

CURRICULUM AND SYLLABUS

2017

B.COM -PROFESSIONAL ACCOUNTING



KALASALINGAM
Academy of Research and Education
UNIVERSITY

(Under Section 3 of UGC Act 1956)
(Accredited by NAAC with 'A' Grade)

Anand Nagar, Krishnankoil - 626 126.
Srivilliputtur (Via), Virudhunagar (Dt), Tamil Nadu.

B.Com (Professional Accounting) Curriculum Syllabus - 2017

| Semester | Part | Course Type | Course Code | Course Title | Hrs | Credit |
|--------------|------|-------------|-------------------------------------|--|-----------|-----------|
| I | II | Language 1 | BAE17R111 | English Language | 6 | 6 |
| | IV | AECC1 | CHY17R103 | Environmental Studies | 2 | 2 |
| | III | Core 1 | BPA17R101 | Fundamentals of Financial Accounting | 6 | 6 |
| | | Core 2 | BPA17R102 | Principles and Practice of Insurance | 6 | 6 |
| Total | | | | 4 | 20 | 20 |
| II | I | Language 2 | BAE17R112 | Tamil – I | 6 | 6 |
| | IV | AECC 2 | BAE17R106 | Communicative English | 2 | 2 |
| | III | Core 3 | BPA17R103 | Advanced Financial Accounting | 6 | 6 |
| | | Core 4 | BPA17R104 | Mercantile Law | 6 | 6 |
| Total | | | | 4 | 20 | 20 |
| III | III | Core 5 | BPA17R201 | Company Law and Secretarial Practice | 6 | 6 |
| | | Core 6 | BPA17R202 | Advanced Accountancy | 6 | 6 |
| | I | Language 3 | BAE17R214 | Tamil – II | 6 | 6 |
| | III | SEEC 1 | BPA17R203 BPA17R204 BPA17R205 | Any One of the Following 1.Strategic Management 2.Costing 3. Retail Marketing | 4 | 4 |
| Total | | | | 4 | 22 | 22 |
| IV | II | Language 4 | BPA17R209 | Business Communication | 6 | 6 |
| | III | Core 7 | BPA17R206 | Partnership Accounting | 6 | 6 |
| | III | Core 8 | BPA17R207 | Management Accounting | 6 | 6 |
| | III | SEEC 2 | BPA17R208 BPA17R210 BPA17R211 | Any One of the Following 1. Principles of Management 2. Customer Relationship Management 3. Employability Skills | 4 | 4 |

B.Com (Professional Accounting) Curriculum Syllabus - 2017

| Total | | | | 4 | 20 | 20 |
|--------------|-----|--------|-------------------------------------|---|-----------|-----------|
| V | III | DSE 1 | BPA17R301 BPA17R302 BPA17R303 | Any One of the Following 1. Financial Management 2. Entrepreneurial Development 3. Micro Finance | 6 | 6 |
| | III | DSE 2 | BPA17R304 BPA17R305 BPA17R306 | Any One of the Following 1. Corporate Accounting 2. Income Tax Law and Practice - I 3. Banking Law and Practice | 6 | 6 |
| | III | SEEC 3 | BPA17R307 BPA17R308 BPA17R309 | Any One of the Following 1. Practical on Various Statutory Forms related to Income Tax 2. Supply Chain Management 3. Marketing Management | 4 | 4 |
| | III | GE1 | BPA17R310 BPA17R311 | Any One of the Following 1. Business Economics 2. Business Statistics | 6 | 6 |
| Total | | | | 4 | 22 | 22 |
| VI | III | DSE 3 | BPA17R312 BPA17R313 BPA17R314 | Any One of the Following 1. Special Accounting 2. Auditing and Assurance 3. Computerised Accounting System (Tally Lab) | | |

B.Com (Professional Accounting) Curriculum Syllabus - 2017

| | | | | | | |
|--------------|-----|--------|---|--|-----------|-----------|
| VI | III | DSE 4 | BPA17R315 BPA17R316 BPA17R317 | Any One of the Following 1.Income Tax Law and Practice - II 2.Security Analysis and Portfolio Management 3.Financial Markets | 6 | 6 |
| | III | SEEC 4 | BPA17R318 BPA17R319 BPA17R320 | Any One of the Following 1.Resume Writing and Interview Facing Skills 2. Brand Management 3. Business Finance | 4 | 4 |
| | III | GE 2 | BPA17R321 BPA17R322 | Any One of the Following 1.Indian Economy 2. Business Ethics | 6 | 6 |
| Total | | | | 4 | 22 | 22 |

List of Non CGPA 2017 – 2018 Onwards

| Group | Category | Conditions |
|---|---------------------|--|
| I Select any One | NSS | Camp Certificate |
| | NCC | Camp Certificate |
| | Sports | Participate and win various competitions |
| | Short Term | Complete any one course |
| | Course Soft skill | |
| | Industrial Lectures | Attend Six Meetings conducted by Dept. |

| Group | Category | Conditions |
|--------------------------------------|------------------------------|---|
| II Select any Two | Co-curricular Activities | Three paper presentations in KLU or Outside KLU |
| | Extra –Curricular Activities | Member in Tamil Mandram, Photography Club, Nature Club, Green Army and win competitions |
| | International Certifications | NPTEL |
| | Other Language | |

CONSOLIDATED CREDITS

| Semesters | Credits |
|-------------------------|----------------|
| I | 20 |
| II | 20 |
| III | 22 |
| IV | 22 |
| V | 22 |
| VI | 22 |
| CGPA Credits | 128 |
| Non CGPA Credits | 09 |
| Total Credits | 137 |

| | | | | |
|--|----------|------------------------------------|----------|----------|
| BAE17R111 - POETRY, SHORT STORIES, FICTION, GRAMMAR, COMPOSITION AND VOCABULARY | L | T | P | C |
| | 6 | 0 | 0 | 6 |
| PRE-REQUISITE: NIL | | Course Category: Language 1 | | |
| | | Course Type: Theory | | |

COURSE OBJECTIVE(S):

1. To introduce World renowned poets to students.
2. To make them understand the nuances of Short stories.
3. To acquaint students with the writings of Nobel laureates.
4. To excel in Grammar.
5. To excel in Composition.

COURSE OUTCOME(S):

After completing this course, the student will be able to:

1. Introduce World renowned poets to students.
2. Make them understand the nuances of Short stories.
3. Acquaint students with the writings of Nobel laureates.
4. Excel in Grammar.
5. Excel in Composition.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

UNIT – I – POETRY (12 Hours)

Nissim Ezekiel – Night of the scorpion Robert Frost – Road Not Taken Percy Bysshe Shelley – Ode to the West Wind

UNIT – II – SHORT STORIES (12 Hours)

Jesse Owens - My Greatest Olympic Prize R.K.Narayan – An Astrologer's Day Stephen Leacock – My Financial Career

UNIT – III – FICTION (12 Hours)

Ernest Hemingway – The Old man and the Sea

UNIT – IV – GRAMMAR (12 Hours)

- a. Tenses b. Nouns – Countable and Uncountable
- c. Kinds of Sentences d. Articles e. Prepositions

POSITION AND VOCABULARY (12 Hours)

1. Composition

- a. Letter Writing (Formal and Informal)
- b. Curriculum Vitae c. Situational Conversation

2. Vocabulary

One Word Substitutes:

alimony, amateur, amnesty, anaesthesia, anarchist, anatomy, anonymous, archive, atheist, autobiography, cannibal, carcinogen, cardiologist, carnivorous, centenarian, contemporary, connoisseur, cosmopolitan, crew, detective, (21 – 40) emigrant, epitaph, extempore, fauna, feminist, fleet, flora, forgery, gymnasium, gynaecologist, herbivorous, hypocrisy, incorrigible, kleptomania, lexicographer, manuscript,

mercenary, misanthrope, mortuary, novice, (41 – 60) obituary, omniscient, ophthalmologist, optimist, omnipotent, orphan, panacea, parasite, pedestrian, pessimist, philanthropy philatelist, polygamy, posthumous, post-mortem, secular, somnambulist , theology, unanimous, utopia.

TEXT BOOK:

SadanandKamalesh. & Punitha, Susheela. Spoken English: A Foundation Course. Part 2 Orient Black Swan, New Delhi, 2011

REFERENCE BOOK:

Taylor, Grant. English Conversational Practice. New Delhi. Tata McGraw- Hill, 1975.

| BPA17R101- FUNDAMENTALS OF FINANCIAL ACCOUNTING | L | T | P | Credit |
|--|------------------|---|---|--------|
| | 6 | 0 | 0 | 6 |
| PRE-REQUISITE: The students should have the basic knowledge on accountancy at Higher Secondary level | Course Category: | | | Core |
| | Course Type: | | | Theory |

COURSE OBJECTIVES

1. To understand the fundamental concepts and conventions of accounting.
2. To make the students to know subsidiary books and errors.
3. To understand the procedures used for preparing Bank Reconciliation Statement.
4. To acquire knowledge on various methods of bills of exchange.
5. To have a clear idea of preparing final accounts of individuals.

COURSE OUTCOMES

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

1. Understand the fundamental concepts and conventions of accounting.
2. Make the students to know subsidiary books and errors.
3. Understand the procedures used for preparing Bank Reconciliation Statement.
4. Acquire knowledge on various methods of bills of exchange.
5. Have a clear idea of preparing final accounts of individuals

MAPPING OF CO TO PO

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

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

UNIT – I

(12 Hours)

Definition of Book-keeping - Objects - Definition of Accounting - Functions of Accounting - Differences between book-keeping and accounting - Double entry system - Single entry system - Differences between double entry system and single entry system - Types of Accounts - Accounting Rules - Accounting concepts and conventions –Journal – Ledger - Trial balance.

UNIT – II

(12 Hours)

Subsidiary books – Types – Errors - Meaning of error - Types of errors - Suspense account

UNIT – III (12 Hours)

Bank Reconciliation Statement - Meaning -Reasons for differences – Preparation of BRS.

UNIT – IV (12 Hours)

Bill of exchange – Trading and Accommodation bills – Renewals – Dishonouring the bill – Retiring the bill.

UNIT – V (12 Hours)

Final accounts - Meaning - Trading Account - Profit and loss account - Balance sheet - Accounting treatment of adjustments.

TEXT BOOK:

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

REFERENCE BOOKS:

1. V.Sudhakar, M.Anbalagan and K.Jeyalakshmi, Fundamentals of Financial Accounting – S. Chand & Sons 1st Edition, 2009
2. M. Arulanantham & Raman, Advanced Accountancy – Himalaya Publishing House – 5th Edition 2013.

| BPA17R102- PRINCIPLES AND PRACTICE OF INSURANCE | L | T | P | Credit |
|---|-------------------------|----------|----------|---------------|
| | | 6 | 0 | 0 |
| PRE-REQUISITE: Have the basic knowledge about the types of insurance policies. | Course Category: | | | Core |
| | Course Type: | | | Theory |

COURSE OBJECTIVES:

1. To understand the nature and scope of Insurance and IRDA.
2. To understand the various forms of Life insurance schemes.
3. To identify the concepts and marine insurance.
4. To know the practical knowledge about Fire insurance schemes.
5. To gain the information about various insurance schemes other than the above four.

COURSE OUTCOMES:

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

1. Understand the nature and scope of Insurance and IRDA.
2. Understand the various forms of Life insurance schemes.
3. Identify the concepts of marine insurance.
4. Know the practical knowledge about Fire insurance schemes.
5. Gain the information about various insurance schemes other than the above four.

MAPPING OF CO TO PO

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

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

UNIT – I (12 Hours)

Origin – Meaning – Types of Insurance – Fundamental principles of insurance – Functions and importance of insurance – IRDA 1999.

UNIT – II (12 Hours)

Life Insurance – Fundamental Principles of Life Insurance – Types of Life Insurance policies – Procedure to take out a life insurance Policy-assignment and nominations-lapses and revivals of policies. - Surrender value- paid up value –loans-claims-procedure for claims-settlement of claims.

UNIT – III (12 Hours)

Marine Insurance – Meaning – Types of Marine policies – conditions of marine policy – Marine losses – Payment of claims.

UNIT – IV (12 Hours)

Fire Insurance – Meaning – Types of Fire Insurance policies – Conditions of Fire insurance Policy – Payment of claim – Reinsurance – Miscellaneous insurance – Kinds of Miscellaneous Insurance.

UNIT- V

(12 Hours)

Miscellaneous Insurance – Motor vehicle insurance – Burglary Insurance – Crop Insurance – Fidelity guarantee insurance - Group Insurance

TEXT BOOK

1. Fundamentals of Life Insurance: Theories & Applications, Kaninika Misra, PHI, 7th edition, 2014.

REFERENCE BOOKS

1. Insurance Principle & Practices- M.N. Mishra, Himalaya Publications, 11th edition, 2015.
2. Insurance Principle & Practice Vinaykan, N.M. Radhaswami & V. Vasudevan, Margham Publications, Reprint and Revised Edition, 2016.

| CHY17R103- ENVIRONMENTAL SCIENCE | | | | L | T | P | Credit |
|--|--|--|--|-------------------------|----------|----------|---------------|
| | | | | 2 | 0 | 0 | 2 |
| PRE-REQUISITE: Basic knowledge in Environmental Science at the school level | | | | Course Category: | | | AECC 1 |
| | | | | Course Type: | | | Theory |

COURSE OBJECTIVES:

1. To know the importance of environmental studies and methods of conservation of natural resources.
2. To describe the structure and function of an ecosystem and explain the values and Conservation of bio diversity.
3. To explain the sources, environmental effects and control measures of various types of pollutions.

4. To select the appropriate methods for waste management.
5. To recall social issues and legal provision and describe the necessities for environmental act.

COURSE OUTCOMES:

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

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

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

UNIT-I: NATURAL RESOURCES (12 Hours)

Definition, scope, and importance of environmental sciences -Need for public awareness- Natural resources: Forest resources, Water resources, Land resources, Mineral resources, and Energy resources - Role of an individual in conservation of natural resources.

