



**KALASALINGAM**  
Academy of Research and Education  
**DEEMED TO BE UNIVERSITY**  
Estd.U/S 3 of UGC Act 1956. Accredited by NAAC with "A" Grade



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# **BACHELOR OF COMMERCE [HONS] (REGULATIONS 2021)**

## **CURRICULUM & SYLLABUS**



### **KALASALINGAM ACADEMY OF RESEARCH AND EDUCATION**

**ANAND NAGAR, KRISHNANKOIL-626 126**

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**PROGRAMME: B.COM (HONS)**

## VISION

To be a center of excellence in the development of Executives and Business leaders who uphold moral values guided by faith.

## MISSION

To imparting knowledge, innovative practices and community service – offering socially responsive programs supportive of national and global development.

### Program Educational Objectives (PEO)

The Commerce program aims to achieve the following objectives:

- |   |
|---|
| 1. Will be capable of making a positive contribution to the accountancy in public practices, Govt commerce and industry.                    |
| 2. Will be able to pursue research in their chosen field of marketing, finance and HR.  |
| 3. will be able to demonstrate team spirits, skills and values continue to learn and adapt to change throughout their professional career . |

### Program Outcomes (PEO)

The Commerce graduates should be able to:

- |  |
|--|
| 1. <b>Accounting knowledge:</b> Apply the knowledge of mathematics, Social science, accounting fundamentals, and accounting specialization to the solution of complex accounting & management problems.  |
| 2. <b>Problem analysis:</b> Identify, formulate, research literature, and analyse socio – economic problems to arrive at substantiated conclusions using first principles of statistics, natural and social sciences.  |
| 3. <b>Design/development of solutions:</b> Design solutions for economic problems and design case study, processes to meet the specifications with consideration for the public health and safety, and the cultural, societal, and environmental considerations. |
| 4. <b>Conduct investigations of complex problems:</b> Use research – based knowledge including design of tools, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.  |
| 5. <b>Modern tool usage:</b> Create, select, and apply appropriate techniques, resources, and modern statistical tools.  |
| 6. <b>The accountant and society:</b> Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal, and cultural issues and the consequent responsibilities relevant to the professional accounting practice.                  |

7. <b>Environment and sustainability:</b> Understand the impact of the professional accounting solutions in societal and environmental contexts, and demonstrate the knowledge of and need for sustainable development.
8. <b>Ethics:</b> Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting practices.
9. <b>Individual and team work:</b> Function effectively as an individual, and as a member or leader in teams, and in multidisciplinary settings.
10. <b>Communications:</b> Communicate effectively with the accounting professional community and with society at large. Be able to comprehend and write effective reports documentation. Make effective presentations, and give and receive clear instructions.
11. <b>Project management and finance:</b> Demonstrate knowledge and understanding of management principles and apply these to one's own work, as a member and leader in a team. Manage project in multidisciplinary environments.
12. <b>Life – long learning:</b> Recognize the need for and have the preparation and ability to engage in independent and life – long learning in the broadest context of technological change.

KALASALINGAM BUSINESS SCHOOL									
DEPARTMENT OF COMMERCE									
B.Com. (Honours) Course Scheme w.e.f Academic year 2021-2022									
Semester	Course type	Course Code	Course Name	L	T	P	X	Credits	Hrs
I	Foundation Course	211ENG1302	English - 1	4	0	0	1	5	5
		211BCA1301	Digital Skills	3	0	2	3	5	8
		211ENG1304	Human Values	2	0	0	2	3	4
		211CHY1101	Environmental Studies	3	0	0	0	3	3
	Core -I	212COM2101	Financial Accounting - I	2	1	2	0	4	5
			<b>Total</b>					<b>20</b>	<b>25</b>
II	Foundation Course	211TAM1301	Tamil	3	0	0	1	4	4
		211MAT1304	Basic Statistics	2	0	0	3	3	5
		211ENG1306	Communicative English	3	0	2	1	5	6
		211ENG1305	Professional Skills	1	0	0	3	2	4
	Core-II	212COM2102	Financial Accounting - II	3	1	2	0	5	6
			<b>Total</b>					<b>19</b>	<b>25</b>
III	Core- III	212COM2103	Corporate Accounting	3	1	0	1	5	5
	Core- IV	212COM2104	Company Law and Secretarial Practice	3	0	0	1	4	4
	Core-V	212COM2105	Partnership Accounting	3	0	0	2	4	5
	Core-VI	212COM2106	Principles of Marketing	2	0	0	1	3	3
	E1	213COM3101	Business Economics	3	0	0	1	4	4
		213COM3102	Investing in Stock Market						
	E2	213COM3103	Entrepreneurial Development	3	0	0	1	4	4
		213COM3104	Financial Literacy						
			<b>Total</b>					<b>24</b>	<b>25</b>
IV	Core- VII	212COM2107	Business organization and Management	2	0	0	1	3	3
	Core- VIII	212COM2108	Principles of Auditing	3	0	2	0	4	5
	Core-IX	212COM2109	Financial Markets and Institutions	4	0	0	0	4	4
	Core-X	212COM2110	Digital Marketing	2	0	0	1	3	3
	E3	213COM3105	Business Research Methods	5	0	0	0	5	5
		213COM3106	Human Resource Management						
	E4	213COM3107	Computerized Accounting System (Tally ERP 9)	3	0	2	0	4	5
		213COM3108	Management Information System						
	Experiential Learning	215COM4201	Internship		4				

Total								27	25
V	Core-XI	212COM2111	Cost Accounting	4	1	0	0	5	5
	Core-XII	212COM2112	Income Tax Law and Practice-I	4	0	0	1	5	5
	Core-XIII	212COM2113	Business Law	3	0	2	0	4	5
	E5	213COM3109	International Business	4	0	2	0	5	6
		213COM3110	Financial Management						
	E6	213COM3111	Statistical Package for Social Science (SPSS) - Practical	2	0	2	0	4	4
		213COM3112	Data Analytics in Business						
Total								23	25
VI	Core-XIV	212COM2114	Income Tax Law and Practice-II	4	0	0	2	5	6
	Core-XV	212COM2115	Goods and Services Tax and Customs Act	3	0	0	2	4	5
	Core-XVI	212COM2116	Management Accounting	4	1	0	0	5	5
	Core-XVII	212COM2117	Banking Theory Law and Practice	2	0	0	2	3	4
	E7	213COM3113	Mathematics for competitive Examinations	3	0	2	0	4	5
		213COM3114	Personal selling and Salesmanship						
	Experiential Learning	215COM4202	Project		6				
Total					27	25			
Program Total					140	150			

<b>Category: Foundation Course</b>	<b>ENGLISH-I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>	<b>H/W</b>
<b>Code: 211ENG1302</b>		<b>4</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>5</b>

**Course Description**

This course aims at facilitating the student to understand the nuances of English Language through poetry, literary essays, biographies of eminent personalities, short stories of renowned writers and Grammar.

**Course Outcomes**

CO1: To understand the fundamentals of Grammar

CO2: To understand simple literary texts.

CO3: To apply the reading skills and practice it.

CO4: To develop the quality of practical application of Grammar

CO5: To apply the conversation practice in day to day life.

**UNIT I Poetry**

The Umbrella Man; Television -Road Dahl  
 La Belle Dame Sans Merci - John Keats  
 Homecoming -R.Parthasarathy  
 Ulysses - Alfred Tennyson

**UNIT II Prose**

Bill Gates: A Biography - Michael B. Becraft  
 I Dare! Kiran Bedi- Parmesh Dangwal  
 My Autobiography- Charlie Chaplin  
 Swami Vivekananda – Chicago Speech of 1893

**UNIT III Short Stories**

The Ballad of Father Giligan -W.B.Yeats  
 The Conjurer's Revenge-Stephen Leacock  
 Little Girls Wiser than Men-Leo Tolstoy

**UNIT IV Grammar**

Parts of the Speech  
 Prefix, Suffix

Idioms and phrases  
Sentence Pattern  
Tenses

### **UNIT V Composition**

Letter Writing,  
Email Writing  
Report Writing;  
Cover Letter and Resume Writing

#### **Text:**

- Henderson, Archibald. George Bernard Shaw, His Life and Works: A Critical Biography; India: Wentworth Press (2016)
- Gupta, Prashant, *The Life and Times of Bill Gates*; Prabhat Prakashan Publications, 2020

#### **Reference Book:**

- Sparkles English For Communication. Board of Editors, Emerald Publishers, 2015

<b>Category: Foundation Course</b>	<b>DIGITAL SKILLS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>	<b>H/W</b>
<b>Code: 211BCA1301</b>		3	0	2	3	5	8

**PREREQUISITE:** NIL

### **COURSE OBJECTIVE(S)**

To make students aware of fundamentals of Computers, online file handling, various application areas of Computers.

### **COURSE OUTCOMES**

At the end of the course the students will be able to

**CO1:** Understand the basics of computers and able to work well versed in files and folders and in Google Drive

**CO2:** Apply various formatting features in Word; apply the skills to gather knowledge from internet.

**CO3:** Apply and implement various Operations and techniques in Electronic Spread sheets

**CO4:** Apply and implement various Operations on Power point presentations and able to understand the concepts of Online banking and transactions.

**CO5:** Analyze the security issues in networks and how to beware of those issues.

### **MAPPING OF COURSE OUTCOME(S):**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	M				S	
<b>CO2</b>		S				L
<b>CO3</b>			S	S	L	
<b>CO4</b>	L			M	S	
<b>CO5</b>		S	M			S

### **UNIT I**

**Introduction to Computer & Basic Concepts** - What is Computer-Concept of Hardware and Software-**Basics of Operating System**- Operating System Simple Setting: Changing System Date and Time, Changing Display Properties, To Add or Remove a Windows Component, Keyboarding



features - Changing Mouse Properties, Adding and removing Printers – **Drive File Organization**- Types of files, What is a file, Naming conventions, File Extensions, File Pathway, Windows Explorer, Viewing files, File property dialogue box, Explain file size (bytes, kilo, mega, giga, tera), Create a Folder, Move a file (multiple files) into a folder, Delete files and folders, Recovering deleted files, Renaming files, Searching for files, Creating and deleting shortcuts on desktop- How programs may save files in specific location by default- How to find where file is being saved – **Google Apps** – Drive, Docs, sheet, forms and Meet.

## UNIT II

**Digital communication** - Digital Footprint Management, Online Communication and Collaboration, Public and Mass Communication **Various applications of Internet** - e-mail, information gathering, retailing etc - Methods of connecting to the Internet- Dial up, ISDN and broadband- Brief introduction to Internet addressing, Internet protocols (TCP/IP, FTP and HTTP, IPV4, IPV6) - Using Instant messaging, - Use of Social Networking Sites viz. Facebook, Twitter etc.. **Word Processing Basics**- Opening and closing Documents- Text Creation and manipulation- Formatting the Text - Formatting a document - Table Manipulation - Inserting Graphic Elements-Mail Merge.

## UNIT III

**Networking & Troubleshooting** - Basic of Computer Networks- LAN, WAN, Wi-Fi, Broadband, Bluetooth-**Internet** -Concept of Internet, Applications of Internet, Connecting to the Internet, Troubleshooting- WWW, TCP/IP, DNS, ISP, URL (definitions alone), Search Engine - Key web browser features, Brief about switch, router, gateway - **Elements of Electronic Spread Sheet** - Manipulation of Cells - Formulas and Function. Including charts – pictures – sorting – find and replace. Definition of e-Governance - Infrastructure for eGovernance - eGovernance project life cycle, electronically delivery of services - Railway Reservation, Passport, eHospital. **Digital Rights** - Privacy Management, Intellectual Property Rights Management, Participatory Rights Management.

## UNIT IV

**Application of Digital Financial Services** - Why savings are needed, Why save in a bank, Banking products-ATM card, Rupay Card, Banking Instruments-Cheque, Demand Draft (DD), Currency Notes, Banking Services Delivery Channels, Know Your Customer (KYC), Opening of bank account and documents required, Types of bank accounts, Bank's services including remittances, loan, mobile

banking, Overdraft, Pension , NEFT, RTGS, IMPS etc., Types of Insurance, password security and ATM withdrawal - how digital signature works- **Basic Concepts of PowerPoint presentation** - Creation of Presentation - Preparation of Slides - Presentation of Slides- Slide Show. **Digital Emotional Intelligence** - Digital Empathy, Self-Awareness and Management, Relationship Management

## UNIT V

**Cyber Security** -Basic concepts of threats, security policies- security mechanisms- Data Security and protection- concept, creating strong passwords- how to stay safe when surfing on internet - identifying secure website, clear cookies - **identifying a secure web site**- https, lock symbol- Security Considerations- Know about security threats from web sites like: viruses, worms, Trojan horses, spyware. Understand the term malware- Netiquettes- Be aware of the possibility of receiving fraudulent and unsolicited e-mail; phishing, Recognize attempted phishing -Basics of Software Licensing. **Digital Safety** - Behavioral Cyber-Risk Management, Content Cyber- Risk Management, Commercial and Community Cyber-Risk Management.

## TEXT BOOKS:

1. Joan Lambert Curtis Frye, Microsoft Office 2016 Step by Step, Microsoft Press, 2015.
2. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, 2<sup>nd</sup> Edition, Vikas Publishing, 2009.
3. Kutub Thakur, Al Sakib Khan Pathan, Cyber security Fundamentals A Real-World Perspective, CRC Press, 2020.
4. Priti Sinha, Pradeep Sinha, Computer Fundamentals, BPB Publications, 6<sup>th</sup> Edition, 2003.
5. e-Governance Policy Initiatives under Digital India - eBook , Department of Electronics and Information Technology, Ministry of Communications and Information Technology, Government of India.

## PRACTICAL COMPONENT

1. Demo on Computer Components
2. Working with files and folders
3. Working with Browsers
4. Creating a Google E-mail

5. Working with E-mail
6. Create an Official Letter
7. Create a simple News Paper Article
8. Creating and Editing the Table
9. Creating Numbered Lists and Bulleted Lists
10. Printing Envelopes and Mail Merge
11. Create a Worksheet to Find the Sum of all Columns
12. Working with Charts
13. Create a new Power point Presentation
14. Working with PPT Templates for your Project Presentation
15. Animation effects to Text and Slides
16. Working with encryption and decryption

Note: based on our discussions the Highlighted content has to be removed.

