

# **Dr. N.G.P.ARTS AND SCIENCE COLLEGE (Autonomous)**

## **REGULATIONS 2019-20 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System)**

### **B.Com. (Professional Accounting)**

(For the students admitted during the academic year 2019-20 and onwards)

**Programme: B.Com. (Professional Accounting)**

#### **Eligibility:**

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subjects 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 Degree Examination** of this College after a programme of study of three academic years.

#### **Programme Educational Objectives:**

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

1. Apply strong accounting skills and knowledge to develop smart decisions and solutions for the upliftment of the society.
2. Utilize a rich set of communication, teamwork and leadership skills to excel in their profession, research and entrepreneurship.
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.



**PROGRAMME OUTCOMES:**

On the successful completion of the program, the following are the expected outcomes.

<b>PO Number</b>	<b>PO Statement</b>
<b>PO1</b>	Apply knowledge of accounting, finance and law in appropriate situations as required by the industry.
<b>PO2</b>	Communicate to professional and non professional community by making comprehensible presentations, writing effective reports, designing documentation and providing unambiguous instructions.
<b>PO3</b>	Think innovatively and convert challenges into opportunities as an employer in the professional field, eventually providing solutions for the betterment of the society.
<b>PO4</b>	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.
<b>PO5</b>	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.



**Guidelines for Programmes offering Part I& Part II for Two Semesters:**

<b>Part</b>	<b>Subjects</b>	<b>No.of Papers</b>	<b>Credit</b>	<b>Semester No.</b>
<b>I</b>	Tamil / Hindi / French/Malayalam	2	2 x 3 = 6	I & II
<b>II</b>	English	2	2 x 3 = 6	I & II
<b>III</b>	Core (Credits 2,3,4 )	18-20	70	I to VI
	Inter Departmental Course (IDC)	4	16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 =12	V & VI
	Skill Enhancement Course(SEC)	4	4 x 3=12	III ,IV,V& VI
	Generic Elective(GE)	2	2 x 2=4	III & IV
	Lab on Project (LoP)	1	1	III to V
<b>IV</b>	Environmental Studies(AECC)	1	2	I
	Value Education (VE) (Human Rights, Womens' Rights) (AECC)	2	4	II and III
	General Awareness(On-Line Exam) (AECC)	1	2	IV
	RM ( AECC)	1	2	V
	Innovation, IPR, Entrepreneurship (AECC)	1	2	VI
<b>V</b>	Extension Activity NSS / Sports / Department Activity	-	1	I to VI
<b>TOTAL CREDITS</b>			<b>140</b>	



## CURRICULUM

## B.COM. (PROFESSIONAL ACCOUNTING) PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part – I										
191TL1A1TA	Language - I	Tamil-I	4	1	-	3	25	75	100	3
191TL1A1HA		Hindi-I								
191TL1A1MA		Malayalam-I								
191TL1A1FA		French – I								
Part – II										
191EL1A1EA	Language - II	English – I	4	-	1	3	25	75	100	3
Part – III										
195CO1A1CA	Core - I	Financial Accounting-I	4	1	-	3	25	75	100	4
195PA1A1CA	Core - II	Legal Aspects of Business	3	1	-	3	25	75	100	3
195PA1A1CP	Core Practical - I	Office Automation	-	-	4	3	40	60	100	3
192MT1B1IB	IDC - I	Business Mathematics	4	1	-	3	25	75	100	4
Part - IV										
193MB1A1AA	AECC - I	Environmental Studies	2	-	-	3	-	50	50	2
Total			21	4	5	-	-	-	650	22

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



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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part-I										
191TL1A2TA	Language - I	Tamil-II	4	1	-	3	25	75	100	3
191TL1A2HA		Hindi-II								
191TL1A2MA		Malayalam-II								
191TL1A2FA		French -II								
Part-II										
191EL1A2EA	Language - II	English-II	4	-	1	3	25	75	100	3
Part-III										
195PA1A2CA	Core-III	Financial Accounting-II	5	1	-	3	25	75	100	4
195PA1A2CB	Core-IV	Industrial Law	4	-	-	3	25	75	100	3
195PA1A2CP	Core Practical -II	Computerized Accounting	-	-	4	3	40	60	100	4
192MT1B2IC	IDC -II	Business Statistics	3	1	-	3	25	75	100	4
Part-IV										
196BM1A2AA	AECC -II	Human Rights	2	-	-	3	-	50	50	2
Total			22	3	5	-	-	-	650	23



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195PA1A3CA	Core-V	Higher Financial Accounting	4	1	-	3	25	75	100	4
195CM1A3CB	Core-VI	Cost Accounting	5	1	-	3	25	75	100	4
195PA1A3CB	Core-VII	Financial Markets and Services	4	-	-	3	25	75	100	4
195PA1A3CC	Core- VIII	IFRS & Accounting Standards	4	-	-	3	25	75	100	3
195CM1A3IA	IDC-III	Business Economics	4	-	-	3	25	75	100	4
195PA1A3SP	SEC-I	Banking Operations (Non-Lab Practical)	-	-	3	3	40	60	100	3
	GE -I		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part-IV										
191TL1A3AA	AECC -III	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women's Rights								
Total			25	2	3				700	26



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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part-III										
195PA1A4CA	Core-IX	Corporate Accounting	4	2	-	3	25	75	100	4
195BA1A4CA	Core-X	Management Accounting	5	1	-	3	25	75	100	4
195PA1A4CB	Core-XI	Principles of Auditing	5	1	-	3	25	75	100	4
195CM1A4IA	IDC-IV	Business Management	4	-	-	3	25	75	100	4
195PA1A4SA	SEC-II	Executive Business Communication	3	1	-	3	25	75	100	3
	GE-II		-	-	2	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part-IV										
191TL1A4AA	AECC-IV	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A4AB		Advanced Tamil								
192PY1A4AA		General Awareness								
Total			23	5	2				600	23



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
195PA1A5CA	Core-XII	Higher Corporate Accounting	4	2	-	3	25	75	100	4
195PA1A5CB	Core-XIII	Financial Management	4	-	-	3	25	75	100	4
195PA1A5CC	Core-XIV	Income Tax Law and Practice	4	2	-	3	25	75	100	4
195PA1A5CD	Core-XV	Principles of Marketing	4	-	-	3	25	75	100	2
195PA1A5SP	SEC-III	Secretarial Correspondence (Non-Lab Practical)	2	-	1	3	40	60	100	3
195PA1A5DA	DSE-I	Business Environment	5	-	-	3	25	75	100	4
195PA1A5DB		Investment Management								
195PA1A5DC		Entrepreneurial Development								
195PA1A5TA	IT	Industrial Training	Grade A to C							
195PA1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part-IV										
192MT1A5AA	AECC-V	Research Methodology	2	-	-	2	-	50	50	2
Total			25	4	1	-	-	-	700	24



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
195PA1A6CA	Core-XVI	Taxation	4	2	-	3	25	75	100	4
195PA1A6CV	Core-XVII	Project Work	-	-	8	3	40	60	100	4
195PA1A6SP	SEC-IV	Practical Taxation (Non-Lab Practical)	2	-	1	3	40	60	100	3
195PA1A6DA	DSE-II	Organisational Behaviour	4	1	-	3	25	75	100	4
195PA1A6DB		Banking Theory, Law and Practice								
195PA1A6DC		Business Ethics								
195PA1A6DD	DSE-III	Human Resource Management	5	1	-	3	25	75	100	4
195PA1A6DE		Strategic Management								
195PA1A6DF		E-Business								
Part- IV										
195BI1A6AA	AECC-VI	Innovation and IPR	2	-	-	3		50	50	2
Part-V										
195PA1A6XA		Extension Activity	-	-	-	-	50	-	50	1
Total			17	4	9				600	22
Grand Total									3900	140



## DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during Semesters V&VI

### Semester V (Elective I)

#### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195PA1A5DA	Business Environment
2.	195PA1A5DB	Investment Management
3.	195PA1A5DC	Entrepreneurial Development

### Semester VI (Elective II)

#### List of Elective Courses

S.No.	Course Code	Name of the Course
1.	195PA1A6DA	Organisational Behaviour
2.	195PA1A6DB	Banking Theory, Law and Practice
3.	195PA1A6DC	Business Ethics

### Semester VI (Elective III)

#### List of Elective Courses

S.No.	Course Code	Name of the Course
1.	195PA1A6DD	Human Resource Management
2.	195PA1A6DE	Strategic Management
3.	195PA1A6DF	E-Business



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## GENERIC ELECTIVE COURSES(GE)

The following are the courses offered under Generic Elective Course

### Semester III(GE-I)

S. No.	Course Code	Course Name
1	195PA1A3GA	Creative Advertising

### Semester IV(GE-II)

S. No.	Course Code	Course Name
1	195PA1A4GP	Banking Transactions(Non-lab Practical)

## EXTRACREDITCOURSES

The following are the courses offered under self -study to earn extra credits:

S. No.	Course Code	Course Name
1	195PA1ASSA	Business Organisation and Office Management
2	195PA1ASSB	Computer Applications in Business

## CERTIFICATEPROGRAMMES

The following are the programme offered to earn extra credits:

S. No.	Programme Code and Name	Course Code	Course Name
1	5PA5A Total Quality Management	195PA5A1CA	Total Quality Management
2	5PA5B Customer Relationship Management	195PA5B1CA	Customer Relationship Management



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## MOOC (NPTEL/SWAYAM/ SPOKEN TUTORIAL)

**The following are the online courses offered: Please refer the**

**following link to select the courses [www.swayam.org](http://www.swayam.org)**

**[www.nptel.ac.in](http://www.nptel.ac.in)**

**[www.spoken-tutorial.org](http://www.spoken-tutorial.org)**



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Course Code	Course Name	Category	L	T	P	Credit
195CO1A1CA	CORE: FINANCIAL ACCOUNTING –I	Core	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.
- To analyze the procedures involved.
- To apply the concepts in preparation of accounts.

### COURSE OUTCOMES

On 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	K1K2
CO2	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger accounts	K2K3
CO3	Capture the procedures relating to bills of exchange, and Average due date	K2
CO4	Acquire skill to reconcile cash book and pass book and to prepare accounts of Non- trading concerns	K3
CO5	Classify and apply appropriate methods of depreciation	K2K3

### MAPPING WITH PROGRAMME OUTCOMES

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



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Strong

M

Medium

L

Low

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## Text Books

- Reddy,T.S. and Murthy,A. 2014. Financial Accounting [Sixth Edition].  
**1** Margham Publications,Chennai.
- Nagarajan.K.L., Vinayakam.N and Mani P.L. 2009. Principles of Accountancy  
**2** [First Edition]. Sultan Chand & Company Ltd, NewDelhi.

## References

- 1** Jain,S.P., and Narang,K. 2014. Financial Accounting. [Fifth Edition]. Kalyani Publishers, NewDelhi.
- 2** Hanif., and Mukherjee,2015. Modern Accountancy, (Volume I)[Second Edition].Tata Mcgraw Hill PublishingCo.Ltd.,Chennai
- 3** Arulandam. M.A and Ramaan.K.S, 2012. Advanced Accountancy. [Revised Edition]. Himalaya Publishing House,Mumbai.
- 4** Pillai. R.S.N and Bagavathi, Uma.S. 2012. Fundamentals of Advanced Accounting (Volume I). [Third Revised Edition]. Sultan Chand & Company Ltd, NewDelhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A1CA	CORE: LEGAL ASPECTS OF BUSINESS	Core	3	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- 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.
- To equip students with the tools to recognize the legal implications of business activities with contract law.
- To enable students to understand the laws related to sale of goods.

### COURSE OUTCOMES

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

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



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### Text Books

- 1** Kapoor N.D., 2015, Elements of Mercantile Law [37th Revised Edition], Sultan Chand Co & Ltd, NewDelhi.
- 2** Pillai S.N.&Bhagavathy , 2009, Business Law [Revised Edition] - Sultan Chand Co & Ltd, NewDelhi.

### References

- 1** Saravanavel P. & Syed Bandre, 2007, Business Law, Himalayan Publishing House,Chennai.
- 2** M C Kuchhal, 2009, Mercantile Law, Vikas Publishing House Pvt. Ltd., Noida.
- 3** G.K.Varshney,2010,ElementsofBusinessLawS.Chand&Co.,NewDelhi.
- 4** P C Tulsian , 2011, Mercantile Law for CA Common Proficiency, Tata McGraw Hill Publishing CoLtd.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A1CP	CorePractical- : Office Automation	Practical	-	-	4	3

**Total Credits:3**

**TotalInstructionHours:48H**

## CONTENTS

### I - MSWORD

1. Preparation of Chairman's speech and perform the following font operations, Paragraph operations, and perform the Header Footer & Page Setup operations:
  - Bold, Underline, Italic, Font Size, Strikethrough ,Double strikethrough
  - Superscript, Subscript, Small caps, All Caps, Font color Background color,
  - Text color, Linespacing,
  - Alignment Left -Right –Center-Justified
  - Line Space -Line Space Before - Line Space After.
  - Insert Page Number
  - Page size – Orientation – Columns – Page Borders –Watermark
2. Preparation of an invitation for the college function using Text boxes and clipparts.
3. Designing an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. 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.



5. Preparation of Shareholders meeting letter for 10 members using mail merge operation.
6. Preparation of Bio-Data by using Wizard/Templates.

## II - MSEXCEL

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 Balance 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 Stock Market Trend Analysis Using Line Chart.

## III - MSPowerPoint

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 custommode.
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 - MSACCESS

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.



Course Code	Course Name	Category	L	T	P	Credit
192MT1B1IB	IDC : Business Mathematics	IDC	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Mathematical devices
- The permutation and combinations
- The annuities

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the Mathematical devices	K1
CO2	Discuss the applications of permutation and combination.	K1
CO3	Explain the concepts of Binomial theorem.	K2
CO4	Apply the concept of compound interest in real life problems.	K3
CO5	Demonstrate the applications of annuities.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





192MT1B1IB	IDC : BUSINESS MATHEMATICS	SEMESTER - I
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**TotalCredits:** 4

**TotalInstructionsHours:** 60H

### Syllabus

**UnitI** PermutationandCombination 12H

Introduction – Fundamental rules for counting – Results on permutation - Results on Combination – AdditionalExamples

**UnitII** BinomialTheorem 11H

Introduction - Binomial Theorem – General term of  $(a+x)^n$  – Middle term of  $(a+x)^n$   
- Logarithmic series: Introduction – Definition of Logarithm – Laws of Logarithm – Additional Examples – Common Logarithm and Natural Logarithm – Antilogarithm

**UnitIII** CompoundInterest 10H

Introduction – Definition of important terms-Simple interest -Compound interest- Interest Compounded Continuously- Amount at the changing rates of Interest- Nominal and effective rate of interest-Growth and depreciation-Additional examples

**UnitIV** Annuities 13H

Introduction –Amount of immediate annuity or ordinary annuity-Present value of immediate annuity or ordinary Annuity- Amount of Annuity due-Present value of Annuity due-Amount of a deferred Annuity-Present value of deferred Annuity- Perpetual Annuity or Perpetuity- Amortization-Sinking Fund-Additionalexamples.

**UnitV** MathematicalDevices 14H

Rounding of Numbers – Absolute, Relative and Percentage Errors – Significant figures – Some Short Processes of Calculation – Roots and Reciprocals Expressed as power – A.P. Series and G.P Series – Sum and sum of the squares of numbers - Inequalities – Concept of ‘Function’ – Polynomial – Sigma notation – Simple Interpolation.



### Text Books

- 1** N G Das, J K Das, 2012. Business Mathematics and Statistics, McGraw Hill Education (I) Private Limited.
- 2** Asi Kumar Manna, 2018. Business Mathematics and Statistics, McGraw Hill Education (I) Private Limited.