UNIT-II: ECOSYSTEM AND BIO DIVERSITY (12 Hours)

Concept of an ecosystem - Structure and function of an ecosystem - Food chains, food webs and ecological pyramids - Biodiversity - Definition, value of biodiversity- Hot spots of biodiversity - Threats to biodiversity - Endangered and endemic species of India - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT-III: ENVIRONMENTAL POLLUTION (12 Hours)

Sources, consequences and control measures of Air pollution, Water pollution, Soil pollution, Thermal pollution and nuclear pollution. Environmental threats -, Acid rain, Climate change, Global warming (Greenhouse effect), Ozone layer depletion. Fireworks: current environmental issues.

UNIT-IV: MANAGEMENT OF ENVIRONMENTAL POLLUTION (12 Hours)

Causes, effects, treatments methods and control measures of solid waste, municipal waste, biomedical waste - Waste minimization techniques - Cleaner technology-- Disaster management: floods, earthquake, cyclone, landslides and Tsunami.

**UNIT-V: SOCIAL ISSUES AND THE ENVIRONMENT
(12 Hours)**

Water conservation, rain water harvesting- Environmental impact assessment- Precautionary and polluters pay principle- environment protection act - air (prevention and control of pollution) act - water (prevention and control of pollution) act - Population explosion - Family Welfare Programmes - Environment and human health - Human Rights - Women and Child Welfare.

TEXT BOOKS

1. Dhameja, S. K., Environmental Engineering and Management, S. K. Kataria and sons, New Delhi, 1st edition 2015.
2. Anubha Kaushik and Kaushik C.P., Environmental Science & Engineering” New Age international Publishers, New Delhi, 2010.

REFERENCE BOOKS

1. Gilbert M. Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., 2nd edition, 2004.
2. Erach Bharucha, Textbook for Environmental Studies, UGC, New Delhi, 2004.
3. Miller T.G. Jr., “Environmental Science”, Wadsworth Publishing Co. USA, 2nd edition 2004.

| BAE17R106 –COMMUNICATIVE ENGLISH | L | T | P | Credit |
|----------------------------------|---|--------------------------------|---|--------|
| | 2 | 0 | 0 | 2 |
| PRE-REQUISITE: NIL | | Course Category: AECC 2 | | |
| | | Course Type: Theory | | |

COURSE OBJECTIVE(S):

The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions. One of the critical links among human beings and an important thread that binds society together is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. In the context of rapid globalization and increasing recognition of social and cultural pluralities, the significance of clear and effective communication has substantially enhanced.

COURSE OUTCOME(S):

After completing this course, the student will be able to:

1. The present course hopes to address some of these aspects through an interactive mode of teaching-learning processes and by focusing on various dimensions of communication skills.
2. Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, note-taking etc.

3. While, to an extent, the art of communication is natural to all living beings, in today's world of complexities, it has also acquired some elements of science. It is hoped that after studying this course, students will find a difference in their personal and professional interactions.
4. The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below.
5. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

UNIT –I INTRODUCTION: (12 Hours)

Theory of Communication, Types and modes of Communication

UNIT–II LANGUAGE OF COMMUNICATION: (12 Hours)

Verbal and Non-verbal (Spoken and Written)

Personal, Social and Business

Barriers and Strategies

Intra Personal, Inter Personal and Group Communication

UNIT -III SPEAKING SKILLS: (12 Hours)

Monologue

Dialogue

Group Discussion

Effective Communication/ Mis- Communication

Interview

Public Speech

**UNIT - IV READING AND UNDERSTANDING
(12 Hours)**

Cloze Reading

Comprehension

Summary Paraphrasing

Analysis and Interpretation

Translation (from Indian language to English and vice-versa)

Literary/Knowledge Texts

UNIT –V WRITING SKILLS (12 Hours)

Documenting

Report Writing

Making notes

Letter Writing

TEXT BOOK:

1. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, DrRanjanaKaul, Dr Brat Biswas
2. Fluency in English Part II Oxford University Press, 2006

REFERENCE:

- 1) Business English, Pearson, 2008.

| | | | | | |
|--------------------|-------------------------------------|--|---|---|---|
| BAE17R112 | தமிழ் இலக்கிய வரலாறும் புதினமும் | L | T | P | C |
| | | 6 | 0 | 0 | 6 |
| PRE-REQUISITE: NIL | | Course Category: Language 2 Course Type: Theory | | | |

கூறு - 1

தமிழ் மொழியின் பழமையும் சிறப்பும் - திராவிட மொழிக்குடும்பம் - தமிழ் நாடு தமிழின் சிறப்புகள் பழந்தமிழ் இலக்கண நூல்கள் - தொல்காப்பியம், நன்னூல் முதலிய இலக்கண நூல்கள் - எழுத்து, சொல், பொருள் அதிகாரங்கள்.

கூறு - 2

சங்க காலம் - மூன்று சங்கங்கள் - இலக்கியச் சான்றுகள் - கல்வெட்டுச் சான்றுகள், இலக்கிய இலக்கண, சங்க நூல்களின் சிறப்பு - பத்துப்பாட்டு - எட்டுத் தொகை - சங்கத் தமிழர் மாண்புகள்.

கூறு - 3

சங்கம் மருவிய காலம் - பதினெண் - கீழ்க்கணக்கு நூல்கள் - வகைகள் - காப்பிய இலக்கிய வரலாறு - ஐம்பெருங்காப்பியங்கள் - சிறு காப்பியங்கள் - காப்பியக் கூறுகள்

கூறு - 4

புதினம், தேடல்

கூறு - 5

அடிப்படை இலக்கணம் முதல் சார்பு, எழுத்துக்கள், முதல் இறுதி எழுத்துக்கள், வல்லினம் மிகும் மிகா இடங்கள்

பாட நூல் :

1. தமிழ் இலக்கிய வரலாறு முனைவர் ச.வே.சுப்பிரமணியன் மணிவாசகர் பதிப்பகம், 31, சிங்கர் தெரு, பாரிமுனை, சென்னை - 600108
2. நன்னூல் - எழுத்ததிகாரம் முனைவர் சு.அழகேசன் உரை சுதன் பதிப்பகம், தூத்துக்குடி.
3. தேடல் பொன்னீலன் ஒன்பதாம் பதிப்பு நியூபுக் ஹவுஸ் வெளியீடு சென்னை, 98

| | | | | |
|--|----------|------------------------------|----------|---------------|
| BPA17R103 - ADVANCED FINANCIAL ACCOUNTING | L | T | P | Credit |
| | 6 | 0 | 0 | 6 |
| PRE-REQUISITE: NIL | | Course Category: Core | | |
| | | Course Type: Theory | | |

COURSE OBJECTIVES

1. To understand the fundamental concepts and accounting methods of Non Trading Concern
2. To make the students to know the single entry system.
3. To understand the procedures used for preparing consignment and Joint venture accounts.
4. To have a clear idea of calculating depreciation and preparing depreciation account.
5. To acquire knowledge on various methods of account current and average due date.

COURSE OUTCOMES

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

1. Understand the fundamental concepts and accounting methods of Non Trading Concern
2. Make the students to know the single entry system.
3. Understand the procedures used for preparing consignment and Joint venture accounts.
4. Have a clear idea of calculating depreciation and preparing depreciation account
5. Acquire knowledge on various methods of account current and average due date.

MAPPING OF CO TO PO

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

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

UNIT – I NON-TRADING CONCERNS (12 Hours)

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

UNIT – II SINGLE ENTRY SYSTEM (12 Hours)

Meaning - Features - Advantages - Disadvantages - double entry system vs single entry system - Statement of affairs - balance sheet vs statement of affairs - Statement of affairs method - Conversion method (Final Accounts method)

UNIT – III CONSIGNMENT AND JOINT VENTURE (12 Hours)

Meaning of consignment, Proforma Invoice, Account sales, Delcredere commission and Over-riding commission - Difference between consignment and sales - Valuation of unsold stock- Accounting treatment of normal loss and abnormal loss. Joint venture - Meaning - Difference between consignment and joint venture - Methods of maintaining accounts - Own books - Separate books- Memorandum Joint Venture Model.

UNIT–IV DEPRECIATION (12 Hours)

Meaning - Causes - Needs - Methods of providing depreciation - Straight line method - Diminishing balance method - Annuity method - Sinking Fund Method.

UNIT–V ACCOUNT CURRENT AND AVERAGE DUE DATE (12 Hours)

Account current – Method of calculation of interest – Product method – Red ink interest method – Epoque method – Periodic balance method - Average due date – Calculation of due date based on holidays intervention – Interest calculation

TEXT BOOK:

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

REFERENCE BOOKS:

1. V.Sudhakar, M.Anbalagan and K.Jeyalakshmi, Fundamentals of Financial Accounting – S. Chand & Sons 1st Edition,2009
2. M. Arulanantham & Raman, Advanced Accountancy – Himalaya Publishing House – 5th Edition 2013.

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

| BPA17R104 - MERCANTILE LAW | L | T | P | Credit |
|---|----------|--|----------|---------------|
| | 6 | 0 | 0 | 6 |
| PRE-REQUISITE: Have the basic knowledge on various laws applicable for business. | | Course Category: Core Course Type: Theory | | |

COURSE OBJECTIVES

1. To familiarize the students with the basic concept of Contract Act.
2. To provide the knowledge on law relating to Sale of Goods Act.
3. To have knowledge on laws relating to employees of an organization in India.
4. To know the rules relating to Partnership Act 1932 and Limited Liability Partnership Act
5. To have a general knowledge on Money laundering Act.

COURSE OUTCOMES (COS)

At the end of the course, students would be able

1. Familiarizing the students with the basic concept of Contract Act.
2. Providing the knowledge on law relating to Sale of Goods Act.
3. Have knowledge on law relating to employees of an organization in India.
4. Knowing the rules relating to Partnership Act 1932 and Limited Liability Partnership Act
5. Having a general knowledge on Money laundering Act.

MAPPING OF CO TO PO

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

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

UNIT-I Law of Contract (12 Hours)

Nature of contract – Essential elements of a valid contract – Offer and Acceptance – Void & Voidable Agreements - Consideration – Legality of object – Quasi contracts - Contingent contracts – Termination or discharge of contract - Special contracts – Indemnity & Guarantee – Bailment & Pledge – Laws of Agency.

UNIT-II SALE OF GOODS ACT (12 Hours)

Definition - Formation of contract of sales – Conditions and Warranties – Transfer of ownership and delivery - Performance of the contract of sale of goods – Unpaid seller-Rights.

UNIT-III LAW RELATING TO EMPLOYEES (12 Hours)

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

**UNIT-IV LAWS RELATING TO PARTNERSHIP
(12Hours)**

Indian Partnership Act, 1932 – Nature of partnership – Rights and liabilities of partners - Dissolution of firms – Limited Liability Partnership Act, 2008 – Concepts, formation, membership & functioning – Dissolution.

**UNIT-V PREVENTION OF MONEY LAUNDERING
ACT 2011 (12Hours)**

Concepts – Definitions – Various transactions – Obligations of banks and financial institutions – RBI guidelines on KYC (Know Your Customer). –Cyber Law

TEXT BOOK

1. Mercantile Law – N. D. Kapoor Revised Edition 2010, Sultan Chand & Sons, Educational Publishers, New Delhi.

REFERENCE BOOKS

1. Business Law – K. R. Bulchandani, Himalaya Publishing House(2010), 'Ramdoot' Dr.Bhalerao Marg Girgam Mumbai –400 004.
2. Industrial & Labour Laws - K. C. Mandot Premier Book Co.(2010) 23, Daryaganj, New Delhi – 110 002.

| | | | | |
|---|----------|------------------------------------|----------|---------------|
| BAE17R214 தமிழ் இலக்கிய வரலாறும் புதுக்கவிதையும் | L | T | P | Credit |
| | 6 | 0 | 0 | 6 |
| Pre-requisite: NIL | | Course Category: Language 3 | | |
| | | Course Type: Theory | | |

கூறு - 1

12 Hours

பல்லவர் காலம் - சைவ, வைணவப் பாடல்கள் - சைவ சமயக்குரவர் நால்வர் (வரலாறு, சிறப்புகள்) பன்னிரு திருமுறைகள் - வைணவ சமய ஆழ்வார்கள் (வரலாறு, சிறப்புகள்) - நாலாயிர திவ்வியப் பிரபந்தங்கள் - சிறப்புகள்

கூறு - 2

12 Hours

சோழர் காலம் ஆட்சிமுறை - உள்ளாட்சி அமைப்பு - ஐம்பெருங்குழு - எண்பேராயம் - சிற்றிலக்கிய காலம் - வகைகள் (பிள்ளைத்தமிழ் தூது, குறவஞ்சி முதலிய இலக்கியங்கள்) தனிப்பாடல்களும் பிற்காலப் புலவர்களும் - சித்தர் பாடல்கள், காளமேகம், அவ்வையார், குமரகுருபரர் முதலியோர் - நாடக இலக்கியங்களின் வகைகள் - விடுதலைப் போரில் தமிழ் நாடகங்கள் - சங்கரதாஸ் சுவாமிகள் - பம்மல் சம்பந்த முதலியார் முதலியோர் தொண்டு

கூறு - 3

12 Hours

உரைநடை வளர்ச்சி - கிறித்துவர் தமிழ்த் தொண்டு - வீரமாமுனிவர் முதலியோர் தமிழ்ப்பணி - தனித்தமிழ் இயக்கம் - சூரிய நாராயண சாஸ்திரி, மறைமலையடிகள் தொண்டு - நாடகங்களின் வகைகள் புதுக்கவிதை - படைப்பாளர்கள் - வானம்பாடி முதலிய இயக்கங்கள் - எழுத்து முதலிய இலக்கிய இதழ்கள் - சிறுகதை வளர்ச்சி - புதுமைப்பித்தன் முதலிய படைப்பாளர்கள் - மணிக்கொடி காலம் - நாவல்வளர்ச்சி (முதல் மூன்று நாவல்கள்) நாவல் வகைகள் - ஹைக்கூ கவிதை - சென்ட்ரியோக் கவிதைகள்

கூறு - 4

12 Hours

ஊசிகள் (புதுக்கவிதைத் தொகுப்பு)

கூறு - 5

12 Hours

எழுத்து முதலிய இலக்கிய இதழ்கள் - சிறுகதை வளர்ச்சி

| BPA17R201- COMPANY LAW AND SECRETARIAL PRACTICE | L | T | P | Credit |
|---|--|----------|----------|---------------|
| | | 6 | 0 | 0 |
| PRE-REQUISITE: The students are expected to have a general knowledge on laws relating to Indian company. | Course Category: Core Course Type: Theory | | | |

COURSE OBJECTIVES

1. To know the detailed knowledge about the New Companies Act 2013.
2. To analyse duties and responsibilities of promoters and also stages in the formation of companies.
3. To study the information on memorandum and articles of association and also prospects.
4. To learn the clear picture about company management and administration.
5. To know the procedures of conducting the meeting and to know voting rights

COURSE OUTCOMES (COS)

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

1. Familiarize with the concepts about the New Companies Act 2013.
2. Explore the details regarding duties and responsibilities of promoters.
3. Gain the knowledge about memorandum and articles of association and also prospects.
4. Obtain the detailed idea about company management and administration.
5. Know the procedures of conducting the meeting and to know voting rights.