<b>Category: Foundation Course</b>	<b>HUMAN VALUES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>	<b>Hrs.</b>
<b>Code: 211ENG1304</b>		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>4</b>

**Course Objective(s):**

1. To know about universal human values and understand the importance of values in individual, social circles, career path, and national life.
2. To learn from case studies of lives of great and successful people who followed and practised human values and achieved self-actualization.
3. To become conscious practitioners of human values.
4. To realise their potential as human beings and conduct themselves properly in the ways of the world.

**Course Outcome(s):**

After completing this course, the student will be able to:

1. Know about universal human values and understand the importance of values in individual, social circles, career path, and national life.
2. Learn from case studies of lives of great and successful people who followed and practised human values and achieved self-actualisation.
3. Become conscious practitioners of human values.
4. Realise their potential as human beings and conduct themselves properly in the ways of the world.

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>								L				
<b>CO2</b>									M			
<b>CO3</b>										M		
<b>CO4</b>											H	
<b>CO5</b>										M		

H - High Correlation

M-Medium Correlation

L-Low Correlation

**UNIT I**

**Values** – Meaning and Definition – Types – Importance – Love & Compassion : Introduction – Meaning – Forms of Love – Love for self, Parents, Family, Friends, Spouse, Community, Nation,

Humanity and other beings, both Living and Non living – Interrelation between Love & Compassion – Empathy – Sympathy – Non Violence – Practicing and non Practicing of Love and Compassion.

## **UNIT II**

**Truth** – Introduction – Meaning – Accuracy – Curiosity – discrement – Fairness – Fearlessness – honesty – integrity (unity of thought, word and deed) – Intution – Justice – Optimisim – Purity – Quest for knowledge – Reason - Self analysis – Sincerity – sprit of Enquiry – Synthesis – Trust – Truthfulness and determination – Practicing and Non Practicing of Truth.

## **UNIT III**

**Non Violence** – Introduction – Meaning – Need of Non Violence – Prerequisites for Non Violence – Ahimsa ( Non Violence and Non- killing) – Values related to Non Violenck (Pshychological and Social) – Practicing and Non Practicing of Non Violence

## **UNIT IV**

**Righteousness** – Introduction – Meaning – Righteousness and dharma – Righteousness and propriety – Values related to Righteousness – Values related to Right Conduct or Righteousness (Self help skills, Social skills and Ethical skills) – Practicing and Non Practicing of Righteousness

## **UNIT V**

**Peace and Services** – Introduction – Meaning - Need of Peace – Peace vs harmony and balance – Attention – Calmness – Equality – Equanimity – Faithfulness – Focus – Gratitude – Happiness - humanity – Inner Silence – optimism – Patience – Self confidence – Self Control – Self discipline – Self Esteem – Self respect – Self Control – tolerance and Understanding – Practicing and Non Practicing of Peace

**Services** – Introduction and Meaning – Forms of Services – Service for Self, Parents, Family, Friend, Spouse, Community, Nation, Humanity and other beings—Living and Non-living, Persons in Distress or Disaster – Practicing and Non Practicing of Services.

**Renunciation** - Introduction – Meaning – Renunciation and sacrifice – Self restrain and ways of overcoming greed – Practicing and Non Practicing of Renunciation

## **SUGGESTED READINGS:**

1. Joshi Rokeach (1973). The Nature of Human Values. New York: The Free Press
2. R S Nagarazan (2006) A text book of professional ethics and Human values, New age international publishers

<b>Category:</b> <b>Foundation Course</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>	<b>Hrs</b>
<b>Code: 211CHY1101</b>		<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>

**Course Objectives**

Creating awareness among engineering students about the importance of environment, the effect of technology on the environment and ecological balance is the prime aim of the course.

**Course Outcome(s)**

<b>CO1</b>	To Know the importance of environmental studies and methods of conservation of natural resources.
<b>CO2</b>	Describe the structure and function of an ecosystem and explain the values and Conservation of bio-diversity.
<b>CO3</b>	Explain the sources, environmental effects and control measures of various types of pollutions.
<b>CO4</b>	Select the appropriate methods for waste management.
<b>CO5</b>	Recall social issues and legal provision and describe the necessities for environmental act.

**Mapping of Course Outcome(s):**

<b>CO/PO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	S	L		S	
<b>CO2</b>	L		S		M
<b>CO3</b>	M	S		M	
<b>CO4</b>		M	M		L
<b>CO5</b>	S	M		L	

**Unit-I: Natural Resources****6 Hours**

Definition, scope, and importance of environmental sciences -Need for public awareness-  
Natural resources: Forest resources, Water resources, Land resources, Mineral resources, and Energy resources - Role of an individual in conservation of natural resources.

**Unit-II: Ecosystem and Biodiversity****6 Hours**

Concept of an ecosystem - Structure and function of an ecosystem - Food chains, food webs

and ecological pyramids - Biodiversity - Definition, value of biodiversity- Hot spots of biodiversity - Threats to biodiversity - Endangered and endemic species of India - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

**Unit-III: Environmental Pollution**

**6 Hours**

Sources, consequences and control measures of Air pollution, Water pollution, Soil pollution, Thermal pollution and nuclear pollution. Environmental threats -, Acid rain, Climate change, Global warming (Greenhouse effect), Ozone layer depletion. Fireworks: current environmental issues.

**Unit-IV: Management of Environmental Pollution**

**6 Hours**

Causes, effects, treatments methods and control measures of solid waste, municipal waste, biomedical waste - Waste minimization techniques - Cleaner technology-- Disaster management: floods, earthquake, cyclone, landslides and Tsunami.

**Unit-V: Social Issues and the Environment**

**6 Hours**

Water conservation, rain water harvesting- Environmental impact assessment- Precautionary and polluters pay principle- environment protection act - air (prevention and control of pollution) act - water (prevention and control of pollution) act - Population explosion - Family Welfare Programmes - Environment and human health - Human Rights - Women and Child Welfare.

**Text Books**

1. E.R. Nagarajan and A. Murugan, Environmental Science, Wiley Publishers, New Delhi, 2017, pp. 1-196.
2. Dhameja, S. K., Environmental Engineering and Management, S. K. Kataria and sons, New Delhi, 1<sup>st</sup> edition 2015.
3. Anubha Kaushik and Kaushik C.P., Environmental Science & Engineering” New Age international Publishers, New Delhi, 2010.

**Reference Books**

1. Gilbert M. Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., 2<sup>nd</sup> edition, 2004.
2. Erach Bharucha, Textbook for Environmental Studies, UGC, New Delhi, 2004.

<b>212COM2101 - FINANCIAL ACCOUNTING-I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>2</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>4</b>
<b>Pre-requisite: Basic knowledge in accounting at higher secondary level</b>	<b>Course Category</b>			<b>Program Core</b>	
	<b>Course Type</b>			<b>Theory</b>	

### Course Objectives

<b>CO1</b>	To understand the fundamental concepts and conventions of accounting
<b>CO2</b>	To make the students to know subsidiary books and rectification of errors
<b>CO3</b>	To understand the procedures used for preparing Bank Reconciliation Statement (BRS)
<b>CO4</b>	To have a clear idea of preparing final accounts of individuals
<b>CO5</b>	To acquire knowledge on various methods of depreciation

### Course Outcomes

At the end of the course, students would be able to

<b>CO1</b>	Understand the fundamental concepts and conventions of accounting
<b>CO2</b>	Make the students to know subsidiary books and rectification of errors
<b>CO3</b>	Understand the procedures used for preparing Bank Reconciliation Statement (BRS)
<b>CO4</b>	Have a clear idea of preparing final accounts of individuals
<b>CO5</b>	Acquire knowledge on various methods of depreciation

### MAPPING OF CO TO PO

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation



## **Unit – I**

**Introduction** Definition of Book-keeping - Objects - Definition of Accounting - Functions of Accounting - Systems of accounting - Differences between book-keeping and accounting - Double entry system - Differences between double entry system and single entry system. Types of Accounts - Accounting Rules - Accounting concepts and conventions –Journal – Ledger - Trial balance - Objectives – Limitations. Accounting standards.

## **Unit – II**

**Subsidiary books** – Types – Errors - Meaning of error - Types of errors –Rectification of errors - Suspense account.

## **Unit – III**

**Bank Reconciliation Statement** - Meaning - Reasons for differences - cash book vs pass book – Problems on favorable and overdraft model.

## **Unit – IV**

**Final accounts** - Meaning - Trading Account - Profit and loss account - Balance sheet - Treatment of simple adjustments.

## **Unit – V**

**Depreciation** - Meaning - Causes - Need or Reasons for providing depreciation - Methods of providing depreciation – Straight Line – Diminishing balance method - Annuity method - Sinking Fund Method.

### **TEXT BOOK:**

1. T.S. Reddy & A. Murthy - Financial Accounting -Margham Publications, Chennai 2017.

### **REFERENCE BOOKS:**

1. R.S.N. PillaiBagavathi&S.Uma - Financial Accounting, Volume – I, S.Chand&Co.Ltd., New Delhi.
2. N.Vinayakam, P.L.Mani, K.L.Nagarajan - Principles of Accountancy - S.Chand& Company Ltd.

211TAM1301	Tamil	L	T	P	X	Hr	C
		3	0	0	1	4	4
Pre-requisite: Basic knowledge of Tamil at the higher secondary course level							
Course Category: Foundation Course				Course Type: Theo			

**அலகு 1**

மரபுக்கவிதை - சஞ்சீவிபர்வதத்தின் சாரல் -பாரதிதாசன்

**அலகு 2**

புதுக்கவிதை

1. பாரதியார்-முரசு
2. கவிமணி - பெண்கள் உரிமைகள்
3. கண்ணதாசன்-ஒன்று எங்கள் ஜாதியே
4. வைரமுத்து - தேசப்பாடகனுக்குத் தெருப்பாடகனின் அஞ்சலி
5. சிற்பி - அப்துல்கலாமின் வீணை
6. கல்யாண்ஜி - கண்டும் காணாமல்
7. தமிழ்ச்சி தங்கபாண்டியன்-புன்னகையின்வன்முறை
8. அ. வெண்ணிலா - அம்மாக்குழந்தை
9. சல்மா - விலகிப்போகும் வாழ்க்கை
10. சுகிர்தராணி - அம்மா
11. சக்திஜோதி - மீன்களை வரைபவள்
12. ஷக்தி - சந்தேகமேயில்லை

**அலகு 3**

சிறுகதை

1. கு.அழகிரிசாமி-ராஜாவந்திருக்கிறார்

2. ச. தமிழ்ச்செல்வன்-வெயிலோடுபோய்
3. அம்பை-வாகனம்
4. ஜெயமோகன்-சோற்றுக்கணக்கு
5. புதுமைப்பித்தன்-காலனும் கிழவியும்
6. இரா. தமிழ்நேசன்-ஆதிமூதாதையரின் ஜீன்கள்
7. புதியமாதவி-ஒருபெரியாரிஸ்டின் தீபாவளி
8. சோ. தர்மன் - சோகவனம்
9. எஸ்.ராமகிருஷ்ணன்-தனிமையின் வீட்டிற்கு ஆயிரம் ஜன்னல்கள்
10. வண்ணதாசன்-ஒரு சிறு இசை

#### **அலகு 4**

நாவல்- கீதாரி - சு.தமிழ்ச்செல்வி

#### **அலகு 5**

நாடகம் - ஒளவை - இன்குலாப்

பாடநூல்கள்

- 1.சஞ்சீவிபர்வதத்தின்சாரல்-பாரதிதாசன்  
(உரையாசிரியர்முனைவர்கமலாமுருகன்), சாரதாபதிப்பகம், சென்னை, 2012.
2. கீதாரி - சு.தமிழ்ச்செல்வி, நியுசெஞ்சுரிபுக்ஹவுஸ், சென்னை, 2008
3. ஒளவை-இன்குலாப், அன்னம்அகரம்பதிப்பகம், தஞ்சாவூர்.

211MAT1304	BASICS OF STATISTICS	L	T	P	X	C	H
		2	0	0	3	3	5
Pre-requisite: Basic knowledge of Statistics at the higher secondary course level							
Course Category: Foundation Course				Course Type: Theory			

**Course Outcome**

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

CO1: Gather Knowledge about Introduction to Statistics
CO2: Update knowledge in Probability
CO3: Gain Knowledge measures of Central tendency
CO4: Obtain the knowledge in Measures of Dispersion
CO5: Gain knowledge Correlation and Regression

**Mapping of Course Outcome(s):**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO11	S	M						L	M	M		L	M	M	M	M
CO2	S	M						L		M		L	M	M	M	M
CO3	S	M	L	L		L	M	L	M	M		L	M	M	M	M
CO4	S	M	L	L		L	M	L	M	M		L	M	M	M	M
CO5	S	M				L	M	L	M	M		L	M	M	M	M

**UNIT-II: Introduction to Statistics**

Definition of Statistics – Scope and Limitations of Statistics – Statistical investigation – Stages in conducting survey – Primary data vs Secondary data – Classification, Tabulation and presentation of data diagram(Simple problems on the above topics)

**UNIT-II: Introduction to Probability**

Definitions of Probability – Axioms on probability – Conditional probability (Simple problems on the above topics)

**UNIT-III: Measures of Central Tendencies**

Measures of Central tendency definition; Types of averages, median, mode, Arithmetic mean, Geometric mean, Harmonic mean, Quadratic mean, Relation between mean, median and mode(Simple problems on the above topics)

**UNIT-IV: Measures of Dispersion**

Definition and properties of dispersion – Absolute vs relative measure of dispersion – Skewness, Kurtosis, Range, Quartile deviation, Mean deviation and Standard deviation(Simple problems on the above topics)

**UNIT-V: Correlation and Regression**

Introduction – Types of correlation – Coefficient of Correlation – Rank Correlation – Regression – Principles of least square techniques – Fitting a straight line – Fitting a second-degree parabola(Simple problems on the above topics)

**TEXT BOOK(S)**

1. Arumugam and Issac, *Statistics*, New Gamma Publishers, July 2013.
2. A.M. Goon. M.K.Gupta and B.Dasgupta – Fundamentals of Statistics. Vol. I & II.

