

# **BACHELOR OF COMMERCE (ACCOUNTING & TAXATION)**

## **SYLLABUS 2018-19**

**(Outcome Based Education)**



### **Dr. N.G.P. ARTS AND SCIENCE COLLEGE**

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A' Grade (2<sup>nd</sup> Cycle)

Dr. N.G.P.- Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

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## **BACHELOR OF COMMERCE - ACCOUNTING & TAXATION**

### **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 Accounting & Taxation Degree Examination** of this College after a course of study of three academic years.

#### **PROGRAMME EDUCATIONAL OBJECTIVES:**

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

1. Able to demonstrate a substantial understanding of concepts in the key areas of accounting and its applications.
2. Build professional excellence in the area of Taxation with creative mind.
3. Attain the skill in the Field of Accountancy & Taxation as Accountant, Entrepreneur, Scholars, Researchers and Tax consultants.
4. Perform with corporate ethics and abide with law to serve the society.

## SCHEME OF EXAMINATIONS

Course Code	Course	Hrs of Instru- ction	Exam Dura- tion (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part – I							
17UT L11T 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							
18UCM001	Core - I: Principles of Accountancy	6	3	25	75	100	5
18UAT13B	Core - II: Executive Business Communication	6	3	25	75	100	4
18UFI001	Allied – I: Business Economics	6	3	25	75	100	4
Part – IV							
17UFC1FA	Environmental Studies	2 <sup>#</sup>	2	-	50	50	2
		30				550	21
Second Semester							
Part – I							

17UT L21T	Tamil-II/						
17UHL21H	Hindi-II/						
17UML21M	Malayalam-II/						
17UFL21F	French - II						
<b>Part - II</b>							
17UEG22E	English - II	5	3	25	75	100	3
<b>Part - III</b>							
18UAT23A	Core - III: Financial Accounting	6	3	25	75	100	5
18UAT23B	Core -IV : Principles of Management	6	3	25	75	100	4
18UAT2AA	Allied - II: Entrepreneurial Development	6	3	25	75	100	4
<b>Part - IV</b>							
17UFC2FA	Value Education: Human Rights	2 <sup>#</sup>	2	-	50	50	2
		<b>30</b>				<b>550</b>	<b>21</b>
<b>Third Semester</b>							
<b>Part - III</b>							
18UAT33A	Core- V: Corporate Accounting- I	5	3	25	75	100	5
18UAT33B	Core- VI: Financial Services	4	3	25	75	100	4
18UAT33C	Core - VII : Direct Tax -I	6	3	25	75	100	5

18UAT33P	Core Practical - I: Computer Application in Business	4	3	40	60	100	3
17UMA3AA	Allied - III: Mathematics for Business	4	3	25	75	100	3
<b>Part - IV</b>							
	NMEC-I	2	3	-	50	50	2
18UAT3SA	Skill based Course - I : Financial Management	3	3	20	55	75	3
17UFC3FA 17UFC3FB 17UFC3FC 17UFC3FD 17UFC3FE	Basic Tamil/ Advanced Tamil (OR) Yoga for Human Excellence)/ Women's Rights/ Constitution of India	2	2	-	50	50	2
		<b>30</b>				<b>675</b>	<b>27</b>
<b>Fourth Semester</b>							
<b>Part - III</b>							
18UAT43A	Core - VIII: Corporate Accounting- II	6	3	25	75	100	5
18UAT43B	Core - IX : Direct Tax -II	6	3	25	75	100	4
18UAT43P	Core Practical -II: Computerized Accounting	6	3	40	60	100	3

17UMA4AA	Allied - IV: Statistics for Business	5	3	25	75	100	4
<b>Part - IV</b>							
	NMEC: II	2	3	-	50	50	2
18UAT4SA	Skill based Course - II : Investment Management	3	3	20	55	75	3
17UFC4FA 17UFC4FB 17UFC4FC	Basic Tamil / Advanced Tamil (OR) General Awareness	2	2	-	50	50	2
		<b>30</b>				<b>575</b>	<b>23</b>
<b>Fifth Semester</b>							
<b>Part - III</b>							
18UAT53A	Core - X : Cost Accounting	6	3	25	75	100	4
18UAT53B	Core - XI: Indirect Tax- I	5	3	25	75	100	5
18UAT53C	Core - XII: Accounting Standards	5	3	25	75	100	4
18UAT53P	Core Practical - III: Advanced Excel	6	3	40	60	100	3
	Elective - I :	4	3	20	55	75	4
<b>Part - IV</b>							
18UAT5SA	Skill based Course - III : Company Law	4	3	20	55	75	3

18UAT53T	Industrial Training	Grade A to C					
		30				550	23
<b>Sixth Semester</b>							
<b>Part - III</b>							
18UAT63A	Core - XIII : Management Accounting	6	3	25	75	100	4
18UAT63B	Core - XIV : Practical Auditing	6	3	20	55	75	3
18UAT63C	Core - XV Indirect Tax -II	6	3	25	75	100	5
	Elective - II :	4	3	25	75	100	4
	Elective - III :	4	3	25	75	100	4
<b>Part - IV</b>							
18UAT6SA	Skill based Course - IV: Marketing Management	4	3	20	55	75	3
<b>Part - V</b>							
18UEX65A	Extension Activity	-	-	50	-	50	2
		30				600	25
		<b>Grand Total</b>				<b>3500</b>	<b>140</b>

**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**

**#Instruction Hours- 2 (placement)**

### **ELECTIVE - I**

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

<b>S.No</b>	<b>Course Code</b>	<b>Name of the Course</b>
1.	18UAT5EA	Corporate Tax Planning and Management
2.	18UAT5EB	Corporate Governance and Business Ethics
3.	18UAT5EC	Customs law and Procedure

### **ELECTIVE - II**

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

<b>S.No</b>	<b>Course Code</b>	<b>Name of the Course</b>
1.	18UAT6EA	Business Law
2.	18UAT6EB	Banking Law
3.	18UAT6EC	Cyber Law

### **ELECTIVE - III**

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

<b>S.No</b>	<b>Course Code</b>	<b>Name of the Course</b>
1.	18UAT6ED	Business Research Methods
2.	18UAT6EE	Project Management
3.	18UAT6EV	Project Work

### **NON MAJOR ELECTIVE COURSE (NMEC)**

- The department offers the following two papers as Non Major Elective Course for other than the Commerce studies related students.
- Student shall select any one of the following Course as Non Major Elective Course during their third and fourth semester.

<b>S.No</b>	<b>Course Code</b>	<b>Name of the Course</b>
1	18UNM34R	Accounting For Managerial Decisions
2	18UNM44R	Personal Tax Law and Practice



### **FOR PROGRAMME COMPLETION**

**Students have to complete the following:**

1. Part I, II, III, IV and V as mentioned in the scheme.
2. Industrial training: Course code : **18UAT53T**
  - Student must undergo Industrial training for 15 days during Summer Vacation in IV Semester. Internal and external Examiner will evaluate the report in V Semester. Based on the performance Grade will be awarded as follows:
    - A- 75marks and above
    - B- 60-74 marks
    - C- 40-59 marks
    - Below 40 marks – Re Appear

**Total Credit Distribution**

Subjects	Credits	Total		Credits	Cumulative
Part I:Language	3	2x 100	200	06	12
Part II: English	3	2x 100	200	06	
Part III:					
Core	5	6x 100	600	30	114
Core	4	8 x 100	800	32	
Core	3	1x100	100	03	
Core Practical	3	3 x 100	300	09	
Allied	4	4 x 100	400	16	
Skill Based	3	4 x 75	300	12	
Elective	4	3 x 100	300	12	
Part IV:					
Value Education	2	1 x 50	50	02	12
Environmental Studies	2	1 x 50	50	02	
Foundation Course	2	2 x 50	100	04	
NMEC	2	2 x 50	100	04	
Part V:					
Extension Activity	2	1 x 50	50	02	02
Total			3500	140	140

Earning Extra credits is **NOT MANDATORY** for programme completion

**Extra credits:**

<b>Courses</b>	<b>Credit</b>	<b>Total credits</b>
BEC/ Self study courses	1	1
Hindi / French/ Other foreign Language approved by certified Institutions	1	1
Type Writing / Short Hand Course	1	1
Diploma/certificate/CA/ ACS/CMA Foundation	1	1
Representation – Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	1
<b>Total</b>		5

**Rules:**

The students can earn extra credits only if they complete the above during the programme period (I to V semester) 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 programme 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 programme period before fifth semester (I semester to V semester).

**Self Study Courses offered by the Department of Commerce in Accounting and Taxation**

S. No.	Semester	Course Code	Course Title
1.	Semester III	18UATSS1	E-Commerce
2.		18UATSS2	Insurance Law and Practice

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 programme 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 programme period to obtain certificate through **Tamil Nadu Board of Technical Education**
4. Student can opt for Diploma/certificate/CA/ACS/CMA foundation 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 CA/ ACS/CMA have to enroll and complete the foundation level during the programme period.
5. Award Winners in Academic/ Representation in Sports /Social Activities/ Extra Curricular/ Co-Curricular Activities at University/ District/ State/ National/ International level can earn one extra credit.

### PROGRAMME OUTCOME

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

PO Number	PO Statement
PO1	Gain basic knowledge in Accounting and to understand the Field of Taxation to serve the society.
PO2	Understand the corporate world with professional skill
PO3	Obtain the basic traits for their professional excellence at global level.
PO4	Progress with the socio-economic challenges related to accounting & taxation and shaping a successful individual.
PO5	To act with ethics and to serve the society.

17UTL11T	தமிழ் - தாள் -1	SEMESTER - I
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Total Credits: 3  
Hours per week: 5

குறிக்கோள்:

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு , பகுத்தறிவு, கலை மற்றும் மரபு ஆகியவற்றை அறிந்து மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

பயனடைவுக்கல்வியின் விளைவாக ஏற்படும் பயன்பாடுகள்:

பாடத்திட்டப் பகுப்பு முறை	பாடத்திட்டத்தின் குறிக்கோள்	அறிவுத்திறன் வெளிப்படும் அளவு முறை
CO <sub>1</sub>	வாழ்க்கைத் திறன்கள் (Life Skills) - மாணவனின் செயலாக்கத்திறனைத் தாய்மொழி வாயிலாக ஊக்குவித்தல்	K <sub>1</sub> , K <sub>2</sub> , K <sub>3</sub>
CO <sub>2</sub>	மதிப்புக்கல்வி (Attitude and Value educations)	K <sub>2</sub> , K <sub>4</sub>
CO <sub>3</sub>	பாட இணைச்செயல்பாடுகள் (Co-curricular activities)	K <sub>2</sub> , K <sub>3</sub> , K <sub>4</sub>
CO <sub>4</sub>	சூழலியல் ஆக்கம் (Ecology)	K <sub>4</sub>
CO <sub>5</sub>	மொழி அறிவு (Tamil knowledge)	K <sub>5</sub> , K <sub>6</sub>

K<sub>1</sub>-Remembering, K<sub>2</sub>-Understanding, K<sub>3</sub>-Applying, K<sub>4</sub>-Analysing, K<sub>5</sub>-Evaluating, K<sub>6</sub>-Creating

Mapping with Programme outcomes

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

S - Strong, M - Medium, L - Low

17UTL11T	தமிழ் - தாள் -1	SEMESTER - I
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Total Credits: 3  
Hours per week: 5

கவிதை – சிறுகதை – இலக்கிய வரலாறு – இலக்கணம்

அலகு -1 கவிதைகள்- நாட்டுப்பற்று

1. பாரததேசம் – பாரதியார்
2. புத்தகசாலை, புதிய உலகு செய்வோம்– பாரதிதாசன்
3. ஒற்றுமையே உயிர்நிலை – கவிமணி
4. அவனும் அவளும் – நாமக்கல் கவிஞர்

அலகு – 2 சமூகமும், இயற்கையும்

1. ஒப்பில்லாத சமுதாயம்– அப்துல் ரகுமான்
2. காகிதப்பூக்கள் - நா.காமராசன்
3. கரிக்கிறது தாய்ப்பால்- ஆரூர் தமிழ்நாடன்
4. மரங்கள்– மு.மேத்தா
5. ஹைகூ கவிதைகள் (10 கவிதைகள்)

அலகு – 3 பெண்ணியம்

1. தற்காத்தல் – பொன்மணி வைரமுத்து
2. மாங்கல்ய மரமும் தொட்டில் மரமும் – ஆண்டாள் பிரியாதர்சினி
3. அம்மா – செல்வநாயகி
4. நீரில் அலையும் முகம்- அ.வெண்ணிலா

அலகு - 4 சிறுகதைகள்

1. பொன்னகரம் – புதுமைப்பித்தன்
2. விடியுமா? – கு.ப.ரா.
3. குருபீடம் – ஜெயகாந்தன்
4. காய்ச்சமரம் – கி.ராஜநாராயணன்
5. புதியபாலம் – நா. பார்த்தசாரதி
6. பூ .....- மேலாண்மை பொன்னுசாமி
7. வேட்கை- சூர்யகாந்தன்

அலகு- 5 இலக்கிய வரலாறு, இலக்கணம்

1. தமிழ்க் கவிதையின் தோற்றமும் வளர்ச்சியும் (மரபு, புதுக்கவிதைகள்)
2. தமிழ்ச் சிறுகதையின் தோற்றமும் வளர்ச்சியும்
3. வல்லினம் மிகும், மிகா இடங்கள்
4. ர, ற ; ல, ழ, ள ; ண, ந, ன, வேறுபாடு

பார்வை நூல்கள்:

1. செய்யுள் திரட்டு – தமிழ்த்துறை வெளியீடு
2. இலக்கிய வரலாறு - பேராசிரியர் முனைவர் பாசியமேரி

<b>17UHL11H</b>	<b>HINDI-I</b>	<b>SEMESTER - I</b>
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**Total Credits: 3**  
**Hours Per Week: 5**

**Preamble:**

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

**Course Outcomes:**

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

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

**K1-Remembering, K2- Understanding, K3- Applying**

**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>M</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

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



17UHL11H	HINDI-I	SEMESTER - I
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**Total Credits: 3**  
**Hours Per Week: 5**

## CONTENTS

### UNIT - I

गद्य – नूतन गद्य संग्रह (जय प्रकाश)

पाठ 1- रजिया

पाठ 2- मक्रील

पाठ 3- बहता पानी निर्मला

पाठ 4- राष्ट्रपिता महात्मा गाँधी

प्रकाशक: सुमित्र प्रकाशन

204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड

अशोक नगर इलाहाबाद-211001

### UNIT - II

कहानी कुंज- डॉ वी.पी. 'अमिताभ' (पाठ 1-4)

प्रकाशक: गोविन्द प्रकाशन

सदर बाजार, मथुरा

उत्तर प्रदेश-281001

### UNIT - III

व्याकरण : शब्द विचार ( संज्ञा, सर्वनाम, कारक, विशेषण)

पुस्तक: व्याकरण प्रदिप - रामदेव

प्रकाशक: हिन्दी भवन 36

टेगोर नगर

इलाहाबाद-211024

### UNIT - IV

अनुवाद अभ्यास-III (केवल अंग्रेजी से हिन्दी में)

(पाठ 1 to 10)

प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17

<b>17UML11M</b>	<b>MALAYALAM-I</b>	<b>SEMESTER-I</b>
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**Total Credits: 3**  
**Hours per week: 5**

**Preamble:**

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

**Course Outcomes:**

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

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

**K1-Remembering, K2- Understanding, K3- Applying**

**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>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

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

<b>17UML11M</b>	<b>MALAYALAM-I</b>	<b>SEMESTER-I</b>
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**Total Credits: 3**  
**Hours Per Week: 5**

**CONTENTS**  
**Paper I Prose, Composition & Translation**

This paper will have the following five units:

- 1. UNIT I & II** - Novel
- 2. UNIT III & IV** - Short story
- 3. UNIT V** - Composition & Translation