MAPPING OF CO TO PO

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

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

UNIT-I-NEW COMPANIES ACT 2013 – AN INTRODUCTION (12 Hours)

Salient Features of the New Companies Act, 2013 – Definitions of company – New Companies Act, 2013 Vs Old Companies Act, 1956 - Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs Partnership – Public Company Vs Private Company – Types of Shares and Debentures – Shares Vs Debentures.

UNIT - II – INCORPORATION OF A COMPANY (12 Hours)

Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company – Promotion – Incorporation – Capital Formation – Commencement of Business.

UNIT -III -DOCUMENTS (12 Hours)

Memorandum of Association – Contents – Articles of Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus – Private Placement.

UNIT-IV – COMPANY MANAGEMENT AND ADMINISTRATION (12 Hours)

Directors – Woman Director – Number of Directorship – Independent Directors – Liability of Independent Directors – Director Identification Number (DIN) - Qualification and Disqualification of Directors – Appointment and Removal of Directors – Remuneration, Duties, Powers and Liabilities of Directors. Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the company secretary before, during and after meetings.

UNIT - V – COMPANY MEETINGS (12 Hours)

Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extra Ordinary General Meeting, Class meeting, Directors meeting – Who can convene the Extra Ordinary General Meeting – Quorum - Types of motions and Resolutions – Ordinary Vs Special Resolution - Voting and polls, Minutes, and Proxies.

TEXT BOOK

1. N.D. Kapoor, Elements of Company Law (Revised Edition, 2013) - Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. M.C. Kuchhal, Secretarial Practice (Revised Edition 2009) - Vikas Publishing House Pvt. Ltd. Noida
2. M. M. Sulphrey & Basheer, Law for Business (2nd Edition 2013) - PHT Learning Pvt Ltd. New Delhi.

| BPA17R202 ADVANCED ACCOUNTANCY | | L | T | P | Credit |
|--|--|--|---|---|--------|
| | | 6 | 0 | 0 | 6 |
| PRE-REQUISITE: Have the Basic Knowledge about the accounting terms and Concepts | | Course Category: Core Course Type: Theory | | | |

COURSE OBJECTIVES

1. To understand the fundamental concepts of royalty accounts.
2. To make the students to know the preparation methods of hire purchase accounts.
3. To understand the procedures used for preparing Insolvency Statement.
4. To have a clear idea of preparing Branch and Departmental accounts.
5. To acquire knowledge on various methods of insurance claims.

COURSE OUTCOMES

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

1. Understand the fundamental concepts of royalty accounts.
2. Make the students to know the preparation methods of hire purchase accounts.
3. Understand the procedures used for preparing Insolvency Statement.
4. Have a clear idea of preparing Branch and Departmental accounts.
5. Acquire knowledge on various methods of insurance claims.

MAPPING OF CO TO PO

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

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

UNIT – I ROYALTY (12 Hours)

Meaning of Royalty – Lessor – Lessee - Minimum rent – Short workings – Recoupment of short workings – Sub-lease

UNIT – II HIRE PURCHASE AGREEMENT (12 Hours)

Meaning – Features - Hire purchase vs sales - Instalment system- Hire purchase system vs instalment system - Methods of calculating interest - default in payment - Full and Partial Repossession.

UNIT – III INSOLVENCY (12 Hours)

Insolvent - Statement of affairs - Deficiency account - Distinction between insolvency of individual and insolvency of partnership - Differences between balance sheet and statement of affairs

UNIT – IV BRANCH AND DEPARTMENTAL ACCOUNTS (12 Hours)

Meaning – Definition – Objects - Types - Methods of maintaining accounts - Debtors method - Cost price Method - Invoice price Method - Stock and Debtors System. Departmental Accounting – Meaning – Need – Advantages - Department vs branch

UNIT – V INSURANCE CLAIMS (12 Hours)

Meaning - Loss of stock - Memorandum trading account-
Ascertaining actual claim - Average clause - Loss of profits
policy.

TEXT BOOK:

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

REFERENCE BOOKS:

1. V.Sudhakar, M.Anbalagan and K.Jeyalakshmi, Fundamentals of Financial Accounting – S. Chand & Sons 1st Edition,2009
2. M. Arulanantham & Raman, Advanced Accountancy – Himalaya Publishing House – 5th Edition 2013.

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

| BPA17R203- STRATEGIC MANAGEMENT | L | T | P | Credit |
|--|--|---|---|--------|
| | 4 | 0 | 0 | 4 |
| Pre-requisite: Hold basic knowledge about business policies and swot analysis | Course Category: SEEC 1 Course Type: Theory | | | |

COURSE OBJECTIVES

1. To familiarise with the concepts of business environment and business policy.
2. To enable the students to gain knowledge on strategic analysis and planning.
3. To understand about formulation of functional strategy.
4. To provide idea on strategy implementation and control.

5. To enrich knowledge on reaching strategic edge.

COURSE OUTCOMES (COS)

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

1. Familiarise with the concepts of business environment and business policy.
2. Enable the students to gain knowledge on strategic analysis and planning.
3. Understand about formulation of functional strategy.
4. Provide idea on strategy implementation and control.
5. Enrich knowledge on reaching strategic edge.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

UNIT I

(12 Hours)

Business Environment:

General Environment - Demographic, Socio-cultural, Macro-economic, Legal/political, Technological and Global Competitive Environment.

Business Policy and Strategic Management:

Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations

UNIT II **(12 Hours)**

Strategic Analyses:

Situational Analysis - SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix.

Strategic Planning:

Meaning, stages, alternatives, strategy formulation.

UNIT III **(12 Hours)**

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

UNIT IV **(12 Hours)**

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

UNIT V **(12 Hours)**

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

TEXT BOOKS:

1. Business Policy and Strategic Management, P.Subba Rao, Reprint 2010 Himalaya Publishing House.

REFERENCE BOOKS:

1. Strategic Management – V.S.P Rao & V.Harikrishna, Text and cases, 4th edition 2013 Excel Books.
2. Quality Management - IM K.Shridara Bhatt, 5th edition 2015, Himalaya Publishing House.

| | | | | | | | |
|--|--|--|--|--------------------------------|----------|----------|---------------|
| BPA17R204 - COSTING | | | | L | T | P | Credit |
| | | | | 4 | 0 | 0 | 4 |
| Pre-requisite: Acquaint student with basic concept used in cost accounting and various methods involved in cost ascertainment systems | | | | Course Category: SEEC 1 | | | |
| | | | | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To provide knowledge regarding crucial concept in cost accounting.
2. To study the cost accounting technique applied in materials and labour.
3. To provide knowledge about the allocation and allocation of overhead.
4. To enable the students to develop the skill relating to overhead cost, job costing, contract costing.
5. To understand the idea about procedure for reconciliation statement.

COURSE OUTCOMES (COS)

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

1. Give the information about various concepts in cost accounting and prepare the cost sheet.
2. Obtain the knowledge about the cost accounting technique applied in materials and labour.

3. Gain the knowledge about the overhead, apportionment allocation of the expenditures
4. Present the skills relating to various types of costing like Contract costing and Process costing.
5. Know the idea about preparation and procedure of reconciliation statement.

MAPPING OF CO TO PO

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| CO1 | M | | | H | | | | H | | | M | |
| CO2 | | L | | | H | | | M | | | | H |
| CO3 | | | M | | | | | | L | | | M |
| CO4 | H | | | M | | M | M | | | H | L | |
| CO5 | | H | | | M | | | L | | H | | H |

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

UNIT – I

(12 Hours)

Cost Accounting: Meaning – Objectives – Importance – Advantage – Cost accounting vs. Financial accounting - Cost accounting vs. Management accounting – Classification and elements of cost – Components of total cost – Preparation of cost sheet.

UNIT – II

(12 Hours)

Material: Purchase procedure – Store keeping – Different levels of stock – Material issues procedure – Pricing of material.

Labour: Methods of Remuneration and Incentive wage plans – Control of Labour cost.

UNIT – III

(12 Hours)

Overhead: Meaning – Classification – Allocation – Apportionment and Absorption

UNIT – IV

(12 Hours)

Methods of Costing: Contract costing – Process costing – Normal and Abnormal losses – Equivalent production.

UNIT – V

(12 Hours)

Reconciliation statement: Reconciliation of Cost and Financial Accounting – Reasons – Procedure for reconciliation

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

TEXT BOOK

1. Cost accounting – T.S. Reddy and Y. Hari Prasad Reddy
Margham Publications Chennai, 2015

REFERENCE BOOKS

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

| | | | | |
|---|----------|--------------------------------|----------|---------------|
| BPA17R205 - RETAIL MARKETING | L | T | P | Credit |
| | 4 | 0 | 0 | 4 |
| Pre-requisite: Have the basic Knowledge about the concepts of retail Marketing | | Course Category: SEEC 1 | | |
| | | Course Type: Theory | | |

COURSE OBJECTIVES

1. To familiarize with the concepts of retail marketing.
2. To enable the students to gain knowledge on retail formats.
3. To understand about types of retail strategy.
4. To provide idea on merchandising.
5. To enrich knowledge on retail technologies.

COURSE OUTCOMES (COS)

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

1. Familiarise with the concepts of retail marketing.
2. Enable the students to gain knowledge on retail formats.
3. Understand about types of retail strategy.
4. Provide idea on merchandising.
5. Enrich knowledge on retail technologies.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

UNIT – I (12 Hours)

Retail Formats - Departmental Stores - Convenience stores, Supermarkets - Chain stores Specialty stores - Door to door selling - Direct marketing - Retail Vending machines - Electronic mail order houses - Retail co-operatives - Features - Advantages - Disadvantages.

UNIT – II (12 Hours)

Definition - Functions of a retailer -Retail Equation- Global retail market: Issues& Challenges - Scope of retailing- Drives of retail Change in India - Wheel of retailing-Factors affecting retailing in India - Life cycle in retail.

UNIT – III (12 Hours)

Retail strategy-steps in strategic planning process-specifics for gaining sustainable competitive advantage - Steps - Retail consumer - Store loyalty-factors essential for building store loyalty - Retail franchising - Concept - Evolution - Types - Advantages - Disadvantages.

UNIT – IV (12 Hours)

Factors affecting merchandise - Merchandise planning process - Merchandise sourcing - Assortment planning Concept of retail price - Pricing policies - Visual Merchandise - Retail location strategies -Factors affecting the location of retail outlet- Store design- Retail promotion.

UNIT – V

(12 Hours)

Needs of technology in retail - Importance - Factors affecting the use of technology - Internet retailing - Concept of customer service - Importance of service in retail - Customer service & Retail strategy - Shopping malls in India

TEXT BOOK

1. Swapna Pradhan, (2013) Retailing Management Text and Cases Tata McGraw Hill, New Delhi.

REFERENCE BOOKS

1. Barry Berman, Joel R. Evans, (2012) Retail Management - A Strategic Approach, Prentice Hall of India, New Delhi.
2. Baral S.K., S.C. Bihari, (2010) Retail Management Text and cases, A.I.T.B.S Publishers, New Delhi.

| | | | | |
|--|------------------------------|----------|---------------|---------------|
| BPA17R206 - PARTNERSHIP ACCOUNTING | L | T | P | Credit |
| | 6 | 0 | 0 | 6 |
| Pre-requisite: Have an idea about accounting treatment applicable for firm. | Course Category: Core | | | |
| | Course Type: | | Theory | |

COURSE OBJECTIVES

1. To give an introduction on partnership accounts.
2. To teach the students about steps involved in admission of a partner.
3. To guide the students about the procedures for retirement and death of a partner
4. To specify the procedures followed by the firm at the time of dissolution.

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

COURSE OUTCOMES

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

- Give an introduction on partnership accounts.
- Gain the steps involved in admission of a partner.
- Know the procedures adopted for retirement and death of a partner.
- Explain the accounting procedures followed while dissolving a firm
- Understand the accounting treatment for amalgamation and sale of a firm.
- To understand the accounting treatment for amalgamation and sale of a firm.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

UNIT – I

(12 Hours)

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

UNIT – II (12 Hours)

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

UNIT – III (12 Hours)

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

UNIT – IV (12 Hours)

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

UNIT – V (12 Hours)

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

TEXT BOOK:

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

REFERENCE BOOKS:

1. R. L. Gupta and M. Radha samy, Advanced Accountancy – Sultan Chand & sons – 10th Edition, 2015

2. M.Anbalagan, Partnership Accounting – Scitech Publications (India) Pvt. Ltd. Chennai 1st Edition, 2010

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

| BPA17R207- MANAGEMENT ACCOUNTING | L | T | P | Credit |
|--|-----------------------|---|---|--------|
| | 6 | 0 | 0 | 6 |
| Pre-requisite: Basic knowledge about various principles and techniques which are applicable in management accounting | Course Category: Core | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To understand about the basic principles in management accounting.
2. To know about the impact of ratio analysis.
3. To identify the rules regarding cash flow and fund flow analysis.
4. To make clear understanding of various budgets and their importance.
5. To know about Marginal Cost Analysis.