**REFERENCE BOOK(S)**

1. S.C Gupta- Fundamental of statistics- Himalaya publishing house- 2014.

**TEXT BOOK(S)**

3. Arumugam and Issac, *Statistics*, New Gamma Publishers, July 2013.
4. A.M. Goon. M.K.Gupta and B.Dasgupta – Fundamentals of Statistics. Vol. I & II.

**REFERENCE BOOK(S)**

2. S.C Gupta- Fundamental of statistics- Himalaya publishing house- 2014.

Course Code	Course Name	L	T	P	X	C	H
211ENG1306	COMMUNICATIVE ENGLISH	3	0	2	1	5	6
Prerequisite	Basic Communication	Syllabus Revision					
Course Category	Course Type	Course Level					
Foundational Course	Theory	Level 1					

**Course Description**

This course aims to impart better writing skills by sensitizing the learners to the dynamics of effective writing. To build up the learners confidence in oral and interpersonal communication by reinforcing the basics of pronunciation specially focusing on interviews / corporate meetings / international business travels.

**Course Outcomes**

1. To improve and mould students interactive skills in different environments
2. To develop and improve students listening capacity
3. To enrich and understand students in speaking ability in different situations
4. To enhance students reading in through the text
5. To gain knowledge about written statements

**Unit – I Language in Professional context**

Conversation - types - face-to-face conversation - telephone conversation - situational conversation - advantages and disadvantages - etiquettes of conversation.

**Unit – II – Listening**

Listening - types - techniques of effective listening - barriers of listening - steps to effective listening - listening to the audio including lyrics, telephone calls, seminar - understanding the questions asked in seminar- listening to read the text - ask some questions.

**Unit – III – Speaking**

Speaking - types - importance of speaking skill - fluency - self-introduction - on the spot topic - story telling - narrate any incident -vote of thanks - presenting with Power Point Presentation-to describe any picture - group discussion - debate.

**Unit – IV – Reading**

What is reading - types - strategies of effective reading - skimming - scanning - reading the text - interpret the text - reading comprehension - story sequencing – cloze reading – reading through visual presentation.

## **Unit – V – Writing**

Writing - types - process of writing skill - letter writing - curriculum vitae - minutes of meeting - welcome address - vote of thanks - mails -giving instructions.

### **Text Books**

1. Cambridge English: BEC Preliminary with answers. Cambridge University Press, New Delhi 2016.
2. Aruna Koneru, Professional Communication, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2008.

### **Reference Books**

1. Dr. A. Vimala, *Career Preparation and Talent Management*, Oviya Publication, Coimbatore
2. V. Shasikumar and P V Dhanija, *Spoken English*. Pub. By: Tata McGraw Hill, New Delhi
3. Mohan ,Krishna & Meera Bannerji . *Developing Communication Skills*. Macmillan India Ltd., Chennai. 2001.
4. Raman, Meenakshi& Sharma, Sangeetha. *Technical Communication*. Oxford University Press, 2011.

### **Online References:**

1. <https://en.wikipedia.org/wiki/Listening>
2. [www.cambridgeenglish.org/learning-english](http://www.cambridgeenglish.org/learning-english)
3. [www.cambridgeenglishonline.com](http://www.cambridgeenglishonline.com)
4. [www.writeandimprove.com](http://www.writeandimprove.com)
5. <https://www.youtube.com/watch?v=qxFtn9pGaTI>.

Course Code	Course Name	L	T	P	X	C	H
211ENG1305	PROFESSIONAL SKILLS	1	0	0	3	2	4
Prerequisite	Nil	Syllabus Revision					
Course Category	Course Type	Course Level					
Foundational Course	Theory	Level 1					

**Course Description:**

Professional skills are required for an individual to be gainfully employed for a successful and satisfied life. Professional skills are part of life skills. An individual should be able to demonstrate professional skills involving the use of intuitive, logical and critical thinking, communication and interpersonal skills, not limited to cognitive/creative skills. These skills, behavior and quality of output enhance employability.

**Course Objectives:**

**CO1:** To provide opportunity for realizing one's potential through practical experience.

**CO2:** To increase one's knowledge and awareness of emotional competency and emotional intelligence at place of study/work.

**CO3:** To develop interpersonal skills and adopt good leadership behavior for empowerment of self and others.

**CO4:** To set appropriate goals, manage stress and time effectively.

**CO5:** To manage competency- mix at all levels for achieving excellence with ethics.

**Syllabus****Unit – I – Career Skills**

Goal Setting – Critical Thinking- Self-esteem – Social skills– Interpersonal Skills —Public Speaking

**Unit – II Team skills**

Communication- Active Listening - Preparing resume/CV – Interview –

**Unit – III Presentation Skills**

Creative Thinking – Social Cultural Etiquettes – Presentation Skills – Body Language

**Unit – IV Leadership Skills**

Problem Solving – Strategic Thinking Skills – Creativity

**Unit – V Management Skills**

Decision Making –Stress Management – Tips to relieve from stress – Yoga - Meditation



**Textbooks:**

1. Kevin Retz. *The Professional Skills Handbook for Engineers and Technical Professionals*, CRC Press, Taylor and Francis Group, London, 2019.
2. Stephanie Lynn Slocum. *SHE Engineers*. Engineers Rising LLC; 1st edition, 2018. USA.
3. Sangeetha Sharma and Binod Mishra. *Communication Skills for Engineers and Scientists*. PHI Learning, New Delhi. 2010.
4. Wolfgang Linden. *Stress Management: From Basic Science to Best Practice*. Sage Publications, New Delhi. 2005.

<b>212COM2102 - FINANCIAL ACCOUNTING – II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	3	1	2	0	5
<b>Pre-requisite:</b> Basic knowledge in accounting at higher secondary level	<b>Course Category</b>				Program core
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To understand the concept of single entry system
<b>CO2</b>	To know about the accounting procedures for non-trading organisation
<b>CO3</b>	To provide knowledge on preparing accounts related to branch and departments
<b>CO4</b>	To specify the ledger accounts to be prepared under hire purchase system
<b>CO5</b>	To gain knowledge about the accounting procedures for insurance claims

**Course Outcomes**

At the end of the course, students would be able to

<b>CO1</b>	Understand the concept of single entry system
<b>CO2</b>	Know about the accounting procedures for non-trading organisation
<b>CO3</b>	Provide knowledge on preparing accounts relates to branch and departments
<b>CO4</b>	Specify the ledger accounts to be prepared under hire purchase system
<b>CO5</b>	Gain knowledge about the accounting procedures for insurance claims

**MAPPING OF CO TO PO**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>	<b>PO1 0</b>	<b>PO1 1</b>	<b>PO1 2</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

**Unit – I Single entry**

**Single entry** - Meaning - Features - Advantages - Disadvantages - double entry system vs. single entry system - Statement of affairs - Ascertainment of profit - Statement of affairs method - Conversion method.

**Unit – II Non-trading organization**

Non-trading organization- Meaning - Capital expenditure - Revenue expenditure - Deferred Revenue Expenditure - Capital receipts - Revenue receipts -Final accounts of Non-trading concern – Preparation of income & expenditure account and Balance sheet - Receipts and payment a/c vs. Income and expenditure a/c - Special items and their treatment

**Unit – III Branch and Departmental Accounting**

Branch - meaning – Definition – Objects - Types - Methods of maintaining accounts - Debtors method - Cost price Method - Invoice price Method - Stock and Debtors System. Departmental Accounting – Meaning – Need – Advantages – Preparation of departmental trading and Profit & Loss account

**Unit – IV Hire purchase**

Hire purchase agreement – Meaning – Features - Installment system- Hire purchase system vs. installment system - Methods of calculating interest - default in payment - Full Repossession - Partial Repossession.

**Unit – V Insurance**

Insurance claims – Meaning - Loss of stock - Memorandum trading account- Ascertaining actual claim - Average clause- Loss of profits

**TEXT BOOK:**

T.S. Reddy & A. Murthy - Financial Accounting -Margham Publications, Chennai 2017

**REFERENCE BOOKS:**

1. V.Sudhakar, M.Anbalagan and K.Jeyalakshmi, Fundamentals of Financial Accounting – S. Chand & Sons.
2. M. Arulanantham& Raman, Advanced Accountancy – Himalaya Publishing House.
3. R. L. Gupta and M. Radhasamy, Advanced Accountancy – Sultan Chand & sons.

<b>212COM2103 - CORPORATE ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>3</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>5</b>
<b>Pre-requisite:</b> Basic knowledge on accounting at higher secondary level	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To provide knowledge about issue of shares
<b>CO2</b>	To teach the students about the procedures involved in redemption of preference shares
<b>CO3</b>	To understand the various methods of redemption of debentures and underwriting of shares
<b>CO4</b>	To know about the accounting treatment for valuation of goodwill and shares
<b>CO5</b>	To gain knowledge about profit prior to incorporation and preparation of Final Accounts of a company

**Course Outcomes**

At the end of the course, students would be able to

<b>CO1</b>	Provide knowledge about issue of shares
<b>CO2</b>	Teach the students about the procedures involved in redemption of preference shares
<b>CO3</b>	Understand the various methods of redemption of debentures and underwriting of shares
<b>CO4</b>	Know about the accounting treatment for valuation of goodwill and shares
<b>CO5</b>	Gain knowledge about profit prior to incorporation and preparation of Final Accounts of a company

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

### **UNIT – I**

Equity Shares: Meaning-definition- Features- Issue at Par, at Premium and at Discount –Under Subscription, Over Subscription- call in arrears, call in advance-Forfeiture and Re-issue.

### **UNIT-II**

Preference shares: Issue of preference shares - kinds of preference shares- advantages & Disadvantages of preference shares, provisions relating to redemption of preference shares, capital profits and revenue profits. Redemption out of Revenue Reserves and Fresh issue of Bonus shares.

### **UNIT – III**

Debentures: Meaning- definition-classification- difference between shares and Debentures- Factors to be considered in relation to redemption of debentures- Various Methods of Redemption, Writing off discount on Redemption of debentures. Underwriting of Shares: Marked, Unmarked & Firm underwriting, Complete underwriting, partial underwriting.

### **UNIT - IV**

Valuation of Goodwill and shares- meaning, Need for valuation-methods of valuation of shares. Net assets method- yield method-fair value method.

### **UNIT - V**

Profits prior to Incorporation: Apportionment of expenses-various types-Pre -incorporation, Post incorporation - Preparation of Final accounts of companies. Company Balance Sheet - Computation of Managerial Remuneration.

**Note: Distribution of marks: Problems 80% and Theory 20%**

#### **TEXT BOOK:**

1. Corporate Accounting- R. L.Gupta &Radhaswamy, S. Chand Publications, New Delhi.
2. Advanced Corporate Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.
3. Corporate accounting - T.S.Reddy & A.Murthy-Margham Publications, Chennai.

#### **REFEREFNCE BOOKS:**

1. Advanced Accountancy- M.C.Shukla & T.S.Grewal, S.Chand Publishing Ltd, New Delhi.
2. Advanced Accounting - S.P. Jain & K.L. Narang, Kalyani Publications, New Delhi.
3. Advanced Accountancy, Part-I - Dr. M.A. Arulanandam, Dr. K.S. Raman, Himalaya Publications, New Delhi.
4. Corporate Accounting – R. Palaniappan, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
5. Advanced Accountancy Vol. I & II – Maheshwari&Maheshwari, Vikash Publishing House Pvt. Ltd, New Delhi.

<b>212COM2104 - COMPANY LAW AND SECRETARIAL PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	3	0	0	1	4
<b>Pre-requisite:</b> Nil	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To gain the detailed knowledge about New Companies Act 2013.
<b>CO2</b>	To analyse duties and responsibilities of promoters and also stages in the formation of a company
<b>CO3</b>	To study the information included in memorandum and articles of association and also prospects.
<b>CO4</b>	To get a clear picture about company management and administration.
<b>CO5</b>	To know about the procedures of conducting the meeting and winding up of a company

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1</b>	Gain the detailed knowledge about New Companies Act 2013.
<b>CO2</b>	Analyse duties and responsibilities of promoters and also stages in the formation of a company
<b>CO3</b>	Study the information included in memorandum and articles of association and also prospects.
<b>CO4</b>	Get a clear picture about company management and administration.
<b>CO5</b>	Know about the procedures of conducting the meeting and winding up of a company

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

### **UNIT - I – New Companies Act 2013 – An Introduction**

Salient Features of the New Companies Act, 2013 – Definitions of company – New Companies Act, 2013 Vs Old Companies Act, 1956 - Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs Partnership – Public Company Vs Private Company – Types of Shares and Debentures – Shares Vs Debentures- Lifting of corporate veil.

### **UNIT - II – Incorporation of a Company**

Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company – Promotion – Incorporation – Capital Formation – Commencement of Business.

### **UNIT - III - Documents**

Memorandum of Association – Contents – Articles of Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus – Red Herring Prospectus -Private Placement- Doctrines of Constructive Notice and Indoor Management

### **UNIT - IV – Company Management and Administration**

Directors – Woman Director – Number of Directorship – Independent Directors – Liability of Independent Directors – Director Identification Number (DIN) - Qualification and Disqualification of Directors – Appointment and Removal of Directors – Remuneration, Duties, Powers and Liabilities of Directors. Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the company secretary before, during and after meetings.

### **UNIT - V – Company Meetings and Winding up**

Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extra Ordinary General Meeting, Class meeting, Directors meeting – Who can convene the Extra Ordinary General Meeting – Quorum - Types of motions and Resolutions – Ordinary Vs Special Resolution - Voting and polls, Minutes, and Proxies Winding up: Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT).

### **TEXT BOOK**

1. N.D. Kapoor, Elements of Company Law - Sultan Chand & Sons, New Delhi.

### **REFERENCE BOOKS**

1. M.C. Kuchhal, Secretarial Practice - Vikas Publishing House Pvt. Ltd. Noida
2. M. M. Sulphery&Basheer, Law for Business - PHT Learning Pvt Ltd. New Delhi.

<b>212COM2105 - PARTNERSHIP ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	3	0	0	2	4
<b>Pre-requisite:</b> Basic knowledge in accounting at higher secondary level	Course Category				Program Core
	Course Type				Theory

### Course Objectives

<b>CO1.</b>	To gain knowledge about fundamentals of partnership accounting.
<b>CO2.</b>	To understand the accounting procedures at the time of admission of a new partner
<b>CO3.</b>	To apply the accounting treatment for while retirement and death of a partner occurred.
<b>CO4.</b>	To study the various methods of distribution adopted at the time of dissolution of partnership.
<b>CO5.</b>	To obtains knowledge about amalgamation of a firm and sale to a company.

