



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] WITH PROFESSIONAL ACCOUNTING (REGULATIONS 2021)

CURRICULUM & SYLLABUS



KALASALINGAM ACADEMY OF RESEARCH AND EDUCATION

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Website: www.kalasalingam.ac.in

PROGRAMME: B.COM (HONS) WITH PROFESSIONAL ACCOUNTING

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 (PO)

The Commerce graduates should be able to:

- | |
|---|
| 1. Professionalism: Apply the knowledge of accounting to develop corporate accounting skills. |
| 2. Problem Analysis: Identify the problems in accounting and to formulate the solutions. |
| 3. Design/Development of Solutions: Design the solutions for accounting problems to meet the current accounting needs. |
| 4. Conducting investigation of complex problems: Apply the tools to analyse and interpretation of data and to provide valid conclusions. |
| 5. Modern tool usage: Select and apply appropriate techniques, resources and modern statistical tools to cope up with recent trends. |
| 6. Accountant and society: Inculcate the corporate responsibilities. |
| 7. Environment and sustainability: Understand the impact of modern accounting system in societal and environmental contexts and to demonstrate the knowledge and need for sustainable development. |
| 8. Ethics: Apply ethical principles and to commit professional ethics and responsibilities in accordance with the norms of accounting practices. |
| 9. Individual and team work: Function effectively as an individual and as a member or leader in team. |
| 10. Communications: Communicate effectively with the accounting professional community and with society at large. Be able to comprehend and write effective reports to documentation. |
| 11. Project management and finance: Demonstrate knowledge and understanding of management principles and apply these to one's own work to manage multidisciplinary environments. |
| 12. Life-long learning: Recognize the need for preparation and the ability to engage in life-long learning in the context of technological change. |

KALASALINGAM BUSINESS SCHOOL									
DEPARTMENT OF COMMERCE									
B.Com. (Honours with Professional Accounting) 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	212CPA2101	Financial Accounting - I	2	1	2	0	4	5
			Total					20	25
II	Foundation Course	211TAM1301	Tamil	3	0	0	1	4	4
		211MAT1304	Basics 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	212CPA2102	Financial Accounting - II	3	1	2	0	5	6
			Total					19	25
III	Core-III	212CPA2103	Corporate Accounting	3	1	0	1	5	5
	Core-IV	212CPA2104	Entrepreneurial Development	2	0	0	1	3	3
	Core-V	212CPA2105	Partnership Accounting	3	0	0	2	4	5
	Core-VI	212CPA2106	Marketing Management	3	0	0	0	4	3
	E1	213CPA3101	Business Economics	3	0	0	1	4	4
		213CPA3102	Indian Economy						
	E2	213CPA3103	Investing in Stock Market	3	0	2	0	4	5
		213CPA3104	Business Valuation Management						
			Total					24	25
IV	Core - VII	212CPA2107	Organisational Behaviour	2	0	0	1	3	3
	Core - VIII	212CPA2108	Sustainability and Corporate Social Responsibility	3	0	0	1	4	4
	Core - IX	212CPA2109	Financial Analysis & Reporting	3	0	0	1	4	4
	Core-X	212CPA2110	Corporate Law	2	0	0	2	3	4
	E3	213CPA3105	Business Research Methods	5	0	0	0	5	5
		213CPA3106	Service Marketing						
	E4	213CPA23107	Computerized Accounting System (Tally ERP 9)	3	0	2	0	4	5
		213CPA23108	Management Information System						
	Experiential Elective	215CPA42101	Internship					4	
			Total					27	25

V	Core-XI	212CPA2111	Cost Accounting	4	1	0	0	5	5
	Core-XII	212CPA2112	Income Tax Law and Practice-I	4	0	0	1	5	5
	Core-XIII	212CPA2113	Strategic Management, Ethics and Corporate Governance	3	0	0	2	4	5
	E4	213CPA3109	Investment Analysis and Portfolio Management	3	0	2	0	4	5
		213CPA3110	Financial Management						
	E5	213CPA3111	Statistical Package for Social Science (SPSS) - Practical	3	0	2	0	4	5
		213CPA3112	Data Analytics in Business						
			Total					22	25
VI	Core-XIV	212CPA2114	Income Tax Law and Practice-II	4	0	0	2	5	6
	Core-XV	212CPA2115	Goods and Service Tax and Customs Act	3	0	0	2	4	5
	Core-XVI	212CPA2116	Management Accounting	4	1	0	0	5	5
	Core-XVII	212CPA2117	Auditing and Assurance	2	0	0	1	3	3
	E6	213CPA3113	Mathematics for Competitive Examination	4	0	2	0	5	6
		213CPA3114	Economic Development of India						
	Experiential Elective	215CPA4202	Project						6

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

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 -Roald 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 Conjuror'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

Category: Foundation Course	DIGITAL SKILLS	L	T	P	X	Credits	H/W
Code: 211BCA1301		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):

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	M				S	
CO2		S				L
CO3			S	S	L	
CO4	L			M	S	
CO5		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, 2nd 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, 6th 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.

Category: Foundation Course	HUMAN VALUES	L	T	P	X	Credits	Hrs.
Code: 211ENG1304		2	0	0	2	3	

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1								L				
CO2									M			
CO3										M		
CO4											H	
CO5										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 – discernment – Fairness – Fearlessness –honesty – honesty – integrity (unity of thought, word and deed) – Intuition – 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

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

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)

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

Mapping of Course Outcome(s):

CO/PO	PO				
	1	2	3	4	5
CO1	S	L		S	
CO2	L		S		M
CO3	M	S		M	
CO4		M	M		L
CO5	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, 1st 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., 2nd edition, 2004.
2. Erach Bharucha, Textbook for Environmental Studies, UGC, New Delhi, 2004.

212CPA2101 - FINANCIAL ACCOUNTING I	L	T	P	X	Credit
	2	1	2	0	4
Pre-requisite: Basic knowledge in accounting at higher secondary level	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: This course will enable the students to combine practice and theoretical knowledge of Basic concept of financial accounting.

CO2: The students of this course will be active learners and develop awareness of Bank Reconciliation Statement (BRS) and Rectification of Errors

CO3: To introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements

CO4: The course will provide decision making skills to the students in calculation of depreciation

CO5: The students of this course will have the ability to identify and analyze financial accounting problems and opportunities in single entry system

Course Outcomes (CO)

CO1: Enable the students to combine practice and theoretical knowledge of Basic concept of financial accounting.

CO2: Motivate the students to become active learners and develop awareness of Bank Reconciliation Statement (BRS) and Rectification of Errors

CO3: Introduction of problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements

CO4: Provide decision making skills to the students in calculation of depreciation

CO5: Ability to identify and analyze financial accounting problems and opportunities in single entry system

MAPPING OF CO TO PO

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

CO4			L					M				
CO5					M							H

H - High Correlation**M-Medium Correlation****L-Low Correlation****UNIT I**

Introduction of Accounting: Meaning and Scope of accounting – Accounting Principles, Concept and Conventions – Journal –Ledger – Subsidiary Books excepting Bills Receivable and Bills Payable book – Trial Balance.

UNIT II

Bank Reconciliation Statements: Reconciliation between Cash Book and Pass Book – Rectification of Errors – Bills of Exchange.

UNIT III

Final accounts with adjustment: closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provide for a discount on debtors, interest on capital, interest in drawing, discount on creditors and creation of various reserves.

UNIT IV

Depreciation accounts: definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

UNIT V

Single entry system – salient features – limitations of single entry system – distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only)

Note:The syllabus will have 20% Theory and 80% problems.

TEXT BOOK

1. T.S.Reddy&A.Murthy, —Financial Accounting‡, Margham Publication, Chennai (2020)

REFERENCE BOOKS

1. T.S Grewal, —Introduction to Accountancy‡, S.Chand& Company Ltd, 8 th revised edition 2020.
2. S.R.N Pillai&Bhagavathi, —Introduction to Accountancy‡, S.Chand& Company Ltd. (2020).

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&MeeraBannerji . *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
3. www.cambridgeenglishonline.com
4. 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.

212CPA2102 – FINANCIAL ACCOUNTING - II	L	T	P	X	Credit
	3	1	2	0	5
Pre-requisite: Basic knowledge in accounting at higher secondary	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: This course will enable the students to combine practice and theoretical knowledge of Hire Purchase and Instalment System.

CO2: To understand the fundamental concepts and accounting methods of Non Trading Concern

CO3: To acquire knowledge on various methods of insurance claims.

