

CMS COLLEGE OF SCIENCE AND COMMERCE

(AUTONOMOUS)

**An ISO 9001:2000 Certified Institution and reaccredited at the 'A' level with a CGPA
of 3.353 out of 4 by NAAC**

Chinnavedampatti, Coimbatore - 641 049

Phone No: 2666465

Email: info@cmscbe.com

Website: www.cmscbe.com



SCHOOL OF COMMERCE

B. Com (Accounting and Finance)

SYLLABUS

SCHEME OF EXAMINATION (CBCS)

(2017-2020 Batch)

SCHOOL OF COMMERCE

B. Com (Accounting and Finance) with Skill Based Subjects

REGULATIONS

INTRODUCTION:

The School of Commerce as a part of its continued efforts in innovating the course in line with the changing economic scenario, the school of commerce offers professional accounting course which transforms students into corporate professionals. The department also 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 Hrs Internet facilities. After we obtained the autonomous status we 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 prepare the learners to acquire knowledge in accounts and finance to excel in professional career.
2. To acquaint the learners with the concepts of accounts, research methods and understanding of marketing.
3. To develop in them awareness about technical and managerial skills to solve real world problems.
4. To educate the learners about the role of finance in the economy and its social obligation in the economy.
5. To show competence, communication skills, ethical attitude and team work in their profession.

PROGRAM OUTCOMES

1. Develop wide knowledge in core areas, current and emerging trends in accounts and finance.(K6)
2. Apply technical skills in problem solving and application development. (K3)
3. Formulate analytical and managerial skills to enhance employment potential.(K6)
4. Analyse the important concepts of finance and matching it with the economy.(K4)
5. Design a holistic professional career.(K6)

MAPPING OF PEO'S AND PO'S

	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	✓	✓			
PO2		✓	✓		
PO3		✓	✓		
PO4				✓	
PO5	✓			✓	✓

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 subject.

DISTRIBUTION OF THE MARKS AND CREDITS UNDER CBCS

PART	SUBJECT	No of Papers	Marks @	Credits
I	Language – I Tamil /Malayalam/Hindi/French	2	200	8
II	Language – II English	2	200	8
III	Core Subjects	17\$	1700	68
	Core Subjects	2\$	150	6
	Allied Subjects	4 **	400	16
	Elective Subjects	3	300	12
IV	<u>1 - Non-Major Elective</u> Elective – I Tamil/Advanced Tamil/ Communicative English	2	100 #	4
	Elective – II Tamil/Advanced Tamil/ General Awareness			
	2 – Skill Based Subjects	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 subjects respectively.

\$ In core subjects both theory and Practicals should be included wherever applicable.

** In allied subjects both theory and Practicals should be included wherever applicable.

No Continuous Internal assessment for these subjects.

!! 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.

The following parameters are considered throughout study period.

Regularity of Attendance.

Active participation in classes/Camps/Games (College/District//University)

Exemplary awards/certificates/prizes.

Other Social Components (Blood Camp, Fine Arts etc).

Note: II

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

**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

SCHOOL OF COMMERCE

The syllabus for 2016 batch will be applicable to 2017 batch also with the following changes:

Semester I

The Board approved SEMESTER I syllabus.

Semester II

In Core Paper III , “Accounting Principles and practices II” , Insolvency of partnership has been deleted in Unit V.

Semester III

In Core Paper V, “Accounting for corporate”, Profit prior to Incorporation shifted from Unit II to Unit III.

Semester IV-

In Core Paper IX “Financial Management” PI method has been deleted in UNIT II.The Unit III is restricted by deleting cost of Preference shares, cost of retained earnings and Weighted Average cost of capital.It includes computation of working capital requirement.

In Core Paper X “Cost accounting” the Materials,Purchase of materials, procedure and documentation involved in purchasing ,requisition for stores topics in Unit II have been shifted to Unit II from Unit I. The Unit I includes LIFO, FIFO, Simple average and weighted average method of issuing materials.

In Core paper XI “Indian company law”, the Unit IV includes Directors Identification number (DIN).

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

Semester V

In Core Paper XV, “Direct Tax I” the Unit IV includes assessment of Individuals. The Unit V includes ITR 1 to ITR 7 due dates.

Semester VI

The Skill Bases courses IV “Indirect Taxation” have been replaced with “Goods and Service Tax”.

CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641049
(Autonomous)

B. Com (Accounting and Finance) DEGREE COURSE
WITH SKILL BASED SUBJECTS

SCHEME OF EXAMINATION – CBCS PATTERN

(For the students admitted during the academic year 2017-2020)

Sem.	Part	Sub code	Subject	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 –Accounting Principles and Practices I	6	3	25	75	100	4
	III	13B	Core Paper II – Business Management and Communication	5	3	25	75	100	4
	III	1AA	Allied I – Quantitative Techniques I- Mathematics	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 – Accounting Principles and Practices II	5	3	25	75	100	4
	III	23B	Core IV- Economics for Decision making	5	3	25	75	100	4
	III	2AA	Allied II – Quantitative Techniques II- Statistics	6	3	25	75	100	4
	IV	2FCB	Value Education – Ethics	2	3	-	50	50	2
Total								550	22

III	III	33A	Core V –Accounting for Corporate	7	3	25	75	100	4
	III	33B	Core VI –Legal aspects of business	6	3	25	75	100	4
	III	33C	Core VII–Information Technology	5	3	25	75	100	4
	III	33D	Allied III–Marketing Management	6	3	25	75	100	4
	IV	33P	Skill based subject I– MS Word and Excel	4	3	20	55	75	3
		3E	Tamil / Advanced Tamil (Or) Non-Major Elective – I (Women’s Rights)	2	3	-	50	50	2
			Business Communication (Extra Disciplinary Course- Self Study Paper) (Compulsory)	-	3	10	40	50	2
Total								575	23
IV	III	43A	Core VIII – Accounting for Public Sector	5	3	25	75	100	4
	III	43B	Core IX – Financial Management	5	3	25	75	100	4
	III	43C	Core X – Cost Accounting	5	3	25	75	100	4
	III	43D	Core XI – Indian Company Law	5	3	20	55	75	3
	III	43E	Core XII - Strategic Management	5	3	20	55	75	3
	III	4AA	Allied IV –Financial Markets& Institutions	4	3	25	75	100	4
	IV	43P	Skill based subject II- MS Access, MS Power point and Internet	4	3	20	55	75	3
	IV	4E	Tamil / Advanced Tamil (Or) Non-major elective – II (General Awareness #)	2	3	-	50	50	2
				Office Documentation and Procedure (Extra Disciplinary Course- Self Study Paper) (Optional)	-	3	10	40	50
			Total					725	29

V	III	53A	Core XIII – Management Accounting	6	3	25	75	100	4
	III	53B	Core XIV – Research Methodology	6	3	25	75	100	4
	III	53C	Core XV – Direct Tax I	6	3	25	75	100	4
	III	53D	Core XVI – Human resource Management	5	3	25	75	100	4
	III	53E	Elective – I –Contemporary Auditing	4	3	25	75	100	4
	IV	53F	Skill based Subject III– Banking and Insurance Law	3	3	20	55	75	3
Total								575	23
VI	III	63A	Core XVII – Working Capital Management	6	3	25	75	100	4
	III	63B	Core XVIII – Management Information System	6	3	25	75	100	4
	III	63C	Core XIX – Business Environment	5	3	25	75	100	4
	III	63D	Elective II- Investment Management	5	3	25	75	100	4
	III	63R	Elective III – Project Work & Viva-Voce	5	3	25	75	100	4
	IV	63E	Skill based Subject IV- Goods and Service Tax	3	3	20	55	75	3
	V	6EA	Extension Activities	-	-	-	50	50	2
Total								625	25
Grand Total								3600	144

LIST OF ONLINE SUBJECTS		
Semester	COURSE CODE	Name of the Subjects
I	13B	Core Paper II – Business Management and Communication
II	23B	Core IV – Economics for Decision Making
III	33D	Allied III – Marketing Management
IV	43B	Core X – Financial Management
V	53C	Core XV – Direct Tax I
VI	63A	Core XVII –Working Capital Management

SEMESTER I**COURSE NAME: ACCOUNTING PRINCIPLES AND PRACTICES I****COURSE CODE: 13A****COURSE OBJECTIVES**

1. To make the learners understand the basic concepts of accounting.
2. To get an exposure to the fundamental principles of accounting.
3. To acquaint themselves with various methods of accounting
4. To develop necessary skills to apply the principles of accountancy in various business situations.

COURSE OUTCOMES

1. Remember the accounting concepts and conventions. (K1)
2. Understand the concepts of accounting in various business situations. (K2)
3. Analyze various methods of accounting. (K3)
4. Devise the accounting concepts in changing business environment. (K6)
5. Instantiate the accounting standards. (K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1	✓				
CO2	✓			✓	✓
CO3	✓	✓			
CO4	✓		✓	✓	✓
CO5	✓				✓

CONTENTS:

[ESE: 75 marks; CIA: 25 marks]

UNIT I

Fundamentals of Book keeping – Accounting Concepts and Conventions - Journal – Ledger – Subsidiary books – Trial balance – Final accounts of sole trader with adjustments -Preparation of bank reconciliation statement.

UNIT II

Accounting for depreciation - Need for and significance of Depreciation – Methods of providing Depreciation - Reserves and Provisions.