### Course Outcomes (COs)

At the end of the course, students would be able to

<b>CO1.</b>	Gain knowledge about fundamentals of partnership accounting.
<b>CO2.</b>	Understand the accounting procedures at the time of admission of a new partner
<b>CO3.</b>	Apply the accounting treatment for while retirement and death of a partner occurred.
<b>CO4.</b>	Study the various methods of distribution adopted at the time of dissolution of partnership.
<b>CO5.</b>	Obtain knowledge about amalgamation of a firm and sale to a company.

### MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation



## **UNIT – I**

**Partnership Accounts:** **Introduction** – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account – Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).

## **UNIT – II**

**Admission of a Partner:** New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account – Methods of Valuation of Goodwill Treatment of Goodwill (as per Accounting Standard 10) – Adjustment of capital in proportion to profit sharing ratio – Balance sheet of the new firm.

## **UNIT – III**

**Retirement of a Partner:** Retirement – Treatment of Goodwill – Gaining ratio – settlement of amount due to the retiring partner – Admission cum Retirement – Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner's capital account – Executors account – Joint Life Policy.

## **UNIT – IV**

**Dissolution Accounting:** Simple dissolution – Settlement of accounts on Dissolution – Firms debts versus private debts – Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners. Piece-meal Distribution: Proportionate capital method and Maximum loss method.

## **UNIT – V**

**Amalgamation** of firms and sale to a company: Amalgamation of Firms – Accounting treatment – Sale of Firm to a Company – Purchase consideration – Accounting treatment in the books of the Firm.

### **Text Book**

1. Advanced Accountancy - T.S.Reddy & A.Murthy, Margham Publications, 24, Rameshwaram Road, T.Nagar, and Chennai - 17.

### **Reference books**

1. Advanced Accountancy – R.L.Gupta & M. Radaswamy, S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.

<b>212COM2106 - PRINCIPLES OF MARKETING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>
<b>Pre-requisite:</b> Nil	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To acquire the knowledge in basic marketing concepts.
<b>CO2</b>	To exposes the students to fix the price for the products.
<b>CO3</b>	To gains the knowledge about various promotional activities in marketing.
<b>CO4</b>	To gain the knowledge about Methods of Pricing and channels of distribution.
<b>CO5</b>	To know the students about E-Marketing

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1</b>	Acquire the knowledge in basic marketing concepts.
<b>CO2</b>	Exposes to fix the price for the products.
<b>CO 3</b>	Gains the knowledge about various promotional activities in marketing.
<b>CO4</b>	Gain the knowledge about Methods of Pricing and channels of distribution.
<b>CO 5</b>	Know about E- Marketing.

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

### **UNIT - I MARKETING**

Meaning –Definition- Nature and Scope – Evolution of Marketing – Approaches to the Study of Marketing – Role of Marketing in Economics Development – Marketing Mix – Market Segmentation.

### **UNIT – II PRODUCT & PRICING**

Meaning – Features – Classification, New Product Planning and Development – Product Mix – Product Life Cycle – Buyer Behaviors – Buying Motive. Pricing -Meaning – Objectives – Factor affecting pricing – Methods and Types of Pricing.

### **UNIT - III PROMOTION**

Meaning – Needs – Promotional Mix – Advertising – Sales Promotion – Personal Selling – Meaning – Advantages – Limitations.

### **UNIT – IV CHANNELS OF DISTRIBUTION**

Meaning – Wholesalers and Retailers – Supply Chain Management – Retail Marketing – Meaning – Features- Green marketing

### **UNIT – V- MARKETING**

E- Marketing – Meaning- Features- Advantages and disadvantages – Institutions involved in online marketing - Future prospects – online marketing in India.

### **TEXT BOOK**

1. R.S.N. Pillai&Bagavathi – Modern Marketing – S. Chand & Co., New Delhi.

### **REFERENCE BOOKS**

1. Rajan Nair, N.Sanjith R. Nair – Marketing – Sultan Chand & Sons, New Delhi.
2. Philip Kotler – Marketing Management – Prentice Hall of India (pvt.) Ltd., New Delhi.

213COM3101 - BUSINESS ECONOMICS	L	T	P	X	Credits
	3	0	0	1	4
<b>Pre-requisite:</b> Students can be aware about the business economics, demand analysis, production theories and various economics systems in India.	<b>Course Category</b>				Elective
	<b>Course Type</b>				Theory

### Course Objectives

<b>CO1:</b>	To understand the meaning of basic economic concepts, tools and theories.
<b>CO2:</b>	To apply these in managerial decision making in business.
<b>CO3:</b>	To discuss the various economic issues in current scenario.
<b>CO4:</b>	To aware of national income and studying the inflation and deflation.
<b>CO5:</b>	To build the awareness about various economic systems in India.

### Course Outcomes (COs)

At the end of the course, students would be able to

<b>CO1 :</b>	Explain the various basic concepts, tools and theories of economic.
<b>CO2 :</b>	Know the in managerial decision making process in various business situations.
<b>CO3 :</b>	Gain the sound knowledge on various economic issues in current scenario.
<b>CO4 :</b>	Obtain the detailed idea about national Income, inflation and deflation
<b>CO5 :</b>	Obtain the detailed idea about various economic systems in India.

### MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
<b>CO1</b>	L			M						M		L
<b>CO2</b>		H		M		M		M			H	
<b>CO3</b>	L		M		L		M		M		M	
<b>CO4</b>		M		H		L		M				L
<b>CO5</b>			M		H				L		L	H

H - High Correlation

M-Medium Correlation

L-Low Correlation

## **UNIT – I BUSINESS ECONOMICS**

Meaning- Definitions- Scope and Nature, Concepts applied in business economics, Contribution of Economics to Managerial Functions- Micro and Macro Economics applied to business environment- Role and responsibilities of business economists.

## **UNIT – II -DEMAND AND SUPPLY**

Demand Analysis – Meaning- Determinants of Demand- Law of Demand-Elasticity of Demand- Price, Income and Cross Demand- Demand Estimation and Demand Forecasting- Demand Distinctions.Meaning of Supply-Nature and Scope –Merits and Demerits-Law of Supply-Elasticity of Supply.

## **UNIT – III PRODUCTION AND PRICING**

Meaning and Definition of Production- Functions- Elasticity of substitutions and production- Type of cost of Production – Long run and Short run cost.

Pricing: Market structure and Pricing decisions- Pricing under perfect Competition – Characteristics and price determination, Monopoly- Kinds- Causes, Price output decision and Price discrimination, Monopolistic competition- Oligopoly – Definition , Sources and Characteristics.

## **UNIT – IV NATIONAL INCOME, GDP, INFLATION, BUSINESS CYCLE AND ECONOMIC LINKAGES**

Inflation – Meaning – Causes and Measures, Business cycle-Phases, Characteristics and various theories, balance of Trade and Balance of Payment- Meaning, Causes, Kinds and Measures.

## **UNIT – V THE ECONOMIC SYSTEM**

Capitalism – Socialism and Mixed Economic system- Monetary policy- Meaning, Scope, Limitations and Instruments

### **TEXT BOOK**

1. S.Sankaran , Managerial Economics - Margham Publications.

### **REFERENCE BOOKS**

1. Alak Gosh and BiswanthGosh , Managerial Economics - Kalyani Publications
2. D. Gopalakrishna , Managerial Economics - Himalaya Publishing House.

<b>213COM3102- INVESTING IN STOCK MARKET</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>Pre-requisite:</b> Basic skill in capital market and market related activities	<b>Course Category</b>				Elective
	<b>Course Type</b>				Theory

**Course Objective**

<b>CO1:</b>	To Explain about the concept of capital market and its functioning.
<b>CO2:</b>	To demonstrates the role of SEBI in protecting investors.
<b>CO3:</b>	To creates awareness about the Credits rating agencies.
<b>CO4:</b>	To creates awareness about Indian capital market.
<b>CO5:</b>	To gain knowledge about the stock price movement.

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1:</b>	Explain about the concept of capital market and its functioning.
<b>CO2:</b>	Demonstrate the role of SEBI in protecting investors.
<b>CO3:</b>	Create awareness about the Credits rating agencies.
<b>CO4:</b>	Create awareness about Indian capital market.
<b>CO5:</b>	Gain knowledge about the stock price movement.

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

## **UNIT – I**

**Introduction:** Indian capital market and its functions- International Market- Financial innovations in Indian and International Market.

## **UNIT – II**

**Investors' protection:** The role of SEBI- Investors investment attitude.

## **UNIT – III**

**Rating Agencies:** Indian and Global- CRISIL, ICRA, CARE, ONICRA, FITCH & SMERA. Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS.

## **UNIT – IV**

**Indian Capital Market:** Trade practices- BSE, NSE, Sensex, Nifty, fundamental and technical analysis-Demat Trading and Role of Depositories.

## **UNIT – V**

**Stock price Movement:** Meaning of Stock price Movement and Indian economy system- Inflation and GDP.

### **TEXT BOOK:**

1. Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai.

### **REFERENCE BOOK:**

- A Beginner's Guide to the Stock Market: Everything You Need to Start Making Money Today, Kindle edition.

<b>213COM3103 –ENTREPRENEURIAL DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>Pre-requisite: Nil</b>	<b>Course Category</b>				Elective
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To obtain with the concept of entrepreneurship, and qualities of an entrepreneur
<b>CO2</b>	To obtain knowledge about the factors affecting entrepreneurial growth
<b>CO 3</b>	To gather information about various financial assistance provide to the small scale entrepreneurs
<b>CO4</b>	To generate idea about preparation of project report
<b>CO 5</b>	To demonstrate the concept of MSME

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1</b>	Obtain with the concept of entrepreneurship, and qualities of an entrepreneur
<b>CO2</b>	Obtain knowledge about the factors affecting entrepreneurial growth
<b>CO 3</b>	Gather information about various financial assistance provide to the small scale entrepreneurs
<b>CO4</b>	Generate idea about preparation of project report
<b>CO 5</b>	Demonstrate the concept of MSME

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation



### **Unit – I**

Entrepreneurship – meaning – importance – entrepreneur – types – qualities of entrepreneur – role of entrepreneurs in economic development – functions of entrepreneur

### **Unit – II**

Factors affecting entrepreneurial growth – economic – social – cultural – personality – psychological and sociological factors – theory of need achievement

### **Unit – III**

Institutional finance to entrepreneurs – SFCS – SIDCs – SIPOT – TIIC – Commercial Banks – SIDB- Institutional support to entrepreneurs – EDII – NAYE – NIESBUD – NISSET – KVIC – DIC and Industrial Estates .Women entrepreneurs-role of women entrepreneur – functions of women entrepreneur-problems of an women entrepreneur

### **Unit – IV**

Project report – meaning – contents – preparation of a project report.

### **Unit -V**

MSME – service rendered by MSME- sectors reserved for MSME – MSME Board – Procedure to start MSME- Aadhar.

### **TEXT BOOK:**

**1. Entrepreneurial Development** - S.S.Khanka, S.Chand& Company Ltd, Ram Nagar, New Delhi- 110 055.

### **REFERENCE BOOKS:**

- 1. Entrepreneurial Development** – RenuArora, S.K.Sood Kalyani Publishers, B-I/1292 Rajinder Naga
- 2. Entrepreneurship development**, Moharanas and Dash C.R., RBSA Publishing House,Jaipur.

<b>213COM3104 -FINANCIAL LITERACY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>Pre-requisite:</b> Basic Knowledge on Finance	<b>Course Category</b>				Elective
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To describe the importance of financial literacy and list out the institutions providing financial services
<b>CO2</b>	To Prepare financial plan and budget and manage personal finances
<b>CO 3</b>	To Open, avail, and manage/operate services offered by banks
<b>CO4</b>	To Open, avail, and manage/operate services offered by post offices
<b>CO 5</b>	To Plan for life insurance and property insurance and Select instrument for investment in shares

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1</b>	Describe the importance of financial literacy and list out the institutions providing financial services
<b>CO2</b>	Prepare financial plan and budget and manage personal finances
<b>CO 3</b>	Open, avail, and manage/operate services offered by banks
<b>CO4</b>	Open, avail, and manage/operate services offered by post offices
<b>CO 5</b>	Plan for life insurance and property insurance and Select instrument for investment in shares

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

**Unit 1: Introduction**

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

**Unit 2: Financial Planning and Budgeting**

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

**Unit 3: Banking Services**

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credits Card, and APP based Payment system; Banking complaints and Ombudsman.

**Unit 4: Financial Services from Post Office**

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, KishanVikasPatra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), SukanyaSamridhiYojana/Account (SSY/SSA); India Post Payments Bank (IPPB).

Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

**Unit 5: Protection and Investment Related Financial Services**

**Insurance Services:** Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies.

Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI).

Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

**Investment avenues in Equity and Debt Instruments:**

Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management -Services from brokers and Institutions, and self-management; Mutual Fund.

**Practical Exercises:**

The learners are required to:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.

**Text book:**

1. Avadhani, V. A. Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E .The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. Financial Literacy Education. London: Palgrave Macmillan.

**Reference Books:**

1. Avadhani, V. A. Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.

<b>212COM2107 - BUSINESS ORGANIZATION AND MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>
<b>Pre-requisite:</b> Basic knowledge about the types of business	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**Course objectives:**

<b>CO1:</b>	To understand the nature and scope of business activities
<b>CO2:</b>	To understand the various forms of business organization
<b>CO3:</b>	To identify the concepts and procedures to start a new business unit
<b>CO4:</b>	To know about the management concepts and process
<b>CO5:</b>	To identify the planning process and the concept of decision making.

**Course outcomes:**

<b>CO1:</b>	Understand the nature and scope of business activities
<b>CO2:</b>	Understand the various forms of business organization
<b>CO3:</b>	Identify the concepts procedures to start a new business unit
<b>CO4:</b>	Know about the management concepts and process
<b>CO5:</b>	Identify the planning process and the concept of decision making.

**MAPPING OF CO TO PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

### **UNIT 1: Introduction**

Meaning and definition of business essentials & scope of business Classification of Business Activities-Meaning-Definition-Characteristics and objectives of Business Organisation-Evolution of Business Organisation - Modern Business- Business & Profession.

