

CMS COLLEGE OF SCIENCE AND COMMERCE

(AUTONOMOUS)

**An ISO 9001:2008 certified institution and reaccredited at the 'A' level with CGPA
of 3.53 out of 4 by NAAC**

Chinnavedampatti, Coimbatore - 641 049

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SCHOOL OF COMMERCE

B. COM

With

Skill Based Courses

SYLLABUS

SCHEME OF EXAMINATION (CBCS)

(2017 – 2020 BATCH)

SCHOOL OF COMMERCE

B. Com with Skill Based Courses

REGULATIONS

INTRODUCTION:

The School Of Commerce that transforms students into corporate professionals offers COURSES that are highly relevant and job oriented in the modern business world. The COURSES are in great demand in the employment market. The department also offers research programs like M. Phil and Ph.D. A sophisticated computer laboratory supports our curriculum with 24 hours Internet facilities. After we obtained the autonomous status we are bound to change the contents of syllabus according to the market demand. The teaching COURSE process inside the classroom is strengthened by the use of OHP and LCD. The teachers are highly qualified and motivated.

VISION OF THE DEPARTMENT

To be a vibrant and innovative centre for education, to equip students with knowledge and skills in their chosen stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into future leaders, entrepreneurs and above all good human beings

MISSION OF THE DEPARTMENT

1. “To secure and deliver knowledge through teaching research and extension”
2. “To seek continuous improvement in the quality of education to remain globally competitive”

PROGRAM EDUCATIONAL OBJECTIVES

1. The main objective is to make the learners acquire knowledge in business accounting for their future accounting career.
2. To enrich the learners with the basic concepts of accounts, commerce, management, marketing and various laws related to business and trade.
3. To enable the learners aware about technical and managerial skills and techniques to face the real time world problems.
4. To make them prepare in competence, administration, communication, organisation and team work in their future career.

PROGRAM OUTCOMES

1. Remember the recent trends and core areas of business accounting methods, systems and techniques.(K1)
2. Develop wide knowledge about the different concepts of accounting systems, marketing, finance and modern trends and laws related to business activities.(K6)
3. Apply technical and managerial skills to enhance employment potential and to face various business problems.(K3)
4. Set up a good professional career and develop as an excellent leader in their career.(K6)

MAPPING OF PEO'S AND PO'S

	PEO1	PEO2	PEO3	PEO4
PO1	✓	✓		
PO2		✓		
PO3			✓	
PO4		✓	✓	✓

ELIGIBILITY: UG COURSE

As per Bharathiar University Regulation

DURATION OF UG COURSE:

The course shall extend over a period of three years comprising of six semesters, with two semesters per year. There shall not be less than ninety instructional days during each semester. Examination shall be conducted at the end of each semester for the respective course.

DISTRIBUTION OF THE MARKS AND CREDITS UNDER CBCS

PART	COURSE	No of Papers	Marks @	Credits
I	Language – I Tamil /Malayalam/Hindi/French	2	200	8
II	Language – II English	2	200	8
III	Core COURSES	17 \$	1700	68
	Core COURSES	2\$	150	6
	Allied COURSES	4 **	400	16
	Elective COURSES	3	300	12
IV	<u>1 - Non-Major Elective</u> Elective – I Tamil/Women’s Rights	2	100 #	4
	Elective – II Tamil/General Awareness			
	2 – Skill Based COURSES	4	300	12
	3 – Environmental Studies	1	50 #	2
	4- Value Education – Ethics	1	50 #	2
V	Extension Activities	-	50 !!	2
VI	Extra Disciplinary Course – Compulsory	1	50 *	2
	Extra Disciplinary Course – Optional	1	50 *	2
	Total		3600	144

Note: I

@ Includes 25/40 % continuous assessment marks for theory and practical COURSES respectively.

\$ In core COURSES both theory and practical should be included wherever applicable.

** In allied COURSES both theory and practical should be included wherever applicable.

No Continuous Internal assessment for these COURSES

!! The Evaluation of extension activities will be based on NSS/NCC/SPORTS

* The student have to compulsorily select one extra disciplinary course(out of 2) offered by other departments and are eligible to get 2 extra credit points. This paper is offered as self study from 2014 batch onwards.

The following parameters are considered throughout study period.

- i) Regularity of Attendance
- ii) Active participation in classes/Camps/Games (College/District//University)
- iii) Exemplary awards/certificates/prizes
- iv) Other Social Components (Blood Camp, Fine Arts etc)

Note: II

The Credit points, Lecture Hours, Marks are not linked.

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SCHOOL OF COMMERCE

The syllabus for 2016 batch will be applicable to 2017 batch also without any changes:

Semester I

In Core Paper I - Principles of accounting, Accounts of professionals has been deleted from Unit V

In Allied Paper I - Economic development of India, Problems and remedies of small scale and cottage industries have been deleted from Unit IV.

Semester II

In Core Paper III - Financial accounting, Introductions to IFRS has been deleted from Unit I and Unit II- Includes methods of depreciation – Straight line method- Written down value method- change of methods- reserves and provisions.

Semester III

In Core Paper V- Higher financial accounting Unit V has been entirely restructured - Insolvency of individual – statement of affairs and deficiency accounts.

In Core paper IV- Cost accounting, Unit II- Mention FIFO- LIFO- simple average method and weighted average method in stores ledger.

In Skill based paper II - Practicing workshop, NEFT Forms and RTGS forms has been included in Unit I. Form 2C have been deleted from Unit III and includes form A, Form 26AS, Form15G/H. Telegram Form have been deleted from Unit IV

Semester IV

In EDC paper Business Communication Telex and Facsimile have been deleted from Unit IV

In Core Paper VIII- Corporate Accounting Profit Prior to incorporation shifted to Unit III from Unit II.

In Core paper X- Company Law and Secretarial Practices includes DIN (Directors Identification Number) in Unit IV and Unit V has been restructured.

In Core Paper XI- Business Communication Telex and Facsimile have been deleted from Unit IV

Semester V

In Core Paper XVI- Income tax law and practice includes assessment of individuals in Unit IV and Form ITR- 1 to 7 in Unit V

In Elective paper Financial Management Profitability Index method has been deleted from Unit II and Unit III has been restructured by deleting cost of preference shares, cost of retained earnings, Weighted average method and including computation of Working capital requirement.

Semester VI

In Core Paper XVIII – Indirect taxes has been replaced with Goods and Service Tax.

In Core Paper XIX- Principles of auditing is entirely restructured

CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641049**(Autonomous)****B. COM DEGREE COURSE****WITH SKILL BASED COURSES****SCHEME OF EXAMINATION - CBCS PATTERN****(For the students admitted during the academic year 2017 and onwards)***Annexure No.UC03*

Sem	Part	Sub code	COURSE	Ins. hrs / week	Examinations				
					Dur. in hrs	CIA	ESE	Total marks	Credit
I	I	LANG I	Language – I	6	3	25	75	100	4
	II	12E	English – I	6	3	25	75	100	4
	III	13A	Core Paper I – Principles of Accounting	6	3	25	75	100	4
	III	13B	Core Paper II – Principles of Marketing	5	3	25	75	100	4
	III	1AA	Allied I –Economic Development of India	5	3	25	75	100	4
	IV	11FCA	Environmental studies	2	3	-	50	50	2
Total								550	22
II	I	LANG II	Language – II	6	3	25	75	100	4
	II	22E	English – II	6	3	25	75	100	4
	III	23A	Core III – Financial Accounting	5	3	25	75	100	4
	III	23B	Core IV –Business Management	5	3	25	75	100	4
	III	2AA	Allied II – Business Economics	6	3	25	75	100	4
	IV	2FCB	Value Education – Ethics	2	3	-	50	50	2
Total								550	22

III	III	33A	Core V – Higher Financial Accounting	7	3	25	75	100	4	
	III	33B	Core VI – Cost Accounting	6	3	25	75	100	4	
	III	33C	Core VII – Commercial Law	6	3	20	55	75	3	
	III	3AA	Allied III – Mathematics	6	3	25	75	100	4	
	IV	33P	Skill based COURSE I Practicing workshop (Viva – Voce)	3	3	20	55	75	3	
			3E	Non-Major Elective – I Tamil (Or) Women’s Rights#	2	3	-	50	50	2
			Business Communication (Extra Disciplinary Course- Self Study Paper) (Compulsory)	-	3	10	40	50	2	
Total								550	22	
IV	III	43A	Core VIII – Corporate Accounting	5	3	25	75	100	4	
	III	43B	Core IX – Computer Applications in Business	3	3	25	75	100	4	
	III	43C	Core X – Company Law and Secretarial Practices	4	3	25	75	100	4	
	III	43D	Core XI – Business Communication	5	3	25	75	100	4	
			43E	Core XII –Insurance Principles And Practices	3	3	20	55	75	3
	III	4AA	Allied IV – Statistics	5	3	25	75	100	4	
	IV	43P	Skill based COURSE II Computer Practicals – I MS Word & Excel	3	3	20	55	75	3	
	IV		4E	Non-major elective – II Tamil (Or) General Awareness #	2	3	-	50	50	2
			Office Documentation and Procedure (Extra Disciplinary Course- Self Study Paper) (Optional)	-	3	10	40	50	2	
Total								750	30	

V	III	53A	Core XIII – Higher Corporate Accounting	6	3	25	75	100	4
	III	53B	Core XIV – Banking Theory Law and Practice	6	3	25	75	100	4
	III	53C	Core XV – Entrepreneurial Development	5	3	25	75	100	4
	III	53D	Core XVI – Income Tax Law and Practice	6	3	25	75	100	4
	III	53E	Elective – I Financial Management	4	3	25	75	100	4
	IV	53P	Skill based COURSE III Computer Practicals – II MS – Access, Ms- PowerPoint & Internet.	3	3	20	55	75	3
Total								575	23
VI	III	63A	Core XVII – Management Accounting	6	3	25	75	100	4
	III	63B	Core XVIII – Goods & Service Tax	6	3	25	75	100	4
	III	63C	Core XIX – Principles of Auditing	5	3	25	75	100	4
		63D	Elective -II Personnel management & Industrial Relations	5	3	25	75	100	4
	III	63E	Elective III – Investment Management	5	3	25	75	100	4
	IV	63P	Skill based COURSE IV Computer Practicals – III HTML	3	3	20	55	75	3
	V	6EA	Extension Activities	-	-	-	50	50	2
Total								625	25
Grand Total								3600	144

LIST OF ONLINE COURSES		
Semester	COURSE Code	Name of the COURSES
I	13B	Core Paper II – Principles of Marketing
II	23B	Core IV –Business Management
III	33B	Core VI – Commercial Law
IV	43C	Core X – Company Law and Secretarial Practices
V	53B	Core XIV – Banking Theory Law and Practice
VI	63C	Core XIX – Principles of Auditing

LIST OF ELECTIVE COURSES		
Elective – I	A	Financial Management
	B	Management Information system
	C	Micro Finance
Elective – II	A	Personnel management & Industrial Relations
	B	Organisational Behaviour
	C	Supply Chain Management
Elective – III	A	Investment Management
	B	Financial Markets and Institutions
	C	Project Work & Viva-Voce

SEMESTER I**COURSE TITLE: PRINCIPLES OF ACCOUNTING****COURSE CODE: 13A****COURSE OBJECTIVES:**

1. To make the learners to understand the various conventions and concepts of accounting.
2. To enhance the students with practical knowledge of book keeping and accounting.
3. To acquaint them with the basic accounting techniques and methods adopted in various business.
4. To develop them in preparing various accounting methods of different forms of firms.

