

CURRICULUM AND SYLLABUS 2017

B.COM



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. CBCS Program Structure 2017-18

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	BCO17R101	Financial Accounting	6	6
		Core 2	BCC17R102	Business Organization and Management	6	6
Total					20	20
II	II	Language 2	BAE17R112	Tamil - I	6	6
	IV	AECC2	BAE17R106	Communication Skill	2	2
	III	Core 3	BCC17R103	Business Law	6	6
		Core 4	BCO17R104	Business Statistics	6	6
	Total			4	20	20
III	III	Core 5	BCC17R201	Company Law and Secretarial Practice	6	6
		Core 6	BCO17R202	Income Tax Law and Practice - I	6	6
	I	Language 3	BAE17R214	Tamil - II	6	6
	III	SEEC 1	BCC17R201	Any One of the Following 1.Computer Applications in Business (MS Office Lab)	4	4
			BCO17R203	2.Advanced Accounting		

			BCO17R204	3. Retail Management		
Total				4	22	22
IV	I	Language 4	BCO17R209	Business Communication	6	6
	III	Core 7	BCO17R205	Corporate Accounting	6	6
		Core 8	BCO17R206	Cost Accounting	6	6
	III	SEEC 2	BCR17R202 BCO17R207 BCO17R208	Any One of the Following 1.E-Commerce 2. Income Tax Law & Practice -II 3. Business Mathematics	4	4
Total				4	22	22
V	III	DSE 1	BCO17R301	Any One of the Following 1.Principles of Marketing	6	6
			BCO17R301	2.Auditing and Corporate Governance		
			BCO17R302	3.Partnership Accounting		
	III	DSE 2	BCO17R303 BCC17R304 BCO17R305	Any One of the Following 1.Financial Management 2. Special Accounts 3. Customer Relationship Management	6	6

	III	SEEC 3	BCO17R306 BCO17R307 BCO17R308	Any One of the Following 1. Supply Chain Management 2. Entrepreneurship 3. Services Marketing	4	4
	III	GE 1	BCO17R309 BCO17R310	Any One of the Following 1. Principles of Micro Economics 2. Business Environment	6	6
Total				4	22	22
VI	III	DSE 3	BCO17R311 BCO17R312	Any One of the Following 1. Banking 2. Management Accounting	6	6
			BCO17R313	3. Computerised Accounting System (Tally Lab)		
	III	DSE 4	BCO17R314 BCO17R315 BCO17R316	Any One of the Following 1. International Trade 2. Investment Management 3. Consumer Protection	6	6
	III	SEEC 4	BCO17R317	Any One of the Following 1. Personal Selling and Salesmanship	4	4
			BCO17R318	2. Commerce Practical		

VI		SEEC 4	BCO17R319	3. Insurance		
	III	GE 2	BCO17R319 BCO17R320	Any One of the Following 1. Indian Economy 2. Principles of Management	4	4
Total				4	22	22

BCO17R101 FINANCIAL ACCOUNTING	L	T	P	Credit
	6	0	0	6
Pre-requisite: The students should have the basic knowledge on accountancy.	Course Category			Core
	Course Type			Theory

COURSE OBJECTIVES

- CO1** To understand the fundamental concepts and conventions of accounting
- CO2** To make the students to know subsidiary books and errors
- CO3** To understand the procedures used for preparing Bank Reconciliation Statement
- CO4** To have a clear idea of preparing final accounts of individuals
- CO5** To acquire knowledge on various methods of depreciation

COURSE OUTCOMES

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

- CO1** Understand the fundamental concepts and conventions of accounting
- CO2** Make the students to know subsidiary books and errors
- CO3** Understand the procedures used for preparing Bank Reconciliation Statement
- CO4** Have a clear idea of preparing final accounts of individuals
- CO5** Acquire knowledge on various methods of depreciation

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

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

UNIT – II

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

UNIT – III

Bank Reconciliation Statement - Meaning - Reasons for differences - cash book vs pass book – Problems on favourable and overdraft model.

UNIT – IV

Final accounts - Meaning - Trading Account - Profit and loss account - Balance sheet - Treatment of simple adjustments.