COURSE OUTCOMES

1. Understand about the basic principles in management accounting.
2. Know about the impact of ratio analysis.
3. Identify the rules regarding cash flow and fund flow analysis.
4. Make clear understanding of various budgets and their importance.
5. Know about Marginal Cost Analysis.

MAPPING OF CO TO PO

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

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

UNIT I (12 Hours)

Management Accounting:

Management Accounting - Meaning, objectives, functions - Advantages and limitations - Differences between Financial accounting and management accounting - Financial statement analysis – Comparative and common size statements - Trend Analysis.

UNIT II (12 Hours)

Ratio Analysis: Ratio analysis - Meaning, significance, advantages and limitations of Ratio analysis - Classification of accounting ratios - Basic purposes of various ratios - Liquidity, Solvency, Turnover and Profitability ratios - Computation of ratios.

UNIT III (12 Hours)

Fund Flow Analysis:

Fund Flow Analysis - Meaning - Concept of fund - Sources and uses of funds - Fund flow statement - Uses of fund flow statement - Cash Flow Analysis - Meaning - Preparation of Cash Flow Statement - Objectives and limitations of cash flow statement - Differences between fund flow statement and cash flow statement as per AS 3

UNIT IV (12 Hours)

Budget and Budgetary Control:

Budget and Budgetary control- Meaning, objectives, Advantages and limitations of budgetary control - Preparation of various budgets - Functional budget ,Flexible Budget , cash budget, sales budget , production budget and Zero base budgeting.

UNIT V (12 Hours)

Marginal Costing:

Marginal Costing – Meaning, Definition- Difference between Absorption Costing and Marginal Costing – CVP Analysis – BEP Analysis – Break Even Chart.

TEXT BOOK

1. T.S. Reddy and Hari Prasad Reddy (2013), Management Accounting, Margham Publications, Chennai.

REFERENCE BOOKS

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

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

| | | | | |
|--|--------------------------------|----------|----------|---------------|
| BPA17R208- PRINCIPLES OF MANAGEMENT | L | T | P | Credit |
| | 4 | 0 | 0 | 4 |
| Pre-requisite: Basic knowledge about business and management. | Course Category: SEEC 2 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES:

1. To understand the nature and scope of management.
2. To understand the various steps in planning process.
3. To know the functions and principles of organization.
4. To know the practical knowledge about motivation theory.
5. To gain the information about steps and techniques of control process.

COURSE OUTCOMES:

1. Understand the nature and scope of management.
2. Understand the various steps in planning process.
3. Know the functions and principles of organization.
4. Gain the practical knowledge about motivation theory.
5. Gain the information about steps and techniques of control process.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

**UNIT – I INTRODUCTION OF MANAGEMENT
(12 hours)**

Introduction, Definition of management – Features or Characteristics of management – Functions of management – Importance of management – Administration and management - Scientific management and Principles of management.

UNIT - II PLANNING (12 hours)

Definition - Characteristics and objectives of Planning – Natures – Importance – Advantages and Disadvantages of Planning – Steps in planning process – Methods of Planning. Management by objectives.

UNIT – III ORGANIZATION (12 hours)

Meaning and Definition – Nature and importance of organization - Functions – Principles of organization. Delegation of authority and importance – advantages and Dis advantages of Delegation of authority and span of management.

UNIT – IV DIRECTING (12 hours)

Meaning and Characteristic of directing – Principles of direction – Meaning and importance of motivation – Theories of motivation – need and importance of leadership and types of leaders.

UNIT – V CONTROL (12 hours)

Meaning and needs of control – Characteristic – Steps in control process – techniques of control – Coordination.

TEXT BOOK

1. C.P. Gupta Sultan Chand and sons Educational publication New Delhi Seventeenth Revised Edition 2014.

REFERENCE BOOKS

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - New Delhi.2013
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi.2015

| BPA17R209 - BUSINESS COMMUNICATION | L | T | P | Credit |
|--|----------------------------------|----------|----------|---------------|
| | 6 | 0 | 0 | 6 |
| Pre-requisite: Basic knowledge about communication, modern methods of communication and also procedure followed for writing various letters | Course Category: Language | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To explain the modern methods of communication and their use.
2. To prepare the various letters relating to business and the procedures involved.
3. To apply new strategy about the preparation of resume and the best way of attending the Interview.
4. To analyze the barriers of communication and overcoming the barriers.
5. To gain the knowledge about the report writing.

COURSE OUTCOMES

All the end of the courses, Students would be able to

1. Explain the modern methods of Communications and their use
2. Prepare the Various letters relating to business and the Procedures involved.
3. Enable new Strategy about the Prepration of resume and the best the way of attending the interview
4. Gain the Knowledge about the barriers of Communication and over Coming the barriers
5. Gain the Knowledge about the report writing.

MAPPING OF CO TO PO

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

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

UNIT –I -BUSINESS COMMUNICATION (12 Hours)

Meaning- Importance of effective Business Communication
 –Types of Communication- Business Letters- Needs – Functions
 – Kinds – Essentials of Effective Business Letters- Layout- E-
 correspondence- Barriers of communication and Overcoming
 Barriers to communication.

UNIT –II –BUSINESS CORRESPONDENCE (12 Hours)

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

**UNIT–III - BANKING AND INSURANCE
CORRESPONDENCE (12 Hours)**

Letters regarding account opening, Overdraft facility, Loan application, change of address and account closing. Insurance correspondence- policy requisition letter, surrender letter, renewal of policies, loan on insurance policy and requisition of claim amount.

UNIT–IV –APPLICATION FOR SITUATION 12 Hours)

Resume – meaning-preparation of resume- testimonials – Application letters – Format of official letters

UNIT - V -REPORT WRITING (12 Hours)

Meaning of report writing -Characteristics of a good report –Classification of report-Steps in writing a report-Types of report preparation- Principles of writing a report -E- report.

TEXT BOOK

1. Ramesh, M.S. & C.C Pattanchetti, “Business communication”, R. Chand & Co, New Delhi-2016.

REFERENCE BOOKS

1. Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan & Sons, New Delhi - 2006
2. Sharma, “Business correspondence & Report Writing”, Tata Mc Grew hill, New Delhi – 2006.

| BPA17R210- CUSTOMER RELATIONSHIP MANAGEMENT | L | T | P | Credit |
|--|--------------------------------|----------|---------------|---------------|
| | | 4 | 0 | 0 |
| Pre-requisite: Have the basic knowledge about customer relationship management. | Course Category: SEEC 2 | | | |
| | Course Type: | | Theory | |

COURSE OBJECTIVES

1. To learn the knowledge regarding customer relationship management
2. To gather the information about customer relationship survey.
3. To obtain the detailed information regarding relationship marketing.
4. To know the information regarding customer partnership.
5. To enrich knowledge on relationship management.

COURSE OUTCOMES

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

1. Learn the knowledge regarding customer relations management.
2. Gather the information about customer relationship survey.
3. Obtain the detailed information regarding relationship marketing.
4. Know the information regarding customer partnership.
5. Enrich knowledge on relationship management.

MAPPING OF CO TO PO

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

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

UNIT – I (12 Hours)

Overview of Relationship marketing – Basis of building relationship – Types of relationship marketing – customer life cycle

UNIT – II (12 Hours)

CRM – Overview and evolution of the concept – CRM and Relationship marketing – CRM strategy – importance of customer divisibility in CRM

UNIT – III (12 Hours)

Sales Force Automation – contact management – concept – Enterprise Marketing Management – core beliefs – CRM in India

UNIT – IV (12 Hours)

Value Chain – concept – Integration Business Management – Benchmarks and Metrics – culture change – alignment with customer eco system – Vendor selection

UNIT – V

(12 Hours)

Database Marketing – Prospect database – Data warehouse and Data Mining – analysis of customer relationship technologies – Best practices in marketing Technology – Indian scenario.

TEXT BOOK

1. S. Shajahan – Relationship Marketing – Mc Graw Hill, 2007

REFERENCE BOOKS:

1. Paul Green Berg – CRM – Tata Mc Graw Hill, 2015
2. Barry Berman and Joel R Evans – Retail Management – A Strategic Approach- Prentice Hall of India, Tenth Edition, 2016

| BPA17R281 - EMPLOYABILITY SKILLS | L | T | P | Credit |
|---|--------------------------------|----------|----------|---------------|
| | 0 | 0 | 4 | 4 |
| Pre-requisite: Have an idea about modern methods of communication and also procedure followed for writing various letters. | Course Category: SEEC 2 | | | |
| | Course Type: Practical | | | |

COURSE OBJECTIVES

1. To explain the modern methods of communication and their use.
2. To know about various techniques used to prove the presentation skills.
3. To improve the knowledge about solving the quantitative aptitude problems.
4. To gain the knowledge about the Logical and analytical skills.

- To obtain the knowledge about the leadership quality.

COURSE OUTCOMES (COS)

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

- Explain the modern methods of communication and their use.
- Know about various techniques used to prove the presentation skills.
- Improve the knowledge about solving the quantitative aptitude problems.
- Gain the knowledge about the Logical and analytical skills.
- Gain the knowledge about the leadership quality.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

UNIT I - COMMUNICATION AND INTER PERSONAL SKILL (12 Hours)

Verbal Communication - Effective Speaking - Conversational Skills
 Non-Verbal Communication - Body Language - Non-Verbal Communication: Face and Voice - Personal Appearance -
 Listening Skills - Active Listening - Reflecting - Clarifying -
 Barriers to Effective Communication

UNIT II -PRESENTATION SKILL (12 Hours)

Presentation skill – Meaning - Organising the Material - Writing Presentation - Deciding the Presentation Method - Managing your Presentation Notes- Working with Visual Aids - Presenting Data - Managing the Event

UNIT III -QUANTITATIVE APTITUDE (12 Hours)

HCF and LCM. - Permutation and Combination- Ratio and Proportion - Percentage - Average - Problems Based on Ages. - Arithmetical Reasoning – Simplification - Races and Games- Stocks and Shares

UNIT –IV - LOGICAL REASONING AND ANALYTICAL ABILITY (12 Hours)

Analogy- Classification – Series - Coding-Decoding - Blood Relations- Direction Sense Test - Alphabet Test - Sitting Arrangements -Inserting the Missing Character

UNIT –V - LEADERSHIP AND TEAMWORK (12 Hours)

Leadership – meaning – leadership styles – Ethical leadership – Leadership Qualities – Team work- Team working skills.

EMPLOYABILITY SKILLS - PRACTICAL

1. Sentence Making for any 10 vocabulary.
2. Prepare self Introduction
3. Comprehensive Passage and find out Errors.
4. Prepare Power point Presentation any one topic.
5. Exercises on HCF and LCM
6. Exercises on Permutation and combination

7. Exercises on Ratio and Proportion
8. Exercises on Percentage and Average & Ages
9. Exercises on Arithmetical Reasoning, Simplification
10. Exercises Races and Games and Shock and shares
11. Exercises on Analogy and Classification
12. Exercises on Series, Coding and Decoding
13. Exercises on Blood Relations, Direction Sense Test
14. Exercises on Alphabet Test, Sitting Arrangements and Inserting the Missing Character.
15. Role play and Task Team

| BPA17R301 - FINANCIAL MANAGEMENT | L | T | P | Credit |
|---|------------------------------|----------|----------|---------------|
| | 6 | 0 | 0 | 6 |
| Pre-requisite: Basic idea about finance structure and tools used in decision making. | Course Category: DSE1 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES:

1. To understand the basic scope for financial management.
2. To know the concepts of capital budgeting through various methods.
3. To make clear about cost of capital and financial decisions using various methods.
4. To know about various decision in working capital management.
5. To obtain the relevant and irrelevant of dividend decisions.

COURSE OUTCOMES:

1. Understands the basic scope for financial management.

2. Knows the concepts of capital budgeting through various methods.
3. Makes clear about cost of capital and financial decisions using various methods.
4. Knows about various decisions in working capital management.
5. Obtains the relevant and irrelevant of dividend decisions.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L–Low Correlation

UNIT-I

(12 Hours)

Financial Management- Meaning - Scope and objectives of financial management, functions- financial decisions – approaches to financial management.

UNIT-II

(12 Hours)

Capital Budgeting Process, techniques Cash flow Estimation, capital budgeting evaluation techniques Payback Period Method, Net Present Value (NPV) Accounting Rate Of Return, Internal Rate of Return (IRR), Profitability Index.

UNIT-III

(12 Hours)

Cost of Capital and Financing Decision: Sources of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital,

B.Com (Professional Accounting) Curriculum Syllabus - 2017
Weighted Average cost of capital (WACC) and Marginal cost of capital.

UNIT-IV (12 Hours)

Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage, Determinants of capital structure.

Working Capital: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation.

UNIT-V (12 Hours)

Dividend Decision – Meaning- Nature and Objectives - Types of dividend policy- Dividend theories- Walter's model- Gordon's Model – Modigliani –miller hypothesis (MM model).

TEXT BOOK

1. Srinivasan and Ramachandran, Sriram Publications, Trichy. Edition 2010.

REFERENCE BOOKS

1. Khan and Jain. Financial Management Text and Problems. 2nd edition, 2003. Tata McGraw Hill New Delhi.
2. Horne, J.C. Van. Fundamentals of Financial Management. 9th edition, 2004. New Delhi Prentice Hall of India.

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

| BPA17R302- ENTREPRENEURIAL DEVELOPMENT | L | T | P | Credit |
|---|-------------------------------|----------|----------|---------------|
| | | 6 | 0 | 0 |
| Pre-requisite: NIL | Course Category: DSE 1 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To obtain with the concept of entrepreneurship, and qualities of an entrepreneur.
2. To obtain the knowledge about the factors affecting entrepreneurial growth
3. To gather the information about various financial assistance provide to the small scale entrepreneurs
- 4 To generate the idea about preparation of project report.
5. To procure the idea about MSME.