### References

- 1** Navnitham, PA. 2013. Business Mathematics and Statistics, Jai publishers, Trichy.
- 2** Sundaresan and Jayaseelan. 2008. Introduction to business Mathematics. Sultan Chand Co & Ltd, New Delhi.
- 3** Ranganath G.K, Sampangiram C.S and Rajan Y. 2006, A Text Book Business Mathematics. Himalaya Publishing House.



Course Code	Course Name	Category	L	T	P	Credit
191TLIA2TA	தமிழ்த்தாள் - II	Theory	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- மொழிப் பாடங்களின் வாயிலாக தமிழரின் பண்பாடு, பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
- மாணவர்களின் படைப்பாக்கத் திறன்களை ஊக்குவித்தல்

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills)- மாணவனின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1,K2,K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2,K4
CO3	பாட இணைச் செயல்பாடுகள் (Co-curricular activities)	K2,K3,K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5, K6

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



191TLIA2TA	தமிழ்த்தாள் - II	SEMESTER II
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Total Credits: 3  
Total Instruction Hours: 60 h

### Syllabus

**Unit I**      அற இலக்கியம்      12 h

1. திருக்குறள்

அ.அறன் வலியுறுத்தல் (அ. எண்: 04)

ஆ.நட்பாராய்தல் (அ. எண்: 80)

இ.சான்றாண்மை (அ. எண்: 99)

ஈ.குறிப்பறிதல் (அ. எண்: 110)

2. முதுரை - ஒளவையார் (10 பாடல்கள் - 6,7,9,10,14,16,17,23,26,30)

**Unit II**      அற இலக்கியம்      10 h

1. நாலடியார் - அறிவுடைமை

2.பழமொழி நானூறு - வீட்டு நெறி

3. கார்நாற்பது - தோழி பருவங்காட்டி தலைமகளை வற்புறுத்திய பாடல்கள்  
(1முதல் - 18பாடல்கள் )

**Unit III**      உரைநடை      10 h

1. பெற்றோர்ப் பேணல் - திரு.வி.க.

2. உள்ளம் குளிர்ந்தது - மு.வரதராசனார்

3. சங்கநெறிகள் - வ.சுப.மாணிக்கம்

**Unit IV**      உரைநடை      13 h

1.பெரியார் உணர்த்தும் சுயமரியாதையும் சமதர்மமும் - வே. ஆனைமுத்து

2. வீரவணக்கம் - கைலாசபதி

3.மொழியும்நிலமும் - எஸ். ராமகிருஷ்ணன்

**Unit V**      இலக்கிய வரலாறு, இலக்கணம் மற்றும் பயிற்சிப்பகுதி      15 h

அ.இலக்கிய வரலாறு

1. பதினெண் கீழ்க்கணக்கு நூல்கள்

2. தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

ஆ. இலக்கணம்

1. வழு, வழுவமைதி, வழாநிலை

இ. பயிற்சிப்பகுதி

1. நூல் மதிப்பீடு மற்றும் திரைக்கதை திறனாய்வு

2. தன்விவரக் குறிப்பு எழுதுதல்



## Text Books

- 1 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி (தன்னாட்சி) செய்யுள் மற்றும் உரைநடைத் திரட்டு. (முதல்பதிப்பு.) சென்னை: நியூ செஞ்சுரி பக்ஹவுஸ் (பி) லிட்.

## References

- 1 பேராசிரியர் புலவர் இளவரசு, சோம. (ஜூலை 2012). தமிழ் இலக்கிய வரலாறு. (எட்டாம் பதிப்பு) சென்னை: மணிவாசகர் பதிப்பகம்.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி (2013). இலக்கணம் இலக்கிய வரலாறு மொழித்திறன். (முதல் பதிப்பு) சென்னை பூவேந்தன் பதிப்பகம்.
- 3 தமிழ் இணையக் கல்விக்கழகம் <<http://www.tamilvu.org/>>



Course Code	Course Name	Category	L	T	P	Credit
191TL1A2HA	HINDI-II	Theory	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature
- To learn the techniques for expansion of ideas and translation process.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





191TL1A2HA	HINDI-II	SEMESTER II
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**Total Credits:** 3  
**Total Instruction Hours:** 60 h

### Syllabus

#### Unit I 15 h

आधुनिकपद्य – शबरी(श्रीनरेशमेहता)

प्रकाशक: लोकभारतीप्रकाशन

पहलीमंजिल, दरबारीबिल्डिंग,

महात्मागाँधीमार्ग, इलाहाबाद-211001

#### Unit II 15 h

उपन्यास: सेवासदन-प्रेमचन्द

प्रकाशक: सु मन्त्रप्रकाशन

204 लीलाअपार्टमेंट्स, 15 हेस्टिंग्सरोड

अशोकनगरइलाहाबाद-211001

#### Unit III 15 h

अनुवादअभ्यास-III (केवलहिन्दीसेअंग्रेजीमें)

(पाठ1 to 10)

प्रकाशक: द क्षणभारतप्रचारसभाचेनई-17

#### Unit IV 15 h

पत्रलेखन: (औपचारिकयाअनौपचारिक)



Course Code	Course Name	Category	L	T	P	Credit
191TL1A2FA	FRENCH- II	Theory	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- To Acquire Competence in General Communication Skills – Oral + Written – Comprehension & Expression
- To Introduce the Culture, life style and the civilization aspects of the French people as well as of France
- To help the students to acquire Competency in translating simple French sentences into English and vice versa

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	To learn the adjectives and the classroom environment in France	K2
CO3	Learn the Plural, Articles and the Hobbies	K3
CO4	To learn the Cultural Activity in France	K3
CO5	To learn the Sentiments, life style of the French people and the usage of the conditional tense	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



191TL1A2FA	FRENCH- II	SEMESTER II
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**Total Credits:** 3

**Total Instruction Hours:** 60 h

### Syllabus

**Unit I** – Super! 13 h

• Compétence Culturelle

L'égalité homme/femme

Compétence De communication

INTERACTION:

Exprimer des sentiments, exprimer la joie, le plaisir, le bonheur

• RÉCEPTION ORALE:

Comprendre un jeu radiophonique

• RÉCEPTION ÉCRITE:

Comprendre des annonces

• PRODUCTION ÉCRITE:

Écrire des cartes postales •

Compétence grammaticale

Les noms de professions masculine/féminine

• Le verbe finir et les

Verbes du groupe

en-ir

• Le présent de l'impératif

• Savoir (présent)

• Le participe passé:

Fini, aimé, arrive, dit, écrit

• Quel(s), quelle(s)...

Interrogatif et Exclamatif

• À + infinitive

• Les articles: le, une, des

**Unit II** Quoi? 13 h

Compétence Culturelle

Le 20<sup>ème</sup> siècle:

Dr. NGPASC

COIMBATORE | INDIA



Petits progrès Grand progrès

Compétence De communication

- INTERACTION:

Decrirequelque chose, unepersonne

- RECEPTION ORALE:

Comprendre un message publicitaire

- RÉCEPTION ÉCRITE:

Comprendre un dépliant touristique

- PRODUCTION

ÉCRITE: Écrire des petites annonces

Compétence grammatical

- On
- Plus, moins
- Le verbe aller:
- Present, impératif
- Aller + infinitive
- Le pluriel en -x

**Unit III** – Et après

12 h

Compétence Culturelle

Nouvelles du jour

Compétence De communication

INTERACTION:

Raconteur, situer un récit dans le temps

RÉCEPTION ORALE:

Comprendre une description

RÉCEPTION ÉCRITE:

Comprendre un test

PRODUCTION ÉCRITE:

écrire des cartes postales

Compétence grammaticale

L'imparfait:: quel-Quels forms pour introduire le récit: Il faisait, il y avait, il Était

Un peu, beaucoup, trop, Assez

Très

Le verbe venir:

Dr. NGPASC

COIMBATORE | INDIA



Présent, impératif

En Suisse, au Maroc, aux Etats-Unis

#### **Unit IV** Maisoui!

12 h

Compétence Culturelle

La génération des 20-30 ans

Compétence De communication

INTERACTION:

Donner son opinion,

Expliquer pourquoi

RÉCEPTION ORALE:

Comprendre des informations à la radio

RÉCEPTION ÉCRITE:

Comprendre un texte informatif

PRODUCTION ÉCRITE:

écrire un mémo de protestation

Compétence grammaticale

Répondre, prendre:

Présent, impératif, part Passé

Parceque pourquoi

Tout/tous, toute/s

Tous/toutes les...

(répétition action)

#### **Unit V** Maisnon!

10 h

• Compétence Culturelle

De la ville à la campagne

Compétence De communication

INTERACTION:

Débat:: exprimer l'accord, exprimer le Désaccord

RECEPTION ORALE:

Comprendre un message sur un répondeur téléphonique

RÉCEPTION ÉCRITE:

Comprendre un témoignage

PRODUCTION ECRITE: Rédiger des petites Annonces immobilières



Compétencegrammaticale

Le verbedevoir:Present et participe passé

Le verbe vivre, present

Aller + infinitive

Venir+ infinitive

Etre pour/contre

### Text Books

- 1 Marcella Di Giura Jean-Claude Beacco, AlorsINew Delhi – 110007:Goyal Publishers Pvt Ltd86, University Block Jawahar Nagar (Kamla Nagar).



Course Code	Course Name	Category	L	T	P	Credit
191TL1A2MA	MALAYALAM-II PROSE: NON-FICTION	Theory	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature.
- To learn the techniques for expansion of ideas and translation process.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



191TL1A2MA	MALAYALAM-II PROSE: NON-FICTION	SEMESTER II
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### Syllabus

<b>Unit I</b>	12 h
Biography	
<b>Unit II</b>	12 h
Biography	
<b>Unit III</b>	12 h
Travelogue	
<b>Unit IV</b>	12 h
Travelogue	
<b>Unit V</b>	12 h
Travelogue	

### Text Books

- 1 Unit III, IV & V: Pottakkadu, S.K. Kappirikalude Nattil. Kottayam: D.C. Books.
- 2 Bhatathirippadu, V.T. Kannerum Kinavum. Kottayam: D.C. Books.

### References

- 1 Dr. George, K.M.(). Jeevacharitrashithyam. (Edn.) Kottayam: N.B.S.
- 2 Dr. Naduvattom Gopalakrishnan. Jeevacharitrashithyam Malayalathil. Trivandrum: Kerala Bhasha Institute.
- 3 Dr. Vijayalam Jayakumar. Athmakathashithyam Malayalathil. (Kottayam: N.B.S.)
- 4 Prof. Ramesh Chandran. Sancharashithyam Malayalathil. (10 Edn.) Trivandrum: Kerala Bhasha Institute.





Course Code	Course Name	Category	L	T	P	Credit
191EL1A2EA	ENGLISH - II	Language - II	4	0	1	3

### PREAMBLE

This course has been designed for students to learn and understand

- To experience the effect of dialogue, the brilliance of imagery and the magnificence of varied genres
- To strengthen the student's English vocabulary and understanding of English sentence structure
- To communicate effectively and acquire knowledge on the transactional concept of English language

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret skills in communication and to shape their attitude	K2
CO2	Develop oral and written language skills in a business context	K3
CO3	Analyze to gain key strategies and expressions for communicating with professionals	K4
CO4	Inspect the knowledge to the corporate needs	K4
CO5	Formulate Inter and Intrapersonal skills	K6

### MAPPING WITH PROGRAMME OUTCOMES

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

S

Strong

M

Medium

L

Low



191EL1A2EA	ENGLISH - II	SEMESTER II
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**Total Credits: 3**

**Total Instructions Hours: 60**

### Syllabus

#### **Unit I**      Technical English 10

Communication: Process- Methods- Channels- Barriers of Communications

Phonetics: Basics of phonetics - Consonants and Vowel sounds - Pronunciation Guidelines- Problem Sounds and Differences in Pronunciation

Reading Skills: Skimming and Scanning- Reading Different Kinds of Texts- Types- Developing a Good Reading Speed

Writing Skills: Note- Making and note taking, Summarizing and Paraphrasing- Paragraph Writing: Structure and principles

#### **Unit II**      Business English 11

Structure and Planning of Letters: Elements of Structure- Forms of Layout- Style- Importance and Steps for Planning- Writing Business Letters

Quotation, Order and Tender: Inviting - Sending Quotation letter - Placing Orders- Inviting Tenders

E-mail Correspondence: Structure- Procedure- Style- Guidelines- Jargon and Acronyms- Security Precaution

Seminar and Meetings: Introduction- Organizing a Seminar- Sample Brochure- Conducting and Participating in a Meeting

#### **Unit III**      Professional English 14

Report Writing: Importance- Process- Types- Structure

Memo: Importance- Structure

Notice, Agenda and Minutes: Meeting- Notice- Agenda- Minutes: Preparation- Structure- Delivery

Brochures: Purpose- Audience- Qualities

#### **Unit IV**      Employment Communication 11

Resume Writing : Elements of Resume - difference between CV and Resume - Writing Job Application Art of Conversation: Small Talk- Body Language- Principles of Good Conversation Interview: Organizational role- Goals- Types- Interview Process



## Group Discussion: Importance- Features- Strategies- Barriers

### Unit V Soft Skills

14

Self - Discovery and Goal Setting: Self - Discovery - What Comprises It?- Goals and Types- Benefits, Areas and Clarity of Goal Setting - Critical thinking

Positive Thinking (PT) and Attitude: Benefits of PT and Attitude- Develop Positive Attitude and Thinking- Drive out Negative Thinking and Attitude

Etiquettes and Manners: Home, Table and Business- Time Management: Nature and Characteristics- Objectives and Significance

Developing Emotional Intelligence (EI): Salient Features- Components of EI- Intrapersonal Development

### Text Books

- 1 Prabha, Dr. R. Vithya & S. Nithya Devi. 2019. Sparkle. (1st Edn.) McGraw - Hill Education. Chennai.
- 2 Rizvi, Ashraf. M. 2018. Effective Technical Communication. McGraw - Hill Education, Chennai.

### References

- 1 Ghosh, B.N. Editor. 2017. Managing Soft Skills for Personality Development. McGraw - Hill Education, Chennai.
- 2 Adams, Katherine L. and Gloria I. Galanes. 2018. Communicating in Groups- Applications and Skills. McGraw - Hill Education, Chennai.
- 3 Koneru, Aruna. 2017. Professional Communication. McGraw - Hill Education, Chennai.
- 4 Koneru, Aruna. 2011. English Language Skills. McGraw - Hill Education, Chennai.
- 5 Sharma, R.C. and Krishna Mohan. 2016. Business Correspondence and Report Writing. 5th Edn. McGraw - Hill Education, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A2CA	CORE: FINANCIAL ACCOUNTING -II	Core	5	1	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- The basic knowledge in financial accounting, treatment and practices in different aspects.
- Practical applications of financial accounting in businesses.
- The methods of recording transactions- both single and double entry system.

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the accounting treatments for joint venture.	K1
CO2	To learn the accounting treatments relating to 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 branch accounts and departmental accounts.	K3
CO5	To understand various interest calculations relating to hire purchase and installment Purchase system.	K3

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195PA1A2CA	CORE: FINANCIAL ACCOUNTING –II	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Joint Venture Accounts 16 h

Meaning- Features - Difference between Joint venture, Partnership and Consignment  
- Methods of recording joint ventures transactions: keeping separate set of books and without keeping a separate set of books.

**Unit II** Royalty Accounts 15 h

Royalty accounts excluding Sublease -meaning - Types of Royalties - Methods of recoupment- Fixed recoupment of short workings –Flexible recoupment.

**Unit III** Single Entry System of Accounting 10 h

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

**Unit IV** Branch and Departmental Accounts 16 h

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

**Unit V** Accounting methods of Hire Purchase and Installment Purchase System 15 h

Hire purchase - meaning - features - contents of the Hire purchase Agreement-  
Calculation of interest - Default and Repossession - Installment Purchase system-  
Difference between Hire Purchase and Installment Purchase system. (Simple Problems only)

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



## Text Books

- 1 Jain.S.P, Narang.K.L, Simmi Agrawal, and Monika Sehgal, (2019). Advanced Accountancy, Principles of Accounting Including GST (Volume 1). (12th Edn.) New Delhi: Kalyani Publishers.
- 2 Reddy.T.S. and Murthy.A, (2018). Financial Accounting. (6thEdn.) Chennai: Margham Publications.