UNIT III

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

UNIT IV

Accounting for consignments and joint ventures

UNIT V

Branch accounts excluding foreign branch - Accounts of non profit organizations- receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals- Introduction-Basic Accounting standards.

NOTE: Distribution of Marks---- Problems: Theory 80:20

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

REFERENCE BOOKS

1. T.S.Reddy and A.Murthy, Financial Accounting, Margam Publications, 2010
2. M.C.Shukla and T.S.Grewal, Advanced Accounting, Volume I Sultan Chand Publications, NewDelhi, 2000
3. Dr.Radha, Financial Accounting, Prasanna Publishers, 2010
4. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, Newdelhi, 2007
5. B.S.Raman, Financial Accounting, Volume I&II, United Publishers, 2010
6. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
7. K.Raajhavelu, Principles of Accountancy, Sri.G.V.Publications, Chennai, 2010
8. S.Kr.Paul and Chandrani Paul, Financial Accounting, New Central Book Agency, 2009

PEDAGOGY: Chalk and Talk

SEMESTER I**COURSE NAME: BUSINESS MANAGEMENT AND COMMUNICATION****COURSE CODE: 13B****COURSE OBJECTIVES:**

1. Beware of the need and importance of business management.
2. Know about management practices and procedures.
3. Get motivated so as to successfully manage a modern business.
4. Be familiar with written communication techniques under various business situations.

COURSE OUTCOMES:

1. Understand the functions and theories of management.(K2)
2. Apply principles of management in business situations.(K3)
3. Relate the decisions skills and leadership qualities in facing real business situations.(K4)
4. Create the art of writing the business letters.(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1	✓				✓
CO2	✓		✓		✓
CO3		✓	✓	✓	✓
CO4		✓	✓		✓

CONTENTS:**[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Management-Definition-Nature and Scope-Functions-Contributions by Henry Fayol, FW Taylor. Peter F Drucker, McGregor-Management as a Science, Art, Profession-Management and Administration - Principles of Management Planning-Meaning - Nature-importance- purpose of planning-planning process - Methods and Types of Plans-Advantages and Limitations.

UNIT II

Decision Making- Steps in Decision Making. Organisation- meaning-nature and importance-process of organisation-structure- Departmentation -Delegation-Centralization- decentralisation-authority- responsibility relationship-Line, Line & Staff-functional- Span of control- charts and manuals - MBO & MBE

UNIT III

Leadership-meaning-importance-functions of leadership-leadership styles-Qualities of a good leader -Motivation- meaning-need for motivation-theories of motivation-Maslow, X, Y,Z theory, Hygiene theory. Coordination-meaning-definition-principles-advantages & disadvantages-Control-meaning-importance- process & techniques of control.

UNIT IV

Introduction to Communication – Objectives-Importance – Elements of Communication process – Internal and External Communication – Media of Communication –Electronic media-Barriers to Communication – Principles of Communication- Formal and Informal Communication – Upward, Downward, Lateral and Diagonal Communication – Communication network.

UNIT V

Essentials of Business Letters – Enquiries and replies – Orders and execution – Credit and Status letters. Complaints and Adjustments- Collection letters- Circular and Sales letters – Application Letters. Report Writing – Importance of report – Types of business reports – Characteristics of good report.

NOTE: Question paper shall contain 100 % Theory

TEXT BOOKS

1. Principles of Management(Unit I – III),Dinkar Pagre,Sultan Chand & Sons, New Delhi, 2009 Vth edition.
2. Principles of Management, T.Ramasamy,
3. Essentials of Business Communication-(Unit IV ,V), Rajendra Pal & J.S.Korlahalli Sultan Chand & Sons, New Delhi,Reprint 2006, New Edition.

REFERENCE BOOKS

1. Principles of Management-Koontz and O'Donnel,TataMcGraw Hill,2009 VIth edition
2. Business Organization and Management-Y.K.Bhushan,Sultan Chand & Sons,2009 Vth edition
3. Business Communication-V.K.Jain Omprakash Biyani,Sultan Chand & Company Ltd, New Delhi,Reprint 2009, 1st edition
4. Modern Commercial Correspondence-R.S.N.Pillai & Bagavathi,Sultan Chand & Company Ltd, New Delhi,Reprint 2006, 1st edition

PEDAGOGY: Chalk and Talk

SEMESTER II**COURSE NAME: I – ACCOUNTING PRINCIPLES AND PRACTICES II****COURSE CODE: 23A****COURSE OBJECTIVES:**

1. To get themselves acquainted with accounting treatment in the case of partnership firms.
2. To understand the application of accounting methods in various fields.
3. To be conversant with the various methods of accounting in special areas.
4. To get themselves trained in the accounting practices of modern business

COURSE OUTCOMES:

1. Generalize the concept of partnership and its accounting treatment.(K2)
2. Analyze the various methods of accounting in special areas.(K3)
3. Evaluate the application of accounting methods in various fields.(K5)
4. Construct accounting practices of modern business.(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1			✓	✓	✓
CO2	✓	✓		✓	✓
CO3	✓			✓	✓
CO4	✓	✓	✓	✓	✓

CONTENTS

[ESE: 75 marks, CIA: 25 marks]

UNIT I:

Partnership Accounts- Division of Profit-Fixed and Fluctuating capitals- Past adjustments- Guarantee of profits

UNIT II:

Admission and Retirement - Death of a partner.

UNIT III:

Dissolution- Insolvency of a partner-Rule in Garner Vs Murray-Piecemeal Distribution.

UNIT IV:

Insurance claims-Claim for loss of stock and loss of profits - Royalties including - Sub-lease.

UNIT V :

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

Distribution of Marks---- Problems: Theory 80:20

TEXT BOOKS

1. S.P.Jain and K.L.Narang, Advanced Accounting, Volume I, Kalyani Publishers, 2008.
2. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publications, 2010.

REFERENCE BOOKS

1. R.S.N.Pillai, S.Bhagavathy, and S.Uma, Fundamentals of Advanced Accounting, Sultan Chand Publications, New Delhi, 2007
2. B.S.Raman, Financial Accounting, United Publishers, 2010
3. S.Manikandan, Financial Accounting, SCI Tech Publications, 2010
4. S.Kr.Paul and Chandrani Paul, New Central Book Agency, 2009
5. Arulanandam and Raman Advanced Accounting, Himalaya Publications, New Delhi, 1999.
6. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Volume I, Sultan Chand Publications, Newdelhi, 2002.

PEDAGOGY: Chalk and Talk

SEMESTER II**COURSE NAME: ECONOMICS FOR DECISION MAKING****COURSE CODE: 23B****COURSE OBJECTIVES:**

1. To enable the students to learn the basic structures of economic systems and the various market conditions.
2. To acquaint the students to understand the application of principles of economics in the field of managerial decision making.
3. To equip themselves with various cost concepts.
4. To understand and appreciate the logic behind various policies of government for the attainment of socialistic pattern of society and development purposes.

COURSE OUTCOMES:

1. Remember the basic structure of economics. (K1)
2. Understand the basic principles of economics in the field of managerial decision making. (K2)
3. Instantiate the various cost concepts. (K2)
4. Relate various policies of government for the attainment of socialistic pattern of society and development purposes. (K5)
5. Design effective planning. (K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓	✓	
CO2		✓			
CO3			✓		
CO4	✓		✓	✓	✓
CO5				✓	✓

CONTENTS:**[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Nature and Scope of Managerial Economics in relation with other disciplines - Role and Responsibilities of Managerial Economist - Goals of Corporate Enterprises- Maximization of profit – Value of enterprise.

UNIT II

Demand and Supply analysis – Demand determinants, Demand distinctions – Elasticity of demand- Types, methods – Applications – Demand forecasting for Industrial goods and Consumer goods-Consumer durables – Factor influencing elasticity of demand.

UNIT III

Cost and production analysis – Cost concepts- Cost and output relationship – cost control – Short run and Long run – Cost functions – Production functions – Break – even analysis- Economics scale of production.

UNIT IV

Pricing and output decisions in different market situations – (Monopoly and duopoly competition – perfect and imperfect competition) – pricing policies.

UNIT V

Business cycles – National income – Monetary and fiscal policy – Public finance. TRIM's- Intellectual Property rights-TRIP's-Industrial Sickness-causes-remedies.

NOTE: Question paper shall contain 100 % Theory.

TEXT BOOKS

1. Managerial Economics: Maheswari and Varshney, Sultan Chand & Sons.
2. Managerial Economics: P.L.Metha, Sultan Chand & Sons.

REFERENCE BOOKS

1. Managerial Economics: G.S.Gupta, Tata McGraw Hill.
2. Managerial Economics, Narayanan Nadar. E, Sultan Chand, 2010.
3. Managerial Economics, Geetika, Sultan Chand Publication, 2010.
4. Managerial Economics: Joei Dean, Prentice Hall India.
5. Economic Theory & Applications: D.M.Mithani, Himalaya Publishing House.
6. Managerial Economics, Mark Hirschey, Sultan Chand Publication, 2009.
7. Managerial Economics, RL Varshney, Sultan Chand Publication, 2011.
8. Managerial Economics, MK Mishra, Sultan Chand Publication, 2010.

PEDAGOGY: Chalk and Talk

SEMESTER III**COURSE NAME: ACCOUNTING FOR CORPORATE****COURSE CODE: 33A****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts in corporate accounting.
2. To gain insight into the procedure relating to preparation of company final accounts.
3. To enlighten the students about the reduction and reorganization of share capital and goodwill.
4. To gain an in-depth knowledge about the liquidation of companies.