COURSE OUTCOMES (COS)

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

1. Familiarize the knowledge about the concept of entrepreneurship and qualities of an entrepreneur.
2. Gain the knowledge about the factors affecting entrepreneurial growth.
3. Obtain the knowledge about women entrepreneurs various financial assistance provide to the entrepreneurs
4. Gather the detailed information about preparation of project report.
5. Procure the idea about MSME

MAPPING OF CO TO PO

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

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

UNIT – I (12 Hours)

Entrepreneurship – meaning – importance – entrepreneur – types – qualities of entrepreneur – role of entrepreneurs in economic development – functions of entrepreneur

UNIT – II (12 Hours)

Factors affecting entrepreneurial growth – economic – social – cultural – personality – psychological and sociological factors – theory of need achievement

Unit – III (12 Hours)

Institutional finance to entrepreneurs – SFCS – SIDCs – SIPOT – THIC – Commercial Banks – SIDB- Institutional support to entrepreneurs – EDII – NAYE – NIESBUD – NISSET – KVIC – DIC and Industrial Estates .Women entrepreneurs-role of women entrepreneur – functions of women entrepreneur-problems of an women entrepreneur

UNIT – IV (12 Hours)

Project report – meaning – contents – preparation of a project report.

UNIT V

(12 Hours)

MSME – service rendered by MSME- sectors reserved for MSME – MSME Board – Procedure to start MSME- Aadhar udyog.

TEXT BOOK:

1. Entrepreneurial Development - S.S.Khanka, Revised Edition, 2013, S.Chand & Company Ltd, Ram Nagar, New Delhi-110 055.

REFERENCE BOOKS:

1. Entrepreneurial Development – Renu Arora, S.K.Sood Revised Edition, 2012, Kalyani Publishers, B-I/1292 Rajinder Naga
2. Entrepreneurship development, Moharanas and Dash C.R., RBSA Publishing House, Jaipure

| BPA17R303 - MICRO FINANCE | | L | T | P | Credit |
|--|--|-------------------------------|----------|---------------|---------------|
| | | 6 | 0 | 0 | 6 |
| Pre-requisite: Basic conceptual knowledge of the micro financing system in India. | | Course Category: DSE 1 | | | |
| | | Course Type: | | Theory | |

COURSE OBJECTIVES

1. To obtain the knowledge about Indian Rural financial system and Microfinance concepts.
2. To understand Income generating activities and Micro enterprise.
3. To study the various Credit Delivery Methodology and Credit Lending Models of MFI.
4. To understand the techniques used for Pricing of Microfinance products.
5. To obtain the knowledge about Structure of Microfinance Industry and Constraints on MFI Growth.

COURSE OUTCOMES (COS)

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

1. Gain the knowledge about Indian Rural financial system and Microfinance concepts.
2. Understand Income generating activities and Micro enterprise.
3. Familiarize the students in various Credit Delivery Methodology and Credit Lending Models of MFI.
4. Equip the students in techniques used for Pricing of Microfinance products.
5. Obtain the knowledge about Structure of Microfinance Industry and Constraints on MFI Growth.

MAPPING OF CO TO PO

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

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

UNIT 1: OVERVIEW OF MICRO FINANCE: (12 Hours)

Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro remittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

UNIT II: MICROFINANCE, DEVELOPMENT, INCOME GENERATING ACTIVITIES AND MICRO ENTERPRISE: (12 Hours)

Market (demand) analysis, financial analysis including sources. Technological analysis, Socio economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring

UNIT III: CREDIT DELIVERY METHODOLOGY : CREDIT LENDING MODELS (12 Hours)

Associations; Bank Guarantees Community Banking,

Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

**UNIT IV: PRICING OF MICROFINANCE PRODUCTS:
(12 Hours)**

Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises

UNIT V: COMMERCIAL MICROFINANCE: (12 Hours)

MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model –MFI as the servicer

TEXT BOOKS:

1. “The Economics of Microfinance”, Beatriz Armendariz and Jonathan Morduch, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
2. “Microfinance Handbook” : an institutional and financial perspective, Joanna Ledgerwood, The World Bank, Washington, D.C.

REFERENCE BOOKS:

1. “Practical Microfinance” A training Guide for South Asia, Malcolm Harper, Vistaar Publication, New Delhi.2013.
2. "The Market at the Bottom of the Pyramid," C.K. Prahalad, 2016, The Fortune at the Bottom of the Pyramid, Wharton School Publishing House.

| | | | | |
|---|-------------------------------|----------|----------|---------------|
| BPA17R304 - CORPORATE ACCOUNTING | L | T | P | Credit |
| | 6 | 0 | 0 | 6 |
| Pre-requisite: This course aims to provide basic knowledge to the students about accountancy and its applications into the business. | Course Category: DSE 2 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To provide the knowledge on issue of shares.
2. To teach the students about under writing and redemption of shares and debentures.
3. To know the accounting treatment for profit prior to incorporation.
4. To gain the amalgamation and absorption procedures of a company
5. To teach the methods of preparing liquidators final statement of accounts

COURSE OUTCOMES

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

1. Obtain the knowledge on issue of shares.
2. Gain the about under writing and redemption of shares and debentures.

3. Know the accounting treatment for profit prior to incorporation
4. Gain the amalgamation and absorption procedures of a company.
5. Teach me methods of preparing liquid have final statement of accounts.

MAPPING OF CO TO PO

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

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

UNIT – I (12 Hours)

Shares – Meaning – Issue of shares – Shares issued at par, Premium & Discount- forfeiture and Reissue - Redemption of Preference Shares - Fresh issue – Capital redemption reserve.

UNIT – II (12 Hours)

Issue and Redemption of Debentures – Methods of redemption - Debenture Redemption Fund Method - Conversion of Debentures - Underwriting of Shares and debentures - Calculation of commission - Full - Partial - Firm underwriting.

UNIT – III (12 Hours)

Profits Prior to Incorporation - Calculation of sales and time ratio - Preparation of Profit and Loss a/c –Acquisition of business

UNIT – IV

(12 Hours)

Absorption - Calculation of purchase consideration - Net Payment method- Net assets method - Lump sum payment method – Amalgamation - Internal Reconstruction - Journal entries - Reconstructed balance sheet.

UNIT -V

(12 Hours)

Liquidators Final Statement of Accounts – Statement of affairs – deficiency and surplus account - Calculation of Liquidator's remuneration – Preparation of Liquidators final statement of accounts

TEXT BOOK:

1. R. L. Gupta and M. Radha samy, Advanced Accountancy – Sultan Chand & sons – 10th Edition, 2014.

REFERENCE BOOKS:

1. M. Arulanandam & Raman, Advanced Accountancy – Himalaya Publishing House – 5th Edition 1999
2. Dr. M. Selvakumar and Dr. M. Anbalagan, Corporate Accounting – Charu Latha Publications, Chennai 1st Edition, 2016

| BPA17R305 - INCOME TAX LAW AND PRACTICE -I | L | T | P | Credit |
|--|-------------------------------|----------|----------|---------------|
| | | 6 | 0 | 0 |
| Pre-requisite: Have an idea about Income Tax Act, 1961 and recent taxation system in India. | Course Category: DSE 2 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To provide the knowledge about fundamental concepts of Indian income tax law.
2. To compute taxable income under the heads - Salaries, House properties, Business and Profession, Capital gains and other sources.
3. To make the students understand about various exempted incomes and clubbing of income.
4. To understand the clear idea about preparation of tax statements.
5. To get an idea about Direct tax planning which attempts to reduce tax liability legally.

COURSE OUTCOMES (COS)

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

1. Understand fundamental concepts of Indian income tax law.
2. How to determine the residential status of a person and understand exempted income.
3. Learn how to Calculate income from Salary and house property.
4. Understand about Admissible / Inadmissible expenses while computing the income from business /profession
5. Learn about classification of capital gain and Exemption available for capital gain.

MAPPING OF CO TO PO

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

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

UNIT – I (12 Hours)

Income Tax Act, 1961: Introduction- Definitions – Income, Assessment, Assessment year, Previous year, Person, Assessee – Residential status of an Assessee- Resident , Resident but not ordinarily resident , Non-resident - Deemed income – Capital receipts and Revenue receipts – Capital expenditure and Revenue expenditure.

UNIT – II (12 Hours)

Exempted incomes: Incidence of Tax- incomes exempted U/s 10.

UNIT – III (12 Hours)

Computation of taxable income: Income from Salary – Income from House property.

UNIT – IV (12 Hours)

Computation of business income: Profits and gains from business or profession – depreciation and allowable and disallowable deductions.

UNIT – V

(12 Hours)

Computation of Capital gains – Capital Assets- Capital gain/ loss - Long term- short term- Exemption u/s 54.

Computation of Income from other sources.

TEXT BOOK:

1. Income Tax Law & Accounts – Dr. H.C.Mehrotra, Revised Edition (as per latest AY) Sahitya Bhawan Publications, Hospital Road, Agra–282 003.

REFERENCE BOOKS:

1. Income Tax Law & Practice – V.P.GAUR, D.B.NARANG, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008
2. IncomeTax Law & Practice – T.S.REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.

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

| BPA17R306 - BANKING LAW AND PRACTICE | L | T | P | Credit |
|---|-------------------------------|----------|----------|---------------|
| | | 6 | 0 | 0 |
| Pre-requisite: Basic knowledge about recent banking concepts. | Course Category: DSE 2 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To enhance the knowledge about banking.
2. To gain the detailed knowledge about banker and customer relationship.
3. To understand the bank procedure for handling of cheque.
4. To obtain the knowledge about rights and responsibilities of paying banker and collecting banker.
5. To provide the knowledge about recent trends in banking and banking ombudsman.

COURSE OUTCOMES (COS)

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

1. Know about Introduction to banking.
2. Gain the detailed knowledge about banker and customer relationship.
3. Aware about the practical knowledge in handling of cheque.
4. Obtain the knowledge about rights and responsibilities of paying banker and collecting banker.
5. Gain the knowledge about recent trends in banking and banking ombudsman.

MAPPING OF CO TO PO

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

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

UNIT I INTRODUCTION TO BANKING (12 Hours)

Definition of Banking – Types of banks – Commercial Banks – Functions – Banking system in India– role of banks in Economic development.

UNIT II BANKER AND CUSTOMER (12 Hours)

Meaning - Types of customers - Relationship between Banker and Customer – General and Special relationship.

UNIT III CHEQUES (12 Hours)

Meaning and definition – Characteristics of a Cheque – Drawing up of a Cheque - Cheque Versus Draft – Crossing – Types of Crossing – Significance of each Crossing – Endorsement – Kinds of Endorsement – Significance of each Endorsement – Material alteration.

UNIT IV PAYING BANKER AND COLLECTING BANKER (12 Hours)

Meaning- Duties – Rights – liabilities and statutory protection

UNIT V RECENT TRENDS IN BANKING (12 Hours)

Electronic Banking- Features- Advantages – Disadvantages - Internet Banking versus Traditional banking – Mobile banking – Features – Requirements – Telephone banking – Features – Telephone banking facilities – ATM – Features – Functions of ATM – Benefits of ATM – Credit Cards – Features Electronic Fund Transfer– Real Time Gross Settlement(RTGS)- Banking Ombudsman

TEXT BOOK:

1. Banking Theory Law and Practice - E. Gordon & K. Natarajan, 25th Revised Edition 2016, Himalaya Publishing House,, Delhi.

REFERENCE BOOKS

1. Banking Theory Law and Practice – K.P.M. Sundaram & Varshney, Revised Edition 2013. Sultan Chand & Sons, 23 Daryaganj, New Delhi.
2. Banking Theory Law and Practice – Srivastava, Revised Edition 2009, Himalaya Publication House, Delhi.

| BPA17R381 - PRACTICAL ON VARIOUS STATUTORY FORMS RELATED TO INCOME TAX | | L | T | P | Credit |
|---|--|-------------------------------|----------|----------|---------------|
| | | 0 | 0 | 4 | 4 |
| Pre-requisite: Basic Knowledge on income tax act, 1961 | | Course Category: SEEC3 | | | |
| | | Course Type: Practical | | | |

COURSE OBJECTIVES

1. To gain knowledge on filing of e-returns.
2. To know the contents on various e- forms.
3. To understand about the network security under income tax act.
4. To inculcate knowledge on various filing procedure under income tax act.
5. To know about e – payment system.

COURSE OUTCOMES (COS)

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

1. Gain knowledge on filing of e-returns.
2. Know contents on various e- forms.
3. Understand about the network security under income tax act.
4. Inculcate knowledge on various filing procedure under income tax act.
5. Know about e – payment system.

MAPPING OF CO TO PO

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

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

UNIT-I FORM NO. ITR-1 & ITR-2 (12 Hours)

Form No. ITR-1 -For Individuals having Income from Salaries, One house property, other sources (Interest etc.)

Form No. ITR-2- For Individuals and HUFs not having Income from Business or Profession

UNIT-II FORM NO. ITR-2A & ITR-3 (12 Hours)

Form No. ITR-2A- For Individuals and HUFs not having Income from Business or Profession and Capital Gains and who do not hold foreign assets

Form No. ITR-3- For Individuals/HUFs being partners in firms and not carrying out business or profession under any proprietorship

UNIT-III - FORM NO. ITR-4 & ITR-4S – SUGAM (12 Hours)

Form No. ITR-4- For individuals and HUFs having income from a proprietary business or profession

Form No. ITR-4S – SUGAM- Presumptive business income tax return

UNIT-IV - FORM NO. ITR-5 & ITR-6 (12 Hours)

Form No. ITR-5- For persons other than,- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7

Form No. ITR-6- For Companies other than companies claiming exemption under section 11

UNIT- V - FORM NO. ITR-7 & ACKNOWLEDGEMENT (12 Hours)

Form No. ITR-7- For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4E) or 139(4F) Form No. Ac knowledgegement

| BPA17R307 - SUPPLY CHAIN MANAGEMENT | L | T | P | Credit |
|---|-------------------------------|----------|----------|---------------|
| | | 4 | 0 | 0 |
| Pre-requisite: Basic knowledge on Supply Chain Management and its relevance to today's business decision making. | Course Category: SEEC3 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To know the basic concept about Supply chain management.
2. To Learn how to maintain prompt relationship with supplier.
3. To familiarize with the various channel of distribution
4. To reveal the information about electronic related concepts of supply chain management.
5. To Understant the mass customization and globalisation.