## References

- 1 Hanif and Mukherjee, (2019). Modern Accountancy (Volume I). (3rd Edn.) New Delhi: Tata Mcgraw Hill Publishing Co.Ltd.
- 2 Shukla.M.C. and Grewal.T.S., (2016). Advanced Accounts (Volume I). (9th Edn.) New Delhi: S. Chand Publishing.
- 3 Maheshwari .S.N., Suneel K Maheshwari , Sharad K Maheshwari., (2018). Financial Accounting. (6th Edn.) New Delhi: Vikas Publishing House.
- 4 GuptaV.K, Gupta R.L, (2016). Financial Accounting. ( Edn.) New Delhi: Sultan Chand & Sons.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A2CB	CORE: INDUSTRIAL LAW	Core	4	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- The contents of the laws relating to Factories and Industrial Disputes
- About laws related to compensation, bonus and gratuity
- The application and interpretation the laws.

### COURSE OUTCOMES

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

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



195PA1A2CB	CORE: INDUSTRIAL LAW	SEMESTER II
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**Total Credits: 3**

**Total Instruction Hours: 48 h**

### Syllabus

#### Note:

**Unit I**      The Factories Act, 1948      9 h

The Factories Act, 1948 – definition – approval, licensing and registration of factories – health – safety – hazardous processes – welfare – working hours of adults – Recent amendments in Factories Act.

**Unit II**      The Industrial disputes act, 1947      10 h

The Industrial disputes act, 1947 – Objects and extent of the act – definition of Industry and industrial dispute – procedure for settlement of industrial disputes and authorities under the act – procedure, powers and duties of authorities – unfair labour practices.

**Unit III**      The Workmen's compensation Act, 1923      10 h

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.

**Unit IV**      The Employees Provident Fund      9 h

The Employees Provident Fund – Employees' provident fund scheme – Employees' Pension scheme and fund - employees' deposit - linked insurance scheme and fund – Special provisions relating to existing provident funds.

**Unit V**      The Payment of Bonus Act, 1965 And The Payment of Gratuity Act, 1972      10 h

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 – nomination – determination of gratuity.





## Text Books

- 1 Kapoor N.D., (2013). Handbook of Industrial Law. ( Edn.) New Delhi: Sultan Chand & Sons.
- 2 Garg K.C., (2015). Corporate and Industrial Law. (Edn.) New Delhi: Kalyani Publishers.

## References

- 1 Gupta O.P, (2015). Industrial Law). ( Edn.) Agra: Sahitya Bhawan Publications.
- 2 M C Kuchhal and Vivek Kuchhal, (2013). Business and Industrial Laws. Noida: Vikas Publishing House Pvt. Ltd.
- 3 Sreenivasan M.R., (2012). Industrial Relations and Labour Legislations. Chennai: Margham Publications.
- 4 Moshal B.S. (2010). Business and Industrial Law New Delhi: Anee Books Private Limited.



195PA1A2CP	CORE PRACTICAL : COMPUTERIZED ACCOUNTING	SEMESTER II
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**Total Credits:** 4  
**Total Instructions Hours:** 48 h

S.No	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	Accounting and Inventory Information.
10	Bill wise Statements.

**NOTE:** Out of 10 Experiments 8 are mandatory



Course Code	Course Name	Category	L	T	P	Credit
192MT1B2IC	IDC: BUSINESS STATISTICS	IDC	3	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To Solve requirements of a good average and differentiate between average and Dispersion
- To Know Importance and uses of Correlation and Regression Analysis
- To enhance student knowledge in Test of Significance and Chi-Square Test

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn and know as to how Statistics can be used	K1
CO2	Discuss the main concepts of Measure of Central Tendency and Measure of Dispersion	K2
CO3	Uses of Correlation and Regression	K3
CO4	Demonstrate different components of a Time series	K3
CO5	Analyzing the concept of Test of Significance	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



192MT1B2IC	IDC : BUSINESS STATISTICS	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I**                      Statistics 9 h

Introduction-Origin and Growth of Statistics-Statistics as Data- Collection of Data- Primary and Secondary Data – Methods of Collecting Primary Data and Secondary Data - Classification and Tabulation of Data - Meaning and Objective of Classification-Types of Classification - Diagrammatic and Graphic Presentation - General Rules for Constructing Diagrams-Types of Diagrams-Graphs of Frequency Distributions

#### **Unit II**                      Measures of Central Tendency and Dispersion 9 h

Function of an Average – Characteristics of Typical Average - Limitations -Properties - Mean - Calculation of Mean - Merits of Mean - Demerits of Mean - Median - Calculation of Median - Merits of Median - Demerits of Median - Mode - Calculation of Mode -Merits of Mode - Demerits of Mode - Range - Quartile Deviation – Standard Deviation

#### **Unit III**                      Correlation and Regression 9 h

Types of Correlation – Scatter diagram Method - Coefficient of Correlation -Karl Pearson's Coefficient of Correlation - Merits and Demerits of Correlation- Rank Correlation - Regression - Uses - Difference between Correlation and Regression - Method of Studying Regression – Regression Equations - Regression equation of Y on X - Regression equation of X on Y

#### **Unit IV**                      Analysis of Time Series 9 h

Uses - Time Series Models - Secular Trend - Seasonal Variation - Cyclical Variation - Irregular Variation - Measurement of Secular Trend – Graphic Method - Semi Average Method - Moving Average Method – Method of Least Squares - Method of Simple Averages

#### **Unit V**                      Test of Significance and Chi-Square Test 12 h

Testing of Hypothesis - Standard Error - Test of Significance for Attributes - Test for Proportion of Success - Test for Difference in Proportions - Test of Significance for Large Samples - The Standard error of mean - Testing the difference between means of Two Samples - Test of Significance for Small Samples - Students' t- Distribution - Chi Square Test -Characteristics of Chi Square Test - Degree of Freedom - Chi Square Test of goodness of fit - Chi Square as a test of independence



## Text Book

- 1 Pillai , R.S.N. and Bagavathi ( 2002 ). Statistics . (14th Edn.) New Delhi : S. Chand and Company Ltd .

## References

- 1 Gupta , S.P (2014 ). Statistical Methods. ( 34th Edn.) New Delhi : Sultan chand and sons Educational Publishers .
- 2 Ken Black., ( 2009 ). Business Statistics for Contemporary Decision Making . (4th Edn.) New Delhi : John Wiley and sons Pvt.Ltd.
- 3 Beri , G.C . (2010 ). Business Statistics . (6th Edn.) Chennai : McGraw Hill Education Pvt. Ltd .
- 4 Frank , S Budnick ( 2010 ). Applied Mathematics for Business, Economics and the Social Sciences . ( 4th Edn.) Chennai : McGraw Hill Education Pvt. Ltd .



Course Code	Course Name	Category	L	T	P	Credit
196BM1A2AA	AECC : HUMAN RIGHTS	AECC	2	-	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- To study how human values and personality traits help to develop the characteristics of each individual
- Understanding the moral values towards the enrichment of the society
- Identify the impact of ethics and values on the global development of the current scenario

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of human values, personality traits and character formation.	K2
CO2	Acquire the knowledge through value education towards national and global development.	K1
CO3	Introduce the basic concepts of conflict, emotions and adolescent emotions.	K1
CO4	Illustrate the techniques in therapeutic measures like yoga and meditation.	K2
CO5	Learn the concepts of human rights, rights for women and children and domestic violence.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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



**S Strong**  
Dr. NGPASC

**M Medium**

**L Low**

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B.Com. (Professional Accounting) (Students admitted during the AY 2019-20)

196BM1A2AA	AECC : HUMAN RIGHTS	SEMESTER II
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### Syllabus

**Unit I** Introduction to human values 05 h

Concept of Human Values - Value Education Towards Personal Development - Aim of education and value education - Evolution of value oriented education - Concept of Human values - Types of values - Components of value education - Personal Development: Self analysis and introspection - Sensitization towards gender equality - Physically challenged - Intellectually challenged - Respect to age - Experience - Maturity - Family members - Neighbours - Co-workers - Character Formation towards Positive Personality: Truthfulness - Constructivity - Sacrifice - Sincerity - Self Control - Altruism - Tolerance - Scientific Vision.

**Unit II** Value education and Social values 05 h

Value Education Towards National and Global Development National and International Values: Constitutional or national values - Democracy - Socialism - Secularism - Equality - Justice - Liberty - Freedom and fraternity -Social Values - Pity and probity - Self control - Universal brotherhood - Professional Values - Knowledge thirst - Sincerity in profession - Regularity - Punctuality and faith - Religious Values - Tolerance - Wisdom - Character - Aesthetic values - Love and appreciation of literature and fine arts and respect for the same - National Integration and international understanding.

**Unit III** Global Development on Ethics and Values 04 h

Impact of Global Development on Ethics and Values: Conflict of cross-cultural influences - Mass media - Cross-border education - Materialistic values - Professional challenges and compromise - Modern Challenges of Adolescent Emotions and behave or Sex and spirituality: Comparison and competition - Positive and negative thoughts - Adolescent Emotions - Arrogance - Anger - Sexual instability - Selfishness - defiance.

**Unit IV** Yoga and Meditation 05 h

Therapeutic Measures: Control of the mind through - Simplified physical exercise - Meditation - Objectives - Types - Effect on body - Mind - Soul - Yoga - Objectives - Types - Asanas - Activities: Moralisation of Desires -Neutralisation of Anger - Eradication of Worries - Benefits of Blessings.

**Unit V** Human Rights and Rights of Women and Children 05 h

Human Rights - Concept of Human Rights - Indian and International Perspectives  
Evolution of Human Rights - Definitions under Indian and International

*B.Com. (Professional Accounting) (Students admitted during the AY 2019-20)*





documents - Broad classification of Human Rights and Relevant Constitutional Provisions - Right to Life - Liberty and Dignity - Right to Equality - Right against Exploitation - Cultural and Educational Rights - Economic Rights - Political Rights - Social Rights - Human Rights of Women and Children - Social Practice and Constitutional Safeguards - Female Foeticide and Infanticide - Physical assault and harassment - Domestic violence - Conditions of Working Women - Institutions for Implementation - Human Rights Commission - Judiciary - Violations and Redressal Violation by State - Violation by Individuals - Nuclear Weapons and Terrorism Safeguards.

## References

1. Brain Trust Aliyar, 2008, Value Education for health, happiness and harmony. Vethathiri publications, Erode.
2. Grose. D. N, 2005, A text book of Value Education. Dominant Publishers and Distributors, New Delhi.
3. Yogesh Kumar Singh & Ruchika Nath, 2005, Value Education, P. H Publishing Corporation, New Delhi.
4. Venkataram & Sandhiya. N, 2001, Research in Value Education, APH Publishing Corporation, New Delhi.
5. Seetharam. R. (Ed), 1998, Becoming a better Teacher Madras Academic Staff College.
6. Brain Trust Aliyar, 2004, Value Education for Health, Happiness and Harmony. Vethathiri publications, Erode.
7. Swami Vivekananda, 2008, Personality Development. Advaita Ashrama, Kolkata.
8. Dey A. K, 2002, Environmental Chemistry. New Delhi - Vile Dasas Ltd

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





Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195PA1A3CA	Core -V	Higher Financial Accounting	4	1	-	3	25	75	100	4
195CM1A3CB	Core -VI	Cost Accounting	5	1	-	3	25	75	100	4
195PA1A3CB	Core -VII	Financial Markets and Services	4	-	-	3	25	75	100	4
195PA1A3CC	Core - VIII	IFRS & Accounting Standards	4	-	-	3	25	75	100	3
195CM1A3IA	IDC - III	Business Economics	4	-	-	3	25	75	100	4
195PA1A3SP	SEC-I	Banking Operations (Non-Lab Practical)	-	-	3	3	40	60	100	3
	GE – I		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA	AECC - III	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women’s Rights								
Total			25	2	3				700	26

### EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

S. No.	Course Code	Course Name
1	195PA1ASSA	Business Organisation and Office Management
2	195PA1ASSB	Computer Applications in Business

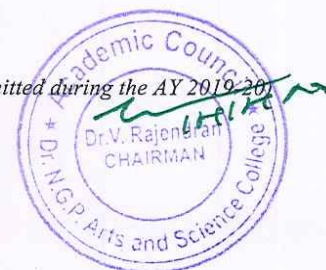


Dr.NGPASC

COIMBATORE | INDIA

*15/5/20*  
**BoS Chairman/HoD**  
 Department of Commerce (PA)  
 Dr. N. G. P. Arts and Science College  
 Coimbatore – 641 048

B.Com. (Professional Accounting) (Students admitted during the AY 2019-20)



Course Code	Course Name	Category	L	T	P	Credit
195PA1A3CA	HIGHER FINANCIAL ACCOUNTING	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The ability to solve the problems relating to partnership accounts.
- The operations and distribution of goodwill.
- The admission, dissolution, retirement and death of partners.

### COURSE OUTCOMES

On 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	S
CO2	M	S	S	M	S
CO3	M	M	M	S	S
CO4	M	S	M	M	M
CO5	S	M	S	M	S

**S Strong**

**M Medium**

**L Low**



195PA1A3CA	HIGHER FINANCIAL ACCOUNTING	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Partnership Accounts 12 h

Partnership Accounts –division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Profit and Loss appropriation Account - Final accounts of Partnership firms.

**Unit II** Admission of a partner 12 h

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

**Unit III** Retirement and death of a partner 12 h

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 12 h

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 firm 12 h

Dissolution of partnership firms: Modes of dissolution – accounting treatments – treatment of goodwill – treatment of unrecorded assets and liabilities - piecemeal distribution of assets. (only problem in this unit).

**Note:** Distribution of Marks: 80% Problem 20% Theory



## Text Books

- 1 Jain S.P. & Narang K.L., 2018 “Advanced Accounting”, Kalyani Publishers, New Delhi.
- 2 T.S.Reddy and A.Murthy, 2012, “Advanced accountancy”, Margham Publications, Chennai.

## References

- 1 Dr.M.A. Arulanandam , Dr. K.S.Raman , 2019, “Advanced Accountancy, Part-I”, Himalaya Publishing House, Chennai.
- 2 Shukla M.C.,Grewal T.S.& Gupta S.C., 2017,“Advanced Accounts ”,S. Chand & Company Limited, New Delhi.
- 3 Gupta R.L. & Radhaswamy M.,2013”Corporate Accounting“ , , Sultan Chand & sons., New Delhi.
- 4 Parthasarathy.S & Jaffarulla.A., 2003, “Financial Accounting“, Kalyani Publishers,New Dehi.



Course Code	Course Name	Category	L	T	P	Credit
195CM1A3CB	COST ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Costing Terms in business
- The Cost Accounting Practice
- The concept of Contract and Job costing

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the methods of cost accounting and know about cost sheet.	K2
CO2	Apply different method to analysis level material control	K3
CO3	Use different methods of wages & incentives to labour and Absorption of overhead	K3
CO4	Explain a process costing system and compute the Cost of each process of finished produced	K2
CO5	Retrieve the concept of Contract costing and Job costing	K1

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195CM1A3CB	COST ACCOUNTING	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Cost Concept and cost sheet 12 h

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 and issue 16 h

Material: Levels of material Control – Need for Material Control – Techniques of inventory control -Perpetual inventory – Periodic 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 – Simple Average – Weighted Average.

**Unit III** Labour Costing and Overheads 15 h

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 – Computation of Machine Hour Rate .

**Unit IV** Process Costing 14 h

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 and Reconciliation 15 h

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

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



## Text Books

- 1 Reddy T.S., and Hari Prasad Reddy Y. 2017. Cost Accounting, Margham Publications, Chennai.
- 2 Jain S.P and Narang K.L. 2014. Cost Accounting, Kalyani Publishers, New Delhi.