COURSE OUTCOMES:

1. Remember the basic concepts in corporate accounting. (K1)
2. Evaluate the procedure relating to preparation of company final accounts.(K5)
3. Remember the methods of valuing goodwill and shares. (K1)
4. Analyse about the liquidation of companies. (K4)
5. Understand the accounting procedures followed by corporate as per new companies Act 2013. (K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		✓
CO2		✓	✓		✓
CO3		✓	✓		✓
CO4		✓	✓		✓
CO5			✓	✓	✓

Distribution of Marks---- Problems: Theory 80:20**CONTENTS****[ESE: 75 marks, CIA: 25 marks]****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 shares and debentures.

UNIT III

Profits prior to incorporation- Preparation and presentation of final accounts of joint stock companies as per Company Law requirements – Determination of managerial remuneration.

UNIT IV

Amalgamation, Absorption and Reconstruction (excluding inter company holdings) - Reduction and reorganization of share capital (Simple problems only).

UNIT V

Valuation of shares and goodwill – Liquidation of companies.

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

REFERENCE BOOKS

1. T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, 2010
2. M.C.Shukla and T.S.Grewal, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,
3. Arulanandam and Raman, Advanced Accounting, Himalaya Publications, Newdelhi, 1999
4. Dr.A.K.Singhal, Ajay Mittal and Dr.Vinod Kumarpardhan, Company Accounts, Vayu Education of India, Newdelhi,2009
5. Hanif & Mukherjee : Corporate Accounting, Tata McGraw-Hill,Newdelhi,2006
6. Maheshwari & Maheshwari: Advanced Accountancy, Vikash Publications, Newdelhi, 2000
7. Basu & Das: Practice in Accountancy, Rabindra Library, Kolkata, 2003

PEDAGOGY: Chalk and Talk

SEMESTER III**COURSE NAME: LEGAL ASPECTS OF BUSINESS****COURSE CODE: 33B****COURSE OBJECTIVES:**

1. To enable the students to learn the Indian legal environment.
2. To know the various provision, powers and authorities of various Act.
3. To enrich the students about the Payment of gratuity Act and its computation.
4. To gain knowledge about the ESI Act 1948.
5. To have an insight about the Payment of Bonus Act 1965.

COURSE OUTCOMES:

1. Remember the Indian legal environment. (K1)
2. Understand about the current provisions prevailing in business.(K2)
3. Compute the gratuity as per the Payment of Gratuity Act. (K3)
4. Apply the rules, contribution and schemes relating to ESI Act 1948.(K3)
5. Practice about the computation and determination of bonus. (K3)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1	✓			✓	
CO2					✓
CO3			✓		
CO4		✓		✓	
CO5			✓		

NOTE: Question paper shall contain 100 % Theory.

CONTENTS:**[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Workers Compensation Act, 1923: objects; employer's liability for compensation; amount of compensation; methods of calculating wages; review; distribution of compensation; notice and claims; commissioner for workmen's compensation

UNIT II

Industrial Disputes Act, 1947: Objects: Industrial disputes, authorities for settlement, reference, procedures, powers and duties of authorities: settlement and awards: strikes, lockouts; lay-off; retrenchment; transfer and closure; unfair Labour practices; miscellaneous provisions

UNIT III

Payment of Gratuity Act: Definition Payment and Forfeiture of Gratuity and Exemption – Compulsory Insurance and protection of Gratuity- Determination and recovery of Gratuity.

UNIT IV

ESI Act 1948 – objects, definition, applicability of the Act – contribution- rules- administration of schemes – ESIC, Standing committee- benefits- disputes & claims- penalties. EPF Act 1952 – objects, definition, applicability of the Act, PF schemes – contribution - administration of schemes – benefits, disputes & claims – penalties.

UNIT V

Wages and Benefits: a) Payment of Wages Act, 1936: objects, responsibilities, fixation of wage periods, time payment deduction and fines; maintenance of records and registers: inspectors.

b) Minimum wages Act, 1948: objects, provisions, procedure for fixing and revising minimum wages, appointment of advisory board; payment; maintenance of registers and records, offences and penalties.

c) Payment of Bonus Act 1965: Objects, computation and determination of Bonus, eligibility and payment, provisions for new companies.

TEXT BOOKS

1. Mercantile Law - N.D. Kapoor, Sultan Chand & Sons
2. Mercantile Law: - S.S. Gulshan, Excel Books.

REFERENCE BOOKS

1. Labour and Industrial Law, Padhi PK, Sultan Chand Publication, 2010.
2. Elements of Industrial Law, N.D Kapoor, Sultan Chand Publication, 2005.
3. Industrial Law, Chawla RC, 1994.
4. Business and Industrial Law, Dr.P.C.Tulsian, S.Chand, 2010.
5. Business and Industrial Law, P.P.S.Gogna, S.Chand, 2010.
6. Business and Corporate Laws, Dr.P.C.Tulsian, S.Chand, 2010.

PEDAGOGY: Chalk and Talk

SEMESTER III**COURSE NAME: INFORMATION TECHNOLOGY****COURSE CODE: 33C****COURSE OBJECTIVES:**

1. To make the learners to know about the concepts of Information Technology.
2. To enrich the students about the various concepts of computer system.
3. To gain knowledge about the methods of data processing.
4. To enlighten the students about the types of E-Commerce.
5. To impart the students the latest trends in the technological developments.

COURSE OUTCOMES:

1. Understand the concepts of Information Technology. (K2)
2. Instantiate the various concepts of computer system. (K2)
3. Examine about the various methods of data processing. (K4)
4. Analyze about the types of E-Commerce. (K4)
5. Create the new trends and terminologies in information area. (K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2	✓		✓		
CO3	✓	✓			
CO4	✓				
CO5			✓		✓

NOTE: Question paper shall contain 100 % Theory

CONTENTS**[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Introduction to Computers : Introduction – History and Generations of computers - Characteristics of computers – Importance of computers - Classification of computers - Computer Applications in Various Areas of Business – Computer Related Jobs in Business.

UNIT II

Components of digital computers : Input, CPU and Output unit – Various Input, Output and Storage devices – Computer System: Hardware and Software - System Software and Application Software; Programming Language: Machine Language, Assembly Language and High Level Language –Flow chart and Programme flow chart – Steps in developing a computer Programme.

UNIT III

Computer Number System- Data processing-Methods of Data Processing– Batch, Online and Real Time systems – Time Sharing, Multiprogramming and Multi Processing Systems

UNIT IV

Operating systems- Types of Operating System. Network- Types of Networks– E-Commerce: Objectives and types of E-Commerce. Internet- Intranet-Extranet.

UNIT V

System analysis and design – Computer based information system – Need - Transaction Processing system –Management Information System – Decision Support System – Expert Systems. Recent trends in IT –Blue tooth technology-Wi-Fi technology-Cloud computing.

TEXT BOOKS

1. R.Sarvanakumar, R.Parameshwaran and T.Jayalakshmi, A Textbook of Information Technology, Sultan Chand Publications,2008.
2. Alexis & Leon, Introduction to Computers, Vikas Publishing House,2011

REFERENCE BOOKS

1. Henry C. Lucas. Jr, Information Technology – Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.
2. Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore.
3. I.T.Hawxyszkiwycz, Introduction to System Analysis and Design, 1997
4. Amita Goel, Computer Fundamentals, Pearson Education.
5. ITL Education Solutions Ltd, Introduction to Information Technology, Pearson Education, 2005.
6. Garroll W. Frenzel Johne. Frenzel, Management of Information Technology,
7. Thomson Course Technology, Boston, 2004.
8. Henry C. Lucas. Jr, Information Technology for Management, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.
9. V.Rajaraman, Introduction to Information Technology, Prentice Hall of India Pvt Ltd., 2004

PEDAGOGY: Chalk and Talk

SEMESTER III**COURSE NAME: MARKETING MANAGEMENT****COURSE CODE: 33D****COURSE OBJECTIVES:**

1. To introduce students the knowledge about the fundamentals of market concepts.
2. To enable the students to learn the principles of marketing.
3. To gain knowledge about the fundamentals of consumer behaviour.
4. To enrich students towards marketing mix and personal selling.
5. To acquire the knowledge about the government guidelines related to marketing.

COURSE OUTCOMES:

1. Describe the fundamentals of market concepts. (K1)
2. Apply the principles of marketing.(K3)
3. Analyse the fundamentals of consumer behaviour.(K4)
4. Instantiate the marketing mix and personal selling.(K2)
5. Understand the government guidelines related to marketing.(K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1	✓				
CO2	✓				✓
CO3	✓	✓			
CO4	✓		✓		
CO5			✓		✓

NOTE: Question paper shall contain 100 % Theory

CONTENTS:**[ESE: 75 marks, CIA: 25 marks]****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 - Important channels of distribution – Functions of middlemen – Retailing - concept – Importance and Role of Marketing and Government – Bureau of Indian standards – Green Marketing.