CO4: The course will provide decision making skills to the students in Consignment business and Joint venture

CO5: The students of this course will have the ability to identify the recent trends in accounting

Course Outcomes (CO)

CO1: Enable the students to combine practice and theoretical knowledge of Hire Purchase and Instalment System.

CO2: understand the fundamental concepts and accounting methods of Non Trading Concern

CO3: acquire knowledge on various methods of insurance claims.

CO4: Provision of decision making skills to the students in Consignment business and Joint venture

CO5: Ability to get an idea about the recent trends in accounting

MAPPING OF CO TO PO

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

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

Hire purchase and Installment system: Meaning; difference between hire purchase and installment system, relevant provisions of Ind AS 17 (Leases); calculation of interest—when rate of interest and cash price are given, when cash price and total amount payable are given, when rate of interest and installments are given but cash price is not given; calculation of cash price under annuity method; journal entries and ledger accounts in

the books of hire purchaser and hire vendor; accounting treatment of default and repossession, journal entries and ledger accounts in the books of installment purchaser and installment buyer.

UNIT II

Non-Profit Organisation: Meaning - Capital expenditure - Revenue expenditure - Deferred Revenue Expenditure - Capital receipts - Revenue receipts - Final accounts of Non-trading concern - Receipts and payments a/c vs Income and expenditure a/c - Special items and their treatment.

UNIT III

Insurance claims: Introduction, need- loss of stock policy- preparation of statement of cost of goods sold- preparation of statement to ascertain value of stock on the date of fire- treatment of salvage value- valuation of stock prior to date of fire- calculation of G.P. ratio when it is not given- treatment of Average Clause- treatment of abnormal items.

UNIT IV

Consignment and joint ventures: Meaning of consignment account, distinction between consignment and sale, accounting for consignment transactions and events in the books of the consignor, valuation of stock, goods invoiced above cost, abnormal loss, normal loss, commission, return of goods from the consignee, advance by the consignee vs. security against the consignment Meaning of joint venture, features of joint venture account, distinction of joint venture account with partnership, methods of maintaining joint venture accounts.

UNIT V

Recent trends in accounting: Forensic Accounting, HR Accounting, Inflation Accounting, Carbon Accounting, Green Accounting (Theory Only).

Note:The syllabus will have 20% Theory and 80% problems.

TEXT BOOK:

1.R. L. Gupta and M. Radhasamy, Advanced Accountancy – Sultan Chand & sons – 10th Edition, 2013.

REFERENCE BOOKS:

1.V.Sudhakar, M.Anbalagan and K.Jeyalakshmi, Fundamentals of Financial Accounting – S. Chand & Sons 1st Edition, 2020

2.M. Arulanantham & Raman, Advanced Accountancy – Himalaya Publishing House – 5 th Edition 2020. Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.

212CPA2103 - CORPORATE ACCOUNTING	L	T	P	X	Credit
	3	1	0	1	5
Pre-requisite: Basic knowledge on accounting at higher secondary level	Course Category				Core
	Course Type				Theory

Course Objectives**CO1:**To provide knowledge about issue of shares**CO2:**To teach the students about the procedures involved in redemption of preference shares**CO3:**To understand the various methods of redemption of debentures and underwriting of shares**CO4:**To know about the accounting treatment for valuation of goodwill and shares**CO5:**To gain knowledge about profit prior to incorporation and preparation of Final Accounts of a company**Course Outcomes (CO)****CO1:**Get knowledge about issue of shares.**CO2:**Able to know the procedures involved in redemption of preference shares**CO3:**Understand the various methods of redemption of debentures and underwriting of shares**CO4:**Know about the accounting treatment for valuation of goodwill and shares**CO5:**Gain knowledge about profit prior to incorporation and preparation of Final Accounts of a company**MAPPING OF CO TO PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	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, HimalayaPublications, 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.

212CPA2104- ENTREPRENEURIAL DEVELOPMENT	L	T	P	X	Credit
	2	0	0	1	3
Pre-requisite: Nil	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: To develop and can systematically apply an entrepreneurial way of thinking.

CO2: To identify the aspects of entrepreneurial process

CO3: To identify the business opportunities and demonstrate the new ideas of business

CO4: To apply the principles of entrepreneurial management and growth through strategic plans, consulting projects and/or implementing their own businesses

CO5: Identify and access financial aids from various institutions

Course Outcomes (COs)

The students will be able to

CO 1: Develop and can systematically apply an entrepreneurial way of thinking.

CO 2: Identify and/or apply the principles of entrepreneurial and family business;

CO 3: Identify the business opportunities and demonstrate the new ideas of business

CO 4: Implement the principles of entrepreneurial management and growth through strategic plans, consulting projects and/or implementing their own businesses;

CO 5: Identify and access financial aids from various institutions

MAPPING OF CO TO PO

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

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

UNIT I

Entrepreneurship Concepts: Meaning – Types of Entrepreneurs – Traits - Factors affecting Entrepreneurship growth – Theories of Entrepreneurship – Entrepreneurship Decision process –Social Entrepreneurship.

UNIT II

Aspects of Entrepreneurial Process: Identification – Selection of a good Business opportunity - Market survey and Research – developing a business plan -Entrepreneurship Development Programme.

UNIT III

Formulation of Business Idea: Sources for new ideas - evaluation of new ideas of business - barriers to entrepreneurship – Components of project cost - Criteria's for selecting a particular project –Project report.
Preparation of Business Plan: Business Plan: Meaning, Objectives, Model format of business Plan

UNIT IV

Process of Business Commencement: Formalities for registration of business units - Types of ownership in Business- merits and demerits – business incubators.

UNIT V

Institutional Support for setting up Enterprises: Enterprise. National Small Industries Corporation. Small Scale Industries.Small Industries Development Bank of India. EDP of the various Governments, Incentives and subsidies- District Industries Centre, National Bank for agriculture and Rural Development, Rural and Women. **Case Studies of Entrepreneurs:** The Four Entrepreneurial Pitfalls - Case studies of Successful Entrepreneurial Ventures, Failed Entrepreneurial Ventures and Turnaround Ventures

Invited Talk: Contemporary Issues

TEXT BOOK:

1. AnshujaTiwari, (2015), Entrepreneurship Development in India, Himalaya PublishingHouse, New Delhi.

REFERENCE BOOKS:

1. Poornima M Charantimath, (2016), Entrepreneurship Development Small Business Enterprises, Dorling Kindersley India Pvt. Ltd, New Delhi.
2. AnshujaTiwari, (2015), Women Entrepreneurship and Economic Development, Himalaya Publishing House, New Delhi.

212CPA2105-PARTNERSHIP ACCOUNTING	L	T	P	X	Credit
	3	0	0	2	4
Pre-requisite: Basic knowledge in accounting at higher secondary level	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: To give an introduction on partnership accounts.

CO2: To teach the students about steps involved in admission of a partner.

CO3: To guide the students about the procedures for retirement and death of a partner.

CO4: To specify the procedures followed by the firm at the time of dissolution.

CO5: To understand the accounting treatment for amalgamation and sale of a firm.

Course Outcomes (CO)

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

CO 1: Give an introduction on partnership accounts.

CO 2: Gain the steps involved in admission of a partner.

CO 3: Know the procedures adopted for retirement and death of a partner.

CO 4: Explain the accounting procedures followed while dissolving a firm

CO5: Understand the accounting treatment for amalgamation and sale of a firm.

MAPPING OF CO TO PO

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

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

UNIT I

Partnership Fundamentals: Definition - Characteristics of partnership - Partnership Deed - Capital accounts - Profit and Loss Appropriation Account – Calculation of Interest on capital and drawings - Past adjustments - Guarantee

UNIT II

Admission of a partner: Treatment of General reserve and Profit and loss account - Revaluation of assets and liabilities - Calculation of new ratio - Treatment of goodwill - Cash given by new partner - Admission of partner including all adjustments

UNIT III

Retirement of a partner: Gaining ratio - Settlement of retiring partner's capital account - Loan account - Death of a partner - Joint life policy

UNIT IV

Dissolution of firm: Dissolution of firm vs dissolution of partnership - Modes of dissolution of firm - Revaluation account vs realization account. Problems on dissolution.