## References

- 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.
- 3 Saxena V, Vashist C 2014. Advanced Cost Accounting. Sultan Chand and Company Ltd., New Delhi.
- 4 M.N.Arora & Priyanka Katyal 2019. Cost Accounting. Vikas Publishing House, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
195PA1A3CB	FINANCIAL MARKETS AND SERVICES	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The structure of Financial Markets.
- The Functions of Stock Exchanges.
- The various Financial Intermediaries.

### COURSE OUTCOMES

On 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	Demonstrate the modes of financing.	K2
CO5	Learn the concepts of factoring and securitizations.	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**





195PA1A3CB	FINANCIAL MARKETS AND SERVICES	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Financial Markets 10 h

Financial Markets - Structure of Financial Markets - Financial Investment - Money Market in India - Indian Capital Markets - Difference between Money Market and Capital Market- Banks as Financial Intermediaries- IDBI - IFCI - LIC - GIC - UTI .

**Unit II** Markets for Corporate Securities 09 h

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

**Unit III** Secondary Markets 09 h

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

**Unit IV** New Modes of Financing 10 h

Mutual Funds -Meaning - Types - New Modes of Financing: Leasing - Types - Forms of leasing- Venture Capital -Dimension Functions - Venture Capital in India.

**Unit V** Factoring and Securitizations 10 h

Factoring: Meaning- Types - Modus Operandi of Factoring - Securitizations: Meaning- Process- Mechanics of Securitization.

**Note:** Case studies related to the above topics to be Discussed (Examined Internal Only)



## Text Books

- 1 Gordon E , Dr Natarajan K, 2014, “Financial Markets and Services”, Himalaya Publishing House Pvt. Ltd., India.
- 2 Dr. Guruswamy S, 2011, “Financial Services”, Tata Mc Graw-hill Education, New Delhi.

## References

- 1 Mishkin, Frederic S., Eakins, Stanley, 2017, “Financial Markets and Institutions", Pearsons India Education Services Pvt Ltd, India.
- 2 Mishkin, Frederic S., Eakins, Stanley, 2017, "Financial Markets and Institutions" , Pearsons India Education Services Pvt Ltd, India.
- 3 Prasanna Chandra, 2011 “Financial Management Theory and Practice”, Tata Mc Graw-hill Education, New Delhi.
- 4 Clifford Gomez, 2010, "Financial Markets, Institutions and Financial Services", PHI Learning Private Ltd, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A3CC	IFRS AND ACCOUNTING STANDARDS	CORE	4	-	-	3

## PREAMBLE

This course has been designed for students to learn and understand

- The structure and framework of IFRS/IASB.
- To identify and apply disclosure requirements for companies in financial reports and financial notes.
- To apply relevant financial reporting standards to key elements of financial reports.

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the structure of IFRS and its use around the world.	K1
CO2	Obtain knowledge for presentation of financial statements.	K2,k3
CO3	Capture the standards for the revenue received from the customers.	K2
CO4	Acquire the knowledge of standards for accounting assets.	K3
CO5	Classify and understand standards for accounting liabilities.	K2,K3

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195PA1A3CC	IFRS AND ACCOUNTING STANDARDS	SEMESTER III
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**Total Credits: 3**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Introduction 10 h

Meaning of IFRS-Structure of the IFRS/IASB - Features of IFRS-Users of IFRS-Advantages of IFRS-Disadvantages of IFRS-Process of setting IFRS-Practical challenges in implementation of IFRS

**Unit II** Theoretical study of IFRS 08 h

A brief theoretical study of International Financial Reporting Standards 1-15 -List of International Financial Reporting Standards issued by IASB.

**Unit III** Asset Accounting I 10 h

IAS 16 - Property Plant & Equipment, IFRS 16 - Leases, IAS 2 - Inventories, IAS 20-Accounting for government grants and Disclosure of government assistance, IAS 23 - Borrowing Costs

**Unit IV** Asset Accounting II 10 h

IAS 38 - Intangible Assets, IAS 36 - Impairment of assets, IAS 40 - Investment property, IAS 41 - Agriculture, IFRS 5 - Non-current assets held for sale and discontinued operations.

**Unit V** Liabilities 10 h

IAS 12 - Income taxes, IAS 19 - Employee benefits, IAS 37 - Provisions, Contingent Liabilities and Contingent Assets, IFRS 2 - Share based payments.



## Text Books

- 1 CA Kamal Garg, 2017, "Beginner's Guide to Ind-AS & IFRS", Bharat Law House Pvt. Ltd.
- 2 Ranjay.C.A, 2014, "Accounting Standards", Taxmann Publication, New Delhi.

## References

- 1 Ian Charles, Rob Tully, and Emile Woolf, 2020, "Essential IFRS Guide", Kindle Edition.
- 2 Gerardus Blokdyk, 2020, "Ifrs A Complete Guide", Kindle Edition.
- 3 Abbas A. Mirza and Nandakumar Ankarath, 2014, "Understanding IFRS Fundamentals: International Financial Reporting Standards", Wiley Publications.
- 4 Jagadish R. Raiyani and Gaurav Lodha, 2012, "International Financial Reporting Standards (IFRS) and Indian Accounting Practices", Raj Publications.



Course Code	Course Name	Category	L	T	P	Credit
195CM1A3IA	BUSINESS ECONOMICS	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The relationship between economics and business.
- The application of economic theories in modern business.
- The concepts relating to national income.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the relationship between economics and business and to analyze the application of economic theories in modern business.	K1
CO2	Analyze the demand and supply conditions and to give outline on both elasticity of demand and supply.	K4
CO3	Compare various cost concepts and identify the cost output relationships.	K2
CO4	Evaluate pricing and output relationships to adopt appropriate pricing methods under different market situations.	K5
CO5	Make use of the concepts relating to national income and estimation of national income using various methods.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195CM1A3IA	BUSINESS ECONOMICS	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Business Economics 08 h

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

**Unit II** Demand and supply 10 h

Demand: Meaning–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 08 h

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

**Unit IV** Market Structure 12 h

Market Structure – Kinds of Market - Features - Price and Output Determination - Perfect Competition – Monopoly – Monopolistic Competition- Oligopoly.

**Unit V** National Income 10 h

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

**Note:** Note: Case studies related to the above topics to be Discussed (Examined Internal Only)



## Text Books

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

## References

- 1 Ahuja. H.L, "Business economics" (Reprint 2009) S.Chand publications. New Delhi.
- 2 Shankaran. S, 2013 "Economic Analysis" Margham Publication Chennai.(7th edition)
- 3 Lekhi. R. K, 2010. "Business Economics" [First Edition]. Kalyani Publishers, New Delhi.
- 4 Cauvery R, Girija M, SudhaNayak U K and Meenakshi R, 2013. "Managerial Economics" [Third Edition]. S.Chand Publishing





195PA1A3SP	SEC: BANKING OPERATIONS (NON-LAB PRACTICAL)	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 36 h

### Syllabus

S.No	Name of practices	Documents to be collected and filed	Presentation
1	Bank Account opening & transactions	Account opening form for Savings Bank Account and Current Account, Pay in slip, Withdrawal form, Demand Draft Challan & Cheque.	Write down the details and procedure for application form for Savings Bank Account and Current Account, other forms/ Challans.
2	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.
3	NRI Account	NRI Account application form collected from the bank and duly filled.	Write down the details and procedure for NRI Account 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	Cash Credit	Cash credit application form collected from the bank and duly filled.	Write down the details and procedure for cash credit application form.
6	Over Draft	Over draft application form collected from the bank and duly filled.	Write down the details and procedure for Over draft application form.
	Education Loan Application	Application form for education loan	Write down the details and procedure for education loan



		collected from bank and duly filled.	
8	Mortgage Loan	Application form for mortgage collected from bank and duly filled.	Write down the details and procedure for Mortgage loan
9	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.
10	RTGS - NEFT	RTGS & NEFT application form collected from the bank and duly filled.	Write down the details for RTGS & NEFT application form and file the filled form
11	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.
12	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.

**Note:** Out of 12 - 10 Mandatory



<b>195PA1A3GA</b>	<b>GENERIC ELECTIVE: CREATIVE ADVERTISING</b>	<b>SEMESTER III</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

**Unit I** Advertising 4 h

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

**Unit II** Advertising Agency 5 h

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 5 h

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

**Unit IV** Creativity 5 h

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 5 h

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.



## Text Books

- 1 George E Belch, 2010, "Advertising and Promotion", First Edition, Tata McGraw Hill company Ltd., New Delhi
- 2 Vilanilam .J.V, 2004, "Advertising Basics A Resource Guide for Beginners", Second Edition, Jain Books, New Delhi

## References

- 1 David Ogilvy 1985. "Ogilvy on Advertising", Fifth Edition, Random House, USA.
- 2 Mario Pricken , 2002, "Creative Advertising: Ideas and Techniques " Thames & Hudson, USA.
- 3 Kevin Lane Keller, 2012, "Strategic Brand Management: Building, Measuring, and Managing Brand Equity", Pearson Publication India, New Delhi.
- 4 John Caples, 1998, "Tested advertising methods" Prentice Hall Business Classics, India.



195PA1ASSA	<b>SELF STUDY : BUSINESS ORGANISATION AND OFFICE MANAGEMENT</b>	<b>SEMESTER III</b>
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**Total Credits: 1**

### **Syllabus**

#### **Unit I** Nature of Business

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

#### **Unit II** Location of Business

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

#### **Unit III** Stock Exchange

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

#### **Unit IV** Office layout

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

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, 2016, "Business Organization and Management", Kalyani Publishers, New Delhi
- 2 Bhushan Y.K., 2016, "Business Organization and Management", Sultan Chand and Sons, New Delhi.

## References

- 1 Gupta C.B., 2017, "Business Organization", Jain Book Agency, New Delhi.
- 2 Bhatia R.C., Natesa Priya K., 2012, "Business Organization and Management", Atlantic Education, New Delhi.
- 3 Shukla M.C., 2010, "Business organization and Management", Sultan Chand and Sons, New Delhi
- 4 Tulsian P.C., 2002, "Business Organization and Management", Pearson Education, New Delhi.



195PA1ASSB	<p style="text-align: center;"><b>SELF STUDY:</b> <b>COMPUTER APPLICATIONS IN BUSINESS</b></p>	<p style="text-align: center;"><b>SEMESTER III</b></p>
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**Total Credits: 1**

### Syllabus

#### **Unit I**      Introduction to Computers

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

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

#### **Unit III**      Database Management Systems

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

#### **Unit IV**      Management Information System

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

#### **Unit V**      Networking

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



## Text Books

- 1 Parameshwaran .R, 2012, "Computer Applications in Business", (4th revised edition) Sultan Chand & Sons, New Delhi .
- 2 Rajagopalan.S.P, 2010, "Computer Applications in Business", Vikas Publishing House (P) Ltd., New Delhi.

## References

- 1 Peter Norton, 2017, "Introduction to Computers", Tata McGraw Hill, New Delhi.
- 2 Henry C. Lucas, 2017, "Information Technology for Management", Mc Graw-Hills, New Delhi.
- 3 Kapoor V.K, 2014," Introduction to Computer Data Processing and System Analysis", Sultan Chand and Sons, New Delhi.
- 4 Alexis Leon and Mathews Leon., 2009, "Fundamentals of Information technology", Vikas Publishing House (P) Ltd., New Delhi





191TLIA3AA	பகுதி - 4 : அடிப்படைத்தமிழ்தாள் : 1(Basic Tamil )	SEMESTER III
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019-20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 - ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு) (பருவத் தேர்வு உண்டு )

அலகு : 1 தமிழ் மொழியின் அடிப்படைக் கூறுகள் 12 h

அ) எழுத்துகள் அறிமுகம் :

1. உயிர் எழுத்துக்கள் - குறில் , நெடில் எழுத்துகள்
2. மெய் எழுத்துக்கள் - வல்லினம், மெல்லினம், இடையினம்
3. உயிர்மெய் எழுத்துக்கள்

ஆ) சொற்களின் அறிமுகம்: பெயர்ச்சொல், வினைச்சொல் - விளக்கம் (எ.கா.)

அலகு : 2 குறிப்பு எழுதுதல் 12 h

1. பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி
2. தமிழ் மாதங்கள்(12), வாரநாட்கள்(7),
3. எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்
4. ஊர்வன, பறப்பன, விலங்குகள், மனிதர்களின் உறவுப்பெயர்கள்
5. ஊர்களின்பெயர்கள் (எண்ணிக்கை 10)
6. பயிற்சிப் பகுதி (உரையாடும் இடங்கள்) : வகுப்பறை, பேருந்து நிலையம், சந்தை

வினாத்தாள் அமைப்பு முறை -

மொத்த மதிப்பெண்கள் - 50

சரியான விடையைத் தேர்வு செய்தல்	பகுதி -அ	10x2=20
அரைப்பக்க அளவில் விடையளிக்க	பகுதி -ஆ	03x5=15
இரண்டு பக்க அளவில் விடையளிக்க	பகுதி-இ	01x15=15

குறிப்பு:

- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்



### Text Books

- 1 அடிப்படைத் தமிழ். 2019. தொகுப்பு : தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

### References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்
- 2 வலைதள முகவரி : <http://tamilvu.org>



191TLIA3AB	பகுதி - 4 : சிறப்புத் தமிழ் தாள் : 1 (Advanced Tamil )	SEMESTER - III
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019- 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது)(பருவத் தேர்வு உண்டு )

அலகு - 1 மரபுக் கவிதைகள் 05 h

அ) பாரதியார் கவிதைகள்

- தமிழ்நாடு
- மனதில் உறுதி வேண்டும்
- வருகின்ற பாரதம் (பா.எண்.5-8)

ஆ) பாரதிதாசன் கவிதைகள்

- இன்பத்தமிழ்
- நீங்களே சொல்லுங்கள்
- வாளினை எட்டா!

இ) தாராபாரதி கவிதைகள்

- வேலைகளல்ல வேள்விகள்

அலகு - 2 புதுக்கவிதைகள் 05 h

- கம்பன் கவியரங்கக் கவிதை - மு.மேத்தா
- தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
- நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள்

அலகு - 3 இலக்கணம் 04 h

- வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
- ர, ற, - ல, ழ, ள - ந, ண, ன - ஒலிப்பு நெறி, பொருள் வேறுபாடு அறிதல்

அலகு - 4 கடிதங்கள் எழுதுதல் 05 h

- பாராட்டுக் கடிதம்
- நன்றிக் கடிதம்
- அழைப்புக் கடிதம்
- அலுவலக விண்ணப்பங்கள்

அலகு - 5 பாடம் தழுவிய வரலாறு 05 h

- பாரதியாரின் இலக்கியப் பணி
- பாரதிதாசனின் இலக்கியப்பணி
- மரபுக்கவிதை, புதுக்கவிதை - விளக்கம்



வினாத்தாள் அமைப்பு முறை -	மொத்த மதிப்பெண்கள் - 50
சரியான விடையைத் தேர்வு செய்தல்	பகுதி -அ 10x1=10
அரைப்பக்க அளவில் விடையளிக்க	பகுதி -ஆ 05x3=15
இரண்டு பக்க அளவில் விடையளிக்க	பகுதி-இ 05x5=25

குறிப்பு:

- பகுதி -அ அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

#### Text Books

- 1 சிறப்புத் தமிழ் . 2019. தொகுப்பு: தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

#### References

- 1 புலவர் சோம. இளவரசு - 2014. இலக்கிய வரலாறு, மணிவாசகர் பதிப்பகம், சென்னை - 108
- 2 வலைதள முகவரி : <http://tamilvu.org>



<b>195CR1A3AA</b>	<b>WOMEN'S RIGHTS</b>	<b>SEMESTER III</b>
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**Total Credits: 2**

**Total Instruction Hours: 24h**

### **Syllabus**

#### **Unit I Rights to Infant & Child 4 h**

Issues for women in India- Law relating to Female infanticide-Rights to the survival of a child-Child Labour- Child trafficking –Child Marriage- Protection of Children against Sexual Offences Act 2012 (POCSO)

#### **Unit II Rights to women 5 h**

Matrimonial protection-Protection against dowry-Protection to pregnancy-Sexual offences-Law relating to work Place- Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women

#### **Unit III Laws for Senior Citizen women 5 h**

Constitutional Rights –Personal Laws- The Tamil Nadu Maintenance and Welfare of Parents and Senior Citizens Rules in 2009- The National Council for Older person- Government Provisions for elderly persons

#### **Unit IV Civil and Political Rights of Women 5 h**

Right of inheritance-Right to live with decency and dignity-The Married women's Property Act 1874-Personal law women's right to property-Women Reservation Bill-National Commission for Women-Political participation Pre independent political participation of women-Participation of Women in post independent period

#### **Unit V International convention on Womens' Right 5 h**

Convention on the Elimination of All Forms of Discrimination against Women(CEDAW)-United Nations population Fund(UNFPA)-Protocol to the African Charter on the rights of women in Africa-Convention on the Nationality of Married women-Convention on the political rights of women- Inter-American convention on granting of civil and political rights for women-Universal declaration of Human rights



### Text Books

- 1 Women & Law(2009)-Krishna Pal Malik-Allahabad Law University, Delhi


### References

- 1 Women's Human Rights in India(2019)-Christian Foster and Jaya Sagade- Routledge India  
Justice for Women: Concerns and Expressions (2008)-Anand AS –Universal Law  
Publishing Co.

