

# **BACHELOR OF COMMERCE**

## **SYLLABUS: 2017-18 Onwards**



**Dr. N.G.P ARTS AND SCIENCE COLLEGE (Autonomous)**  
(Re-Accredited by NAAC with A Grade)  
(Affiliated to Bharathiar University, Coimbatore-641048)  
Dr.N.G.P-Kalapatti Road  
Coimbatore

## **BACHELOR OF COMMERCE REGULATIONS**

### **ELIGIBILITY**

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

### **Programme Educational Outcomes**

- To exert the inherent skills to link with the Industrial expectations in the ever - changing and challenging Global Competitive Business Scenario to construe as efficient professionals in accounting and taxation
- To get hold of destined critical and analytical positions out of progressive and comprehensive knowledge in banking and insurance
- To bloom as multifaceted entrepreneurs to offer employment opportunities and to build national economy

### **Programme Outcomes**

- To gain an exhaustive acquaintance to lead as accounting professionals
- To obtain acumen in pursuit of communication and information technology to serve as tax consultants
- To become cognized to shine as marketing and finance experts
- To get along with knowledge in banking and insurance laws, policies and operations
- To shoulder the entrepreneurship in order to contribute for GDP's growth

## SCHEME OF EXAMINATIONS

Course Code	Course	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part- I							
17UTL11T/ 17UHL11H/ 17UML11M/ 17UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French-I	5	3	25	75	100	3
Part- II							
17UEG12E	English-I	5	3	25	75	100	3
Part- III							
17UCO13A	Core- I: Principles of Accountancy	6	3	25	75	100	5
17UCO13B	Core- II:Business Organization & Office Management	6	3	25	75	100	5
17UCO1AA	Allied -I: Business Economics	6	3	25	75	100	4
Part- IV							
17UFC1FA	Environmental Studies	2	2	-	50	50	2
		30				550	22
Second Semester							
Part- I							
17UTL21T/ 17UHL21H/ 17UML21M/ 17UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	5	3	25	75	100	3
Part- II							
17UEG22E	English-II	5	3	25	75	100	3
Part- III							
17UCO23A	Core-III: Financial Accounting	6	3	25	75	100	5
17UCO23B	Core-IV: Principles of Management	6	3	25	75	100	5
17UCO2AA	Allied- II: Indian Economy	6	3	25	75	100	4
Part- IV							
17UFC2FA	Value Education- Human Rights	2	2	-	50	50	2
		30				550	22

C. P. A. 10/1/18  
 BoS Chairman/HoD  
 Department of Commerce  
 Dr. N. G. P. Arts and Science College  
 Coimbatore - 641 048

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

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

<b>Third Semester</b>							
<b>Part- III</b>							
17UCO33A	Core-V: Higher Financial Accounting	6	3	25	75	100	4
17UCO33B	Core-VI: Commercial Law	6	3	25	75	100	4
17UCO33C	Core-VII: Principles of Marketing	6	3	25	75	100	3
17UCO33D	Core-VIII: Computer Application in Business	3	3	25	75	100	3
17UMA3AA	Allied-III: Mathematics for Business	5	3	25	75	100	4
<b>Part- IV</b>							
	NMEC I :	2	2	-	50	50	2
17UFC3FA 17UFC3FB 17UFC3FC 17UFC3FD 17UFC3FE	Tamil / Advanced Tamil (or) Yoga for Human Excellence / Women's Rights Constitution of India	2	2	-	50	50	2
		<b>30</b>				<b>600</b>	<b>22</b>
<b>Fourth Semester</b>							
<b>Part- III</b>							
17UCO43A	Core-IX: Corporate Accounting	5	3	25	75	100	4
17UCO43B	Core-X: Company Law and Secretarial Practice	4	3	25	75	100	4
17UCO43C	Core-XI: Executive Business communication	4	3	25	75	100	4
17UMA4AA	Allied-IV : Statistics for Business	5	3	25	75	100	4
17UCO4SA	Skill based Subject -1 : Business Application Software	4	3	20	55	75	4
17UCO4SP	Skill based Lab-I : Business Application Software	4	3	30	45	75	2
<b>Part- IV</b>							
	NMEC II :	2	2	-	50	50	2
17UFC4FA/ 17UFC4FB/ 17UFC4FC	Tamil / Advanced Tamil (or) General Awareness	2	2	-	50	50	2
		<b>30</b>				<b>650</b>	<b>26</b>

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

Fifth Semester							
Part- III							
17UCO53A	Core-XII: Higher Corporate Accounting	6	3	25	75	100	4
17UCO53B	Core -XIII: Banking Theory, Law and Practice	5	3	25	75	100	4
17UCO53C	Core- XIV: Cost Accounting	5	3	25	75	100	4
17UCO53D	Core -XV: Income Tax Law and Practice	6	3	25	75	100	4
	Elective -I :	4	3	20	55	75	4
17UCO5SP	Skill based Lab-II: Business Application Software- Tally 9.2	4	3	30	45	75	2
Part -IV							
17UCO53T	Industrial Training	Grade A to D					
		30				550	22
Sixth Semester							
Part -III							
17UCO63A	Core- XVI: Management Accounting	6	3	25	75	100	4
17UCO63B	Core -XVII: Principles of Auditing	5	3	25	75	100	4
17UCO63C	Core- XVIII: Indirect Tax	5	3	25	75	100	4
	Elective -II :	5	3	20	55	75	4
	Elective-III :	5	3	25/40	75/60	100	4
17UCO6SA	Skill based Subject -II : Customer Relationship Management	4	3	20	55	75	4
Part -IV							
Part -V							
17UEX65A	Extension Activity				50	50	2
		30				600	26
Grand Total						3500	140

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

**Bloom's Taxonomy based Assessment Pattern CA I & II :**

<b>Bloom's Category</b>	<b>Section</b>	<b>Marks</b>		<b>Total</b>
Remember (K <sub>1</sub> )	A – 6 Questions (each carries 1 mark)	06	Choose the Correct Answer	50
Understand (K <sub>2</sub> )	B- 4 Questions with internal choice (each carries 5 marks)	20	300 Words	
Apply, Analyse (K <sub>3</sub> , K <sub>4</sub> )	C- 3 Questions with internal choice (each carries 8 marks)	24	500 Words	

**Model and End Semester Examination (Maximum Marks: 75 (Or) 55)**

<b>Bloom's Category</b>	<b>Section</b>	<b>Marks</b>		<b>Total</b>
Remember (K <sub>1</sub> )	A – 10 Questions (each carries 1 mark)	10	Choose the Correct Answer	75 (Or) 55
Understand (K <sub>2</sub> )	B- 5 Questions with internal choice (each carries 5 marks) (Or) 5 Questions with internal choice (each carries 3 marks)	25 (Or) 15	300 Words (Or) 250 Words	

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

Apply, Analyse (K <sub>3</sub> , K <sub>4</sub> )	C- 5 Questions with internal choice (each carries 8 marks) (Or) 5 Questions with internal choice (each carries 6 marks)	40 (Or) 30	500 Words (Or) 450 Words	
---	--	------------------	--------------------------------	--

**Components of Continuous Assessment--**

<b>CA</b>	<b>- 15 Marks (Or) 12 Marks</b>
<b>Assignment</b>	<b>- 5 Marks (Or) 4 Marks</b>
<b>Attendance</b>	<b>- 5 Marks (Or) 4 Marks</b>
<b>Total</b>	<b>= 25 Marks (Or) 20 Mark</b>

**ELECTIVE - I**

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

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	17UCO5EA	Business Finance
2.	17UCO5EB	Brand Management
3.	17UCO5EC	Fundamentals of Insurance

**ELECTIVE - II**

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

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	17UCO6EA	Entrepreneurial Development
2.	17UCO6EB	Supply Chain Management
3.	17UCO6EC	Principles of Web Designing

**ELECTIVE - III**

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

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	17UCO6ED	Financial Markets
2.	17UCO6EE	Insurance Legislative framework
3.	17UCO6EV	Project Work & Viva Voce



### **NON MAJOR ELECTIVE COURSES**

- The department offers the following two papers as Non-major elective courses for other than the Commerce students.
- Student shall select any one of the following subject as Non-major elective courses during their third and fourth semester.

<b>S.No</b>	<b>Semester</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1	III	<b>17UNM34N</b>	NMEC I : Fundamentals of Accounting
2	IV	<b>17UNM44N</b>	NMEC II : Business Economics

**Total Credit Distribution**

Subjects	Credits	Total		Credits	Cumulative
Part I: Language	3	2x 100 =	200	06	12
Part II: English	3	2 x 100 =	200	06	
Part III:					
Core	5	4x100=	400	20	114
Core	4	12 x 100=	1200	48	
Core	3	2 x 100=	200	06	
Elective	4	2 x 75=	150	08	
Elective	4	1 x 100 =	100	04	
Allied	4	4 x 100 =	400	16	
Skill Based	4	2x 75 =	150	08	
Skill Based	2	2x 75 =	150	04	
Part IV:					
Value Education	2	2 x 50 =	100	04	12
Basic Tamil/Women’s Rights Advance Tamil/	2	2 x 50 =	100	04	
NMEC	2	2 x 50 =	100	04	
Part V:					
Extension Activity	2	-	50	02	02
Total			3500	140	140

## **FOR COURSE COMPLETION**

Students shall complete the following subjects:

- Language papers (Tamil/Malayalam/French/Hindi), English in I and II semester.
- Environmental Studies in I semester.
- Value Education in II and III semester respectively.
- General Awareness in IV semester.
- Students must undergo Industrial training for 15 – 30 days during IV Semester Summer Vacation. Evaluation of the Report done by the Internal and external Examiner in the V Semester. Based on their performance Grade will be awarded as A to D.