UNIT – V

Depreciation - Meaning - Causes - Need or Reasons for providing depreciation - Methods of providing depreciation – Straight Line – Diminishing balance method - Annuity method - Sinking Fund Method.

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.

BCR17R102 BUSINESS ORGANISATION AND MANAGEMENT		L	T	P	Credit
		6	0	0	6
Pre-requisite: The students should know the basic knowledge about the types of business.	Course Category			Core	
	Course Type			Theory	

COURSE OBJECTIVES:

1. Understand the nature and scope of business activities
2. Understand the various forms of business organization
3. Identify the concepts and to know the starting of new business.
4. Know the management concepts and techniques

5. Identify the planning process for the development of strategies, policies and decision making.

COURSE OUTCOMES:

1. Understand the nature and scope of business activities
2. Understand the various forms of business organization
3. Identify the concepts and to know the starting of new business.
4. Know the management concepts and techniques
5. Identify the planning process for the development of strategies, policies and decision making.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT 1: INTRODUCTION (12 Hours)

Meaning and definition of business essentials & scope of business Classification of Business Activities-Meaning-Definition-Characteristics and objectives of Business Organisation-Evolution of Business Organisation - Modern Business- Business & Profession.

UNIT 2: FORMS OF BUSINESS ORGANIZATION (12Hours)

Introduction - Sole Proprietorship-advantages and disadvantages – Partnership- advantages and disadvantages - Joint Stock Companies - advantages and disadvantages and Co-operative.

UNIT 3: BUSINESS UNIT (12 Hours)

Business Unit- Establishing a new business unit- Meaning of Promotion-Features for business- Plant location- Plant Layout & size of business unit.

UNIT 4: MANAGEMENT (12 Hours)

Meaning- definition – functions of management- Management Vs administration – Management is art or science – evolution of management – Management theories- MBO

UNIT 5: PLANNING (12 Hours)

Nature and purpose of planning -Planning process -Types of plans –Objectives -Managing by objective (MBO) Strategies - Types of strategies -Policies Decision Making -Types of decision -Decision Making Process -Rational Decision Making

TEXT BOOK

1. Kaul, V.K., Business Organisation and Management, Pearson Education, 2006, New Delhi

REFERENCE BOOKS:

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India, 8th edition, 2003.
2. B.P. Singh and A.K. Singh, Essentials of Management, 2004. Excel Books.

BCO17R103 BUSINESS LAW		L	T	P	Credit
		6	0	0	6
Pre-requisite: The students are expected to have a general knowledge on laws.		Course Category			Core
		Course Type			Theory

COURSE OBJECTIVES

- To familiarize the students with the basic concept of Contract Act.
- To have knowledge on laws relating to Bailment and Pledge and the law of Agency.
- To provide the knowledge on law relating to Sale of Goods Act.
- To know the rules relating to Partnership Act 1932 and Limited Liability Partnership Act
- To have a general knowledge on FEMA and Competition Act.

COURSE OUTCOMES (COS)

At the end of the course, students would be able

- CO1:** Familiarizing the students with the basic concept of Contract Act.
- CO2:** Having knowledge on laws relating to Bailment and Pledge and the law of Agency.
- CO3:** Providing the knowledge on law relating to Sale of Goods Act.
- CO4:** Knowing the rules relating to Partnership Act 1932 and Limited Liability Partnership Act
- CO5:** Having a general knowledge on FEMA and Competition Act.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I (12 Hours)

Law of Contract - Nature of contract – Essential elements of a valid contract – Offer and Acceptance – Consideration – Capacity to contract- Quasi contracts- Void & Voidable Agreements- Discharge of Contract - Termination or discharge of contract – Remedies

UNIT – II (12 Hours)

Contract of Bailment & Pledge – Laws of Agency- Contract of indemnity and guarantee.

UNIT- III (12 Hours)

Sale of Goods Act – 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 –IV (12Hours)

Laws relating to Partnership – 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

(12 Hours)

Other Acts - FEMA 1999 –Competition Act 2002 and Information Technology Act 2000

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.