  
BoS Chairman/HoD  
Department of Commerce (PA)  
Dr. N. G. P. Arts and Science College  
Coimbatore – 641 048



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part - III										
195PA1A4CA	Core	Corporate Accounting	4	2	-	3	25	75	100	4
195BA1A4CA	Core	Management Accounting	5	1	-	3	25	75	100	4
195PA1A4CB	Core	Principles of Auditing	5	1	-	3	25	75	100	4
195CM1A4IA	IDC	Business Management	4	-	-	3	25	75	100	4
195PA1A4SA	SEC	Executive Business Communication	3	1	-	3	25	75	100	3
	GE		-	-	2	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part – IV										
191TL1A4AA/ 191TL1A4AB/ 192PY1A4AA	AECC- IV	Basic Tamil / Advanced Tamil / General Awareness	2	-	-	3	-	50	50	2
Total			23	5	2				600	23

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



Dr.NGPASC  
 COIMBATORE | INDIA

B.Com. (Professional Accounting) (Students admitted during the AY 2019-20)



Course Code	Course Name	Category	L	T	P	Credit
195PA1A4CA	CORPORATE ACCOUNTING	CORE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The basic knowledge about procedure of Issue, Redemption of Shares and Debentures
- Practical applications of Final Accounts of Companies
- The methods of valuation of Goodwill and Shares and Modes of Liquidation of companies

### COURSE OUTCOMES

On 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 Winding-up 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**





195PA1A4CA	CORPORATE ACCOUNTING	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I**      Issue of Shares      14 h

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

**Unit II**      Redemption of Preference Shares and Debenture      15 h

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      14 h

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      15 h

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      14 h

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

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



## Text Books

- 1 Reddy T.S. & Murthy A., 2020, "Corporate Accounting", (6th Edn.), Margham Publicatuions, Chennai
- 2 Jain S.P. & Narang K.L., 2017, "Advanced Accounting", (21st Edn.), Kalyani Publishers, New Delhi

## References

- 1 Hanif M. & Mukherjee A. "Advanced Accounting", The McGraw-Hill Publishing Company Limited, New Delhi..
- 2 Joseph T. "Corporate Accounting", (Vol-1), The McGraw-Hill Publishing Company Limited, New Delhi..
- 3 Dr. M.A. Arulanandam, & Dr. K.S. Raman, 2014, "Advanced Accountancy", (19th Edn.), Himalaya Publishing House, New Delhi.
- 4 Gupta R.L. & Radhaswamy M., 2006, "Corporate Accounts"-Theory Method and Application, Sultan Chand & Co., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195BA1A4CA	MANAGEMENT ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Management Accounting Techniques
- The conceptual framework of Management Accounting
- The budgeting Techniques

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Perceive the concepts of Management accounting and classifying the financial accounting, management accounting and cost accounting	K1
CO2	Obtain knowledge to calculate the types of ratio	K1
CO3	Capture the procedures relating Working Capital and Cash flow statement	K1,K4
CO4	Know the concepts, of Marginal costing and Break Even Analysis	K3
CO5	To gather Knowledge about the Budgeting and classify the types of budget	K1,K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195BA1A4CA</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>SEMESTER IV</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I** Introduction to Management Accounting 14 h

Management accounting - Meaning - Definition - Characteristics - Scope - Objectives - 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 & Working Capital 14 h

Ratio Analysis - Meaning -Advantages - Limitations - Classification of ratios - Analysis of Liquidity, Solvency and Profitability.

Working Capital - Meaning - Definition - Determinants -Working capital requirements and its computation.

**Unit III** Fund Flow Analysis and Cash Flow Statement 15 h

Fund flow statement - Meaning - Importance - Limitations - Preparation of schedule of changes in working capital - Calculation of funds from operation - Preparation of fund flow statement.

Cash flow statement - Meaning - Importance - Difference between fund flow and cash flow analysis - Advantages - Limitations - Computations of cash from operations - Preparation of Cash flow statement. (Revised format AS3)

**Unit IV** Marginal costing & Break Even Analysis 14 h

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



**Unit V      Budgeting & Budgetary control**

15 h

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

**Note:**60% Problem 40% Theory

**Text Books**

- 1 Sharma and S.K.Gupta, 2019. "Management Accounting", (13th Edn.) Kalyani Publishers, New Delhi.
- 2 S.P. Jain and K.L. Narang, 2016. "Cost and Management Accounting", (Revised Edn.)Kalyani Publishers, New Delhi.

**References**

- 1 Ramachandran & Srinivasan. R. 2019. Management Accounting, (17th Edn.) Sriram Publications, Trichy.
- 2 Dr. S.N. Maheswari. 2014. "Management Accounting", (Revised Edn.) Sultan Chand & Sons, New Delhi.
- 3 Reddy T.S and Reddy H.P, 2013, "Management Accounting", (VIII Edn.) Margham Publications, Chennai.
- 4 M Y Khan, P. K Jain, 2017, "Management Accounting", (7th Edn.), McGraw Hill Publications, Noida, India.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A4CB	PRINCIPLES OF AUDITING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To gain working knowledge of generally accepted auditing procedures, techniques and skills
- Practical knowledge of Vouching, Verification and Valuation of Assets and Liabilities
- Practical applications of Computer assisted Auditing Techniques

### COURSE OUTCOMES

On 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,K3
CO5	Demonstrate the auditing procedures for Computerized Auditing	K2,K3

### MAPPING WITH PROGRAMME OUTCOMES

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



195PA1A4CB	PRINCIPLES OF AUDITING	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

#### **Unit I** Auditing 15 h

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

#### **Unit II** Internal Control and Vouching 14 h

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 14 h

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 15 h

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

#### **Unit V** Audit of Computerized Accounts 14 h

Audit of Computerized Accounts - Computer based Accounting Vs Conventional Accounting System-Computer assisted Auditing Techniques- Electronic Auditing.

Note: Case studies related to the above topics to be Discussed (Examined Internal Only)



## Text Books

- 1 Tandon B.N, 2005, "Practical Auditing", S.Chand Company Ltd, New Delhi.
- 2 DinkarPagare, 2020, "Principles & Practice of Auditing", Sultan Chand & Sons, NewDelhi..

## References

- 1 Kishnadwala V.H and Kishnadwala N.H, (Year) "Principles and Practice of Auditing", Sultan Chand & Sons, New Delhi..
- 2 Jagdish Prakash, 2014, "Auditing- Principles, Practices and Problems", Kalyani Publishers, New Delhi..
- 3 R.G.Saxena, 2020, "Principles & Practice of Auditing", Himalaya Publishing House Pvt. Ltd. New Delhi.
- 4 VijiChandran and SpandanaPriya C. S, 2015, "Principles & Practice of Auditing", S.Chand Publishing, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
195CM1A4IA	BUSINESS MANAGEMENT	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The theories and concepts about management
- The Functions of Management, such as Planning, Decision making and Organization
- The Motivation Theories and Communication in Management.

### COURSE OUTCOMES

On 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 organization	K3
CO4	Demonstrate the theories of motivation and leadership style	K3
CO5	Acquire techniques of 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**



<b>195CM1A4IA</b>	<b>BUSINESS MANAGEMENT</b>	<b>SEMESTER IV</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I**      Management 10 h

Management – Meaning - Definition – Nature – Scope – Functions - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker.

**Unit II**      Planning and Decision Making 10 h

Planning – Meaning – Nature - Importance – Advantages - Disadvantages –Types of planning – Process – Steps in Decision Making.

**Unit III**      Organization 12 h

Organization – Meaning – Definition - Nature - Importance – Types - Process – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Authority .

**Unit IV**      Motivation and Leadership 8 h

Motivation – Need – Determinants of behaviour – Theory of Motivation - Maslow's Theory – X, Y and Z Theories – Leadership – Types – Qualities – Functions.

**Unit V**      Communication and Control in Management 8 h

Communication – Effectiveness of good Communication – Control – Nature – Process – Techniques.



## Text Books

- 1 T. Ramasamy, 2019, "Principles of Management", Himalaya Publication, New Delhi.
- 2 Sharma, R. K. and Shashi, K., 2015, "Business Management", Kalyani Publishers, New Delhi.

## References

- 1 Dinkar Pagare, 2015, "Principles of Management", Sultan Chand & Sons, New Delhi
- 2 Jayasankar, J, 2016, "Principles of Management", 3rd Edition, Margham Publications, Chennai.
- 3 P.C.Tripathi& P.N. Reddy, 2017, "Principles of Management", McGraw Hill Publications, New Delhi.
- 4 Prasad L.M., 2015, "Principles and Practice of Management", Sultan Chand & Sons, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A4SA	EXECUTIVE BUSINESS COMMUNICATION	SEC	3	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- The use of Effective Business Communication and Trade Enquiries
- Company Secretarial Correspondence and Preparation of Report Writing
- Modern Communication Methods, Skills and Ethics

### COURSE OUTCOMES

On 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**



<b>195PA1A4SA</b>	<b>EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER IV</b>
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**Total Credits: 3**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Business Communication 10 h

Business Communication: Meaning - Importance of Effective Business Communication - Elements of Communication - Barriers to Communication - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

**Unit II** Trade Enquiries 10 h

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters. Banking Correspondence - Insurance Correspondence.

**Unit III** Company Secretarial Correspondence 10 h

Company Secretarial Correspondence - Introduction - Classification of Secretarial Correspondence - Specimen letters - Agenda and Minutes - Report writing - Types of Reports - Preparation of Report.

**Unit IV** Application Letters and Interview 9 h

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

**Unit V** Modern Communication Methods and Ethics 9 h

Modern Communication Methods - Interpersonal communication Skills: Emotional Intelligence - Emotional Quotient - Communication Ethics: Significance, Characteristics and Dilemmas - Factors Influencing Ethical Communication.



## Text Books

- 1 Rajendra Pal Korlahalli, 2006, "Essentials of Business communication", Sultan chand&sons, New Delhi. (Unit I-V).
- 2 Premavathi.N, 2010, "Business communication & Correspondence", (3rdEdn.), Sultan chand& sons, New Delhi. (Unit I-IV).

## References

- 1 Ramesh,M, Sand Pattanshetti C.C, 2003, "Business Communications", Sultan chand& sons , NewDelhi.
- 2 Rodriquez M.V, 2003, "Effective Business Communication Concept", Vikas Publishing Company, New Delhi.
- 3 MukthaM.Jacob, 2019, "Business Communication", Himalaya Publishing House Pvt. Ltd. New Delhi.
- 4 Pooja Khanna, 2016, "Effective Business Communication", S.Chand Publishing, New Delhi.



195PA1A4GP	<b>BANKING TRANSACTIONS (NON-LAB PRACTICAL)</b>	<b>SEMESTER IV</b>
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**Total Credits: 2**

**Total Instructions Hours: 24h**

<b>S. No</b>	<b>Name of Practices</b>	<b>Documents to be Collected and Filed</b>	<b>Presentation</b>
<b>1</b>	<b>Bank Account opening</b>	Account opening form for Savings Bank Account and Current Account	File the filled application form for Savings Bank Account and Current Account
<b>2</b>	<b>Bank transactions</b>	Pay slip, Withdrawal form, Demand Draft form, Cheque	File the filled forms/ Challan.
<b>3</b>	<b>Application for Availing locker Facility</b>	Availing locker Facility application form collected from the bank and duly filled.	Write down the details and procedure for Availing locker Facility application form.
<b>4</b>	<b>Credit Card</b>	Credit card application form collected from the bank and duly filled.	Write down the details and procedure for credit card application form.
<b>5</b>	<b>Education Loan Application</b>	Application form for education Loan from bank	Write down the details and procedure for education loan
<b>6</b>	<b>Internet Banking and Mobile Banking</b>	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.
<b>7</b>	<b>RTGS – NEFT</b>	RTGS – NEFT Application form collected from the bank and duly filled.	Write down the details for RTGS application form and file the filled form

**Note:** 100% Practical



191TL1A4AA	பகுதி - 4 : அடிப்படைத்தமிழ் - தாள் : II (Basic Tamil )	SEMESTER IV
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019-20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது  
(10 மற்றும் 12 – ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)  
(பருவத் தேர்வு உண்டு )

அலகு : 1

12 h

நீதி நூல்கள்

- I.ஆத்திசூடி - “அறம் செய விரும்பு” முதல் “ஒளவியம் பேசேல்”வரை -12 பாடல்கள்  
II.கொன்றைவேந்தன் - “அன்னையும் பிதாவும் முன்னறி தெய்வம்” முதல்  
“எண்ணும் எழுத்தும் கண் எனத் தகும்” வரை -7 பாடல்கள்

III.திருக்குறள் - 6 பாடல்கள்

1. அகர முதல .....1
2. மனத்துக் கண்.....34
3. இனிய உளவாக .....100
4. தீயவை தீய பயத்தலான்.....202
5. கற்க கசடற .....391
6. கண்ணொடு கண்ணினை.....1100

அலகு : 2

12 h

I. எளிய நீதிக்கதைகளும் வாழ்க்கை முறைகளும்

1. நீதிகாத்த மன்னன்
2. சிங்கமும் முயலும்
3. புத்திசாலி உழவனும் போக்கிரிப் பூதமும்
4. தேனீயும் புறாவும்
5. முயல் கூறிய தீர்ப்பு

II. தமிழகப் பண்பாடுகள்

1. தமிழர் விழாக்கள் - பொங்கல், ஆடிப்பெருக்கு
2. தமிழர் கலைகள் - தெருக்கூத்து, ஓவியம், சிற்பம்
3. தமிழர் விளையாட்டுகள்- ஏறுதழுவுதல், சடுகுடு





### III . பயிற்சிப் பகுதி

1. படத்திற்கு ஏற்ற சொற்களை எழுதுதல்.
2. சொற்களைத் தொடராக்குதல்.
3. பொருத்துதல்,
4. உரையாடல் பகுதி

**Note:** பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல் 10x2=20

பகுதி - ஆ

சரியா? தவறா? தேர்ந்தெடுத்து எழுதுக . 10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க 03x20=60

குறிப்பு:

- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

### Text Books

- 1 அடிப்படைத்தமிழ் - 20-21. தொகுப்பு : தமிழ்த்துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை-600 098

### References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்
- 2 வலைதள முகவரி : <http://tamilvu.org>



191TL1A4AB	பகுதி – 4 : சிறப்புத்தமிழ் - தாள் : II (Advanced Tamil )	SEMESTER - IV
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019– 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது  
(10 மற்றும் 12 – ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது  
(பருவத் தேர்வு உண்டு )

அலகு – 1

05 h

திருக்குறள்

I அறத்துப்பால்

1. இனியவை கூறல் - அதிகார எண் : 10
2. அடக்கமுடைமை - அதிகார எண் : 13

II பொருட்பால்

1. கல்வி - அதிகார எண் : 40
2. உழவு - அதிகார எண் : 104

III இன்பத்துப்பால்

1. தகையணங்குறுத்தல் - அதிகார எண் : 109
2. பிரிவாற்றாமை - அதிகார எண் : 116

அலகு – 2

05 h

கட்டுரைத் தொகுப்பு

I நல்வாழ்வு - டாக்டர் மு.வரதராசன்

1. நம்பிக்கை
2. புலனடக்கம்
3. பண்பாடு

II இளைஞர்களின் ஒளிமயமான எதிர்காலத்திற்கு - கு.வெ. பாலசுப்பிரமணியம்

1. காலக்கணக்கு
2. நற்பழக்கமே செல்வம்

அலகு – 3

05 h

I காப்பியங்கள் - குறிப்பு எழுதுதல்

1. சிலப்பதிகாரம்
2. மணிமேகலை
3. கம்பராமாயணம்
4. பெரியபுராணம்



**II ஊடகம் - காட்சி ஊடகங்கள்**

1. தொலைக்காட்சி
2. திரைப்படம்
3. இணையம்
4. முகநூல்
5. கீச்சகம்
6. கட்செவி அஞ்சல்

அலகு – 4

05 h

**இலக்கணம் - வழக்கறிதல்**

1. இயல்பு வழக்கு
2. தகுதி வழக்கு

அலகு – 5

04 h

**I படைப்பாற்றல் பகுதி**

கவிதை,கட்டுரை எழுதச்செய்தல் - பொதுத் தலைப்பு

**II பயிற்சிப் பகுதி**

தமிழில் தட்டச்சு செய்தல் - யூனிகோடு எழுத்துருவில்.