A- 75 marks and above

B- 60-74 marks

C- 40-59 marks

D- Below 40 marks - (RA)

- Allied papers in I, II, III and IV semesters.
- Skill based Papers in IV, V and VI semesters.
- One Non major Elective Courses in the third and fourth semester.
- Extension activity in VI semester.
- Elective papers in the fifth and sixth semesters.

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

**Extra credits**

<b>Part</b>	<b>Subject</b>	<b>Credit</b>	<b>Total credits</b>
<b>1</b>	BEC/ Self study courses	1	<b>1</b>
<b>2</b>	Hindi / French/ Other foreign Language approved by certified Institutions	1	<b>1</b>
<b>3</b>	Type Writing / Short Hand Course	1	<b>1</b>
<b>4</b>	Diploma/certificate/CPT/ ACS Inter/ NPTEL Course	1	<b>1</b>
<b>5</b>	Representation – Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	<b>1</b>
<b>Total</b>			<b>5</b>

**Rules:**

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

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

**Self study papers offered by the Department of Commerce:**

<b>S. No.</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Title</b>
1.	III	17UCOSS1	PUBLIC RELATIONS
2.		17UCOSS2	SERVICES MARKETING

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

<b>17UCO13A</b>	<b>CORE- I: PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER - I</b>
-----------------	---	---------------------

**PREAMBLE:**

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

**COURSE OUTCOMES**

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

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

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong: M-Medium; L-Low

<b>17UCO13A</b>	<b>CORE- I: PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER - I</b>
-----------------	---	---------------------

**Total Credits: 5**

**Hours Per Week: 6**

**Note:** Distribution of Marks: 80% problems and 20% Theory.

### **CONTENTS**

#### **UNIT - I**

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

#### **UNIT - II**

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

#### **UNIT - III**

Bills of Exchange –Promissory notes and bills of exchange –Recording of transactions relating to bills –Books of Drawer and Acceptor –Honour and dishonor of bills –Renewal of bills – Retiring of bills under rebate –Average Due Date – Meaning – Advantages – Calculation of Average Due Date.

#### **UNIT - IV**

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

## **UNIT - V**

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

### **TEXT BOOKS:**

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

### **REFERENCE BOOKS:**

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



<b>17UCO13B</b>	<b>CORE- II:BUSINESS ORGANIZATION AND OFFICE MANAGEMENT</b>	<b>SEMESTER - I</b>
-----------------	---	---------------------

**PREAMBLE:**

To know the Nature and types of business organizations, office administration and Process of decision-making.

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Grasp the nature, scope and forms of business	K2
CO2	Locate business and aware of sources of finance	K3,K4
CO3	Understand the operations of stock exchange and chamber of commerce	K2
CO4	Learn to administer the office effectively	K2
CO5	Reach out automation of office for data processing and retrieval	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO13B</b>	<b>CORE- II:BUSINESS ORGANIZATION AND OFFICE MANAGEMENT</b>	<b>SEMESTER - I</b>
-----------------	---	---------------------

**Total Credits : 5**

**Hours Per Week:6**

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

Location of Business – Factors influencing location , localization of industries – Sources of Finance –Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

### **UNIT - III**

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

### **UNIT - IV**

Office Administration and Management – Its functions and significance – Office layout- Need for office layout – Factors in Layout- Types of Layout - office accommodation – location of office – Factors in choosing Location- Office Building – Factors in choosing building.

## **UNIT – V**

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

## **TEXT BOOKS**

1. *Sharma & Shashi K.Gupta*, 2011. **Business Organization and Management** [Third Revised Edition, Reprint 2011] Kalyani Publishers, New Delhi. (UNIT I to V)
2. *Bhushan Y.K.*, 2008. **Business Organization and Management**, [First Revised Edition] Sultan Chand and Sons, New Delhi. (UNIT I to V)

## **REFERENCE BOOKS**

1. *Shukla M.C*, 2007. **Business Organization and Management**, [18th Edition], S., Chand and Company Ltd, New Delhi.
2. *Gupta C.B*, 2013.**Business Organization** [8<sup>th</sup> Edition], Jain Book Agency, New Delhi.

<b>17UCO1AA</b>	<b>ALLIED -I: BUSINESS ECONOMICS</b>	<b>SEMESTER - I</b>
-----------------	--------------------------------------	---------------------

**PREAMBLE:**

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

**COURSE OUTCOMES**

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

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

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO1AA	ALLIED -I: BUSINESS ECONOMICS	SEMESTER - I
----------	-------------------------------	--------------

Total Credits: 4  
Hours Per Week:6

## CONTENTS

### UNIT - I

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

### UNIT - II

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

### UNIT - III

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

### UNIT - IV

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

## **UNIT - V**

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

### **TEXT BOOKS**

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

### **REFERENCE BOOKS**

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

<b>17UCO23A</b>	<b>CORE -III: FINANCIAL ACCOUNTING</b>	<b>SEMESTER - II</b>
-----------------	--	----------------------

**PREAMBLE:**

To understand the accounting procedures relating to Consignment , Joint venture, Investment, Single entry, Royalty, Departmental and Hire purchase to record business transactions

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the accounting procedures relating to consignment and joint venture to prepare ledger accounts	K2
CO2	Calculate interests in valuing investments and figure out royalties to take financial decisions	K3,K4
CO3	Find out opening or closing capital and profit or loss during the financial year	K3, K4
CO4	Ascertain the profit or loss during inter-department or inter-branch transfer of goods	K3, K4
CO5	Prepare hire purchase and installment accounts	K3, K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**



**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO23A</b>	<b>CORE -III: FINANCIAL ACCOUNTING</b>	<b>SEMESTER - II</b>
-----------------	--	----------------------

**Total Credits: 5**

**Hours Per Week: 6**

**Note:** Distribution of Marks: 80% problems and 20% Theory.

### **CONTENTS**

#### **UNIT - I**

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

#### **UNIT - II**

Investment accounts – Ex interest - Cum interest Types of securities – Fixed  
interest securities – Variable income securities – Royalty (excluding Sublease) -  
Methods of recoupment- Fixed recoupment of short workings –Flexible  
recoupment .

#### **UNIT - III**

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

#### **UNIT - IV**

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

## **UNIT - V**

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

## **TEXT BOOKS**

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

## **REFERENCE BOOKS**

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

17UCO23B	CORE- IV: PRINCIPLES OF MANAGEMENT	SEMESTER - II
----------	------------------------------------	---------------

**PREAMBLE:**

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

**COURSE OUTCOMES**

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

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

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO23B	CORE- IV: PRINCIPLES OF MANAGEMENT	SEMESTER - II
----------	---------------------------------------	---------------

Total Credits: 5

Hours Per Week: 6

## CONTENTS

### UNIT - I

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

### UNIT - II

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

### UNIT - III

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

### UNIT - IV

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

## **UNIT - V**

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

### **TEXT BOOKS:**

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

### **REFERENCE BOOKS:**

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

<b>17UCO2AA</b>	<b>ALLIED II - INDIAN ECONOMY</b>	<b>SEMESTER - II</b>
-----------------	-----------------------------------	----------------------

**PREAMBLE:**

To understand the relevance of nation's financial and natural resources to build the nation as self-reliance and ever-growing

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Collect the information regarding characteristics of developed and developing economy	K2
CO2	Know about the growth of population and poverty alleviation	K3,K4
CO3	Assort the causes for low productivity in agriculture and need for green revolution	K3,K4
CO4	Clinch the role of industries in economic development	K2
CO5	Analyze the causes for industrial disputes to adopt appropriate arbitration policies	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**



**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO2AA</b>	<b>ALLIED II - INDIAN ECONOMY</b>	<b>SEMESTER - II</b>
-----------------	-----------------------------------	----------------------

**Total Credits: 4**  
**Hours Per Week: 6**

## **CONTENTS**

### **UNIT - I**

Economy: Meaning of Developed and Developing Economy - Characteristics of Indian Economy. Determinants of Development and Growth: Economic and Non Economic factors – Difference between Economic Development and Economic Growth- Obstacles in Economic Development.

### **UNIT - II**

Population: Features of Indian population- Size and Growth of Population- Causes for growing population -Problems in Over Population. Measures for Population Control: Migration- Redistribution- Economic Development – Population Policy and Family Planning.

### **UNIT - III**

Agriculture: Place of Agriculture in Indian economy- Agricultural Productivity: Causes of Low Productivity and Measures- Green Revolution: Achievements and Failures-Sources of Agricultural Finance-Agricultural Marketing: Defects and Measures.

### **UNIT - IV**

Industry: Role of Industries in Economic Development – New Industrial Policy 1991- criticisms in New Industrial Policy 1991 – Role of Small Scale and Cottage Industries in Indian economy–Problems of Small Scale Industries.

## **UNIT - V**

Labour: Meaning–Agricultural Labour- Causes for Poor Conditions- Measures to Improve the Conditions. Industrial Labour- Features of Industrial Labour- Industrial Disputes –Meaning- Causes for Industrial Disputes - Methods of Settling Industrial Disputes.