BCO17R104 BUSINESS STATISTICS	L	T	P	Credit
	6	0	0	6
Pre-requisite: To obtain knowledge about various statistical tools used in business.	Course Category			Core
	Course Type			Theory

COURSE OBJECTIVES

- To familiarize the students with the concept collection of data
- To know about measures of central tendency
- To enhance the Measures of Dispersion and co-efficient of variation.
- To develop the knowledge about correlation & regression equation
- To obtain the knowledge about analysis of time series.

COURSE OUTCOMES (COS)

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

- CO1:** Familiarize with the concept of statistics and data collection, classification and methods of presentation.
- CO2:** Enhance the knowledge about the Measures of Central Tendency
- CO3:** Enhance the Measures of Dispersion, co-efficient of variation and Skewness.
- CO4:** Obtain the knowledge about correlation and regression equation.
- CO5:** Know about Components of time series and methods for measuring trend.

MAPPING OF CO TO PO

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

S-Strong 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 con current 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.

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.

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

BCO17R201 COMPANY LAW AND SECRETARIAL PRACTICE	L	T	P	Credit
	6	0	0	6
Pre-requisite: Students can be aware about the Company Organisation as per the Companies Act 1956 and new Companies Act 2013.	Course Category			Core
	Course Type			Theory

COURSE OBJECTIVES

- To know the detailed knowledge about the New Companies Act 2013.
- To analyse duties and responsibilities of promoters and also stages in the formation of companies.
- To study the information on memorandum and articles of association and also prospects.
- To learn the clear picture about company management and administration.
- 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

CO1: Familiarize with the concepts about the New Companies Act 2013.

- CO2:** explore the details regarding duties and responsibilities of promoters.
- CO3:** Gain the knowledge about memorandum and articles of association and also prospects.
- CO4:** Obtain the detailed idea about company management and administration.
- CO5:** knowing the procedures of conducting the meeting and to know voting rights.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT-I NEW COMPANIES ACT 2013 – AN INTRODUCTION (18 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 (18 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 (18 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 (18 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 (18 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. Sulphery & Basheer, Law for Business (2nd Edition 2013) - PHT Learning Pvt Ltd. New Delhi.

BCO17R202 INCOME TAX LAW AND PRACTICE -I	L	T	P	Credit
	6	0	0	6
Pre-requisite: Enable the students to learn the provisions of the Income Tax Act, 1961 and to apply them to compute tax under different heads of income.	Course Category			Core
	Course Type			Theory

COURSE OBJECTIVES

- To provide the knowledge about fundamental concepts of Indian income tax law.
- To compute taxable income under the heads - Salaries, House properties, Business and Profession, Capital gains and other sources.
- To make the students understand about various exempted incomes.
- To understand the clear idea about preparation of tax statements regarding clubbing of income.
- 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

CO1: Understand fundamental concepts of Indian income tax law.

CO2: Obtain problem solving skills about different heads of income for an assessee.

CO3: Communicate effectively on income tax information and solution to income tax issues.

CO4: Gain knowledge related to exempted incomes and clubbing of income.

CO5: Explain about Direct tax planning which attempts to reduce tax liability legally.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

(18 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

(18 Hours)

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

UNIT – II

(18 Hours)

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

UNIT–IV **(18Hours)**

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

UNIT –V **(18 Hours)**

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

Computation of Income from other sources.

Note: The questions should be asked in the ratio of 70% for problems and 30% for theory.

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. Income Tax Law & Practice – T.S.REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.come.

BCR17R201 COMPUTER APPLICATIONS IN BUSINESS	L	T	P	Credit
	3	0	1	4
Pre-requisite: Students can able to learn about computer hardware, networking, operating system and IT management.	Course Category			SEEC 1
	Course Type			Theory with practical

COURSE OBJECTIVES

- To describe the general understanding of how the computer works.
- To lead to design and operational task related to computer hardware components, network and software application.
- To competent to write a simple assembly language programmes.
- To understand the usage of computer in current business world.
- To enrich knowledge on system analysis and design.

COURSE OUTCOMES (COS)

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

- CO1:** Explain the general understanding of how the computer works.
- CO2:** Entail the design and operational task related to computer hardware components, network and software application.
- CO3:** Able to write a simple assembly language programmes.
- CO4:** Know the usage of computer in current business world.
- CO5:** Enrich knowledge on system analysis and design.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

(9 Hours)

Introduction: History of Computer- Generations of computer - Classification of Computer - Parts of the computer – CPU - Hardware devices - Software - Visual Editor - Data processing systems - batch, online and Real time system, Time sharing, multi programming and multiprocessing systems – Computer Networking: Local and wide area networks.