UNIT V

Amalgamation of firms: Sale to a company - Calculating purchase consideration - Lump sum payment method - Net payment method - Net assets method

TEXT BOOK:

1. T.S. Reddy and Moorthy, Advanced Accountancy – Margham Publications – 5th Edition 2015

REFERENCE BOOKS:

1. R. L. Gupta and M. Radhasamy, Advanced Accountancy – Sultan Chand & sons – 10th Edition, 2020
2. M.Anbalagan, Partnership Accounting – Scitech Publications (India) Pvt. Ltd. Chennai 1st Edition, 2020

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

212CPA2106 - MARKETING MANAGEMENT	L	T	P	X	Credit
	3	0	0	0	4
Pre-requisite: Nil	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: To apply concepts, theories, models, and tools in developing 7P's of marketing

CO2: To develop skills in organizing for effective marketing and in implementing the market Segmentation

CO3: To acquire knowledge on product planning and product life cycle.

CO4: To develop an insight and knowledge base of the various underlying concepts driving Marketing Research and MIS

CO 5: To gain knowledge on choice of distribution channels

Course Outcome (CO)

On completing the course students will be able to:

CO1: Apply concepts, theories, models, and tools in developing 7P's of marketing

CO2: Develop skills in organizing for effective marketing and in implementing the market segmentation

CO3: Acquire knowledge on product planning and product life cycle.

CO4: Develop an insight and knowledge base of the various underlying concepts driving Marketing Research and MIS

CO5: Gain knowledge on choice of distribution channels

MAPPING OF CO TO PO

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

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

UNIT I

Introduction: Nature and scope of marketing- Importance of marketing as a business function -Marketing concepts, Selling V/S marketing - Marketing Environment – Marketing department - Marketing outsourcing 7 P's of marketing

UNIT II

Markets and Segmentation: Meaning of Market: Various types of markets and their characteristics. Concept of market segmentation and its Importance - bases for market segmentation. Target marketing and positioning- types of positioning - product differentiation.

UNIT III

Concept of product: Consumer and Industrial goods -product planning and development packaging - role and functions - Brand name and Trademark - after sale service - product life cycle concept. Importance of price in the marketing mix, factor affecting price of a product / service.**Customer:** Meaning and importance, customer value and satisfaction, meaning and methods, retaining customers - customer profitability-customer relation management. **Consumer Behavior:** Nature, scope & significance of consumer behavior - factors affecting consumer behavior.

UNIT IV

Marketing Research & MIS: Meaning - steps involved in marketing research- areas of marketing research. Marketing Information System (MIS): Need, Importance - Elements of good MIS - components of MIS, Experiential Marketing, Post - modern Marketing, Big data Analytics and it's use in Marketing process, Marketing sustainability and ethics

UNIT V

Marketing / Distribution Channels: Concept and role - types of distribution channels - Factors affecting choice of a distribution channel - Retail Marketing-types - Promotion: Methods of promotion - optimum promotion mix, Social Marketing, Social Media Marketing & It's effectiveness. **Salesmanship & Selling Process:** Salesman- qualities of successful salesman - functions of a salesman - selling process. **Advertising & Publicity:** Meaning - importance of advertising -advertising media - ethics of good advertising, Publicity-Meaning, Best practices, Types of Publicity, Publicity Techniques

TEXT BOOKS

1. Philip Kotler: Marketing Management (14th Edition), Prentice Hall of India Ltd, New Delhi.

REFERENCE BOOKS

1. Marchand & B. Vardharajan: An introduction to Marketing, Vikas Publishing House, New Delhi.
2. Maurice & Mondell & Larry Rosenberg - Marketing Prentice Hall of India Ltd. New Delhi.

213CPA3101 - BUSINESS ECONOMICS	L	T	P	X	Credit
	3	0	0	1	4
Pre-requisite: Nil.	Course Category				Elective
	Course Type				Theory

Course Objectives

CO1 : To understand the meaning of basic economic concepts, tools and theories.

CO2 : To apply these in managerial decision making in business to analyse the demand and supply.

CO3 : To discuss about various methods of production and pricing

CO4 : To aware of national income and studying the inflation and deflation.

CO5 : To build the awareness about various economic systems in India.

Course Outcomes (COs)

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

CO1 : Explain the various basic concepts, tools and theories of economic.

CO2 : Know the in managerial decision making process in various business situations.

CO3 : Discuss about various methods of production and pricing

CO4 : Obtain the detailed idea about national Income, inflation and deflation

CO5 : 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
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

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

UNIT – I

INTRODUCTION TO 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-Types - Demand Forecasting and methods. Meaning of Supply- Nature and Scope – Law of Supply-Elasticity of Supply- determinants 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, 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.7th Edition,

REFERENCE BOOKS

1. Alak Gosh and Biswanth Gosh, Managerial Economics - Kalyani Publications 2004.
2. D. Gopalakrishna, Managerial Economics - Himalaya Publishing House.2006.

213CPA3102 – INDIAN ECONOMY	L	T	P	X	Credit
	3	0	0	1	4
Pre-requisite: Nil	Course Category				Elective
	Course Type				Theory

Course Objectives

CO1 : To Develop ideas of the basic characteristics of Indian economy, its potential on natural resources.

CO2 : To Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.

CO3 : To Grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.

CO4 : To Understand agriculture as the foundation of economic growth and development, analyse the progress and changing nature of agricultural sector and its contribution to the economy as a whole..

CO5 : To Not only be aware of the economy as a whole, they would understand the basic features of Mizoram's economy, sources of revenue, how the state government finance its program and projects.

Course Outcomes (COs)

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

CO1 : Develop ideas of the basic characteristics of Indian economy, its potential on natural resources.

CO2 : Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.

CO3 : Grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.

CO4 : . Understand agriculture as the foundation of economic growth and development, analyse the progress and changing nature of agricultural sector and its contribution to the economy as a whole..

CO5 : Not only be aware of the economy as a whole, they would understand the basic features of Mizoram's economy, sources of revenue, how the state government finance its program and projects.

MAPPING OF CO TO PO

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

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

UNIT 1:

Introduction: A Brief review of Indian Economy before and at the time of independence Basic Features of Indian Economy: Land, Water and Forest Resources.

UNIT 2:

Broad Demographic Features and National Income : Population Size and Growth Rates -Sex composition - Rural-Urban Migration - Occupational Distribution- Problem of Over Population -Population Policy. Measurements, Trends, Composition and Structure - Problems in Measurement - Per Capita Income -Uses of National Income Data.

UNIT 3:

Infrastructure and Planning Development in India: Power - Transport and Communication - Banking - Irrigation. Planning In India: Objectives, Strategy, Achievements and Failures - latest Plan - Objectives - Liberalisation, Privatisation and Globalisation.Progress of Privatisation and Globalisation.

UNIT 4:

Agriculture and Industry: Nature and Importance - Trends in Agricultural Production and Productivity – Factors Determining Productivity – Land Reforms - New Agricultural Strategy and Green Revolution – Rural Agricultural Marketing. Industry : Industrial Development during the Planning Era - Industrial Policy of 1948, 1956,1977, and 1991. Industrial Licensing Policy - MRTP Act, FERA, FEMA - Growth and Problems of Small Scale Industries - Role of Public Sector Enterprises in India's Industrialisation.

UNIT 5:

External Sector and Important Areas of Concern: Role of Foreign Trade - Trends in Exports and Imports - Composition and Direction of India's Foreign Trade - Balance of Payments Crisis - The New Economic Reforms – Export Promotion Measures and the Trade Policies- Foreign Capital - FDI Aid - Multinational Corporations (MNCs)- Poverty and Inequality - Unemployment - Rising Prices – Parallel Economy

TEXT BOOKS

- 1.Datt, R. and K.P.M. Sundharam, Indian Economy, S. Chand & Company Ltd., New Delhi.
- 2.Dhingra, I.C, The Indian Economy : Environment and policy, Sultan Chand & Sons, New Delhi.
3. Indian Economy, Dhar P.T.-Kalyani Publishers.
- 4.Indian Economics – Perumalsamy - S. Chand & Co.
- 5.Understanding the Problems of Indian Economy - Uma Kapila, Academic Foundation, New Delhi

REFERENCE BOOKS

- 1.Indian Economy –Its Development Experience - Misra, S.K. and V.K.Puri Himalaya Publishing House, Mumbai.38 347
2. Indian Economics - Dewett, Varma& Sharma - S.Chand.& Co
3. Government of India Economic Survey, Ministry of Finance, New Delhi, Planning Commission – 11th five year plan, New Delhi

213CPA3103 - INVESTING IN STOCK MARKET	L	T	P	X	Credit
	3	0	2	0	4
Pre-requisite: Nil	Course Category				Elective
	Course Type				Theory

Course Objectives

CO1: To provide basic skills to operate in stock market and the ways of investing in it.