COURSE OUTCOME:

1. Understand the accounting concepts and conventions in detail.(K2)
2. Relate the knowledge about book keeping and the procedures of book keeping.(K1)
3. Execute with all the basic accounting methods and techniques that are adopted in sole trading business and in joint stock companies. .(K3)
4. Apply the concept of accounting methods in preparing the accounts of non-profit organizations, joint ventures, consignments.(K3)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1	✓	✓		
CO2	✓	✓	✓	
CO3	✓		✓	✓
CO4		✓	✓	✓

CONTENTS:

(MAX.MARKS:100; CIA: 25/ESE: 75)

UNIT I

Fundamentals of Book keeping – Accounting Concepts and Conventions - Journal – Ledger – Subsidiary books – Trial balance – Preparation of bank reconciliation statement – Errors and their rectification.

UNIT II

Apportionment of capital and revenue expenditure – Significance and methods of Inventory valuation – Final accounts of sole trader with adjustments

UNIT III

Bills of exchange – Accommodation bills – Average due date – Account current.

UNIT IV

Accounting for consignments and joint ventures

UNIT V

Accounts of non profit organizations-receipts and payments and income and expenditure accounts and balance sheet.

NOTE: (Problems: 80% Theory: 20%)

TEXT BOOKS

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers,2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Financial Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I Sultan Chand Publications, NewDelhi, 2000
5. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010

REFERENCE BOOKS

6. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, Newdelhi, 2007
7. B.S.Raman, Financial Accounting, Volume I&II, United Publishers, 2010
8. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
9. K.Raajhavelu, Principles of Accountancy, Sri.G.V.Publications, Chennai, 2010
10. S.Kr.Paul and Chandrani Paul, Financial Accounting, New Central Book Agency, 2009

PEDAGOGY: Chalk and Talk

SEMESTER I

COURSE TITLE: PRINCIPLES OF MARKETING

COURSE CODE: 13B

COURSE OBJECTIVES:

1. To enable the students to learn the principles of marketing.
2. To introduce students to gain knowledge on fundamentals of market concepts.
3. To acquaint students to understand about the market research and marketing of product.
4. To make the learners to understand the consumer behavior and advertisement techniques.

COURSE OUTCOME:

1. Analyse the principles of marketing. .(K4)
2. Understand about market, marketing and latest trends in marketing in detail.(K2)
3. Apply the knowledge about how to market a product, make a market research before producing a product. .(K3)
4. Develop the knowledge of consumer behavior, importance of advertising and its techniques clearly. .(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4
CO1		✓		
CO2		✓	✓	
CO3	✓		✓	✓
CO4		✓	✓	✓

CONTENTS:

(MAX.MARKS:100 CIA: 25/ESE: 75)

UNIT I

Marketing – Definition of markets and marketing – Importance of Marketing – Modern Marketing Concepts – Global Marketing – E-Marketing – Tele Marketing – Multi Level Marketing - Marketing ethics

UNIT II

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

UNIT III

Consumer behaviour – Meaning –Need for studying consumer behaviour – Factors influencing consumer behaviour – Market segmentation – Customer relations marketing- Consumer protection Act.

UNIT IV

Marketing Mix – Product Mix – Meaning of product – Product life cycle – Branding – Labelling – Price mix- Importance – Pricing Objectives – Pricing strategies.

UNIT V

Advertising - Personal selling and sales promotion - Place mix – Important channels of distribution – Functions of middlemen – Retailing - concept – Importance and Role - Marketing and Government – Bureau of Indian standards – Green Marketing

NOTE: (Theory: 100%)

TEXT BOOKS:

1. Marketing management - Rajan Saxena, Tata McGraw-Hill, 2002, 5th Edition.
2. Principles of Marketing -Rjan Nair , Sultan Chand & Sons, 2008
3. Modern Marketing -R.S.N Pillai Bhagvathi ,S.Chand & Sons ,2003
4. Marketing Mnagement –Philip Kotler ,Prentice Hall ,10 th edition ,2001
5. Marketing Management –V.S.Ramaswamy & S.Namakumary,Macmillan,2nd edition,1999

REFERENCE BOOKS:

1. Principles & Practices of Marketing in India – Mammoria & Joshi ,Kitab Mahal Publishers,2006
2. Philip Kotler and Gary Amstrong - Principle of Marketing, Prentice Hall India, 2003, 2003.
3. Marketing –Dr.N.Rajan Nair & Sanjith Nair,Sultan Chand & Sons ,7th edition ,2003
4. Marketing Management –M.Altaf Khan ,Wisdom Publications ,2009
- 5 .Marketing Management -M.GovindaRajan,HI COURSE ,2nd edition ,2009

PEDAGOGY: Chalk and Talk

SEMESTER I**COURSE TITLE: ECONOMIC DEVELOPMENT OF INDIA****COURSE CODE: 1AA****COURSE OBJECTIVES:**

1. To enrich the students with the trends of economic development of India.
2. To enable the students to understand the principles of economic development and growth in various major trade sectors.
3. To acquaint the students with the knowledge of Planning of India.
4. To make the students learn about the importance of agricultural sector in India.

COURSE OUTCOME:

1. Recognize with the recent trends of economic development of India. .(K1)
2. Understand the concept of economics, its development and growth in trade sector in India. .(K2)
3. Appraise the knowledge about the Planning prevailed in India for the Economic development and its role in the economic growth of India. .(K4)
4. Apply the gained knowledge about the importance of Agricultural sector for the economic development of India. .(K3)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4
CO1		✓		
CO2		✓	✓	
CO3	✓		✓	✓
CO4			✓	✓

CONTENTS:

(MAX.MARKS:100 CIA: 25/ESE: 75)

UNIT I:

Structure of Indian Economy: – Mixed economy – Features and shortcomings of mixed economy – Economic Growth Vs Economic Development – Features of Under Development – Obstacles of Economic development – Stages of Economic Development.

UNIT II

Planning in India: – Definition, scope, and objectives of planning – Fifty years of planning in India – Objectives and Targets only – Achievements and Failures of planning in India.

UNIT III

Agricultural sector: – Place and importance of agriculture in Indian economy – Role of agriculture in economic development – Features and problems of Indian agriculture – Green revolution – meaning – New agricultural strategy and Green revolution.

UNIT IV

Industrial Sector: – Industrial progress during plans – Problems of Industrialization – Industrial Policy 1948 - Industrial Policy Resolution 1956 - Industrial Policy 1980 – Industries Development and Regulation Act 1951 – New Industrial Policy

UNIT V

International Trade: – Composition of Import – Composition of Export – Balance of Trade Vs Balance of Payment – Factors responsible for adverse Balance of Payment in India – Measures to correct adverse Balance of Payment.

NOTE: (Theory: 100%)

TEXT BOOKS:

1. Indian Economy - Ruddar Dutt & J. K. Sundaram, Sultan Chand & Co., 2004
2. Indian Economy - S. Sankaran ,Margham Publications,2009
3. Indian Economy -K. Chopra ,Unique Publishers ,2010
4. Agricultural Economy of India –S.Sankaran,Margham Publications ,4th edition,2009
5. Economic Development & Planning in India –Dr.V.Nath, Concept Publishing Co,2010 edition.

REFERENCE BOOKS:

1. Economics –Indian Adaptation : Paul A.Samuelson& William Nordhaus ,Tata McGraw Hill,2010
2. Indian Economy - Ishar. C.Dhingra, Vikas Publishing House, 2008.
3. Principles of Economics (Indian Edition) –William Boyer ,Michael Melvin ,Cengage COURSE Ltd ,2009
4. Indian Economy –C.Rangarajan,UBSPD ,1998

PEDAGOGY: Chalk and Talk

SEMESTER II**COURSE TITLE: FINANCIAL ACCOUNTING****COURSE CODE: 23A****COURSE OBJECTIVES:**

1. To enrich the students with the various conventions and concepts of Financial Accounting.
2. To enable the students to gain knowledge into practical application of accounting concepts.
3. To make the students learn the single entry and double entry system of accounting.
4. To acquaint the students to gain the fact about the accounting standards and different accounting systems.

COURSE OUTCOME:

1. Extent the knowledge about conventions and concepts of financial accounting in detail. .(K2)
2. Locate the fact about the Accounting concepts and practical application of the concepts.(K2)
3. Summarize the correspondence between the Single entry system and the double entry system of accounting method and its uses in various business. .(K2)
4. Relate the accounting standards and the accounting methods of hire purchase system, installment system, departmental accounts. .(K5)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1	✓	✓		
CO2	✓	✓		
CO3	✓		✓	✓
CO4		✓	✓	✓

CONTENTS: (MAX.MARKS:100; CIA: 25/ESE: 75)

UNIT I

Accounting Standards – Fundamental of accounting standards with respect to Depreciation (AS-6), Fixed assets (AS-10) - Disclosure of Accounting policies (AS-1) and Revenue recognition (AS-9).

UNIT II

Accounting for depreciation -Need for and significance of Depreciation – Methods of providing Depreciation : Straight line method and written down value method- change of methods - Reserves and Provisions.

UNIT III

Single entry system – Meaning and Features – Statement of affairs method and Conversion method.

UNIT IV

Departmental Accounts – Transfer at cost or selling price – Departmental Accounts - Branch accounts excluding foreign branch

UNIT V

Hire purchase and installment system including hire purchase trading Account – Accounting for goods sold on sale or return basis.

NOTE : (Problems: 80% Theory: 20%)

TEXT BOOKS

- 1.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers,2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Financial Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I Sultan Chand Publications, Newdelhi, 2000
5. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010

REFERENCE BOOKS

11. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, Newdelhi, 2007
12. B.S.Raman, Financial Accounting, Volume I&II, United Publishers, 2010
13. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
14. K.Raajhavelu, Principles of Accountancy, Sri.G.V.Publications, Chennai, 2010
15. S.Kr.Paul and Chandrani Paul, Financial Accounting, New Central Book Agency, 2009

PEDAGOGY: Chalk and Talk

SEMESTER II**COURSE TITLE: BUSINESS MANAGEMENT****COURSE CODE: 23B****COURSE OBJECTIVES:**

1. To make the students understand the conceptual framework of Business Management.
2. To develop the application of management skills in students.
3. To enrich the knowledge with the management functions.
4. To enable the students with the concept of motivation.