TEXT BOOKS

1. Marketing management - Rajan Saxena, Tata McGraw-Hill, 2002, 5th Edition.
2. Principles of Marketing -Rjan Nair , Sultan Chand & Sons, 2008

REFERENCE BOOKS

1. Modern Marketing -R.S.N Pillai Bhagvathi ,S.Chand & Sons ,2003
2. Marketing Mngement –Philip Kotler ,Prentice Hall ,10 th edition ,2001
3. Marketing Management –V.S.Ramaswamy & S.Namakumary,Macmillan,2nd edition,1999
4. Principles & Practices of Marketing in India – Mammoria & Joshi ,Kitab Mahal Publishers,2006
5. Philip Kotler and Gary Amstrong - Principle of Marketing, Prentice Hall India, 2003, 2003.
6. Marketing –Dr.N.Rajan Nair & Sanjith Nair,Sultan Chand & Sons ,7th edition ,2003
7. Marketing Management –M.Altaf Khan ,Wisdom Publications ,2009
8. Marketing Management -M.GovindaRajan,HI COURSE ,2nd edition ,2009

PEDAGOGY: Chalk and Talk

SEMESTER III**COURSE NAME: COMPUTER PRACTICALS I - MS WORD & MS EXCEL****COURSE CODE: 33P****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 Word.
3. To enrich the students to gain knowledge about MS Excel.
4. To enlighten the students about the calculation of payroll.
5. To have an insight knowledge regarding preparation of agenda, minutes and charts.

COURSE OUTCOMES:

1. Remember the practical applications of computers in business. (K1)
2. Discuss about the features of Ms.Word.(K2)
3. Analyze the concepts of Ms.Excel. (K4)
4. Compute the payroll. (K3)
5. Create the knowledge regarding preparation of agenda, minutes and charts.(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1		✓			✓
CO2	✓				
CO3	✓				
CO4	✓		✓	✓	✓
CO5		✓			✓

CONTENTS:**[ESE: 55 marks, CIA: 20 marks]****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 subjects) 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.

PEDAGOGY: Demonstration through System

BUSINESS COMMUNICATION**(Extra Disciplinary Course)****COURSE OBJECTIVES:**

1. To learn students about the fundamentals of business communication.
2. To enrich the students towards recent banking correspondence and insurance correspondence.
3. To gain knowledge about the preparation methods of business reports.
4. To aware the students towards modern electronic devices.
5. To develop the oral and written communication skills for successful application in business.

COURSE OUTCOMES:

1. Remember the fundamentals of business communication.(K1)
2. Describe about banking correspondence and insurance correspondence.(K1)
3. Apply the various methods of business reports.(K3)
4. Synthesize the modern electronic devices.(K6)
5. Relate the oral and written communication skills.(K5)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1	✓				
CO2	✓				
CO3	✓		✓		
CO4		✓			✓
CO5			✓		✓

(Theory: 100%)

CONTENTS:**[ESE: 40marks; CIA: 10marks]****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.

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

SEMESTER IV**COURSE NAME: ACCOUNTING FOR PUBLIC SECTOR****COURSE CODE: 43A****COURSE OBJECTIVES:**

1. To enrich the students about the accounting for public sector.
2. To gain insight into the procedure relating to basic concepts of corporate accounting and preparation of final accounts of specialized companies.
3. To know about the preparation of accounts for holding companies.
4. To have an insight into the preparation of double accounts.
5. To have an knowledge about the accounting standards regarding the AS 2.

COURSE OUTCOMES:

1. Define the accounting for public sector. (K1)
2. Describe the procedure relating to basic concepts of corporate accounting and preparation of final accounts of specialized companies.(K1)
3. Analyse about the preparation of accounts for holding companies. (K4)
4. Analyse the preparation of double accounts. (K4)
5. Evaluate knowledge about the accounting standards regarding the AS 2. (K5)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1				✓	
CO2	✓			✓	
CO3	✓			✓	✓
CO4	✓	✓			
CO5	✓	✓			

Distribution of Marks---- Problems: Theory 80:20

CONTENTS:

[ESE: 75 marks; CIA: 25 marks]

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) –Consolidated Balance Sheet - AS 21 Consolidated financial statements.

UNIT IV

Double accounts including Final statement of Accounts of Electricity – Treatments of repairs and renewals - Human Resources Accounting (Theory Only).

UNIT V

Introduction to Government Accounts – Accounting Standards – Basic Knowledge of Financial Reporting Practice –Accounting for Price Level Changes-AS 2 Valuation of investments- AS 10 Accounting for fixed assets.

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

REFERENCE BOOKS

1. T.S.Reddy and A.Murthy, Corporate Accounting, Margam Publications, 2010
2. M.C.Shukla and T.S.Grewal, Advanced Accounting, VolumeII, Sultan Chand Publications, Newdelhi,
3. 5.Arulanandam and Raman, Advanced Accounting, Himalaya Publications, Newdelhi, 1999
4. Dr.A.K.Singhal, Ajay Mittal and Dr.Vinod Kumarpardhan, Company Accounts, Vayu Education of India, Newdelhi,2009
5. Hanif & Mukherjee : Corporate Accounting, Tata McGraw-Hill,Newdelhi,2006
6. Maheshwari & Maheshwari: Advanced Accountancy, Vikash Publications, Newdelhi, 2000
7. Basu & Das: Practice in Accountancy, (Rabindra Library, Kolkata, 2003

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE NAME: FINANCIAL MANAGEMENT****COURSE CODE: 43B****(Theory: 60%, Problem: 40%)****COURSE OBJECTIVES:**

1. To enable students with the objectives, scope and sources of financial management.
2. To acquaint knowledge about the budgetary controls used in the corporate sector.
3. To know about the importance of cost of capital.
4. To acquire knowledge about the lease financing.
5. To have an in-depth knowledge about the various dividend theories.

COURSE OUTCOMES:

1. Define the objectives, scope and sources of financial management. (K1)
2. Understand about the budgetary controls used in the corporate sector. (K2)
3. Remember the importance of cost of capital. (K1)
4. Evaluate the lease financing. (K5)
5. Describe about the various dividend theories. (K1)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		
CO2	✓	✓	✓	✓	✓
CO3	✓				
CO4	✓			✓	✓
CO5	✓				

Note: (Problems confined to Unit II, Unit III and Unit V)

CONTENTS

[ESE: 75 marks, CIA: 25 marks]

UNIT-I

Nature and scope of finance 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 and IRR methods.

UNIT-III

Analysis of risk and uncertainty in capital budgeting – project selection under capital rationing. Cost of Capital – importance – measurement of specific costs – cost of debt — cost of Equity capital- Computation of working capital requirement.

UNIT-IV

Lease financing – types of lease financing – 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 MM’s Model – Dividend Policy – Forms of Dividend – Determinants of Dividend Policy.

TEXT BOOKS

1. R.K.Sharma & Shashi.K.Gupta, Financial Management, Kalyani Publishers, 2004.
2. I.M.Pandey, Financial Management, Tata McGraw Hill Publications, 2011.

REFERENCE BOOKS

1. I.S.Kr. Paul, Chandrani Paul, Financial Management, New Central Book Agency ,2010
2. M.Y .Khan,P,K.Jain , Financial Management , Tata McGraw Hill ,4th edition ,2010
3. P.V.Kulkarni ,B.G.SatyaPrasad , Fianancial Management ,Himalaya Publishing House, 13 th edition ,2007.
4. Prasanna Chandra ,Financial Management ,TataMcGraw Hill ,4th edition ,1984 ,
5. R.M. Srivatsava ,Financial Management ,Pragati Prakashan,6th edition1997.
6. Cheol S.Eun,Bruce G.Resnik , International Financial Management ,Mc Graw Hill Education,4th edition
7. S.C.Kuchhhhal,Chaitanya , Financial Management, Publishing House ,13th edition,2001
8. James.C.VanHorne,JohnM. Wachowicz, Fundamentals of Financial Management, Prentice,11thedition,2002

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE NAME: COST ACCOUNTING****COURSE CODE: 43C****COURSE OBJECTIVES:**

1. To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.
2. To enrich the students with the basic concepts of cost accounting.
3. To enrich the students with the allocation and absorption of overhead.
4. To know about the importance of process costing.
5. To have an knowledge about the Reconciliation of costs and financial accounts.

COURSE OUTCOMES:

1. Remember with the ever – enlarging frontiers of Cost Accounting knowledge.(K1)
2. Outline with the basic concepts of cost accounting. (K1)
3. Understand with the allocation and absorption of overhead. (K2)
4. Recognize the importance of process costing. (K2)
5. Classify about the Reconciliation of costs and financial accounts. (K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1	✓		✓	✓	✓
CO2	✓				✓
CO3	✓	✓			
CO4	✓	✓			
CO5	✓	✓			

Distribution of Marks---- Problems: Theory 80:20**CONTENTS:****[ESE: 75 marks; CIA: 25 marks]****UNIT I**

Cost Accounting-Definition, meaning and scope-Relationship of Cost Accounting with Financial accounting and Management accounting-Methods of costing -cost analysis, concepts, preparation of cost sheet and classifications - Elements of cost, preparation of Cost sheet and Tender - Costing as an aid to management - limitations and objections against cost accounting. LIFO, FIFO, Simple average and weighted average method of issuing materials.

UNIT II

Materials- purchasing of materials, procedure and documentation involved in purchasing-requisitioning for stores. Methods of valuing material issues-maximum, minimum and reordering levels- EOQ -Labour-systems of wage payment, idle time, control over idle time-labour turnover.

UNIT III

Overhead- classification of overhead- Allocation and absorption of overhead.