**TEXT BOOKS:**

1. Unit I & II -Naalukettu – M.T. Vasudevan Nair (D.C. Books, Kottayam, Kerala)
2. Unit III & IV - Manikkianum Mattu Prathana Kathakalum – Lalithampika Antharjanam (D.C.Books, Kottayam, Kerala)
3. Unit V- Expansion of ideas, General Essay and Translation of a simple passage from English about **100** words) to Malayalam

**REFERENCE BOOKS:**

1. Kavitha Sahithya Charitram –Dr. M.Leelavathi (Kerala Sahithya Academy, Trichur)
2. Malayala Novel sahithya Charitram –K.M.Tharakan(N.B.S. Kottayam)
3. Malayala Nataka Sahithya Charitram-G.Sankarapillai(D.C.Books, Kottayam)
4. Cherukatha Innale Innu –M.Achuyuthan(D.C. Books, Kottayam)
5. Sahithya Charitram Prasthanangalilude-Dr. K.M. George,(Chief Editor)  
(D.C. Books, Kottayam)

<b>17UFL11F</b>	<b>FRENCH- I</b>	<b>SEMESTER- I</b>
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**Total Credit: 3**  
**Hours per week: 5**

### Preamble

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

### Course Outcomes:

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

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

**K1-Remembering, K2- Understanding, K3- Applying**

### 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>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

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

<b>17UFL11F</b>	<b>FRENCH- I</b>	<b>SEMESTER- I</b>
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**Total Credit: 3****Hours per week: 5**

<b>Compétence Culturelle</b>	<b>Compétence De communication</b>	<b>Compétence grammaticale</b>
<b>UNITÉ 1 - Ici, en France</b>		
<ul style="list-style-type: none"> <li>• Moi et les Autres</li> <li>• La France Express</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: s'identifier</li> <li>• RÉCEPTION ECRITE: Comprendre une annonce d'aéroport</li> <li>• RÉCEPTION ORALE: comprendre l'écrit de la rue (Panneaux, plaques, rues...)</li> <li>• PRODUCTION ÉCRITE: écrire un SMS</li> </ul>	<ul style="list-style-type: none"> <li>• Le présent des verbes: Je suis, je reste, J'arrive</li> <li>• Le lieu: (je suis) à... (je suis) ici</li> <li>• L'infinitif</li> </ul>
<b>UNITÉ 2 - Ici, en classe</b>		
<ul style="list-style-type: none"> <li>• Moi et le français</li> <li>• Le français dans le monde</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Se présenter</li> <li>• RÉCEPTION ORALE: Comprendre des consignes Orales</li> <li>• RÉCEPTION ÉCRITE: Comprendre une fiche D'inscription</li> <li>• PRODUCTION ÉCRITE: écrire un texte à l'impératif</li> </ul>	<ul style="list-style-type: none"> <li>• Tu/vous</li> <li>• Le présent des Verbes en-er et de être: je, tu, vous</li> <li>• La forme Impérative (tu, vous) Des verbes en-er</li> </ul>
<b>UNITÉ 3 - Samedi</b>		
<ul style="list-style-type: none"> <li>• Le fil du temps</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: S'informer</li> </ul>	<ul style="list-style-type: none"> <li>• Les articles Définies: le, la, les</li> </ul>

	<ul style="list-style-type: none"> <li>• RÉCEPTION ORALE: Comprendre une annonce</li> <li>• RÉCEPTION ÉCRITE: Comprendre un article (titres et illustrations)</li> <li>• PRODUCTION ÉCRITE: écrire des slogans</li> </ul>	<ul style="list-style-type: none"> <li>• A,de+le,la,les: Au,aux,du,des,à l', de l'</li> <li>• Être(présent)l'heure</li> <li>• Ll faut+nom Ll faut+infinitive</li> <li>• Phrases verbe+complément, Complément+verbe</li> </ul>
<b>UNITÉ 4 - Dimanche</b>		
<ul style="list-style-type: none"> <li>• Les activités Culturelles des Français</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Acheter,demander des Informations</li> <li>• RECEPTION ORALE: Comprendre les Titres du journal à la radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre les Informations</li> <li>• PRODUCTION ÉCRITE: Inventer des noms de journaux</li> </ul>	<ul style="list-style-type: none"> <li>• Faire, present</li> <li>• Avior, present</li> <li>• Ll y a</li> <li>• Le présent des verbes en-er: Regarder</li> <li>• Combien?</li> <li>• Quand?</li> <li>• Complément de nom: Tremblement de terre, les noms de pays....</li> <li>• Du,des,de la(reprise U2)</li> <li>• Les adjectifs possessifs: Mon,ta,son, Ma,ta,sa  Mes,tes,ses</li> </ul>
<b>UNITÉ 5 - Dommage!</b>		

<ul style="list-style-type: none"> <li>• Un baby-boom en 2000 et 2001</li> <li>• L'amour, toujours</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: exprimer la tristesse, la peur, conseiller, encourager</li> <li>• RÉCEPTION ORALE: Comprendre une émission De radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre un sondage</li> <li>• PRODUCTION ÉCRITE: écrire des blogs</li> </ul>	<ul style="list-style-type: none"> <li>• Est-ce que</li> <li>• Le présent des verbes pouvoir, Vouloir</li> <li>• Le conditionnel des Verbs pouvoir, Vouloir</li> <li>• Ne...pas</li> </ul>
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### TEXT BOOK:

1. *Marcella Di Giura Jean-Claude Beacco, Alors I.* Goyal Publishers Pvt Ltd  
86, University Block Jawahar Nagar (Kamla Nagar), New Delhi – 110007

<b>17UEG12E</b>	<b>English - I</b>	<b>SEMESTER - I</b>
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**Total Credits: 3**  
**Hours per week: 5**

**PREAMBLE:**

This course will enable the graduates to communicate effectively in business context and acquire knowledge on literary genres and will be exposed to all the four Communicative Skills.

**COURSE OUTCOMES:**

On 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>	Develop the language fluency through reading	<b>K 5</b>
<b>CO2</b>	Illustrate the essence of fiction and non – fiction	<b>K 2</b>
<b>CO3</b>	Infer business orders, appointments, complaint calls and sales issues	<b>K 4</b>
<b>CO4</b>	Develop the language gaps through Grammar	<b>K 5</b>
<b>CO5</b>	Extend the skills on writing Reports, Paragraphs and Essays	<b>K 2</b>

**MAPPING WITH PROGRAMME OUTCOME**

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

**S – Strong, M – Medium, L – Low**



<b>17UEG12E</b>	<b>English – I</b>	<b>SEMESTER - I</b>
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**Total Credits: 3**  
**Hours per week: 5**

## **CONTENTS**

### **UNIT I – READING**

Reading Official letters and profiles

Reading advertisements

Reading News Reports

### **UNIT II – FICTION & NON FICTION**

The Highway Man – Alfred Noyes

Sounds I like to Hear – Ruskin Bond

Why Germans work fewer hours but produce more: A study in culture –  
Eryn Paul

### **UNIT III- COMMUNICATION**

Listening: Listening to public announcements

Listening to News Bulletins and Weather Forecast

Pronunciation: Introduction to Phonetics

Vowels and Consonants

Syllables and Word Stress

Speaking: Greetings and Introductions

Participating in social conversations

Talking over the telephone

Making requests and permission

### **UNIT IV – GRAMMAR**

Parts of Speech for corporate communication

Tenses in business situations

Subject Verb Agreement in business context

Sentence type and clauses needed for formal communication

Usage of Modal Verbs

### **UNIT V - WRITING - (Creative and Persuasive)**

Writing Paragraphs

Taking and making notes

Writing Essays

Writing Reports

### **TEXT BOOK:**

1. *Bhambhani, Nair & Hart. 2015. Embark. New Delhi: Cambridge University Press India Pvt. Ltd.*

### **REFERENCE BOOK:**

1. *Bajwa & Kaushik. 2010. Springboard to Success- Workbook for Developing English and Employability Skills. Chennai: Orient Black Swan.*

<b>18UCMA001</b>	<b>CORE-I: PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER - I</b>
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**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>
<b>CO1</b>	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts	K1
<b>CO2</b>	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
<b>CO3</b>	Capture the procedures relating to bills of exchange, Account current and Average due date	K2
<b>CO4</b>	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non- trading concerns	K3 & K4
<b>CO5</b>	Classify and apply appropriate methods of depreciation	K4

**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>	S	M	M	S	M
<b>CO2</b>	S	M	M	M	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	M	M	S	M

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

<b>18UCM001</b>	<b>CORE I:PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER I</b>
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**Total Credits: 4**  
**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, 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 – Honor and dishonor of bills – Renewal of bills – Retiring of bills under rebate –Average Due Date – Meaning – Advantages – Calculation of Average Due Date.

#### **UNIT - IV**

Bank Reconciliation Statement – Need – Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Non Trading Accounts - Receipts and Payments and Income and Expenditure Account and Balance

sheet - Difference between Receipts and Payments and Income and Expenditure Account.

## UNIT - V

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

### TEXT BOOKS:

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

### REFERENCE BOOKS:

1. *Jain, S.P., and Narang, K.* 2014. **Financial Accounting**. [Fifth Edition]. Kalyani Publishers, New Delhi.
2. *Gupta R.L* 2009. **Financial Accounting**. Sultan Chand & Company Ltd., New Delhi.
3. *Arulandam. M.A and Ramaan. K.S,* 2012. **Advanced Accountancy**. [Revised Edition]. Himalaya Publishing House, Mumbai.
4. *Pillai. R.S.N and Bagavathi, Uma.S.* 2012. **Fundamentals of Advanced Accounting (Volume I)**. [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.

<b>18UAT13B</b>	<b>CORE: II EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER- I</b>
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**PREAMBLE:**

To obtain knowledge and skill in effective business communication.

**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>	To recall basic knowledge about business communication and the methods of modern communication.	K1
<b>CO2</b>	It enables the students to learn about various business letters regarding placing an order in business.	K2
<b>CO3</b>	Developing the students to obtain knowledge in writing banking and insurance correspondence.	K3&K4
<b>CO4</b>	Obtaining skill in preparing various reports	K3
<b>CO5</b>	Preparation of resume and there importance in successful career.	K3

**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>	S	M	S	S	M
<b>CO2</b>	M	S	M	M	M
<b>CO3</b>	M	M	S	S	M
<b>CO4</b>	M	M	S	M	M
<b>CO5</b>	M	M	M	M	S

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

<b>18UAT13B</b>	<b>CORE: II EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**  
**Hours per week: 6**

## **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**

**Letters: 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**

**Report Writing:** Introduction - Structure of reports - Specimen reports - Agenda and minutes of report writing- - Types of Reports - Preparation of report writing .

### **UNIT - V**

**Interview:** 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>18UFI001</b>	<b>ALLIED-I: BUSINESS ECONOMICS</b>	<b>SEMESTER - I</b>
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**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>
<b>CO1</b>	Know the concepts of micro and macro economics along with the role and responsibilities of a business economist	K2
<b>CO2</b>	Analyze the factors determining the demand and supply	K3 & K4
<b>CO3</b>	Aware of cost concepts and production functions with its relationship	K3 & K4
<b>CO4</b>	Classify the market competitions to adopt appropriate pricing methods	K3 & K4
<b>CO5</b>	Comprehend the methods of calculation of national income	K3 & K4

**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>	M	M	M	M	S
<b>CO2</b>	M	S	S	S	S
<b>CO3</b>	M	M	S	S	S
<b>CO4</b>	M	M	S	S	S
<b>CO5</b>	S	S	S	S	S

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

<b>18UFI001</b>	<b>ALLIED –I: BUSINESS ECONOMICS</b>	<b>SEMESTER – I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

## **CONTENTS**

### **UNIT I**

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

### **UNIT II**

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

### **UNIT III**

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

### **UNIT IV**

**Market:** Market- Meaning- Market Structure- Perfect Competition- Features- Imperfect Competition- Features- Monopoly- Monopolistic Competition- 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*, 2015 **Business Economics**, Margham Publication Chennai (4<sup>th</sup> edition).
2. *Sundaram. K.P.M and Sundaram. E.N*, 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4<sup>th</sup> edition).

## REFERENCE BOOKS

1. *Dr.Ahuja. H.L* 2014. **Business Economics** [Eleventh Edition] Sultan Chand Publications. New Delhi.
2. *Shankaran. S*, 2013. **Economic Analysis**, Margham Publication Chennai. (7<sup>th</sup> edition) (Unit I-V)
3. *Manab Adhikary* 2010. **Business Economics** [ Second Edition] Excel Books, New Delhi
4. *Maheshwari P.C, Maheswari B.B & Sinha V.C* 2015. **Business Economics**, SBPD Publishing House, Agra.

17UFC1FA	<b>PART-IV: VALUE EDUCATION- ENVIRONMENTAL STUDIES</b>	<b>SEMESTER - I</b>
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**Total Credits: 2**  
**Hours per week: 2**

## **CONTENTS**

### **UNIT- I**

**The Multi Disciplinary Nature of Environmental Studies:** Definition, scope and importance-Need for public awareness-Natural resources-Natural resources and associated problems-Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyle.

### **UNIT- II**

**Eco System:** Concept of an eco system-structure and function of eco system-Producers, consumers and decomposers-Energy flow in the eco system-Ecological succession-Food chain, food webs and ecological pyramids-Forest ecosystem-Grassland eco system-Desert eco system-Aquatic eco system.

### **UNIT- III**

**Bio Diversity and its Conservation Introduction Definition: Genetic, Species and Eco System Diversity-Bio Geographical Classification Of India:** Value of bio diversity: conceptive use, productive use, social, ethical and option values-bio diversity at global, national and local levels-India as a mega diversity nation, hot spots-threats: habitat loss, poaching of wild life-man wild life conflicts-endangered and endemic species of India, conservation of bio diversity.

#### UNIT- IV

**Environmental Pollution:** Definition-causes, effects and control measures of air, water, soil, noise, thermal pollution-soil waste management: causes, effects and control measures of urban and industrial wastes-prevention of pollution-pollution case studies-disaster management: floods, earthquake, cyclone and landslides.

#### UNIT- V

**Social Issues and the Environment:** Sustainable development-urban problems related to energy-water conservation, rain water harvesting, watershed management-resettlement and rehabilitation of people ;its problems and concerns-environmental ethics: issues and possible solutions-climate change, global warming, ozone layer, depletion, acid rain, nuclear accidents and holo caust-consumerism and waste products-environmental protection act-air, water act-wild life protection act-forest conservation act-issues involved in enforcement of environmental legislation-public awareness-human population and the environment.

#### TEXT BOOK:

1. *Kumaraswamy. K, A. Alagappa Moses and M. Vasanthy. 2001, Environmental Studies.* Thanjavur- National Offset Printers.