COURSE OUTCOME:

1. Understand the total knowledge about the Business Management.(K2)
2. Extend with the practical application of management skills in the organization.(K2)
3. Comply with the functions of management and its importance for a successful organization. .(K6)
4. Examine the importance of motivation and the techniques of motivation. .(K4)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓		
CO2		✓	✓	✓
CO3	✓		✓	✓
CO4	✓		✓	✓

CONTENTS: (MAX.MARKS:100; CIA:25/ESE:75)

UNIT-I

Definition of Management – Management and administration – Nature and scope of Management-Functions of Management – Contribution of F. W. Taylor – Henry Fayol – Mary Parker Follet- Mc Gregor and Peter. F. Drucker.

UNIT-II

Planning – Meaning – Nature and Importance of Planning – Planning Process– Methods and Types of Plans -Decision Making-Steps involved in decision making.

UNIT-III

Organization – Meaning – Nature and Importance – Process of Organization – principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship - Line , Functional and Staff.

UNIT-IV

Motivation – Need – Determinants – Maslow’s Theory of Motivation – Motivation Theories in management – X,Y and Z Theories – Leadership styles – MBO – Management by Exception – Staffing – Recruitment – Training.

UNIT-V

Communication – Types, benefits and barriers of communication - Coordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control.

NOTE :(Theory: 100%)

TEXT BOOKS

1. Business Management: Dinkar Pagare, Sultan Chand & Sons, 5th edition, 2005
2. Principles & Practices of Management : L.M.Prasad, Sultan Chand, 2007
3. Principles of Management -Kathiresan, Radha, Prasanna Publishers, 2002
4. Principles Of Management -P.Partha Sarathy, Vrinda Publications, 1st edition, 2005
5. Principles of Management -Kumkum Mukherjee, Tata McGraw, 2009

REFERENCE BOOKS

1. Management –Stoner, Freeman, Gilbert, Prentice Hall, 6th edition, 1995
2. Business Organization and Management: M.C.Shukla, S.Chand & Sons, 2008
3. Business Management –G.S.Sudha, RBSA Publishers, 2nd edition, 2000
4. Principles of Management-T.Ramasamy, Himalaya Publications, 7th edition, 2006.
5. Business Management - Rk Sharma Shashi K Gupta, Kalyani Publishers.

PEDAGOGY: Chalk and Talk

SEMESTER II**COURSE TITLE: BUSINESS ECONOMICS****COURSE CODE: 2AA****COURSE OBJECTIVES:**

1. To make the learners to know the economic concepts and its market conditions.
2. To understand the application of principles of economics in the field of managerial decision making.
3. To enable the students with the knowledge about the demand and supply.
4. To enrich the knowledge about the pricing of the product.

COURSE OUTCOME:

1. Identify the concept of economics and the market conditions.(K1)
2. Understand the knowledge about the practical application of economics in managerial decision making. .(K2)
3. Compare the demand and supply concepts and its importance in production unit.(K4)
4. Reconstruct the knowledge about the pricing of a product, the various methods and its importance in production organizations. .(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓		
CO2		✓	✓	✓
CO3	✓		✓	✓
CO4	✓		✓	✓

CONTENTS:

(MAX.MARKS:100 CIA: 25/ESE: 75)

UNIT I

Definition of economics – Nature and scope of economics – Utility analysis – Marshal's Utility analysis - Law of diminishing utility – Law of equi-marginal utility – Indifference Curve Analysis- Approaches of Economic Analysis — Objectives of Business firms – Profit maximization – Sales maximization and other objectives .

UNIT II

Theory of Consumer Behaviour – Demand Analysis – Demand Schedule –Law of Demand – Demand Curves – Elasticity of Demand – Consumers Surplus – Analysis Schedule

UNIT III

Production – Factors of production – Law of diminishing returns – Law of variable proportion – Return to scale – Scale of Production – Law of Supply – Cost and Revenue – Concepts and Curves – Theory of Production – Production function – Factors of production – Enterprise as a factor

UNIT IV

Product pricing - Market definition – Types – Equilibrium under perfect competition of firm and industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under monopolistic competition – Pricing under Oligopoly.

UNIT V

Factor Pricing - Marginal Productivity Theory – Theories of wage, rent interest and profit.

NOTE :(Theory: 100%)

TEXT BOOKS:

1. Business Economics - Sankaran, Margham Publication, 1997
2. Principles Of Economics – Seth MI, Lakshmi Narain Agarwal Pub, 1997, 31st Edn.
3. Managerial Economics , Varshney & Maheswari , Sultan Chand & Sons , 2000
4. Business Economics , Deepashree , Ane Books P Ltd , 2011
5. Managerial Economics – V.L.Mole , Samuel Paul, G.S.Gupta ,
Tata McGraw Hill 2010

REFERENCE BOOKS:

1. Managerial Economics - Manoj Kumar Mishra Vayn Education, 2010
2. Indian Economy – J.K.Chopra , Unique Publishers , 2010
3. Essentials Of Micro & Macro Economics – Debes Mukherjee, New Central Book Agency, 3rd edition 2010
4. Macro Economics Theory & Policy – Vanita Agrawal, Dorling Kindersley India Ltd, 2010
5. Managerial Economics – Geethika , Piyali Ghosh , Purba Choudhury , Tata McGraw Hill, 2010

PEDAGOGY: Chalk and Talk

SEMESTER III**COURSE TITLE: HIGHER FINANCIAL ACCOUNTING****COURSE CODE: 33A****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts in Higher Financial Accounting.
 2. To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.
 3. To make the students learn about the activities and accounting system of a partnership of a firm.
 4. To acquaint the students with the knowledge of dissolution and insolvency.
1. s

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1	✓	✓		
CO2	✓	✓	✓	
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

CONTENTS:**(MAX.MARKS:100; CIA: 25/ESE:75)****UNIT – I**

Partnership - Introduction –Types- Limited Liability Partners-Partnership Accounts- Division of Profit-Fixed and Fluctuating capitals-Past adjustments-Guarantee of profits.

UNIT – II

Admission of a partner-Treatment of Goodwill-Revaluation of Assets & Liabilities-
Calculation of Ratios for distribution of profits-Capital Adjustments.

UNIT – III

Retirement of partner - Calculation of gaining ratio- Revaluation of Assets & Liabilities-
Treatment of Goodwill- Adjustment of Goodwill through capital account- Settlement of
Accounts-Retiring partner's loan account with equal installments.

UNIT-IV

Dissolution- Insolvency of partners-Garner Vs Murray- Insolvency of all partners-
Deficiency Accounts- Piece-meal Distribution-Proportionate Capital method only.

UNIT-V

Insolvency accounts – Statement of affairs and deficiency accounts – Insolvency of
Individuals.

NOTE: (Problems: 80% Theory: 20%)

TEXT BOOKS:

1. S.P. Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers,2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi, 2000
5. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010

REFERENCE BOOKS

6. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, NewDelhi, 2007
7. B.S.Raman, Financial Accounting, United Publishers, 2010

8. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
9. S.Kr.Paul and Chandrani paul, , New Central Book Agency, 2009
10. Arulanandam and Raman, Advanced Accounting, Himalaya Publications, NewDelhi, 1999

PEDAGOGY: Chalk and Talk

SEMESTER III**COURSE TITLE: COST ACCOUNTING****COURSE CODE: 33C****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts and elements of cost accounting.
2. To keep the students conversant with the ever – enlarging frontiers of cost accounting knowledge.
3. To make the students learn about the cost reduction and price fixation.
4. To enable the students learn about the various cost accounting methods and its importance.

COURSE OUTCOME:

1. Instantiate with the concepts and elements of cost accounting.(K2)
2. Extend the knowledge about the frontiers of cost accounting. .(K2)
3. Understand the practical knowledge about the application of cost accounting for cost reduction and price fixation in an organisation. .(K2)
4. Execute with the various cost accounting methods. .(K3)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1	✓	✓	✓	
CO2	✓	✓		✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

CONTENTS: (MAX.MARKS:100; CIA: 20/ESE: 55)

UNIT-I

Cost Accounting : Definition, Meaning and Scope – Objectives – Advantages and Limitations of Cost Accounting - Relationship of Cost Accounting with Financial Accounting and Management Accounting – Methods of Costing – Cost Analysis- Concepts and Classification-Elements of Cost- Preparation of Cost sheet- Activity based costing (introduction)..

UNIT-II

Materials-Purchasing of Materials-FIFO – LIFO – Simple average – Weighted average method -Procedure and Documentation involved in Purchasing-Requisitioning for Stores- Method of Valuing Materials Issues-Maximum, Minimum and Reordering Level-EOQ- - Systems of Wage Payment, Idle Time, Control over Idle Time-Labour Turn Over .

UNIT-III

Overheads- classification of overheads Allocation and absorption of overhead

UNIT –IV

Process Costing-Features of Process costing-Process Losses, Wastage and Scrap. Normal Loss, Abnormal Loss, Abnormal Gain, Inter Process Profit (Excluding Equivalent Production)

UNIT-V

Operating Costing, contract costing - Reconciliation of costs and financial accounts.

NOTE: (Problem: 60% Theory: 40%)

TEXT BOOKS

1. Cost accounting: Jain and Narang, Kalyani Publishers, 2003.
2. Cost Accounting – V.K.Saxena & C.D. Vasisht, Sultan Chand, 2001
3. Practical Costing – V.S. Khanna, I.M. Pandey & Ahuja, S. Chand & Co, 2004
4. Cost accounting: M.C. Shukla & T S Grewal, S. Chand, 2000.
5. Cost & Financial Management - S.Kr. Paul & Chandrani Pau, New Central Book Agency, 2010.

REFERENCE BOOKS

1. Advanced Cost accounting: R.S.Nigam , S.P.Sharma , B.C.Sehgar
2. Cost accounting: R.S.N.Pillai & Bagavathi, S.Chand Company Ltd, 2008.
3. Advanced Cost accounting: C.A.Banerjee, United Publishers, 2010.
4. CostAccounting&ProfitabilityAnalysis –Dr.Mahesh Gupta ,Pointer Publishers,1997
5. 5,Cost Accounting –A.Murthy &S.Gurusamy,Mc.Graw Hill,2008

PEDAGOGY: Chalk and Talk

SEMESTER III**COURSE TITLE: COMMERCIAL LAW****COURSE CODE: 33B****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of commercial law and the commercial activities.
2. To enable the students to understand the fundamentals of law relating to Indian Partnership Act.
3. To make the students learn Indian Contract Law.
4. To acquaint the knowledge about the Goods Carrier Act and Sale of Goods Act.

COURSE OUTCOME:

1. Illustrate with the basic concepts of commercial law and its activities.(K3)
2. Understand the facts of Indian Partnership Act. .(K2)
3. Instantiate the knowledge about the Indian Contract Act and the contents of contract. .(K2)
4. Interpret the knowledge relating to Goods Carriers Act, Sale of goods act. .(K5)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓		
CO3		✓	✓	✓
CO4	✓	✓	✓	✓

CONTENTS:

(MAX.MARKS:100; CIA:25/ESE:75)

UNIT-I

Indian contract Act 1872 – Contract – Definition – Obligation and agreement – Nature of Contract and Classification – Components of Valid contract – Offer and Acceptance – Consideration- Capacity – Free consent – Unlawful agreements – Quasi contracts.