UNIT IV

Process Costing: Features of process costing-Process losses, waste, scrap, normal process loss, abnormal process losses, abnormal gain, inter process profit (excluding equivalent production), Costing of joint products and by-products

UNIT V

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

TEXT BOOKS

1. Cost accounting: Jain and Narang
2. Cost Accounting – V.K.Saxena &C.D.Vasisht,Sultan Chand ,2001

REFERENCE BOOKS

1. Practical Costing –V.S.Khanna ,I.M.Pandey &Ahuja ,S.Chand &Co ,2004
2. Cost accounting: M.C. Shukla &T S Grewal
3. Cost & Financial Management - S.Kr.Paul & Chandrani Paul
4. Advanced Cost accounting: R.S.Nigam , S.P.Sharma , B.C.Sehgar
5. Cost accounting: R.S.N.Pillai & Bagavathi
6. Advanced Cost accounting: C.A.Banerjee
7. Cost Accounting & Profitability Analysis –Dr.Mahesh Gupta, Pointer Publishers, 1997.
8. Cost Accounting –A.Murthy &S.Gurusamy,Mc.Graw Hill,2008

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE NAME: INDIAN COMPANY LAW****COURSE CODE: 43D****COURSE OBJECTIVES:**

1. To enlighten the student's knowledge on Companies Act.
2. To enrich the students with the basic concepts of company law and secretarial practice.
3. To have an in-depth knowledge about the shares and debentures.
4. To have an knowledge about the company meetings.
5. To know about the procedures regarding winding up of the company.

COURSE OUTCOMES:

1. Remember about the Companies Act. (K1)
2. Outline with the basic concepts of company law and secretarial practice. (K1)
3. Understand about the shares and debentures. (K2)
4. Instantiate knowledge about the company meetings. (K2)
5. Evaluate about the procedures regarding winding up of the company. (K5)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1	✓			✓	✓
CO2			✓		
CO3	✓				✓
CO4				✓	
CO5		✓			

NOTE: Question paper shall contain 100 % Theory.

CONTENTS:

[ESE: 55 marks; CIA: 20 marks]

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 – Documents to be filed.

UNIT II

Memorandum of Association and Articles of Association, Distinction, alteration of memorandum and articles of association - Doctrine of Ultravires and Doctrine of constructive notice indoor management – 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 – Directors Identification Number (DIN) - Company secretary – appointment, qualifications, powers, duties and position.

UNIT V

Company meetings – Secretarial duties for statutory meeting – Annual general meeting – Extraordinary general meetings –Notice, Agenda, Resolution, minutes, quorum, and proxy- Winding up- modes – grounds for compulsory and voluntary winding up.

TEXT BOOKS

1. Companies Act 2013- Munisha Bandari, 2014.
2. Secretarial Practice: Sherlekar

REFERENCE BOOKS

1. Company Law and Secretarial Practice: N.D. Kapoor ,Sultan Chand & Sons ,2010
2. Secretarial Practice –M.C.Kuchhal ,Vikas Publishing House ,2002
3. Principles of Company Law: M.C. Shukla Gulsan
4. Secretarial Practice: B.N. Tandon
5. Principles of Commerce & Genewral Commercial Knowledge –K.L.Ngarajan, N.Vinayakam,Radhasamy,1989

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE NAME: STRATEGIC MANAGEMENT****COURSE CODE: 43E****COURSE OBJECTIVES:**

1. To enrich the students with the innovative business skills.
2. To develop an understanding about strategic management concepts and techniques.
3. To have an in-depth knowledge about the Strategy Implementation and Control.
4. To acquire knowledge about the formulation of Functional Strategy.
5. To know how to reach the strategic edge.

COURSE OUTCOMES:

1. Appraise with the innovative business skills.(K5)
2. Understand about strategic management concepts and techniques.(K2)
3. Apply the Strategy Implementation and Control.(K3)
4. Evaluate about the formulation of Functional Strategy.(K5)
5. Interpret about how to reach the strategic edge.(K5)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1			✓	✓	✓
CO2		✓			
CO3		✓		✓	
CO4	✓	✓		✓	
CO5	✓		✓	✓	✓

CONTENTS:

[ESE: 55 marks; CIA: 20 marks]

UNIT I

Business Policy and Strategic Management: Meaning and nature, Benefits, Limitations. Strategic Management. Imperative; Vision, Mission and Objectives; Strategic levels in organizations.

UNIT II

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

UNIT III

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production Strategy, Logistics strategy, Human resource strategy.

UNIT IV

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centre by business, product or service, market segment or customer; Leadership and behavioral challenges.

UNIT V

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

TEXT BOOKS

1. Francis Cherunilam , 2005 Strategic Management , Himalaya Publishing House , Mumbai,
2. Pearce John A, Richard B & Robinson Jr., Strategic Management – Strategic Formulation & implementation , AITBS publishers , Delhi
3. Barnett John, H and William, D, 205 Strategic Management, Atlantic Publishers and Distribution, New Delhi.
4. Prasad, L.M., 2005, Business Policy: Strategic Management, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. Business Policy and Strategic Management P. Subbha Rao Himalaya Publishing House Reprint 2003
2. Strategic Management Text and Cases VSP Rao & V.Harikrishna Excel Books 1ST edition 2003
3. Quality Management Howard S. Gitlow, Alan J. Oppenheim Rosa David M. Levine

Tata McGraw Hill Publishing co Ltd 3rd edition 2009
4. Business Policy and Strategic Management Azhar Kazmi Tata McGraw Hill Publishing co Ltd 7th reprint 2004
5. Quality Management K.Shridara Bhatt Himalaya 1st edition 2007

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE NAME: FINANCIAL MARKETS AND INSTITUTIONS****COURSE CODE: 4AA****COURSE OBJECTIVES:**

1. To equip the students with a sound knowledge of stock market operations.
2. To enable the students to understand financial markets and its institutions.
3. To enrich students about the SEBI and investor protection.
4. To know about the Non-banking financial intermediaries.
5. To have an knowledge about the leasing companies.

COURSE OUTCOMES:

1. Discriminate about the stock market operations. (K4)
2. Understand the financial markets and its institutions. (K2)
3. Define about the SEBI and investor protection. (K1)
4. Describe about the Non-banking financial intermediaries. (K1)
5. Create an knowledge about the leasing companies. (K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1			✓	✓	✓
CO2			✓	✓	✓
CO3			✓	✓	
CO4	✓				✓
CO5	✓	✓			

NOTE: Question paper shall contain 100 % Theory.

CONTENTS:

[ESE: 75 marks; CIA: 25 marks]

UNIT I

Financial markets – Classification-Structure of financial markets – Financial Instruments – Development of Financial System– Classification, Structure and defects of Indian money market and the Indian capital market –Difference between money market and capital market.

UNIT II

Capital Market– new issues market –IPO - Functions and issues mechanism – Merchant banking – role and functions of merchant bankers in India.

UNIT III

Secondary market – Stock exchange – organization and functions and regulation – listing of securities – trading on stock exchanges – economic and speculative dealings, DP, Demat – SEBI and Investor protection

UNIT IV

Banks as financial institutions – Co-operative Banks- State bank of India – Role of RBI – National Housing Bank

UNIT V

Non-banking financial intermediaries – UTI – Mutual Funds by commercial banks – private mutual funds – investment companies – leasing companies

TEXT BOOKS

- 1.Financial Services –Dr.S.Gurusamy ,Tata McGraw Hill,2009.
- 2.Indian Financial System –M.Y.Khan ,Tata McGraw Hill,8th edition ,2010.

REFERENCE BOOKS

1. 1.Indian Financial System –Dr.Sawalia Bihari Verma ,Vayu Edn of India, 1stedition,2010.
2. Indian Financial System –H.R.Machiraju ,Vikas Publishing House ,4th edition ,2010.
3. Capital Markets –Dr.S.Gurusamy ,Tata Mc.Graw Hill,2nd edition ,2010.
4. Financial Markets & Institutions ,Dr.S.Gurusamy,Tata Mc.Graw Hill,3rd edition,2011.
5. Financial Markets & Institutions –Jeff Madura,Cengage COURSE ,2011.
6. Indian Financial System-Anurag Garg ,Har –Anand Publication ,2010.
7. Futures & Options-N.P.Vohra &B.R.Bagri ,TataMcgraw Hill ,2nd edition ,2010.
8. Financial Institutions &Markets –L.M.Bhole ,Tata McGraw Hill ,3rd edition ,1999.

PEDAGOGY: Chalk and Talk

SEMESTER IV**COURSE NAME: MS ACCESS, MS POWERPOINT & INTERNET****COURSE CODE : 43P****COURSE OBJECTIVES:**

1. To enable the students to learn the advanced applications of Computers in business.
2. To enable the students to gain knowledge about Ms.Access, Ms.Power Point and Internet.
3. To understand about working in Ms.Access.
4. To acquire knowledge regarding the Ms.Powerpoint.
5. To have a knowledge about the internet and its importance.

COURSE OUTCOMES:

1. Describe the advanced applications of Computers in business. (K1)
2. Recall about Ms.Access, Ms.Power Point and Internet.(K1)
3. Understand about the working in Ms.Access.(K2)
4. Illustrate regarding the Ms.Powerpoint.(K2)
5. Outline about the internet and its importance.(K4)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1		✓	✓		✓
CO2		✓	✓		✓
CO3		✓	✓		✓
CO4		✓	✓		✓
CO5		✓	✓		✓

CONTENTS:**[ESE: 55 marks, CIA: 20 marks]****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 Tables must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and 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.
5. Create report for the PRODUCT database.