UNIT II

(9 Hours)

Operating systems: Dos, windows, UNIX, LINUX, Windows 98, Windows XP Windows 7 – E-Commerce - Internet – Extranet – E-mail and its uses - World Wide Websites - Mobile computers.

UNIT III

(9 Hours)

Components of computers input, output and storage devices, software : system software and Application software; Programming language - machine language - assembly language, higher level languages - Flowchart and program flow charts - Steps in developing a computer program.

UNIT IV

(9 Hours)

Ms office- Word - Excel - Power point Presentation - Mail merge- Hyperlink

UNITV

(9 Hours)

System analysis and design - computer based information system - Transaction processing office Automation - management information system - decision support systems - expert system.

TEXT BOOK

1. Fundamentals of Computer - E.Balagurusamy, Tata Mc Graw Hill publication, New Delhi,2012

REFERENCE BOOKS

1. Computer and common sense - Roger Hunt and John Shellery –Publisher Hall International
2. P Software made simple - R.K.Taxali, Tata Mc Graw Hill publication,New Delhi 2009

MS Office Lab			L	T	P	Credit
			0	0	2	1
Pre-requisite: Enable the Students for acquiring basic computer knowledge.	Course Category			SEEC 1		
	Course Type			Theory with practical		

COURSE OBJECTIVES

- To prepare auditor's report, invitation and class time table using documentation in MS Word.
- To draw different types of charts using spread sheet in MS Excel.
- To prepare final accounts by using formula in MS Excel.
- To design presentations like for organization and for a product using presentation in MS. PowerPoint

- To prepare payroll for an employee data base of an organization using MS Access.

COURSE OUTCOMES (COS)

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

- CO1:** Prepare auditor's report, invitation, and class time table using documentation in MS Word.
- CO2:** Draw different types of charts using spread sheet in MS Excel.
- CO3:** Prepare final accounts by using formula in MS Excel.
- CO4:** Design presentations like for organization and for a product using presentation in MS. PowerPoint.
- CO5:** Prepare payroll for an employee data base of an organization using MS Access.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

MS – WORD

(15 Hours)

1. Drafting of chairman's speech/auditor's report/minutes/agenda and the following operations.(Bold, underline, font size, style, background color, line spacing ,spell check, alignment, header and footer, inserting pages and page numbers, find and replace.
2. Preparation of invitations for the college functions using text boxes and clip arts.

3. Designing an invoice and account sales by using drawing toolbar, clip art, word art, symbols, borders and shading.
4. Preparation of class time table and performing of the following operations, inserting the table, data entry, alignment of rows and columns and change table format.
5. Preparation of notice for Annual General Meeting using mail merge operations.
6. Preparation of bio-data using wizard / templates.

MS – EXCEL

(15 Hours)

1. Preparation of mark list of your class (minimum of 5 subjects) and performing of the following operations data entry, total, average, result and ranking by using arithmetic and logical functions and sorting.
2. Preparation of final accounts (trading, profit and loss a/c and balance sheet) by using formula.
3. Drawing of the different types of charts (line, pie, bar) to illustrate year wise performance of sale, purchase, profit of the company using chart wizard.
4. Preparation of statement of bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

MS – POWER POINT

(15 Hours)

1. Designing presentation slides for a product of your choice. The slides must include name, brand name, type of product, special features, price and special offers etc. The presentation should work in manual mode.

2. Designing presentation slides for a organization details of five level of hierarchy of a company using organization chart.
3. Designing presentation slides for headlines NEWS of a popular TV channels and different animation to perform above slides.
4. Designing presentation slides for the seminar presentation using animation effects and perform the following operations: creation of different slides, changing background color, font color, using word art.