UNIT –II

Different modes of Discharge of Contract – Remedies for Breach – Principle for Awarding Damages. Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety – Pawn or Pledge – Rights of Pawnee – Rights and liabilities of finder of lost goods.

UNIT-III

Law of Agency – Kinds of agency – Export facto agency requirements – Rights and liabilities of Principals and agents

UNIT-IV

Indian Partnership act 1932 – Definition and Tests of Partnership –Implied Authority of partners – Limitations - Firm’s debts and private debts – Priority in discharge- Rights and Liabilities of Partners – dissolution of Partnership firm.

UNIT –V

Common carriers Act - Rights and duties of common carriers – Contract of carriage of goods by sea – Bill of Lading and Charter party- Distinction. Sale of Goods Act 1930 – Definition of Sale - Sale and Agreement to sell – Rules regarding passing of property in goods. Condition and warranties – Actual and Implied – Principle of “Caveat Emptor” and its Limitations - Rights of unpaid seller.

NOTE : (Theory: 100%)

TEXT BOOKS

1. Business Law -N.D.Kapoor ,Sultan Chand &Sons 4th edition ,2006
2. Mercantile Law: Shukla. M. C, Sultan Chand &Sons, New Delhi,2010.
- 3.Sale of Goods Act &The IPA –Noshirvan H.Jhabvala-Jamnadas &Co ,2000
- 4.Business Laws –Nabhi Kumar Jain –Nabhi Publication ,1996
- 5.Commercial Law –Kathiresan ,Dr.Radha ,Prasanna Publishers ,2005

REFERENCE BOOKS:

1. Elements of Mercantile Law: Kapoor.N.D, Sultan Chand &Sons, New Delhi,2010.
2. Principles of Mercantile Law, S. N. Maheswari, National Publishing House, New Delhi,1977
3. . Handbook of Mercantile Law: Venkatesan.E,Madras Law Fourval office,1975.
- 4.Business Law for Managers –S.K.Tuteja ,Sultan Chand & Sons ,1998
- 5.Principles of Commerce & General Commercial Knowledge – Nagarajan,Vianyakam,S.Chand &Co ,1989

PEDAGOGY: Chalk and Talk

SEMESTER III**COURSE TITLE: PRACTICING WORKSHOP****COURSE CODE: 33P****COURSE OBJECTIVES:**

1. To acquaint the students with the basic concepts of documentation procedures.
2. To enable the students to master the documentation procedures relating to business.
3. To make the students learn the documentation activities relating to Banks, Income Tax.
4. To enrich the students gain knowledge in the documentations of post office, commercial transactions, transport ...

COURSE OUTCOME:

1. Propose the practical knowledge of documentation procedures.(K6)
2. Review the great knowledge about the business procedures and the documents involved in the business activities. .(K2)
3. Extend the knowledge with the documentation activities of Banks, Income Tax .(K2)
4. Generate the facts of documentations involved in post offices, railway reservations and cancellations, passport applications and bill of lading. .(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓		✓
CO2	✓	✓	✓	✓
CO3		✓	✓	✓
CO4	✓	✓	✓	

CONTENTS:

(MAX.MARKS:75; CIA: 20/ESE: 55)

UNIT-I

Documents relating to Banks - Pay-in-slip – Withdrawal form – Challan form – Application for opening Savings Bank a/c, Recurring Deposit a/c and Fixed Deposit a/c – Demand draft – cheque - NEFT Forms – RTGS Forms.

UNIT-II

Documents relating to commercial transaction – Invoice – Voucher – Debit note – Credit note – Promissory note – Cash bill.

UNIT-III

Documents relating to Income Tax – Individual and firm – PAN Card – Form A – Form 26AS – Form 15G/H

UNIT-IV

Documents relating to post office - Application form – Money order – Registered acknowledgement form – Recurring deposit a/c opening form .

UNIT-V

Miscellaneous documents – letter of credit – Railway reservation/ cancellation – passport application – Bill of lading.

NOTE : (Theory: 100%)

TEXT BOOKS

1. Office Organisation & Management P.N..Reddy & Appanaiah, Himalaya Publishing ,1st edition,2001
2. Office Management –M.Kumar & R.Mittal –Anmol Publications ,1st edition,2001
3. 3.Office Management –S.C.Sahu Baldevkar ,Himalaya Publishing House
4. Office Management – R.K.Chopra & Ankita Chopra ,Himalaya Publishers,14th edition,2006

REFERENCE BOOKS

1. Office organization & Management –Thukaram Rao-Costa Vincent Publications , 1995

PEDAGOGY: Chalk and Talk

BUSINESS COMMUNICATION

(Extra Disciplinary Course - Compulsory)

COURSE OBJECTIVES:

1. To enlighten the students with the basic concepts of business communication.
2. To develop the oral and written communication skills for successful application in business.
3. To make the students learn the preparation of reports, drafting of minutes and resolutions.
4. To enrich the students with the modern communication devices and techniques.

COURSE OUTCOME:

1. Point out with the importance of business communication.(K4)
2. Formulate with oral and written communication skills in drafting business letters in the organization. .(K6)
3. Execute with the knowledge of preparing the reports, resolutions, minutes in an organization. .(K3)
4. Instantiate the knowledge about the modern communications devices and its techniques. .(K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4
CO1		✓	✓	✓
CO2			✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

CONTENTS:

(MAX.MARKS:50; CIA:10/ESE:40)

UNIT – I

Meaning of Communication – meaning, Objective, barriers – types – Media – Barriers – Need and functions of a Business letter – Effective Business Letter – Language and Layout of Business letter

UNIT – II

Banking Correspondence – Insurance Correspondence – Agency Correspondence – Application for appointment – Preparation of Resume-Interviews-Group discussions

UNIT – III

Meaning of Report – Principles governing the preparation of reports – Qualities of a good report – Functions of a report – Business report – Types of Reports – Reports by individuals – Reports by committees or sub-committees – Directors reports – Minutes Vs Report – Drafting of Resolutions and Minutes of Company meetings.

UNIT –IV

Modern Electronic Communication devices: Modern Telephones – Dictating Machines – Electronic Boards – Audio – Visual Means Of Communication- Email – Voice Mail – Internet- Tele-Conferencing – Telephone Answering Machines- LAN-WAN- Video conferencing.

UNIT-V

Letters to the Editor of Newspapers- Management Information System – Introduction- Need, Definition, Objective, Components, Differing information for different management levels, areas, stages of MIS design guidelines for effective design, current trends.

NOTE : (Theory: 100%)

TEXT BOOKS

1. Essentials of Business communication: Rajendra Pal & Koriahalli J.S,Sultan Chand & Sons ,2003
2. Effective Business English and correspondence: Pattan Shetty C.S & Ramesh M.S.,R Chand & CO ,1999
3. Effective Technical Communication –M.Ashraf Rizvi ,TataMcGraw Hill ,2010
4. Business Communication –Anjanees Sethi ,Bhavani Adhikari,Tata McGraw Hill ,2010
5. Business Communication –Kathiresan ,Dr.RAdha ,Prasanna &Co ,2007

REFERENCE BOOKS

1. Business Communication –Varinder Bhatia ,Khanna Publishers ,2000
2. Business Communication - K.K.Sinha –Galgotia Publishing CO,2002
3. Business Communication – P.D.Chaturvedi &Mukesh Chaturvedi,Pearson Education,2005

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE TITLE: CORPORATE ACCOUNTING****COURSE CODE: 43A****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of Issue of shares and debentures.
2. To gain insight into the procedure relating to preparation of company final accounts.
3. To make the students learn about the amalgamation, absorption and reconstruction carried out in an organisation.
4. To acquaint the students with the knowledge about valuation of shares and goodwill

COURSE OUTCOME:

1. Understand the procedures and accounting methods relating to issue of shares and debentures.(K2)
2. Formulate the knowledge about the joint stock companies and its activities.(K6)
3. Illustrate the knowledge about the procedures of preparing the company's final accounts.(K3)
4. Instantiate knowledge about valuation of shares and goodwill (K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1	✓	✓	✓	✓
CO2	✓		✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	

CONTENTS: (MAX.MARKS:100 ;CIA:25/ESE:75)

UNIT-I

Books of accounts and statutory books – issue of shares and debentures – forfeiture and reissue of share – surrender of share – right issue – underwriting.

UNIT- II

Redemption of preference share and debentures(AS-4)

UNIT – III

Preparation and presentation of final accounts of joint stock companies as per company law requirements (AS-20)– Determination of managerial remuneration. profits prior to incorporation

UNIT-IV

Amalgamation (AS-14), absorption and reconstruction (excluding inter company holdings)- Reduction and reorganization of share capital - Reconstruction (excluding inter company holdings).

UNIT – V

Valuation of shares and goodwill – liquidation of companies

NOTE:(Problem: 80% Theory: 20%)

TEXT BOOKS:

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume II, Kalyani Publishers,2008
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,2002
3. T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,
5. Arulanandam and Raman, Advanced Accounting, Himalaya Publications, NewDelhi, 1999

REFERENCE BOOKS

6. Dr.A.K.Singhal, Ajay Mittal and Dr.Vinod Kumarpardhan, Company Accounts, Vayu Education of India, Newdelhi,2009
7. Hanif & Mukherjee : Corporate Accounting, Tata McGraw-Hill,Newdelhi,2006
8. Maheshwari & Maheshwari: Advanced Accountancy, Vikash Publications, NewDelhi, 2000
9. Basu & Das: Practice in Accountancy, Rabindra Library, Kolkata, 2003

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE TITLE: COMPUTER APPLICATIONS IN BUSINESS****COURSE CODE: 43B****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts and application of computers in modern business.
2. To enable the students to know the importance and functions of Computers in Business
3. To acquaint the students with the knowledge about software, operating system.
4. To make the learners know about the web pages, html, e-commerce.

COURSE OUTCOME:

1. Understand the basic concepts of computers and its applications in business.(K2)
2. Illustrate the knowledge about the importance and the functions of computers in modern business.(K3)
3. Analyse the importance of software and operating system.(K4)
4. Develop the knowledge about e-commerce and internet.

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4
CO1	✓	✓	✓	✓
CO2		✓	✓	✓
CO3		✓	✓	✓
CO4			✓	✓

CONTENTS:

(MAX.MARKS:100; CIA: 25/ESE: 75)

UNIT-I

Introduction to computer: introduction – types and characteristics of computers – Classification of digital computer system: micro, mini, main, super and network computers. Anatomy of a digital computer: Functions and components of a computer – CPU – Memory – Working of CPU and Memory. Memory units: RAM – ROM – PROM – EPROM – flash memory.

UNIT – II

Auxiliary Storage Devices: Introduction – Hard Disk – Floppy disk – CD-ROM.

Input Devices: Introduction – Keyboard – Mouses – Trackball – Joystick – Digitizing Tablet – Scanners – Digital camera – MICR – OCR – OMR – Barcode reader – Speech input devices – Touch Screen – Touch pad – Light Pen. Output Devices: Introduction – Monitor – Classification Monitor (based on Color & Signals) – Printer – Plotter – Sound Cards & Speakers.