CO2: To enable the student to take up investment in stock market independently.

CO: To demonstrate about the valuation of stock price

CO4: To enable the students to well known about the concept of mutual fund

CO5: To Gain ideas about the concept of derivatives.

Course Outcomes (COs)

CO1: Provide basic skills to operate in stock market and the ways of investing in it.

CO2: Enable the student to take up investment in stock market independently.

CO3: Demonstrate about the valuation of stock price

CO4: Enable the students to well known about the concept of mutual fund

CO5: Gain ideas about the concept of derivatives.

MAPPING OF CO TO PO

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

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

UNIT I

Investing Fundamentals: Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.

UNIT II

Stock Analysis: Online trading of stocks. Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies.

UNIT III

Stock valuations: using ratios like PE ratio, PEG ratio, Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

UNIT IV

Investing in Mutual Funds: Background on Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

UNIT V

Understanding Derivatives: Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

TEXT BOOK

1. Gitman and Joehnk, Fundamentals of Investing, Pearson.

REFERENCE BOOKS

1. Madura, Jeff, Personal Finance, Pearson.
2. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.

213CPA3104- BUSINESS VALUATION MANAGEMENT	L	T	P	X	Credit
	3	0	2	0	4
Pre-requisite: Nil	Course Category				Elective
	Course Type				Theory

Course Objectives**CO1:** To gain knowledge in different techniques of valuation of assets and liabilities**CO2:** To understand the legal implications of merger and acquisitions.**CO3:** To gain knowledge in different techniques of valuation of fixed assets**CO4:** To gain knowledge in different techniques of valuation of intangible assets**CO5:** To gain knowledge in different techniques of valuation of goodwill**Course Outcomes (COs)****CO1:** Gain knowledge in different techniques of valuation of assets and liabilities**CO2:** Understand the legal implications of merger and acquisitions.**CO3:** Gain knowledge in different techniques of valuation of fixed assets**CO4:** Gain knowledge in different techniques of valuation of intangible assets**CO5:** Gain knowledge in different techniques of valuation of goodwill**MAPPING OF CO TO PO**

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

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

UNIT I

Principles and techniques of valuation: Asset valuation-Earnings valuation - Cash flowvaluation - Other valuation basis- Efficient market hypothesis - Impact of changing capital structure on the market value of the company - Priorities of different stakeholders in terms of business valuation.

UNIT II

Mergers and Acquisitions: Meaning, benefits, demerits, strengths and weaknesses of various valuation method

UNIT III

Valuation of Assets and Liabilities: Valuation of fixed assets - Valuation of investments -Valuation of options – Economic Value Models

UNIT IV

Valuation of intangible assets: Accounting standards - Forms of intellectual property and methods of valuation - patents and copyrights

UNIT V

Valuation of goodwill& shares: Valuation of Goodwill, Valuation of Shares - Valuation of brands - Valuation of real estate

Note: The syllabus will have 40% Theory and 60% problems.

TEXT BOOK

1. Robert F. Reilly and Robert P. Schweih, Handbook of Business Valuation and Intellectual Property Analysis, Published McGraw-Hill. (2020)

REFERENCE BOOKS

1. Gupta, G.C, Valuation of Immovable Properties, Bharat Law House, New Delhi.
2. Banerjee, D.N Principles and Practice of Valuation, ELH, Calcutta.(2020)

212CPA2107 - ORGANISATIONAL BEHAVIOUR	L	T	P	X	Credit
	2	0	0	1	3
Pre-requisite: Nil	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: To demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.

CO2: To demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.

CO3: To analyze the complexities associated with management of the group behavior in the organization.

CO4: To demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.

CO5: To trigger the students to obtain and get ideas about organizational culture and its change

Course Outcomes (CO)

CO1: Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.

CO2: Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.

CO3: Analyze the complexities associated with management of the group behavior in the organization.

CO4: Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.

CO5: Obtain and get ideas about organizational culture and its change

MAPPING OF CO TO PO

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

H-High Correlation**M-Medium Correlation****L-Low Correlation**

UNIT I

Organisational Behaviour: Meaning, Fundamental concepts, Definition, Approaches to OB, Characteristics and limitations of OB, Challenges and Opportunities of OB, Models of OB.

UNIT II

Personality, Perception, Attitude and Behaviour : Understanding individual behaviour, Personality – MBTI, The Big Five Model, Personality types in different cultures, Perception, Perceptual Process, Perceptual Distortions – Stereotyping, Halo Effect, Contrast Effects, Self-fulfilling prophecy, Projection, Contrast Effects, Impression Management, Attribution Theory, Attributions across cultures, Professional and Ethical behaviour, Ethics Vs Behaviour, Managing Negative Behaviour in the workplace, workplace bullying and sexual harassment, Employee Morale and Engagement.

UNIT III

Group Dynamics and Conflict Management: Group Development, Stages of Group Development, Turning Groups into Effective Teams, Managing Work Teams, Types of Work Teams, Conflict Management Techniques, Managing generational differences, Best practices for Organizing Tasks and Creating High Performance Teams.

UNIT IV

Managing, Leading, and Motivating Teams: Meaning and nature of directing - Leadership styles – Basic and Two dimensional Leadership styles – Job Centred & Employee Centred, Management by Exception, Management by Walking around, Open Door Policy, Emotional Intelligence for Effective Leadership. Leadership across cultures, understanding individual behaviour, Motivating Employees – Theories of Motivation – Content and Process theories, Organizational Behaviour Models – Autocratic, Custodial, Supportive, Collegial, Managing cross-cultural motivational challenges.

UNIT V

Organizational Culture, Communication and Development : Organizational Culture, Types of Organizational Culture, Organization Cultural Models – Edgar Schein, Robert Cooke, Hofstede Model, Communicating with Emotional Intelligence, Effective Interpersonal Communication, Cross-cultural Communication - Lewis Model, Organizational Development.

Organizational Control and Change

Meaning and importance - Relationship between Planning and Control, Steps in controlling – Controlling for Organizational Performance, Types of Control - (a) timing, (b) designing systems, (c) management levels, and (d) Responsibility, Methods of establishing control techniques, Strategy implementation and control, Organizational Change Management, Planning Organizational Change, Change Management Process, Personality & change management - eight personalities involved in Change Management Programme, Lewin's Model of Change Management.

TEXT BOOKS:

1. Charles W L Hill, Steven L McShane. Principles of Management, India: Tata McGraw Hill Education.

REFERENCE BOOKS:

1. Koontz. (n.d.). Principles Of Management. India: Tata McGraw Hill Education.
2. Lussier, R. N. (2012). Management Fundamentals (1st ed.). New Delhi, India: Cengage Learning.

212CPA2108 - SUSTAINABILITY AND CORPORATE SOCIAL RESPONSIBILITY	L	T	P	X	Credit
	3	0	0	1	4
Pre-requisite: Nil	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: To develop students' sustainability awareness and skills

CO2: To know the about law relating to sustainability disclosure and various reporting practices in India.

CO3: It will focus on developing an understanding of the relationships between CSR /Sustainability and competitive strategy.

CO4: To learn emerging trends in sustainability practices and corporate social responsibility in the global and Indian context.

CO5: To build Leadership traits that hinges on Ethical Leadership.

Course Outcome (COs)

The students will be able to

CO1: Develop students' sustainability awareness and skills

CO2: know the about law relating to sustainability disclosure and various reporting practices in India.

CO3: Focus on developing an understanding of the relationships between CSR /Sustainability and competitive strategy.

CO4: Demonstrate emerging trends in sustainability practices and corporate social responsibility in the global and Indian context.

CO5: Build Leadership traits that hinges on Ethical Leadership.