### **Unit 2: Forms of business organization**

Introduction - Sole Proprietorship-advantages and disadvantages – Partnership- advantages and disadvantages -Joint Stock Companies - advantages and disadvantages and Co-operative.

### **Unit 3: Business unit**

Business Unit- Establishing a new business unit- Meaning of Promotion-Features for business- Plant location- Plant Layout & size of business unit

### **Unit 4: Management**

Meaning- definition – functions of management- Management Vs administration – Management is art or science – evolution of management – Management theories.

### **Unit 5: Planning**

Nature and purpose of planning -Planning process -Types of plans –Objectives -Managing by objective (MBO) Strategies -Types of strategies –Policies. Decision Making -Types of decision - Decision Making Process -Rational Decision Making

### **TEXT BOOK**

1. Y.K. Bhushan “Fundamentals of Business Organisation” sultan chand publication.

### **REFERENCE BOOKS:**

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India.
2. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.

<b>212COM2108 – PRINCIPLES OF AUDITING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>
<b>Pre Requisites:</b> Enable the students to gain the basic principles of auditing.	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1:</b>	To make the students to learn the basic principles and procedures of auditing.
<b>CO2:</b>	To provide the knowledge about the procedures for conducting an audit.
<b>CO3:</b>	To obtain the knowledge about rights and duties of company auditor.
<b>CO4:</b>	To understand the auditors duty regarding vouching of various items.
<b>CO5:</b>	To know the computerised auditing system.

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1:</b>	Familiarize the students with the basic principles and procedures of auditing.
<b>CO2:</b>	Know the procedures for conducting an audit.
<b>CO3:</b>	Obtain the knowledge about rights and duties of company auditor.
<b>CO4:</b>	Expertise the knowledge about the auditors' duty regarding vouching.
<b>CO5:</b>	Acquire the knowledge on computerised auditing system.

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

## UNIT I

**Basic Principles of Auditing:** Definition – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Qualities of an Auditor – Types of Audit – Ethics of Auditing.

## UNIT II

**Audit Procedure and Internal Control:** Preparatory steps to be followed in the commencement of a new audit - Audit Programme – Audit Note Book – Audit Working Papers – Audit Files– Audit report – Essentials of Effective Reporting.

**Internal Control:** Elements - Objectives – Internal check – Objects of Internal Check – Duties of an auditor in connection with internal check.

## UNIT III

**Vouching:** Definition - Meaning – Auditors duty regarding vouching of various items of debit side of the cash book: cash in hand, collection from debtors, interest on investment and rent received - Credits side of the cash book: wages, payment to suppliers, cash purchases and purchase of land & buildings.

## UNIT IV

**Audit of limited companies:** Company Auditor - qualification, disqualification, Appointment – Remuneration - rights and duties – removal of auditor - Liabilities of the auditor - Civil and Criminal liabilities.

## UNIT V

**Auditing of computerized accounting:** EDP Audit – EDP Audit features and limitation – General approach to EDP Audit – Major areas on Internal control system – CIS and Internal Control System – Special Techniques for Auditing in EDP environment – Need for CAAT – Types and Uses of CAAT.

### Text Book

1. AUDITING – B.N. Tandon, , Sultan Chand and Sons, 23, Dharyaganj, New Delhi

### Reference books

1. PRINCIPLES AND PRACTICE OF AUDITING - Dr. T.R. Sharma SahithyaBhavan, Hospital Road, Agra –282 003.
2. CONTEMPORARY AUDITING - Kamal Gupta, Tata MC Graw Hill Publishing Co Ltd, 7, West Patel Nagar, New Delhi – 110008.



212COM2109 – FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	X	Credits
	4	0	0	0	4
Pre-requisite: Enable the students to gain the basic knowledge about financial markets	Course Category				Program Core
	Course Type				Theory

**Course Objectives**

CO1:	To familiarise with the concepts of financial instruments
CO2:	To enable the students to gain knowledge on money markets and the components.
CO3:	To understand about capital markets and the procedure of Demat account.
CO4:	To gain knowledge on merchant banking techniques.
CO5:	To enrich knowledge on mutual funds

**Course Outcomes (COs)**

CO1:	Familiarise with the concepts of financial instruments
CO2:	Enable the students to gain knowledge on money markets and the components
CO3:	Understand about capital markets and the procedure of Demat account.
CO4:	Gain knowledge on merchant banking techniques
CO5:	Enrich knowledge on mutual funds

At the end of the course, students would be able to

**MAPPING OF CO TO PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L			M						M		L
CO2		H		M		M		M			H	
CO3	L		M		L		M		M		M	
CO4		M		H		L		M				L
CO5			M		H				L		L	H

H - High Correlation

M-Medium Correlation

L-Low Correlation

### **Unit – 1**

Financial system – meaning – function – financial concepts- financial assets – financial intermediaries – financial markets – financial rate of returns – financial instruments – classification of financial markets – Development of Financial System in India – strengths and weaknesses of Indian Financial System

### **Unit – 2**

Money Market – Definition – Features – Objectives – Characteristic features of a developed money market – Importance of money market – composition of money market - Money market instruments - call money market – commercial bills market – Certificate of Deposits, GDRs and ADRs – Treasury bill market – discount market

### **Unit – 3**

Capital market – Capital market Vs Money Market - New issue market – New issue market Vs Secondary market – importance of new issue markets – methods of floating new issues – Secondary market – stock exchange – functions – Listing of securities – Demat and Remat- Registration of stock brokers – methods of trading in stock exchange – defects of Indian capital markets

### **Unit – 4**

Merchant banking – meaning – service of merchant banks – SEBI Guidelines – Scope for Merchant Banking in India Factoring: Meaning – functions – benefits - types – Factoring Vs Discounting – Forfeiting – Factoring Vs Forfeiting.

### **Unit – 5**

Mutual fund – meaning – importance – risks – classification of funds – Open ended funds – close-ended funds: income funds, Growth funds, and balanced funds, Money Market Mutual fund – tax savings funds – organization of the fund – Net asset value

### **Text Book**

1. The Indian financial system and Development- Vasant Desai, Himalaya Publishing House.

### **Reference Books**

1. Financial Markets and Institutions-Dr. S. Gurusamy, Tata McGraw Hill.
2. The Indian Financial System-Dr. BhartiPathak, Pearson.

<b>212COM2110 -DIGITAL MARKETING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>
<b>Pre-requisite:</b> To know the basic knowledge about concepts, principles, tools and techniques of Digital marketing.	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**Course Objectives:**

<b>CO1</b>	To Understand the Concept of Digital marketing using social media
<b>CO2</b>	To design the website using word press
<b>CO 3</b>	To design a digital marketing campaign in basic social media
<b>CO4</b>	To analyse using the Search engine optimization tools
<b>CO 5</b>	To create online reputation management reports and formulates suitable decisions using the metrics.

**Course Outcomes:**

<b>CO1</b>	Understand the Concept of Digital marketing using social media
<b>CO2</b>	Design the website using word press
<b>CO 3</b>	Design a digital marketing campaign in basic social media
<b>CO4</b>	Analyse using the Search engine optimization tools
<b>CO 5</b>	Create online reputation management reports and formulate suitable decisions using the metrics.

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

### **UNIT I Introduction of the digital marketing**

Digital vs. Real Marketing - Digital Marketing Channel, Creating initial digital marketing plan – Content management - SWOT analysis - Target group analysis-What is Digital Marketing? Benefits of Digital Marketing. Digital marketing platforms and strategies. Comparing digital with traditional marketing.

### **UNIT II Website**

What is website? What is domain name? Types of domains. Register a domain name. Web hosting concepts. Types of websites – HTML, CSS and Java Script. Popular CMS. Website designing with Word Press: What is Word Press? Benefits of using WP.

### **UNIT III Social media Marketing Tools – Basic Tools**

Creating a Face book page - Visual identity of a Face book page - Types of publications - Face book Ads - Creating Face book Ads - Ads Visibility Business opportunities and Instagram options - Optimization of Instagram profiles – Integrating Instagram with a Web Site and other social networks - Keeping up with posts Business tools on LinkedIn - Creating campaigns on LinkedIn - Analyzing visitation on LinkedIn Creating business accounts on YouTube - YouTube Advertising - YouTube Analytics E-mail marketing - E-mail marketing plan - E-mail marketing campaign analysis.

### **UNIT IV Advanced Tools: SEO and SEM**

On-Site SEO: Optimize UX & Design, Off-Site SEO: Link-building, SEO Audit & Future of SEO Ad words & Keyword Selection, Create Text Ads, CPC Bidding, Navigate Ad Words, SEM Metrics & Optimization

## **UNIT V Online Reputation Management**

Merging digital and social marketing and data analytics. What is ORM and why we need ORM?

Examples of ORM. Areas to analyze in ORM. Generate a ORM report. Things to do in ORM –

Monitor search results, complaint sites, reviews, sites and blogs, and social media. Analytics and its importance for business.

### **TEXT BOOK:**

1. Ryan, D.. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited.
2. Puneet Singh Bhatia , Fundamentals of Digital Marketing, Pearson Education, New Delhi.
3. Abhishek Das , Applications of Digital Marketing for Success in Business, 1st edition, BPB Publications, New Delhi
4. Dishek J. J. Mankad , Understanding digital marketing, BPB Publications

### **REFERENCE BOOK:**

1. Vandana Ahuja , Digital Marketing, Oxford University Press, New Delhi.
2. Sarah McHarry , Word press to Go, Create space Independent Pub.

<b>213COM3105 - BUSINESS RESEARCH METHODS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Pre-requisite:</b> Basic knowledge in banking at higher secondary level					<b>Course Category</b>
					Elective

### Course Objectives

<b>CO1:</b>	To know the Types of Research, the Research Process: An overview.
<b>CO2:</b>	To understand the Research Design Process
<b>CO3:</b>	To gain the knowledge about Questionnaire, Reliability Validity of Questionnaire
<b>CO4:</b>	To know the Steps in Designing the Sample
<b>CO5:</b>	To understands the Computerized Statistical Packages.

### COURSE OUTCOMES:

<b>CO1:</b>	Know the Types of Research, the Research Process: An overview.
<b>CO2:</b>	Understand the Research Design Process
<b>CO3:</b>	Gain the knowledge about Questionnaire, Reliability Validity of Questionnaire
<b>CO4:</b>	Know the Steps in Designing the Sample
<b>CO5:</b>	Understand and the Computerized Statistical Packages.

### MAPPING OF COTO PO

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

### UNIT 1: INTRODUCTION TO BUSINESS RESEARCH METHOD

Concept of BRM, Nature of BRM, Scope BRM, Need and Role of Business, Research, Characteristic of Research, Types of Research, the Research Process: An overview.

## **UNIT 2: RESEARCH DESIGN**

Concept of Research Design, Types of Research Design, Including Exploratory, Descriptive and Experimental, Research Design Process.

## **UNIT 3: QUESTIONNAIRE DESIGN AND SCHEDULE**

Concept of Questionnaire and Schedule, Principles of Designing Questionnaire and Schedule, Limitations of Questionnaire, Reliability Validity of Questionnaire.

## **UNIT 4: SAMPLING THEORY**

Concept, Need and Importance of Sampling, Types of Sampling Methods, Sampling and Non-Sampling Errors, Sample Design, Determinants of Sample Size, Steps in Designing the Sample.

## **UNIT 5: DATA ANALYSIS**

Tabulation and Processing of Data, Basic Aspects of Statistical Inference Theory and Hypothesis Testing, Type I and Type II Errors, Applications of T-Test, Z-Test, F-Test, Chi-square Test and ANOVA, Introduction to Computerized Statistical Packages.

### **Text Book**

1. William G. Zikmund: Business Research Methods.
2. Cooper and Schindler: Business Research Methods, Tata McGraw-Hill.

### **Reference Book**

1. Mark Saunders: Research Methods for Business: Pearson Education.
2. Cooper and Schindler: Business Research Methods, New Delhi
3. C.R. Kothari, Research Methodology – Methods, New Age Publications.

<b>213COM3106 -HUMAN RESOURCE MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Pre-requisite:</b> Basic knowledge in banking at higher secondary level	<b>Course Category</b>				Elective
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1:</b>	To know the Essential elements of HRM
<b>CO2:</b>	To understand the Recruitment and Selection Process
<b>CO3:</b>	To gain the knowledge about objectives and advantages
<b>CO4:</b>	To know the Traditional and Modern methods of Performance Appraisal
<b>CO5:</b>	To understands the Compensation Management

**COURSE OUTCOMES:**

<b>CO1:</b>	Know the Essential elements of HRM
<b>CO2:</b>	Understand the Recruitment and Selection Process
<b>CO3:</b>	Gain the knowledge about objectives and advantages
<b>CO4:</b>	Know the Traditional and Modern methods of Performance Appraisal
<b>CO5:</b>	Understands the Compensation Management

**MAPPING OF COTO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation



### **Unit-I: Human Resource Management**

Meaning, objectives, functions, significance of Human resource management. Difference between HRM and Personnel Management and Human Resource Development. Essential elements of HRM. HRM Planning.

### **Unit-II: Recruitment, Selection, Placement & Induction**

Recruitment: meaning, Factors influencing recruitment. Selection: Meaning, factors influencing the process of selection. Steps in selection process. Placement and Induction: Meaning and importance.

### **Unit-III: Training**

Meaning, objectives, types of training, advantages of training.

### **Unit-IV: Performance Appraisal**

Performance appraisal: meaning, need, objectives and steps in performance appraisal-Methods-Traditional and Modern methods

### **Unit-V: Compensation Management**

Meaning, objectives, components of compensation, need for sound salary administration.