**Note:** பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

பகுதி -ஆ

கோடிட்ட இடங்களை நிரப்புக

10x2=20

பகுதி -இ

இரண்டு பக்க அளவில் விடையளிக்க

4x15=60

**குறிப்பு :**

- அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற வகையில் அந்தந்த அலகுகளிலிருந்து அமைதல் வேண்டும்.



### Text Books

- 1 சிறப்புத்தமிழ் 20-21. தொகுப்பு : தமிழ்த் துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி) லிட். சென்னை- 600 098

### References

- 1 பேராசிரியர் புலவர் சோம . இளவரசு, எட்டாம் பதிப்பு - 2014, தமிழ் இலக்கிய வரலாறு - மணிவாசகர் பதிப்பகம், சென்னை - 600 108.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி , முதற் பதிப்பு- 2013, இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் -பூவேந்தன் பதிப்பகம், சென்னை-600 004.
- 3 வலைதள முகவரி : <http://tamilvu.org>



192PY1A4AA	AECC : GENERAL AWARENESS	SEMESTER IV
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Total Credits: 2  
Total Instructions Hours: 24 h

S.No	Contents
1	Current Events
2	General Science
3	Geography of India
4	Tamil and Other Literature
5	Inventions and Discoveries
6	Numerical and Mental Aptitude
7	Verbal and Non Verbal Reasoning
8	Socio- Culture and Heritage of India
9	Indian Economy and Political System
10	History of India and Freedom Struggle

### References

- 1 Majid Hussain, Arora N D, 2019, "General Studies -TNPSC Group -I ", G.K.Publications (P) Ltd. New Delhi
- 2 Aggarwal R S, 2014, "Verbal and Non Verbal Reasoning" S Chand & Company, New Delhi
- 3 Competition Success Review, Competitive Success Publisher, New Delhi
- 4 Pratiyogita Darpan, Pratiyogita Darpan Publishers, Agra.

  
BoS Chairman/HoD  
Department of Commerce (PA)  
Dr N. G. P. Arts and Science College  
Coimbatore – 641 048



Dr.NGPASC  
COIMBATORE | INDIA

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
195PA1A5CA	Core-XII	Higher Corporate Accounting	4	2	-	3	25	75	100	4
195PA1A5CB	Core-XIII	Financial Management	4	-	-	3	25	75	100	4
195PA1A5CC	Core-XIV	Income Tax Law and Practice	4	2	-	3	25	75	100	4
195PA1A5CD	Core-XV	Principles of Marketing	4	-	-	3	25	75	100	2
195PA1A5SP	SEC-III	Secretarial Correspondence (Non-Lab Practical)	2	-	1	3	40	60	100	3
195PA1A5DA	DSE-I	Business Environment	5	-	-	3	25	75	100	4
195PA1A5DB		Investment Management								
195PA1A5DC		Entrepreneurial Development								
195PA1A5TA	IT	Industrial Training	Grade A to C							
195PA1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part-IV										
192MT1A5AA	AECC-V	Research Methodology	2	-	-	2	-	50	50	2
Total			25	4	1	-	-	-	700	24



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5CA	HIGHER CORPORATE ACCOUNTING	CORE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The knowledge about alteration of share capital and internal reconstruction of companies under Companies Act, 2013.
- The practical applications of mergers and amalgamation of companies under Companies Act, 2013.
- The process of holding company accounts, banking company accounts and insurance company accounts under Companies Act, 2013.

### COURSE OUTCOMES

On 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 Alteration of share capital and Internal Reconstruction	K1,K2,K3
CO2	Know the concepts and accounting treatments of Amalgamation and Absorption	K1,K2,K3
CO3	Obtain knowledge on accounting treatments of Holding Company Accounts	K1,K2,K3
CO4	Acquire knowledge about Banking Company Accounts and Rebate on Bills Discounted	K1,K2,K3
CO5	Obtain knowledge about Insurance Company Accounts	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**



<b>195PA1A5CA</b>	<b>HIGHER CORPORATE ACCOUNTING</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I**      Alteration of Share Capital and Internal Reconstruction      14 h

Alteration of share capital and Internal Reconstruction: Procedure for reducing share capital – Accounting entries on Internal Reconstruction – Scheme of Reconstruction- Steps of Reconstruction. (Simple Problems only)

**Unit II**      Accounting for Mergers and Amalgamation      15 h

Accounting for Mergers and Amalgamation: Types of Amalgamation as per AS 14 – Nature of Merger and Nature of Purchase and its distinction – Purchase consideration – Absorption. (Simple Problems only)

**Unit III**      Holding Company Accounts      15 h

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Minority Interest, Cost of Control, Goodwill or Capital Reserve, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Share and Treatment of Dividend. (Inter Company Holdings excluded)

**Unit IV**      Banking Company Accounts      14 h

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

**Unit V**      Insurance Company Accounts      14 h

Insurance Company Accounts- Types of Insurance - General Insurance and Life Insurance- Revenue Account – Balance Sheet.

**Note:80% Problem 20% Theory**





## Text Books

- 1 Reddy T.S. & Murthy A., 2020, "Corporate Accounting", (6th Edn.), Margham Publications, Chennai.
- 2 Jain S.P. & Narang K.L., 2017, "Advanced Accounting", (21st Edn.), Kalyani Publishers, New Delhi.

## References

- 1 Hanif M. & Mukherjee A. "Advanced Accounting", The McGraw-Hill Publishing Company Limited, New Delhi.
- 2 Joseph T. "Corporate Accounting", (Vol-1), The McGraw-Hill Publishing Company Limited, New Delhi.
- 3 Dr. M.A. Arulanandam, & Dr. K.S. Raman, 2020, "Advanced Accountancy", (17th Edn.), Himalaya Publishing House, New Delhi.
- 4 Gupta R.L. & Radhaswamy M., 2006, "Corporate Accounts"-Theory Method and Application, Sultan Chand & Co., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5CB	FINANCIAL MANAGEMENT	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The knowledge about functional areas of financial management and financing decisions
- The sources of long term funds and capital structure, cost of capital and leverage
- The practical applications and its process, techniques of capital budgeting and dividend policy

### COURSE OUTCOMES

On 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 Functions of Financial Manager	K1
CO2	Learn the Sources of Long Term Funds and it's affecting factors and Capital Structure Theories	K2
CO3	Acquire knowledge about Cost of Capital and Leverages.	K3,K4
CO4	Obtain knowledge about Capital Budgeting, Process and Techniques.	K2,K3
CO5	Understand the Concept of Dividend Policy and Dividend Theories.	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

**S Strong**

**M Medium**

**L Low**



195PA1A5CB	FINANCIAL MANAGEMENT	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Financial Management 9 h

Evolution of financial management - Scope and Objectives of financial management - Functional areas of financial management- Financial Decisions - Functions of financial manager.

**Unit II** Sources of Long Term Funds and Capital Structure 10 h

Sources of Long Term Funds: Equity shares - Preferences shares - Debentures - Public Deposits- Factors affecting long term financial requirements.Capital Structure: Determinants of Capital Structure - EBIT-EPS Analysis- Capital Structure Theories.(Simple Problems only)

**Unit III** Cost of Capital and Leverage 10 h

Cost of Capital: Cost of debt, preference, equity -Retained earning - WACC- Leverage: Operating and Financial leverage and Composite leverage. (Simple Problems only)

**Unit IV** Capital Budgeting 10 h

Capital Budgeting: Capital Budgeting Process - Project formulation and Project Selection - Capital Budgeting Techniques: Payback Period Method - Average Rate of Return method- Net Present Value method - IRR method - Benefit- Cost Ratio - Capital Rationing.

**Unit V** Dividend Policy 9 h

Dividend Policy: Determinants of Dividends policy- Types - Forms of dividend- Dividend Theories- MM, Walter, Gordon Models.

**Note:**40% Problem 60% Theory



## Text Books

- 1 Shashi K. Gupta and Sharma R.K., 2016, Financial Management, Kalyani Publishers, New Delhi.
- 2 Dr. Maheshwari S.N., 2019, Financial Management, Principles and Practice, Sultan Chand & Sons, New Delhi.

## References

- 1 Khan M. Y. and Jain, P. K., 2011, Financial Management, Tata McGraw Hill, Publications, New Delhi.
- 2 Pandey I.M., 2015, Financial Management Accounting, Vikas Publications House, New Delhi.
- 3 Murthy A., 2014., Financial Management, Margham Publications, Chennai.
- 4 Ramachandran .R & Srinivasan .R., 2015, Financial Management, Sri Ram Publications, Tiruchi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5CC	INCOME TAX LAW AND PRACTICE	CORE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of Income Tax Act 1961
- the provisions related to income from salaries, income from house property and capital gains
- the computation of income from other sources and set off and carry forward of losses

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts of Income Tax Act 1961 and find the residential status of all assesses.	K1
CO2	Outline the provisions of computation of Salaries and determination of Annual value of house property.	K2
CO3	Apply the provisions related to Profits and Gains of Business or Profession.	K3
CO4	Analyse the computation of Capital Gain, Exempted Capital Gain and Deductions from Gross Total Income.	K4
CO5	Obtain knowledge about Income from other sources, Set off and Carry forward of losses.	K5

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195PA1A5CC	INCOME TAX LAW AND PRACTICE	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Income Tax Act 12 h

Income Tax Act 1961- Definition of Income - Assessment year - Previous Year - Assessee - Scope of Income - Charge of Tax - Residential Status - Exempted Income u/s 10.

**Unit II** Income from Salaries and Income from House Property 15 h

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

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 15 h

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.

**Unit IV** Capital Gains 15 h

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** Income from Other Sources and Set off and Carry forward of losses 15 h

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.

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.

**Note:**60% Problem 40% Theory



## Text Books

- 1 Gaur and Narang, 2021-2022. "Income Tax Law and Practice" Kalyani Publishers, New Delhi.
- 2 Mehrotra H.C, 2021-2022. "Income-tax Law and Accounts" Sahithya Bhavan publishers, New Delhi

## References

- 1 Hariharan .N, 2021-2022. Income Tax Law and Practice, Tata McGraw Hill Education Private Limited, New Delhi.
- 2 Reddy. T.S and Hariprasad Reddy A.Y, 2021-2022. Income Tax Theory, Law and Practice, Margham Publications, Chennai.
- 3 Dr.Vinod K. Singhanian A.Y, 2021-2022 & 2022-23. Direct Taxes Ready Reckoner, Taxmann Publications (P) Ltd. New Delhi.
- 4 M.Jeevarathinam and Vijay Vishnu kumar, 2021-2022. Income tax law and practice, SciTech publication (INDIA) Pvt. Ltd, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5CD	PRINCIPLES OF MARKETING	CORE	4	-	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- the concept of marketing and its functions
- the consumer behavior and customer relationship
- the marketing mix, promotional strategies and Consumerism

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of marketing, importance, types and marketing ethics.	K2
CO2	Learn the functions of marketing	K3,K4
CO3	Analyze the factors determining consumer behaviour and market segmentation	K4
CO4	Classify the marketing mix to adopt suitable pricing and promotional strategy	K3, K4
CO5	Aware of Bureau of Indian Standards, Consumerism and Consumer Protection Act	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





<b>195PA1A5CD</b>	<b>PRINCIPLES OF MARKETING</b>	<b>SEMESTER V</b>
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**Total Credits: 2**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I**      Marketing 8 h

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 8 h

Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information.

**Unit III**      Consumer Behaviour 10 h

Meaning – Need for Studying Consumer Behaviour - Factors Influencing Consumer Behaviour - Market Segmentation – Customer Relationship Marketing.

**Unit IV**      Marketing Mix 12 h

Product Mix – Meaning of Product -Product Life Cycle – Branding – Labelling - Price Mix : Importance-Pricing Objectives - Pricing Strategies – Promotion Mix - Personal Selling and Sales Promotion – Advertisement - Media of Advertisement - Place mix- Importance of Channels of Distribution – Functions of Middlemen – Importance of Retailing in today's context.

**Unit V**      BIS, AGMARK, GI Tags and Consumer Protection Act 10 h

Bureau of Indian Standards – AGMARK – Standardizing Agencies -Geographical Indication (GI) Tags in India - Consumerism – Consumer Awareness - Consumer Protection Act – Rights of Consumers.



## Text Books

- 1 Pillai.R.S.N and Baghavathy.N, Modern Marketing (Edition 1987, Reprint 2012), Sultan Chand and Sons Publishers, New Delhi.
- 2 Ramasamy.R. V.S and Namakumari, Marketing Management, (3rd Edition), MacMillan India Limited, New Delhi.