MAPPING OF CO TO PO

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

S-Strong Correlation

M-Medium Correlation

L-Low Correlation

UNIT I

Introduction to sustainability and CSR: Evolution of CSR, CSR models, drivers of CSR, arguments for and against CSR Concept of sustainability and stakeholder management, CSR through triple bottom line and Sustainable Business

UNIT II

Sustainability Disclosure and Reporting practices in India: Disclosure Practices of Global Reporting Initiatives (GRI) for Sustainability Reporting in India, SEBI's ESG and business responsibility disclosures, Mandatory v/s Voluntary Environmental Disclosures, Benefits of sustainability reporting, Barriers /Challenges to Sustainability Reporting

UNIT III

Strategic Thinking and CSR: Embedding CSR into Corporate Strategy, Action-based approach for linking CSR with strategy, Business-level CSR, CSR vision, mission, strategy, and tactics, Responsive CSR agendas Vs Strategic CSR agendas, CSR driven innovation, Integration of CSR into Strategic Decision Making process, Impact of value and culture on CSR, Integration of CSR into Investment Decisions

UNIT IV

International Frameworks for Corporate Social Responsibility: Millenium Development goals (MDG), Sustainable Development Goals (SDG), UN Global compact principles, OECD guidelines for CSR.

UNIT V

CSR legislation in India: Formation of CSR committee, responsibilities of CSR committee, CSR activities, CSR provisions under companies act, CSR compliance and reporting standard, CSR audit. **Trends and opportunities in CSR:** Review current trends and opportunities in CSR.CSR as a Strategic Business tool for Sustainable development. Review of successful corporate initiatives & challenges of CSR. Case Studies of Major CSR Initiatives

TEXT BOOKS:

1. Mallin, Christine A., Corporate Governance (Indian Edition),Oxford University Press,New Delhi.

REFERENCE BOOKS:

1. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
2. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

212CPA2109 – FINANCIAL ANALYSIS & REPORTING	L	T	P	X	Credit
	3	0	0	1	4
Pre-requisite: Nil	Course Category				Core
	Course Type				Theory

Course Objectives**CO1:**To know the basics of financial reporting**CO2:**To understand the financial statement**CO3:**To know the components of Financial statement**CO4:**To analysis and interpretation of financial statement**CO5:**To know expanded analysis**Course Outcome (COs)**

The students will be able to

CO1:Know the basics of financial reporting**CO2:**Understand the financial statement**CO3:**Know the components of Financial statement**CO4:** Analysis and interpretation of financial statement**CO5:** Know expanded analysis**MAPPING OF CO TO PO**

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

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

UNIT I

Basis of Financial Reporting : Purpose of Financial Reporting, Users of Financial Reports, Conceptual Framework for Financial Statements.

UNIT II

Understanding Financial Statements Structure of Financial Statements: Introduction - Statement of Financial Position (Balance Sheet)- Statement of Earnings (Income Statement), - Cash Flow Statement - Additional Disclosure Statements Need for Additional Statements- Auditor's Report - Director's Report - Funds Flow Statement - Electronic Dissemination- Corporate Governance.

UNIT III

Components of Financial Statements : Inventories – Receivables - Assets (Fixed Tangible, Intangible), Leases – Revenue - Income-Tax - Retained Earnings.

UNIT IV

Analysis & Interpretation of Financial Statements : Ratio Analysis – Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis) - Financial Statement Variation by Type of Industry.

UNIT V

Expanded Analysis: Financial Ratios Used in Annual Reports, Management's Use of Analysis - Graphing Financial Information - Accounting Standards in India & IFRS Basic Framework.

TEXT BOOK

1. Grewal, T.S.,(2009) Introduction to Accounting, S. Chand and Co., New Delhi. Reference Books

REFERENCE BOOKS:

1. Lal, Jawahar, Corporate Financial Reporting: Theory & Practice, (2005), Taxmann Applied Services, 3rd edition, New Delhi.

2. Raiyani, J. R. and Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications. L T P C 6 - - 449 Bachelor of Commerce, (2016-2017), Karpagam Academy of Higher Education, Coimbatore 641 021 30

3. Singh, N. T. and Agarwal, P., Corporate Financial Reporting in India, Raj Publishing, Jaipur. 4. Hennie, V. G., International Financial Reporting Standards: A practical guide, Washington: World Bank.

5. Alexander, D., Britton, A. and A. Jorissen, Global Financial Reporting and Analysis, Cengage Learning, Indian edition.

212CPA2110 - CORPORATE LAW	L	T	P	X	Credit
	2	0	0	2	3
Pre-requisite: Students should have basic knowledge in higher education level	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: To familiarize the students with the basic concept of Contract Act.

CO2: To provide the knowledge on law relating to Sale of Goods Act.

CO3: To have knowledge on laws relating to employees of an organization in India.

CO4: To know the rules relating to Partnership Act 1932 and Limited Liability Partnership Act

CO5: To have a general knowledge on Money laundering Act.

Course Outcomes (COs)

At the end of the course, students would be able

CO1: Familiarize the students with the basic concept of Contract Act.

CO2: Provide the knowledge on law relating to Sale of Goods Act.

CO3: Have knowledge on laws relating to employees of an organization in India.

CO4: Know the rules relating to Partnership Act 1932 and Limited Liability Partnership Act

CO5: Have a general knowledge on Money laundering Act.

MAPPING OF CO TO PO

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

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

UNIT II

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 III

Law relating to Employees : Factories Act, 1948– Industrial Dispute Act, 1947 – Workmen Compensation Act, 1923 – Payment of Wages Act, 1936 – Provident Funds Act, 1952– Payment of Bonus Act, 1965 – Payment of Gratuity Act, 1972– Consumer Protection Act, 1986.

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 Revised Edition 2010, Sultan Chand & Sons, Educational Publishers, New Delhi.

REFERENCE BOOKS

1. Business Law – K. R. Bulchandani, Himalaya Publishing House(2010), ‘Ramdoot’ Dr.BhaleraoMargGirgam Mumbai – 400 004.
2. Industrial &Labour Laws - K. C. MandotPremier Book Co.(2010) 23, Daryaganj, New Delhi – 110 002.

213CPA3105 - BUSINESS RESEARCH METHODS	L	T	P	X	Credit
	5	0	0	0	5
Pre-requisite: Basic knowledge of research and applied in business	Course Category				Elective
	Course Type				Theory

COURSE OBJECTIVES:

1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing
2. To understand the basic knowledge about select sampling Techniques
3. To Obtain the students know about collection of Primary and Secondary data
4. To Gain knowledge about formulation of Hypothesis and Analyze data..
5. To Design a report to communicate the findings and suggestion to make business decision.

COURSE OUTCOMES:

1. Understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing
2. Understand the basic knowledge about select sampling Techniques
3. Obtain the students know about collection of Primary and Secondary data
4. Gain knowledge about formulation of Hypothesis and Analyse data..
5. Design a report to communicate the findings and suggestion to make business decision.

MAPPING OF COTO PO

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

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

UNIT I

Research: Meaning – Objectives – Types of Research – Significance of Research – Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.

UNIT II

Sampling: Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error – Scaling Techniques.

UNIT III

Sources of Data: Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation.

UNIT IV

Analysis of Data: Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis – Alternative Hypothesis – Level of Significance – Test of Hypothesis – Type I and Type II error – Chi-square test – t test – F test.

UNIT V

Interpretation and Report Writing: Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution for Writing Research Reports.

TEXT BOOKS:

1. Project Methodology – Senthilkumar. K & Sasikumar. G, Himalaya Publishing House, Mumbai.
2. Research Methodology – Methods and Techniques, C.R. Kothari, Gourav Garg – New age international publishers, New Delhi.

REFERENCE BOOKS:

1. Project Management – K. Nagarajan, New age international publishers, New Delhi.
2. Elements of project management- K. Nagarajan, New age international publishers, New Delhi.
3. A Guide to projects – Dr. R. Ravilochanan, Margham publications, Chennai.

213CPA3106 – SERVICES MARKETING	L	T	P	X	Credit
	5	0	0	0	5
Pre-requisite: Basic knowledge of service marketing and services	Course Category				Elective
	Course Type				Theory

Course Objectives**CO1:** To understand the meaning service marketing.**CO2:** To explain the service marketing mix.**CO3:** To explain about service marketing for health services**CO4:** To Discuss about tourism services**CO5:** To explain about Services Marketing for Professional or Consultancy Services**Course outcomes (COs)****At the end of the course the students will be able to****CO1:** Understand meaning service marketing**CO2:** Explain the service marketing mix.**CO3:** Understand about service marketing for health services**CO4:** Discuss about tourism services**CO5:** Explain about Services Marketing for Professional or Consultancy Services.**MAPPING OF CO TO PO**

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

H - High Correlation**M-Medium Correlation****L-Low Correlation**

UNIT – I

Services Marketing – Concept – Definition – Nature and Characteristics of Services – Classification of Services – Need for Services Marketing – Role of Services Marketing – Role of Services Marketing in an Economy – Obstacles in Services Marketing – Overcoming the Obstacles.