## **TEXT BOOKS**

1. *Sankaran.S.2015.Indian Economy*, [Thirteenth Edition], Margham Publications, Chennai. (UNIT I to V)
2. *Sundaram K.P.N. and Ruddar datt*, 2014, **Indian Economy**, [70<sup>th</sup> Edition], S Chand, New Delhi, (UNIT I to V)

## **REFERENCE BOOKS**

1. *Rangarajan, C.* 1998.*Indian Economy Money & Finance*, [8<sup>th</sup> Edition], UBS Publishers' New Delhi.
2. *Ramesh Singh*, 2015.*Indian Economy*, [6<sup>th</sup> Edition], Mc Graw Hill Education, New Delhi.

17UCO33A	<b>CORE- IV: HIGHER FINANCIAL ACCOUNTING</b>	<b>SEMESTER - III</b>
----------	--	-----------------------

**PREAMBLE:**

To solve the problems and analyze the financial arbitration cases relating to company accounts and partnership accounts.

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Obtain knowledge in fixed and fluctuating capital and Prepare Final accounts of Partnership firms	K3,K4
CO2	Understand the calculation of ratios and treatment of goodwill	K2
CO3	Prepare the revaluation of assets and liabilities account and payment to the retiring partner	K2,K3
CO4	Solve the problems relating to amalgamation of firms	K4
CO5	Apply the piecemeal distribution method in valuing assets during dissolution of partnership firms	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO33A</b>	<b>CORE -V: HIGHER FINANCIAL ACCOUNTING</b>	<b>SEMESTER - III</b>
-----------------	---	-----------------------

**Total Credits: 4**

**Hours Per Week:6**

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

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

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

### **UNIT - III**

Retirement and death of a partner: Profit sharing ratio – gaining ratio - Treatment of goodwill – revaluation of assets and liabilities – treatment of undistributed profit and losses – payment to the retiring partner

### **UNIT - IV**

Amalgamation of partnership firms: Forms of amalgamation of firms - Treatment in the books of amalgamating firms

## **UNIT - V**

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

### **TEXT BOOKS:**

1. *Jain S.P. & Narang K.L.*, 2006 “**Advanced Accounting**”, Kalyani Publications, New Delhi. (UNIT I to IV).
2. *Shukla, M.C, Grewal .T.S and Gupta .S.C.* “**Advanced accounts**” vol-2 (Reprint 2004) S.Chand Publications, New Delhi. (UnitI-V)

### **REFERENCE BOOKS:**

1. *Dr. Arulanandam M.A, Dr. Aman K.S.*, 2003, “**Advanced Accountancy, Part-I**”, Himalayan Publishing House,. Chennai.
2. *Reddy and Murthy*, 2008, “**Financial Accounting**”, Margham Publications, Chennai.

<b>17UCO33B</b>	<b>CORE -VI: COMMERCIAL LAW</b>	<b>SEMESTER - III</b>
-----------------	---------------------------------	-----------------------

**PREAMBLE:**

To Aware of laws relating to business contracts and sale of goods in India

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Know the Concepts and Classification of laws and contracts	K1, K2
<b>CO2</b>	Obtain Knowledge on performance of Contract, discharge of contract and Remedies for breach of Contract	K2, K3
<b>CO3</b>	Be acquainted with the procedures for creating agency and termination of agency	K2, K3
<b>CO4</b>	Aware of Contract of Indemnity and Guarantee	K1, K3
<b>CO5</b>	Understand the law relating to Sale, Agreement to Sell, Conditions Warranties and Transfer of ownership	K1 ,K2, K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**



**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO33B</b>	<b>CORE -VI: COMMERCIAL LAW</b>	<b>SEMESTER - III</b>
-----------------	---------------------------------	-----------------------

**Total Credits: 4**

**Hours Per Week:6**

## **CONTENTS**

### **UNIT - I**

Law – Meaning and objects – Mercantile law, meaning - sources of contracts - Essentials of a valid contract – Classification of contracts – Offer, acceptance, legality of object and consideration – Void agreement.

### **UNIT - II**

Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.

### **UNIT - III**

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.

### **UNIT - IV**

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.

### **UNIT - V**

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – rights and Duties of buyer – Rights of unpaid seller.

## **TEXT BOOKS**

1. *Kapoor N.D*, 2004. **Elements of Mercantile Law** [28 Edition], Sultan chand & sons, New Delhi (UNIT I to V)
2. *Pillai R.S.N and Bhagavathy*, 2007.**Business Law** [Reprint 2011], Sultan chand & sons, New Delhi. (UNIT I to V)

## **REFERENCE BOOKS**

1. *Kuchal M.C*, 2010. **Business Law**, [5<sup>th</sup> Edition] ,Vikas Publishing House, New Delhi.
2. *Chandha P.R*, 2008 **Business Law**, [9<sup>th</sup> Edition], Galgotia Publishing Company, New Delhi.

17UCO33C	CORE-VI: PRINCIPLES OF MARKETING	SEMESTER - III
----------	----------------------------------	----------------

**PREAMBLE:**

To understand the concept of marketing mix, segmentation, global marketing, marketing research and consumer behavior to evaluate and formulate marketing strategies.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of marketing and its types	K2
CO2	Learn the functions of marketing	K3,K4
CO3	Analyze the factors determining consumer behavior and market segmentation	K4
CO4	Classify the marketing mix to adopt suitable pricing and promotional strategy	K3, K4
CO5	Aware of consumerism and Consumer Protection Act	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO33C	CORE-VI: PRINCIPLES OF MARKETING *	SEMESTER - III
----------	------------------------------------	----------------

Total Credits: 3  
Hours Per Week:6

## CONTENTS

### UNIT I

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

### UNIT II

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

### UNIT III

Consumer Behavior -meaning -Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation - Customer Relationship Marketing.

### UNIT IV

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

### UNIT V

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

## TEXT BOOKS

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

**REFERENCE BOOKS**

1. *Gupta .C.B and RajanNair .N, Marketing Management.* (Edition 1996 Reprint 2012). Sultan Chand and Sons Publishers.
2. *Philip Kotler, 2014 Principles of Marketing* (16<sup>th</sup> edition 2014). Pearson Education Pvt.( Unit I-V) \*\*

<b>17UCO33D</b>	<b>CORE -VIII: COMPUTER APPLICATION IN BUSINESS</b>	<b>SEMESTER - III</b>
-----------------	---	-----------------------

**PREAMBLE:**

To gain knowledge with the concepts and terminology used in computer to develop and operate a business

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Learn the components of computer and its uses	K2
CO2	Acquire knowledge about programming language and operating system	K3,K4
CO3	Grasp the nature, types and components of data base management system	K3
CO4	Understand the operation of management information system and its benefits	K2, K3
CO5	Know the concept and application of networking in business organization	K2,K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low



<b>17UCO33D</b>	<b>CORE -VIII: COMPUTER APPLICATION IN BUSINESS</b>	<b>SEMESTER - III</b>
-----------------	---	-----------------------

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

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

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

### **UNIT - III**

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

### **UNIT- IV**

Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource– Business Process Outsourcing.

### **UNIT - V**

Networking – Meaning – Types - Internet: Meaning – Internet Basics - World

Wide Web-Internet Access- Intranet –protocols-Types-Search Engines-Electronic Mail.

### **TEXT BOOKS**

1. *Parameshwaran .R*, 1996. **Computer Applications in Business** (4<sup>th</sup> revised edition 2004) Sultan chand &sons , New Delhi.(Unit I-V)
2. *Rajagopalan. S.P*, 2000. **Computer Applications in Business** (first edition) Vikas Publishing House(P) Ltd., New Delhi.(Unit I-V).

### **REFERENCE BOOKS**

1. *Alexis Leon and Mathews Leon*, 2009. **Fundamentals of information technology** (second edition) Vikas Publishing House(P) Ltd.,
2. *Henry c Lucas*, 1999. **Information Technology for Management** (Seventh edition) Mc Graw-hill/Irwin, New Delhi.

17UMA3AA	MATHEMATICS FOR BUSINESS	SEMESTER-III
----------	--------------------------	--------------

### PREAMBLE

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

### COURSE OUTCOMES

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

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

### Mapping with Programme outcomes

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

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

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

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

<b>17UMA3AA</b>	<b>MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER-III</b>
-----------------	---------------------------------	---------------------

**Total Credits : 4**  
**Hours per week : 5**

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

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

### **UNIT - III**

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

### **UNIT - IV**

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

### **UNIT - V**

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

**TEXT BOOK:**

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

**UNIT I : Chapter 3**

**UNIT II : Chapter 1**

**: Chapter 2 (upto pg.no 61)**

**UNIT III : Chapter 4 (upto pg.no 200)**

**UNIT IV : Chapter 2 (pg.no 61 – 88)**

**UNIT -V : Chapter 15 (upto pg.no 643)**

**REFERENCE BOOKS:**

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

<b>17UCO43A</b>	<b>CORE- IX: CORPORATE ACCOUNTING</b>	<b>SEMESTER - IV</b>
-----------------	---------------------------------------	----------------------

**PREAMBLE:**

To understand the accounting rules relating to issue, valuation of different types of shares and debentures by a corporate

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the procedures, conventions and rules of accounting pertaining to issue of shares and prepare ledger accounts	K2
CO2	Gain the procedures and prospects of redemption of different types of shares and debentures	K3,K4
CO3	Obtain knowledge to prepare final accounts of a company after redemption of shares	K3
CO4	Attain the knowledge of valuation of goodwill with its methods	K3,K4
CO5	Comprehend the accounts relating to the liquidation of company	K3, K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low



<b>17UCO43A</b>	<b>CORE -IX: CORPORATE ACCOUNTING</b>	<b>SEMESTER - IV</b>
-----------------	---	----------------------

**Total Credits: 4**

**Hours Per Week: 5**

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

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

Preference Shares: Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.