17UTL21T	தமிழ் - தாள் - 2	SEMESTER - II
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Total Credits: 3

Hours per week: 5

குறிக்கோள்:

➤ மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு , பகுத்தறிவு, கலை மற்றும் மரபு ஆகியவற்றை அறிந்து மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்  
பயனடைவுக்கல்வியின் விளைவாக ஏற்படும் பயன்பாடுகள்:

பாடத்திட்டப் பகுப்பு முறை	பாடத்திட்டத்தின் குறிக்கோள்	அறிவுத்திறன் வெளிப்படும் அளவு முறை
CO <sub>1</sub>	வாழ்க்கைத் திறன்கள் (Life Skills) - மாணவனின் செயலாக்கத்திறனைத் தாய்மொழி வாயிலாக ஊக்குவித்தல்	K <sub>1</sub> , K <sub>2</sub> , K <sub>3</sub>
CO <sub>2</sub>	மதிப்புக்கல்வி (Attitude and Value educations)	K <sub>2</sub> , K <sub>4</sub>
CO <sub>3</sub>	பாட இணைச்செயல்பாடுகள் (Co-curricular activities)	K <sub>2</sub> , K <sub>3</sub> , K <sub>4</sub>
CO <sub>4</sub>	சூழலியல் ஆக்கம் (Ecology)	K <sub>4</sub>
CO <sub>5</sub>	மொழி அறிவு (Tamil knowledge)	K <sub>5</sub> , K <sub>6</sub>

K<sub>1</sub>-Remembering, K<sub>2</sub>-Understanding, K<sub>3</sub>-Applying, K<sub>4</sub>-Analysing, K<sub>5</sub>-Evaluating, K<sub>6</sub>-Creating

Mapping with Programme outcomes

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

S - Strong, M - Medium, L - Low

17UTL21T	தமிழ் - தாள் -2	SEMESTER - II
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Total Credits: 3  
Hours per week: 5

செய்யுள் – உரைநடை – இலக்கிய வரலாறும் இலக்கணமும்

**அலகு – 1**

1.திருக்குறள் - அ. கூடா நட்பு (அ.எண் 83)

ஆ.கள்ளுண்ணாமை (அ.எண் 93)

இ. குறிப்பறிதல் (அ.எண் 110)

ஈ. காதல் சிறப்புரைத்தல் (அ.எண் 113)

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

**அலகு – 2**

1.புரட்சிக்கவி – பாரதிதாசன்

**அலகு – 3 உரைநடை**

1. சங்க நெறிகள் - வ.சுப.மாணிக்கம்

2. கர்ணனும் கும்பகர்ணனும் - ரா.பி.சேதுப்பிள்ளை

3. அறிவியலும் கலையும்- மு.வரதராசன்

**அலகு – 4 உரைநடை**

1. வாழ்வியல் இயக்கம் – குன்றக்குடி அடிகளார்

2. பெரியார் உணர்த்தும் சுயமரியாதையும் சமதர்மமும் - வே.ஆனைமுத்து

3. போதைப்பொருள் – அமுதன்

**அலகு - 5 இலக்கிய வரலாறும் இலக்கணமும் (பாடத்திட்டம் தழுவியது)**

1. பதினெண்கீழ்க்கணக்கு நூல்கள்
2. தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்
3. வழு, வழுவமைதி,வழாநிலை
4. பிறமொழிச் சொற்களைத் தமிழில் மொழிபெயர்த்தல்

**பார்வை நூல்கள்:**

- 1.செய்யுள் திரட்டு – தமிழ்த்துறை வெளியீடு
- 2.இலக்கிய வரலாறு - பேராசிரியர் முனைவர் பாக்யமேரி



<b>17UHL21H</b>	<b>HINDI-II</b>	<b>SEMESTER - II</b>
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**Total Credits: 3**  
**Hours per week: 5**

**Preamble:**

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

**Course Outcomes:**

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

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

**K1-Remembering, K2- Understanding, K3- Applying**

**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>M</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

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

17UHL21H	HINDI-II	SEMESTER - II
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Total Credits: 3  
Hours Per Week: 5

## CONTENTS

### UNIT - I

आधुनिक पद्य – शबरी (श्री नरेश मेहता)

प्रकाशक: लोकभारती प्रकाशन

पहली मंजिल, दरबारी बिल्डिंग,

महात्मा गाँधी मार्ग, इलाहाबाद-211001

### UNIT - II

उपन्यास : सेवासदन-प्रेमचन्द

प्रकाशक: सुमित्र प्रकाशन

204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड

अशोक नगर इलाहाबाद-211001

### UNIT - III

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 1 to 10)

प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17

### UNIT - IV

पत्र लेखन: (औपचारिक या अनौपचारिक)

<b>17UML21M</b>	<b>MALAYALAM-II</b>	<b>SEMESTER-II</b>
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**Total Credits: 3**  
**Hours per week: 5**

**Preamble:**

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

**Course Outcomes:**

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

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

**K1-Remembering, K2- Understanding, K3- Applying**

**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>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

**S – Strong, M – Medium, L – Low**

17UML21M	MALAYALAM-II	SEMESTER- II
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Total Credit: 3  
Hours per week: 5

## PAPER II PROSE: NON-FICTION

This Paper will have the following five units:

### UNIT I & II

Biography

### UNIT III, IV & V

Travelogue

## TEXT BOOKS:

1. Unit III, IV & V Kappirikalude Nattil – *S.K. Pottakkadu* (D.C. Books, Kottayam)
2. Kannerum Kinavum – *V.T. Bhatathirippadu* Autobiography (D.C. Books, Kottayam)

## REFERENCE BOOKS:

1. **Jeevacharitrasahithyam** – *Dr. K.M. George*(N.B.S. Kottayam)
2. **Jeevacharitrasahithyam Malayalathil** - *Dr. Naduvattom Gopalakrishnan* (Kerala Bhasha Institute, Trivandrum)
3. **Athmakathasahithyam Malayalathil** – *Dr. Vijayalam Jayakumar* (N.B.S. Kottayam)
4. **Sancharasahithyam Malayalathil** - *Prof. Ramesh Chandran. V,* (Kerala Bhasha Institute, Trivandrum)

<b>17UFL21F</b>	<b>FRENCH- II</b>	<b>SEMESTER- II</b>
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**Total Credit: 3**  
**Hours per week: 5**

### Preamble

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

### Course Outcomes:

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

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

**K1-Remembering, K2- Understanding, K3- Applying**

### Mapping with Programme Outcomes

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

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

<b>17UFL21F</b>	<b>FRENCH-II</b>	<b>SEMESTER- II</b>
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Total Credit: 3

Hours per week: 5

Compétence Culturelle	Compétence De communication	Compétence grammaticale
<b>UNITÉ 1 - Super!</b>		
<ul style="list-style-type: none"> <li>• L'égalité homme/femme</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Exprimer des sentiments, exprimer la joie, le plaisir, le bonheur</li> <li>• RÉCEPTION ORALE: Comprendre un jeu radiophonique</li> <li>• RÉCEPTION ÉCRITE: Comprendre des annonces</li> <li>• PRODUCTION ÉCRITE: Écrire des cartes postales</li> </ul>	<ul style="list-style-type: none"> <li>• Les noms de professions masculine/feminine</li> <li>• Le verbe finir et les Verbes du groupe en-ir</li> <li>• Le présent de l'impératif</li> <li>• Savoir(présent)</li> <li>• Le participe passé: Fini, aimé, arrive, dit,écrit</li> <li>• Quel(s), quelle(s)..: Interrogatif et Exclamatif</li> <li>• À + infinitive</li> <li>• Les articles: n,une,des</li> </ul>
<b>UNITÉ 2 - Quoi?</b>		
<ul style="list-style-type: none"> <li>• Le 20 siècle: Petits progrès Grand progrès</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Decrire quelque chose, une personne</li> <li>• RECEPTION ORALE: Comprendre un message publicitaire</li> <li>• RÉCEPTION ÉCRITE: Comprendre un dépliant touristique</li> </ul>	<ul style="list-style-type: none"> <li>• On</li> <li>• Plus, moins</li> <li>• Le verbe aller:</li> <li>• Present, impératif</li> <li>• Aller + infinitive</li> <li>• Le pluriel en -x</li> </ul>

	<ul style="list-style-type: none"> <li>• PRODUCTION ÉCRITE: Écrire des petites annonces</li> </ul>	
<b>UNITÉ 3 – Et après</b>		
<ul style="list-style-type: none"> <li>• Nouvelles du jour</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Raconteur, situer un récit dans le temps</li> <li>• RÉCEPTION ORALE: Comprendre une description</li> <li>• RÉCEPTION ÉCRITE: Comprendre un test</li> <li>• PRODUCTION ÉCRITE: écrire des cartes postales</li> </ul>	<ul style="list-style-type: none"> <li>• L'imparfait:: quel-ques forms pour introduire le récit: Il faisait, il y avait, il Était</li> <li>• Un peu, beaucoup, trop, Assez</li> <li>• Très</li> <li>• Le verbe venir: Présent, impératif</li> <li>• En Suisse, au Maroc, aux Etats-Unis</li> </ul>
<b>UNITÉ 4– Mais oui!</b>		
<ul style="list-style-type: none"> <li>• La génération des 20-30 ans</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Donner son opinion, Expliquer pourquoi</li> <li>• RÉCEPTION ORALE: Comprendre des informations à la radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre un texte informatif</li> <li>• PRODUCTION ÉCRITE: écrire un mél de protestation</li> </ul>	<ul style="list-style-type: none"> <li>• Répondre, prendre: Présent, impératif, part Passé</li> <li>• Parce que pourquoi</li> <li>• Tout/tous, toute/s Tous/toutes les... (répétition action)</li> </ul>
<b>UNITÉ 5– Mais non!</b>		
<ul style="list-style-type: none"> <li>• De la ville à la campagne</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Débat:: exprimer l'accord, exprimer le Désaccord</li> <li>• RECEPTION ORALE: Comprendre un message</li> </ul>	<ul style="list-style-type: none"> <li>• Le verbe devoir: Present et participe passé</li> <li>• Le verbe vivre, present</li> <li>• Aller + infinitive</li> </ul>

	<p>sur un répondeur téléphonique</p> <ul style="list-style-type: none"><li>• RÉCEPTION ÉCRITE: Comprendre un témoignage</li><li>• PRODUCTION ECRITE: Rediger des petites Announces immobilières</li></ul>	<ul style="list-style-type: none"><li>• Venir+ infinitive</li><li>• Etre pour/contre</li></ul>
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**TEXT BOOK:**

1. *Marcella Di Giura Jean-Claude Beacco, Alors I.* Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (Kamla Nagar) New Delhi – 110007



<b>17UEG22E</b>	<b>English – II</b>	<b>SEMESTER - II</b>
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**Total Credits: 3**  
**Hours per week: 5**

**PREAMBLE:**

To enable the graduates to communicate effectively in business context and to acquire knowledge on literary genres and will be exposed to all the four Communicative Skills.

**COURSE OUTCOMES:**

On 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>	Develop language fluency through reading	<b>K 3</b>
<b>CO2</b>	Compare fiction and non - fiction	<b>K 2</b>
<b>CO3</b>	Take part in business exchange through listening and speaking	<b>K 4</b>
<b>CO4</b>	Develop the language learning through Grammar	<b>K 3</b>
<b>CO5</b>	Construct business letters, resumes, cover letters, emails and blogs	<b>K 3</b>

**MAPPING WITH PROGRAMME OUTCOME**

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

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

<b>17UEG22E</b>	<b>English – II</b>	<b>SEMESTER - II</b>
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**Total Credits: 3**  
**Hours per week: 5**

## **CONTENTS**

### **UNIT I - READING**

Reading charts, tables, schedules & graphs

Reading online content

### **UNIT II - FICTION & NON FICTION**

The Tell – Tale Heart – Edgar Allen Poe

Technology

### **UNIT III - COMMUNICATION**

Listening: Listening to lectures and talks

Listening to speeches

Speaking: Making enquires

Making suggestions

Expressing gratitude and apologizing

Complaining

### **UNIT IV - GRAMMAR**

Articles

Voices

Reported Speech

Conditional Clauses (Type I)

### **UNIT V - WRITING**

Drafting formal and Cover Letters

Preparing Resume

Writing E-mails and Blogs

**TEXT BOOK:**

1. *Bhambhani, Nair & Hart*. 2015. *Embark*. New Delhi: Cambridge University Press India Pvt. Ltd.

**REFERENCE BOOK:**

1. *Bajwa & Kaushik*. 2010. *Springboard to Success- Workbook for Developing English and Employability Skills*. Chennai: Orient Black Swan.

<b>18UAT23A</b>	<b>CORE- III: FINANCIAL ACCOUNTING</b>	<b>SEMESTER - II</b>
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**PREAMBLE:**

To understand the basic concept about financial accounting, Procedures & its applicability with respect to various enterprises.

**COURSE OUTCOME:**

On 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>	Relate the concepts about dependent and Independent branches. Applying the stock & Debtors System.	K2,K3
<b>CO2</b>	Identify the need for Departmental Accounting Differentiate Departmental Accounting and Branch Accounting. Interpret the Reason for inter Departmental Transfer.	K2, K3
<b>CO3</b>	To understand the Hire Purchase Trading System. Identify the Interest and Installments Purchase system.	K2, K3 & K4
<b>CO4</b>	Find out opening or closing capital and profit or loss during the Financial year Calculate interests in valuing investments and Figure	K3 & K4
<b>CO5</b>	Narrate the basic concepts of Business Enterprise. Classifying different types of Business Enterprises	K2

**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>	S	M	M	M	M
<b>CO2</b>	S	M	M	M	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	M	M	S	M
<b>CO5</b>	S	M	M	S	M

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

18UAT23A	<b>CORE- III: FINANCIAL ACCOUNTING</b>	<b>SEMESTER - II</b>
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**Total Credits: 5**  
**Hours Per Week: 6**

### **Contents**

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

#### **UNIT -I**

**Branch Accounts:** Need -Types of Branches- Dependent branches - Stock and Debtors system - Independent branch (excluding foreign branches).

#### **UNIT -II**

**Departmental Accounts:** Need- Difference between Departmental Accounting and Branch Accounting – Basis for Allocation of Expenses – Inter Departmental Transfer at cost or Selling Price

#### **UNIT -III**

**Hire purchase:** Features– Hire Purchase Trading – Account Treatment for Hire purchase – Debtors Method.

**Instalment Purchase System** -Accounting Treatment for instalment purchase system.

#### **UNIT- IV**

**Single Entry system:** Features- Difference between single and double entry system - Statement of affairs and Conversion methods.

**Investment accounts:** Ex interest - Cum interest Types of securities – Fixed interest securities – Variable income securities.

#### **UNIT -V**

**Consignment Accounts:** Features -Distinction between sale and Consignment-Account sales- Recurring and Non-Recurring expenses-Accounting treatment.

**Joint Venture Accounts:** Features of Joint Venture Account- Distinction between Joint Venture and Partnership- Accounting for Joint Ventures.

**TEXT BOOKS:**

1. *Reddy T.S, and A.Murthy*, 2014 **Financial Accounting [Sixth Edition]** Margham Publications, Chennai.
2. *S.P.Jain & K.L. Narang*, Volume -I ,2011 **Advanced Accountancy** [Fifteenth Edition] Kalyani Publications, New Delhi.

**REFERENCE BOOKS:**

1. *Shukla M.C.*, 2012. **Advanced Accounts I & II** [First Edition] Sultan Chand and Sons, New Delhi.
2. *Gupta R.L.*, 1999. **Advanced Accounting** [Nineth Edition] Sultan Chand and Sons, New Delhi.
3. *Mukerjee A. & Hanif M.*,2001 **Modern Accountancy** vol.1 [second edition] TMH, New Delhi.
4. *Pillai , Bhagavathi & Uma* 2012 **Fundamentals of Advanced Accounting** vol.1[Fifth edition] S.Chand, New Delhi.

<b>18UAT23B</b>	<b>CORE : IV PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER - II</b>
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**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:

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

**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>	M	M	S	M	S
<b>CO2</b>	M	M	S	M	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	M	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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

18UAT23B	<b>CORE : IV PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER - II</b>
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**Total Credits: 4  
Hours Per Week: 6**

## **CONTENTS**

### **UNIT -I**

**Management:** 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:**Nature- Objectives - Advantages and Disadvantages-Process of planning- Types of plan- Need for Decision Making- Traditional and Modern Techniques- Steps involved in Decision Making.

### **UNIT-III**

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

### **UNIT -IV**

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

### **UNIT-V**

**Control:** Need and Significance of Control-Process-Techniques-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. *DinkarPagare*, 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.
3. *Mitra J.K.*, 2017. **Principles of Management** [First Edition] Oxford Higher Education
4. *Charles W L Hill, Steven L McShane*, 2007. **Principles of Management**[First Edition] McGraw Higher Education.