UNIT – II

Services Marketing mix – Elements of Services Marketing mix – Seven Ps: Product decisions, Pricing strategies, Promotion of Services, Placing of distribution methods/dimensions in services marketing – People, Physical evidence and process.

UNIT – III

Services Marketing for Health Services – Types of hospitals – Marketing Mix for hospitals – Indian Health Care Industry.

UNIT – IV

Tourism Services – Users of tourism services – Marketing Mix for Tourism – Tourism Products – Techniques of sales promotion for tourism – Tour operators – Travel agent – Travel guides.

UNIT – V

Services Marketing for Professional or Consultancy Services – Market Segmentation for consultancy organizations – Marketing mix of professional services providers – Telecommunication services –Formulation of marketing mix for telecommunication services.

TEXT BOOKS

1. Services Marketing – Vasanti Venugopal & V.N.Raghu
2. Services Marketing - Dr. S. Shajahan
3. Services Marketing - P.N. Reddy & H.R. Appaniah
4. Services Marketing and Management - Dr.B.Balaji

REFERENCE BOOKS

1. Services Marketing - S.M. Jha
2. Services Marketing - S.K. Singha& S.C. Sahoo
3. Services Marketing - Rao.

213CPA3107 - COMPUTERISED ACCOUNTING SYSTEM (Tally ERP 9)	L	T	P	X	Credit
	3	0	2	0	4
Pre-requisite: Basic knowledge in accounting	Course Category				Elective
	Course Type				Theory with Practical

Course Objectives**CO1:** To Understand fundamentals of Tally**CO2:** To know Tally features and its importance in supporting accounting activity.**CO3:** To communicate orally and in written form the Features of Tally in capturing accounting procedures.**CO4:** To gain lifelong knowledge of Tally features and integration of accounting and computer for Effective decision making.**CO5:** To be familiar with the incorporation of GST standards into accounting and computerized Accounting process.**Course Outcomes (COs)**

Learners should be able to

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M		M		L		L	S		M
CO2	L		L		M		M	M		M	S	
CO3	L	M		L		M		M			S	L
CO4	L		L	L	S		L			S		S
CO5	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 Credit 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 BOOKS:

1. Tally education, (2018), 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 (2018), Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi
3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.

REFERENCE BOOKS:

1. Ajay Maheshwari and Shubham Maheshwari (2017), Implementing GST in Tally.ERP 9, 1st edition, Tally E-Learning.
2. Shraddha Singh, Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi.
3. Tally 9 Nellai Kannan, Revised Edition 2009, Nels Publications, Thirunelveli
4. Implementing Tally 9 A. K. Nadhani, K. K. Nadhani, BPB Publications Publication, Edition 20018

213CPA3108- MANAGEMENT INFORMATION SYSTEM	L	T	P	X	Credit
	3	0	2	0	4
Pre-requisite: Enable the students to learn the theoretical background on management information system	Course Category				Elective
	Course Type				Theory

Course Objectives**CO1:** To gain the knowledge on knowledge management.**CO2:** To train up the students about groupware.**CO3:** To update skills on computer based user machine system.**CO4:** To understand about operating elements.**CO5:** To train the students with data representation**Course Outcomes (COs)**

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

CO1: Gain the knowledge on knowledge management.**CO2:** Train up the students about groupware.**CO3:** Update skills on computer based user machine system.**CO4:** Understand about operating elements.**CO5:** Train the students with data representation**MAPPING OF CO TO PO**

	P O1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	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

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" 3rd Edition, Prentice Hall International edition 2018.

REFERENCE BOOKS

1. Harold Koontz, Heinz Weihrich, "Essentials of Management", 5th Edition, Tata McGraw Hill 2018.
2. Ratnajagogula, 'Knowledge management', A new dawn- ICFAI-2018.

212CPA2111- COST ACCOUNTING	L	T	P	X	Credit
	4	1	0	0	5
Pre-requisite: Basic knowledge on accounting at higher secondary level	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: To provide knowledge regarding crucial concept in cost accounting.

CO2: To study the cost accounting technique applied in materials and labour.

CO3: To provide knowledge about the allocation and allocation of overhead.

CO4: To enable the students to develop the skill relating to overhead cost, job costing, contract costing.

CO5: 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

CO1: Provide knowledge regarding crucial concept in cost accounting.

CO2: Study the cost accounting technique applied in materials and labour.

CO3: Provide knowledge about the allocation and allocation of overhead.

CO4: Enable the students to develop the skill relating to overhead cost, job costing, contract costing.

CO5: Understand the idea about procedure for reconciliation of cost and financial accounting

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	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(2013) Ram Nagar, New Delhi-110 055

REFERENCE BOOKS

1. Cost Accounting - Jain &Narang Revised Edition 2013, Kalyani Publishers, Ludhiana.
2. Cost Accounting - M.N. Arora Revised edition- 2014. Vikas Publishing House Pvt. Ltd. Noida, Ne Delhi.

212CPA2112 - INCOME TAX LAW AND PRACTICE – I	L	T	P	X	Credit
	4	0	0	1	5
Pre-requisite: Basic knowledge on accounting at higher secondary level	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: To provide the knowledge about fundamental concepts of Indian income tax law.

CO2: To make the students to understand various exempted incomes.

CO3: To compute taxable income under the head Salary and House Property.

CO4: To compute taxable income under the head Business and Profession.

CO5: 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

CO1: Provide the knowledge about fundamental concepts of Indian income tax law.

CO2: Make the students to understand various exempted incomes.

CO3: Compute taxable income under the head Salary and House Property.

CO4: Compute taxable income under the head Business and Profession.

CO5: Compute taxable income under the heads Capital Gains and Income from other sources

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	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 Profits and 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)
Sahitya Bhawan 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.

212CPA2113-STRATEGIC MANAGEMENT, ETHICS AND CORPORATE GOVERNANCE	L	T	P	X	Credit
	3	0	0	2	4
Pre-requisite: Nil	Course Category				Core
	Course Type				Theory

Course Objectives**CO1:** To Introduce the concepts of strategic management**CO2:** To gain knowledge on formulation of strategy**CO3:** To know the implementation of strategies**CO4:** To explain the concepts of strategic management and be sensitive towards ethical issues**CO5:** To explain the concepts of strategic management and be sensitive towards corporate governance**Course Outcome (COs)****CO1:** Introduce the concepts of strategic management**CO2:** Gain knowledge on formulation of strategy**CO3:** Know the implementation of strategies**CO4:** Explain the concepts of strategic management and be sensitive towards ethical issues**CO5:** Explain the concepts of strategic management and be sensitive towards corporate governance**MAPPING OF CO TO PO**

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

H - High Correlation**M-Medium Correlation****L-Low Correlation****UNIT I**

Introduction to Strategic Management: Concept of Strategy, Nature, Scope, Process and importance of Strategic Management, Formal Planning and Strategic Intent, Strategic Planning Process, Strategic

Management Vs. Operational Management, Ethics in Strategic Management, Concept of Mission and Vision, Constituents of Corporate Mission, Goals, Objectives, Hierarchy of strategy

UNIT II

Strategy formulation: Concept and Approaches to Strategic Formulation, Developing Alternative Strategies, Types of Strategies, Strategy Activation, Policies, Environmental Scanning, SWOT analysis, Internal and External environmental analysis, Competition Analysis: Porter's Five Forces Theory, Generic strategies, Competitive Advantage, Value chain analysis, Mckinesey's 7s frame work, Balance Scorecard

UNIT III

Strategic Implementation and Control: Stability, Growth, Turnaround, Retrenchment, Diversification, vertical integration, Horizontal integration, Strategic alliance, merger and acquisition, Divestment, Business Portfolio analysis– BCG & GEC matrix, Strategic Choice, Strategic evaluation and control

UNIT IV

Ethics and Business: Nature and scope of Ethics, Facts and value, Ethical subjectivism and Relativism, Moral Development, Ethics and Business, Application of Ethical theories in Business, Ethical Issues in Functional areas of Business

UNIT V

Corporate Governance: Origin and Development of Corporate governance, Theories underlying Corporate Governance Separation of ownership and control, Corporate Governance Mechanism, Emphasis on Corporate governance, Ethics and Governance, Process and Corporate Governance

TEXT BOOK:

1. Hill, Charles W L (2014): International Business, McGraw Hill Publication, 10th Edition

REFERENCE BOOKS:

1. Joshi, Rakesh Mohan (2009): International Business, Oxford University Press India
2. Rao, P Subba (2014): International Business, Himalaya Publishing House, 4th Edition.