### **UNIT - III**

Final Accounts of Companies - Calculation of Managerial Remuneration- Preparation of P&L Appropriation accounts and Balance sheet

### **UNIT - IV**

Valuation of Goodwill and Shares – Nature – Sources – Factors affecting value of Goodwill - Need – Goodwill – valuation – Types – Average Profit Method – Collection of weighted Average – Super Profit Method – Annuity Method – Capitalization method – Shares – Valuation – Net asset method – Yield method – Fair value method.

### **UNIT - V**

Liquidation of Companies – Modes of Winding up - By Court – Voluntary Winding up – By members – By Creditors- Statement of Affairs - Deficiency a/c

### **TEXT BOOKS**

1. *Reddy T.S and Murthy A*, 2006. **Corporate Accounting** (Reprint 2010) Margham Publications Chennai.(UNIT I to V)
2. *Joseph T*, 2009. **Corporate Accounting** vol -1,(first edition) Tata McGraw-Hill Education Pvt ltd, New Delhi. (UNIT I to V)

### **REFERENCE BOOKS**

1. *Jain S.P and Narang K.L*, 2004. **Higher Corporate Accounting** (First edition 2004) Kalyani Publications, Chennai.
2. *Gupta R.L and Radhasamy*, 1996. **Corporate Accounting** (10<sup>th</sup> revised edition) Sultan chand &sons, New Delhi.

<b>17UCO43B</b>	<b>CORE- X: COMPANY LAW AND SECRETARIAL PRACTICE</b>	<b>SEMESTER - IV</b>
-----------------	--	----------------------

**PREAMBLE:**

To Aware of laws relating to company and secretarial practice of a company from incorporation to liquidation

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the formation and kinds of companies	K1
CO2	Interpret the laws, rules and regulations about the role of shareholders and directors	K3
CO3	Grasp about the role of Managers and Company Secretary	K3
CO4	Analyze the provisions according to Companies Act relating to hold Meetings and pass	K3,K4
CO5	Apply the legal procedures in different situations in a body corporate	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO43B</b>	<b>CORE- X: COMPANY LAW AND SECRETARIAL PRACTICE</b>	<b>SEMESTER - IV</b>
-----------------	--	----------------------

**Total Credits: 4**  
**Hours Per Week: 4**

## **CONTENTS**

### **UNIT - I**

Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus.

### **UNIT - II**

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.

### **UNIT - III**

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).

## **UNIT - IV**

Company Secretary – Definition – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Liabilities of a Company Secretary – Role of a Company Secretary –statutory officer, Co-Coordinator, Administrative Officer.

## **UNIT - V**

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting.

## **TEXT BOOKS**

1. *Kapoor .N.D. Elements of company law*(Reprint 2016) Sultan chand &sons , New Delhi.(Unit I-III)
2. *Kuchhal M.C, 1975. Secretarial Practice* (Revised edition 2005) Vikas Publishing House (P) Ltd., New Delhi.(Unit IV&V)

## **REFERENCE BOOKS**

1. *Ghosh .P.K and Balachandran. V. 2000. Company Law & Practice* part1 (1<sup>st</sup> edition) Sultan chand &sons, New Delhi.
2. *Gogna P.P.S, 1998. A text book of company law* (revised edition 2004) Sultan chand &sons, New Delhi.

<b>17UCO43C</b>	<b>CORE- XI: EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER - IV</b>
-----------------	---	----------------------

**PREAMBLE:**

**To build the communication skills to become business executives at different levels**

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the importance and methods of Communication	K1, K2
CO2	Capture the procedures to write trade enquiry letters	K2, K3
CO3	Obtain the knowledge about banking and Insurance correspondence	K2 ,K3
CO4	Acquire skills to prepare Agenda and minutes for meetings	K2, K3
CO5	Prepare Resume and Speak in forums	K2 ,K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO43C</b>	<b>CORE- XI: EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER - IV</b>
-----------------	---	----------------------

**Total Credits: 4**  
**Hours Per Week:4**

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

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

### **UNIT - III**

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

### **UNIT - IV**

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



## **UNIT - V**

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

### **TEXT BOOKS**

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

### **REFERENCE BOOKS**

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

<b>17UMA4AA</b>	<b>ALLIED -IV: STATISTICS FOR BUSINESS</b>	<b>SEMESTER- IV</b>
-----------------	--	---------------------

### **PREAMBLE**

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

### **COURSE OUTCOMES**

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

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

**Mapping with Programme outcomes**

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

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

<b>17UMA4AA</b>	<b>ALLIED- IV : STATISTICS FOR BUSINESS</b>	<b>SEMESTER-IV</b>
-----------------	---	--------------------

**Total Credits : 4**  
**Hours per week : 5**

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

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

### **UNIT - III**

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

### **UNIT - IV**

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

### **UNIT - V**

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

**TEXT BOOK:**

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

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

**UNIT II : Chapter 7 and 8**

**UNIT III : Chapter 12**

**UNIT IV : Chapter 13**

**UNIT -V : Chapter 14 ( upto pg.no 602)**

**REFERENCE BOOKS:**

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

17UCO4SA	<b>SKILL BASED SUBJECT -I : BUSINESS APPLICATION SOFTWARE</b>	<b>SEMESTER - IV</b>
----------	---	----------------------

**PREAMBLE:**

To obtain the skills to work with MS-Office

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the operations in MS-word	K2
CO2	Create a document in MS-word	K1,k2
CO3	Edit the documents created in MS – Office	K2,k3
CO4	Work with MS- Excel to process the data based on needs	K3,k4
CO5	Prepare PowerPoint text in MS-Office	K3,k4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO4SA	<b>SKILL BASED SUBJECT - I : BUSINESSAPPLICATION SOFTWARE</b>	<b>SEMESTER - IV</b>
----------	---	----------------------

**Total Credits:4**  
**Hours Per Week:4**

## **CONTENTS**

### **UNIT - I**

**Microsoft Word:** Basics - Creating Documents – Mouse, Keyboard Operations, Keys Formatting Features – Menus, Commands, Toolbars and their Icons.

### **UNIT - II**

Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.

### **UNIT - III**

Mail Merge - Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros.

### **UNIT -IV**

**Microsoft Excel:** Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons, Spreadsheet Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications

## **UNIT - V**

**Microsoft PowerPoint:** Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point, Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Color Schema – Macros – Custom Animation.

## **TEXT BOOKS**

1. *Sanjay Saxena*, 2007. **Ms Office**, [2nd Revised Edition], Vikas Publishing House, New Delhi. (UNIT I to V)
2. *Koontz and O' Donnell*, 1984. **Essential of Management**, [5<sup>th</sup> Edition], McGraw-Hill Book, New Delhi (UNIT I to V)

## **REFERENCE BOOKS**

1. *Leon A and Leon M*, 2002. **Introduction to Computers with MS-Office 2000**, Tata McGraw – Hill.



<b>17UCO4SP</b>	<b>SKILL BASED LAB-I: BUSINESS APPLICATION SOFTWARE</b>	<b>SEMESTER - IV</b>
-----------------	---	----------------------

**PREAMBLE:**

Acquire hands-on training in MS-Office to meet out the requirements in an organization

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Gain the skills relating to creation and modification of documents in MS-Office	K2, K3
CO2	Prepare resume and send to addresses using mail merge	K3, K4
CO3	Develop required lists using MS- Excel	K1, K3
CO4	Interpret the performance of a salesman through pivot table in MS-Excel	K2, K3, K4
CO5	Prepare PowerPoint text with required data	K2, K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO4SP	<b>SKILL BASED LAB-I: BUSINESS APPLICATION SOFTWARE</b>	<b>SEMESTER - IV</b>
----------	---	----------------------

**Total Credits:2**  
**Hours Per Week:4**

## **MS WORD, EXCEL AND POWERPOINT**

### **MS Word**

1. Creating the front page of a News Paper.
2. Typing a document and performing the following:
  - i. Changing a paragraph into two column cash book.
  - ii. Changing a paragraph using bullets (or) numbering format.
  - iii. Finding any word and replacing it with another word in a document.
3. Preparing a class time table using a table menu.
4. Preparing a mail merge for an interview call letter.
5. Creating a resume wizard.
6. Designing a Cheque book of a Bank.

### **MS Excel**

1. Developing the Students Mark List in a worksheet with the total marks, average and result.
2. Designing a chart projecting the cash estimate of a concern in the forthcoming years.
3. Creating a Pivot table showing the performance of the salesmen.

**MS PowerPoint**

1. Designing slides for a product of your choice with the picture of the product, its features and promotional offers (Minimum three slides).
2. Preparing an organization chart for a company.
3. Creating the activities of your department during the academic year.