## References

- 1 Gupta.C.B and RajanNair .N, Marketing Management, (Edition 1996, Reprint 2012), Sultan Chand and Sons Publishers, New Delhi.
- 2 Philip Kotler, 2014 Principles of Marketing (16th Edition 2014), Pearson India Education Services Pvt. Limited, Noida.
- 3 RajanSaxena, Marketing Management, (16th Edition 2010), Tata McGraw Hill Private Limited, New Delhi.
- 4 Dr. K S Chandrasekar, Marketing Management, The McGraw Hill Companies, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5SP	SECRETARIAL CORRESPONDENCE (Non-Lab Practical)	SEC	2	-	1	3

**Total Credits: 3**  
**Hours Per Week: 36**

S.No	Name of practices	Purpose	Documents to be collected filed	Presentation	Prac. Hrs
1	<b>Secretarial obligation -I</b>	To know how to prepare Notice and Agenda for a meeting of the company	Notice and Agenda	Write the model format of Notice and Agenda.	3
2	<b>Secretarial obligation - II</b>	To know how to prepare Minutes and Reports for company meetings.	Photo copies of the Minutes book and Reports of meeting	Write the model for Minutes and reports of meetings for the meetings of the company.	3
3	<b>Share Allotment Register</b>	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.	3
4	<b>Audit Programme</b>	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	<b>Annual Report Preparation</b>	To identify the different tools in preparing the Annual report.	Annual Reports	Draft a model Annual Report in your Record Note.(With Director Speech)	3
6	<b>Lease Document</b>	To prepare lease documents	Format of lease documents	List down the procedure of preparing lease agreements in record note	3
7	<b>Partnership Deed</b>	To prepare partnership agreements	Format of Partnership Deed	Write down the summary of Partnership deed	3
8	<b>Permanent Account Number</b>	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	3
9	<b>DEMAT Account</b>	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	3
10	<b>Registration for Business Persons</b>	To know the forms for the registration of sole trader and partnership	To get the forms from the DIC	To fill up the forms for the registration of the sole trader and partnership	3
11	<b>Income Tax Returns</b>	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	2
12	<b>Online Passport</b>	To apply the passport through on line	-	Print out copy of the online application	2

13	<b>Shareholders Proxy Form</b>	To know the rights of proxy instead of shareholder	To get the forms from any Limited Company Website	To fill the any limited company shareholders proxy form	2
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**\*10 Programs are Mandatory**



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5DA	BUSINESS ENVIRONMENT	DSE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the business environment and social responsibilities
- the industrial policies, regulations and economic systems
- the technological environment and the effects of globalization

### COURSE OUTCOMES

On 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, types and mixed economy	K2, K3
CO4	Obtain knowledge on technological environment, factors, patents and trademarks	K2, K3
CO5	Comprehend the effects of Globalization in India and Foreign Direct Investment	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

**S Strong**

**M Medium**

**L Low**



<b>195PA1A5DA</b>	<b>BUSINESS ENVIRONMENT</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Business Environment 12 h

Concept of Business Environment- Significance-Types of Environment-External and Internal -Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business- Disaster Management.

**Unit II** Industrial Policies and Regulations 12 h

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 12 h

Economic Systems - Meaning - Characteristics -Types of Economic Systems - Capitalism-Socialism-Mixed Economy.

**Unit IV** Technological Environment 12 h

Technological Environment-Factors Governing Technological Environment-Management of Technology - Patents and Trademarks.

**Unit V** Globalizations and Foreign Direct Investment 12 h

Globalizations - Meaning - 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, 2017, Business Environment, Himalaya Publishing House, New Delhi.
- 2 Dr.C.B.Gupta, 2014, Essentials of Business Environment, Sultan Chand & Co., New Delhi.

## References

- 1 Suresh Bedi, 2004, Business Environment, Excel Books, New Delhi.
- 2 Aswathappa.K., Essentials of Business Environment, (15th Edition 2019, Reprint 2021), Himalaya Publishing House, New Delhi.
- 3 Dr. S. Sankaran., Business Environment, (3rd Edition 2004, Reprint 2014), Margham Publication, Chennai.
- 4 Dr. C. D. Balaji., Business Environment, (1st Edition 2017, Reprint 2018), Margham Publication, Chennai.





Course Code	Course Name	Category	L	T	P	Credit
195PA1A5DB	INVESTMENT MANAGEMENT	DSE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the investment in financial assets, investment return and risk and capital markets
- the operations of stock market, role and guide lines of SEBI
- the Fundamental, Technical analysis and Portfolio Management

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the Investment Choices and Alternatives, concept of money market and capital market	K1
CO2	Acquire knowledge on Investment Market, Operations of Indian stock market, Role and Guidelines of SEBI	K1, K3
CO3	Understand about Fundamental Analysis, EIC Approach and Valuation Theories.	K1, K2
CO4	Aware about stock market analysis and investment decisions	K1, K3
CO5	Explain about portfolio management and its various theories.	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**



<b>195PA1A5DB</b>	<b>INVESTMENT MANAGEMENT</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Investment Choices and Alternatives 12 h

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

**Unit II** Investment Market 12 h

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 12 h

Fundamental Analysis - EIC Approach- Economy Analysis - Industry Analysis - Company Analysis - Valuation Theories of Fixed and Variable Income Securities.

**Unit IV** Stock Market Analysis 12 h

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** Portfolio Management 12 h

Introduction to Portfolio Management - An Optimum Portfolio Selection Problem - Markowitz Portfolio Theory - Sharpe's - 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.

## References

- 1 Hiriappa B., 2019, Investment Management - Security Analysis and Portfolio Management, New Age International (P) Ltd., New Delhi.
- 2 Bhalla V.K., 2013, Investment Management - Security Analysis and Portfolio Management, (19th Edition 2013, Reprint 2017), S Chand & Co., New Delhi.
- 3 Dr. Preeti Singh, Investment Management, (16th Edition 2008), Himalaya Publishing House, New Delhi.
- 4 Dr. L. Natarajan, Investment Management, (3rd Edition 2016, Reprint 2020), Margham Publications, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5DC	ENTREPRENEURIAL DEVELOPMENT	DSE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the entrepreneurship, women entrepreneur and their challenges
- the project identification, formulation and evaluation
- institutional finance and services to entrepreneurs

### COURSE OUTCOMES

On 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, women entrepreneur and their challenges	K1
CO2	Understand the project identification, 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**



195PA1A5DC	ENTREPRENEURIAL DEVELOPMENT	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Entrepreneurship 12 h

Entrepreneurship: Definition–Nature – Characteristics of entrepreneurship– Function and Type of entrepreneurship – Phases of EDP- Schemes for development of women entrepreneur and rural entrepreneur – including Self-employment of women council scheme - Challenges faced by women entrepreneur– Qualities of successful entrepreneur.

**Unit II** Project Identification 12 h

Project Identification – Selection of the project – Project Formulation - Evaluation – Feasibility Analysis – Project Report.

**Unit III** Institutional Services to Entrepreneurs 12 h

Institutional services to entrepreneurs – DIC, SIDO, NSIC, SISI, SSIC, SIDCO, ITCOT, IIC, KVIC and Commercial Bank.

**Unit IV** Institutional Finance to Entrepreneurs 12 h

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI – Venture Capital.

**Unit V** Incentives and Subsidies 12 h

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 - Case studies for Successful Entrepreneurs.



## Text Books

- 1 Gupta C.B, and Srinivasan N.P, 2020, Entrepreneurship Development in India, Sultan chand and sons, New Delhi.
- 2 B. Janakiram, M. Rizwana, 2011, Entrepreneurial Development, Excel Books, Chennai.

## References

- 1 Khanka S.S., 2020, Entrepreneurial Development, S.C Hand and Company Limited, New Delhi.
- 2 Saravanavel P., 1997, Entrepreneurial Development, ESS Pee Kay Publishing House, Chennai.
- 3 JayashreeSuresh ., 2012 , Entrepreneurial Development, (5th Edition 2011, Reprint 2015), Margham Publication, Chennai.
- 4 Vasant Desai., Entrepreneurial Development, (1st Edition 2010, Reprint 2020), Himalaya Publishing House, New Delhi.



195PA1A5TA	INDUSTRIAL TRAINING	SEMESTER - V
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Grade: A to C

## GUIDELINES FOR INDUSTRIAL TRAINING REPORT

### I.CONTENTS OF THE 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)
  - Guide Signature:
  - H.O.D's Signature:
  - Principal's Signature:
  - Viva-Voce Date:
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 C.

A : 75 Marks and above

B : 60-74 Marks

C : 40-59 Marks

RA : Below 40 Marks





Course Code	Course Name	Category	L	T	P	Credit
192MT1A5AA	RESEARCH METHODOLOGY	AECC	2	-	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- The art of using different research methods and techniques
- Planning and writing of research proposals and dissertations, as well as a thesis
- The necessity for research ethics and guidelines to pursue research

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the basics of the research methods and techniques	K1
CO2	Remember the hypothesis, laws related to research problem	K1
CO3	Understand the limitations of experimentation in research	K2
CO4	Illustrate the concept of interdisciplinary and multidisciplinary research	K3
CO5	Analyze the ethics and responsibilities of research	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>192MT1A5AA</b>	<b>RESEARCH METHODOLOGY</b>	<b>SEMESTER V</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

**Unit I** Introduction to Research 4 h

Research: Introduction- Basic, Applied and Evaluation research – multidisciplinary and interdisciplinary Research – value of research skills – formulating a research problem – Research in relation to Teaching and Publishing

**Unit II** Hypotheses, Theories and Laws 6 h

Hypotheses – Theories – Laws. Scientific statements: their justification and acceptance: verification – Falsification – Acceptance – Peer review

**Unit III** Experimentation and research 5 h

The roles and limitations of experimentation – Experimentation and research – conducting experiments - validity and reliability in experimentation – Design of experiments

**Unit IV** Scientific method and Research Design 4 h

Introduction to Scientific method – Research Design - Components - research design and proposal - checklist in the preparation of proposals

**Unit V** Ethics and Responsibility in Scientific Research 5 h

Ethics – guidelines for Ethical practices in research - unethical to ethics in research - responsibility of Scientists and of Science as an Institution



## Text Books

- 1 Perter Pruzan, (2016), Research Methodology: The Aims, Practices and Ethics of Science. Springer, Switzerland

## References

- 1 Thomas, C.G. (2015) Research Methodology and Scientific Writing. Ane Books Pvt. Ltd.: New Delhi.
- 2 Locharoenrat, K. (2017) Research Methodologies for Beginners. Pan Stanford Publishing: Singapore.
- 3 Ranjit Kumar, (2014) Research Methodology: A Step-by-Step Guide for Beginners. SAGE Publications Ltd.: Singapore.
- 4 Kothari, C.R. Garg, G. (2009) Research Methodology Methods and Techniques. New Age International Publishers, New Delhi..



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
195PA1A6CA	Core-XVI	Taxation	4	2	-	3	25	75	100	4
195PA1A6CV	Core-XVII	Project Work	-	-	8	3	40	60	100	4
195PA1A6SP	SEC-IV	Practical Taxation (Non-Lab Practical)	2	-	1	3	40	60	100	3
195PA1A6DA	DSE-II	Organisational Behaviour	4	1	-	3	25	75	100	4
195PA1A6DB		Banking Theory, Law and Practice								
195PA1A6DC		Business Ethics								
195PA1A6DD	DSE-III	Human Resource Management	5	1	-	3	25	75	100	4
195PA1A6DE		Strategic Management								
195PA1A6DF		E-Business								
Part- IV										
195BI1A6AA	AECC-VI	Innovation and IPR	2	-	-	3		50	50	2
Part-V										
195PA1A6XA		Extension Activity	-	-	-	-	50	-	50	1
Total			17	4	9				600	22
Grand Total									3900	140



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6CA	TAXATION	CORE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the Principles of Taxation, Impact, Incidence and Canons of Taxation
- the Income Tax Authorities, Powers, Duties, Appeals, Provisions, Penalties and Prosecution
- the Advance Payment of Tax, TDS, Refund of Excess Tax, Appeals, Revisions and GST.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the Principles of Taxation, Impact, Incidence and Canons of Taxation.	K1
CO2	understand the Income Tax Authorities, Appointment, Powers, Duties, Administration and Assessment.	K2
CO3	learning the Appeals, various Appellate Authorities, Special Provision, Penalties and Prosecution.	K3
CO4	obtain knowledge of Advance Payment of Tax, TDS, Refund of Excess Tax, Appeals and Revisions.	K3
CO5	obtain the Concepts and Benefits 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
CO3	M	S	M	M	S
CO4	S	M	S	M	M
CO5	M	S	M	S	S

**S Strong**

**M Medium**

**L Low**



195PA1A6CA	TAXATION	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Taxation 14 h

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

**Unit II** Income Tax Authorities 15 h

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

**Unit III** Appeals, Penalties and Prosecution 15 h

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 with reference to Monetary Punishment for Violation of law – Prosecution.

**Unit IV** Advance Payment of Tax 14 h

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

**Unit V** GST 14 h

GST – Introduction – Meaning – Scope – Need – Advantages – Types of GST – Rates under GST, Registration under GST – Obtaining TIN Number.

**Note: 10% Problem 90% Theory**



## 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.

## References

- 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.
- 4 Dr.R.Chandrasekaran, “Introduction to GST”, Kongunadu Publishing House, Erode.

**Note:** \* Current year Edition to be used



195PA1A6CV	PROJECT WORK	SEMESTER VI
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**Total Credits: 4**

**Total Instructional Hours 96 h**

### GUIDELINES:

1. A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.
2. CA Marks Distribution: A minimum of three reviews have to be done, one at the time of finalizing the project title, second at framing questionnaire/identifying the primary data and the third review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the three reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Third Review	10 Marks
Document, Preparation and Implementation	10 Marks
<b>Total</b>	<b>40 Marks</b>

3. End Semester Examination: The evaluation for the end semester examination should be as per the norms Given Below:

Record work and Presentation	40 Marks
Viva-Voce	20 Marks
<b>Total</b>	<b>60 Marks</b>

**Note:** (End Semester Examination Marks Jointly Given by the External and Internal Examiner).





CourseCode	Course Name	Category	L	T	P	Credit
195PA1A6SP	<b>PRACTICAL TAXATION (Non-Lab Practical)</b>	SEC	2	-	1	3

Total Credits: 3

Hours Per Week: 36 Hrs

S. No.	Name of Practice s	Purpose	Documents to be collected & filed	Presentation	Prac. Hrs
1	Audit Report for Business or Profession of a person	To know how to prepare the Audit Report for Business or Profession of a person	FORM NO. 3CA [See rule 6G(1)(a)] Audit report under section 44AB of the Income -tax Act, 1961	Fill the model format of Audit Report for Business or Profession of a person	3
2	Application for a pre-filing meeting	To know how to prepare the application for a pre-filing meeting	FORM NO. 3CEC [See sub-rule (2) of rule 10H] Application for a pre-filing meeting	Fill the model Application for a pre-filing meeting	3
3	Annual Compliance Report on Advance Pricing Agreement	To know how to prepare the Annual Compliance Report on Advance Pricing Agreement	FORM NO. 3CEF [See sub-rule (2) of rule 10-O] Annual Compliance Report on Advance Pricing Agreement	Fill the model Application for Annual Compliance Report on Advance Pricing Agreement	3
4	Form of daily case register	To know how to maintained the daily case register by practitioners of any system of medicine	FORM NO. 3C [See rule 6F(3)] Form of daily case register	Fill the model form of daily case register	3



5	Certificate of an Accountant	To know how to prepare the Certificate of an Accountant	Form No. 15CB (See rule 37BB) Certificate of an Accountant	Fill the model form of Certificate of an Accountant	3
6	Tax deducted at Source FORM NO. 16	To know how to prepare the FORM NO. 16	FORM NO. 16 [See rule 31(1)(a)] PART A Tax deducted at source on salary paid to an employee under section 192 or pension/interest income of specified senior citizen under section 194P	Fill the model form of FORM NO. 16 Tax deducted at Source	3
7	Application for GST Enrolment	To know how to prepare and get the GST Enrolment	FORM GST ENR-01 [See rule 58(1)] Application for Enrolment under section 35(2) [only for un-registered persons]	Fill the model form of Application for GST Enrolment	3
8	Forms of outward Supplies of Goods or Services	To know how to prepare the Details of outward Supplies of Goods or Services	FORM GSTR-1 [See rule (59(1))] Details of outward Supplies of Goods or Services	Fill the model form of outward Supplies of Goods or Services	3
9	Statement of Tax Collection at Source	To know how to prepare the Statement of Tax Collection at Source	FORM GSTR-8 [See rule (67(1))] Statement of Tax Collection at Source	Fill the model form of Statement of Tax Collection at Source	3
10	Final Return of GST	To know how to prepare the Final Return of GST	FORM GSTR-10 (See rule 81) Final Return of GST	Fill the model form of Final Return of GST	3

11	Indian Income Tax Return	To know how to prepare Indian Income Tax Return	FORM ITR-1 Indian Income Tax Return	Fill the model form of Indian Income Tax Return	3
12	Tax Deducted at Source	To know how to prepare the FORM NO. 16A	FORM NO. 16A [See rule 31(1)(b)] Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source	Fill the model form of FORM NO. 16A Tax Deducted at Source	3

**\*10 Programs are Mandatory**



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DA	ORGANISATIONAL BEHAVIOUR	DSE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concepts of Organisational Behavior, Personality and Attitude
- the knowledge about Perception, Learning, Conflict and Negotiation
- the Group Behaviour in Organisation, Organisational Change and Culture

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the History, Evaluation, Challenges of Organisational Behaviour	K1
CO2	gain the knowledge about Personality and Attitude	K1,K2
CO3	gain the knowledge about Perception, Learning, Conflict and Negotiation	K1,K2
CO4	comprehend about the Group Behaviour in Organisation and Organisational Change and Politics	K2,K3
CO5	demonstrate the Organisational Culture and Ethical Issues	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**



<b>195PA1A6DA</b>	<b>ORGANISATIONAL BEHAVIOUR</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I**      Organisational Behaviour      11 h

Organisational Behaviour: History - Evaluation, Challenges & Opportunities contributing disciplines, Management Functions and Relevance to Organisation Behaviour.