COURSE OUTCOMES (COS)

1. Know the basic concepts about supply chain management.
2. Learn how to maintain prompt relationship with supplier.
3. Familiarize with the various channel of distribution model.
4. Reveal the Information about electronic related concepts of supply chain mangement.
5. Understand the mass customization and globalisation.

MAPPING OF CO TO PO

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

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

UNIT I (12 Hours)

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

UNIT II (12 Hours)

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

UNIT III (12 Hours)

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

UNIT IV (12 Hours)

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

UNIT V (12 Hours)

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

TEXT BOOK

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2015). Handbook of Logistics and Distribution Management. Kogan Page.

REFERENCE BOOKS:

1. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2014).
2. Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32

| BPA17R308- MARKETING MANAGEMENT | L | T | P | Credit |
|--|--------------------------------|----------|----------|---------------|
| | | 4 | 0 | 0 |
| Pre-requisite: Have basic knowledge about concepts, principles, tools and recent techniques of marketing. | Course Category: SEEC 3 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To develop the skills with the scope and nature of marketing and e- marketing approaches.
2. To expose the students to the latest trends in marketing.
3. To gain the knowledge about consumer behaviour in marketing.
4. To impart the necessary knowledge about marketing mix, Price mix and PLC.
5. To gain the knowledge about Consumer protection authorities in India.

COURSE OUTCOMES (COS)

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

1. Familiarize the scope and nature of marketing and e- marketing approaches.
2. Express the information regarding latest trends in marketing.
3. Obtain the knowledge about consumer behaviour in marketing.
4. Give the idea about marketing mix, Price mix and PLC.
5. Obtain the knowledge about Consumer protection authorities in India.

MAPPING OF CO TO PO

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

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

UNIT I (12 Hours)

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics –Career Opportunities in Marketing.

UNIT II (12 Hours)

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

UNIT III (12 Hours)

Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing.

UNIT IV (12 Hours)

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

UNIT V

(12 Hours)

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities.

TEXT BOOK

1. R.S.N. Pillai & Bagavathi – Modern Marketing – S. Chand & Co., New Delhi, 2012.

REFERENCE BOOKS

1. Rajan Nair, N.Sanjith R. Nair – Marketing – Sultan Chand & Sons, New Delhi, 2012.
2. Philip Kotler – Marketing Management – Prentice Hall of India (pvt.) Ltd., New Delhi.2016.

| BPA17R309 - BUSINESS ECONOMICS | L | T | P | Credit |
|--|-----------------------------|----------|----------|---------------|
| | 6 | 0 | 0 | 6 |
| Pre-requisite: Aware about the business economics, demand analysis, production theories and various economics systems in India. | Course Category: GE1 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To understand the meaning of basic economic concepts, tools and theories.
2. To apply these in managerial decision making in business to analyze the demand and supply.
3. To discuss the various economic issues in current scenario.
4. To aware of national income and studying the inflation and deflation.
5. To build the awareness about various economic systems in India.

COURSE OUTCOMES (COS)

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

1. Explain the various basic concepts, tools and theories of economic.
2. Know the in managerial decision making process in various business situations.
3. Gain the sound knowledge on various economic issues in current scenario.
4. Obtain the detailed idea about national Income, inflation and deflation
5. Obtain the detailed idea about various economic systems in India.

MAPPING OF CO TO PO

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

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

UNIT-I INTRODUCTION TO ECONOMICS (12Hours)

Meaning- Definitions- Scope and Nature, Concepts applied in business economics, Contribution of Economics to Managerial Functions- Micro and Macro Economics applied to business environment- Role and responsibilities of business economists.

UNIT-II DEMAND AND SUPPLY (12 Hours)

Demand Analysis – Meaning- Determinants of Demand- Law of Demand-Elasticity of Demand-Types - Demand Forecasting and methods. Meaning of Supply- Nature and Scope – Law of Supply-Elasticity of Supply- determinants of supply.

UNIT-III PRODUCTION AND PRICING (12 Hours)

Meaning and Definition of Production- Functions- Elasticity of substitutions and production- Type of cost of Production – Long run and Short run cost.

Pricing: Market structure and Pricing decisions- Pricing under perfect Competition– Characteristics and price determination, Monopoly- Kinds- Causes, Monopolistic competition- Oligopoly – Definition, Sources and Characteristics.

**UNIT–IV NATIONAL INCOME, GDP, INFLATION,
BUSINESS CYCLE AND ECONOMIC
LINKAGES (12 Hours)**

Inflation – Meaning – Causes and Measures, Business cycle- Phases, Characteristics and various theories, balance of Trade and Balance of Payment- Meaning, Causes, Kinds and Measures.

UNIT–V THE ECONOMIC SYSTEM (12 Hours)

Capitalism – Socialism and Mixed Economic system- Monetary policy- Meaning, Scope, Limitations and Instruments

TEXT BOOK

1. S.Sankaran, Managerial Economics - Margham Publications.7th Edition,

REFERENCE BOOKS

1. Alak Gosh and Biswanth Gosh, Managerial Economics - Kalyani Publications 2014.
2. D. Gopalakrishna, Managerial Economics - Himalaya Publishing House. 2016

| BPA17R310- BUSINESS STATISTICS | L | T | P | Credit |
|---|-----------------------------|----------|----------|---------------|
| | 6 | 0 | 0 | 6 |
| Pre-requisite: Basic knowledge about various statistical tools used in business. | Course Category: GEI | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To familiarize the students with the concept of collection, classification and presentation of data
2. To know about various measures of central tendency.
3. To enhance the idea about measures of Dispersion and co-efficient of variation.
4. To develop the knowledge about correlation & regression techniques.
5. To obtain the knowledge about Components of time series and methods for measuring trend.

COURSE OUTCOMES (COS)

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

1. Familiarize with the concept of statistics and data collection, classification and methods of presentation.
2. Enhance the knowledge about various measures of Central Tendency.
3. Enhance the idea about measures of Dispersion and co-efficient of variation.
4. Obtain the knowledge about correlation and regression techniques.
5. Know about Components of time series and methods for measuring trend.

MAPPING OF CO TO PO

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

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

UNIT – I (12 Hours)

Statistics: Introduction – Meaning- Definition – Functions, Scope and Limitations of statistics - Statistical Investigation – Stages in conducting a statistical survey – Primary data Vs secondary data – Sources of Primary data and secondary data – Classification, Tabulation and Presentation of data- Diagrams.

UNIT – II (12 Hours)

Measures of Central Tendency: Average – Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean- Merits and Limitations of each.

UNIT - III (12 Hours)

Measures of Dispersion: Dispersion – Meaning – Properties of a good measure of dispersion – Absolute versus relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation- Merits and Limitations of each.

Measures of Skewness: Meaning – Variation versus Skewness – Computation of Karl Pearson's Co-efficient of Skewness and Bowley's Co-efficient of Skewness.

UNIT – IV

(12 Hours)

Correlation Analysis: Definition – Types of Correlation – Methods of Studying Correlation – Karl Pearson's coefficient of correlation- Spearman's Rank Correlation Co-efficient- correlation of concurrent deviation.

Regression Analysis : Definition – Correlation Vs Regression – Regression lines and Regression Equations – Regression co-efficient- Computation of correlation co-efficient from regression co-efficient.

UNIT - V

(12 Hours)

Analysis of Time Series: Introduction – Uses - Components of time series – Measurement of trend- graphical method, semi-average method, moving average and method of least square.

Theory 20% and Problems 80%

TEXT BOOK

1. Business Statistics S.P. Gupta & M.P. Gupta, Revised Edition - 2014. S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.

REFERENCE BOOKS

1. Business Statistics – R.S.N. Pillai and Bagavathi , Revised edition 2015 S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
2. Business Statistics - K.Alagar, New Edition - May 2016, Tata McGraw hill publications 7, West Patel Nagar, New Delhi – 8.

| BCO17R311 - SPECIAL ACCOUNTING | | L | T | P | Credit |
|---|--|-------------------------------|----------|----------|---------------|
| | | 6 | 0 | 0 | 6 |
| Pre-requisite: The students should have advanced knowledge in accountancy. | | Course Category: DSE 3 | | | |
| | | Course Type: Theory | | | |

Course Objectives

1. To make the students for preparing the final accounts of a banking company.
2. To understand the preparation of final accounts of a Insurance company.
3. To find the accounting procedures followed by the Electricity Companies.
4. To guide for the preparation of revised final account format as per Indian Companies Act, 2013
5. To Understand the importance of accounting standards.

COURSE OUTCOMES

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

1. Make the students for preparing the final accounts of a banking company.
2. Understand the preparation of final accounts of a Insurance company.
3. Find the accounting procedures followed by the Electricity Companies.
4. Guide for the preparation of revised final account format as per Indian Companies Act, 2013.
5. Know the importance of accounting standards.

MAPPING OF CO TO PO

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

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

UNIT – I (12 Hours)

Bank Accounts – Rebate on bills discounted - Preparation of Profit and Loss a/c - Balance sheet

UNIT – II (12 Hours)

Insurance Company Accounts - Computation of correct life assurance fund – Revenue a/c of Life Assurance Company - Revenue a/c and valuation of balance sheet - Revenue a/c of Fire and Marine Insurance

UNIT – III (12 Hours)

Double Accounting System – Advantages – Disadvantages - Difference between Double accounts system and single accounting system - Replacement of asset - Final accounts of Electricity Companies

UNIT – IV (12 Hours)

Final Accounts of Companies - Calculation of Managerial Remuneration - Preparation of final accounts as per Companies Act 2013

UNIT – V

(12 Hours)

Accounting standards 1, 2, 6, 10 and 14

TEXT BOOK:

1. R. L. Gupta and M. Radha samy, Advanced Accountancy – Sultan Chand & sons – 10th Edition, 2014.

REFERENCE BOOKS:

1. M. Arulanandam & Raman, Advanced Accountancy – Himalaya Publishing House – 5th Edition 1999
2. Dr. M. Selvakumar and Dr.M.Anbalagan, Corporate Accounting – Charu Latha Publications, Chennai 1st Edition, 2016

| BPA17R312 - AUDITING AND ASSURANCE | L | T | P | Credit |
|---|-------------------------------|----------|----------|---------------|
| | | 6 | 0 | 0 |
| Pre-requisite: Basic knowledge about principles of auditing . | Course Category: DSE 3 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To make the students to learn the basic principles and procedures of auditing.
2. To provide the knowledge about the procedures for conducting an audit.
3. To obtain the knowledge rights & duties of company auditor and preparation of audit report.
4. To understand the auditing procedures used for different forms of organizations/ undertakings.
5. To know the ethical analysis of auditing.

COURSE OUTCOMES (COS)

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

1. Familiarize the students with the basic principles and procedures of auditing.
2. Know the procedures for conducting an audit.
3. Obtain the knowledge about rights & duties of company auditor and preparation of audit report.
4. Understand the auditing procedures used for different forms of organizations/ undertakings.
5. Acquire the knowledge on ethical analysis of auditing.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

UNIT I

(12 Hours)

Basic Principles of Auditing: Definition – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Qualities of an Auditor – Types of Audit – Ethics of Auditing.

UNIT II (12 Hours)

Audit Procedure and Internal Control: Preparatory steps to be followed in the commencement of a new audit - Audit Programme – Audit Note Book – Audit Working Papers – Audit Files– Audit report – Essentials of Effective Reporting.

Internal Control: Elements - Objectives – Internal check – Objects of Internal Check – Duties of an auditor in connection with Internal check.

UNIT III (12 Hours)

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

Audit Report – Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

UNIT-IV (12 Hours)

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

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

UNIT V

(12 Hours)

Ethical Analysis -Review of principles of agency and fiduciary duty-review of principles of partnership -other non-corporate business organizations -comparative modes of ethical analysis in business ethics – E-Audit.

TEXT BOOK

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

REFERENCE BOOKS:

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

| BPA17R313- COMPUTERISED ACCOUNTING SYSTEM(Tally Lab) | | L | T | P | Credit |
|--|--|---|----------|----------|---------------|
| | | 3 | 0 | 3 | 6 |
| Pre-requisite: Nil | | Course Category: DSE 3 | | | |
| | | Course Type: Theory with practical | | | |

COURSE OBJECTIVES

1. To understand the key components used in tally and practical orientation to tally software.
2. To study the creation of various vouchers entries with single and multiple vouchers.
3. To learn the knowledge about the inventory maintenance and financial reports using tally.
4. To know the information regarding purchase and sales orders and also VAT procedures.
5. To gain knowledge about how to create PO and SO

COURSE OUTCOMES (COS)

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

1. Express the various fundamental concepts used in tally and practical orientation to tally software.
2. Gain the knowledge regarding various vouchers creations.
3. Obtain the knowledge about the inventory maintenance and financial reports using tally
4. Impart the latest trends in VAT procedures.
5. Gain knowledge about how to create PO and SO

MAPPING OF CO TO PO

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

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

UNIT: I ACCOUNTING ON COMPUTERS (12 Hours)

Introduction – Accounting system – Benefits of accounting on computers – Tally fundamentals – Key components of Tally – Creation of companies – F11: Features – F12: Configuration.

UNIT: II PURCHASES AND SALES ORDER (12 Hours)

Creating, altering and deleting purchase order and sales order – Credit purchase and credit sales – Duties and taxes (VAT only) – Day books- List of accounts in day book.

UNIT: III PROCESSING TRANSACTIONS IN TALLY (12Hours)

Classification of accounts – Groups – Predefined groups/Reserved groups – Managing groups - Ledger accounts – Voucher entry – Default vouchers - Various vouchers like Receipt, Payment, Journal and Contra.