<b>18UAT2AA</b>	<b>ALLIED-II : ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER -II</b>
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**Preamble**

1. To inculcate the students about the entrepreneurial development in India.
2. To understand the functions of finance institutions in entrepreneurship growth.

**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>	To discover, nourish and nurture entrepreneurial traits and talents among the students	K1, K 2 and K 3
<b>CO2</b>	To understand the nature of industries and their function for identification and formulation of project.	K1, K 2 and K 3
<b>CO3</b>	To enable students to learn about business idea generation and implementation strategies	K1, K 2 and K 3
<b>CO4</b>	To sensitize students about various institutions supporting and developing entrepreneurial talent	K1, K 2 and K 3
<b>CO5</b>	To provide knowledge about the various phases of Entrepreneurial Development Programs in India	K1, K 2 and K 3

**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>M</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>

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

18UAT2AA	ALLIED-II : ENTREPRENEURIAL DEVELOPMENT	SEMESTER -II
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**Total Credits: 4**  
**Hours Per Week: 6**

### **Contents**

#### **UNIT- I**

**Entrepreneur and Entrepreneurship:** Concept of Entrepreneurship -Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs- Entrepreneur Vs Intrapreneur- Entrepreneur Vs Copreneur.

#### **UNIT -II**

**Micro, Small and Medium Entrepreneurs:** - Essentials and Characteristics - Scope of Micro and Small Enterprises - Objectives of Micro Enterprises - Role of Micro Enterprises in Economic Development - Problems of Micro and Small Enterprises - Opportunity Identification and selection - Formulation of Business Plans.

#### **UNIT- III**

**Project Appraisal:** Concept of Project Appraisal - Methods of Project Appraisal: Economic Analysis - Financial Analysis - Market Analysis - Technical Feasibility- Preparation of Project Report. **Financing of Enterprise:** Need for financial planning - Sources of Finance - Capital Structure - Capitalization - Term Loans -Venture Capital - Export Finance - Tax Benefits.

#### **UNIT- IV**

**Institutional Finance to Entrepreneurs:** Entrepreneurial Development - Agencies - Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organization - Small Industries Service Institute. Financial Institutions - IFCI - IRBI- SFCs- SIDBI

## UNIT -V

**Economic development and entrepreneurial growth in India:** Role of entrepreneur in economic growth - Entrepreneurial Development Programme (EDP)-Objectives of EDPs - Role of Government in organizing EDPs - Critical evaluation of EDPs- Suggestions for Making Entrepreneurial Development Programme more Effective.

### TEXT BOOKS:

1. *Khanka S.S., 2010. Entrepreneurial Development* [Fourth Edition] Sultan Chand & Sons, New Delhi. (Unit I to IV)
2. *Jayshree Suresh.,2018. Entrepreneurial Development* [Fifth Edition] Margham Publications, Chennai (Unit V)

### REFERENCE BOOKS:

1. *E.Gordon, K. Natarajan, 2013. Entrepreneurship Development* Himalaya Publishing House, New Delhi.
2. *Saravanavel P, 1991. Entrepreneurial Development* [Second Edition] ESS PEE KAY House, Chennai.
3. *Bhupinder Singh Sabharwal, 2010 .Entrepreneurship Development* [First Edition] Har-anand Publications Pvt. Ltd.
4. *Abha Mathur, 2018. Fundamentals of Entrepreneurship*, Taxmann.

17UFC2FA	<b>PART-IV:VALUE EDUCATION- HUMAN RIGHTS</b>	<b>SEMESTER - II</b>
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**Total Credits: 2**  
**Hours per week: 2**

## **CONTENTS**

### **UNIT- I**

#### **Concept of Human Values, Value Education Towards Personal Development**

Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education.

**Personal Development:** Self analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbours, co-workers.

**Character Formation towards Positive Personality:** Truthfulness, Constructivity, Sacrifice, Sincerity, Self Control, Altruism, Tolerance, Scientific Vision.

### **UNIT - II**

**Value Education Towards National and Global Development National and International Values:** Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity.

Social Values - Pity and probity, self control, universal brotherhood.

Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious Values - Tolerance, wisdom, character.

Aesthetic values - Love and appreciation of literature and fine arts and respect for the same.

National Integration and international understanding.

### **UNIT - III**

**Impact of Global Development on Ethics and Values:** Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise.

**Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality:** Comparison and competition; positive and negative thoughts.  
Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

## UNIT - IV

### Therapeutic Measures

Control of the mind through

- a. Simplified physical exercise
- b. Meditation – Objectives, types, effect on body, mind and soul
- c. Yoga – Objectives, Types, Asanas
- d. Activities:
  - (i) Moralisation of Desires
  - (ii) Neutralisation of Anger
  - (iii) Eradication of Worries
  - (iv) Benefits of Blessings

## UNIT- V

### Human Rights

1. Concept of Human Rights – Indian and International Perspectives
  - a. Evolution of Human Rights
  - b. Definitions under Indian and International documents
2. Broad classification of Human Rights and Relevant Constitutional Provisions.
  - a. Right to Life, Liberty and Dignity
  - b. Right to Equality
  - c. Right against Exploitation
  - d. Cultural and Educational Rights
  - e. Economic Rights
  - f. Political Rights
  - g. Social Rights
3. Human Rights of Women and Children
  - a. Social Practice and Constitutional Safeguards
    - (i) Female Foeticide and Infanticide
    - (ii) Physical assault and harassment
    - (iii) Domestic violence
    - (iv) Conditions of Working Women
4. Institutions for Implementation
  - a. Human Rights Commission

- b. Judiciary
- 5. Violations and Redressel
  - a. Violation by State
  - b. Violation by Individuals
  - c. Nuclear Weapons and terrorism
  - d. Safeguards.

#### REFERENCE BOOKS:

1. Dey A. K, 2002, **Environmental Chemistry**. New Delhi – Vile Dasas Ltd.
2. Gawande . E.N. **Value Oriented Education**. Vision for better living.  
New Delhi, Saruptsons.
3. Brain Trust Aliyar, 2008, **Value Education for health, happiness and harmony**.  
Vethathiri publications, Erode.
4. Ignacimuthu S. J. S, 1999, **Values for life**. Bombay Better Yourself.
5. Seetharam. R. (Ed), 1998 , **Becoming a better Teacher** Madras Academic Staff  
College.
6. Grose. D. N , 2005, **A text book of Value Education**. Dominant Publishers and  
Distributors, New Delhi.
7. Shrimali K. L, 1974, **A Search for Values in Education**. Vikas Publishers, Delhi.
8. Yogesh Kumar Singh & Ruchika Nath , 2005, **Value Education**. P. H Publishing  
Corporation, New Delhi.
9. Venkataram & Sandhiya. N, 2001, **Research in Value Education**.APH Publishing  
Corporation, New Delhi.
10. Ruhela S. P. **Human Value and Education**. Sterling publishers, New Delhi.
11. Brain Trust Aliyar, 2004, **Value Education for Health, Happiness and Harmony**.  
Vethathiri publications , Erode.
12. Swami Vivekananda , 2008, **Personality Development**. Advaita Ashrama,Kolkata.
13. Swami Jagadatmananda, **Learn to Live**. Sri Ramakrishna Math, Chennai.

<b>18UAT33A</b>	<b>CORE V: CORPORATE ACCOUNTING - I</b>	<b>SEMESTER III</b>
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**Preamble:**

This course enables the students to develop awareness about corporate accounting conformity with the provisions of Companies Act.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To learn the concept of issue, reissue and underwriting of shares.	K1 & K2
<b>CO2</b>	To acquire knowledge about issue and redemption of debentures and acquisition of company.	K2 & K3
<b>CO3</b>	To know and apply the managerial remuneration calculations and preparation of final accounts.	K2 & K3
<b>CO4</b>	To classify the various methods of valuation of shares and goodwill.	K2 & K3
<b>CO5</b>	To assess the requirement of liquidation of companies.	K2 & K3

**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>	S	S	S	L	L
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	S	S	S	M	M

S- Strong; M-Medium; L-Low



18UAT33A	CORE V: CORPORATE ACCOUNTING - I	SEMESTER III
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Total Credits: 5  
Hours Per Week: 5

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

#### **UNIT - I**

**Issue of shares:** Various kinds of shares - Forfeiture of shares - Reissue of forfeited shares.

**Underwriting of shares and debentures:** Purpose and importance of underwriting - Types of underwriting - liability of underwriters - Redemption of Preference shares -Capital profits and Revenue profits

#### **UNIT - II**

**Issue of debentures:** Consideration for issue of debentures - Redemption of debentures -Different methods of redemption of debentures.

**Meaning of Acquisition** - Reasons for conversion - Accounting treatment - - Accounting entries in the books of purchasing company – Accounting entries in the books of vendor

#### **UNIT - III**

**Profits prior to incorporation:** Methods of ascertaining profit or loss prior to incorporation -Apportionment of expenses - Ascertaining pre & post incorporation profits.

**Final Accounts of companies:** Preparation of Company Final Accounts as per Company's Act 2013- Calculation of managerial remuneration.

#### **UNIT - IV**

**Goodwill:** Definition of Goodwill - Nature of Goodwill - Sources of Goodwill - Need for valuing Goodwill - Factors affecting the value of Goodwill - Methods of valuation of Goodwill. Valuation of shares - Need for valuation of shares - Factors affecting the value of shares - Methods of valuation of shares.

## **UNIT - V**

**Liquidation of Companies:** Preparation of Statement of Affairs- Deficiency Account-Liquidator's Final Statement of Accounts.

### **TEXT BOOKS:**

1. Reddy, T.S. & Murthy, A. *Corporate Accounting*: Margham Publications, Chennai, 2007.

### **REFERENCE BOOKS:**

1. Maheswari, S.N. *Corporate Accounting*: Sultan Chand & Sons, New Delhi, 2007.
2. Jain, S.P. and Narang, K.L. *Corporate Accounting*: Kalyani Publishers, Ludhiana, 2002.
3. Hanif and Mukherjee, 2015. *Modern Accountancy*, (Volume II) [Second Edition]. Tata Mcgraw Hill Publishing Co.Ltd., New Delhi
4. Pillai R.S.N. & Bagavathi.V, 2015, *Advanced Accounting*, Vol.2, S.Chand & Co., New Delhi

<b>18UAT33B</b>	<b>CORE VI: FINANCIAL SERVICES</b>	<b>SEMESTER III</b>
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**Preamble:**

The objective of this course is to acquaint the students with the basics of different financial services available in the Indian Financial market.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the concepts of financial services in Indian Financial System.	K1
<b>CO2</b>	Acquire knowledge about Merchant banking and its regulations.	K2
<b>CO3</b>	Discover the need of venture capital and lease financing.	K2 & K3
<b>CO4</b>	Identify the functions of factoring and forfaiting in India.	K2 & K3
<b>CO5</b>	Classify the types of stock brokers and their responsibilities.	K2 & K3

**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>	S	L	L	L	L
<b>CO2</b>	S	S	S	L	L
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	M	S	S	M	M
<b>CO5</b>	M	S	S	M	M

S- Strong; M-Medium; L-Low

18UAT33B	CORE VI: FINANCIAL SERVICES	SEMESTER III
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Total Credits: 4  
Hours Per Week: 4

## UNIT - I

**Financial services** - Significance of financial services - Types of financial services - Growth and development of financial services in India - Regulation of financial services.

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## UNIT - II

**Merchant Banking:** Scope, functions and objectives of merchant banking - Classifications of merchant banking - Regulations of merchant bankers by SEBI; Management of New Issues.

## UNIT - III

**Venture Capital:** Features, scope and importance of venture capital- Methods of venture financing – Indian scenario.

**Lease Financing:** Types of leases - advantages and disadvantages -Evaluation of lease financing - purchase v/s leasing; borrowing v/s leasing; - Accounting for leases as per AS-19 in India.

## UNIT - IV

**Factoring:** Objectives - types - factoring Vs bill discounting - advantages and disadvantages - Factoring in India.

**Forfaiting:** Definition, factoring Vs forfaiting - working of forfaiting, benefits and drawbacks of forfaiting - Forfaiting in India.

**Dematerialization and Rematerialization:** objectives, functions, scope and process of dematerialization and rematerialization - Merits and demerits.

## **UNIT - V**

**Stock Broking:** Stock brokers, Sub-brokers & Foreign brokers - Registration, payment of fee, code of conduct - General obligations and responsibilities - Capital adequacy norms for brokers; Stock market trading - Segments for cash trading - Wholesale Debt Market (WDM), Capital Market (CM), and Central Government Securities; Derivatives trading - types - clearing and settlement.

### **TEXT BOOKS:**

1. Guruswamy, S. *Financial Services & Systems*;, Thomson Learning, Chennai, 2009
2. Gorden, E. & Natarajan, K. *Financial Services*: Himalaya Publications, Mumbai, 2003.

### **REFERENCE BOOKS:**

1. Dr. Vasant Desai. *Financial Markets and Financial Services*: Himalaya Publications, Mumbai, 2009.
2. Khan, M.Y. *Financial Services*: Tata Mcgraw-Hill Publications, New Delhi, 2005
3. Shashi K. Gupta, 2014, *Financial Institutions and Markets*. (Fifth Edition), Kalyani Publications, Ludhiyana.
4. Seethapathi . K., 2001, *Financial Services* (First Edition), ICFAI University Press, Hyderabad.

<b>18UAT33C</b>	<b>CORE - VII : DIRECT TAX -I</b>	<b>SEMESTER III</b>
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**Preamble:**

To enable the students to know the basics of Income Tax and its implications.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the basic concepts of income and residential status.	K1 & K2
<b>CO2</b>	To understand the calculation of salary income and income from house property.	K2 & K3
<b>CO3</b>	To identify the allowable and disallowable expenses in profits and gains of business or profession.	K2 & K3
<b>CO4</b>	To understand the basis of capital gain and its calculations	K2 & K3
<b>CO5</b>	To know the various sources of income and its calculations	K2 & K3

**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>	S	M	M	L	L
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	S	S	S	M	M

S- Strong; M-Medium; L-Low

18UAT33C	CORE - VII : DIRECT TAX -I	SEMESTER III
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Total Credits: 5  
Hours Per Week: 6

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

## UNIT - I

**Basic concepts:** Definitions - Assessee - Person - Income- Agricultural Income - Gross Total Income and Total Income - Assessment Year - Previous Year; Capital and Revenue; Basis of Charge - Residential Status - Scope of Total Income - Exempted Incomes.

## UNIT - II

**Salaries:** Characteristics - Computation of salary income - Treatment of Provident Funds - Allowances - Perquisites - Profits in lieu of salary - Deductions form salary income.

**Income from House Property:** Definition of Annual Value - Different types of Rental Values -Determination of Annual Value – Deductions u/s 24.

## UNIT - III

**Profits and Gains of Business or Profession:** Meaning - Charging Provisions – Basic principles of arriving at business income - Expressly admissible deductions – General deductions - Expenses expressly disallowed - Deemed profits - Valuation of stock -Depreciation - Conditions for depreciation - Method of depreciation - Additional depreciation-Compulsory maintenance of books of accounts - Compulsory audit for non-corporate assesses -Special provisions for computing income on estimated basis under sections 44 AD, 44AE and 44AF.

## UNIT - IV

**Capital Gains:** Short term and Long term Capital Gains - Capital Assets - Transfer of capital assets - Transactions not regarded as transfer - Deemed capital gains -Computation of capital gain - Cost of Acquisition - Cost of Improvement - Indexation of cost - Capital gains under different circumstances - Exempted capital gains.

## UNIT - V

**Income from other sources:** Specific sources and general sources - Deductions allowable -Deductions not allowable - Accounting methods.