17UCO53A	CORE - XII : HIGHER CORPORATE ACCOUNTING	SEMESTER - V
----------	--	--------------

**PREAMBLE:**

To understand the accounting procedures relating to Amalgamation, Absorption, Reconstruction, Holding Company, Banking , Insurance and Electricity Company

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Prepare ledger accounts relating to amalgamation, absorption and reconstruction	K1,K2
CO2	Consolidate the balance sheets of Holding Companies	K3,K4
CO3	Obtain knowledge in final accounts of Banking Company	K3,K4
CO4	Prepare the final accounts of Insurance Companies	K2,K3
CO5	Gain knowledge in preparing accounts of Electricity Companies	K2,K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO53A</b>	<b>CORE- XII : HIGHER CORPORATE ACCOUNTING</b>	<b>SEMESTER - V</b>
-----------------	--	---------------------

**Total Credits: 4**  
**Hours Per Week: 6**

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

## **CONTENTS**

### **UNIT - I**

Amalgamation and Mergers–meaning, purchase consideration- Methods of Accounting for Amalgamation – pooling Interest Method and purchase method - Absorption and External Reconstruction

### **UNIT - II**

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

### **UNIT - III**

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

### **UNIT - IV**

Accounts of Insurance Companies: General Insurance and Life Insurance – Insurance Regulatory Development Authority, Duties, powers – Functions – Preparation of final account of Insurance companies.

## UNIT - V

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards –Financial Reporting (Theoretical Aspects)

## TEXT BOOKS

1. *Reddy T.S and Murthy.A*, 2006. **Corporate Accounting** (Reprint 2010) Margham Publications Chennai (Unit I-V)
2. *Joseph. T*, 2009.**Corporate Accounting** vol -1,(first edition) Tata McGraw-Hill Education Pvt ltd, New Delhi.(UNIT I,III,IV)

## REFERENCE BOOKS

1. *Jain S.P and Narang K.L*, 2004. **Higher Corporate Accounting** (First edition 2004) Kalyani Publications, Chennai.
2. *Gupta R.L and Radhasamy*, 1996. **Corporate Accounting** (10<sup>th</sup> revised edition) Sultan chand &sons, New Delhi.

<b>17UCO53B</b>	<b>CORE- XIII: BANKING THEORY, LAW AND PRACTICE</b>	<b>SEMESTER - V</b>
-----------------	---	---------------------

**PREAMBLE:**

To understand about the Banking System of India with related laws and practice

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Obtain knowledge in Licensing, Opening of branches, Functions of Banks, Inspection, organization, working and importance, functions	K4
CO2	Acquire stuff about collecting banker's duties and banking technology	K2,K3
CO3	Learn about opening and maintenance of account in Banks	K2
CO4	Understand the types of Negotiable Instruments	K2
CO5	Gain knowledge on Loans and advances of commercial banks	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low



<b>17UCO53B</b>	<b>CORE- XIII: BANKING THEORY, LAW AND PRACTICE</b>	<b>SEMESTER - V</b>
-----------------	---	---------------------

**Total Credits: 4**  
**Hours Per Week: 5**

## **CONTENTS**

### **UNIT - I**

Banking Regulation Act 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

### **UNIT - II**

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, Mobile Banking, E-Banking, ATM Cards , Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System-CIBIL.

### **UNIT - III**

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker as holder for value- banker as an agent – Conversation- statutory protection - Basis of negligence - Duties of collecting banker.

### **UNIT - IV**

Cheque – essentials of valid cheque – crossing – marking and endorsement – payment of cheques, statutory protection and duties to paying banker and collective banker - refusal of payment of cheques -Duties of holder in due course.

## **UNIT - V**

Loans and advances by commercial bank- lending policies of commercial banks -  
Forms of securities – lien, pledge, hypothecation and advance against the  
documents of title to goods – mortgage.

### **TEXT BOOKS**

1. *Gordon .E and Natarajan. L.* **Banking theory Law and Practice**(24<sup>th</sup> revised edition 2014) Himalaya publishing house, New Delhi.(Unit-I-IV)
2. *Natarajan.S and Parameshwaran.* **Indian Banking**(2012 edition) S.Chand and Co,(UnitV)

### **REFERENCE BOOKS:**

1. *Sundharam & Varshaney.* **Banking theory Law and Practice**(Reprint 2012) S.Chand and Co
2. *Mahezwari.S.N.* **Banking Law and Practice** (13th Revised and Enlarged Edition, 2011), Kalyani Publications

<b>17UCO53C</b>	<b>CORE- XIV : COST ACCOUNTING</b>	<b>SEMESTER - V</b>
-----------------	------------------------------------	---------------------

**PREAMBLE:**

To understand the procedures relating to cost calculation and reduction to maximize profit by an organization

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the concept of cost accounting and prepare cost sheet	K2, K3
CO2	Use different methods in pricing the material issues	K3,K4
CO3	Apply appropriate method to calculate labour cost and classify overheads	K3,K4
CO4	Ascertain process cost in an organization	K3,K4
CO5	Prepare accounts relating to contract and operating costing	K2,K3, K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO53C</b>	<b>CORE- XIV: COST ACCOUNTING *</b>	<b>SEMESTER - V</b>
-----------------	-------------------------------------	---------------------

**Total Credits: 4**  
**Hours Per Week: 5**

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

### **CONTENTS**

#### **UNIT- I**

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

#### **UNIT- II**

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

#### **UNIT- III**

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

#### **UNIT- IV**

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

#### **UNIT- V**

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

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

<b>17UCO53D</b>	<b>CORE- XV: INCOME TAX, LAW AND PRACTICE</b>	<b>SEMESTER - V</b>
-----------------	---	---------------------

**PREAMBLE:**

To understand the provisions of taxation used to enter the concepts of income tax in a systematic manner to maintain taxation of individual assessee.

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire knowledge on taxation laws relating to residential status	K2
CO2	Capture the provisions relating to income from salaries , house property and deductions	K1,K2
CO3	Compute the income under the head business and profession	K3
CO4	Classify and apply appropriate methods of capital gain and its deduction	K3,K4
CO5	Calculate Set off and Carry forward of losses, total income & tax liability of an individual	K3 ,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low



<b>17UCO53D</b>	<b>CORE- XV: INCOME TAX, LAW AND PRACTICE</b>	<b>SEMESTER - V</b>
-----------------	---	---------------------

**Total Credits: 4**  
**Hours Per Week: 6**

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

## **CONTENTS**

### **UNIT - I**

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

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

### **UNIT - II**

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

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

### **UNIT - III**

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

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

## **UNIT - IV**

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

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

## **UNIT - V**

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

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

## **TEXT BOOKS**

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

## **REFERENCE BOOKS:**

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

17UCO5SP	<b>SKILL BASED: BUSINESS APPLICATION SOFTWARE - TALLY</b>	<b>SEMESTER - V</b>
----------	---	---------------------

**Total Credits: 2**  
**Hours Per Week: 4**

**PREAMBLE:**

To acquire skills to record the business transactions electronically and present report systematically

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Gain Knowledge to create company, journal and ledger	K2,K3
CO2	Prepare the voucher and final accounts	K3
CO3	Maintain inventory information and manage the stock	K2,K3
CO4	Create bill wise statement	K2, K3, K4
CO5	Calculate ratios and interpret	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO5SP	<b>SKILL BASED LAB- II BUSINESS APPLICATION SOFTWARE- TALLY 9.2</b>	<b>SEMESTER - V</b>
----------	---	---------------------

**Total Credits:2  
Hours Per Week:4**

**Tally 9.2**

1. Creating a Company and Alteration of its details.
2. Creating journal and Displaying Ledger
3. Creating a voucher, Altering and deleting of a voucher
4. Preparing Final Accounts
5. Creating Inventory Information with Stock Summary
6. Creating and altering Godown Inventory Information
7. Preparing Final Accounts with Inventory Information
8. Creating Bill wise Statements
9. Ratio Analysis

<b>17UCO63A</b>	<b>CORE - XVI MANAGEMENT ACCOUNTING</b>	<b>SEMESTER - VI</b>
-----------------	---	----------------------

**Total Credits: 4**  
**Hours Per Week:6**

**PREAMBLE:**

To understand the concept on Management Accounting and technique that facilitates managerial decision making

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Grasp the functions, tools and techniques of Management Accounting	K1
CO2	Understand the concept of ratio analysis and its applications	K2,K3
CO3	Prepare Fund Flow and Cash Flow statement	K1,K3
CO4	Acquire knowledge in Managerial application of Marginal Costing	K1,K2
CO5	Forecast and prepare the budget	K3.K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO63A</b>	<b>CORE-XVI : MANAGEMENT ACCOUNTING *</b>	<b>SEMESTER- VI</b>
-----------------	---	---------------------

**Total Credits: 4**  
**Hours Per Week:6**

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

## **CONTENTS**

### **UNIT- I**

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

### **UNIT- II**

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

Working Capital - Working capital requirements and its computation.

### **UNIT- III**

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

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

### **UNIT- IV**

Marginal costing and Break Even Analysis - Managerial applications of marginal costing - Significance and limitations of marginal costing. Key factors: Make or



Buy- Pricing decision -Effect of changes in sales price.