UNIT: IV INVENTORY VOUCHERS (12 Hours)

Stock groups – Stock categories – Stock items – Units of measure – Stock valuation methods – Inventory details in vouchers – Receipt note, Delivery note, Rejections & Stock summary.

UNIT: V FINANCIAL STATEMENT ANALYSIS (12 Hours)

Preparation of Trial Balance, Profit & Loss accounts and Balance sheet – Ratio analysis – Day book – List of accounts.

TEXT BOOK

1. Comdex Tally 9- Course kit - Dr.Namrata Agarwal , New Edition 2016, Dreamtech press New Delhi

REFERENCE BOOKS

1. Tally 9 Nellai Kannan, Revised Edition 2009, Nels Publications, Thirunelveli
2. Implementing Tally 9 A. K. Nadhani, K. K. Nadhani, BPB Publications Publication, Edition 2007

TALLY LAB

CREATING A COMPANY

1. Creating a Company with the following Details:

Name : XYZ & Co.,

Mailing name XYZ@gmail.com

Address : type any address

Income tax no. : PN1326

Local sales tax number: TNGST0011555

Interstate sales tax number: CST 5550

Currency symbol: Rs.

Maintain accounts with inventory

Financial year is from 1-4-2005

Books beginning with 1-4-2005

Don't use control security

Base currency symbol Rs.

Formal name RUPEES

The number of decimal places is 2

Don't show amounts in million

The symbol not to be suffixed

Put a space between amounts

CREATING LEDGERS

2. Creating the ledgers under appropriate predefined groups

| | |
|---|-------------------------|
| Cash a/c | Computer sales a/c |
| Buildings a/c | Machinery a/c |
| Furniture a/c | Commission received a/c |
| Printer purchase a/c | Commission paid a/c |
| Rent received a/c | Salary a/c |
| Rent paid a/c | Indian Bank a/c |
| Wages a/c | Sales returns a/c |
| Capital a/c | Depreciation a/c |
| Purchase returns a/c | |
| John & Co., (purchased goods from this company) | |
| Ram agency a/c (sold goods to this company) | |

3. From the following balances of Ms.Kavitha, prepare Trading, Profit & Loss account and Balance Sheet for the year ending _____

| | | | |
|------------------|-----------|------------------|-----------|
| Misc. Income | Rs.200 | | |
| Repairs | Rs.310 | Purchases | Rs.15,450 |
| Machinery | Rs.12,670 | Purchases return | Rs.440 |
| Furniture | Rs.1330 | Sales return | Rs.120 |
| Office expenses | Rs.750 | Sundry creditors | Rs.12,370 |
| Trading expenses | Rs.310 | Advertisement | Rs.500 |

| | | | |
|-----------------|-----------|--------------------|-----------|
| Land & Building | Rs.15,400 | Cash in Hand | Rs.160 |
| Bank charges | Rs.50 | Cash at bank | Rs.5870 |
| Capital | Rs.24,500 | Sales | Rs.20,560 |
| Loan | Rs.5,000 | Sundry expenses | Rs.150 |
| Insurance | Rs.500 | Traveling expenses | Rs.200 |

4. Designing the vouchers and view profit and loss a/c and balance sheet for the following:

Hindustan Ltd., started the business on 01-04-04

1. Contributed capital by cash Rs.2,00,000
2. Cash deposited in Indian bank Rs.50,000
3. Credit purchases from Krishna traders Rs.20,000
4. Credit purchases from Pravin traders Rs.20,000
5. Credit purchases from Krishna traders Rs.20,000
6. Credit purchases from Pravin traders Rs.20,000
7. Returned goods to Krishna traders Rs.5,000
8. Returned goods to Pravin traders Rs.5,000
9. Credit sales to Ravi & Co., Rs.50,000
10. Credit sales to Kumar & Co.,Rs.50,000
11. Cash sales Rs.20,000
12. Credit sales to Ravi & Co., rs.50,000
13. Credit sales to Ravi & Co., rs.50,000
14. Goods returned by Ravi & Co., Rs.5,000
15. Goods returned by Kumar & Co., Rs.5,000
16. Payment made by cheque to Krishna Traders Rs.30,000
ch. No.505580
17. Payment made by cheque to Pravin traders Rs.30,000
ch. No.505592
18. Received cheque from Ravi & Co., and Kumar & Co.,
Rs.75,000 each.

Payments made by cash

- 17. Paid to petty cash by cash Rs.1000
- 18. Furniture purchased Rs.20,000
- 19. Salaries paid Rs.10,000
- 20. Rent Rs.4,000
- 21. Electricity charges Rs.3,000
- 22. Telephone charges Rs.3,500
- 23. Cash purchases Rs.5,000

Payments made by petty cash

- 24. Conveyance Rs.150
- 25. Postage Rs.100
- 26. Stationeries Rs.200
- 27. Staff welfare Rs.100
- 28. Stationeries purchased from Sriram & Co., Rs.1500
on credit
- 29. Depreciation on furniture 10

5. Emerald & Co., started a business of Home appliances from 1-4-_____

1-4 received cash for capital Rs.5,00,000

7-4 credit purchases from LG Limited

| | | |
|------------|---------|------------|
| Ovan | 100 nos | at Rs.800 |
| Mixies | 100 nos | at Rs.1000 |
| DVD player | 100 nos | at Rs.1500 |
| Fridge | 100 nos | at Rs.2000 |

10-4 credit sales to AMN

| | | |
|------------|--------|-------------|
| Ovan | 70 nos | at Rs.1000 |
| Mixies | 70 nos | at Rs.1500 |
| DVD player | 70 nos | at Rs.2000 |
| Fridge | 70 nos | at Rs.2500. |

10-4 Cash sales

| | | |
|------------|--------|------------|
| Ovan | 10 nos | at Rs.1000 |
| Mixies | 10 nos | at Rs.1500 |
| DVD player | 10 nos | at Rs.2000 |
| Fridge | 10 nos | at Rs.2500 |

15-4 Paid cheque to LG Limited Rs.2,00,000

15-4 Received cheque from AMN & Co., Rs.3,00,000

Payment made by cheque

Paid to petty cash Rs.2,000, Furniture Rs.15,000,
Salaries Rs.10,000

Wages Rs.7,000, Carriage inward Rs.1500.

25-04 Payment made by petty cash

Conveyance Rs.200, Postage Rs.150, Stationeries
Rs.150, Staff welfare Rs.200

30-4 Journal depreciate 10 on Furniture:

Prepare Trading, Profit & Loss a/c and Balance Sheet.

INVENTORY VALUATION

6. From the following information, create unit of measurement, stock groups and stock items.

Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks
4. Daily news paper 5. Hot drinks
6. Stationeries 7. Vegetables

Stock items:

| Item | Qty | Rate | Units |
|-------------|------------|-------------|--------------|
| Boost | 25 | 80 | nos |
| Sports star | 20 | 15 | nos |
| Potato | 260 | 30 | kgs |
| Star dust | 20 | 25 | nos |
| The Hindu | 50 | 4 | nos |
| Tomato | 150 | 15 | kgs |
| Fanta | 10 | 25 | lit |
| Dinamalar | 40 | 2.5 | nos |
| Coco | 55 | 120 | lit |
| Horlicks | 60 | 70 | nos |
| India today | 10 | 10 | nos |
| Lactogin | 10 | 90 | nos |

MAINTAIN BILL WISE DETAILS

7. Creating bill wise details from the following:

1. Ravi commenced business with a capital of Rs.2,00,000
2. Purchased goods from Kumar & Co., Rs.15,000. Paid in three installments within 5 days gap.
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna & Co., Rs.20,000 amount to be paid in two instalments.
5. Sold goods for cash for Rs.5,000
6. Received cash from Ratna & Co., Rs.75,000
7. Paid to Kumar & Co., Rs.7500
8. Sold goods for cash Rs.5,000

CONSOLIDATION OF ACCOUNTS

8. Bharath Agencies, A wholesaler gives the following information:

Opening balances:

Capital Rs.20,00,000 Cash at bank Rs.10,00,000

Cash in Hand Rs.5,00,000 Furniture Rs.5,00,000

Bharath Agencies are dealing in stationeries. The selling prices are as follows:

Pen Rs.35 per dozon Pencil Rs.30 per dozon

Ink pens Rs.140 per dozon

The following transactions take on a particular date:

1. Purchased 100 dozons of pens from Ravana bros. @ Rs.25 per dozon for cash.
2. Purchased 200 dozons of pencils from Ghuhan bros. @ Rs.21.50 per dozon for credit less discount of Rs.100
3. Sold 10 dozons of pens to Dharma bros. for cash.
4. Sold 10 dozons of pens to Bema bros. for credit.
5. Sold 50 dozons of pencils to Arjuna bros.
6. Purchased from Ravana bros 50 dozons ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:

- ❖ Store ledger, Trading account, and Balance sheet
- ❖ Account summary. Ignore dates

FOREIGN GAINS / LOSS

9. Calculate:

- 01.01. _____ Purchased goods from UK supplier 1000£
 02.01. _____ Sold goods to US buyer 1500
 03.01. _____ Cash received from US buyer 1500 Selling rate Rs.46/\$
 04.02. _____ Paid cash to UK supplier 1000 Selling rate Rs.53/£

| | |
|-----------------------------|----------------------------|
| Doller \$: | Pound £: |
| Std. Rate - 1 \$ - 43 Rs. | Std. Rate - 1 £ - 51 Rs. |
| Sales rate - 1 \$ - 44 Rs. | Sales rate - 1 £ - 50 Rs. |
| Buying rate - 1 \$ - 42 Rs. | Buying rate - 1 £ - 52 Rs. |

10. MEMO VOUCHER

An advance amount paid Rs.1500 given to sales executive for traveling. The actual expense for traveling expenses for the sales is Rs.500

11. RATIO ANALYSIS

Entering the following details comment upon the short term solvency position of the company:

Working capital Rs.20560492

Cash Rs.14500

Bank Rs.18500

Debtors Rs.518260

Creditors Rs.429337

Sales Rs.515252

Purchases Rs.433310

Stock Rs.125982

Net profit?

12. Create stock items, stock groups, sales categories, godowns, units of measure.

| Stock | Category | Group | Godown | Unit of measure | Std cost | Sell price | Op. Qty | Total value |
|-------------------|------------|---------|---------|-----------------|----------|------------|---------|-------------|
| Inter Celeron | Processor | Celeron | Mumbai | Nos. | 15000 | 20000 | 2 | 30000 |
| Intel Pentium III | Processor | - | Chennai | Nos. | 20000 | 25000 | 3 | 60000 |
| Tally silver | Accounting | Tally | Chennai | Nos | 20000 | 22500 | 5 | 100000 |
| Tally gold | Accounting | Tally | Chennai | Nos | 42000 | 45000 | 5 | 210000 |

13. Using the above exercise create various vouchers for the following

| Date | Transactions |
|-----------|--|
| 9-4-2006 | Intel Premium III (3Nos) @ Rs.25000 delivered to Vijay & Co., from Madras Godown |
| 10-4-2006 | 10 Nos of Intel Celeron @ Rs.15000 per unit received from Jayaram and Co., and sent to Madras godown |
| 12-4-2006 | 2 Nos of Intel Premium III received from Vijay & Co., as it was not in a working position |
| 13-4-2006 | 2 Nos of Intel Celeron returned to Jayaram & Co from Madras Godown |
| 14-4-2006 | Physical stock verification shows shortage of 1 no Intel Pentium III |

14. Creating the following inventory vouchers

- | | |
|-------------------|-------------------|
| a. Purchase Order | b. Sales Order |
| c. Rejection out | d. Rejection in |
| e. Stock journal | f. Delivery Note |
| g. Receipt Note | h. Physical stock |

| BPA17R314 - INCOME TAX LAW AND PRACTICE -II | L | T | P | Credit |
|--|-------------------------------|----------|----------|---------------|
| | | 6 | 0 | 0 |
| Pre-requisite: Nil | Course Category: DSE 4 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To provide the knowledge about clubbing of income and set off & carry forward of losses under the income tax Act 1961.
2. To compute gross total income by applying various deductions applicable under section 80.
3. To understand the procedure used for computing the tax liability of individuals and HUF.
4. To gain the clear idea about procedure used for computing the tax liability of partnership firm and partners.
5. To know the roles of various authorities under the income tax act 1961.

COURSE OUTCOMES (COS)

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

1. Obtain knowledge about clubbing of income and set off & carry forward of losses under the income tax Act 1961.
2. Compute the gross total income by applying various deductions applicable under section 80.
3. Understand the procedure used for computing the tax liability of individuals and HUF.

4. Gain the clear idea about procedure used for computing the tax liability of partnership firm and partners.
5. Know the roles of various authorities under the income tax act 1961.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

UNIT-I

(12 Hours)

Clubbing of Income and Set off and carry forward of losses: Clubbing of income-Inter source adjustment and inter head adjustment of losses. Carry forward and set off of losses of house property, business, speculation loss, losses of partnership firms, practical problems.

UNIT-II

(12 Hours)

Deductions from Gross total incomes rebates and reliefs: Deductions available to individual under sections 80C, 80CCD, 80CCC, 80DD, 80DDB, 80G, 80GGC, 80GGG, 80QQB, 80U, computation of total income. Rebates and reliefs, Practical problems.

UNIT-III

(12 Hours)

Assessment of Individuals and HUF: Procedure for computing total income of an individual and HUF, rates of tax, practical problems.

UNIT-IV

(12 Hours)

Assessment of Partnership firm and partners: Assessment of firms, provision of sections 184 and 40(b), computation of book profit set off and carry forwards, computation of total income of firm, Computation of taxable income of partners, Practical problems.

UNIT-V

(12 Hours)

Income Tax Authorities: Income Tax Authorities, Appeals and Procedures of Assessment, Form of Tax returns, submission of e- tax returns and PAN.

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

TEXTBOOK:

1. Income Tax Law & Accounts – Dr. H.C.Mehrotra, Revised Edition (as per latest AY) Sahitya hawan Publications, Hospital Road, Agra–282 003.