## TEXT BOOKS:

1. Gaur, V.P. and Narang, D.B. *Income Tax law and Practice*: Kalyani Publishers, Ludhiana

## REFERENCES:

1. T.S.Reddy & Y.S.Hari Prasad Reddy. *Income tax Law & Practice*: Margham Publications, Chennai
2. Dr. Vinod K. Singhania and Dr. Kapil Singhania. *Direct Taxes - Law & Practice*: Taxmann Publications, New Delhi.
3. Mehrotra H.C., *Income Tax Law and Practice*, Sahitya Bhawan Publishers, New Delhi.
4. ICAI CA Intermediate Study Material, Taxation, ICAI, New Delhi.



<b>18UAT3SA</b>	<b>SKILL BASED COURSE - I : FINANCIAL MANAGEMENT</b>	<b>SEMESTER III</b>
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**Preamble:**

The objective of this course is to help students understand the conceptual framework of financial management.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To recall the basic concepts and objectives of financial management.	K1
<b>CO2</b>	Clearing knowledge regarding day to day needs of business and various ways to manage them.	K2
<b>CO3</b>	Computation of overall cost of capital of a firm.	K3
<b>CO4</b>	To know the various methods to find out the optimum capital structure.	K3
<b>CO5</b>	To understand the various dividend policies in practical market.	K2 & K3

**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>	S	L	L	L	L
<b>CO2</b>	S	S	S	L	L
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	M	M

S- Strong; M-Medium; L-Low

<b>18UAT3SA</b>	<b>SKILL BASED COURSE - I : FINANCIAL MANAGEMENT</b>	<b>SEMESTER III</b>
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**Total Credits: 3**  
**Hours Per Week: 3**

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

### **UNIT - I**

**Financial Management** - Importance - Functions of finance Evolution and objectives of financial management - Scope and importance- Financial Decisions - Profit Maximization Vs Wealth Maximization -- Organization of finance function - Time value of money.

### **UNIT - II**

**Working capital management:** Classification of working capital - Operating cycle - working capital turnover ratio - Management of cash and Marketable securities: Motives, managing cash flow and models - Receivable management - Forming of credit policy, executing the credit policy- Inventory management - Motives, objectives, tools and techniques of inventory management.

### **UNIT - III**

**Cost of capital:** Cost of different sources of finance - Computation of specific cost of capital -Weighted average cost of capital - Marginal cost of capital; Leverages - operating, financial and combined leverages - trading on equity.

### **UNIT - IV**

**Capital structure:** Points of indifference - Optimum capital structure - Theories: Net Income approach - Net operating income approach - Traditional and M.M. Approach - Factors determining capital structure.

## UNIT - V

**Dividend:** Determinants of dividend policy - Types of dividend policies - Theory of irrelevance concept: MM models - Relevance concept: Gordon's models and Walter's models.

### TEXT BOOKS:

1. Shashi K. Gupta & Sharma, R. K. *Financial Management*: Kalyani Publishers, Ludhiana, 2003.

### REFERENCES

1. Prasanna Chandra. *Financial Management - Theory and Practice*: Tata McGraw Hill, New Delhi, 2009.
2. Khan, M.Y. & Jain, P.K. *Financial Management*: Tata McGraw-Hill, New Delhi, 2007.
3. Dr. Maheshwari, S. N. *Principles and practice of Financial Management*: S. Chand & Sons, New Delhi, 2004.
4. Pandey, I.M. *Financial Management*: Vikas Publishing House, New Delhi, 2009.

<b>18UAT33P</b>	<b>CORE PRACTICAL- COMPUTER APPLICATION IN BUSINESS</b>	<b>SEMESTER III</b>
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**Preamble:**

To understand and gain the practical knowledge and use of the MS Office.

**MS OFFICE**

1. Meaning and features of word processing
2. Parts of MS Word application window Toolbars
3. Creating, saving and closing a document, opening and editing a document, Moving and Copying text, Text and Paragraph formatting.
4. Insertion of Objects, Date and Time, Headers, Footers, and Page Breaks.
5. Basic skill in MS Office – Career prospect in MS Office and its application.

**MS WORD**

6. Creating the front page of a News Paper.
7. Creating a document and perform the following functions:
  - a. Changing a paragraph into two column.
  - b. Changing a paragraph using bullets (or) numbering format.
  - c. Finding any word and replacing it with another word in document.
8. Designing a Class Time Table with the following operations:

Inserting the table, Data entry, Alignment of rows and columns, Inserting and Deleting the rows and Columns and Change of Table Format.
9. Mail Merging shareholders meeting letter for 10 members.
10. Creating a Bio- data by using Wizard / Templates.

**MS EXCEL:**

11. Program to illustrate a mark list of a class with a minimum of 5 subjects and practice the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
12. Program to highlight the Final Accounts (Trading, Profit & Loss Account and Balance sheet) by using formula.
13. Drawing the different types of charts (Line, Pie, Bar) to illustrate year – wise Performance of sales, purchase, profit of a company by using chart wizard.
14. Program for creation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
15. Preparing a Product Life Cycle containing the following stages: Introduction, Growth, Maturity, Saturation and Decline.

**MS POWERPOINT:**

16. Designing presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc., and add voice if possible to explain the features of the product. The presentation should work in manual mode.
17. Creating presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
18. Designing slides for a TV Channel to exhibit the headline news with the following transactions:  
Top down, Bottom up, Zoom in and Zoom out- The presentation should work in custom mode.

19. Performing a frame movement by inserting clip arts to illustrate running of an image automatically.
20. Creating presentation slides using animation effects with the following operations: Creation of different slides, changing background color, front color using word art.

**MS ACCESS:**

21. Creating a Publisher database with the following Tables:
  - a. Author Details
  - b. Book Details
22. Performing the following functions:
  - a. Relate the Tables
  - b. Create a query to the books and Author
  - c. Create a form and report

<b>17UMA3AA</b>	<b>ALLIED III MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER III</b>
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**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	S	S	S	L	L
CO2	S	S	S	L	L
CO3	S	S	S	L	L
CO4	M	M	M	S	S
CO5	S	M	L	S	S

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

<b>17UMA3AA</b>	<b>ALLIED III MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER III</b>
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**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, New Delhi.
2. *Ranganath G.K, Sampamgiram C.S and Rajan Y.* 2006, **A Text Book Business Mathematics.** Himalaya Publishing House.

18UNM34R	NON MAJOR ELECTIVE COURSE - ACCOUNTING FOR MANAGERIAL DECISIONS	SEMESTER III
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**Total Credits: 2**  
**Hours Per Week: 2**

**Preamble:**

The objective of this course is to help the students to understand the fundamentals and application of Accounting.

**Unit I**

Basics of Accounting- Journal-Ledger- Trial Balance- Subsidiary Books.

**Unit- II**

Final Accounts with closing stock.

**Unit III**

Marginal Costing –PV ratio- Margin of Safety- BEP.

**Unit IV**

Budgets- Fixed and Flexible – Cash

**Unit V**

Inventory Control- Stores ledger- FIFO-LIFO- Simple average- Weighted average.

**References:**

- 1.Reddy,T.S. and Murthy,A. 2018. *Financial Accounting*:Margham Publications, Chennai.
2. T.S.Reddy & Y.S.Hari Prasad Reddy. 2018 *Cost & Management accounting*: Margham Publications, Chennai.

18UATSS1	SELF STUDY PAPER -I E-COMMERCE	SEMESTER III
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**Total Credits: 1**

**PREAMBLE:**

1. This course will help the learner to describe the fundamentals of e-commerce, identify ecommerce domains, hardware, software, service providers, and challenges. It will also help the learner to identify planning techniques and measures of effectiveness for an e-commerce application.

**UNIT - I**

**Overview of E-commerce:** Evolution of internet and E-Commerce –Types of Ecommerce, Traditional commerce vs. E-commerce, E-commerce Framework, Convergence and anatomy of E-commerce – OSI layer architecture – E-commerce myths - Web commerce.

**UNIT - II**

**The E-commerce domain:** Problems with non ERP system, ERP system architecture, ERP applications, configurations and vendors, OLAP Vs OLTP, Customer relationship management (CRM), Supply Chain Management (SCM) - Components of Knowledge management -E-Procurement and its types.

**UNIT - III**

**Facing challenges in E-commerce:** Costs involved in E-commerce – Starting online store –Security threats, Need for network and cyber security – Internet Transactions and Payment Systems - Staffing concerns - International market place.

**UNIT - IV**

**Achieving goals in E-commerce:** Techniques for implementing E-commerce solutions - Evaluating risk in E-commerce - Measuring the success of E-commerce initiatives

**UNIT - V E-commerce:** Hardware, Software and Service providers: Identifying software involved in Ecommerce - Identifying hardware involved in E-commerce - identifying service providers involved in E-commerce.

## TEXT BOOKS

1. Kalkota & Whinston, 2009. *Frontiers of Electronic commerce*; Addison Wesley Publishing Company (Units: I, II, IV & V)
2. Kenneth C. Laudon, 2014. *E-Commerce: Business, Technology, Society*, Pearson, 4th Edition (Units: I & III) (Units: I & II)

## REFERENCE BOOKS

1. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, 2007. *Ecommerce: Fundamentals and Applications*, Wiley Publications, First Edition (Units: III)
  2. K. Abirami Devi & Dr. M. Alagammai , 2012. *E-Commerce*; Margham Publications, Chennai
- Online Resources: [notesvillage.com/upload/E-COMMERCE\\_NOTES\\_JWFILES.pdf](http://notesvillage.com/upload/E-COMMERCE_NOTES_JWFILES.pdf)**

18UATSS2	<b>SELF STUDY PAPER -I INSURANCE LAW AND PRACTICE</b>	<b>SEMESTER III</b>
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**Total Credits: 1**

**PREAMBLE:**

This course enables the students to know the fundamentals of insurance law and practice.

**UNIT - I**

**Introduction to Insurance:** Meaning, significance - Definition of risk and uncertainty, essential requirements and principles of risk insurance - Reinsurance - Nationalization of insurance business in India - Agents - Classification, duties, rights and termination of agency.

**UNIT - II**

**Life Insurance:** Law relating to Life insurance - General principles of life insurance contract - Proposals and policy - Assignment and nomination - Title and claims - Concept of trusts in life policy - Life Insurance Corporation - Role and functions.

**UNIT - III**

**General Insurance – Fire Insurance:** Law relating to General insurance - Different types of general insurance - general insurance and life insurance; Fire Insurance - Nature of fire insurance - Various types of fire policy - Subrogation - Double insurance - Contribution - Proximate cause.

**UNIT - IV General Insurance – Marine Insurance:** Law relating to Marine insurance - Types; insurable interest, proximity cause, voyage and warranties; Health and Medical insurance – Motor insurance - Accidents insurance.

**UNIT - V**

**Insurance Innovation:** Insurance surveyorship - Appointment, legal provisions and licensing, functions - Bancassurance and its benefits.

## **TEXT BOOKS**

1. Murthy, A. 2016.*Principles and Practice of Insurance*: Margham Publications, Chennai
2. Vinayakam, N., Radhaswamy and Vasudevan, S.V. 2010. *Insurance - Principles and Practice*: S.Chand & Co, New Delhi

## **REFERENCE BOOKS**

1. Mishra, M.N. and Dr. Mishra, S.B. 2008.*Insurance Principles and Practice*: S.Chand and Co. Ltd., New Delhi
2. Dr. Periaswamy, P. 2007.*Principles and Practice of Insurance*: Himalaya publishing House, Mumbai

<b>18UAT43A</b>	<b>CORE VIII: CORPORATE ACCOUNTING – II</b>	<b>SEMESTER IV</b>
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**Preamble:**

The objective of this course is to enable the students to prepare the various accounts of different sectors of business.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To acquire the knowledge of Amalgamation, Absorption and Reconstruction.	K1
<b>CO2</b>	To know and apply the format of Banking Company Accounts.	K2 & K3
<b>CO3</b>	To identify the concept and prepare the Balance sheet of Insurance companies	K2 & K3
<b>CO4</b>	To develop the skills in preparation of consolidated Balance Sheet of Holding company and Subsidiary company.	K2 & K3
<b>CO5</b>	To apply the latest provisions to electricity company accounts.	K2 & K3

**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>	S	M	S	M	M
<b>CO2</b>	S	S	S	M	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S- Strong; M-Medium; L-Low

<b>18UAT43A</b>	<b>CORE VIII: CORPORATE ACCOUNTING – II</b>	<b>SEMESTER IV</b>
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**Total Credits: 5**  
**Hours Per Week: 6**

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

### **UNIT-I**

**Amalgamation**–Purchase consideration – Methods - Absorption–Nature of purchase – Nature of Merger- Internal & External Reconstruction ( Excluding Inter Company Owings and Holdings).

### **UNIT-II**

**Banking Company Accounts** : Legal Requirements - Preparation of Profit and Loss Account - Balance sheet - Classification of Bank Advances - Performing and Non-Performing Assets.

### **UNIT-III**

**Insurance Company Accounts** : Insurance -Types of Insurance -Life Insurance– Preparation of Final Accounts of Life Insurance Companies - General Insurance- Fire and Marine Insurance - Preparation of final accounts of General Insurance Companies under IRDA 2000.

### **UNIT-IV**

**Holding & Subsidiary CompanyAccounts** – Legal Requirements relating to presentation of accounts - Consolidated Financial Statements- Consolidated Balance Sheet.



## UNIT-V

**Electricity Company Accounts or Double Account System:-** Special features of Double Account system - Double account system Vs Double Entry system- Double account system Vs Single account system - Advantages and disadvantages- Replacement of assets - Final accounts of Electricity supply companies.

### **TextBook:**

- 1.Reddy,T.S.&.Murthy,A.*Corporate Accounting*: MarghamPublications, Chennai,2016.

### **Reference books:**

- 1.Maheswari,S.N. *Corporate Accounting*: Sultan Chand & Sons, New Delhi, 2013.
2. Gupta.R.L. *Corporate Accounting*: Sultan Chand & Sons, New Delhi, 2011.
3. Jain.S.P. and Narang, K.L. *Corporate Accounting*: Kalyani Publishers, Ludhiana, 2017.
4. Pillai R.S.N. & Bagavathi.V, *Advanced Accounting*, Vol.2: Sultan Chand & Co., New Delhi, 2015.

<b>18UAT43B</b>	<b>CORE IX:DIRECT TAX – II</b>	<b>SEMESTER IV</b>
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**Preamble:**

The objective of this course is to enable students learn the assessment of individuals, firms and companies.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To understand the provisions concerning set off and carry forward of losses and to apply the deductions against total income.	K2
<b>CO2</b>	To apply the provisions regarding computation of tax liability.	K3
<b>CO3</b>	To evaluate the provisions regarding assessment of agricultural income, assessment of individuals and assessment of HUF.	K3
<b>CO4</b>	To use the provisions involved in assessment of firms, AOP and Companies.	K2 & K3
<b>CO5</b>	To identify the various provisions concerning collection, payment, recovery and refund of tax.	K3 & K4

**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>	S	S	M	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S- Strong; M-Medium; L-Low

<b>18UAT43B</b>	<b>CORE IX:DIRECT TAX – II</b>	<b>SEMESTER IV</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

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

### **UNIT-I**

**Set-off and carry forward of losses:** Concept of set-off and carry forward of losses– Inter source adjustment-Inter head adjustment-Order of set-off of losses-Clubbing of Income

**Deductions from gross total Income:** Deductions in respect of Payments- Deduction in respect of Incomes- Other deductions U/s 80.

**Computation of Tax Liability:** Schedule of rates of tax - Incomes entitled to rebate and relief - Computation of tax liability – Individual - Senior Citizens - Super senior Citizens -Surcharge and Cess.

### **UNIT-III**

**Assessment of Agricultural Income, Individuals and HUF:** Agricultural Income - Assessment of Individuals – Computation of Taxable income - Assessment of Hindu Undivided Family - Provisions for computing HUF's income.

### **UNIT-IV**

**Assessment of Partnership Firms, AOP and Companies:** Partnership firm u/s 184 and 185 – Computation of Total income of a firm - Assessment of Association of Persons - Assessment of Companies – Computation of Gross total income of a company.