BCO17R203 ADVANCED ACCOUNTING	L	T	P	Credit
	4	0	0	4
Pre-requisite: This course aims to provide basic knowledge to the students about accountancy and its applications in to the business.	Course Category			SEEC 1
	Course Type			Theory

COURSE OBJECTIVES

- CO1** To know the accounting procedures for non-trading organisation
- CO2** To understand the concept of single entry system
- CO3** To provide knowledge on preparing accounts in branch and departments
- CO4** To gain the accounting procedures for insurance claims
- CO5** To specify the ledger accounts to be prepared under hire purchase system

COURSE OUTCOMES

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

- CO1** Know the accounting procedures for non-trading organisation
- CO2** Understand the concept of single entry system
- CO3** Receive knowledge on preparing accounts in branch and departments
- CO4** Gain the accounting procedures for insurance claims
- CO5** Specify the ledger accounts to be prepared under hire purchase system

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

(12 Hours)

Single entry - Meaning - Features - Advantages - Disadvantages - double entry system vs single entry system - Statement of affairs - Ascertainment of profit - Statement of affairs method - Conversion method.

UNIT – II

(12 Hours)

Non-trading organization- Meaning - Capital expenditure - Revenue expenditure - Deferred Revenue Expenditure - Capital receipts - Revenue receipts - Final accounts of Non-trading

concern – Preparation of income & expenditure account and Balance sheet - Receipts and payment a/c vs Income and expenditure a/c - Special items and their treatment

UNIT – III (12 Hours)

Branch - 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 – Preparation of departmental trading and Profit & Loss account

UNIT – IV (12 Hours)

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

UNIT – V (12 Hours)

Insurance claims – Meaning - Loss of stock - Memorandum trading account- Ascertaining actual claim - Average clause- Loss of profits

EXT 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 2015

BCO17R204 RETAIL MANAGEMENT	L	T	P	Credit
	4	0	0	4
Pre-requisite: Enable the students to gain the basic knowledge about marketing management	Course Category			SEEC 1
	Course Type			Theory

COURSE OBJECTIVES

- To familiarise with the concepts of retail marketing.
- To Gain the knowledge of different functions of retailers.
- To understand the knowledge about retail strategy
- To provide idea on merchandising.
- To identify need and uses of retail technology.

COURSE OUTCOMES (COS)

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

CO1: Familiarise with the concepts of retail marketing.

CO2: Gain the knowledge of different functions of retailer.

CO3: Understand the knowledge about retail strategy.

CO4: Provide idea on merchandising.

CO5: Identify need and uses of retailer technology.

MAPPING OF CO TO PO

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

S-Strong 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.

BCO17R209 BUSINESS COMMUNICATION	L	T	P	Credit
	6	0	0	6
Pre-requisite: Students can be aware about communication, modern methods of communication and also procedure followed for writing various letters.	Course Category		Core	
	Course Type		Theory	

COURSE OBJECTIVES

- To explain the modern methods of communication and their use.
- To prepare the various letters relating to business and the procedures involved.
- To Frame the letter for banking and insurance correspondence
- To analyze the strategy about the Preparation of resume and the best way of attending the Interview.
- Gain the knowledge about the report writing.

COURSE OUTCOMES (COS)

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

- CO1:** Explain the modern methods of communication and their use.
- CO2:** Prepare the various letters relating to business and the procedures involved.
- CO3:** Framing the letter for Banking and Insurance Correspondent
- CO4:** Enable new strategy about the preparation of resume and the best way of attending the interview.
- CO5:** Gain the knowledge about the report writing

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT –I BUSINESS COMMUNICATION (18 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 (18 Hours)

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

BCO17R205 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			Core
	Course Type			Theory

COURSE OBJECTIVES

- CO1** To provide the knowledge on issue of shares and Redemption of shares.
- CO2** To teach the students about underwriting of shares and debentures.
- CO3** To understand about prior to incorporation and preparation of profit and loss account.
- CO4** To know the different method of calculation of purchase consideration.
- CO5** To study about preparation of Liquidators final statement.