## **UNIT- V**

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

### **TEXT BOOKS:**

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

### **REFERENCE BOOKS:**

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

17UCO63B	CORE- XVII: PRINCIPLES OF AUDITING	SEMESTER - VI
----------	------------------------------------	---------------

**PREAMBLE:**

To understand the procedures involved in auditing and investigation.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Grasp the concept of Auditing	K2
CO2	Prepare Audit Note Book and Audit Work Papers	K3
CO3	Understand the role of auditors	K2
CO4	Know the Rights and Duties of Company auditor and preparation of audit report	K2, K4
CO5	Adopt the E- Audit System	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO63B	CORE- XVII: PRINCIPLES OF AUDITING	SEMESTER - VI
----------	------------------------------------	---------------

Total Credits: 4  
Hours Per Week: 5

## CONTENTS

### UNIT-I

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

### UNIT-II

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

### UNIT-III

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

### UNIT-IV

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

### UNIT-V

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

### TEXT BOOK:

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

### REFERENCE BOOKS:

1. Kishnadwala V.H and Kishnadwala N.H, "**Principles and Practice of Auditing**", Sultan Chand & Sons, New Delhi.

2. *Jagdish Prakash*, 2014, “**Auditing- Principles, Practices and Problems**”, Kalyani Publishers, New Delhi.

<b>17UCO63C</b>	<b>CORE : XVIII - INDIRECT TAXES</b>	<b>SEMESTER - VI</b>
-----------------	--------------------------------------	----------------------

**PREAMBLE:**

To Aware of the provisions of indirect taxation and levy of tax at different rates

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the features of indirect tax laws and its impact	K1,K2
CO2	Classify the benefits and limitations of GST	K2,K3
CO3	Understand the procedure for registration under GST	K3,K4
CO4	Calculate the tax payable and amount of tax refund	K2
CO5	Acquire the knowledge in types of customs duties and remission of tax	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO63C	CORE XVIII - INDIRECT TAXES	SEMESTER - VI
----------	-----------------------------	---------------

Total Credits: 4  
Hours Per Week: 5

## CONTENTS

### UNIT- I

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

### UNIT-II

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

### UNIT-III

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

### UNIT-IV

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

### UNIT-V

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

## TEXT BOOKS

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

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

**REFERENCE BOOKS:**

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



<b>17UCO6SA</b>	<b>SKILL BASED SUBJECT- II: CUSTOMER RELATIONSHIP MANAGEMENT</b>	<b>SEMESTER - VI</b>
-----------------	--	----------------------

**PREAMBLE:**

To understand the concept in customer relationship management to attain corporate goals.

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Obtain information relating to CRM	K2
CO2	Analyze the customer needs and values	K1,K2
CO3	Know the customer centric business and bonding of customer relationship	K2,K4
CO4	Grasp strategies about customer relationship management	K2,K4
CO5	Acquire knowledge on client retention	K2,K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO6SA	SKILL BASED SUBJECT- II: CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER - VI
----------	--	---------------

Total Credits:4  
Hours Per Week:4

## CONTENTS

### UNIT - I

CRM : Concept - characteristics and peculiarities of CRM - steps in CRM - relevance of CRM - customer expectations (branding identity, loyalty, innovation).

### UNIT - II

Customer profile - customer values - customer life cycle - economics of customer care - characteristics of outstanding customer service - managing customer satisfaction.

### UNIT - III

Customer centric business - Customer centric marketing - bonding of customer relationship.

### UNIT - IV

Customer defection - contact centres for CRM - CRM strategy.

### UNIT - V

Client retention programmes - reorganization - customer loyalty - customer rewards programmes - CRM in action - E-solution.

## TEXTS BOOKS

1. *Shainesh & Jagdish Seth*. 2006. **CRM A Strategic Perspective**. (5<sup>th</sup> Revised Edition). Macmillan Publication, New Delhi.
2. *Graham Roberts & Phillips*. 2003. **CRM**. (7<sup>th</sup> Revised Edition), Viva books Pvt. Ltd, Chennai.

**REFERENCE BOOKS**

1. *John Gosney & ThombsBochm.* 2000. **CRM Essentials.** (9<sup>th</sup> Revised Edition)  
Prentice Hall, Chennai.
2. *Bryan Bergeron John Wiley & sons.* 2002. **Essentials of CRM.** Tata McGraw Hill  
Education Private Limited, New Delhi.

<b>17UCO5EA</b>	<b>ELECTIVE- I : BUSINESS FINANCE</b>	<b>SEMESTER - V</b>
-----------------	---------------------------------------	---------------------

**PREAMBLE:**

To know the concepts relating to business finance and its impact on capital structure of a body corporate

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Grasp the nature, scope and forms of business Finance	K2
CO2	Making the skills for formulating business plans to the dynamic corporate scenario.	K3,K4
CO3	Understand the theories of capitalization and its applications.	K4
CO4	Comprehend the knowledge on capital structure and cost of capital	K4
CO5	Mobilize funds from different sources of	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO5EA</b>	<b>ELECTIVE -I : BUSINESS FINANCE</b>	<b>SEMESTER - V</b>
-----------------	---------------------------------------	---------------------

**Total Credits:4**  
**Hours Per Week:4**

## **CONTENTS**

### **UNIT - I**

Business Finance: Introduction - Meaning - Concepts - Scope - Function of Finance Traditional and Modern Concepts - Contents of Modern Finance Functions.

### **UNIT - II**

Financial Plan: Meaning - Concept - Objectives - Types - Steps - Significance - Fundamentals.

### **UNIT - III**

Capitalisation - Bases of Capitalisation - Cost Theory - Earning Theory - Over Capitalisation -Under Capitalisation: Symptoms - Causes - Remedies - Watered Stock - Watered Stock Vs. Over Capitalisation.

### **UNIT - IV**

Capital Structure - Cardinal Principles of Capital structure - Trading on Equity - Cost of Capital- Concept - Importance - Calculation of Individual and Composite Cost of Capital.

### **UNIT - V**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits - Features - Advantages and Disadvantages- Lease Financing: Meaning - Features -Forms - Merits and Demerits.

**TEXT BOOKS**

1. *Shashi k.Gupta and Anuj k.Gupta. Business Finance*, (Reprinted 2011), Kalyani publishers, New Delhi. (Unit I-V)
2. *Gurusamy.S. Financial markets and institutions*, (3<sup>rd</sup> edition 2008), Tata McGraw-Hill education pvt.ltd, New Delhi. (Unit I-IV)

**REFERENCE BOOKS:**

1. *Sri Vatsava R.M, Essentials of Business Finance* (5<sup>th</sup> edition) Himalaya publishing house, New Delhi. -
2. *Pandey L.Y, 1978. Financial Management* (10<sup>th</sup> edition) Vikas publications, New Delhi.

<b>17UCO5EB</b>	<b>ELECTIVE -I : BRAND MANAGEMENT</b>	<b>SEMESTER - V</b>
-----------------	---------------------------------------	---------------------

**PREAMBLE:**

To understand the strategies to build up brand and its management to get hold of market share for the business

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the marketing intelligence acquisition methods	K2
CO2	Formulate effective branding strategies for consumers and business products/services	K2,K3
CO3	Apply branding principles and marketing communication concepts	K2,k3
CO4	Interpret the performance data in quantitative and qualitative manner	K3, K4
CO5	Develop a new product based on market	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong: M-Medium; L-Low



<b>17UCO5EB</b>	<b>ELECTIVE -I: BRAND MANAGEMENT</b>	<b>SEMESTER - V</b>
-----------------	--------------------------------------	---------------------

**Total Credits:4**  
**Hours Per Week:4**

## **CONTENTS**

### **UNIT - I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

### **UNIT - II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

### **UNIT - III**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty-programmes – brand equity – role of brand manager – Relationship with manufacturing marketing- finance - purchase and R & D – brand audit.

### **UNIT - IV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

## UNIT - V

Brand Strategies: Designing and implementing branding strategies – Case studies.

### TEXT BOOKS

1. *Ramesh Kumar S.* 2002. “**Managing Indian Brands**”, Vikas publishing House (P) Ltd., NewDelhi,
2. *Jean Noel, Kapferer,* 1992. “**Strategic brand Management**”, The Free Press, New York.

### REFERENCES BOOKS:

1. *Kevin Lane Keller,* 2003 “**Strategic brand Management**”, Person Education, New Delhi,
2. *Jagdeep Kapoor,* 2005 “**Brandex**”, Biztantra, New Delhi,.

17UCO5EC	<b>ELECTIVE - I: FUNDAMENTALS OF INSURANCE</b>	<b>SEMESTER - V</b>
----------	--	---------------------

**PREAMBLE:**

To understand the principles, nature and types of insurance business

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts and needs of insurance	K1, K2
CO2	Become an agent of an insurance company	K2, K3
CO3	Understand the functions of an insurance	K2
CO4	Obtain the skills to manage the actuarial	K2, K3
CO5	Classify the types of insurance with related components	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO5EC</b>	<b>ELECTIVE- I: FUNDAMENTALS OF INSURANCE</b>	<b>SEMESTER - V</b>
-----------------	---	---------------------

**Total Credits:4**  
**Hours Per Week:4**

## **CONTENTS**

### **UNIT - I**

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

### **UNIT - II**

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

### **UNIT - III**

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

### **UNIT - IV**

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

## **UNIT - V**

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

### **TEXT BOOKS:**

1. *Mishra M.N*, 2012. **Insurance Principles and practice** (9<sup>th</sup> edition) S. Chand and co, New Delhi.
2. *Dr.Avtar Singh* 2010.**Law of insurance** (2<sup>nd</sup> edition)

### **REFERENCE BOOKS:**

1. *Haridas .R*, 2011.**Life insurance in India**
2. *TyagiC.L and Madhu Tyagi*.2013.**Insurance- Law and practice.**

<b>17UCO6EA</b>	<b>ELECTIVE - II: ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER - VI</b>
-----------------	---	----------------------

**PREAMBLE:**

To know the concepts of entrepreneurship and its development to have self-reliance in the business

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the concept of Entrepreneurship towards nation building	K1, K2
CO2	Capture the procedures relating to Project identification, Project formulation and Project	K2 ,K3
CO3	Aware of Institutional Service to entrepreneurs	K2
CO4	Avail institutional finance to entrepreneurs	K2, K4
CO5	Follow the procedures to receive incentives, subsidies and taxation benefits	K2 ,K 3, K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong: M-Medium; L-Low

<b>17UCO6EA</b>	<b>ELECTIVE - II: ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER - VI</b>
-----------------	---	----------------------

**Total Credits:4**  
**Hours Per Week:5**

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

The start-up Capital, process, Project identification - selection of the project - project formulation evaluation - feasibility analysis, Project Report.