MS POWERPOINT

6. 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.
7. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
8. Design slides for the headlines News of a popular TV Channel. The Presentation should contain the following transactions:
 1. Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.
9. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
10. 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. **(Minimum of 10 slides to be prepared)**

INTERNET

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

PEDAGOGY: Demonstration through System

**OFFICE DOCUMENTATION AND PROCEDURES
(EXTRA DISCIPLINARY COURSE)**

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 know about the documents relating to income tax.
4. To access knowledge about the documents relating to post office.
5. To have a knowledge regarding various other documents relating to railways, pass port and bill of lading.

COURSE OUTCOMES:

1. Define with the basic concepts of documentation procedures.(K1)
2. Apply the documentation procedures relating to business.(K3)
3. Manipulate the documents relating to income tax.(K3)
4. Sketch about the documents relating to post office.(K3)
5. Prepare various other documents relating to railways, pass port and bill of lading.(K3)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓		
CO2		✓	✓	✓	✓
CO3		✓	✓	✓	✓
CO4		✓	✓	✓	✓
CO5		✓	✓	✓	✓

Note: Question paper shall contain 100 % Theory.

CONTENTS:

[ESE: 40 marks; CIA: 10 marks]

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 and 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 and 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.

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, New Delhi.
2. Office Management – R.K.Chopra & Ankita Chopra ,Himalaya Publishers,14th edition,2006
3. Office organization & Management –Thukaram Rao-Costa Vincent Publications, 1995

PEDAGOGY: Chalk and Talk

SEMESTER V**COURSE NAME: MANAGEMENT ACCOUNTING****COURSE CODE: 53A****COURSE OBJECTIVES:**

1. To enrich 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 acquire knowledge regarding the ratio analysis.
4. To have knowledge pertaining to cost-volume-profit analysis.
5. To enlighten about the various budgeting and budgetary control techniques.

COURSE OUTCOMES:

1. Define the basic concepts of management accounting.(K1)
2. Apply with the Management Accounting Techniques that facilitate managerial decision – making.(K3)
3. Illustrate regarding the ratio analysis.(K2)
4. Discuss regarding cost-volume-profit analysis.(K2)
5. Evaluate about the various budgeting and budgetary control techniques.(K5)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		✓
CO2		✓		✓	✓
CO3	✓	✓			
CO4	✓	✓			✓
CO5	✓	✓	✓	✓	✓

Distribution of marks--- Theory: Problems 40:60**CONTENTS:****[ESE: 75 marks; CIA: 25 marks]****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

Fund flow Statement and cash flow Statement analysis.

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-flexible, cash, sales, and production -Steps in budgetary control, standard costing-(Material and Labour variances only).

TEXT BOOKS

1. Management Accounting: Sharma and Gupta
2. Principles of Management Accounting: S.N.Maheswari, S.Chand & Sons 16th edition, 2007

REFERENCE BOOKS

1. Management Accounting: M.Y Khan &P.K.Jain ,Tata McGraw Hill,2004.
2. Management Accounting- S.K.R.Paul & Chandrani Paul ,NewCentralBooks ,2010.
3. Management Accounting – Hrishikesh Chakraborty & Srijith Chakraborty, Oxford Publishers ,2nd edition,1997.
4. Cost and Management Accounting: Jain and Narang.
5. Accounting for Management: S.K.Bhattacharya ,John Dearden ,Vikas Publishers,1995.
6. Financial Management &Management Accounting –P.V.Ratnam ,Kitab Mahal Publications ,10th edition ,1996.
7. Management Accounting and Financial Control: Sashi Kapoor & Mehta.
8. Introduction to management accounting- Charles Hongrew & Gary, Prentice Hall, 10th edition, 1995.

PEDAGOGY: Chalk and Talk

SEMESTER V**COURSE NAME: RESEARCH METHODOLOGY****COURSE CODE: 53B****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of research methodology.
2. The objective is to introduce the basics of conducting research in social sciences.
3. To have an in-depth knowledge about the various data collection methods.
4. To acquire knowledge about the chi-square test, Analysis of variance and testing of hypothesis.
5. To know about the preparation of the various reports.

COURSE OUTCOMES:

1. Remember with the basic concepts of research methodology.(K1)
2. Understand basics of conducting research in social sciences. (K2)
3. Interpret about the various data collection methods. (K3)
4. Infer about the chi-square test, Analysis of variance and testing of hypothesis. (K2)
5. Understand about the preparation of the various reports. (K2)

CONTENTS:**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1			✓		✓
CO2		✓	✓	✓	
CO3		✓	✓	✓	
CO4		✓	✓		✓
CO5		✓	✓	✓	✓

Distribution of marks--- Theory: Problems 80:20**[ESE: 75 marks; CIA: 25 marks]****UNIT – I**

Introduction to Business Research –Research Process – Research problem - identification/Formulation – its Approaches.

UNIT – II

Research Design – Types of Research Design – Research Design for data acquisition (measurement scales) – Sample Design – Sampling Process – Sampling Methods – Determination of Sample size.

UNIT – III

Data Collection Methods – Primary and Secondary Data – Primary Data Collection Methods Questionnaire, Observation and Experimentation. Sources of secondary data – Tabulation.

UNIT – IV

Simple correlation and Regression-Chi-Square Test, Analysis of Variance (Simple problems only)-Test of hypothesis.

UNIT V

Report Drafting: Types of Reports - Methods of Research Report Writing - Tables and Charts - Bibliography and Index - Diagrammatic Presentation - Capabilities of Computer in the Field of Research.

TEXT BOOKS

1. Business Research Methods – Donald Cooper & Pamela Schindler, TMGH, 9th edition
2. Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.

REFERENCE BOOKS

1. Research Methodology – C.R.Kothari ,Himalaya Publications.
2. Research Methodology: Pritiranjana Majhi, Himalaya Publications.
3. Methodology of Research in Social Sciences: Krishna Swamy:
4. Research Methodology: Kothari & Garg, New Age Publication
5. Research Methodology: Paneerselvam R, PHI
6. Research Methodology: Dr Vijay Upagade & Dr Arvind Shende, S Chand Publications
7. Research Methodology: Ranjit Kumar, Pearson Publication
8. Reading in Research Methodology in Commerce & Business Management:Achalapathi KV
9. Research Methodology: SashiK Gupta, Praneeth Rangi, Kalyani Publishers

PEDAGOGY: Chalk and Talk

SEMESTER V**COURSE NAME: DIRECT TAX I****COURSE CODE: 53C****COURSE OBJECTIVES:**

1. To enable the students to know about the basic concepts of direct tax.
2. To know about the computation of Income from salary, House property and profits and gains of business or profession of an individual.
3. To assess about the computation of Income from Capital gains and income from other source of an individual.
4. To acquire knowledge about Clubbing of Income of an individual.
5. To gain ability to solve simple problems of individuals with the practical knowledge of filling Income Tax Returns.

COURSE OUTCOMES:

1. Remember the basic concepts of direct tax. (K1)
2. Analyze the computation of Income from salary, House property and profits and gains of business or profession of an individual. (K4)
3. Analyze the computation of Income from Capital gains and income from other source of an individual.(K4)
4. Evaluate about the Clubbing of Income of an individual.(K5)
5. Design simple problems of individuals with the practical knowledge of filling Income Tax Returns. (K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1			✓	✓	✓
CO2		✓			
CO3		✓			
CO4		✓	✓	✓	✓
CO5		✓	✓	✓	✓

Distribution of marks--- Theory: Problems 40:60

CONTENTS:

[ESE: 75 marks; CIA: 25 marks]

UNIT-I:

Introduction to Income Tax:-

Income Tax Act 1961- Definition Under section 2 Assessee - Deemed Assessee, Assessee in default, Person, Income, Gross Total Income, Average rate, Basis of charge - Incidence of Tax – Exempted Income U/S 10.

UNIT-II:

Income from Salary and House Property:

Income from Salary – Basic salary, allowances, perquisites, profit in lieu of salary, entertainment allowance - Taxes on employment - Income from house property Definition U/S 22 - Determination of annual value of let out House property, Self occupied house property, Deductions under Section 24 – Computation of Income from House Property.

UNIT-III:

Profits and Gains of Business or Profession:

Profits and Gains of business or profession – Definition- deductions expressly allowed and expressly disallowed – Computation of Business and Professional Income.

UNIT-IV:

Capital Gains and Income from Other Source:

Capital Gains – Types of capital Gains, Deemed transfer, transaction not regarded as transfer, Computation of capital Gains, exempted capital gain. Income from other sources.

UNIT-V:

Deductions and Other Provisions of Income Tax: Deductions under section 80.

- Set off and carry forward of losses - Clubbing of income –Assessment of Individuals - Advance Tax and Tax deducted at source- Computation of total income- Filing of return of Income – – ITR1 to ITR7- E-filing.

TEXT BOOKS

1. Gaur.V.P. and Narang D.B, “Income Tax Law and Practice”, Kalyani Publishers, New Delhi.
2. Income Tax Law and Practice: Dr.Bhagawathi Prasad, Wishwa Prakashan Publishers.

REFERENCE BOOKS

1. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
2. Dr.Mehrotra H.C,“Income Tax Law and Accounts”, Sahitya Bhawan Publications, Agra.
3. Dinkar Pagare,“Law and Practice of Income Tax”, Sultan Chand and Sons, New Delhi.
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI COURSE

PEDAGOGY: Chalk and Talk

SEMESTER V**COURSE NAME: HUMAN RESOURCE MANAGEMENT****COURSE CODE: 53D****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of human resource management
2. To acquire knowledge about the recruitment and selection methods.
3. To have an exposure about the performance appraisal and career development.
4. To know about the components of remuneration.
5. To impart knowledge in Human Resource Management.