COURSE OUTCOMES

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

- CO1** Provide the knowledge on issue of shares and Redemption of shares.
- CO2** Teach the students about underwriting of shares and debentures.
- CO3** Understand about prior to incorporation and preparation of profit and loss account.
- CO4** Know the different method of calculation of purchase consideration.
- CO5** Study about preparation of Liquidators final statement.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I (18 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 (18 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 (18 Hours)

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

UNIT – IV (18 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

(18 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

BCO17R206 COST ACCOUNTING				L	T	P	Credit
				6	0	0	6
Pre-requisite: Acquaint student with basic concept used in cost accounting and various methods involved in cost ascertainment systems.	Course Category			Core			
	Course Type			Theory			

COURSE OBJECTIVES

- To provide knowledge regarding crucial concept in cost accounting.
- To study the cost accounting technique applied in materials and labour.
- To provide knowledge about the allocation and allocation of overhead.

- To enable the students to develop the skill relating to overhead cost, job costing, contract costing.
- To understand the idea about procedure for reconciliation statement.

COURSE OUTCOMES (COS)

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

- CO1:** Give the information about various concepts in cost accounting and prepare the cost sheet.
- CO2:** Obtain the knowledge about the cost accounting technique applied in materials and labour.
- CO3:** Gain the knowledge about the overhead, apportionment allocation of the expenditures
- CO4:** Present the skills relating to various types of costing like Contract costing and Process costing.
- CO5:** Know the idea about preparation and procedure of reconciliation statement.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

(18 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 (18 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 (18 Hours)

Overhead: Meaning – Classification – Allocation – Apportionment and Absorption

UNIT –IV (18 Hours)

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

UNIT –V (18 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

BCR17R202 E-COMMERCE	L	T	P	Credit
	4	0	0	4
Pre-requisite: Help students to gain practical knowledge on Information Technology.	Course Category			SEEC 2
	Course Type			Theory

COURSE OBJECTIVES

- To gain knowledge on e- Commerce.
- To know contents on Electronic Data Interchange.
- To understand about the network security and firewalls.
- To inculcate knowledge on the consumer oriented electronic commerce.
- To know about e – payment system.

COURSE OUTCOMES (COS)

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

CO1: Gain knowledge on e- Commerce.

CO2: Know contents on Electronic Data Interchange.

CO3: Understand about the network security and firewalls.

CO4: Inculcate knowledge on the consumer oriented electronic commerce.

CO5: Know about e – payment system.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT-I (12 Hours)

The Anatomy of E - Commerce Applications - E-Commerce Consumer Applications - E-Commerce Organization - Market Forces is Influencing the I-way-Components of I-way - Global Information Distribution Networks - Public Policy Issues Shaping The Way.

UNIT-II (12 Hours)

Consumer Oriented Application - Mercantile Process Models - Mercantile Models From the Consumer's Perspective – Mercantile Models From the Merchant's Perspective –Types of Electronic Payment System – Digital Token Based – Smart Cards and Credit Cards.

UNIT-III (12 Hours)

EDI – EDI Application in Business – EDI Legal Security and Privacy Issues – EDI and E-Commerce Customization and Internet Commerce – SCM – Types of Digital Documents – Corporate Data Warehouses.

UNIT-IV (12 Hours)

The New Age of Information Based Marketing – Advertisement on the Internet – Charting the Online Marketing Process – Markets Research – Information Filtering – Consumer Data Interface: Emerging Tools.

UNIT-V (12 Hours)

Mobile Computing Applications – Personnel Communication Services – Structured Document Fundamentals – Standard Generalized Markup Language(SGML) –Defining Active Documents Approaches to Active Documents – OLE.

TEXT BOOK

1. Ravi Kalakota, Andrew, Winson, "Frontiers of E-commerce" Addison Wesley, 2016.

REFERENCE BOOKS

1. E-Commerce The Cutting Edge of Business – Kamalesh K. Bajaj, Debjani Nag 2014
2. E – Commerce (Electronic Commerce for Business) S. Jaiswal 2016

BCO17R207 INCOME TAX LAW AND PRACTICE-II			L	T	P	Credit
			4	0	0	4
Pre-requisite: Help students to gain practical knowledge on income tax law and practice.	Course Category		SEEC 2			
	Course Type		Theory			

COURSE OBJECTIVES

- To enrich knowledge on clubbing and set off & carry forward of losses.
- To familiarise the idea on computation of total income after applying deductions u/s 80.
- To understand the assessment procedures of individual and HUF income.
- To inculcate the students about assessment of partnership firm and partners.
- To know about income tax authorities.