## UNIT-V

**Collection of tax:** Deduction of tax at source - Advance payment of tax - Recovery of tax and Refunds - Settlement commissions - Appeals and Revision - Penalties and Prosecutions.

### **TextBook:**

1. Gaur, V.P. and Narang, D.B. Income Tax law and Practice: Kalyani Publishers, Ludhiana, 2020.

### **Reference Books:**

1. Vinod K. Singhania and Monica Singhania, Students Guide to Income Tax: Taxmann Publications, NewDelhi, 2019
2. Dinkar Pagare. Law and Practice of Income Tax: Sultan Chand & Sons, New Delhi, 2019.
3. Mehrotra H.C., *Income Tax Law and Practice*: Sahitya Bhawan Publishers, Uttar Pradesh, 2019.
4. T.S.Reddy & Y.S.Hari Prasad Reddy *.Income tax Law & Practice*: Margham Publications, Chennai, 2020.

<b>18UAT43P</b>	<b>CORE PRACTICAL II - COMPUTERISED ACCOUNTING</b>	<b>SEMESTER IV</b>
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**Total Credits: 3**  
**Hrs per Week: 6**

**List of Exercises:**

1. Introduction to Screens and Menus  
Creation of Company
2. Creation of Groups, editing and deleting groups
  - Creation of ledgers
  - Editing and deleting ledgers
3. Creating Vouchers
  - Voucher Entries
  - Editing and Deleting Vouchers
4. Creation of Stock categories and stock items
  - Editing and deleting stocks
5. Creation of Inventory Statement LIFO and FIFO
6. Preparation of Trial Balance
7. Preparation of Trading & Profit and Loss Accounts
8. Preparation Balance of Sheets
9. Preparation of Subsidiary Books
10. Bank Reconciliation Statement

<b>17UMA4AA</b>	<b>ALLIED IV STATISTICS FOR BUSINESS</b>	<b>SEMESTER IV</b>
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**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>
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	M	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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

<b>17UMA4AA</b>	<b>ALLIED IV STATISTICS FOR BUSINESS</b>	<b>SEMESTERIV</b>
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**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.



<b>18UNM44R</b>	<b>NON MAJOR ELECTIVE COURSE- PERSONAL TAX LAW AND PRACTICE</b>	<b>SEMESTER IV</b>
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**Total Credits: 2**  
**Hrs per Week: 2**

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

#### **UNIT-I**

Basics of Income Tax- Definitions- Concepts-Residential Status of Individual- Resident-Basic conditions- Additional conditions – Resident but not Ordinarily Resident- Nonresident-Exempted Incomes.(Simple problems)

#### **UNIT-II**

Salary: Allowances- Fully exempted allowances – Fully taxable allowances- Partially exempted allowances -Perquisites – Rent free accommodation.(Simple problems)

#### **UNIT-III**

Salary: Provident Fund – Types- Tax implication of Provident Fund - Gratuity – Death cum Retirement Gratuity- Classification of Employees.

#### **UNIT-IV**

Deductions under 80C- Payment towards LIC policy, NSC, NSS -Tuition fee- 80CCC-Pension Fund of LIC or other insurer- 80CCD –Amount contributed towards pension of employees of Central Government- 80CCG- Investment in eligible equity shares.

## UNIT-V

Income Tax Authorities- Administrative Authorities - Powers - Assessing officer- Jurisdiction of Assessing officer.

### Text Book:

1. Gaur.V.P. and Narang. D. B. *IncomeTax law and Practice*: Kalyani Publishers Ludhiana,2019.

### Reference Books:

- 1.Dr.Vinod K.Singhanian and Dr.Kapil Singhanian. *Direct Taxes - Law & Practice*: Taxmann Publications, New Delhi, 2019.
- 2.MehrotraH.C.,*IncomeTaxLawandPractice*:SahityaBhawanPublishers,Uttar Pradesh, 2019.
- 3.T.S.Reddy &Y.S.Hari PrasadReddy.*IncometaxLaw&Practice*: Margham Publications, Chennai, 2019.
4. Dr.P.K. Jain, R.K.Tyagi, *Income Tax Law and Accounts*: SBPD Publishing House, Agra, 2019.

<b>18UAT4SA</b>	<b>SKILLED BASED COURSE –II INVESTMENT MANAGEMENT</b>	<b>SEMESTER IV</b>
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**Preamble:**

The objective of this course is to enable the students to learn the investment options.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the basic concepts of investment	K1
<b>CO2</b>	To understand the new issue market and its guidelines	K2
<b>CO3</b>	To be familiar with the functions and powers of SEBI	K2 & K3
<b>CO4</b>	To have knowledge about various sources of investments	K2
<b>CO5</b>	To apply some techniques to assess the earnings and profitability of a concern.	K3

**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>	S	M	S	M	M
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	S	S	S	S	S

S- Strong; M-Medium; L-Low

<b>18UAT4SA</b>	<b>SKILLED BASED COURSE –II INVESTMENT MANAGEMENT</b>	<b>SEMESTER IV</b>
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**Total Credits: 3**

**Hours Per Week: 3**

### **UNT-I**

**Investment:** Investment and Gambling - Speculation Vs Gambling - Investment Vs Arbitrage - Importance & Features of Investment - Factors favorable for investment - Investment process.

### **UNIT-II**

**Securities Market:** New Issue Market - Primary Market - Secondary Market – functions of new issue market - Guidelines for new issue – Listing of Securities - Advantages of Listing - Documents for Listing - DEMAT.

### **UNIT-III**

**Securities and Exchange Board of India:** Objectives - Functions- Powers - Stock Exchanges – National Stock Exchange – Bombay Stock Exchange – Over The Counter Exchange of India.

### **UNIT-IV**

**Investment Alternatives and Fundamental Analysis:** Investment in Debt instruments: Bonds, Debentures - Investment in Equity shares, Preference Shares, Investment in Real Estate - Mutual Funds - Gold investment - Economic Analysis - Industry Analysis - Company Analysis.

## UNIT-V

**Technical Analysis** - Efficient Market Theory- Concept of Efficient Market Theory - Efficient Market Hypothesis- Empirical Analysis - Research on Weak form of the Market - Research on Semi - strong form of the Market - Research on Strong form of the Market - Random Walk Analysis.

### TextBooks:

1. Bhalla.V.K. *Investment Management, Security Analysis and Portfolio Management*: Sultan Chand & Company Ltd., New Delhi, 2008
2. Preethi Singh. *Investment Management*: Himalaya Publishing House, Publications, Mumbai, 2017.

### Reference Books:

1. Avadhani, V.A., *Investment Management*: Himalaya Publishing House, Mumbai, 2008.
2. Gangadhar, V., and Ramesh Babu.G., *Investment Management*: Anmol Publication Pvt.Ltd., New Delhi, 2003.
3. B.Hiriyappa, *Investment Management*: New Age International Publishers, New Delhi, 2009.
4. Gorden. E, *Fundamentals of Investment Management*: Himalaya Publishing House, New Delhi, 2009.

<b>18UAT53A</b>	<b>CORE - X : COST ACCOUNTING</b>	<b>SEMESTER V</b>
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**Preamble:**

To enable the students to prepare the cost sheet and understand the basic concepts of costing

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To understand the Elements of Cost and Preparation of Cost Sheet.	K1& K2
<b>CO2</b>	To know the material requirements and its methods of issuing materials.	K2
<b>CO3</b>	To familiarize with the different wage payment systems.	K3
<b>CO4</b>	To identify the classification and allocation of overheads and find out the machine hour rate.	K3
<b>CO5</b>	To recognize the various types of losses and gains and its inter process.	K3

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

18UAT53A	CORE - X : COST ACCOUNTING	SEMESTER V
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**Total Credits: 4**  
**Hours Per Week: 6**

**Distribution of Marks: Theory 20% and Problems 80%**

#### **UNIT-I**

**Introduction to Cost Accounting:** Cost Accounting- Definition, Meaning & Scope- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Methods of Costing - Cost analysis, Concepts and Classifications- Elements of Cost, Preparation of Cost Sheet and Tender- Costing as an aid to management- Limitations and objections against Cost Accounting.

#### **UNIT-II**

**Material Management:** Materials-Purchasing of Materials, Procedure and Documentation involved in purchasing - Requisitioning for stores - Methods of Valuing Material Issues - Maximum, Minimum & Re-ordering Levels - EOQ.

#### **UNIT-III**

**Labour Cost:** Labour - Systems of Wage Payment, Over Time and Idle Time- Remuneration and Incentives - Time rate system - Piece rate system- Labour Turnover.

#### **UNIT-IV**

**Overheads:** Overhead-Classification of overhead-allocation and apportionment, basis and methods of apportionment, Absorption of overheads - Machine hour rate -Computation of machine hour rates under and over absorption of overheads, causes and their treatment.

## UNIT-V

**Process Costing**–Features–Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain and Inter-process Profit (Excluding Equivalent Production)

### Text Books:

1. Jain .S. P. & Narang. K.L. *Cost and Management Accounting*: Kalyani Publishers, Ludhiana, 2016.

### Reference Books:

1. Reddy, T.S. & Hari Prasad Reddy, Y. *Cost Accounting*: Margham Publications, Chennai, 2018.
2. Pillai, R.S.N & Bagavathi, V .*Cost accounting*: S. Chand & Company Ltd., New Delhi, 2009.
3. Iyengar, S. P. *Cost Accounting*: Sultan Chand & Sons, New Delhi, 2010.
4. Maheshwari, S. N. *Principles of Cost and Management Accounting*: Sultan Chand & Sons, New Delhi, 2004.



<b>18UAT53B</b>	<b>CORE - XI: INDIRECT TAX- I</b>	<b>SEMESTER V</b>
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**Preamble:**

The objective of this course is to enable students learn the Customs law and the basic concepts in Goods and Services Tax.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To understand the concepts of Indirect tax and its advantages.	K1
<b>CO2</b>	To know the current Customs Law.	K2
<b>CO3</b>	To identify the procedures for computation of Customs duty.	K3
<b>CO4</b>	To evaluate the process of abatement of duty in damaged or deteriorated Goods.	K3
<b>CO5</b>	To understand the concepts of GST.	K2

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT53B</b>	<b>CORE - XI: INDIRECT TAX- I</b>	<b>SEMESTER V</b>
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**Total Credits: 5**  
**Hours Per Week: 5**

**Distribution of Marks: Theory 100%**

#### **UNIT-I**

Indirect Taxes - Nature -Special Features of Indirect Taxes-Difference between Direct Tax and Indirect Tax - Contribution to Government Revenues-Taxation under the Constitution- Advantages and Disadvantages of Indirect Tax.

#### **UNIT-II**

Customs Law - Constitutional Basis for the Levy of Customs Duty-Objectives of Customs Levy- Scope of Customs Law in India - Customs Act 1962 - Legal Structure - Importance Definitions under Customs Act - Prohibitions on Importation and Exportation of Goods.

#### **UNIT-III**

Levy and Collection of Custom Duty - Taxable Event - Types of Customs Duties - Computation of Customs Duty - Classification of Goods - Customs Valuation.

#### **UNIT-IV**

Customs Law - Miscellaneous - Pilfered Goods -Abatement of Duty in Damaged or Deteriorated Goods - Remission of Duty on Goods Lost, Destroyed or Abandoned-Exemption from Duty- Customs Duty Draw back.

## **UNIT-V**

Goods and Service Tax – History of GST – Need – Structure and Types of Taxes- Features of Indian GST – Benefits of GST – Difference between Earlier Vat & Present GST – Levy of GST - Rates of GST in India.

### **Text Books:**

1. Dr. Vinod K.Singhania & Dr. Monica Singhania, *Students Guide to Indirect Tax Law* : Taxmann Publication, New Delhi, 2015.
2. Dr.H.C.Mehrotra, Prof. V. P. Agarwal, *Goods And Service Tax*: Sahitya Bhawan Publications, Uttar Pradesh, 2018.

### **Reference Books:**

1. Dr. Radha and Dr. Parameswaran, *Indirect Taxation*: Prasanna Publishers, Chennai, 2019.
2. V. Balachandran, *Indirect Taxation*: Sultan Chand & Sons, New Delhi, 2016.
3. V. Balachandran, S. Thothadri, *Taxation Law & Practice*: PHI Learning Pvt. Ltd, New Delhi, 2013.
4. V. S. Datey, *Indirect Taxes Law and Practice*: Taxmann Publications Private Ltd, New Delhi, 2013.

<b>18UAT53C</b>	<b>CORE - XII: ACCOUNTING STANDARDS</b>	<b>SEMESTER V</b>
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**Preamble:**

The objective of this course is to enable students to learn current accounting standards and its applicability.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the basic concepts and principles of Accounting standards.	K1
<b>CO2</b>	To understand the disclosure of accounting policies and valuation of inventories.	K2
<b>CO3</b>	To prepare Cash Flow Statement by applying direct method.	K3
<b>CO4</b>	To analyze the Contingencies and events occurring after the balance sheet and Changes in Accounting Policies under Accounting Standards 5.	K4
<b>CO5</b>	To identify the Government Grants under Accounting Standards 12.	K3

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT53C</b>	<b>CORE - XII: ACCOUNTING STANDARDS</b>	<b>SEMESTER V</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**Distribution of Marks: Theory 80% and Problems 20%**

#### **UNIT I**

Accounting Standards - Objectives -Benefits -limitations - IFRS - Need-Implementation - Indian Accounting Standards - Objectives - Standard setting process-list of Indian Accounting Standards.

#### **UNIT II**

Accounting Standard 1- Disclosure of Accounting Policies - Scope- Fundamental accounting concepts- Accounting Standard 2- valuation of inventories - features - scope - Techniques of Measurement - Disclosure

#### **UNIT III**

Accounting Standard 3 -Cash flow statement- scope- operating activities- investing activities-financing activities (Direct Method Problems Only)- advantages and limitations- reporting format.

#### **UNIT IV**

Accounting Standard 4 - Contingencies and events occurring after the balance sheet date- Adjusting Events- Non- Adjusting Events-disclosure- Accounting Standards 5- Net Profit or Loss for the period, prior period items and changes in accounting policies- Scope-Ordinary Items- Extra Ordinary Items- Prior Period Items-Changes in Accounting Estimates - Changes in Accounting Policies.

## UNIT V

Accounting Standard 12- Accounting for Government Grants- Scope- Accounting Treatment of Government Grants- Capital approach- Income approach-Recognition of Government Grants-Non Monetary Government Grants-Presentation of Grants Related to specific Fixed Assets-Revenue-Promoter's Contribution-Refund of Government Grants- Disclosure

### Text Books:

1. Ranjay.C.A, *Accounting Standards*: Taxmann Publication Private Ltd., New Delhi, 2014
2. Vijay Kumar. M.P, *First Lessons in Accounting Standards*: Taxmann Publication Private Ltd., New Delhi, 2016

### Reference Books:

1. Dr. D. S. Rawat, *Accounting Standards*: Taxmann Publication Private Ltd, New Delhi, 2019
2. CA. Akshat kedia, *Accounting Standards*: Bharat Law House Private Ltd., New Delhi, 2015.
3. Rajesh Makkar, Israr Shaikh, *Accounting Standards Simplified*: Lexis Nexis, Gurgaon, 2014.
4. CA.Ravikanth, Miriyala, CA.Sunitanjani Miriyala,*Accounting Standards*: Commercial Law Publishers, New Delhi, 2019.