REFERENCE BOOKS:

1. Income Tax Law & Practice – V.P.GAUR, D.B.NARANG, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008
2. Income Tax Law & Practice – T.S.REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.

| BCO17R315 – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT | | L | T | P | Credit |
|---|--|-------------------------------|----------|----------|---------------|
| | | 6 | 0 | 0 | 6 |
| Pre-requisite: Basic idea about theoretical and empirical evidence relevant for investment management or portfolio management. | | Course Category: DSE 4 | | | |
| | | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To provide insight about the relationship of the risk & risk return and also about Various Investment Avenues
2. To familiarize the students with the fundamental with the Investment attributes for evaluating Investment
3. To understand the knowledge about the Recent Trends in Security market.
4. To emphasis the students to understand about how Investment Analysis - Financial Statement Analysis
5. To develop the students with the practical aspects of Investment Information and security analysis.

COURSE OUTCOMES (COS)

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

1. Provide insight about the relationship of the risk & risk return and also about Various Investment Avenues.
2. Familiarize the students with the fundamental with the Investment attributes for evaluating Investment.
3. Understand the knowledge about the Recent Trends in Security market.
4. Emphasis the students to understand about how Investment Analysis - Financial Statement Analysis.
5. Develop the students with the practical aspects of Investment Information and security analysis.

MAPPING OF CO TO PO

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

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

UNIT I (12 Hours)

Various Investment Avenues – Equity, Fixed Income Securities, Deposits, Mutual Funds, Equity oriented mutual funds, Real estates, Insurance Investments.

UNIT II (12 Hours)

Investment attributes for evaluating Investment – Risk and Return, Marketability, Convenience, Tax Shelter – Comparison of various Investment Avenues.

UNIT III (12 Hours)

Portfolio Analysis - Financial Statement Analysis – Ratios – Fixed Income Avenues Analysis – Time value of money – Credit Rating – Economic – Company – Industry analysis.

UNIT IV (12 Hours)

Investment Information – EPS, DPS, Price earnings ratios – Other financial Measures – Technical Analysis – Fundamental Analysis – Efficient market theory – Capital Asset Pricing Theory

UNIT V

(12 Hours)

Security analysis-fundamental analysis: economic, industry and company analysis-technical analysis: Dow theory-types of shares -important share patterns

TEXT BOOK

1. V. A. Avadhani “Studies in Indian Financial System” 2011

REFERENCE BOOKS

1. Jones, C.P., “Investments Analysis and Management”, Wiley.2014 Prasanna Chandra, “Investment Analysis and Portfolio Management”, Tata McGrawHill.2012

| BCO17R316 - FINANCIAL MARKETS | L | T | P | Credit |
|--|-------------------------------|---|---|--------|
| | 6 | 0 | 0 | 6 |
| Pre-requisite: Acquaint student with basic idea about the functioning of Indian Financial Markets and Institutions. | Course Category: DSE 4 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To provide knowledge on capital markets and Indian money markets.
2. To study the role of merchant bankers and merchant banking in india.
3. To provide knowledge about secondary markets and role of SEBI.
4. To develop the idea about various financial intermediaries in india.
5. To understand the idea about various new modes of financing.

COURSE OUTCOMES (COS)

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

1. Give the information about capital markets and Indian money markets.
2. Obtain the knowledge about role of merchant bankers and merchant banking in India.
3. Gain the knowledge about secondary markets and role of SEBI.
4. Develop the idea about various financial intermediaries in India.
5. Know the idea about various new modes of financing.

MAPPING OF CO TO PO

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

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

UNIT – I

(12 Hours)

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

UNIT – II

(12 Hours)

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

UNIT – III (12 Hours)

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

UNIT – IV (12 Hours)

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

UNIT – V (12 Hours)

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

TEXT BOOK

1. Financial Management Theory and Practice - Prasanna Chandra, Margham Publications Chennai, 2015

REFERENCE BOOKS

1. Essentials of Business Finance - R.M. Sri Vatsava, Revised Edition 2013, Kalyani Publishers, Ludhiana.
2. Principles of Financial Management - S.N. Maheshwari, Revised edition- 2014. Vikas Publishing House Pvt. Ltd. Noida, New Delhi

| BCO17R318 - RESUME WRITING AND INTERVIEW FACING SKILLS | L | T | P | Credit |
|---|--------------------------------|----------|----------|---------------|
| | 0 | 0 | 4 | 4 |
| Pre-requisite: Acquaint student with basic idea about the preparing resume writing | Course Category: SEEC 4 | | | |
| | Course Type: Practical | | | |

COURSE OBJECTIVES

1. To provide knowledge on Interviews and Kinds of interviews.
2. To study the role of students for Preparation for Job Interviews.
3. To provide knowledge about techniques used for Facing Interview.
4. To develop the idea about parts of resume, styles of resume and kinds of resume.
5. To understand the ideas about basics of resume writing.

COURSE OUTCOMES (COS)

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

1. Provide knowledge on Interviews and Kinds of interviews.
2. Study the role of students for Preparation for Job Interviews.
3. Provide knowledge about techniques used for Facing Interview.
4. Develop the idea about parts of resume, styles of resume and kinds of resume.
5. Understand the ideas about basics of resume writing.

MAPPING OF CO TO PO

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

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

UNIT – I (12 Hours)

Interviews: Kinds of interviews – Patterned Interviews – Non directive Interviews – One to one interview – Group/ Panel Interviews – Stress Interviews – Telephone Interviews – Common questions asked in interviews.

UNIT – II (12 Hours)

Preparation for Job Interviews: Stages In Preparation For Job Interviews – Mental Preparations – Physical Preparation – Psychological Preparation – Self Assessment – Non Verbal Communication – Tone, Eyes, Hand Postures, Foot Movements

UNIT III (12 Hours)

Facing Interview - Do's And Dont's while facing Interviews – Making Good Impression During Job Interviews – Tips For Facing A Job Interview - Preparation For Services Selection Board (SSB) Interviews.

UNIT – IV (12 Hours)

Resume: Meaning – Importance- Parts of The Resume – Styles of Resume – Kinds of Resume- Functional Resume – Combination Resume – Matching One's Profile To The Job.

UNIT – V

(12 Hours)

Resume writing: basics of resume writing – writing resume – summary of qualifications, work experience, activities/interactions- E- resume – sample resume – resume for international jobs.

TEXT BOOK:

1. Winning Resume, Jayant Neogy New Delhi.

REFERENCE BOOKS

1. Winning Resume, Pustak Mahal Publisher(2010) New Delhi.
2. Winning Resume, Derya Ganj, New Delhi.

**RESUME WRITTING AND INTERVIEW
FACING SKILLS - PRACTICAL LIST**

1. Facing Interview
2. Resume
3. Resume for post of sale Executives
4. Resume for post of accountants.
5. Interview Do's and DON'Ts
6. Top 20 Most often asked interview question and answer

| BPA17R317- BRAND MANAGEMENT | L | T | P | Credit |
|--|--------------------------------|----------|----------|---------------|
| | 4 | 0 | 0 | 4 |
| Pre-requisite: Basic knowledge about importance of brand and its impacts among the customers. | Course Category: SEEC 4 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To familiarise with the concepts of branding, types of brand and functions of brand.
2. To enable the students to gain knowledge on brand associations.
3. To understand about various impact on brand.
4. To provide idea on Brand rejuvenation and re-launch.
5. To enrich knowledge on Designing and implementing branding strategies.

COURSE OUTCOMES (COS)

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

1. Familiarise with the concepts of branding, types of brand and functions of brand.
2. Enable the students to gain knowledge on brand associations.
3. Understand about various impact on brand.
4. Provide idea on Brand rejuvenation and re-launch.
5. Enrich knowledge on Designing and implementing branding strategies.

MAPPING OF CO TO PO

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

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

UNIT I

(12 Hours)

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

UNIT II

(12 Hours)

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

UNIT III

(12 Hours)

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

UNIT IV

(12 Hours)

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

UNIT V

(12 Hours)

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

TEXT BOOK:

1. “Managing Indian Brands”, S.Ramesh Kumar, Vikas publishing House (P) Ltd., New Delhi, 2012.

REFERENCE BOOKS:

1. “Strategic brand Management”, Kevin Lane Keller, Person Education, New Delhi, 2003.
2. Asian Branding , Lan Batey– “A great way to fly”, Prentice Hall of India, Singapore 2002.

| | | | | |
|------------------------------------|--------------------------------|----------|----------|---------------|
| BPA17R318- BUSINESS FINANCE | L | T | P | Credit |
| | 4 | 0 | 0 | 4 |
| Pre-requisite: NIL | Course Category: SEEC 4 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES:

1. To understand the basic concepts and scope for business finance.
2. To know the concepts of various methods of financial plan for business.
3. To make clear about cost theory and capitalization theory.
4. To obtain the knowledge about capital structure.
5. To know about various sources and forms of finance.

COURSE OUTCOMES:

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

1. Gain understands the basic concepts and scope for business finance.
2. Gain knows the concepts of various methods of financial plan for business.
3. Gain makes clear about cost theory and capitalization theory.
4. Obtain the knowledge about capital structure.
5. Know about various sources and forms of finance.

MAPPING OF CO TO PO

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

H - High Correlation

M-Medium Correlation

L-Low Correlation

UNIT – I

(12 Hours)

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

UNIT – II

(12 Hours)

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

UNIT – III (12 Hours)

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

UNIT – IV (12 Hours)

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

UNIT – V (12 Hours)

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

TEXT BOOK

1. Financial Management Theory and Practice - Prasanna Chandra, Margham Publications Chennai, 2015

REFERENCE BOOKS

1. Essentials of Business Finance - R.M. Sri Vatsava, Revised Edition 2013, Kalyani Publishers, Ludhiana.
2. Principles of Financial Management - S.N. Maheshwari, Revised edition- 2014. Vikas Publishing House Pvt. Ltd. Noida, New Delhi

| | | | | |
|---------------------------------|-----------------------------|----------|----------|---------------|
| BPA17R319 INDIAN ECONOMY | L | T | P | Credit |
| | 6 | 0 | 0 | 6 |
| Pre-requisite: NIL | Course Category: GE2 | | | |
| | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To familiarize the students with the basic concept Economic growth and economic Development.
2. To aware about the knowledge of Poverty-Inequalities- Un employment.
3. To provide the knowledge on Green Revolution.
4. To know the rules relating to role of industries in economic development.
5. To gain the idea about Five Year plans in India.

COURSE OUTCOMES (COS)

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

1. Familiarize the students with the basic concept Economic growth and economic Development.
2. Aware about the knowledge of Poverty-Inequalities- Unemployment.
3. Provide the knowledge on Green Revolution.
4. Know the rules relating to role of industries in economic development.
5. Gain the idea about Five Year plans in India.

MAPPING OF CO TO PO

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

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

UNIT I (12 Hours)

Economic growth and economic Development-Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income

UNIT-II (12 Hours)

Major problems of Indian Economy-Poverty-Inequalities-Unemployment-Population. Transport & Foreign Trade

UNIT-III (12 Hours)

Agriculture -Contribution to economic development-Green Revolution-Irrigation-Minor, Medium, Major irrigation works. Land Reforms-Food policy and Public Distribution System

UNIT IV (12 Hours)

Industry-Role of industries in economic development-Large and Small scale Industries-New Economic Policy 1991

UNIT V (12 Hours)

Five Year plans in India-Achievements and failures-Economic development under Five Year Plans.

TEXT BOOK

1. Indian Economy , Ruddar Datt & K.P.M. Sundharam, S.Chand & Sons - New Delhi.2015

REFERENCE BOOKS:

1. Indian Economy, I.C. Dingra, Tata McGraw-Hill, New Delhi. Reprint & revised edition, 2014
2. K.N. Agarwal, Indian Economy - Problem of Development of Planing - Wishwa Prakasan - New Age of International Ltd. 2016.

| BPA17R320 - BUSINESS ETHICS | | L | T | P | Credit |
|---|--|-----------------------------|----------|----------|---------------|
| | | 6 | 0 | 0 | 6 |
| Pre-requisite: Basic knowledge about various concepts which are applicable in business ethics. | | Course Category: GE2 | | | |
| | | Course Type: Theory | | | |

COURSE OBJECTIVES

1. To understand about the role and importance of business ethics.
2. To know about the different types of ethics.
3. To identify the idea on internal ethics of a business.
4. To make clear understanding about external ethical practices of a business.
5. To know about social audit.

COURSE OUTCOMES

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

1. Understand about the role and importance of business ethics.

2. Know about the different types of ethics.
3. Identify the idea on internal ethics of a business.
4. Make clear understanding about external ethical practices of a business.
5. Know about social audit.

MAPPING OF CO TO PO

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

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

UNIT I (12 Hours)

INTRODUCTION: Role and importance of Business Ethics and Values in Business - Definition of Business Ethics Impact on Business Policy and Business Strategy - Role of CEO - Impact on the Business Culture.

UNIT II (12 Hours)

TYPES OF ETHICS: Types of Ethical issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination

UNIT III (12 Hours)

INTERNAL ETHICS: Ethics Internal - Hiring - Employees - Promotions - Discipline - Wages - Job Description - Exploitation of employees.

UNIT IV

(12 Hours)

EXTERNAL ETHICS: Ethics External - Consumers - Fair Prices - False Claim Advertisements - Environment Protection - Natural - Physical - Society - Relationship of Values and Ethics - Indian Ethos - Impact on the performance.

UNIT V

(12 Hours)

SOCIAL AUDIT: Vendors - Government – Social Cost Benefit Analysis- Social Audit – corporate audit – Society Audit.

TEXT BOOK

1. Business Ethics: A Global & Management Perspective, David J. Fritzsche (2016) - Tata McGraw-Hill, New Delhi.

REFERENCE BOOKS

1. “Corporate Boards and Nominee Directors-Making the Board Work”, Gupta, L.C., rev. ed., Oxford University Press, New Delhi, 2014.
2. “Corporate Excellence through Corporate Governance: Contemporary Practices and Prognosis”, P. Asthana, 6th ed., ICSI centre for corporate research & training, Navi Mumbai, 2015.

