTICAL	SEMESTER - IV
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Total Credits: 2
Hours Per Week: 2

PREAMBLE:

To understand the procedures for filling up various applications, forms relating to banking operations and obtain practical experience.

Note: 100% Practical

S.No	Name of practices	Documents to be collected and filed	Presentation
1	Bank Account opening	Account opening form for Savings Bank Account and Current Account	File the filled application form for Savings Bank Account and Current Account
2	Bank transactions	Pay slip, Withdrawal form, Demand Draft form, Cheque	File the filled forms/ Challans.
3	Application for Availing locker Facility	Availing locker Facility application form collected from the bank and duly filled.	Write down the details and procedure for Availing locker Facility application form.
4	Credit Card	Credit card application form collected from the bank and duly filled.	Write down the details and procedure for credit card application form.
5	Education Loan Application	Application form for education Loan from bank	Write down the details and procedure for education loan
6	Internet Banking and Mobile Banking	Internet banking application and mobile banking application form collected from the bank and duly filled.	Write down the details and procedure for internet and mobile banking application form.

7	RTGS - NEFT	RTGS - NEFT application form collected from the bank and duly filled.	Write down the details for RTGS application form and file the filled form
8	Education Loan Application	Application form for education Loan from bank	Write down the details and procedure for education loan

17UPASS1	SELF STUDY – I: BUSINESS ORGANISATION AND OFFICE MANAGEMENT	SEMESTER III
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PREAMBLE:

To know the nature and types of business organizations, office administration and process of decision-making.

CONTENTS

UNIT – I

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co –operative Societies – Public Enterprises.

UNIT – II

Location of Business – Factors influencing location – Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit.

UNIT – III

Stock Exchange – Functions – Listing of Securities – Procedure of Trading – Functions of SEBI - DEMAT of shares – Chamber of Commerce.

UNIT – IV

Office layout – Need for office layout – Factors in Layout – Types of Layout – Location of office – Factors in choosing Location – Office Building – Factors in Choosing Location Building .

UNIT -V

Mechanization and Office Automation – Office machines and equipments
– Data – Sources of Data – Methods of Collection – Data Processing
Systems – Electronic Data processing.

TEXT BOOKS:

1. *Sharma & Shashi K.Gupta*, 2011, **Business Organization and Management**, Kalyani Publishers, New Delhi .
2. *Bhushan Y.K.*, 2008, **Business Orgnization and Mnagement**, Sultan Chand and Sons, New Delhi.

REFERENCE BOOKS:

1. *Shukla M.C.*, 2007, **Business organization and Management**. Sultan Chand and Sons, New Delhi.
2. *Gupta C.B.*, 2013, **Business Organization**, Jain Book Agency, New Delhi.

17UPASS2	SELF STUDY - II: COMPUTER APPLICATION IN BUSINESS	SEMESTER - III
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PREAMBLE:

The subject aims to build the concepts regarding:

1. To explore various methods where information technology can be used to support an existing business strategies.
2. To gain familiarity with the concepts and terminology used in the development, implementation and operation of business in computer applications.

CONTENTS

UNIT - I

Computer: Introduction – Meaning- characteristics – Generations – Types of Digital Computer – components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.

UNIT -II

Software : Meaning – Types of Software – Operating Systems: Meaning – Functions – Types – Programming Language – Compilers and Interpreters.

UNIT -III

Database Processing: Data Vs. Information – Database Management Systems: Meaning – components – Uses – Limitations – Types.

UNIT –IV

Management Information System: Meaning – characteristics – functional
Management Information Systems: Financial – accounting – Marketing –
Production – Human resource – Business Process Outsourcing.

UNIT –V

Networking – Meaning – types – Internet: Meaning – Internet Basics –
World Wide Web – Internet Access – Intranet – Protocols – Types –
Search Engines – Electronic Mail.


TEXT BOOKS:

1. *Parameshwaran .R*, 1996, **Computer Applications in Business**, (4th revised edition 2004) Sultan Chand & Sons, New Delhi .
2. *Rajagopalan.S.P*, 2000, **Computer Applications in Business**, Vikas Publishing House (P) Ltd., New Delhi.

REFERENCE BOOKS:

1. *Alexis Leon and Mathews Leon.*, 2009, **Fundamentals of Information technology**, Vikas Publishing House (P) Ltd., New Delhi.
2. *Henry C. Lucas*, 1999, **Information Technology for Management**, Mc Graw-Hills, New Delhi.


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