213CPA3109 – INVESTMENT ANALYSIS &PORTFOLIO MANAGEMENT	L	T	P	X	Credit
	3	0	2	0	4
Pre-requisite: Students should have basic knowledge in higher education level	Course Category				Elective
	Course Type				Theory

Course Objectives

CO1: To familiarize the students with the basic concept of Investing fundamentals.

CO2: To provide the knowledge on Stock analysis and valuation.

CO3: To have knowledge on comparative analysis of company in India.

CO4: To know about mutual fund and its concepts

CO5: To have a general knowledge on share price indices.

Course Outcomes (COs)

At the end of the course, students would be able

CO1: familiarize the students with the basic concept of Investing fundamentals.

CO2: Provide the knowledge on Stock analysis and valuation.

CO3: have knowledge on comparative analysis of company in india.

CO4: know about mutual fund and its concepts

CO5: To have a general knowledge on share price indices.

. MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L–Low Correlation

UNIT I

Investing Fundamentals: Types of Investment – Equity Shares, IPO/ FPO, Bonds - Indian Securities Market - The Market Participants - Trading of Securities - Security Market Indices. Sources of Financial Information - Stock Exchanges in India: BSE, NSE, MCX - Buying and Selling of Stocks - Using Brokerage and Analysts' Recommendations- Use of Limit Order and Market Order.

UNIT II

Stock Analysis and Valuation: Online Trading of Stocks- Understanding Stock Quotations, Types and Placing of Order – Risk - Valuation and Mitigation - Analysis of the Company: Financial Characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure).

UNIT III

Comparative analysis of companies, Stock Valuations - Using Ratios like PE ratio, PEG ratio, and Price Revenue Ratio. Use of Historic Prices, Simple Moving Average, Basic and Advanced Interactive Charts - Examining the Shareholding Pattern of the Company - Pitfalls to Avoid while Investing - High P/E Stocks, Low Price Stocks, Stop Loss, Excess Averaging.

UNIT IV

Investing in Mutual Funds: Background of Mutual Funds - Needs and Advantages of Investing in Mutual Funds - Net Asset Value, Types of Mutual funds - Open Ended, Closed Ended, Equity, Debt, Hybrid, Money Market, Load vs. No Load Funds, Factors Affecting Choice of Mutual funds. CRISIL - Mutual Fund Ranking and its Usage.

UNIT V

Share Price Indices: Need, Importance, Compiling and their Interpretation - Derivative Trading - Meaning, Importance, Methods of trading- Types of Traders, Specification of Derivative Contracts and Derivative Market in India. Options: Types, Option Trading, Margin – Future. Futures Contracts- Future Market and Trading. Swaps: Mechanics and Valuation.

TEXT BOOK:

1. Chandra, Prasanna, (2008) “Investment Analysis and Portfolio Management”, Tata McGraw Hill. 3rd Edition, 2008.

REFERENCE BOOKS:

1. Gitman&Joehnk, (2014), Fundamentals of Investing, Pearson. 12th Edition,
2. Madura, Jeff, (2014), Personal Finance, Pearson.5th Edition,
3. Damodaran, Aswath, (2012), Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Finance. 3rd Edition,
4. Bodie, Alex, Marcus &Mohanty,(2010), Investments, McGraw Hill Publishing Co. 9th Edition,
5. Hirt& Block, (2010), Fundamentals of Investment Management, McGraw Hill Publishing Co. 9th Edition,
6. Pandiyan, Punithavathy, (2009), Security Analysis and Portfolio Management, VikasPublicationsEdition 1,

213CPA3110- FINANCIAL MANAGEMENT	L	T	P	X	Credit
	3	0	2	0	4
Pre-requisite: Basic knowledge on accounting at higher secondary level	Course category				Elective
	Course Type				Theory

Course Objectives**CO1.** To understand the basic scope for financial management.**CO2.** To know the concepts of capital budgeting through various methods.**CO3.** To make clear about cost of capital and financial decisions using various methods.**CO4:** To gain know about various decisions in working capital management.**CO5:** To gain obtain the relevant and irrelevant of dividend decisions.**Course Outcomes****CO1:** Gain understand the basic scope for financial management.**CO2:** Gain know the concepts of capital budgeting through various methods.**CO3:** Gain make clear about cost of capital and financial decisions using various methods.**CO4:** Gain know about various decisions in working capital management.**CO5:** Gain obtain the relevant and irrelevant of dividend decisions.**MAPPING OF CO TO PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	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 2010.

REFERENCE BOOKS

1. Khan and Jain. Financial Management Text and Problems. 2018.Tata McGraw Hill New Delhi.
2. Horne, J.C. Van. Fundamentals of Financial Management., 2018. New Delhi Prentice Hall of India.

213CPA3111 – STATISTICAL PACKAGE FOR SOCIAL SCIENCE (SPSS) – PRACTICAL	L	T	P	X	Credit
	3	0	2	0	4
Pre-requisite: Basic knowledge in computer at higher secondary level	Course Category				Elective
	Course Type				Theory with practical

Course Objectives**CO 1:** To Understand the basic features of SPSS**CO 2:** To Train Students in SPSS Software**CO 3:** To expose the students to the analysis of statistical data**CO 4:** To learn about descriptive statistics, correlation and regression**CO 5:** To learn about parametric and non-parametric test**Course Outcomes (COs)**

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

CO 1: Understand the basic features of SPSS**CO 2:** Train Students in SPSS Software**CO 3:** Expose the students to the analysis of statistical data**CO 4:** Learn about descriptive statistics, correlation and regression**CO 5:** Learn about parametric and non-parametric test**MAPPING OF CO TO PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	L	M			M	S		L	S	M	M
CO2	M	L		L	M		M			M		S
CO3	M		L		M			M			S	L
CO4	S	L		M		L		L		S		S
CO5	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 (2000). Data analysis by resampling: concepts and applications. Dusbury Thomson learning. Australia.
2. Everitt, B.S and Dunn, G (2001). Applied multivariate data analysis.Arnold London.

REFERENCE BOOKS:

1. Jeremy J. Foster (2001). Data analysis using SPSS for windows.New edition. Versions 8-10. Sage publications. London.
2. Michael S. Louis – Beck (1995). Data analysis an introduction, Series: quantitative applications in the social sciences. Sage.Publications. London.

213CPA3112 - DATA ANALYTICS IN BUSINESS	L	T	P	X	Credit
	3	0	2	0	4
Pre-requisite: Basic knowledge in MS Excel	Course Category				Elective
	Course Type				Theory with practical

Course Objectives

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

CO1:To Understand the features of Spreadsheet applications and functions.

CO2:To comprehend and apply computer tools and inbuilt functions on raw data.

CO3:To communicate orally and in written form the features of spreadsheet applications and functions.

CO4:To utilize the expertise of the Excel features and functions as a lifelong practice.

CO5: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

CO1: To Understand the features of Spreadsheet applications and functions

CO2: To Comprehend and apply computer tools and inbuilt functions on raw data.

CO3: To communicate orally and in written form the features of spreadsheet applications and functions.

CO4: To Utilize the expertise of the Excel features as lifelong practice.

CO5: To Utilize the expertise of the Excel functions as lifelong practice.

MAPPING OF COTO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	L	M			M	S		L	S	M	M
CO2	M	L		L	M		M			M		S
CO3	M		L		M			M			S	L
CO4	S	L		M		L		L		S		S
CO5	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 - Finalizing and Protecting Workbooks.

UNIT-II:

FORMULASANDFUNCTIONS:FormulasandFunctions-SimpleFormulas,ComplexFormulas, 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 ifAnalysis–solver,NameRanges,ChartsandfilterdatausingSlicers,Exceldashboards–planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dashboard.

UNIT- V:

PIVOT TABLE AND VBA: Pivot Table - Advance value field setting, Array functions andformulas,Arraywithlookupfunction-VBA–Recording aVBA,variables inVBA,ifandselect statements, message box and input box functions, Looping in VBA, Mail functions inVBA, Merge worksheets using VBA, Split worksheets using VBA functions.