UNIT-III

Introduction to Software: Types of Software. Operating Systems: Introduction –Functions of an OS-Classifications of OS. Programming languages: Introduction- machine, assembly, and high level languages- types of high level language- compilers and interpreters.

UNIT IV

Data processing: Data Vs information – file processing – Data processing. Database management system: History of information- Quality of information – Information processing .

UNIT V

Internet and Worldwide Web: Introduction- about Internet – Internet access- Internet basics- Internet addressing – WWW- Web pages and HTML- web Browsers – Searching the Web. Electronic mail: Introduction – Use of E-mail- working of E-mail- E-mail names and addresses-Mailing basics - E- Commerce – Application of E-Commerce- EDI- E-Banking- EPS- RTGS- NEFT- E-Marketing.

NOTE: (Theory: 100%)

TEXT BOOKS

1. Introduction to Computers: Alexis and Leon, Leon Tech, New Delhi, 2012
2. Using Micro Computers: Bright and Dimsdale, Galgotia Publications, New Delhi, 2000
3. Introduction to Computers: V. Balaguruswamy, Mc Graw Hill Education, 2009.

REFERENCE BOOKS

1. P.C. Software made simple : R.K. Taxali, Tata McGraw Hill, 2003.
2. Computers in Business : Parameshwaran, Sultan Chand & Sons

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE TITLE: COMPANY LAW AND SECRETARIAL PRACTICES****COURSE CODE: 43C****COURSE OBJECTIVES:**

1. To acquaint the students with the basic concepts and implementation of company law and secretarial practice.
2. To enlighten the students' knowledge on Companies Act. 1956.
3. To enrich the insight about issue of shares and debentures.
4. To make the students learn about company management, meetings and its proceedings.

COURSE OUTCOME:

1. Summarize the knowledge about the Companies Act and its implementations in India.(K2)
2. Outline the facts about the Companies Act 1956 and the secretarial duties in detail.(K1)
3. Recognize the procedures for issue of shares and debentures(K2)
4. Interpret about various activities of company management and its functions (K5)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1	✓	✓		
CO2		✓	✓	✓
CO3		✓	✓	✓
CO4	✓		✓	✓

CONTENTS : (MAX.MARKS:100 CIA:25/ESE:75)

UNIT I

Company –Definition & Features –Distinction between company and partnership firm-
Kinds of companies – differences between a public company and private company –
incorporation of a company - procedure – documents to be filled – Memorandum of
Association – Doctrine of Ultravires.

UNIT – II

Articles of Association – Doctrine of constructive notice of indoor management –
Alteration of Articles – Prospectus- contents – Misstatements – Liability for
misstatements – Public deposits – Certificate of commencement of business.

UNIT – III

Shares, debentures – Allotment, valid allotment, irregular allotment, effect of irregular
allotment – transfer and transmission of shares – Membership of a company

UNIT –IV

Company Management – Board of Directors – Appointment qualification, powers, duties,
liabilities and position of directors, managing director and manager – managerial
remuneration – company secretary – appointment qualifications, powers, duties and
position– DIN (Directors Identification Number)

UNIT – V

Company meetings – types of meetings, Secretarial duties for statutory meeting – Annual
general meeting – Extraordinary general meetings – Resolution, minutes and proxy -
winding up

NOTE: (Theory: 100%)

TEXT BOOKS

1. Companies Act 2013 :Munish Bandari. 2014 edition
2. Secretarial Practice: Kuchal.M.C, Vikas Publications, 2008.
3. Company Law and Secretarial Practice: N.D. Kapoor ,Sultan Chand & Sons ,1993
4. Secretarial Practice –M.C.Kuchhal ,Vikas Publishing House ,2002

REFERENCE BOOKS

1. Principles of Company Law: M.C. Shukla Gulsan, 2008.
2. Secretarial Practice: B.N. Tandon, S.Chand & Company, New Delhi, 2000.
3. Principles of Commerce & General Commercial Knowledge –K.L.Ngarajan ,N.Vinayakam,Radhasamy,1989

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE TITLE: BUSINESS COMMUNICATION****COURSE CODE: 43D****COURSE OBJECTIVES:**

1. 1.To enlighten the students with the basic concepts of business communication.
2. To develop the oral and written communication skills for successful application in business.
3. To make the students learn the preparation of reports, drafting of minutes and resolutions.
4. To enrich the students with the modern communication devices and techniques.

COURSE OUTCOME:

1. Point out with the importance of business communication.(K4)
2. Formulate with oral and written communication skills in drafting business letters in the organization. .(K6)
3. Execute with the knowledge of preparing the reports, resolutions, minutes in an organization. .(K3)
4. Instantiate the knowledge about the modern communications devices and its techniques. .(K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2			✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

CONTENTS:

(MAX.MARKS:75 ; CIA:20/ESE:55)

UNIT – I

Meaning of Communication – meaning, Objective, barriers – types – Media – Barriers – Need and functions of a Business letter – Effective Business Letter – Language and Layout of Business letter – Enquiries and replies – Orders and execution – credit and Status enquiries – claims and adjustments – Collection letters – Sales letters – Circulars.

UNIT – II Banking Correspondence – Insurance Correspondence – Agency Correspondence – Application for appointment – Preparation of Resume-Interviews- Group discussions- Correspondence of a Company Secretary – Letter of allotment – Letter of regret.

UNIT – III Meaning of Report – Principles governing the preparation of reports – Qualities of a good report – Functions of a report – Business report – Types of Reports – Reports by individuals – Reports by committees or sub-committees – Directors reports – Minutes Vs Report – Drafting of Resolutions and Minutes of Company meetings.

UNIT –IV

Modern Electronic Communication devices: Modern Telephones – Dictating Machines – Electronic Boards – Audio – Visual Means Of Communication- Email – Voice Mail – Internet- Tele-Conferencing – Telephone Answering Machines- LAN-WAN- Video conferencing.

UNIT-V Drafting of Company Meeting Notices- Letters to the Editor of Newspapers- Management Information System – Introduction- Need, Definition, Objective, Components, Differing information for different management levels, areas, stages of MIS design, guidelines for effective design.

NOTE: (Theory: 100%)

TEXT BOOKS

1. Essentials of Business communication: Rajendra Pal & Koriahalli J.S,Sultan Chand & Sons ,2003
2. Effective Business English and correspondence: Pattan Shetty C.S & Ramesh M.S.,R Chand & CO ,1999
3. Effective Technical Communication –M.Ashraf Rizvi ,TataMcGraw Hill ,2010
4. Business Communication –Anjane Sethi ,Bhavani Adhikari,Tta McGraw Hill ,2010
5. Business Communication –Kathiresan ,Dr.RADha ,Prasanna &Co ,2007

REFERENCE BOOKS

1. Business Communication –Varinder Bhatia ,Khanna Publishers ,2000
2. Business Communication - K.K.Sinha –Galgotia Publishing CO,2002
3. Business Communication – P.D.Chaturvedi &Mukesh Chaturvedi,Pearson Education,2005
4. Business Correspondence & Report Writing –R.C.Sharma & Krishna Mohan ,TataMcGraw Hill,2002
5. Effective Business Communication –Krizan Merrier Logan ,Cengage COURSE,2010

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE TITLE: INSURANCE PRINCIPLES AND PRACTICES****COURSE CODE: 43E****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of insurance practices.
2. To enable the students to gain insight into insurance fundamentals and practice.
3. To enlighten them with the knowledge about the types of insurance.
4. To make the students learn about the importance of motor, health and marine insurance.

COURSE OUTCOME:

1. Identify the principles and practices of insurance.(K1)
2. Apply the knowledge about the fundamentals and importance of insurance in present situation.(K3)
3. Differentiate the life insurance from general insurance.(K4)
4. Pont out the importance of motor, health and marine insurance. (K4)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2		✓	✓	✓
CO3	✓	✓	✓	
CO4	✓		✓	✓

CONTENTS:

(MAX.MARKS:75; CIA:20/ESE:55)

UNIT-I

Defining risk and uncertainty - classification of risk - sources of risk - external and internal insurance - meaning, nature and significance essential requirements and principles of risk insurance; IRDA- Constitution, Objectives, Duties and Powers of IRDA.

UNIT II

Life insurance - law relating to life insurance; general principles of life insurance contract; proposal and policy; assignment and nomination; title and claims; concept of trust in life policy; LIC - role and functions, reinsurance;

UNIT-III

General insurance - law relating to general insurance; different types of general insurance; general insurance vs life insurance; nature of fire insurance ; various types of fire policy ; subrogation; double insurance; contribution; proximate cause; claims of recovery.

UNIT-IV

Accident and motor insurance - nature, disclosure, terms and conditions claims and recovery; third party insurance; compulsory motor vehicle insurance; accident insurance.

UNIT-V

Marine insurance - law relating to marine insurance; scope and nature; types of policy; Health insurance-schemes-features- claim and settlement – medi - claim policy.

NOTE: (Theory:100%)

TEXT BOOKS

1. Insurance Principles and Practices: Mishra. M. N, Sultan Chand & Sons ,2006
2. Insurance and Risk Management: Dr.Gupta. P. K, Himalaya Publishing House, 2004
3. Principles & Practice of Insurance –Dr.P.Periasamy,Himalaya Publishing House ,2005

REFERENCE BOOKS

1. Principles and Practices of Insurance: Kothari & Bahl, 2004.
2. Principles and Practices of Insurance: Panda. G. S ,Kalyani Publishers ,2003
3. Essentials of Business Law: Kapoor.N.D ,Sultan Chand & Sons ,4th edition ,2006
4. Principles of Insurance & Risk Management : Alka Mittal & S.L.Gupta, S.Chand Company Ltd., 2013.

PEDAGOGY: Chalk and Talk

SEMESTER IV**MS WORD & MS EXCEL****COURSE TITLE: COMPUTER PRACTICALS I****COURSE CODE: 43P****COURSE OBJECTIVES:**

1. To enable the students to learn the basic practical applications of Computers in business.
2. To enable the students to gain knowledge about Ms.Office .
3. To enrich them with the knowledge about the mail- merge facilities.
4. To make the students learn about the preparations of financial accounts, bio-data , timetable

COURSE OUTCOME:

1. Summarize the knowledge about the practices of computers in business.(K2)
2. Appraise about the MS office and its uses.(K5)
3. Relate Ms- Office programmes with business situations.(K5)
4. Formulate the preparations of financial accounts, bio-data, timetable

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓		
CO3		✓	✓	✓
CO4	✓		✓	✓

CONTENTS:

(Max. Marks:75) (CIA : 20/ESE:55)

I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL

7. Prepare a mark list of your class (minimum of 5 COURSES) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
8. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
9. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
10. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
11. Prepare a Product Life Cycle which should contain the following stages:
Introduction, Growth, Maturity, Saturation, Decline.
12. Prepare a table showing customer details of a bank (Customer name ,Nature of Account, Account number, Address E-mail – ID and perform the following operation:
❖ Delete the customer number who has closed the A/C

- ❖ Insert the row in between the 1st and 2nd customer
- ❖ Insert a column between Address and E-mail ID and name it as telephone number
- ❖ Hide the column Address

13. Prepare the pay roll for the employees (10 employees) of an organisation and count the number of employees who are getting the salary of more than Rs.10,000/- Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

14. Create a table showing the following:

- Years (Minimum 5 years)
- Profit
- Depreciation
- Profit after depreciation
- Tax
- Profit after tax
- Cash Inflows Cumulative cash inflows of project and find its pay back period.