### **UNIT - III**

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

### **UNIT - IV**

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

### **UNIT - V**

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

**TEXT BOOKS**

1. *Gupta C.B. and Srinivasan, N.P.* **Entrepreneurial Development**, Kalyani Publishers(Unit I-V)
2. *S.S.Khanka*, 2013.**Entrepreneurial Development** (Fourth Revised & Millennium Edition) Sultan chand & sons Publishers. New Delhi.(Unit I-V)

**REFERENCE BOOKS:**

1. *Mohanty K.S* .**Fundamentals of Entrepreneurship**, prentice hall of India.
2. *Dr.Vasant Desai*, 1997.**Management of small scale industries**, Himalayan publishing house.



17UCO6EB	ELECTIVE - II: SUPPLY CHAIN MANAGEMENT	SEMESTER - V
----------	---	--------------

**PREAMBLE:**

To aware of the supply chain activities in order to deliver the goods

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Know about the supply chain and Inventory management	K2
CO2	Learn the distribution strategies applied in grocery and retail industries	K2
CO3	Grasp the procedures, uses and limitations of strategic alliance	K3
CO4	Analyze the frame work of e-procurement	K4
CO5	Gain knowledge in pricing strategies and value added services	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO6EB</b>	<b>ELECTIVE – II: SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER – VI</b>
-----------------	---	----------------------

**Total Credits: 4**  
**Hours Per Week: 5**

## **CONTENTS**

### **UNIT - I**

Supply Chain Management –Concept- Global Optimization – importance – key issues – Inventory Management – economic lot size model. Supply contracts – centralized vs. decentralized System.

### **UNIT - II**

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on Grocery industry – retail industry – distribution strategies.

### **UNIT - III**

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration.

### **UNIT - IV**

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement.

### **UNIT - V**

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures.

**TEXT BOOKS:**

1. *Agrawal.D.K* 2003. **Logistics and supply chain management**, Macmillan publishers.
2. *Sunil Chopra and Peter Meindel*, 2012. **Supply Chain Management: Strategy, Planning, and Operation**, (5<sup>th</sup> edition) Prentice Hall of India,

**REFERENCE BOOKS:**

1. *Janat Shah*, 2009. **Supply chain management** (1<sup>st</sup> edition) Prentice Hall of India.
2. *David L. Taylor* 2000. **Manufacturing operations and supply chain management** (1<sup>st</sup> edition). Cengage learning Publishers.

<b>17UCO6EC</b>	<b>ELECTIVE - II: PRINCIPLES OF WEB DESIGNING</b>	<b>SEMESTER - VI</b>
-----------------	---	----------------------

**PREAMBLE:**

To grasp the conceptual knowledge in creating a web page

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know about creating tags and tables using HTML	K2
CO2	Design the store and transport data using XML	K3,
CO3	Understand the Introduction of Java Scripting DHTML	K2
CO4	Apply WINDOWS-NT & UNIX, CGI	K2, K4
CO5	Create web pages using computer languages	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO6EC</b>	<b>ELECTIVE - II: PRINCIPLES OF WEB DESIGNING</b>	<b>SEMESTER - VI</b>
-----------------	---	----------------------

**Total Credits:4**  
**Hours Per Week:5**

## **CONTENTS**

### **UNIT - I**

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.

### **UNIT - II**

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary.

### **UNIT - III**

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

#### **UNIT - IV**

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

#### **UNIT - V**

Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages

#### **TEXT BOOKS:**

1. *Eric Ladd & Jim O'Done ll* 1998. Using **HTML 4, XML & JAVA** (Platinum Edition) (PHI) QUE Publishers.
2. *Xavier.C* 2006 .**Principles of Web Designing** ,New age international Pvt Ltd Publishers

#### **REFERENCE BOOKS:**

1. *Joel Sklar*, 2011.**Principles of Web Designing**, Cengage learning Publishers.

<b>17UCO6ED</b>	<b>ELECTIVE- III: FINANCIAL MARKETS</b>	<b>SEMESTER - VI</b>
-----------------	---	----------------------

**PREAMBLE:**

To know the Nature and Structure of Financial Markets, Financial Intermediaries and Modes of Financing.

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the structure of financial markets	K2
CO2	Aware of corporate securities and merchant banking	K3,K4
CO3	Acquire the knowledge of secondary markets and SEBI	K2
CO4	Grasp about governing the financial Intermediaries	K2
CO5	Analyze the modes of financing and Securitization	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

<b>17UCO6ED</b>	<b>ELECTIVE- III: FINANCIAL MARKETS</b>	<b>SEMESTER - VI</b>
-----------------	---	----------------------

**Total Credits: 4**  
**Hours Per Week: 5**

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

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

### **UNIT - III**

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

### **UNIT - IV**

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



## **UNIT - V**

New Modes of Financing – Leasing as Source of Finance – Forms of leasing –  
Venture Capital – Dimension Functions – Venture Capital in India – Factoring –  
Types – Modus Operandi of Factoring – Factoring as Source of Finance –  
Securitization of assets – Mechanics of Securitization- Utility of Securitization –  
Securitization in India,

## **TEXT BOOKS**

1. *Khan Y.K & Jain*, **Financial Management**, Kalyani Publishers, New Delhi. (Unit I-V)
2. *Raman B.S*, 2011. **Financial Management**, United publishers, Mangalore. (Unit II)

## **REFERENCE BOOKS:**

1. *Banerjee G and Banerjee S*. **Borrowing from financial institutions**, UDH publishing house     Delhi.
2. *Bhole .L.M*, **Financial institutions' and markets: structure growth and innovations**, Tata McGraw-Hill Publishing Co Ltd

17UCO6EE	<b>ELECTIVE - III: INSURANCE LEGISLATIVE FRAMEWORK</b>	<b>SEMESTER - VI</b>
----------	--	----------------------

**PREAMBLE:**

To aware of insurance laws in India

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Nature and scope of insurance laws	K2
CO2	Obtain knowledge in insurance policy formation and settlement of claims	K3
CO3	Analyze the powers and functions of IRDA	K4
CO4	Aware of Consumer Protection Act	K2
CO5	Apply redressal mechanism to solve	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO6EE	ELECTIVE - III: INSURANCE LEGISLATIVE FRAMEWORK	SEMESTER - VI
----------	--	---------------

Total Credits:4  
Hours Per Week:5

## CONTENTS

### UNIT - I

**Insurance Act 1938:** Insurance - Definition - Nature of Insurance Contract.

Provisions and Clauses: Provisions mandated by Statute - Incontestability

Clauses - Coinsurance Clauses - Appraisal and Arbitration Clauses - Multiple

Insurance Coverage - Antilapse Clauses. Fundamental elements: Insurable

Interest - Uberrima fidei

### UNIT - II

**Life Insurance Corporation Act 1956:** Life Insurance - Definition - Life Insurance

Contract - Policy Formation - Conditions for Life Insurance - Circumstances of

risk - Assignment and Nomination - Recoverable Amount - Persons entitled for

benefits - Settlement of Claims.

### UNIT - III

**Insurance Regulatory and Development Authority Act 1999:** Powers and

functions of IRDA - Need for revision of the Insurance Act, 1938 - Merger of

IRDA Act into the Insurance Act - Obligations of the insurers under the Act -

Interests of the policyholders - Supply of proposals and medical reports - Notice

on lapse of policy - Payment of money into court.

## **UNIT - IV**

**Consumer Protection Act 1985:** Consumer protection - Meaning - Aims of consumer protection Act 1985 - Protection against hazardous goods - Right to consumer information - Consumer Protection Council - Procedures - Role of Consumer Disputes Redressal Agencies and District Forums.

## **UNIT - V**

**Complaints and Procedures:** Procedures to make complaints - Grievance Redressal Mechanism - Ombudsman Scheme - Integrated Grievance Management System - Complaints Dada - Life Grievances Analysis - Non Life grievances.

## **TEXT BOOKS**

1. *Mishra M.N*, 2012. **Insurance Principles and practice** (9<sup>th</sup> edition) S. Chand and co, New Delhi.
2. *Dr.Avtar Singh* 2010.**Law of insurance** (2<sup>nd</sup> edition)

## **REFERENCE BOOKS**

1. *Haridas .R*, 2011.**Life insurance in India**
2. *TyagiC.L and Madhu Tyagi*.2013.**Insurance- Law and practice**.