<b>18UAT53P</b>	<b>CORE PRACTICAL - III: ADVANCED EXCEL</b>	<b>SEMESTER V</b>
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**Total Credits: 3**  
**Hours Per Week: 6**

1. Create a data formatting by using Cut and Paste, Cell Widening, Format Painter, Font, Colour, Borders, Wrap Text, Merge Cells, Number, Date & Currency as Format and Conditional Formatting.
2. Draw different graphs - Column Chart, Line Chart, Pie Chart, Bar Chart, Area Chart, Scatter Chart for a sample data.
3. Analyze the data by using Length Formula, Left, Right and Mid Formula , AND, NOT,OR and TRIM
4. Print an address label using simple logical condition and reference functions.
5. Prepare a pay roll of a concern.
6. Prepare a MIS aging report for an accounts receivable statement and calculate the outstanding amount for the past due dates.
7. Create 10 year population censuses by Measures of Central Tendency- Arithmetic Mean, Geometric Mean, Harmonic Mean and Median.
8. Create student internal mark calculation using data validation and Custom formatting.
9. Arrangement of data by using V – Look up and H- Look up.
10. Create pivot table for student database and generate report.

**Note: Any 8 Experiments**

<b>18UAT5EA</b>	<b>Elective I CORPORATE TAX PLANNING AND MANAGEMENT</b>	<b>SEMESTER V</b>
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**Preamble:**

The objective of this course is to enable students learn the tax planning relating to start a new business.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the various types of companies and its residential status.	K1
<b>CO2</b>	To understand the Tax planning relating to setting of new business and scientific research assets.	K2
<b>CO3</b>	To apply the tax planning with reference to specific management decisions.	K3
<b>CO4</b>	To illustrate the special provisions relating to Non residents	K2
<b>CO5</b>	To familiarize in Tax Planning with reference to Business Restructuring.	K2

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low



<b>18UAT5EA</b>	<b>Elective I CORPORATE TAX PLANNING AND MANAGEMENT</b>	<b>SEMESTER V</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

### **UNIT I**

Introduction Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits.

### **UNIT II**

Tax Planning-1 Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision- Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

### **UNIT III**

Tax Planning- 2: Tax planning with reference to specific management decisions- Make or buy ; owner lease ; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation.

## UNIT IV

Special provisions relating to non-residents: Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement.

## UNIT V

Tax Planning with reference to Business Restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern / partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.

### Text Books:

1. Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*: Modern Law Publication, Allahabad, 2005.
2. D. P. Mittal, *Law of Transfer Pricing*: Taxmann Publications Private Ltd., New Delhi, 2009.

### Reference Books:

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*: Taxmann Publications Private Ltd., New Delhi, 2017.
2. Girish Ahuja and Ravi Gupta, *Corporate Tax Planning and Management*: Bharat Law House Private Ltd., New Delhi, 2012.
3. Kaushal Kumar Agrawal, *Corporate Tax Planning*: Atlantic Publishers and Distributors (P) Ltd., New Delhi, 2007.
4. Dr. H. C. Mehrotra, Dr. S. P. Goyal, *Corporate Tax Planning & Management*: Sahitya Bhawan Publications, New Delhi, 2019.

<b>18UAT5EB</b>	<b>Elective – I</b> <b>CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>SEMESTER V</b>
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**Preamble:**

The objective of this course is to enable students to learn the principles of corporate governance and business ethics in business.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the concepts and fundamental principles of Corporate Governance.	K1
<b>CO2</b>	To understand the issues and challenges of Board committees.	K2
<b>CO3</b>	To identify the problems related with disclosure.	K1
<b>CO4</b>	To understand the motives of Corporate Social Responsibility	K2
<b>CO5</b>	To apply the ethics in business decision making.	K3

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT5EB</b>	<b>Elective – I</b> <b>CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>SEMESTER V</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

### **UNIT-I**

Corporate Governance – Concepts – Nature – Fundamental Principles – Objectives – Significance – Factors Affecting the Quality of Corporate Governance –Issues & Challenges of Corporate Governance in India.

### **UNIT-II**

Board Structure – Forms of Board – Structural Issues in Board –Issues & Challenges of Board Committee – Need – Structure – Various Committees.

### **UNIT-III**

Disclosure – Concept – Reasons for disclosure – Scope – Financial & Non financial disclosure - Forms of disclosure – Problems in disclosure.

### **UNIT-IV**

Corporate Social Responsibility – Evolution – Concept – Nature – Theoretical Approach– Corporate Social Responsibility & Corporate Governance–Motives of Corporate Social Responsibility – Characteristics – Corporate Social Responsibility in India.

### **UNIT-V**

Business Ethics – Nature – Characteristics – Scope – Significance – Stages in Ethical Development – Ethical Business Decision Making– Factor Affecting Ethical Business Decision Making.

**Text Books:**

1. C. L. Bansal, *Corporate Governance*: ExcelBooks, New Delhi, 2014.
2. Abhishek Mithal, *Governance Business Ethics & Sustainability*: Pooja Law Publishing Co, New Delhi, 2014.

**Reference Books:**

1. Dr. S. K. Aggarwal T D & Dr. Abha Aggarwal, *Governance Business Ethics & Sustainability*: Reliance Publications Ltd, New Delhi, 2013.
2. N. Gopalsamy, *Corporate Governance*: New Age International Publishers, New Delhi, 2012.
3. Subhash Chandra Das, *Corporate Governance in India an Evaluation*: PHI Learning Private Limited, New Delhi, 2009.
4. ICFAI, *Business Ethics & Corporate Governance*: ICFAI University Press, Hyderabad, 2004.

<b>18UAT5EC</b>	<b>Elective I CUSTOMS LAW &amp; PROCEDURE</b>	<b>SEMESTER V</b>
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**Preamble:**

The objective of this course is to enable the students to know the customs law and its clearance procedures.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the concessions available for small scale industries.	K1
<b>CO2</b>	To identify the role of customs in International trade.	K1
<b>CO3</b>	To understand the customs clearance procedure under export.	K2
<b>CO4</b>	To get awareness about the Central Sales Tax Provisions relating to interstate sales.	K3
<b>CO5</b>	To familiarize the Customs Tariff Act 1985 and its drawbacks.	K3

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

18UAT5EC	<b>Elective I CUSTOMS LAW &amp; PROCEDURE</b>	<b>SEMESTER V</b>
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**Total Credits: 4  
Hours Per Week: 4**

### **UNIT I**

Central excise – Nature – scope – general procedures of central excise – clearance of excisable goods– concessions to small scale industry under central excise act.

### **UNIT II**

Customs procedures- Role of customs in international trade–assessable value– baggage–dutiable goods–duty–export, import manifest–bill of lading- import of cargo–import of personal baggage.

### **UNIT III**

Customs clearance procedure – for home consumption – for warehousing – for re-export – clearances by post for imports – prohibited exports – canalized exports– export against licensing – types of export.

### **UNIT IV**

Central sales tax Provisions relating to interstate sales– sales or purchases in course of import & exports out of India –principles of determining levy of central sales tax– concept of sale or purchase in the course of central & state traders–registration of dealers– exemptions & determinations of turnover.

### **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. V. Balachandran, *Indirect Taxation*: Sultan Chand & Sons, New Delhi, 2016.
2. Dr. Vinod K. Singhania & Dr. Monica Singhania, *Students Guide to Indirect Tax Law*: Taxmann Publication Private Ltd., New Delhi, 2015.

**Reference Books:**

1. Dr. Radha and Dr. Parameswaran, *Indirect Taxation*: Prasanna Publishers, Chennai, 2019.
2. V. Balachandran, S.Thothadri, *Taxation Law & Practice*: PHI Learning Pvt. Ltd, New Delhi, 2013
3. Dr. R. Parameswaran, CA. P. Viswanathan, *Indirect Taxes GST and Customs Laws*: Kavin Publications, Coimbatore, 2018.
4. V. S. Datey, *Customs Law Practice and Procedures*: Taxmann Publication Private Ltd., New Delhi, 2019.



<b>18UAT5SA</b>	<b>SKILL BASED COURSE-III : COMPANY LAW</b>	<b>SEMESTER V</b>
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**Preamble:**

The objective of this course is to enable the students to learn the provisions of the Companies law.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the kinds of companies and documents to be filed	K1
<b>CO2</b>	To understand the provisions related to Memorandum of Association and Prospectus.	K2
<b>CO3</b>	To identify the provisions related to allotment of shares and transfer of shares.	K3
<b>CO4</b>	To learn the procedures related to conduct a meeting.	K1
<b>CO5</b>	To examine the provisions relating to appointment, powers duties and qualifications of Board of Directors and Company Secretary.	K3

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT5SA</b>	<b>SKILL BASED COURSE -III : COMPANY LAW</b>	<b>SEMESTER V</b>
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**Total Credits: 3**  
**Hours Per Week: 4**

## **UNIT I**

Company – Definition & Features - Distinction between Company and Partnership- Kinds of Companies-Difference between Private and Public Company-Incorporation of a Company- Documents to be filed.

## **UNIT II**

Memorandum of Association – Doctrine of Ultravires - Articles of Association- Doctrine of Constructive Notice & Indoor Management-Alteration of Articles- Prospectus-Contents-Misstatements-Liability for Misstatements- Certificate of Commencement of Business.

## **UNIT III**

Shares- Debentures – Allotment- Valid Allotment – Irregular Allotment- Transfer and Transmission of Shares – Membership of Company.

## **UNIT IV**

Company Meetings – Kinds – Statutory Meeting, Annual General Meeting – Extra ordinary General Meeting- Board Meeting - Resolutions, Minutes, Quorum and Proxy – Winding up- Modes of winding up.

## **UNIT V**

Company Management – Board of Directors – Appointment – Qualifications – Powers – Duties – Liabilities – Managing Director & Manager – Managerial Remuneration – Company Secretary – Appointment, Qualification, Powers and Duties.

**Text Books:**

1. Kapoor N. D, *Company Law*: Sultan Chand & Sons, New Delhi, 2014.

**Reference Books:**

1. P. K. Ghosh & V. Balachandran, *Company Law and Practice*: Sultan Chand & Sons, New Delhi, 2000.
2. M. C. Kuchhal, *Secretarial Practice*: Vikas Publishing House Pvt. Ltd., New Delhi, 2012.
3. Gupta. O. P, *Company Law*: SBPD Publications, Uttar Pradesh, 2015.
4. Avtar Singh, *Company Law*: Eastern Book Company, Lucknow, 1996.

<b>18UAT63A</b>	<b>CORE - XIII : MANAGEMENT ACCOUNTING</b>	<b>SEMESTER VI</b>
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**Preamble:**

The objective of this course is to enable students learn the application of accounting techniques in management.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the significance of management accounting and the preparation of Comparative statement analysis	K1, K2
<b>CO2</b>	To apply the ratio analysis as management tool and prepare the Balance sheet	K3,K4
<b>CO3</b>	To know the working capital requirement and its applicability in Fund flow and cash flow analysis under AS 3	K3,K4
<b>CO4</b>	To prepare the various budget for the organization	K3
<b>CO5</b>	To apply the Marginal costing in Managerial decision makings	K3

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT63A</b>	<b>CORE - XIII : MANAGEMENT ACCOUNTING</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**Distribution of Marks: Theory 20% and Problems 80%**

### **UNIT - I**

Management Accounting- Objectives & Scope – Need and Significant Relationship between Management Accounting, Cost Accounting and Financial Accounting. Financial Statement and their importance – Tools for Analysis and Interpretation- Common Size Statements, Comparative statement and Trend Analysis.

### **UNIT II**

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

### **UNIT III**

Working Capital – Working capital requirements & its Computations – Fund Flow and Cash Flow Analysis– AS 3 (Indirect Method only).

### **UNIT IV**

Budgeting and Budgetary Control- Importance, Essentials and Classification of Budgets- Preparation of Master Budget – Cash Budget- Purchase Budget- Material Budget –Flexible Budget.

### **UNIT V**

Marginal Costing- Break- Even Analysis, Managerial Applications of Marginal Costing including transfer pricing- Significance and limitations of Marginal Costing. Standard Costing – Variance Analysis – Material, Labour, sales and overhead variances.

**Text Books:**

1. Sharma R. K, Sashi K. Gupta, *Management Accounting*: Kalyani Publishers, Ludhiana, 2008.

**Reference Books:**

1. Dr. Maheswari S. N, *Management Accounting* : Sultan Chand and Sons, New Delhi, 2008.
2. Dr. Ramachandran and Dr. R. Srinivasan, *Management Accounting*: Sri ram Publications , Trichy, 2013.
3. Prof. T. S. Reddy and Dr. Y. Hari prasad Reddy, P, *Management Accounting*: Margham Publications, 2008.
4. Jain. S. P, *Cost and Management Accounting*: Kalyani Publishers, Ludhiana, 2001.

<b>18UAT63B</b>	<b>CORE - XIV-PRACTICAL AUDITING</b>	<b>SEMESTER VI</b>
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**Preamble:**

The objective of this course is to enable students to understand the principles of auditing.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To Understand the basic auditing principles, concepts, planning of an audit	K2
<b>CO2</b>	To Illustrate the steps required to perform Internal control and Internal check.	K3
<b>CO3</b>	To Gain expert knowledge in vouching.	K2
<b>CO4</b>	To acquire knowledge regarding Verification and Valuation of Assets and Liabilities.	K1
<b>CO5</b>	To familiarize with the appointment of company auditor and their powers and duties.	K3

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT63B</b>	<b>CORE - XIV-PRACTICAL AUDITING</b>	<b>SEMESTER VI</b>
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**Total Credits: 3**  
**Hours Per Week: 6**

### **UNIT I**

Definition- General Objectives of Auditing - Advantages and Limitations of Auditing - Auditing and Investigation - Qualification of an Auditor – Auditors Vis - a Vis Errors and Frauds. Various types of audit- Continuous audit –Final Audit- interim audit- Balance Sheet audit - Merits and Demerits.

### **UNIT II**

Auditing in EDP Environment–Audit procedure - Planning of Audit - Audit programme - Audit Notebook - Working Papers - Internal Control - Internal Check. Internal Check as regards cash, wages, sales etc.-position of External Auditors as to Internal Auditor.

### **UNIT III**

Vouching – Vouching the debit and credit side of cash book-Trading transactions-Impersonal ledger- Outstanding Assets, Outstanding Liabilities, Liability for Rent Rates and Taxes.

### **UNIT IV**

Verification and Valuation of Assets and Liabilities – Land & Buildings, Plant & Machinery, patents & Trade marks, Furniture, Investments, Stock, Bills Receivable, Cash. Auditors' position & duty regarding Reserves and provisions - Depreciation

### **UNIT V**

Company Audit- Appointment, Remuneration and Removal of Auditors–Rights and Duties of Company Auditors –liabilities–Audit Report – Qualities of audit report - Audit of Share Capital – Share transfer Audit.



**Text Books:**

1. Dinkar Pagare, *Principles and Practice of Auditing*: Sultan Chand & Sons, New Delhi, 2014.

**Reference Books:**

1. B. N. Tandon, S. Sudharsanam, S. Sundharabahu, *Practical Auditing*: Sultan Chand & Sons, New Delhi, 2012.
2. Dr. B. K. Mehta, *Auditing*: SBPD Publishing House, Agra, 2015.
3. S. Vengadamani, *Practical Auditing*: Margham Publications, Chennai, 2017.
4. Natarajan. L, *Practical Auditing*: Margham Publications, Chennai, 2017.

<b>18UAT63C</b>	<b>CORE - XV- INDIRECT TAX-II</b>	<b>SEMESTER VI</b>
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**Preamble:**

The objective of this course is enable the students to understand the Goods and Services Tax and its procedures.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To Know the functions of various Council and the E-Way bill.	K1
<b>CO2</b>	To get the awareness of the dual concepts and its applicability.	K3
<b>CO3</b>	To understand the supply under GST.	K3
<b>CO4</b>	To familiar with the time and value of supply.	K2
<b>CO5</b>	To identify the exemptions under GST.	K2

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT63C</b>	<b>CORE - XV- INDIRECT TAX-II</b>	<b>SEMESTER VI</b>
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**Total Credits: 5**  
**Hours Per Week: 6**

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

### **UNIT I**

GST Council – Role and Functions of GST Council – GST Network –Function of GST Network – Services by GST Network – E- Way bill–Importance of E-Way bill– E-Way bill for Exempted Goods.