OFFICE DOCUMENTATION AND PROCEDURES

(Extra Disciplinary Course - Optional)

COURSE OBJECTIVES :

- 1.To acquaint the students with the basic concepts of documentation procedures.
- 2.To enable the students to master the documentation procedures relating to business.
- 3.To enrich the students with the knowledge about the documents relating to income tax.
- 4.To enlighten the students about the procedures relating to post office , railway reservation, pass port and bill of lading .

COURSE OUTCOMES:

1. Identify the various documents relating to banks, post office and public and private sectors business corresponding documents.(K2)
2. Understand the application for applying passport and international business documentations.(K2)
3. Generate the knowledge relating to the documents of income tax
4. Apply the gained knowledge in various real life situations.

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

CONTENTS:

(MAX.MARKS:50; CIA:10/ESE:40)

UNIT-I

Documents relating to Banks - Pay-in-slip – Withdrawal form – Challan form – Application for opening Savings Bank a/c, Recurring Deposit a/c and Fixed Deposit a/c – Demand draft – cheque - NEFT Forms – RTGS Forms.

UNIT-II

Documents relating to commercial transaction – Invoice – Voucher – Debit note – Credit note – Promissory note – Cash bill.

UNIT-III

Documents relating to Income Tax – Individual and firm – PAN Card – Form A – Form 26AS – Form 15G/H

UNIT-IV

Documents relating to post office - Application form – Money order – Registered acknowledgement form – Recurring deposit a/c opening form .

UNIT-V

Miscellaneous documents – letter of credit – Railway reservation/ cancellation – passport application – Bill of lading.

NOTE : (Theory: 100%)

TEXT BOOKS

1. Office Organisation & Management P.N..Reddy & Appanaiah, Himalaya Publishing ,1st edition,2001
2. Office Management –M.Kumar & R.Mittal –Anmol Publications ,1st edition,2001

REFERENCE BOOKS

1. Office Management –S.C.Sahu Baldevkar ,Himalaya Publishing House
2. Office Management – R.K.Chopra & Ankita Chopra ,Himalaya Publishers,14th edition,2006

Office organization & Management –Thukaram Rao-Costa Vincent Publications, 1995

PEDAGOGY: Chalk and Talk

SEMESTER V**COURSE TITLE: HIGHER CORPORATE ACCOUNTING****COURSE CODE: 53A****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of corporate accounting.
2. To gain insight into the procedure relating to preparation of final accounts of specialized companies.
3. To enlighten them with the insight about the accounts of holding companies.
4. To make the students learn about the accounts relating to human resource, life and general insurance.

COURSE OUTCOME:

1. Outline the knowledge of basic concepts of corporate accounting.(K1)
2. Point out about the preparation of final accounts of insurance and banking companies.(K4)
3. Interpret the knowledge about the accounts of holding companies. (K4)
4. Generate human resource accounts and inflation accounts.

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1	✓	✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓	✓	
CO4	✓	✓		✓

CONTENTS:**(MAX.MARKS:100; CIA:25/ESE:75)**

UNIT – I

Banking Companies Accounts: P & L A/C-Balance Sheet

UNIT – II

Insurance Companies Accounts: Life Insurance Companies A/C- Revenue A/C and Balance Sheet – General Insurance – Accounts of Fire and Marine Insurance.

UNIT – III

Accounts of Holding Companies: Holding Company- Goodwill/Cost of Control – Minority Interest – Capital Profit (Excluding Chain Holding) – Revenue, Profit and Loss and Consolidated Balance Sheet.

UNIT – IV

Double accounts including final statement of accounts of electricity – treatments of repairs and renewals.

UNIT – V

Human Resources Accounting (Theory Only)-Inflation accounting (Simple Problems only)

NOTE: (Problem: 80% Theory: 20%)

TEXT BOOKS:

1. S.P. Jain and K.L.Narang, Advanced Accounting, Volume II, Kalyani Publishers,2008
- 2.R.L.Gupta and M.Radhaswamy, Advanced Accounting, VolumeII, Sultan Chand Publications, New Delhi,2002
3. T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, 2010
4. M.C.Shukla and T.S.Grewal, Advanced Accounting, VolumeII, Sultan Chand Publications, New Delhi,
5. Arulanandam and Raman, Advanced Accounting, Himalaya Publications, New Delhi, 1999

REFERENCE BOOKS

- 1.Dr.A.K.Singhal, Ajay Mittal and Dr.Vinod Kumarpardhan, Company Accounts, Vayu Education of India, Newdelhi,2009
- 2.Hanif & Mukherjee : Corporate Accounting, Tata McGraw-Hill,New Delhi,2006

3.Maheshwari & Maheshwari: Advanced Accountancy, Vikash Publications, Newdelhi, 2000

4.Basu & Das: Practice in Accountancy, Rabindra Library, Kolkata, 2003

PEDAGOGY: Chalk and Talk

SEMESTER V**COURSE TITLE: BANKING THEORY LAW AND PRACTICE****COURSE CODE: 53B****COURSE OBJECTIVES:**

1. To enlighten the students with necessary concepts of practical banking and its applications.
2. To enlighten the students' knowledge on Banking Regulation Acts.
3. To acquaint them with the knowledge about banker – customer relationship and banking operations.
4. To enable the students to gain insight about the negotiable instruments like cheque, bills of exchange and promissory note.

COURSE OUTCOME:

1. Summarize the concept of practical banking and its applications.(K2)
2. Develop the knowledge on Banking regulation Acts, its importance and functions that are carried out in the banks.(K6)
3. Interpret the knowledge about banker – customer relationship and banking operations.(K4)
4. Generate the knowledge of negotiable instruments like cheque, bills of exchange and promissory note. (K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4
CO1			✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓	✓	
CO4	✓	✓		✓

CONTENTS:

(MAX.MARKS:100; CIA: 25/ESE: 75)

UNIT I

Origin of Banks-Definitions of Banking-Classification of Banks-Banking System: Unit Banking-Branch Banking-Universal Banking-Core Banking-Functions of Commercial Banks-Recent Trends In Indian Banking-ATM- Internet Banking- Customer Service-EFT (Electronic Fund Transfer)-ECS (Electronic Clearing Service)-RTGS (Real Time Gross Settlement)

UNIT II

Central Banks-Functions-Credit Control Measures- Quantitative and Selective-Credit control measures-Role of RBI in regulating and controlling banks.

UNIT III

Relationship between Bankers and Customer-Definition of Bankers and Customers; General Relationship- Special Relationship. Operation of bank account-Opening of a new Account-General Precautions-Types of Accounts-Fixed Deposit-Savings Account-Current Account-Recurring Account-Pass Book-its functions-Nominations-Special Types of customers-Minor-Lunatics-Married Women-Drunkards-Joint Account-Partnership Account-Limited company-Non transaction Associations-Trust Accounts-Closure of a BANK account.

UNIT IV

Negotiable instruments-Characteristics of Negotiable Instruments-Different Types of Negotiable Instruments-Bills of Exchange-Essentials-Promissory Note- Cheques-characteristics-Drafting of cheques -Crossing of cheques -Material Alteration-Endorsement-Making of cheques.

UNIT-V

Collection and payment of cheques - Procedure for collection-Collecting Banker-Duties and Responsibilities-statutory Protection-Banker as Holder in due course-As Holder for value Paying Banker-Duties and Responsibilities-statutory Protection - Precautions by the Paying Banker-Refusal of Payment of cheques -Payment by Mistake-Consequences of Wrongful Dishonour of customers cheque-Banking Ombudsman Scheme.

NOTE: (Theory: 100%)

TEXT BOOKS

1. Banking Theory Law and Practice: E.Gordon and Natarajan.,Himalaya Publishing House,15th edition ,2001
2. Banking Theory Law and Practice: Sundaram and Varshney, S.Chand & Sons ,2006
3. Commercial Banking –B..N.Dash ,Arise Publishers ,2011
4. .Banking &Financial System-Vasanth Desai ,Himalya Publishing,2005
5. Banking Theory &Practice –K.C.Shekhar ,Vikas Publishing House 2002

REFERENCE BOOKS

1. Banking Law and Practice: S.N.Maheswari, Vikash Publications, Newdelhi, 2000
2. Banking & Financial System –Dr.Nirmala & Chandradas,Himalaya Publishing House
3. Tannan’s Banking Law and Practice in India,Indian Law House ,2003
4. Banking Theory and Practice: P.K.Srivastava.
5. Indian Banking –S.Natarajan & Parameswaran ,S.Chand & Co ,2007

PEDAGOGY: Chalk and Talk

SEMESTER V**COURSE TITLE: ENTREPRENEURIAL DEVELOPMENT****COURSE CODE: 53C****COURSE OBJECTIVES:**

1. To acquaint the students with the basic concepts of entrepreneurial development.
2. To develop the entrepreneurial skills in students.
3. To enable the students to learn about the institutions that finance to entrepreneurs.
4. To make the learners gain the knowledge about incentives, subsidies and the formulation of projects.

COURSE OUTCOME:

1. Understand the knowledge about the basic concepts of entrepreneurial development.(K2)
2. Develop the entrepreneurial skills.(K6)
3. Illustrate the institutions that finance to entrepreneurs.(K3)
4. Outline the knowledge about incentives, subsidies and the formulation of projects.(K4)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	✓
CO3		✓	✓	✓
CO4	✓	✓	✓	✓

CONTENTS:

(MAX.MARKS:100 CIA:25/ESE:75)

UNIT I

Concept of entrepreneurship - definition, characteristics- entrepreneur- definition, characteristics, types and functions- women entrepreneurs, problems & development of women entrepreneurs-rural entrepreneurs- MSME (Micro small & Medium Enterprises)- EDP- meaning, need for EDP, phases of EDP-agencies for training – industrial sickness & survival -agencies to help sick industries.

UNIT II

Institutional finance to entrepreneurs – SFCs – SIDCs – SIPCOT –TIIC -Commercial Banks -Small Industries Development Bank – MFI (Micro Finance Institutions) - Venture Capital.

UNIT III

Institutional setup-DICs, SIDO, NSIC, SISIs, Indian Investment Centre - Khadi and Village Industries Commission-Industrial Estates- Special Economic Zones (SEZs)

UNIT IV

Incentives and subsidies - subsidized services-subsidy for market - transport subsidy-seed capital assistance-taxation benefits to SSI-Special facilities for imports-Role of entrepreneurs in export promotion and import substitution.