### **Text Book:**

1. Pattanayak-Human Resource Management, PHI Learning P ltd, New Delhi

### **Reference Books:**

1. Snail & Holden: Human Resource & Personnel Management, McMillan India Ltd., New Delhi.
2. Ashwathappa: Human Resource & Personnel Management, TMH,

<b>213COM3107- COMPUTERISED ACCOUNTING SYSTEM (Tally ERP 9)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>
<b>Pre-requisite:</b> Enable the students to acquire basic knowledge in the computerized accounting system and its applications in the area of business.	<b>Course Category</b>			Elective	
	<b>Course Type</b>			Theory with Practical	

**COURSE OBJECTIVES:**

<b>CO1.</b> To understand fundamentals of Tally
<b>CO2.</b> To know Tally features and its importance in supporting accounting activity.
<b>CO3.</b> To communicate orally and in written form the Features of Tally in capturing accounting procedures
<b>CO4.</b> To gain lifelong knowledge of Tally features and integration of accounting and computer for Effective decision making
<b>CO5.</b> To be familiar with the incorporation of GST standards into accounting and computerized Accounting process

**COURSE OUTCOMES:**

Learners should be able to

<b>CO1:</b> Understand the fundamentals of Tally
<b>CO2:</b> Comprehend on the knowledge of Tally, its features and its importance.
<b>CO3:</b> Communicate orally and in written form the Features of Tally in capturing accounting procedures.
<b>CO4:</b> Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
<b>CO5:</b> Familiarize on the incorporation of GST standards into accounting and computerized accounting process.

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M		M		L		L	S		M
<b>CO2</b>	L		L		M		M	M		M	S	
<b>CO3</b>	L	M		L		M		M			S	L
<b>CO4</b>	L		L	L	S		L			S		S
<b>CO5</b>	L	L		L		L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

## **UNIT-I**

User Interface and Company Management - Introduction to Tally ERP9, Gateway of Tally and User Interface - Masters – Ledgers - Understanding Ledgers - Masters – Groups - Understanding Groups - Masters – Bill wise Debtors and Creditors Ledgers - Payment Voucher - Understanding Default Vouchers. Day Book - Understanding Day Book Reports -Altering and Deleting Transactions - Pre-Allocation of Bills - Receipt Voucher - Understanding Receipt Vouchers - Contra Vouchers - Cheque Printing - CTS Cheque Printing System - Debit and Credits Notes - Debit Note Returns - Bank Reconciliation -Understanding BRS Process.

## **UNIT-II**

Inventory Understanding Inventory - Integrating Accounts and Inventory - Manual Stock Valuation without Inventory. Billing Features - Purchase Order Processing - Sales Order Processing - Stock Transfers - Understanding Stock Transfers - Manufacturing Vouchers - Batch Wise Details - Re-Order Level.

## **UNIT-III**

TDS, Payroll, Finalization Process - Multi Language – Export – Import -Backup and Restore - Tax Deducted at Source (TDS) - Payroll Accounting - Finalization Process - Depreciation Entries - Creating General Reserves - Provision for Taxation - Bad Debt Reserves - Partnership Firm - Transferring Profits - Outstanding Expenses and Accrued Income - Changing Financial Year, Voucher Types and Class, Point of Sales, Scenarios and Optional Vouchers.

## **UNIT-IV**

Goods and Services Tax (GST)- About Goods and Services Tax (GST) - Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level, GST Taxes & Invoices Understanding SGST, CGST & IGST. Purchase Voucher with GST: Updating GST Number for Suppliers. Sales Voucher with GST: Updating GST Number for Suppliers.

## **UNIT-V**

Budgets and Reporting - Budgets and Controls - Budget Masters and Configurations - Cost Centre and Cost Categories - Understanding Cost Centers - Understanding Profit - Customer and Supplier Balance Checking-Customer and Supplier Bill Wise Checking- Overdue Payables and Receivables -

Outstanding Reports and Printing - Confirmation of Accounts - Negative Ledgers Report. Purchase and Sales Reporting - Stock Analysis and Reports - Cash and Bank Reports – Search - Filter and Sorting - Financial Reports - Data Security - Tally Audit- Tally Synchronization – Multi Currency - Printing Reports.

**TEXT BOOK:**

1. Tally education, Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi
3. Sajee Kurian, Learning Tally ERP 9 with GST, , Blessings Inc, Mumbai.

**REFERENCE BOOK:**

1. Ajay Maheshwari and Shubham Maheshwari ,Implementing GST in Tally.ERP 9, , Tally E-Learning.
2. Shraddha Singh, Navneet Mehra ,Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi.
3. Tally 9 Nellai Kannan , Nels Publications, Thirunelveli
4. Implementing Tally 9 A. K. Nadhani, K. K. Nadhani, BPB Publications Publication.

<b>213COM3108- MANAGEMENT INFORMATION SYSTEM</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>
<b>Pre-requisite:</b> Enable the students to learn the theoretical background on management information system	<b>Course Category</b>				Elective
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To gain the knowledge on knowledge management
<b>CO2</b>	To train up the students about groupware.
<b>CO 3</b>	To update skills on computer based user machine system.
<b>CO4</b>	To understand about operating elements.
<b>CO 5</b>	To train the students with data representation

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1</b>	Gain the knowledge on knowledge management
<b>CO2</b>	Train up the students about groupware.
<b>CO 3</b>	Update skills on computer based user machine system.
<b>CO4</b>	Understand about operating elements.
<b>CO 5</b>	Train the students with data representation

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

## **UNIT - I**

Knowledge society-from data to information to knowledge- Drivers of knowledge management Intellectual capital- KM and learning organizations- case studies. Strategic alignment- creating awareness- articulation- Evaluation and strategic alignment Infrastructural development and deployment- Leadership, measurement and refinement- Role of CKO

## **UNIT – II**

Analyzing business environment-knowledge audit and analysis – designing KM team – creating KM system blue print- implementation- capture –store and sharing. Technology components- Intranet and Groupware solutions- tools for collaborative intelligence package choices- implementing security.

## **UNIT – III**

Definition – Computer based user machine system – Integrated system – Need for a database – Utilization of models – Evolution – Subsystems – Organizational subsystems – Activities subsystems.

## **UNIT - IV**

Operating elements – Physical components – Processing functions – Outputs – MIS support for decision making – Structured programmable decisions – Unstructured non-programmable decisions – MIS structure based on management activity and organizational functions – Synthesis of MIS structure

## **UNIT - V SYSTEM SUPPORT**

Data representation – Communication network – Distributed systems – Logical data concepts – Physical storage devices – File organizations – Data base organization – Transaction processing - DEVELOPMENT AND MANAGEMENT : A contingency approach to choosing an application – Developing strategy – Lifecycle definition stage – Lifecycle development stage – Lifecycle installation and operation stage – Project management

## **TEXT BOOK:**

1.E.Wainright Martin, Carol V. Brown, Danial W. DeHayes, Jeffrey A. Hoffer, William C. Perkins, "Managing Information Technology", Prentice Hall International

## **REFERENCE BOOKS**

1. Harold Koontz, Heinz Weihrich, "Essentials of Management", Tata McGraw Hill .
2. Ratnajagugula, 'Knowledge management', A new dawn- ICFAI-2020.

<b>212COM2111- COST ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Pre-requisite:</b> Basic knowledge on accounting at higher secondary level	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

### Course Objectives

<b>CO1</b>	To provide knowledge regarding crucial concept in cost accounting
<b>CO2</b>	To study the cost accounting technique applied in materials and labour
<b>CO 3</b>	To provide knowledge about the allocation and allocation of overhead
<b>CO4</b>	To enable the students to develop the skill relating to overhead cost, job costing, contract costing
<b>CO 5</b>	To understand the idea about procedure for reconciliation of cost and financial accounting

### Course Outcomes (COs)

At the end of the course, students would be able to

<b>CO1</b>	Provide knowledge regarding crucial concept in cost accounting
<b>CO2</b>	Study the cost accounting technique applied in materials and labour
<b>CO 3</b>	Provide knowledge about the allocation and allocation of overhead
<b>CO4</b>	Enable the students to develop the skill relating to overhead cost, job costing, contract costing
<b>CO 5</b>	Understand the idea about procedure for reconciliation of cost and financial accounting

### MAPPING OF CO TO PO

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

### **UNIT – I**

**Cost Accounting:** Meaning – Objectives – Importance – Advantage – Cost accounting vs. Financial accounting - Cost accounting vs. Management accounting – Classification and elements of cost – Components of total cost – Preparation of cost sheet.

### **UNIT –II**

**Material:** Purchase procedure – Store keeping – Different levels of stock – Material issues procedure – Pricing of material.

**Labour:** Methods of Remuneration and Incentive wage plans – Control of Labour cost.

### **UNIT – III**

**Overhead:** Meaning – Classification – Allocation – Apportionment and Absorption

### **UNIT – IV**

Methods of Costing: Contract costing – Process costing – Normal and Abnormal losses – Equivalent production.

### **UNIT – V**

Reconciliation statement: Reconciliation of Cost and Financial Accounting–Reasons–Procedure for reconciliation

**Note:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

### **TEXT BOOK**

1. Cost accounting – R.S.N.Pillai&Bhagavathi, S.Chand& Company Ltd Ram Nagar, New Delhi-110 055

### **REFERENCE BOOKS**

1. Cost Accounting - Jain &Narang, Kalyani Publishers, Ludhiana.
2. Cost Accounting - M.N. Arora Vikas, Publishing House Pvt. Ltd. Noida, New Delhi.



<b>212COM2112 - INCOME TAX LAW AND PRACTICE – I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>4</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>
<b>Pre-requisite:</b> Basic knowledge in Income Tax	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To provide the knowledge about fundamental concepts of Indian income tax law
<b>CO2</b>	To make the students to understand various exempted incomes
<b>CO 3</b>	To compute taxable income under the head Salary and House Property.
<b>CO4</b>	To compute taxable income under the head Business and Profession
<b>CO 5</b>	To compute taxable income under the heads Capital Gains and Income from other sources

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1</b>	To provide the knowledge about fundamental concepts of Indian income tax law
<b>CO2</b>	To make the students to understand various exempted incomes
<b>CO 3</b>	To compute taxable income under the head Salary and House Property.
<b>CO4</b>	To compute taxable income under the head Business and Profession
<b>CO 5</b>	To compute taxable income under the heads Capital Gains and Income from other sources

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

### **Unit – I**

**Income Tax Act, 1961:** Introduction- Definitions – Income, Assessment, Assessment year, Previous year, Person, Assessee – Residential status of an Assessee- Resident , Resident but not ordinarily resident , Non-resident - Deemed income – Capital receipts and Revenue receipts – Capital expenditure and Revenue expenditure.

### **Unit – II**

**Exempted incomes:** Incidence of Tax- incomes exempted U/s 10.

### **Unit – III**

**Salary** –Meaning –Allowances –Perquisites - Profits in lieu of Salary - Deductions against Salary - Incomes Exempt from Tax. House Property - Chargeability - Owner of house property - Determination of Annual Value -Deduction from Net Annual Value - Unrealized Rent –Exemptions - Computation of Income from House Property..

### **Unit – IV**

**Computation of Income from Profit sand Gains from Business and Profession** - Profits and Gains from Business and Profession - Business and Profession – An Overview – Chargeability - Profits and Losses of Speculation Business - Deductions Allowable - Expenses Disallowed - Deemed Profits u/s 41 - Maintenance of Accounts..

### **Unit – V**

**Capital Gain:** Chargeability - Capital Gains- Capital Assets & Transfer - Types of Capital Gains - Mode of Computation of Capital Gains -Exemptions and Deduction.-Computation of Income from other sources.

**Note:** The questions should be asked in the ratio of 70% for problems and 30% for theory.

### **TEXT BOOK:**

1. Income Tax Law & Accounts – Dr. H.C.Mehrotra, Revised Edition (as per latest AY)  
SahityaBhawan Publications, Hospital Road, Agra – 282 003.

### **REFERENCE BOOKS:**

1. Income Tax Law & Practice – V.P.GAUR, D.B.NARANG, Revised edition (as per latest AY)  
Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008
2. Income Tax Law & Practice – T.S.REDDY AND MURTHY, Revised edition (as per latest AY)  
Margham Publications, Chennai-17.

<b>212COM2113 - BUSINESS LAW</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>
<b>Pre-requisite:</b> Enable the students with the knowledge about Contract Act, Sale of goods Act, and Prevention of money laundering Act.	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1:</b> To familiarize the students with the basic concept of contract Act.
<b>CO2:</b> To aware about the knowledge of law relating to Indemnity, Guarantee, Bailment and Pledge.
<b>CO3:</b> To provide the knowledge about law relating to sale of goods Act.
<b>CO4:</b> To gain the idea about prevention of money laundering Act.
<b>CO5:</b> To know the rules relating to partnership act 1932 and winding up procedures of partnership

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1:</b> Familiarize the students with the basic concept of contract Act.
<b>CO2:</b> Achieve the knowledge of law relating to sale of goods Act and partnership Act.
<b>CO3:</b> Attain the knowledge about sale of goods Act.
<b>CO4:</b> Gain the concept about prevention of money laundering Act.
<b>CO5:</b> knowing the rules relating to partnership act 1932 and winding up procedures of partnership

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L			M						M		L
<b>CO2</b>		H		M		M		M			H	
<b>CO3</b>	L		M		L		M		M		M	
<b>CO4</b>		M		H		L		M				L
<b>CO5</b>			M		H				L		L	H

H - High Correlation

M-Medium Correlation

L-Low Correlation

### **UNIT – I**

**Law of Contract** - Nature of contract – Essential elements of a valid contract – Offer and Acceptance – Void & Voidable Agreements - Consideration – Legality of object – Quasi contracts - Contingent contracts – Termination or discharge of contract.

### **UNIT – II**

**Special contracts** - Indemnity & Guarantee – Bailment & Pledge – Laws of Agency.

### **UNIT- III**

**Sale of Goods Act** – Definition - Formation of contract of sales – Conditions and Warranties – Transfer of ownership and delivery - Performance of the contract of sale of goods – Unpaid seller-Rights.

### **UNIT –IV**

**Laws relating to Partnership** – Indian Partnership Act, 1932 – Nature of partnership – Rights and liabilities of partners - Dissolution of firms – Limited Liability Partnership Act, 2008 – Concepts, formation, membership & functioning – Dissolution.

### **UNIT –V**

**Prevention of Money Laundering Act 2011** – Concepts – Definitions – Various transactions – Obligations of banks and financial institutions – RBI guidelines on KYC (Know Your Customer). – Cyber Law.

#### **Text Book:**

1. Mercantile Law – N. D. Kapoor, Sultan Chand & Sons, Educational Publishers, New Delhi.

#### **Reference books:**

1. Business Law – K. R. Bulchandani, Himalaya Publishing House, 'Ramdoot' Dr.Bhalerao Marg Girgam Mumbai – 400 004.
2. Industrial & Labour Laws - K. C. Mandot Premier Book Co. 23, Daryaganj, New Delhi – 110 002.