REFERENCE BOOKS:

1. Michael Alexander (2018), Excel Macros For Dummies, 2nd edition, Wiley India, New Delhi.
2. AdamRamirez(2018),ExcelFormulasandFunctions:Step-By-StepGuidewithExamples,Createspace Independent Publishing Platform, New Delhi.
3. WayneL.Winston(2017),MicrosoftExcel2016-DataAnalysisandBusinessModeling,PHI Learning Private Limited , New Delhi.
4. MichaelAlexander(Author),DickKusleika(2016),Excel2016PowerProgrammingwithVBA, Wiley India, New Delhi.

212CPA2114 - INCOME TAX LAW AND PRACTICE-II	L	T	P	X	Credit
	4	0	0	2	5
Pre-requisite: Basic knowledge in Income Tax Law and practice – I	Course Category				Core
	Course Type				Theory

Course Objectives

CO1.To enrich knowledge on clubbing and set off & carry forward of losses.

CO2.To familiarise the idea on computation of total income after applying deductions u/s 80.

CO3.To understand the assessment procedures of individual and HUF income.

CO4.To inculcate the students about assessment of partnership firm and partners.

CO5.To know about income tax authorities.

Course Outcomes (COs)

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

CO1: Enrich knowledge on clubbing and set off & carry forward of losses.

CO2: Familiarise the idea on computation of total income after applying deductions u/s 80.

CO3: Understand the assessment procedures of individual and HUF income.

CO4: Inculcate the students about assessment of partnership firm and partners.

CO5: Know about income tax authorities.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	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) Sahitya bhawan Publications, Hospital Road, Agra – 282 003.

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

212CPA2115 - Goods and Service Tax and Customs Act	L	T	P	X	Credit
	3	0	0	2	4
Pre-requisite: Basic knowledge on Tax	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: To understand the Concept of indirect taxes emphasizing GST/CGST/IGST/SGST/UTGST and Customs law.

CO 2: To learn and compute the GST liabilities.

CO 3: To know how to register GST and apply the GST provisions.

CO 4: To communicate orally and in written form the indirect taxations concepts and provisions.

CO 5: To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.

Course Outcomes (COs)

CO 1: Understand the Concept of indirect taxes emphasizing GST/CGST/IGST/SGST/UTGST and Customs law.

CO 2: Learn and compute the GST liabilities.

CO 3: Know how to register GST and apply the GST provisions.

CO 4: Communicate orally and in written form the indirect taxations concepts and provisions.

CO 5: 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
CO1	S	L	M			M	L		L	S	S	M
CO2	L			L	M		M			M	S	
CO3	S	M	L		M			M			S	L
CO4	L		S	S	S	L				S		S
CO5	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 Credit and Computation of GST Liability- Overview.

UNIT IV

Procedural Compliance under GST – Registration - Tax Invoice - Debit and Credit 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.

REFERENCE BOOK:

1. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/
<https://icmai.in/TaxationPortal/GST/index.php>
- 2.https://swayam.gov.in/nd2_nou20_cm02/preview

212CPA2116- MANAGEMENT ACCOUNTING	L	T	P	X	Credit
	4	1	0	0	5
Pre-requisite: Basic knowledge on accounting at higher secondary level	Course Category				Core
	Course Type				Theory

Course Objectives**CO1:** To understand about the basic principles in management accounting.**CO2:** To know about the impact of ratio analysis.**CO3:** To identify the rules regarding cash flow and fund flow analysis.**CO4:** To make clear understanding of various budgets and their importance.**CO5:** To know about Marginal Cost Analysis.**Course Outcomes (COs)****CO1:** Understand about the basic principles in management**CO2:** know about the impact of ratio analysis.**CO3:** Identify the rules regarding cash flow and fund flow analysis.**CO4:** Make clear understanding of various budgets and their importance.**CO5:** Know about Marginal Cost Analysis.**MAPPING OF CO TO PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	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 (2013), Management Accounting, Margham Publications, Chennai.

REFERENCE BOOKS

1. S.P. Gupta (2011) Management Accounting, Sultan Chand, 10th revised edition, New Delhi.
2. S.N. Maheswari (2012) Management Accounting, Sultan Chand, 7th revised edition, 2007 New Delhi.

212CPA2117 - AUDITING AND ASSURANCE	L	T	P	X	Credit
	2	0	0	1	3
Pre-requisite: Nil	Course Category				Core
	Course Type				Theory

Course Objectives

CO1: To make the students to learn the basic principles and procedures of auditing.

CO2: To provide the knowledge about the procedures for conducting an audit.

CO3: To obtain the knowledge rights & duties of company auditor and preparation of audit report.

CO4: To understand the auditing procedures used for different forms of organizations/ undertakings.

CO5: To know the ethical analysis of auditing.

Course Outcomes (COs)

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

CO1: Familiarize the students with the basic principles and procedures of auditing.

CO2: Know the procedures for conducting an audit.

CO3: Obtain the knowledge about rights & duties of company auditor and preparation of audit report.

CO4: Understand the auditing procedures used for different forms of organizations/ undertakings.

CO5: Acquire the knowledge on ethical analysis of auditing.

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 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

Company Audit – Audit of Shares, (Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors)*, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956. **Audit Report** – Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

UNIT- IV

Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies).

UNIT V

Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role - E-Audit.

TEXT BOOK

1. VarshaAinapure and Mukund, “Auditing and Assurance”, PHI learning PVT Ltd, New Delhi, 2nd edition, 2009.

REFERENCE BOOKS:

1. DinkarPagare, “Principles of Auditing”, S.Chand& Co Ltd, New Delhi, Reprint, 2009.
2. B.N.Tandon, S.Sudharsanam, “Practical Auditing”, S.Chand& Co Ltd, New Delhi, Reprint 2007.

213CPA3113- MATHEMATICS FOR COMPETITIVE EXAMINATION	L	T	P	X	Credit
	4	0	2	0	5
Pre-requisite: Nil	Course Category				Elective
	Course Type				Theory

Course Objectives**CO1:** To know the number calculation and age calculation.**CO2:** To understand the partnership ratio and percentage calculation**CO3:** To know the number calculation and age calculation.**CO4:** To gather the knowledge of interest calculation and boat timing calculation**CO5:** To identify and know the graph diagram and data interpretation.**Course Outcomes (COs)**

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

CO1: Know the number calculation and age calculation.**CO2:** Understand the partnership ratio and percentage calculation**CO3:** Know the number calculation and age calculation.**CO4:** Gather the knowledge of interest calculation and boat timing calculation**CO5:** Identify and know the graph diagram and data interpretation.**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 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, Sreesaraswathi Thyagaraja College, Pollachi, 2015.

REFERENCE BOOKS:

1. R.S. Aggarwal, Quantitative Aptitude for Competitive Examinations, S. Chand & Company Ltd, 2012 Edition
2. B. S. Sijwali, Quantitative Aptitude, Arihand Publications (India) PVT LTD, 2007.
3. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, McGraw Hill Companies, 2006.

213CPA3114- ECONOMIC DEVELOPMENT OF INDIA	L	T	P	X	Credit
	4	0	2	0	5
Pre-requisite: Nil	Course Category				Elective
	Course Type				Theory

Course Objectives**CO1:** To study about under developed and Indian economy**CO2:** To study about population in India**CO3:** To study about unemployment**CO4:** To analyse about role of agriculture in India**CO5:** To study about industrial policy**Course Outcomes (COs)**

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

CO1: study about under developed and Indian economy**CO2:** To study about population in India**CO3:** To study about unemployment**CO4:** To analyse about role of agriculture in India**CO5:** To study about industrial policy**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 – I :

Characteristics – Undeveloped or developing economy – India as a Mixed economy.

UNIT – II :

Population in India – Features – cause for rapid growth population – effects of increase in population – Population policy of Government of India – Population explosion – theory of Demographic transition – Human Resources Development – Meaning – Components – Human Capital Formation.

UNIT – III :

Unemployment – Meaning – unemployment problem in India – Causes – Types – Effects – Remedies – Government measures.

UNIT – IV :

Agriculture – Role of Agriculture in Indian Economy – causes of low agricultural productivity – Remedial measures.

UNIT – V :

Industrial Policy – Industrial policy 1991 – Role of Small Scale and Cottage Industries in Indian Economy – Problems – Government Measures – Public sector undertaking – objectives – performance – Privatisation – Objectives of India's Five year plans – pre-requisites of successful planning

TEXT BOOK:

Course Material

REFERENCE BOOKS:

1. The Indian Economy – Dhingra
2. Indian Economy – Dutt and Sundaram
3. Indian Economy – Dewett, Verma& Sharma.