### **UNIT-II**

Dual concepts – SGST – CGST – IGST – UTGST - Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017 – Taxes subsumed under Central Goods and Services Tax Act 2017.

### **UNIT-III**

Supply under GST- Meaning and Scope of GST- Concept of GST- Taxability of Composite and Mixed Supplies.

### **UNIT-IV**

Time and Value of Supply- Time of Supply of Goods- Time of supply of Service- Forward Charge- Reverse Charge- Value of Supply- Monetary Consideration.

### **UNIT-V**

Exemptions from GST- Goods Exempted from GST- Service Exempted from GST- Service related to charitable activities and Religion activities- Agricultural related services- Healthcare Services.

**Textbooks:**

1. Dr.H.C. Mehrotra, Prof. V.P. Agarwal, *Goods And Service Tax* : Sahitya Bhawan Publications, Uttar Pradesh,2018.
2. Dr.R.Parameswaran and CA.P.Viswanathan, *Indirect Taxes GST and Customs Laws*, Kavin Publications,Coimbatore,2018.

**ReferenceBooks:**

- 1.V.Balachandran, *Indirect Taxation*, Sultan Chand & Sons,NewDelhi,2016.
2. FCA Vineet Gupta & Dr.N.K.Gupta, *Fundamentals of Goods and Services Tax*: Bharat's publications, UP, 2018.
3. CA Anoop Modi, CA Mahesh Gupta and Nikhil Gupta, *Goods and Services Tax*:SBPD, Agra, 2019.
4. B.Viswanathan , *Goods and Services Tax*: New Century Publications, New Delhi, 2016

<b>18UAT6EA</b>	<b>ELECTIVE II - BUSINESS LAW</b>	<b>SEMESTER VI</b>
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**Preamble:**

The objective of this course is to enable students learn the commercial procedures in the Business Law.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the basics of contracts and agreements.	K1
<b>CO2</b>	To identify the capacity of persons to enter into the contracts.	K2
<b>CO3</b>	To familiarize with performance of contract and Quasi contract.	K3
<b>CO4</b>	To understand the concepts of Bailment.	K1 & K2
<b>CO5</b>	To get awareness about the Sale of Goods Act 1930.	K2

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT6EA</b>	<b>ELECTIVE II - BUSINESS LAW</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

### **UNIT I**

Business Law: Objectives- Sources - Contract -Nature of Contract - Classification- Components of Valid Contract - Offer & Acceptance- Void Agreement.

### **UNIT II**

Consideration- Free Consent - Capacity to Contract - Minor - unsound mind- other persons.

### **UNIT III**

Performance of Contract - Discharge of Contract - Remedies for Breach of Contract - Quasi Contract - Finder of lost goods - Rights and Obligation

### **UNIT IV**

Contract of Indemnity & Guarantee - Rights and Liabilities of Surety - Bailment- Classification of Bailment - Rights & Duties of Bailor & Bailee

### **UNIT-V**

Sale of Goods Act 1930 - Distinction between sale and agreement to sell- Conditions & Warranties to sell - Performance of Contract of sale - Rights and Duties of Buyer.

**TextBooks:**

1. N.D.Kapoor, *Business Laws*: Sulthan Chand & Sons, New Delhi, 2017.
2. R.S.N.Pillai and Bagavathy, *Business Laws*: S.Chand & Co., New Delhi, 2016.

**Reference Books:**

1. M.C.Kuchhal, *Mercantile Law*: Vikas Publishing House Pvt Ltd, New Delhi, 2013.
2. K.R.Bulchandani, *Business Law for Management*: Himalaya Publishing House, Mumbai, 2008.
3. Gulshan.S .S, *Business Law*: Excel Books, New Delhi, 2006.
4. Saravanel.P, *Business Law*: Eswar Press, Chennai, 2009.

<b>18UAT6EB</b>	<b>Elective II - BANKING LAW</b>	<b>SEMESTER VI</b>
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**Preamble:**

The objective of this course is to enable students learn the Banking System in India.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the relationship between banker and customer	K1
<b>CO2</b>	To understand the procedure for opening an account	K2
<b>CO3</b>	To get awareness on the provisions related to Negotiable Instruments Act,1881.	K3
<b>CO4</b>	To identify the functions of RBI	K2
<b>CO5</b>	To evaluate the various electronic payment methods	K3

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low



<b>18UAT6EB</b>	<b>Elective II - BANKING LAW</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

#### **UNIT-I**

Definition of banker and customer – Relationships between banker and customer–  
General Relationship-Special Relationship

#### **UNIT-II**

General procedure for opening an account – special types of customer-types of  
deposits – Bank Pass book

#### **UNIT-III**

Negotiable instruments – Cheque – features and essentials of valid cheque-crossing-  
making an endorsement-payment of cheques statutory protection to paying banker and  
collective banker.

#### **UNIT-IV**

RBI and Commercial Banks – Functions of RBI and Commercial Banks –Credit  
creations – Methods of credit control – Demonetization and its impact.

#### **UNIT-V**

E-Banking – Electronic Delivery Channels – Facets of E-banking – E-banking  
transactions- Truncated cheque and Electronic cheque – Mobile banking – Inter-  
banking Mobile Payment Service (IMPS) – Virtual Currency-Advantages &  
Constraints in E-banking – RTGS – Security measures.

**Textbooks:**

- 1.E.Gordan and K.Natarajan , *Banking Theory Law & Practice* Himalaya Publishing House, 2019.
2. Sundharam & Varshey, *Banking Theory Law & Practice*:Sultan Chand & Sons New Delhi, 2016.

**Reference Books:**

1. B.Santhanam, *Banking Law & Practice*:Margham Publications, Chennai, 2018.
2. Dr.V.Radha, *Banking Theory Law & Practice*: Prasanna Publishers &Distributors,Chennai 2012.
3. Dr.S.Gurusamy, *Banking Theory Law and Practice*: Tata McGraw Hill Education Private Ltd, New Delhi, 2010.
4. Dr.E.Dharmaraj,*Banking Law Theory & Practice*: Simres Publications,Chennai,2012

<b>18UAT6EC</b>	<b>ELECTIVE II - CYBER LAW</b>	<b>SEMESTER VI</b>
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**Preamble:**

The objective of this course is to enable the students to get knowledge about the cyber laws.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the Cyber law in E-Commerce.	K1
<b>CO2</b>	To understand the Intellectual Property Aspects.	K2
<b>CO3</b>	To aware The IndianEvidenceAct1872.	K3
<b>CO4</b>	To familiarize with the Electronic Data Interchange.	K3
<b>CO5</b>	To know the formalities and procedures for Digital Signature & E Certificates.	K1

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT6EC</b>	<b>ELECTIVE II - CYBER LAW</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

### **UNIT-I**

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

### **UNIT-II**

Security Aspects: Introduction- Technical aspects of Encryption -Digital Signature – Data Security. Intellectual Property Aspects: WIPO-GII-ECMS – Indian Copy rights act on of propriety works Indian Patents act on of propriety works.

### **UNIT-III**

Evidence Aspects: Evidence as part of the law of procedures–Applicability of the law of Evidence on Electronic Records - The Indian Evidence Act 1872. Criminal aspect: Computer Crime - Factors influencing Computer Crime – Strategy for prevention of computer crime Amendments to Indian Penal code 1860.

### **UNIT-IV**

Global Trends- L e g a l frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

### **UNIT-V**

The Information Technology Act 2000 - Definitions-Authentication of Electronic Records - Electronic Governance – Digital Signature – E- Certificates.

**Text Books:**

1. Rizwan Ahmed.P, *Cyber Law*: Margam Publications, Chennai, 2016.
2. Vakul Sharma, *Hand book of Cyber Laws*: Macmilon India Ltd, New Delhi, 2008.

**Reference Books:**

1. Suresh.T. Viswanathan, *The Indian Cyber Law*: Bharat Law House, New Delhi, 2015.
2. Er.Ramandeep Kaur Nagra, *Cyber Law and Intellectual Property Rights*: Kalyani Publishers, New Delhi, 2015.
3. Justice Yatindra Singh, *Cyber Laws*: Universal Law Publishing Co., Delhi, 2016.
4. Dr.Forooq Ahamad, *Cyber Law in India*: Allahabad Law Agency, Hariyana, 2017.

<b>18UAT6ED</b>	<b>ELECTIVE III BUSINESS RESEARCH METHODS</b>	<b>SEMESTER VI</b>
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**Preamble:**

The objective of this course is to enable students learn the tools used for research analysis.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the importance of Research and the methods of sampling.	K1
<b>CO2</b>	To aware about the preparation of Interview schedule and Questionnaire.	K2
<b>CO3</b>	To apply the statistical tools in Research.	K3,K4
<b>CO4</b>	To evaluate the data and its interpretation.	K3
<b>CO5</b>	To understand the application of research in various fields.	K2

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT6ED</b>	<b>ELECTIVE III BUSINESS RESEARCH METHODS</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

### **UNIT-I**

Research - Definition- Importance - Advantages and Limitations - the research process - problem identification - Design of research-Types of Design- Sampling process and selection - sample types -Sample size and sampling errors

### **UNIT-II**

Data Collection - methods - tools - Questionnaire - Interview Schedule - Kinds of Data - Attitude measurement of scaling technique - Editing, Coding, Tabulation.

### **UNIT-III**

Statistical Data Analysis - Hypothesis - its sources - formulation and testing of Hypothesis - Z test, T test - Chi-square test (Simple Problems Only).

### **UNIT-IV**

Interpretation and report writing - steps in writing reports - layout of report, types, and principles of report writing - Graphical representation of results.

### **UNIT-V**

Application of research: Product research - Price research -Motivation research Promotion research - Distribution research - Sales control research - Media research.

**Text Books:**

1. C. R. Kothari, *Research Methodology Method & Techniques*: Wishwa Prakashan, New Delhi, 2017
2. Mukul Gupta, Deepa Gupta, *Research Methodology*: PHI Learning Private Limited, New Delhi, 2013.

**Reference Books:**

1. P.Saravanavel, *Research Methodology*: Kitab Mahal, Patna, 2017.
2. Dr.Sanjeev Gupta, Dr.Ruchi Tripathi, Prof, Vinay Pratap Singh, *Research Methodology* : SBPD Publishing House, Agra, 2015.
3. R. Paneerselvam, *Research Methodology*: PHI Learning Private Limited, New Delhi, 2014.
4. Tirupathi . P .C, *Text Book of Research Methodology*: Sultan Chand, New Delhi, 2014.



<b>18UAT6EE</b>	<b>ELECTIVE III - PROJECT MANAGEMENT</b>	<b>SEMESTER VI</b>
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**Preamble:**

The objective of this course is to enable students to know the roles and functions of various financial institutions.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To get awareness about the concepts of project management.	K1
<b>CO2</b>	To know the various classifications of Budget and its functions	K2
<b>CO3</b>	To familiarize with the Role and Function of IFCI, ICICI & IDBI.	K3
<b>CO4</b>	To interpret the Importance of Communication in Project Management.	K3
<b>CO5</b>	To acquire knowledge on Guidelines of project Audit.	K2

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT6EE</b>	<b>ELECTIVE III - PROJECT MANAGEMENT</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

#### **UNIT -I**

Project - Classification - Importance of Project Management -Project management vs Functional management - Evolution of Project Management- Project selection - Design- Planning- Formulation

#### **UNIT -II**

Financial Analysis - Ratio Analysis and types - Process or Steps involved in Cost Management - Cost Benefit Analysis - Social Cost Benefit Analysis - Function of Budgetary control - Classification of Budgets.

#### **UNIT -III**

Project Finance - Features of Project Finance - Advantages & Disadvantages of Project Financing-Role and Function of IFCI, ICICI, IDBI in project finance - Role of International Finance Corporation (IFC) in Project Finance

#### **UNIT -IV**

Function of Project Management Structure - Leadership - Definition - The Leadership Role of a Project Manager - Types of Motivation - Conflicts- Forms and Importance of Communication in Project Management - Project Co-ordination & direction.

## **UNIT -V**

Object of Project Audit – Guidelines of project Audit – Benefits of a Project Audit- Objectives of Project Report – Significance of Project Report –Essential Requirement of an Ideal project Report.

### **Text Book:**

1. VasantDesai, *Project Management*: H i m a l a y a Publishing House, Mumbai, 2003.
2. M.C.Dileepkumar, Amith Kumar and J.Prabhu,*Project Management* : Kalyani Publishers, New Delhi,2009

### **Reference Books:**

- 1 C.S.Parthasarathy, *Project Management*: I.K.International Publishing House Pvt Ltd, New Delhi, 2014.
2. Dr.C.D.Balaji, *Project Management*: Margham Publications, Chennai, 2017..
3. Bhavesh M.Patel, *Project Management*: Vikas Publishing House Pvt Ltd, Chennai 2000.
4. Arun Kanda,*Project Management*: PHI, New Delhi,2011.

<b>18UAT6SA</b>	<b>SKILL BASED COURSE- IV MARKETING MANAGEMENT</b>	<b>SEMESTER VI</b>
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**Preamble:**

The objective of this course is to enable students learn the Principles of Marketing in current Scenario.

**Course Outcome**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To know the importance of marketing.	K1
<b>CO2</b>	To understand the product life cycle and its different stages in marketing.	K2
<b>CO3</b>	To aware the Channels of Distribution in marketing.	K3
<b>CO4</b>	To identify the various Sales promotion techniques in marketing.	K2
<b>CO5</b>	To analyze the various types of Advertising and the recent trends in advertising.	K3

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

<b>18UAT6SA</b>	<b>SKILL BASED COURSE- IV MARKETING MANAGEMENT</b>	<b>SEMESTER VI</b>
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**Total Credits: 3**  
**Hours Per Week: 4**

### **UNIT-I**

Marketing Management - Nature and Scope - Importance & Functions-  
Principles of Marketing Management - Problems

### **UNIT-II**

Product Development - New Product Planning & Development -Steps in New  
Product Development - Management of Product Life Cycle - Product Line and  
Product Mix Strategies - Pricing - Objectives of Pricing Decisions -Factors  
Influencing Pricing Decisions - Process of Price Determination - Kinds of  
Pricing.

### **UNIT-III**

Channels of Distribution - Basic channels of distribution -Selection of a suitable  
channel - Factor Influencing Selection of a channel - Middlemen in distribution-  
Kinds- Functions-Elimination of Middlemen - Arguments in favour of and  
against

### **UNIT -IV**

Sales promotion - Objectives and Importance-Causes for Sales Promotion  
Activities- Types of Sales Promotion Programmes -Salesmanship and Personal

Selling - Steps in Selling - Essentials of Salesmanship - Importance of Salesmanship - Quality of a good salesman.

#### UNIT - V

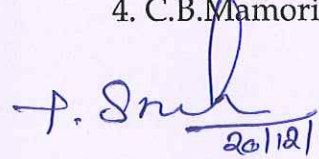
Advertising - Objectives - Function - Advantages - Media of Advertising - Benefits and Services of an Advertising Agency - Recent trends in Marketing - E-Marketing - Green Marketing - Retailing - Features, merits and demerits

#### Text Books:

1. Dr.N.RajanNair& Dr.C.B. Gupta, *Marketing Management*: Sultan Chand & Sons, Publishers, NewDelhi, 2013.
2. Rajan Saxena, *Marketing Management*: MCGRAW HILL, Chennai, 2017.

#### Reference Books:

1. PhilipKotler,*Marketing Management* :PearsonPublications,NewDelhi,1998.
- 2.Dr.Radha, *Marketing Management*: Prasanna Publishers,Chennai,2008.
3. Varshney. R. L, *International Marketing Management*: Sultan Chand & Sons, New Delhi, 2005.
4. C.B.Mamoria and Joshi, *Marketing Management*: KitabMahal, Allahabad,2000.

  
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