<b>213COM3109 - INTERNATIONAL BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>4</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>5</b>
<b>Pre-requisite:</b> Basic knowledge on business at higher secondary level	<b>Course category</b>				Elective
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1.</b> To understands the growth of International Business
<b>CO2.</b> To know the concepts of Comparative cost advantage
<b>CO3.</b> To make clear about Instruments of External Payments
<b>CO4:</b> To gain knows about Structure of Balance of Payment
<b>CO5:</b> To gain obtains the International Financial Institution

**Course Outcomes**

<b>CO1.</b> To understands the growth of International Business
<b>CO2.</b> To know the concepts of Comparative cost advantage
<b>CO3.</b> To make clear about Instruments of External Payments
<b>CO4:</b> To gain knows about Structure of Balance of Payment
<b>CO5:</b> To gain obtains the International Financial Institution

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

**S-Strong Correlation****M-Medium Correlation****L-Low Correlation**

### **Unit I**

Meaning and Importance of International Business – Domestic Business Vs International Business – Evolution and Development – Factors influencing the growth of International Business

### **Unit II**

Modes of entry to International Business – Theories of International Trade – Advantages and Limitations of Foreign Trade - Absolute cost advantage – Comparative cost advantage

### **Unit III**

Instruments of External Payments – Foreign Exchange Market and Functions – Rate of Exchange – Determinations of Rate of Exchange – Mint Parity Theory – Purchasing Power Parity (PPP) Theory – Causes of fluctuations in Exchange Rate – Fixed and Flexible Exchange Rate

### **Unit IV**

Structure of Balance of Payment – Causes of Disequilibrium in BOP – Measures for correcting disequilibrium – Free Trade Policy – Protection – Advantages of Protectionism – Role of Protection in under developed countries

### **Unit V**

International Financial Institution - International Monetary Fund – The World Bank International Finance Corporation – International Development Association – WTO – Objectives and Functions

#### **Text book:**

1. International Business Text and Cases, P.SubbaRao, Himalaya Publishing House, Geetanjali Press Nagpur

#### **Reference Books**

1. International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House
2. Money, Banking, International Trade and Public Finance, Dr.D.M.Mithani, Himalaya Publishing House
3. International Business, Concept, Environment and Strategy, VyuptakeshSharan, Pearson
4. International Business, K. Aswathappa, McGraw Hill Companies
5. Foreign Exchange, Practice, Concepts and Control, C. Jeevanandam, Sultan Chand & Sons
6. Export Management, N. Kumar & R. Mittal, Anmol Publications Private Limited.

<b>213COM3110 - FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>4</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>5</b>
<b>Pre-requisite:</b> Basic knowledge on accounting at higher secondary level	<b>Course category</b>				Elective
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1:</b> To understand the basic scope for financial management.
<b>CO2:</b> To know the concepts of capital budgeting through various methods.
<b>CO3:</b> To make clear about cost of capital and financial decisions using various methods.
<b>CO4:</b> To gain knows about various decisions in working capital management.
<b>CO5:</b> To gain obtains the relevant and irrelevant of dividend decisions.

**Course Outcomes**

<b>CO1:</b> Gain understands the basic scope for financial management.
<b>CO2:</b> Gain knows the concepts of capital budgeting through various methods.
<b>CO3:</b> Gain makes clear about cost of capital and financial decisions using various methods.
<b>CO4:</b> Gain knows about various decisions in working capital management.
<b>CO5:</b> Gain obtains the relevant and irrelevant of dividend decisions.

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

**S-Strong Correlation****M-Medium Correlation****L-Low Correlation**

## **UNIT- I**

**Introduction:** Meaning- Definition, Nature, Scope and Objectives of Financial Management- Evolution of Financial Management-Types of financial decisions - Key Decision Areas in Financial Management - Key activities of Finance Manager Changing Role of Finance Managers. Financial Planning: Meaning- Definition- Objectives - Steps - Factors affecting financial planning- Estimation of financial requirements of a firm.

## **UNIT-II**

**Capital Budgeting** Process, techniques Cash flow Estimation, capital budgeting evaluation techniques Payback Period Method, Net Present Value (NPV) Accounting Rate Of Return, Internal Rate of Return (IRR), Profitability Index.

## **UNIT- III**

**Cost of Capital and Financing Decision:** Sources of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

## **UNIT- IV**

**Capital structure** –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage, Determinants of capital structure.

**Working Capital:** Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation.

## **UNIT- V**

**Dividend Decision** – Meaning- Nature and Objectives -Types of dividend policy- Dividend theories- Walter's model-Gordon's Model – Modigliani –miller hypothesis (MM model).

**Theory 40% and Problems 60%**

## **TEXT BOOK**

1. Srinivasan and Ramachandran, Sriram Publications, Trichy. Edition 2020.

## **REFERENCE BOOKS**

1. Khan and Jain. Financial Management Text and Problems. Tata McGraw Hill New Delhi.
2. Horne, J.C. Van. Fundamentals of Financial Management .New Delhi Prentice Hall of India.



<b>213COM3111 -STATISTICAL PACKAGE FOR SOCIAL SCIENCE (SPSS) – PRACTICAL</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>
<b>Pre-requisite:</b> Basic knowledge in computer and Statistics at higher secondary level	<b>Course Category</b>				Elective
	<b>Course Type</b>				Theory with practical

**Course Objectives**

<b>CO1</b>	To Understand the basic features of SPSS
<b>CO2</b>	To Train Students in SPSS Software
<b>CO 3</b>	To expose the students to the analysis of statistical data
<b>CO4</b>	To learn about descriptive statistics, correlation and regression
<b>CO 5</b>	To learn about parametric and non- parametric test

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1</b>	Understand the basic features of SPSS
<b>CO2</b>	Train Students in SPSS Software
<b>CO 3</b>	Expose the students to the analysis of statistical data
<b>CO4</b>	Learn about descriptive statistics, correlation and regression
<b>CO 5</b>	Learn about parametric and non- parametric test

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	S	L	M			M	S		L	S	M	M
<b>CO2</b>	M	L		L	M		M			M		S
<b>CO3</b>	M		L		M			M			S	L
<b>CO4</b>	S	L		M		L		L		S		S
<b>CO5</b>	S		L	M		S	S		M		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

**Unit 1:** Data handling: open SPSS data file – save – import from other data source – data entry – labeling for dummy numbers - recode in to same variable – recode in to different variable – transpose of data – insert variables and cases – merge variables and cases.

**Unit 2:** Data handling: Split – select cases – compute total scores – table looks – Changing column – font style and sizes

**Unit 3:** Diagrammatic representation: Simple Bar diagram – Multiple bar diagram – Sub-divided Bar diagram - Percentage diagram - Pie Diagram – Frequency Table – Histogram – Scatter diagram – Box plot.

**Unit 4:** Descriptive Statistics - Mean Median, Mode, SD- Skewness- Kurtosis. Correlation – Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis [Enter and stepwise methods]

**Unit 5:** Testing of Hypothesis: Parametric – One sample – Two sample Independent t – test – Paired t – test. Non – parametric: One sample KS test- Mann-Whitney U test – Wilcoxon Signed Rank test - Kruskal Wallis test – Friedman test- Chi- square test. Analysis of variance: One way and Two way ANOVA.

**TEXT BOOK:**

1. Clifford E.Lunneborg. Data analysis by resampling: concepts and applications. Dusbury Thomson learning. Australia.
2. Everitt, B.S and Dunn, G . Applied multivariate data analysis. Arnold London.

**REFERENCE BOOKS:**

1. Jeremy J. Foster. Data analysis using SPSS for windows.New edition. Versions 8-10. Sage publications. London.
2. Michael S. Louis – Beck. Data analysis an introduction, Series: quantitative applications in the social sciences. Sage.Publications. London.

<b>213COM3112- DATA ANALYTICS IN BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>
<b>Pre-requisite:</b> Basic knowledge in MS Excel	<b>Course Category</b>				Elective
	<b>Course Type</b>				Theory

**Course Objectives**

Course outcomes: At the end of the course the students will be able to

<b>CO1</b>	To Understand the features of Spreadsheet applications and functions
<b>CO2</b>	To Comprehend and apply computer tools and inbuilt functions on raw data
<b>CO 3</b>	To Communicate orally and in written form the features of spreadsheet applications and functions.
<b>CO4</b>	To Utilize the expertise of the Excel features as lifelong practice
<b>CO 5</b>	To Utilize the expertise of the Excel functions as lifelong practice

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1</b>	To Understand the features of Spreadsheet applications and functions
<b>CO2</b>	To Comprehend and apply computer tools and inbuilt functions on raw data
<b>CO 3</b>	To Communicate orally and in written form the features of spreadsheet applications and functions.
<b>CO4</b>	To Utilize the expertise of the Excel features as lifelong practice
<b>CO 5</b>	To Utilize the expertise of the Excel functions as lifelong practice

**MAPPING OF CO TO PO**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>	<b>PO1 0</b>	<b>PO1 1</b>	<b>PO1 2</b>
<b>CO1</b>	S	L	M			M	S		L	S	M	M
<b>CO2</b>	M	L		L	M		M			M		S
<b>CO3</b>	M		L		M			M			S	L
<b>CO4</b>	S	L		M		L		L		S		S
<b>CO5</b>	S		L	M		S	S		M		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

### **UNIT- I: GETTING STARTED WITH EXCEL:**

Opening Excel, Creating and Opening Work book Saving and Sharing Workbook , Cell Basics - Understanding Cells, Cell Contents, Find and Replace, Formatting Cells - Font Formatting, Text Alignment, Cell Borders and fill colors, Cell styles, Formatting text and numbers, Modifying Columns, Rows and Cells - Inserting, Deleting, Moving, and Hiding rows and columns - rapping text and merging Cells - Printing Workbooks - Choosing a print area, Fitting and scaling content - Finalising and Protecting Workbooks.

### **UNIT-II: FORMULAS AND FUNCTIONS:**

Formulas and Functions - Simple Formulas, Complex Formulas, Functions (Statistical, financial, Text, Data and Time).

### **UNIT-III: DATA ANALYSIS:**

Auto filter and Advanced filter, Creating and using outlines, Conditional formatting, Spark lines Collating data from several worksheets -Working with Data - Freezing Panes and view options, Sorting Data, Filtering Data - Working with charts - Understanding Charts, Chart Layout and style, Other chart options

### **UNIT-IV: ADVANCED FUNCTIONS:**

AutoSum, IF Function, VLookup Function and Hlook up, What if Analysis – solver, Name Ranges, Charts and filter data using Slicers, Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.

**UNIT- V: PIVOT TABLE AND VBA:** Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function - VBA – Recording a VBA, variables in VBA, if and select statements, message box and input box functions, Looping in VBA, Mail functions in VBA, Merge worksheets using VBA, Split worksheets using VBA functions.

**TEXT BOOK**

1. Michael Alexander ,Excel Macros For Dummies, Wiley India, New Delhi.
2. Adam Ramirez , Excel Formulas and Functions: Step-By-Step Guide with Examples, Create space Independent Publishing Platform, New Delhi.

**REFERENCE BOOKS:**

1. Wayne L. Winston, Microsoft Excel 2016 - Data Analysis and Business Modeling, PHI Learning Private Limited, New Delhi.
2. Michael Alexander (Author), Dick Kusleika (2016), Excel 2016 Power Programming with VBA, Wiley India, New Delhi.

<b>212COM2114- INCOME TAX LAW AND PRACTICE - II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>4</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>5</b>
<b>Pre-requisite:</b> Help students to gain practical knowledge on Five Heads of Income	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To enrich knowledge on clubbing and set off & carry forward of losses
<b>CO2</b>	To familiarise the idea on computation of total income after applying deductions u/s 80
<b>CO 3</b>	To understand the assessment procedures of individual and HUF income.
<b>CO4</b>	To inculcates the students about assessment of partnership firm and partners
<b>CO 5</b>	To know about income tax authorities.

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1</b>	Enrich knowledge on clubbing and set off & carry forward of losses
<b>CO2</b>	Familiarise the idea on computation of total income after applying deductions u/s 80
<b>CO 3</b>	Understand the assessment procedures of individual and HUF income.
<b>CO4</b>	Inculcates the students about assessment of partnership firm and partners
<b>CO 5</b>	Know about income tax authorities.

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

## **UNIT-I**

**Clubbing of Income and Set off and carry forward of losses:** Clubbing of income-Inter source adjustment and inter head adjustment of losses. Carry forward and set off of losses of house property, business, speculation loss, losses of partnership firms, practical problems.

## **UNIT-II**

**Deductions from Gross total incomes rebates and reliefs:** Deductions available to individual under sections 80C, 80CCD, 80CCC, 80DD, 80DDB, 80G, 80GGC, 80GGG, 80QQB, 80U, computation of total income. Rebates and reliefs - Practical problems.

## **UNIT-III**

**Assessment of Individuals and HUF:** Procedure for computing total income of an individual and HUF, rates of tax, practical problems.

## **UNIT-IV**

**Assessment of Partnership firm and partners:** Assessment of firms, provision of sections 184 and 40(b), computation of book profit set off and carry forwards, computation of total income of firm, Computation of taxable income of partners- Practical problems.

## **UNIT-V**

**Income Tax Authorities:** Income Tax Authorities, Appeals and Procedures of Assessment, Form of Tax returns, submission of e- tax returns and PAN.

**Note:** The questions should be asked in the ratio of 70% for problems and 30% for theory.

## **TEXT BOOK:**

1. Income Tax Law & Practice – V.P.GAUR, D.B.NARANG, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008

## **REFERENCE BOOKS:**

1. Income Tax Law & Accounts – Dr. H.C.Mehrotra, Revised Edition (as per latest AY) Sahityabhawan Publications, Hospital Road, Agra – 282 003.