COURSE OUTCOMES:

1. Describe the basic concepts of human resource management. (K1)
2. Outline about the recruitment and selection methods. (K1)
3. Understand about the performance appraisal and career development.(K2)
4. Appraise about the components of remuneration.(K5)
5. Remember about the Human Resource Management.(K1)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1			✓	✓	✓
CO2		✓	✓		
CO3		✓	✓	✓	✓
CO4		✓	✓		
CO5			✓	✓	✓

CONTENTS:

NOTE: Question paper shall contain 100 % Theory.

[ESE: 75 marks; CIA: 25 marks]

UNIT - I

Nature and scope of Human Resource Management - Differences between personnel management and HRM - Environmental of HRM - Human resource planning.

UNIT - II

Recruitment - Selection - Methods of Selection - Uses of Various tests - interview techniques in selection and placement.

UNIT -III

Induction - Training - Methods - Techniques - Identification of the training needs - Training and Development.

UNIT - IV

Performance appraisal - Transfer - Promotion and termination of services - Career development.

UNIT -V

Remuneration - Components of remuneration - Incentives - Benefits - Welfare and social security measures-HR Audit.

TEXT BOOKS

1. Milkovich G T & Boudreau J W, "Personnel / Human Resource Management - A Diagnostic Approach", Illinois, Richard D Irwin Inc. 1998.
2. Ian Beard Well & Len Holden, "Human Resource Management", McMillan Ltd, 2003.

REFERENCE BOOKS

1. Debi S Saini and Sami A Khan, "Human Resource Management", Response Books, 2000.
2. Biswanth Ghosh, "Human Resource Development and Management", Vikas Publishing, 2002.
3. Biswajeet Pattanayak, "Human Resource Management", Prentice Hall of India, Latest Edition
4. 5.Gupta. C.B, "Human Resource Management", Sultan Chand and Son, New Delhi.
5. De Cenzo and Robbins, Personnel / Human ResourceManagement, Prentice Hall of India, 1998.

6. S.K. Chakraborty, Values and Ethics for Organisations, Oxford University Press, 1999.
7. Stephen Robbins, Organisational Behaviour, McGraw Hill, 1996.
8. Fred Luthans, Organisational Behaviour, McGraw Hill, 1998.
9. Hugh, J. Arnold et. al, Organisational Behaviour, McGraw Hill, 1992.
10. Gary Dressler, "Human Resource Management", Prentice Hall, 1999.
11. P E Beaumont, "Human Resource Management", Sage, 1993.
12. Rao V.S.P, "Human Resource Management", Excel Books, New Delhi.
13. Sharma, "Human Resource Management", Tamil Nadu Book House, Chennai.
14. Gary Dessler, "Human Resource Management", Prentice – Hall of India, Chennai

PEDAGOGY: Chalk and Talk

SEMESTER V
ELECTIVE –I CONTEMPORARY AUDITING

COURSE CODE: 53E

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 have an exposure about the various types of audit.
4. To know about the verification and valuation of assets and liabilities
5. To have an indepth knowledge about the company audit.

COURSE OUTCOMES:

1. Outline with the basic concepts of auditing.(K1)
2. Remember with the Principles of Auditing.(K1)
3. Understand about the various types of audit.(K2)
4. Recognize about the verification and valuation of assets and liabilities.(K2)
5. Review about the company audit.(K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1			✓	✓	
CO2					
CO3					
CO4		✓			✓
CO5		✓	✓	✓	✓

CONTENTS:**(Theory: 100%)****[ESE:75marks;CIA: 25 marks]****UNIT-I**

Definition – General objectives of auditing – Auditing and Assurance standards - Advantages and limitations of Auditing – Auditing and Investigation – Qualification of an auditor – auditors Vis-à-vis errors and frauds.

UNIT-II

Various types of audit – continuous audit – final audit – interim audit – Balance Sheet audit – merits and demerits – audit procedure – planning of audit – audit Programme – audit note book – audit working papers – internal control - Internal check – internal check as regards cash, wages, sales, etc., - 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 – auditors position – auditors Duty regarding depreciation, reserves and provisions.

UNIT-V

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

NOTE : Question Papers Shall contain 100% Theory**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.

REFERENCE BOOKS

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

PEDAGOGY: Chalk and Talk

SEMESTER V**SKILL BASED SUBJECT III -BANKING AND INSURANCE LAW****COURSE CODE : 53F****COURSE OBJECTIVES:**

1. To enlighten the students on Banking and Insurance Regulation Acts.
2. After the successful completion of the course the student should have a thorough knowledge on Indian Banking and Insurance System and Acts pertaining to it.
3. To acquire knowledge about the life, marine and fire insurance.
4. To know about the impact of LPG on Indian Insurance Industry.
5. To have an in-depth knowledge about the powers, functions and duties of IRDA.

COURSE OUTCOMES:

1. Outline on Banking and Insurance Regulation Acts.(K1)
2. Create knowledge on Indian Banking and Insurance System and Acts pertaining to it.(K6)
3. Extend knowledge about the life, marine and fire insurance.(K2)
4. Create the impact of LPG on Indian Insurance Industry.(K6)
5. Generate an in-depth knowledge about the powers, functions and duties of IRDA.(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1			✓	✓	
CO2			✓		✓
CO3			✓		
CO4			✓		✓
CO5			✓	✓	✓

CONTENTS:**[ESE: 55 marks; CIA: 20 marks]****UNIT – I**

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.

UNIT – II

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of Cheque: Circumstances for dishonor - Precautions and Statutory Protection of Paying and Collecting Banker.

UNIT – III

Insurance: Meaning - Functions - Principles: General, Specific and Miscellaneous.

Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

UNIT – IV

Life Insurance Act, 1956 – General Insurance Act 1932-Organisation-objectives-Classifications-Fire Insurance – meaning , types, claims and settlements-Marine Insurance–meaning , types, claims and settlements.

UNIT - V

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA
Functioning

NOTE: Question paper shall contain 100 % Theory.

TEXT BOOKS:

1. Varshney, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.
2. Gordon and Nataraj, “Banking Theory, Law and Practice”, Himalaya Publishing House.

REFERENCE BOOKS:

1. M.L. Tannan, “Banking Law and Practice”, Thacker & Co Ltd.
2. B.S Bodla, M.C. Garg & K.P. Singh, “Insurance - Fundamentals, Environment & Procedures”, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
4. M.N. Mishra, “Insurance – Principles and Practice”, S.Chand & Company Ltd.,

5. New Delhi, 2006
6. Banking Theory & Practices: Dr.P.K.Srivatsava, Himalaya Publishers
7. Banking Theory & Practices: K.E. Shekar, Vikas Publications
8. Banking Theory, Law & Practices: R.R PAUL, Kalyani Publishers
9. Money Banking and Financial Markets: Averbach, Rabort.D, MacMillan. Landon
10. Banking: N.T. Somashekar, New age international publishers
11. Fundamentals of International Banking: Rup Narayan Bose, Trinity publishers
12. Modern Commercial Banking: H.R. Machiraju, New age international publishers
13. Banking Theory & Practices: R.Rajesh, Tata Mc Graw Hill
14. Merchant Banking & Financial Services: S.Guruswamy, Tata Mc Graw Hill
15. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
16. Modern Banking: D. Muralidharan, PHI.

PEDAGOGY: Chalk and Talk

SEMESTER VI**COURSE NAME: WORKING CAPITAL MANGEMENT****COURSE CODE: 63A****COURSE OBJECTIVES:**

1. To impart knowledge to the students about the short term financial requirements.
2. To educate the importance of working capital management concepts in corporate finance.
3. To have an in-depth knowledge about the receivables management and cash management.
4. To know about the various instruments of international money market.
5. To acquire knowledge about the working capital control and banking policy.

COURSE OUTCOMES:

1. Remember about the short term financial requirements.(K1)
2. Understand the importance of working capital management concepts in corporate finance.(K2)
3. Create an in-depth knowledge about the receivables management and cash management.(K6)
4. Evaluate about the various instruments of international money market.(K5)
5. Create knowledge about the working capital control and banking policy.(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1	✓			✓	
CO2	✓			✓	✓
CO3	✓	✓	✓		
CO4		✓	✓		✓
CO5	✓		✓	✓	✓

CONTENTS:**[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Working Capital – concept of working capital, sources of working capital – determinants of working capital – estimation of working capital requirements- Working Capital Management - Theories and approaches (Problems)

UNIT II

Financing of working capital – Money market instruments – Bank Finance- Assessment and Appraisal

UNIT III

Receivables Management – Cash Management – Inventory Management (Problems)

UNIT IV

Instruments of international money market – Euro notes – MTNs and FRNs (Theory only).

UNIT V

Working Capital Control and Banking policy – Committee recommendations on working capital - New system of assessment of working capital finance (Theoretical aspects only).

Distribution of marks--- Theory: Problems 60:40

TEXT BOOKS

1. Management Accounting: Sharma and Gupta.
2. Management Accounting: M.Y Khan &P.K.Jain, Tata McGraw Hill, 2004.

REFERENCE BOOKS

1. ManagementAccounting-S.K.R.Paul & Chandrani Paul ,NewCentralBooks ,2010.
2. V.K.Bhalla, Working Capital Management, Text and Cases, sixth edition, Anmol Publications.
3. Prasanna Chandra, Financial Management, Theory and Practice,Tata McGraw Hill
4. Pandey, Financial Management, Vikas.
5. Khan and Jain, Financial Management, Tata McGraw hill.