COURSE OUTCOMES (COS)

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

- CO1:** Enrich knowledge on clubbing and set off & carry forward of losses.

CO2: Familiarise the idea on computation of total income after applying deductions u/s 80.

CO3: Understand the assessment procedures of individual and HUF income.

CO4: Inculcate the students about assessment of partnership firm and partners.

CO5: Know about income tax authorities.

MAPPING OF CO TO PO

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

S-Strong 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 70% for problems and 30% for theory.

TEXT BOOK:

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

REFERENCE BOOKS:

1. Income Tax Law & Accounts – Dr. H.C.Mehrotra, Revised Edition (as per latest AY) Sahitya hawan Publications, Hospital Road, Agra–282 003.
2. Income Tax Law & Practice – T.S.REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.

BCO17R208 BUSINESS MATHEMATICS	L	T	P	Credit
	4	0	0	4
Pre-requisite: Familiarize the students with the basic mathematical tools with emphasis on application to business and economic situations.	Course Category			SEEC 2
	Course Type			Theory

COURSE OBJECTIVES

- To obtain the knowledge about set theories.
- To train the students in solving indices and logarithmic tools.
- To study the various rules used for calculation of banker's discount, interest and depreciation.
- To understand the idea of solving a problem using differential and integral calculus.
- To obtain the knowledge about a matrix inversion and system of liner equation using matrix

COURSE OUTCOMES (COS)

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

- CO1:** Gain the knowledge about description of set, unions & intersection of set.
- CO2:** Know the computation of indices value and logarithm value using mathematical tools.
- CO3:** Familiarize the students in solving mathematical tools relating to commercial arithmetic.
- CO4:** Equip the students in differential calculus and integral calculus.
- CO5:** Gain the knowledge about matrix inversion and solving a system of liner equation using matrix.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

(12 Hours)

Elements of set theory: Meaning- Definition – symbols – roster method and rule method – types of set – unions & intersection – sub sets – complements – difference of two sets – family of sets – ven diagram-De-Morgan's Law

UNIT – II

(12 Hours)

Indices: Meaning- Types- positive, fractional – Laws of indices- operation with power function. **Logarithms:** Meaning- Definition – exponential forms – laws of logarithms – change of base – formula – common logarithms and natural logarithms – characteristics and mantissa – rules to write – practical problems

UNIT – III

(12 Hours)

Commercial Arithmetic: simple interest – compound interest – normal rate & effective rate of return – depreciation – present value – discounting of bills – face value of bills – banker's discount – banker's gain – normal due date – legal due date – calculation of period for banker's discount and true discount

UNIT – IV

(12 Hours)

Differential calculus: (excluding trigonometric functions) – rules – sum rule – product rule – quotient rule, functions of a function rule (simple problems only) – maxima and minima (single variable cases)

Integral calculus: Methods of integral calculus – rules (Excluding integration by parts or fractions) – Simple problems only

UNIT – V

(12 Hours)

Matrices: Meaning – types – addition – subtraction- multiplication – Determinants – properties- matrix inversion – solving a system of liner equation using matrix inversion – rank of matrix – testing consistency of equations.

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

TEXT BOOK:

1. Business Mathematics **P.R. Vittal** ,Margham Publications Revised Edition 2014.

REFERENCE BOOKS:

1. Business Mathematics, **Dr. M. Manoharan and Dr. Elango**, Palani Paramount Publications, Palani, 6th Edition, 2014.
2. Business Mathematics (For Unit V) **N.K. Nag** Revised Edition 2012

BCO17R301 PRINCIPLES OF MARKETING	L	T	P	Credit
	6	0	0	6
Pre-requisite: Provide basic knowledge about concepts, principles, tools and techniques of marketing.	Course Category			DSE 1
	Course Type			Theory

COURSE OBJECTIVES

- To develop the skills with the scope and nature of marketing and marketing approaches for creating a new product.
- To expose the knowledge on new product planning and development.
- To gain the knowledge about various promotional activities in marketing
- To impart the necessary idea about the channels of distribution.
- Gain the information on online marketing.