UNIT V

Project formulation - meaning, steps- project identification – evaluation-feasibility analysis, project report.

NOTE: (Theory: 100%)

TEXT BOOKS:

1. Entrepreneurial Development- C.B.Gupta & N.P.Srinivasan, Sultan Chand & Sons, 2010
2. Entrepreneurial Development -S.S.Khanka ,S.Chand Publication,2008
3. Fundamentals of Entrepreneurship- H.Nandan,PHI COURSE,2nd edition ,Jan 2011
4. Entrepreneurship Development -Dr.Radha ,Prasanna &Co ,2007
5. Fundamentals of Entrepreneurship & Small Business-Renu Arora & S.K.Sood ,Kalyani Publishers ,2004

REFERENCE BOOKS:

1. Entrepreneurship –Rajeev Roy ,Tata McGraw ,2010 edition
2. Entrepreneurship Text & Cases –P.Narayana Reddy,Cengage COURSE ,2010
3. Entrepreneurship in the New Millenium –Kuratko Hodgetts ,Cengage COURSE,2009
4. Entrepreneurship Development -K.Ramachandran,Tata McGraw Hill,2009
5. The Small Entrepreneurs –B.Yerram Raju,Ram R. Pujari ,Excel Books ,2009

PEDAGOGY: Chalk and Talk

SEMESTER V**COURSE TITLE: INCOME TAX LAW AND PRACTICE****COURSE CODE: 53 D****COURSE OBJECTIVES:**

1. To make the students conversant with the basic concepts of income tax law and its application in India.
2. To familiarize the students with recent amendments in Income-tax.
3. To enrich the students with the calculations of income, salary and allowances.
4. To enlighten the knowledge about the deduction computation of total income and filing of returns.

COURSE OUTCOME:

1. Understand the concept of income tax law and its applications in India.(K2)
2. Execute the knowledge about the calculations of income tax (K3)
3. Formulate with recent amendments in Income-tax.(K6)
4. Develop awareness about the deduction computation of total income and filing of returns.(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1	✓	✓	✓	
CO2	✓	✓	✓	
CO3	✓	✓		✓
CO4		✓	✓	✓

CONTENTS: (MAX.MARKS:100 ; CIA:25/ESE:75)

UNIT-I

Income Tax Act 1961 – Definitions -Assessment Year, Previous year, Assessee, Person, Income, Average rate of tax, Gross Total income, Total Income – basis of charge; residential status of an individual, H.U.F, firms, A.O.P and company –Incidence of tax-important Exempted incomes.

UNIT-II

Heads of income- Salary –Allowances – Perquisites – Profit in lieu of salary, Deductions under section 16 – Computation of Income from salaries- Income from House property.

UNIT-III

Income from Business or Profession- Income from Capital gains.

UNIT-IV

Income from other sources- Clubbing of Income - Set Off & carry forward of losses (Theory) – Assessment of individuals.

UNIT-V

Deductions- Computation of Total Income-Tax deducted at source (TDS) - Tax Collected at Source (TCS) - Filing of Returns – Assessment procedures- E-Filing (Introduction only).Form ITR 1 to 7 .

NOTE :(Problem:60% Theory:40%)

TEXT BOOK

1. Income Tax Law and Practice - V.P. Gaur and D.B.Narang (Kalyani Publishers)

REFERENCE BOOKS

1. Income Tax law and accounts - Dr.H.C.Mehrotra. (Sathiya Bhawan Publications)
2. Law and Practice of Income Tax in India – Bhaganiprasad.

PEDAGOGY: Chalk and Talk

SEMESTER V**COURSE TITLE: FINANCIAL MANAGEMENT****COURSE CODE: 53E****COURSE OBJECTIVES:**

1. To enlighten the students with the basic concepts of financial management.
2. To enable the students to know the intricacies of Business Finance.
3. To enrich the students with concepts of cost of capital and leverages.
4. To acquaint them with the knowledge of dividend theories and policies.

COURSE OUTCOME:

1. Identify the knowledge about the financial management.(K1)
2. Interpret the knowledge about the importance and applications of financial management in a business.(K3)
3. Prepare the students with concepts of cost of capital and leverages(K6)
4. Develop the knowledge of dividend theories and policies(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓		✓
CO4	✓	✓	✓	✓

CONTENTS:

(MAX.MARKS:100 CIA: 25/ESE: 75)

UNIT-I

Nature and scope of financial management – objectives of financial management – financial decisions- financial management process – functional areas of financial management – organization of finance function.

UNIT-II

Investment decisions – Capital Budgeting – nature of capital budgeting – importance – capital budgeting process – kinds of decisions – evaluation of investment opportunities – investment decisions tools – average rate of return, Payback, NPV, IRR and PI methods.

UNIT-III

Cost of Capital – importance – measurement of specific costs – cost of debt – cost of Equity capital – weighted average cost of capital – Computation of working capital requirement.

UNIT –IV

Leverage - Types of leverage - operating leverage – financial leverage – EBIT, EPS analysis – combined leverage – capital structure decision – factors determining capital structure – theories of capital structure – NI – NOI – Modigliani Miller (MM) model.

UNIT-V

Dividend Theories- Walter’s Model- Gordon and Modigliani Miller Model- Dividend Policy-Forms of Dividend- Determinants of Dividend Policy.

NOTE : (Problem: 40% Theory: 60%)

TEXT BOOK

- 1.Financial Management: R.K.Sharma &Shashi.K.Gupta.,Kalyani Publishers ,2004
- 2.Financial Management: I.M.Pandey
- 3.Financial Management –S.R.K. Paul,Chandrani Paul,New Central Book Agency ,2010
- 4.Financial Management ,M.Y .Khan,P,K.Jain ,Tata McGraw Hill ,4th edition ,2010
- 5.Fianancial Management : P.V.Kulkarni ,B.G.SatyaPrasad ,Himalaya Publishing House ,13th edition ,2007.

REFERENCE BOOKS

1. Financial Management: Prasanna Chandra,TataMcGraw Hill ,4th edition ,1984 ,
2. Financial Management: R.M. Srivatsava,Pragati Prakashan,6th edition1997.
3. International Financial Management : Cheol S.Eun,Bruce G.Resnik,Mc Graw Hill Education,4th edition
4. Financial Management: S.C.Kuchhhal,Chaitanya Publishing House ,13th edition,2001
- 5.Fundamentals of financialmanagement,James.C.VanHorne,JohnM.Wachowicz,Prentice Hall ,11th edition,2002

PEDAGOGY: Chalk and Talk

SEMESTER V**MS –ACCESS, MS POWERPOINT& INTERNET****COURSE TITLE: COMPUTER PRACTICALS II****COURSE CODE: 53P****COURSE OBJECTIVES:**

1. To enable the students to learn the basic practical applications of Computers in business.
2. To enable the students to gain knowledge about Power point & Internet.
3. To enrich the students to gain knowledge about creation and preparation of payrolls, mailing labels, tables etc..
4. To enlighten the students with the knowledge of designing the presentation slides

COURSE OUTCOME:

1. Understand the applications of Computers in business.(K2)
2. Recognize about the power point and internet applications.(K1)
3. Examine the creation and preparation of payrolls, mailing labels, tables etc.(K4)
4. Generate the presentation slides.(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓		✓
CO4	✓	✓	✓	✓

CONTENTS:

(Max.Marks:75,CIA : 20 ESE:55)

I - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.

II -MS POWERPOINT& INTERNET

5. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
6. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
7. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:
Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
8. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
9. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:
Creation of different slides, changing background color, font color using word art.

INTERNET

10. Create an e-mail id and check the mail inbox.
11. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
12. Visit your University and college websites and collect the relevant data.

SEMESTER VI**COURSE TITLE: MANAGEMENT ACCOUNTING****COURSE CODE: 63A****COURSE OBJECTIVES:**

1. To enlighten the students with the basic concepts of management accounting.
2. To acquaint the students with the Management Accounting Techniques that facilitate managerial decision – making.
3. To enrich the students with the insight of preparation of fund flow & cash flow statements.
4. To enable the students with the knowledge of preparation of budgets and budgetary control.

COURSE OUTCOME:

1. Infer with the knowledge about the important concepts of management accounting.(K2)
2. Apply the knowledge of management accounting techniques in managerial decision making.(K3)
3. Prepare fund flow & cash flow statements.(K6)
4. Formulate budgets (K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4
CO1	✓	✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓		✓	✓
CO4	✓	✓	✓	✓

CONTENTS:

(MAX.MARKS:100 ; CIA:25/ESE:75)

UNIT-I

Management Accounting-Meaning, objectives and scope-Relationship between management accounting, cost accounting and financial accounting-Need and significance of management accounting in organization - Financial statements-Analysis-Financial statements and their importance-Tools for analysis and interpretation.

UNIT-II

Analysis and interpretation of financial statement-Ratio analysis-Significance of ratios and long term financial position-Profitability – Uses and limitations of ratios.

UNIT-III

Preparation of Fund flow and cash flow statements (AS-3).

UNIT-IV

Cost-volume-profit analysis-Marginal costing and break-even analysis, managerial applications of marginal costing-Significance and limitations of marginal costing.

UNIT-V

Budgeting and budgetary control- Definition, importance, essentials, classifications of budgets, master budget, preparation of different, budgets-Steps in budgetary control, standard costing-Material and labour variances.

NOTE: (Problem: 60% Theory: 40%)

TEXT BOOKS

- 1.Principles of Management Accounting: S.N.Maheswari,S.Chand & Sons
16th edition ,2007
- 2.Management Accounting: Sharma and Gupta
3. Management Accounting:M.Y Khan &P.K.Jain ,Tata McGraw Hill,2004
- 4.ManagementAccounting-S.K.R.Paul & Chandrani Paul ,NewCentralBooks ,2010
- 5.Management Accounting –Hrishikesh Chakraborty & Srijith Chakraborty,Oxford
Publishers ,2nd edition,1997

REFERENCE BOOKS

1. Cost and Management Accounting: Jain and Narang
2. Accounting for Management: S.K.Bhattacharya ,John Dearden ,Vikas
Publishers,1995
3. Financial Management &Management Accounting –P.V.Ratnam ,Kitab Mahal
Publications ,10th edition ,1996
4. Management Accounting and Financial Control: Sashi Kapoor & Mehta
5. Introduction to Management Accounting –Charles Hongrew & Gary ,
Prentice Hall,10th edition,1995

PEDAGOGY: Chalk and Talk

SEMESTER VI**COURSE TITLE: GOODS AND SERVICE TAX****COURSE CODE: 63B****COURSE OBJECTIVES:**

1. To provide adequate knowledge in the application of Goods and service tax in day to day business
2. To gain knowledge regarding provisions of CGST/SGST ACT 2016.
3. To acquire knowledge about the Input Tax Credit.
4. To have an in-depth knowledge about the Registration of GST.