**Unit II**      Personality , Attitudes and Values      12 h

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, Learning, Conflict and Negotiation      12 h

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**      Group Behaviour and Organisational Change      13 h

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      12 h

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 Prasad L.M., 2019, "Organisational Behaviour", Sixth Edition, Sultan Chand & Sons, New Delhi.
- 2 Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, 2018, "Organisational Behaviour", Eighteen Edition, Pearson ,India.

## References

- 1 Christine Cross, Ronan Carbery, 2018, "Organisational Behavior : An Introduction ", First Edition, Macmillan International, United Kingdom.
- 2 Khanka S S. , 2013, "Organisational Behaviour", Reprint Edition, Sultan Chand & Sons, New Delhi .
- 3 Rao V S P., 2012, "Organisational Behaviour", First Edition, Excel Publishers Thrissur.
- 4 Arun Kumar & Meenakshi N., 2010, "Organisational Behaviour", Vikas Publishing House Pvt. Ltd, Noida.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DB	BANKING THEORY, LAW AND PRACTICE	DSE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the knowledge in Evolution of Banking, Licensing and Functions of Banks
- the Commercial Banks, Functions and Financial Services
- the Opening of Account, Cheques, Endorsement, Loans and Advances by Commercial Bank and Lending Policies

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	obtain knowledge in Evolution of Banking, Types, Licensing, Functions of Banks, Role of RBI and its Functions	K4
CO2	know the Commercial Banks, Functions, Financial Services, ATM, Debit and Credit Cards, PAN, EFT, ECS.	K2, K3
CO3	learn about Opening of Account, Types of Customer, Types of Deposit, Collecting Banker and its Duties	K2
CO4	obtain the knowledge about Cheque and Endorsement	K2
CO5	gain knowledge on Loans and advances of commercial Banks, Lending Policies	K3

### MAPPING WITH PROGRAMME OUTCOMES

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



195PA1A6DB	BANKING THEORY, LAW AND PRACTICE	SEMESTER VI
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**Total Credits:** 4

**Total Instruction Hours:** 60 h

### Syllabus

**Unit I** Evolution of Banking 12 h

Evolution of Banking - Banking Regulation Act 1949 - Definition of Banking, Types of Banks - Licensing, Opening of Branches, Functions of Banks - Role of RBI and its Functions.

**Unit II** Commercial Banks 12 h

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, Financial Services (Mobile Banking, E-Banking, NEFT, RTGS, IMPS) ATM Cards , Debit Cards, Credit Cards, Personal Identification Number - Online Enquiry and Update Facility- Electronic Fund Transfer- Electronic Clearing System-CIBIL, IPPB.

**Unit III** Opening of Account 12 h

Opening of Account - KYC - Special Types of Customer - Types of Deposit - Bank Pass book - Collecting Banker - Banker as an Agent - Conversation - Statutory Protection - Basis of Negligence - Duties of Collecting Banker.

**Unit IV** Cheque 12 h

Cheque - Essentials of Valid Cheque - Crossing - Marking - Endorsement - Payment of Cheques, Statutory Protection and Duties to Paying Banker and Collecting Banker - Refusal of Payment of Cheques -Duties of holder in due course.

**Unit V** Loans and Advances by Commercial Bank 12 h

Loans and Advances by Commercial Bank- Lending Policies of Commercial Banks - Lien, Pledge, Hypothecation, Mortgage - Creation of Charge, NPA -Provisions, Insolvency and Bankruptcy Code (IBC).





## Text Books

- 1 Gordon .E and Natarajan. L., (2016). Banking Theory Law and Practice (24th Edn.) Himalaya Publishing house), New Delhi.
- 2 Sundharam & Varshaney., (2018). Banking Theory Law and Practice. (8th Edn.) S.Chand and Co., New Delhi

## References

- 1 Maheswari.S.N., (2015). Banking Law and Practice. (13th Edn.) Kalyani Publishers, New Delhi.
- 2 Natarajan.S and Parameshwaran, (2015.). Indian Banking. (2nd Edn.)Sultan Chand & Sons, New Delhi.
- 3 Santhanam, (2013). Banking and Financial Systems. (5th Edn.) Margham Publication, Chennai.
- 4 S.Gurusamy, (2017). Banking Theory Law and Practice. (4th Edn.) Vijay Nicole Imprints, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DC	BUSINESS ETHICS	DSE	4	1	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the nature and concept of Business Ethics, Ethics and Conflicts of Interests and Social Implications of Business Policies and Decisions
- the Corporate Social Responsibilities, Ethical Issues and Corporate Governance and Ethical Leadership
- the Ethics in Marketing and Consumer Protection, Work Place and Environment Issues

## COURSE OUTCOMES

On 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 of Business Policies and Decisions	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	obtain knowledge of Ethics in Work Place	K2,K3
CO5	analyse the Environmental Issues, Protecting the Natural Environment and Conservation of Natural Resources	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**



195PA1A6DC	BUSINESS ETHICS	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Business Ethics 12 h

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 12 h

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 12 h

Ethics in Marketing and Consumer Protection - Healthy competition and Protecting Consumer's Interest, Cultural Impact on Cultural Diversification.

**Unit IV** Ethics in Workplace 12 h

Ethics in Workplace - Individual in the Organization, Discrimination, Harassment, Gender Equality, RACE Preferences in Recruitment Process.

**Unit V** Environment Issues 12 h

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



## Text Books

- 1 Dr.Rituparna Raj., 2016, A study in Business Ethics, Himalayan Publishing House, New Delhi
- 2 Murthy C.S.V., 2019, Business Ethics : Text and Cases, Himalayan Publishing House, New Delhi

## References

- 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.
- 3 Dr.S.S. Khanka., 2013, Business Ethics and Corporate Governance(Principles and Practice), S. Chand & Company Ltd., New Delhi.
- 4 Dr B H Agalgatti & S Krishna., 2014, Business Ethics, Nirali Prakashan Advancement of Knowledge, Pune.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DD	HUMAN RESOURCE MANAGEMENT	DSE	5	1	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- nature, Scope and Objectives of the Personnel Management, Personnel Policies and Procedures, Manpower Planning, Training and Development
- performance Appraisal and Human Relations, Wages and Salary Administration and Retirement Benefits to Employees
- industrial Relations and Worker's Participation in Management

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know Nature, Scope, Objectives and Functions of the Personnel Management, Personnel Policies and Procedures.	K1, K2
CO2	obtain the knowledge of Manpower Planning and Training and Development	K2, K3
CO3	understand about Performance Appraisal and Human Relations	K2, K3
CO4	learn the Wages and Salary Administration and Retirement Benefits to Employees	K2, K3
CO5	explore about the Industrial Relations and Worker's Participation in Management	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



**Strong**

**M**

**Medium**

**L**

**Low**

COIMBATORE | INDIA

B.Com. (Professional Accounting) (Students admitted during the AY 2019-20)

<b>195PA1A6DD</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I**      Personnel Management      15 h

Personnel Management - Meaning, Nature, Scope and Objectives - Functions of Personnel Department - The Role of Personnel Manager - Organization of Personnel Department - Personnel Policies and Procedures.

**Unit II**      Manpower Planning      15 h

Manpower Planning - Job Description - Job Analysis - Role Analysis - Job Specification - Recruitment and Selection - Training and Development.

**Unit III**      Performance Appraisal      14 h

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      14 h

Wages and Salary Administration - Incentive System - Labour Welfare and Social Security - Safety, Health and Security - Retirement Benefits to Employees.

**Unit V**      Industrial Relations      14 h

Industrial Relations - Trade Unionism - Grievance Handling - Collective Bargaining and Worker's Participation in Management.



## Text Books

- 1 L.M. Prasad, 2018, Human Resource Management, Sultan Chand And Sons, New Delhi.
- 2 P.Subbarao, 2021, Human Resource Management Practices, Himalaya Publishing house, New Delhi.

## References

- 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.
- 3 H.R. Appannaih & H.A. Bhaskar., 2021, Human Resource Management Practices, Himalaya Publishing house, New Delhi.
- 4 Sridhara Shetty, 2014, Human Resource Management- Realities, Practices and Challenges, Himalaya Publishing house, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DE	STRATEGIC MANAGEMENT	DSE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the basic Concepts of Strategic Management, Strategic Analysis and Planning
- the Formulation of Functional Strategies, Strategy Implementation and Control
- the Reaching Strategy Edge, BPR, Benchmarking, TQM and Industry 4.0.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	learn the 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 the Strategy Implementation and Control	K2,K3
CO5	build an overview on Reaching Strategy Edge, BPR, Benchmarking, TQM and Industry 4.0.	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**





195PA1A6DE	STRATEGIC MANAGEMENT	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Strategic Management 14 h

Strategic Management: Meaning and Nature; Strategic Management Imperative; Vision, Mission and Objectives; Strategic Levels in Organizations.

**Unit II** Strategic Analyses and Strategic Planning 15 h

Strategic Analyses: Situational Analysis - SWOT Analysis, TOWS Matrix, Portfolio Analysis - BCG Matrix. Strategic Planning: Meaning, Stages, Alternatives, Strategy Formulation.

**Unit III** Functional Strategy 14 h

Formulation of Functional Strategy: Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, Human Resource Strategy.

**Unit IV** Strategy Implementation and Control 15 h

Strategy Implementation and Control: Organizational Structures; Establishing Strategic Business Units; Establishing Profit Centers by Business, Product or Service, Market Segment or Customer.

**Unit V** Reaching Strategic Edge 14 h

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma, Industry 4.0.



## Text Books

- 1 Subbha Rao P., 2016, "Business Policy and Strategic Management", Second Revised Edition, Himalaya Publishers, Mumbai.
- 2 Rao VSP & Harikrishna V., 2008, "Strategic Management Text and Cases", First Edition, Excel Books, New Delhi.

## References

- 1 Azhar Kazmi, & Adela Kazmi, 2020, "Strategic Management", Fifth Edition, Tata McGraw Hill Publishing, New Delhi.
- 2 Thomas L. Wheelen, David Hunger J., Alan N. Hoffman, & Charles E. Bamford, 2018, " Strategic Management and Business Policy", Fifteenth Edition, Pearson Education Inc., United States.
- 3 Fred R. David , & Forest R. David, 2018, " Strategic Management ", Sixteenth Edition, Pearson Education Inc., United States.
- 4 Francis Cherunilam, 2015, "Business Policy and Strategic Management", Fourth Edition, Himalaya Publishers, Mumbai.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DF	E-BUSINESS	DSE	5	1	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the concept of Electronic Commerce, Types and Web based Tools for Electronic Commerce.
- the Security Threats to E-Business, Security Control Applications and Digital Money
- the Business Models and Revenue Models, Cyber Laws and IT Act 2000

## COURSE OUTCOMES

On 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 and Web based Tools for Electronic Commerce.	K1
CO2	the Security Threats to E-Business and Security Control Applications	K1,K2
CO3	know the Digital Money and Electronic Payment Systems	K2,K3
CO4	explore about the Business Models and Revenue Models	K1, K3
CO5	acquire 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**



195PA1A6DF	E-BUSINESS	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** E-Commerce 15 h

Introduction to E-Commerce: Electronic Commerce, Types of 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 15 h

Security Overview - Security Threats to E-Business - 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, Names of Prominent Cryptographic Application.

**Unit III** Digital Money 14 h

Concept of Digital Money - Electronic Payment System; Meaning and Types - Smart Cards - Infrastructure Issues in EPS - Electronic Fund Transfer.

**Unit IV** E-Business Applications & Strategies 14 h

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 14 h

Cyber Laws - Legal Aspects of E-Business - Internet Frauds. IT Act 2000 - Salient Features.



## Text Books

- 1 Joseph, P.T. (2015), E-Commerce an Indian Perspective, [3rd Edition], Prentice-Hall of India Pvt. Ltd., New Delhi, India.
- 2 Ravi Kalakotta & Andrew B. Whinston , (2002), Frontiers of E-Commerce [1st Edition], Pearson Education India

## References

- 1 Schneider Gary. P., and Perry, James, T. (2005), Electronic Commerce [1st Edition], Thomson Learning Press, New Delhi.
- 2 Henry Chan., Raymond Lee., Tharam Dillon., Elizabeth Chang, (2001), E-Commerce, Fundamentals and Applications. John Wiley & Sons, New Delhi.
- 3 Whitley., David. (2017), E-Commerce Strategy Technologies and Applications, Tata McGraw Hill, New Delhi, India.
- 4 Dr. P. Rizwan Ahmed (2015), E-Business & E-Commerce, Margham Publications, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195BI1A6AA	INNOVATION AND IPR	AECC	2	-	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- basics of Intellectual Property Rights, Copy Right Laws Trade Marks and Patents
- ethical and professional aspects related to intellectual property law context
- Intellectual Property(IP) as an career option

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Creativity, Invention and innovation	K2
CO2	Know the value , purpose and process of Patent	K2
CO3	Understand the basics of trademarks and industrial designs	K2
CO4	Acquire knowledge about copyright and copyright law	K2
CO5	Identify Geographical Indications	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195BI1A6AA	INNOVATION AND IPR	SEMESTER VI
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### Syllabus

**Unit I** Introduction 05 h

Meaning of Creativity, Invention and innovation - Types of Innovation - Relevance of Technology for Innovation - Introduction and the need for Intellectual Property Right (IPR) - Kinds of IPR - National IPR Policy.

**Unit II** Patents 05 h

Introduction and origin of Patent System in India- Conceptual Principles of Patent Law in India - Process for obtaining patent - Rights granted to a Patentee - Infringement of Patent.

Case Study: When Google was sued for Patent Infringement.

**Unit III** Trademarks 05 h

Origin of Trade Marks System - Types - Functions - Distinctiveness and Trademarks - Meaning of Good Trademark - Rights granted by Registration of Trademarks - Infringement of trademark.

Case Study: Trademark mismanagement by Cadbury's.

**Unit IV** Copyright 05 h

Introduction and Evolution of Copyright - Objectives and fundamentals of Copyright Law - Requirements for Copyrights - Works protectable under Copyrights - Authorship and Ownership - Rights of Authors and Copyright owners - Infringement of Copyright.

Case Study: Copyright Case of Napster and Grokster.

**Unit V** Geographical Indications 04 h

Introduction and Concept of Geographical Indications - History - Administrative Mechanism - Benefits of Geographical Indications - Infringement of registered Geographical Indication.

Case Study: The story of the Tirupati Laddu.

**Note:**Case studies related to the above topics to be discussed (Examined internal only)



## Text Book

- 1 Nithyananda, K V. 2019, "Intellectual Property Rights" Protection and Management. India, IN: Cengage Learning India Private Limited.

## References

- 1 Ahuja, V K. 2017, "Law relating to Intellectual Property Rights" India, IN: Lexis Nexis.
- 2 Neeraj, P., & Khusdeep, D. 2014, "Intellectual Property Rights" India, IN: PHI learning Private Limited.
- 3 <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>.
- 4 <https://knowledgentia.com/knowledgeate>

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