PEDAGOGY: Chalk and Talk

SEMESTER VI**COURSE NAME: MANAGEMENT INFORMATION SYSTEM****COURSE CODE: 63B****COURSE OBJECTIVES:**

1. To acquaint the students about the various information systems, its concepts and issues.
2. The objective of this paper is to expose the students to the managerial issues relating to information systems and help them identify and evaluate various options in this regard.
3. To enable students about the Functional Management Information System.
4. To have an in-depth knowledge about the DBMS.
5. To acquire knowledge about the Enterprise Resource Planning and Customer Relationship Management

COURSE OUTCOMES:

1. Remember about the various information systems, its concepts and issues.(K1)
2. Explain the students to the managerial issues relating to information systems and help them identify and evaluate various options in this regard.(K2)
3. Outline students about the Functional Management Information System.(K1)
4. Create an in-depth knowledge about the DBMS.(K6)
5. Generate knowledge about the Enterprise Resource Planning and Customer Relationship Management.(K6)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	PO3	PO4	PO5
CO1					
CO2			✓		✓
CO3		✓			
CO4					
CO5			✓		✓

NOTE: Question paper shall contain 100 % Theory.

CONTENTS:

[ESE: 75 marks; CIA: 25 marks]

UNIT – I

The Organisation: It's Manager, Structure and activities – Introduction – The environment of organizations – Information flows – Information needs and sources of information – Types of management decisions and information need – Business and Technical Dimensions of information.

Systems Concept: System classification –System characteristics – The elements of systems; Input, output, process, feedback control and boundary – System function and operations. Transactions processing Information System. Information system for managers. Intelligence information system – The meaning and role of MIS.

UNIT – II

System Analysis and Design: The work of system analyst study – System design – Data Collection and Preparation – Detailed system design – Implementation – Evaluation and maintenance of MIS – Pitfalls in MIS development.

UNIT – III

Functional Management Information System: Production information system – Marketing information system – Accounting Information System – Financial Information System – Personnel Information System. Interrelationship of Functional Management Information Systems.

UNIT –IV

Data Base System: Information as a resources – Meaning of Data Base – Components of Database – DBMS – Data Base Technology, Operations data base/Managerial Database – Comparison of DBMS – Design Principles of data base – Data Base administration – Advantages and disadvantages of data base.

UNIT – V

Enterprise Resource Planning and Customer Relationship Management. Computer Power: Source and selection: Computer purchase – Computer rental from the manufacturer – Computer lease from a third party – Acquisition of a used Computer – Computers Service Centers – Time Sharing Companies – Facilities Management Companies – The criteria for choice computer – System Selection – Acquiring a Small Business Computer – Source Selection.

TEXT BOOKS

1. Steven Alter, Information Systems – A Management Perspective Addison Wesley.
2. James A O'Brien Management Information System Tata McGraw Hill New Delhi

REFERENCE BOOKS

1. Ralph M. Stair and George W. Reynolds, Principles of Information Systems – A Managerial Approach, Thomson COURSE .
2. Kendall & Kendall Systems Analysis and Design Prentice Hall of India fifth edition, New Delhi.
3. S. Sadagopan Management Information Systems – Prentice Hall of India New Delhi.
4. Murdich & Ron, Information System for Modern Management, PHI.
5. Goyal DP, Management Information Systems, Macmillan.
6. Hammer, Micheal and Jamts Chamby Reengineering the Corporation.
7. Leon, Alexix Countdown 2000, Tata McGraw Hill.
8. Kristin Anderson, CRM Tata McGraw Hill edition.
9. Kenneth C. Laudon and Jane Price Laudon Management Information Systems – Managing the digital firm, Pearson Education, Asia.

PEDAGOGY: Chalk and Talk

SEMESTER VI**COURSE NAME: BUSINESS ENVIRONMENT****COURSE CODE: 63C****COURSE OBJECTIVES:**

1. To enable the students to know the about the basic concepts of business environment.
2. To enable the students to gain knowledge about the Political environment.
3. To have an knowledge about the Social Environment.
4. To acquire knowledge about the Economic Environment.
5. To know about the Legal Environment.

COURSE OUTCOMES:

1. Outline the students to know the about the basic concepts of business environment.(K1)
2. Evaluate the students to gain knowledge about the Political environment.(K5)
3. Understand about the Social Environment.(K2)
4. Recognize about the Economic Environment.(K2)
5. Explain about the Legal Environment.(K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1			✓	✓	
CO2			✓	✓	
CO3			✓	✓	✓
CO4			✓	✓	✓
CO5			✓	✓	✓

NOTE: Question paper shall contain 100 % Theory

CONTENTS:

[ESE: 75 marks, CIA: 25 marks]

UNIT - I

The concept of Business Environment - its nature and significance - Brief overview of political - Cultural - legal - economic and social environments and their impact on business and strategic decisions.

UNIT-II

Political Environment - Government and Business relationship in India - Provisions of Indian constitution pertaining to business.

UNIT -III

Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business.

UNIT -IV

Economic Environment - Economic systems and their impact of business - Macro Economic parameters like GDP -growth rate population - Urbanization - Fiscal deficit - Plan investment - per capita income and their impact on business decisions - Five Year Planning.

UNIT -V

Legal Environment: Impact of law in business – control of MRTP – Consumerism – Law relating to consumer protection - Environmental pollution – Causes and consequences measures for control of pollution – Problems of child labour – Indian business in the globalised environment.

TEXT BOOKS

1. Essentials of Business Environment - K.Aswhappa, Tata Mc Graw hill.
2. Business Environment - Francis Cherunilam, Himalaya Publishing House

REFERENCE BOOKS

1. Sankaran.S. - Business Environment
2. Francis Cherunilam - Business Environment
3. Aswhappa - Business Environment
4. Daasgupta & Sengupta - Government and Business in India.
5. Srinivasan.K. - Productivity and social Environment

PEDAGOGY: Chalk and Talk

SEMESTER VI**COURSE NAME: INVESTMENT MANAGEMENT****COURSE CODE: 63D****COURSE OBJECTIVES:**

1. To familiarize the students with Investment management.
2. The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis and Investment Decision Making Process.
3. To enable students to understand about the Capital Market and stock exchange in India.
4. To acquire knowledge about the Technical & Company Analysis.
5. To have an insight about the Portfolio Analysis.

COURSE OUTCOMES:

1. Remember about the Investment management.(K1)
2. Create knowledge to students regarding the theory and practice of Security Analysis and Investment Decision Making Process.(K6)
3. Understand about the Capital Market and stock exchange in India.(K2)
4. Compute the Technical & Company Analysis.(K3)
5. Analyze about the Portfolio Analysis.(K4)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1	✓	✓			
CO2	✓	✓	✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓			✓
CO5	✓	✓			✓

NOTE: Question paper shall contain 100 % Theory.

CONTENTS:

[ESE: 75 marks CIA: 25 marks]

Unit I

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment- Return and Risk.

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.

Unit III

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk.

Unit IV

Technical & Company Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis

Unit V

Portfolio Analysis – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model.

TEXT BOOKS

1. Alexander, Gordon J. and Sharpe, William F. (1989), "Fundamental of Investments", Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2. Ballard, V. K, (2005), "Investment Management Security Analysis and Portfolio Management", 8th Ed, S. Chand, New Delhi.

REFERENCE BOOKS

1. Haugen, Robert, H. (198), "Modern Investment Theory", Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2. Haug, Stanley, S. C. and Randall, Maury, R. (198) "Investment Analysis and Management", London, Allyn and Bacon, London.
3. Lee, Chang F. (1990), "Security Analysis and Portfolio Management", Scott, Foremen.
4. Markowitz, and Harry, M. (), "Mean Variance Analysis in Portfolio Choice and Capital Markets", Basic Blackwell, London.
5. Sharpe and William, F. (1996), "Investment", Prentice Hall of India, New Delhi. . Elton, Edwin, J. and Gruber, Martin, J. (1984), "Modern Portfolio theory and Investment Analysis", John Wiley, New York.
6. Fischer, Donald, E. and Jordan, Ronald, J. (1995), "Security Analysis and Portfolio Management", 6th Ed, Pearson Education.
7. Fuller, Russell, J. and Farrell, James, L. (1993), "Modern Investment and Security Analysis", McGraw Hill, New York.

PEDAGOGY: Chalk and Talk

SEMESTER VI**COURSE NAME: GOODS AND SERVICE TAX****COURSE CODE: 63E****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.
5. To know about the basic concepts of Transfer of Input tax credit in India.

COURSE OUTCOMES:

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)
5. Explain about the basic concepts of Transfer of Input tax credit in India.(K2)

MAPPING WITH PROGRAM OUTCOMES

	PO1	PO2	P03	PO4	PO5
CO1			✓	✓	✓
CO2			✓	✓	
CO3			✓	✓	✓
CO4			✓	✓	✓
CO5			✓	✓	✓

NOTE: Question paper shall contain 100 % Theory.

CONTENTS:

[ESE: 55 marks; CIA: 20 marks]

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

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

PROJECT WORK & VIVA VOCE

COURSE CODE: 63R

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

CIA Marks Distribution:

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

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

25 Marks

End Semester Examination:

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

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

75 Marks