2. Income Tax Law & Practice – T.S.REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.

212COM2115 - GOODS AND SERVICES TAX AND CUSTOMS ACT	L	T	P	X	Credits
	3	0	0	2	4
Pre-requisite: know the Basic knowledge about goods and service Tax	Course				Program
	Category				Core
	Course Type				Theory

**Course Objectives:**

<b>CO1</b>	To understand the Concept of indirect taxes emphasizing GST/CGST/IGST/SGST/UTGST and Customs law
<b>CO2</b>	To learn and compute the GST liabilities
<b>CO 3</b>	To know how to register GST and apply the GST provisions
<b>CO4</b>	To communicate orally and in written form the indirect taxations concepts and provisions
<b>CO 5</b>	To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application

**Course Outcomes:**

<b>CO1</b>	Understand the Concept of indirect taxes emphasizing GST/CGST/IGST/SGST/UTGST and Customs law
<b>CO2</b>	Learn and compute the GST liabilities
<b>CO 3</b>	Know how to register GST and apply the GST provisions
<b>CO4</b>	Communicate orally and in written form the indirect taxations concepts and provisions
<b>CO 5</b>	Familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application

**MAPPING OF CO TO PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
<b>CO1</b>	S	L	M			M	L		L	S	S	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	S	M	L		M			M			S	L
<b>CO4</b>	L		S	S	S	L				S		S
<b>CO5</b>	S	S	M			S	S		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation



### **UNIT I**

Concept of Indirect Taxes - Concept of Indirect Taxes at a Glance - Background - Constitutional Powers of Taxation - Indirect Taxes in India – An overview - Pre-GST Tax Structure and Deficiencies - Administration of Indirect Taxation in India - Existing Tax Structure.

### **UNIT II**

Basics of Goods and Services Tax 'GST' - Basics Concept and Overview of GST - Constitutional Framework of GST - GST Model – CGST / IGST / SGST / UTGST – Taxable Event - Concept of Supply Including Composite and Mixed Supply - Levy and Collection of CGST and IGST- Composition Scheme and Reverse Charge - Exemptions under GST.

### **UNIT III**

Concept of Time, Value & Place of Taxable Supply - Basic concepts of Time and Value of Taxable Supply - Basics concept of Place of Taxable Supply. Input Tax Credits and Computation of GST Liability- Overview.

### **UNIT IV**

Procedural Compliance under GST – Registration - Tax Invoice - Debit and Credits Note - Account and Record - Electronic way Bill – Return - Payment of Tax - Refund Procedures - Audit. Basic overview on Integrated Goods and Service Tax (IGST) - Union Territory Goods and Service tax (UTGST) and GST Compensation to States.

### **UNIT V**

Overview of Customs Act - Overview of Customs Law - Levy and Collection of Customs Duties - Types of Custom Duties - Classification and Valuation of Import and Export Goods – Exemption - Officers of Customs - Administration of Customs Law - Import and Export Procedures – Transportation and Warehousing - Duty Drawback - Demand and Recovery - Confiscation of Goods and Conveyances - Refund.

### **TEXT BOOK:**

1. V S Datey, Indirect taxes Law and Practice (2020), 42nd Edition, Taxman Publication, New Delhi.

### **REERENCE BOOK:**

1. The Institute of Cost Accountants of India (2020), Indirect Taxation, Directorate of Studies/  
<https://icmai.in/TaxationPortal/GST/index.php>
2. [https://swayam.gov.in/nd2\\_nou20\\_cm02/preview](https://swayam.gov.in/nd2_nou20_cm02/preview).

<b>212COM2116- MANAGEMENT ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Pre-requisite:</b> Nil	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To understand about the basic principles in management accounting
<b>CO2</b>	To know about the impact of ratio analysis
<b>CO 3</b>	To identify the rules regarding cash flow and fund flow analysis
<b>CO4</b>	To make clear understanding of various budgets and their importance
<b>CO 5</b>	To know about Marginal Cost Analysis

**Course Outcomes**

<b>CO1</b>	Understand about the basic principles in management accounting
<b>CO2</b>	Know about the impact of ratio analysis
<b>CO 3</b>	Identify the rules regarding cash flow and fund flow analysis
<b>CO4</b>	Make clear understanding of various budgets and their importance
<b>CO 5</b>	Know about Marginal Cost Analysis

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

**UNIT I**

**MANAGEMENT ACCOUNTING:** Management Accounting - Meaning, objectives, functions - Advantages and limitations – management accountant position-roles and responsibilities-

Differences between Financial accounting and management accounting - Financial statement analysis – Comparative and common size statements - Trend Analysis.

## **UNIT II**

**RATIO ANALYSIS:** Ratio analysis - Meaning, significance, advantages and limitations of Ratio analysis - Classification of accounting ratios - Basic purposes of various ratios - Liquidity, Solvency, Turnover and Profitability ratios - Computation of ratios.

## **UNIT III**

**FUND FLOW ANALYSIS:** Fund Flow Analysis - Meaning - Concept of fund - Sources and uses of funds - Fund flow statement - Uses of fund flow statement - Cash Flow Analysis - Meaning - Preparation of Cash Flow Statement - Objectives and limitations of cash flow statement - Differences between fund flow statement and cash flow statement as per AS 3

## **UNIT IV**

**BUDGET AND BUDGETARY CONTROL:** Budget and Budgetary control - Meaning, objectives, Advantages and limitations of budgetary control - Preparation of various budgets - Functional budget ,Flexible Budget , cash budget, sales budget , production budget and Zero base budgeting- program and performance budgeting

## **UNIT V**

**MARGINAL COSTING:** Marginal Costing – Meaning, Definition- Difference between Absorption Costing and Marginal Costing – CVP Analysis – BEP Analysis – Break Even Chart- Angle of incidence-margin of safety - application /techniques of marginal costing

## **TEXT BOOK**

1. T.S. Reddy and Y. Hari Prasad Reddy Management Accounting, Margham Publications, Chennai.

## **REFERENCE BOOKS**

1. S.P. Gupta Management Accounting, Sultan Chand, New Delhi.
2. S.N. Maheswari Management Accounting, Sultan Chand, New Delhi.

<b>212COM2117 -BANKING THEORYLAWAND PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>3</b>
<b>Pre-requisite:</b> Basic knowledge in banking at highersecondary level	<b>Course Category</b>				Program Core
	<b>Course Type</b>				Theory

**COURSE OBJECTIVES**

<b>CO1.</b> To know the Importance and Functions of Banks
<b>CO2.</b> To understand the Classification and nature of Deposit accounts and principles of sound lending
<b>CO3.</b> To gain the knowledge about Credits control measures and their effectiveness.
<b>CO4.</b> To know the features of negotiable instruments
<b>CO5.</b> To understand the recent concepts on banking

**COURSE OUTCOMES:**

<b>CO1.</b> Know the Importance and Functions of Banks
<b>CO2.</b> Understand the Classification and nature of Deposit accounts and principles of sound lending
<b>CO3.</b> Gain the knowledge about Credits control measures and their effectiveness.
<b>CO4.</b> Know the features of negotiable instruments
<b>CO5.</b> Understand the recent concepts on banking

**MAPPING OF COTO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L	L	M			M	L		L	S	M	M
<b>CO2</b>	L			L	M		M			M	S	
<b>CO3</b>	L	M	L		M			M			S	L
<b>CO4</b>	L		L	L	S	L				S		S
<b>CO5</b>	L	L	L			L	L		L		S	

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

## **UNIT I:**

Origin and development of banks - Banking Regulations Act 1949 - Definition of Banking Licensing

Opening of branches - Importance and Functions of Banks - Inspection. Relationship between Banker and Customer - Special types of Banker's Customers.

## **UNIT II:**

Commercial banks - Universal Banking - Management of Deposits and Advances - Classification and nature of Deposit accounts - Advances - Types of Advances - Lending practice - Principles of sound bank lending.

## **UNIT-III:**

Central bank - Reserve Bank of India - Objectives - Organization - functions - monetary policy - Credit control measures and their effectiveness.

## **UNIT-IV:**

Negotiable Instrument - Definition - features - Promissory note - Bill of exchange and Cheque - Holder and holder in due course - Crossing of a cheque - Types of crossing - Endorsement - Negotiation & Dishonor and discharge of Negotiable instrument - Protection of Collecting Banker and Paying Banker.

## **UNIT-V:**

E-Banking - Meaning - benefits - electronic transfer - NEFT, - ECS - ATM - Debit card and Credit card. RTGS Mobile banking - WAP - Tele banking - Internet banking - Bank assurance - Banking ombudsman scheme Demat account.

## **TEXT BOOKS:**

1. Banking Theory & Practice - E. Gordon and Dr. L. Nagarajan, Himalaya Publishing House.

## **REFERENCE BOOKS:**

1. Banking Technology - Dr. A. Rama, A. Arunadevi, New century book house (P) Ltd, Chennai.
2. Banking Theory Law & Practice, - Sundharam & Varshney, Sultan Chand & Sons, New Delhi.
3. Banking Theory Law & Practice - Rajesh. R, Sivagnanasithi. T, Tata McGraw - Hill publishing Co Ltd.

<b>213COM3113- MATHEMATICS FOR COMPETITIVE EXAMINATIONS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>
<b>Pre-requisite:</b> Basic knowledge on mathematics	<b>Course Category</b>				Elective
	<b>Course Type</b>				Theory

**Course Objectives**

<b>CO1</b>	To Understand the HCF and LCM of Numbers, Averages, Problem on numbers Problem on ages.
<b>CO2</b>	To Train Students in Percentage, Profit & Loss, Ration and Proportion, Partnership
<b>CO 3</b>	To expose the students to the Time and work, Pipes and Cisterns, Time and distance, Problems on Trains.
<b>CO4</b>	To learn about calculation of Simple Interest. Compound Interest.
<b>CO 5</b>	To learn about Permutation and Combination, Data Interpretation and preparation of chart

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>CO1</b>	To Understand the HCF and LCM of Numbers, Averages, Problem on numbers Problem on ages.
<b>CO2</b>	To Train Students in Percentage, Profit & Loss, Ration and Proportion, Partnership
<b>CO 3</b>	To expose the students to the Time and work, Pipes and Cisterns, Time and distance, Problems on Trains.
<b>CO4</b>	To learn about calculation of Simple Interest. Compound Interest.
<b>CO 5</b>	To learn about Permutation and Combination, Data Interpretation and preparation of chart

**MAPPING OF CO TO PO**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L			M						M		L
<b>CO2</b>		H		M		M		M			H	
<b>CO3</b>	L		M		L		M		M		M	
<b>CO4</b>		M		H		L		M				L
<b>CO5</b>			M		H				L		L	H

H - High Correlation

M-Medium Correlation

L-Low Correlation

### **UNIT I**

Numbers - HCF and LCM of Numbers- Averages-Problem on numbers - Problem on ages

### **UNIT II**

Percentage-Profit & Loss-Ration and Proportion-Partnership

### **UNIT III**

Time and work-Pipes and Cisterns-Time and distance-Problem on Trains

### **UNIT IV**

Boats and Streams-Allegation or Mixture-Simple Interest-Compound Interest

### **UNIT V**

Permutation and Combination-Data Interpretation:Bar graphs-Pie charts-Line graphs

### **TEXT BOOK:**

1. Mathematics for Competitive Examinations, Department of Mathematics, SreesaraswathiThyagaraja College, Pollachi, 2015.

### **REFERENCE BOOKS:**

1. R.S. Aggarwal, Quantitative Aptitude for Competitive Examinations, S. Chand & Company Ltd, 2020 Edition.
2. B. S. Sijwali, Quantitative Aptitude, Arihand Publications (India) PVT LTD, 2021.
3. AbhijitGuha, Quantitative Aptitude for Competitive Examinations, McGraw Hill Companies, 2021.

<b>213COM3114- PERSONAL SELLING AND SALESMANSHIP</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>X</b>	<b>Credits</b>
	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>
<b>Pre-requisite:</b> Enable the students to get familiarized with the advertising and salesmanship	<b>Course Category</b>				Elective
	<b>Course Type</b>				Theory

### COURSE OBJECTIVES

<b>CO1:</b> To provide knowledge regarding Personal selling.
<b>CO2:</b> To study the various Personal Skills.
<b>CO3:</b> To gather the information about Consumer behavior.
<b>CO4:</b> To know the Concepts and Functions of Salesmanship.
<b>CO5:</b> To know the Responsibilities of Sales Manager.

### COURSE OUTCOMES (COS)

At the end of the course, students would be able to

<b>CO1:</b> Gain the fundamental knowledge about Personal selling.
<b>CO2:</b> Obtain the knowledge about Personal Skills.
<b>CO3:</b> Obtain the Knowledge regarding Consumer behavior.
<b>CO4:</b> Know the Concepts and functions of Salesmanship.
<b>CO5:</b> Aware about the Responsibilities of Sales Manager

### MAPPING OF CO TO PO

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>
<b>CO1</b>	L			M						M		L
<b>CO2</b>		H		M		M		M			H	
<b>CO3</b>	L		M		L		M		M		M	
<b>CO4</b>		M		H		L		M				L
<b>CO5</b>			M		H				L		L	H

H - High Correlation

M-Medium Correlation

L-Low Correlation



## **UNIT I**

Personal Selling: Nature and importance of Personal Selling and Salesmanship - Advertising Vs personal selling - AIDAS model of selling Types of Sales Persons and Selling situations.

## **UNIT II**

Personal Skills: Communication Skills - Strategic Prospecting and Preparing for Sales Dialogue - Planning Sales Dialogues and Presentations - Creating and communicating Value - Addressing Concerns and Earning Commitment.

## **UNIT III**

Consumer Behavior: Fundamentals of Consumer Behavior; Factors Influencing Consumer Behavior – Learning, Motivation Personality, Attitudes, Social Cultural and Situational Factors; Consumer Decision – making process.

## **UNIT IV**

Salesmanship - Concepts, Functions of Salesman, Types of Salesman, Importance of personal selling in the context of competitive environment –Qualities of a good salesman – Duties and responsibilities of a salesman commission, incentives, remuneration, awards and rewards.

## **UNIT V**

Sales Management - Meaning, Importance, Function of Sales Management -Responsibilities of Sales Manager – Source of Recruitment of sales force, coordination of the sales department with other departments.

## **TEXT BOOK**

1. Pillai, R.S.N. & Bhavathi, - Salesmanship, S.Chand& co, New Delhi - 2020

## **REFERENCE BOOKS**

1. Pat Weymes, How to perfect your Selling Skills, Wheeler Publishing House, Allahabad
2. CharelsFutrell, ABC's of Selling, All India Traveler Book Sellers, New Delhi.

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