<b>17UCO6EV</b>	<b>PROJECT WORK AND VIVA - VOCE</b>	<b>SEMESTER - VI</b>
-----------------	-------------------------------------	----------------------

**PREAMBLE:**

To find out and suggest the ideas related to the problems identified to the policy makers and consumers to overcome the problems with societal orientation

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Identify the problems on thrust areas	K2
CO2	Frame questionnaire or metric to collect information pertaining to the existing problems	K2,K3
CO3	Comprehend the data collected for analysis	K2, K4
CO4	Extract the results of data analysis	K3,K4
CO5	Suggest the solution based on the results of the study	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCO6EV	PROJECT WORK	SEMESTER - VI
----------	--------------	---------------

Total Credits:4  
Hours Per Week:5

### GUIDE LINES

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

### 2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

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

---

25 Marks

---

3) End Semester Examination:

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

Given below:

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

<b>17UNM34N</b>	<b>NMEC: I- FUNDAMENTALS OF ACCOUNTING</b>	<b>SEMESTER - III</b>
-----------------	--	-----------------------

**PREAMBLE:**

To gain knowledge relating to accounting procedures and preparation of financial statements

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the concepts and conventions of accounting	K1
CO2	Learn accounting transactions posted in journal and ledger	K2,K3
CO3	Classify the subsidiary books and its	K2,K3
CO4	Prepare the trial balance	K3,K4
CO5	Illustrate the final accounts	K1,K2,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>s</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low



17UNM34N	NMEC: I- FUNDAMENTALS OF ACCOUNTING	SEMESTER III
----------	-------------------------------------	--------------

Total Credit:2

Hours Per Week:2

## CONTENTS

### UNIT -I

Accounting- Meaning-Objectives-Types of Accounting- Types of Accounts- Accounting Rules-Concepts and Conventions.

### UNIT - II

Journal – Meaning –Recording of Transactions in Journal. Ledger – Meaning- Posting of Transactions from Journal to Ledger- Closing of Ledger Account.

### UNIT - III

Subsidiary Books – Meaning-Types of Subsidiary Books- Purchases Book-Sales Book- Purchase Returns Book, Sales Returns Book and Cash Book.

### UNIT - IV

Trial Balance- Meaning- Preparation of Trial Balance: Entering transactions in Trial Balance and Closing of Trial Balance.

### UNIT - V

Final Accounts- Meaning-Preparation of Trading Account- Profit and Loss Account and Balance Sheet.

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

## TEXT BOOKS

1.Reddy.T.S and Murthy.A, 2014 Financial Accounting [Sixth Printing]

Margham Publications, Chennai, (UNIT I to V)

2. Nagarajan K.L, Vinayakam.N and Mani P.L, 2010 Principles of Accountancy [First Edition Reprint 2010], Eurasia Publishing House (Pvt.) Ltd, New Delhi. (UNIT I to V)

**REFERENCE BOOKS:**

1. *Jain S.P and Narang K.L*, 2014 Principles of Accountancy Accounting [Fifth Revised Edition], Kalyani Publishers, New Delhi.
2. *Shukla. M.C, Grewal T.S. and Gupta S.C*, 2004 Advanced Accountancy Volume 1, [Reprint Edition 2004], Sultan chand & sons, New Delhi.

<b>17UNM44N</b>	<b>NMEC:II - BUSINESS ECONOMICS</b>	<b>SEMESTER - IV</b>
-----------------	-------------------------------------	----------------------

**PREAMBLE:**

To acquire the knowledge of pricing strategy based on market conditions

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Grasp the nature and scope of economics	K2
CO2	Learn the factors influencing of demand	K2,K3
CO3	Classify the cost and select appropriate cost	K2
CO4	Acquire the knowledge of perfect and monopoly competition	K2,K3
CO5	Learn about imperfect competitions	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UNM44N	NMEC:II - BUSINESS ECONOMICS	SEMESTER - IV
----------	------------------------------	---------------

**Total Credits:2**  
**Hours Per Week:2**

## **CONTENTS**

### **UNIT - I Concept of Business Economics**

Economics- Meaning- Nature and Scope of economics. Business Economics – Meaning Definition - Objectives and Scope of Business Economics.

### **UNIT II Demand Analysis**

Meaning of Demand – Demand Schedule – Law of Demand- Factors Influencing Demand –Types of Demand. Elasticity of Demand- Meaning-Types of Elasticity of demand.

### **UNIT - III Cost and Break- Even Analysis**

Cost – Meaning- Kinds of Cost- Opportunity cost, Future cost, Incremental cost and sunk cost, Private and social cost, Fixed and variable cost. Break-Even Analysis.

### **UNIT- IV Market structure**

Market structure –Meaning- Perfect competition- Meaning –Features of perfect competition. Monopoly-meaning – Kinds of monopoly.

### **UNIT - V Imperfect competition**

Monopolistic competition- Features of monopolistic competition. Oligopoly – meaning – Features of oligopoly. Duopoly –meaning- Features of duopoly.

**TEXT BOOKS**

1. *Sankaran. S.*2015. Business Economics[14<sup>th</sup> edition],Margam publications.chennai. (4<sup>th</sup> Edition 1991 Reprint 2013) ( Unit I-V)
2. *Sundaram .K.P.M and Sundaram. E.N.*2010. Business Economics Sultan Chand and Sons Publishers, New Delhi . ( 4<sup>th</sup> edition 1997 Reprint 2010). Unit ( I,II, IV,V)

**REFERENCE BOOKS:**

1. *Seth M.L* Principles of Economics. (3<sup>rd</sup> Edition). Lakshmi Narain Agarwal New Delhi.
- 2 Ahuja. H.L. Business Economis. ( Reprint 2009), Sultan Chand and Sons Publishers, New Delhi .

17UCOSS1	SELF STUDY I:PUBLIC RELATIONS	SEMESTER III
----------	-------------------------------	--------------

**PREAMBLE:**

To know about propaganda, public opinion, advertising and public relations

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Grasp the nature and scope of public relation	K2
CO2	Know the stages of public relation and importance of advertising	K2,K3
CO3	Classify the types of corporate public relations	K2
CO4	Impact of medias towards public relation	K2,K3
CO5	Understand the operations of public relation	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCOSS1	SELF STUDY I :PUBLIC RELATIONS	SEMESTER III
----------	--------------------------------	--------------

Total Credit:1

## CONTENTS

### UNIT - I: INTRODUCTION

Public Relations - Definition, Nature and Scope - Evolution of Public Relations.

Corporate Communication - Qualifications of a Public Relations Officer.

### UNIT - II: STAGES OF PR

Difference between Propaganda, Publicity, Public opinion, Advertising and

Public Relations- Organization of a Public Relations Department - Stages of Public Relations.

### UNIT - III: TYPES OF CORPORATE PR

Types of Corporate Public Relations - Employee Relations, Shareholder Relations, Distributor-Dealer Relations, Community Relations, Consumer Relations.

### UNIT - IV: MEDIA RELATIONS

Media Relations: Newspapers, Magazines, Radio, TV and Social Networking.

### UNIT - V: PR CONSULTANTS

Public Relations Consultants: Public Relations Professional Organizations - Codes and Ethics in Public Relations.

### TEXT BOOKS:

1. *Balan, K. R.* 2003. **Public Relations**, Sultan Chand & Sons, New Delhi  
(UNIT I to V)
2. *C. Jaico.* 2004. **Effective Public Relations in Public and Private Sector**, Publishing House, Mumbai.

**REFERENCE BOOKS:**

1. *Sam Black*. 2003. **Practical Public Relations**, Universal Bookstall.
2. *Scott M. Cutlip, Allen H. Center, Glen M. Broom*, 2005. **Effective Public Relations**, Pearson Education.



<b>17UCOSS2</b>	<b>SELF STUDY II: SERVICES MARKETING</b>	<b>SEMESTER III</b>
-----------------	--	---------------------

**PREAMBLE:**

To understand the process of formulates service marketing strategies and its types

**COURSE OUTCOMES**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the nature and types of services	K2
CO2	Grasp the features and elements of service marketing mix	K2,K3
CO3	Identify the factors affecting pricing policies towards services	K2
CO4	Acquire knowledge of marketing services rendered by banking and insurance sector	K2,K3
CO5	Learn to formulate appropriate strategy towards service rendering in tourism and	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

17UCOSS2	<b>SELF STUDY II: SERVICES MARKETING</b>	<b>SEMESTER III</b>
----------	--	---------------------

**Total Credit:1**

## **CONTENTS**

### **UNIT - I**

Services: Meaning – Characteristics of services – Classification of services – Difference between goods and services.

### **UNIT - II**

Service Marketing Mix – Meaning- Features of Service Marketing Mix –Elements of Service Marketing mix.

### **UNIT - III**

Pricing of Services – Meaning- Factors affecting Pricing of Services.

### **UNIT - IV**

Marketing of Banking services – Meaning- concepts. Marketing of Insurance Sector Services –Meaning - concepts.

### **UNIT - V**

Marketing of Tourism Services – Marketing of Hospital Services - Marketing of Professional Services.


### **TEXT BOOKS:**

1. Vasanti Venugopal and Raghu V.N. – **Services Marketing, Himalaya Publishing House, Mumbai 2005**
2. Helen Wood Ruffe. 2002. **Services Marketing**, Macmillan India, New Delhi.

**REFERENCE BOOKS:**

1. Christopher Lovelock. 2002. **Services Marketing**, (4<sup>th</sup> Ed), Pearson Education. (UNIT I to V)
2. E. G. Bateson. **Managing Services Marketing** – Text & Readings, Dryden Press, Hinsdale III. (UNIT I to V)

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

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