COURSE OUTCOME:

1. Outline the students with the the application of GST in Business..(K1)
2. Define about the provisions of CGST/SGST ACT 2016 (K1)
3. Extend knowledge about the Input Tax Credit.(K2)
4. Instantiate an in-depth knowledge about the Registration of GST.(K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4
CO1	✓		✓	✓
CO2	✓	✓	✓	✓
CO3		✓	✓	✓
CO4	✓	✓	✓	✓

CONTENTS:

(MAX.MARKS:100; CIA:25/ESE:75)

UNIT I

Evolution of GST – Definition – GST ,Service, IGST, SGST, Import of goods and services, Alcohol for human consumption, Petroleum products and tobacco – Role of GST Council – Rate of GST – GST in India

UNIT II

Model of CGST/SGST ACT 2016 –Definitions – Business, First stage dealer, Fixed establishment, Goods, Government, Input, Input service, Input service distributor, Input tax, Input tax credit, Inward supply, Place of business, Reverse charge, Turnover in state, Mixed supply, Output tax, Outward supply, services, supply – Officers of CGST, SGST – Appointment – Power-Leavy and exemption from tax

UNIT III

Time and value of supply – Time of supply of goods- Time of supply of services-Input Tax Credit-Appointment of credit & blocked credits- Recovery of input tax credit. Registration – amendment-casual taxable person-Cancellation-Return-Annual Return-final return.

UNIT IV

Payment of tax, Interest, penalty & other amendment-Tax deduction at source-Transfer of Input tax credit – Refund of tax – Accounts and records – Collection of Tax at Source – Assessment – Provisional assessment

UNIT V

Power of inspection - Search and seizure – Power of arrest – offences and penalties – Appeal and revision

NOTE : (Theory:100%)

Text Book:

1. CA Pritham Mahure, Goods and Service Tax in India, 2017

Reference Books:

1. S.S. Gupta– GST – Laws and Practice, Taxmanns Publications, New Delhi, 2017.
2. MonishBhalla– Commercial GST – The Game Changer – Commercial Law Publishers (India) Pvt.Ltd, New Delhi. 2015.
3. V. Balachandran “Indirect Taxation” Sultan Chand &Kalyani Publishers, 16th edition, 2014.
4. R. Radhakrishnan “ Indirect Taxation”, Kalyani Publishers, 2013.
5. Pathik Shah, Hand Book on Service tax & Goods and Service Tax (Finance Act 2016). (alongwith amendmends of Finance Bill, 2017).

PEDAGOGY: Chalk and Talk

SEMESTER VI**COURSE TITLE: PRINCIPLES OF AUDITING****COURSE CODE: 63C****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of auditing.
2. To familiarize the students with the Principles of Auditing.
3. To enable the students with the knowledge about voucher and importance of vouching.
4. To make the learners know about company audit, verification and valuation of assets and liabilities.

COURSE OUTCOME:

1. Understand the concept of auditing.(K2)
2. Summarize with the principles of auditing and its importance in the company.(K2)
3. Interpret about voucher and vouching.(K5)
4. Practice company audit, verification and valuation of assets and liabilities.(K3)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	
CO3	✓	✓	✓	✓
CO4	✓		✓	✓

CONTENTS:

(MAX.MARKS:100; CIA:25/ESE:75)

UNIT-I

Definition – General objectives of auditing - Advantages and limitations of Auditing – Auditing and Investigation – Qualities, Qualifications and disqualifications of an auditor .

UNIT-II

Various types of audit – continuous audit – final audit – interim audit – Balance Sheet audit – merits and demerits –audit Programme – audit note book – audit working papers – internal control - Internal check – internal audit - Position of External auditors as to internal audit.

UNIT-III

Vouching – vouching of cash transactions – trading transactions – impersonal Ledger.

UNIT-IV

Verification and Valuation of assets and liabilities – depreciation - reserves and provisions.

UNIT-V

Company audit – appointment and removal of auditors – rights and duties of Company auditors – liabilities – audit of share capital -Auditors Report

NOTE: (Theory:100%)

TEXT BOOKS

1. Practical Auditing: Dr.Radha ,Prasanna Publishers ,2nd edition ,2009.
2. Principles and Practice of Auditing: Dinkar Pagare ,Sultan Chand & Sons ,10th edition 2006.
3. An Insight into Auditing: B.K.Basu ,Pearsons ,1st edition,2009
4. Practical Auditing:B.N.Tandon,S.Sudarshanam,S,SundharaBabu-S.Chand & Co ,14th edition

REFERENCE BOOKS

1. Principles of Auditing –Jain & Narang ,Kalyani publishers,3rd edition,2008
2. Practical Auditing-S.Venkatamani,Margham Publications ,2nd edition ,2009
3. Auditing Principles & Practices –Pradeep Kumar ,Baldev Sachdev,Jagwant Singh ,Kalyani Publishers,8th edition,2006
4. Practical Auditing: B.N.Tandon, S.Sudharsanam,S SundharaBabu –S.Chand & Co,14th edition
5. Practical Auditing –Dr.Radha ,Prasanna publishers,2nd edition ,2009

PEDAGOGY: Chalk and Talk

SEMESTER VI**COURSE TITLE: PERSONNEL MANAGEMENT & INDUSTRIAL RELATIONS****COURSE CODE: 63D****COURSE OBJECTIVES:**

1. To enable the students to acquire knowledge of personnel Management
2. To acquire the knowledge about the functions and the importance of Personnel Department in an organisation.
3. To enrich the students to know about performance appraisal and its importance in the organisation.
4. To enlighten them about the administration of wages and salaries and industrial relations.

COURSE OUTCOME:

1. Outline the knowledge about the Personnel management and its importance in the modern world.(K1)
2. Indicate with the detailed knowledge about the importance and functions of Personnel department for a successful organization.(K2)
3. Identify the importance of performance appraisal in the organisation.(K2)
4. Apply the knowledge in administration of wages and salaries and industrial relations.(K3)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

CONTENTS:**(MAX.MARKS:100; CIA: 25/ESE: 75)**

UNIT - I

Personnel Management - meaning, nature, scope and objective – Functions of Personnel Department - The Role of Personnel manager - Organisation of personnel department - Personnel Policies and Procedures.

UNIT - II

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

UNIT - III

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.

UNIT - IV

Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.

UNIT - V

Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker's participation in management.

NOTE : (Theory: 100%)

TEXT BOOKS :

1. Personnel Management and Industrial Relations – C. B. Memoria
2. Human Resource Management – L.M.Prasad, Sultan Chand & Sons,2013.
3. Personal Management & Industrial Relations - P.C.Tirupathi, TataMcGraw Hill
4. Human Resource & Personal Management - Aswathappa,Tata McGraw Hill
5. Human Resource Management – C.B.Gupta, Sultan Chand & Sons, 2014.

REFERENCE BOOKS

1. Management of Human resources - L.Prasad &Bannerger,Streling Publishers
2. Management of Human resources - Gomez –Mejia,Prentice Hall India.
3. Human Resource Management - Gary Dessler, Pearson Education, 2000.
4. Human Resource Management - VSP. Rao
5. Personnel Management and Industrial Relations - Bhagoiwal

PEDAGOGY: Chalk and Talk

SEMESTER VI**COURSE TITLE: INVESTMENT MANAGEMENT****COURSE CODE: 63E****COURSE OBJECTIVES:**

1. To enable the students to learn the basics of investment concepts.
2. To impart skills of fundamental and security analysis.
3. To enrich the students to gain insight about the capital markets and operations of stock exchanges in India.
4. To enlighten them about the portfolio technical, fundamental and security analysis.

COURSE OUTCOME:

1. Understand the topic Investment and why to manage investment.(K2)
2. Generate with the skills of managing the funds in making proper investment and making analysis of investment and portfolio management.(K6)
3. Point out about the capital markets and operations of stock exchanges in India.
(K4)
4. Illustrate portfolio technical, fundamental and security analysis. (K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

CONTENTS

(MAX.MARKS:100; CIA: 25/ESE: 75)

UNIT I

Nature, meaning and scope of investment – Importance of investment – Factors Influencing investment – Investment media – Features of an Investment Programme - Investment process – Risk and Return .

UNIT II

Capital Market and stock exchange in India – structure of capital market – New Issue market – stock exchanges in India – Mechanics of trading – Legal control of stock exchangers – SEBI and its role guidance – NSE – OTCEI – Recent Trends – stock market operation – security market indicators – SENSEX, NIFTY & INDEX.

UNIT III

Investment alternatives: Bonds – Preference and Equity shares – LIC – Unit Trust – Provident funds – Mutual funds – Merchant Banking – National savings scheme. Portfolio performance evaluation: Dimensions of evaluation.

UNIT IV

Fundamental and Technical analysis and security evaluation: Economic Analysis – Industry analysis – Company Analysis – Technical analysis.

UNIT V

Portfolio analysis Management: scope – portfolio selection –Risk and return – types of portfolio. Portfolio Revision: Needs and Problems .

NOTE : (Theory: 100%)

TEXT BOOKS

1. Investment Management - Preeti Singh, Himalaya publications
2. Investment Management - V. K. Balla, S.Chand co ltd.
3. Security Analysis and Portfolio Management- V.A.Avadhoni, Himalaya Publishing.
4. Modern Portfolio Theory and Investment Analysis –Elton and Guber, Wiley.
5. Investment Analysis and Management –Jack Clark Francis –McGraw Hill

REFERENCE BOOKS

1. Security analysis and portfolio management – Donald E Fisher, Prentice hall
2. Investment Management -Khan & Jain,
3. Portfolio Management –Samil K.Barua, J.R.Varma and V.Raghunathan-Tata McGraw Hill.
4. Manuals of SEBI-Vabhi Kumar Jain, A Nabhi Publication.
5. Security Analysis - Fisher

PEDAGOGY: Chalk and Talk

SEMESTER – VI**COURSE TITLE: COMPUTER PRACTICAL -III – HTML****COURSE CODE: 63P****COURSE OBJECTIVES:**

1. To enable students with the HTML programs
2. To gain practical knowledge about HTML tag for an advertisement of a Company Product.
3. To make the students learn about creation of website of your department with minimum five links using HTML.
4. To enrich the students to create the form of the Customer Survey for the user to enter General name and address information

COURSE OUTCOME:

1. Interpret the knowledge about the HTML programs.(K3)
2. Prepare HTML tag for an advertisement of a Company Product.(K6)
3. Create website of your department with minimum five links using HTML(K6)
4. Develop form of the Customer Survey for the user to enter General name and address information.(K6).

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4
CO1	✓	✓	✓	
CO2	✓	✓	✓	
CO3	✓	✓	✓	✓
CO4		✓	✓	✓

CONTENTS:

(MAX.MARKS:75 CIA: 20/ESE: 55)

1. Create web pages for a business organisation using HTML Frames.
2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.
3. Program to display Image and text using HTML tag for an advertisement of a Company Product.
4. Create a table to display list of products using HTML tag.
5. Create a document using Formatting and alignment to display Sales Letter.
6. Create a Resume using HTML Tags.
7. Create a website of your department with minimum five links using HTML.
8. Create a document using Form to support Local Processing of Order form.
9. Create a Form of the Customer Survey for the user to enter General name and Address information.
10. Create a Frame to display a multiform document.