COURSE OUTCOMES (COS)

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

- CO1:** Develop the skills with the scope and nature of marketing and marketing approaches for creating a new product.
- CO2:** Expose the knowledge on new product planning and development.
- CO3:** Gain the knowledge about various promotional activities in marketing
- CO4:** Impart the necessary idea about the channels of distribution.
- CO5:** Gain the information on online marketing.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT -I MARKETING (18 Hours)

Meaning –Definition- Nature and Scope – Evolution of Marketing – Approaches to the Study of Marketing – Role of Marketing in Economics Development – Marketing Mix – Market Segmentation.

UNIT –II PRODUCT & PRICING (18 Hours)

Meaning – Features – Classification, New Product Planning and Development – Product Mix – Product Life Cycle – Buyer Behaviour – Buying Motive. Pricing -Meaning – Objectives – Factor affecting pricing – Methods and Types of Pricing.

UNIT -III PROMOTION (18 Hours)

Meaning – Needs – Promotional Mix – Advertising – Sales Promotion – Personal Selling – Meaning – Advantages – Limitations.

UNIT–IV CHANNELS OF DISTRIBUTION (18 Hours)

Meaning – Wholesalers and Retailers – Supply Chain Management – Retail Marketing – Meaning – Features- Green marketing

UNIT –V ONLINE MARKETING (18 Hours)

Online Marketing – Advantages and disadvantages – Institutions involved in online marketing - Future prospects – online marketing in India

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.

BCR17R301 AUDITING AND CORPORATE GOVERNANCE	L	T	P	Credit
		6	0	0
Pre-requisite: Enable the students to gain the basic principles of auditing. Students are required to have completed at least one of the following courses: “Corporate Finance or “Theoretical Foundations in Corporate Finance”.	Course Category			DSE 1
	Course Type			Theory

COURSE OBJECTIVES

- To make the students to learn the basic principles and procedures of auditing.
- To provide the knowledge about the procedures for conducting an audit.
- To obtain the knowledge about rights and duties of company auditor.
- To understand overview of the course subject matter

- To know the on Conceptual Framework Of Corporate Governance

COURSE OUTCOMES (COS)

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

- CO1:** Familiarize the students with the basic principles and procedures of auditing.
- CO2:** Know the procedures for conducting an audit.
- CO3:** Obtain the knowledge about rights and duties of company auditor.
- CO4:** Expertise the knowledge about the overview of the course subject matter.
- CO5:** Acquire the knowledge on Conceptual Framework of Corporate Governance

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

(18 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 (18 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 (18 Hours)

Company Audit – Auditor – Appointment – Qualification – Disqualifications- Rights – Duties – Powers- Removal –ceiling of company auditor - Remuneration of auditors

UNIT IV (18 Hours)

Conceptual Framework Of Corporate Governance: Meaning; theories and models of corporate governance; various approaches to business ethics; ethical theories; ethical governance; code of ethics; key managerial personnel (KMP); NCLT; insider trading; rating agencies; green governance/e-governance; shareholder activism.

UNIT V (18 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. AUDITING – B.N. Tandon, Revised Edition-2009, Sultan Chand and Sons, 23, Dharyaganj, New Delhi

2. Corporate governance -Franchis cherunelum,Himalaya Publication2013.

REFERENCEBOOKS

1. Principles And Practice Of Auditing - Dr. T.r. Sharma Revised Edition 2010 Sahithya Bhavan, HospitalRoad,Agra–282003.
2. Contemporary Auditing - Kamal Gupta Revised Edition-2008, Tata Mc Graw Hill Publishing Co Ltd, 7, West Patel Nagar, New Delhi– 110008.

BCO17R302 PARTNERSHIP 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 in to the business.	Course Category		DSE 1			
	Course Type		Theory			

COURSE OBJECTIVES

- CO1** To give an introduction on partnership accounts.
- CO2** To teach the students the steps involved in admission of a partner
- CO3** To guide the students about the procedures for retirement and death of a [partner
- CO4** To specify the procedures to be followed while dissolving a firm
- CO5** 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

- CO1** Give an introduction on partnership accounts.

- CO2** Teach the students the steps involved in admission of a partner
- CO3** Guide the students about the procedures for retirement and death of a partner
- CO4** Specify the procedures to be followed while dissolving a firm
- CO5** Understand the accounting treatment for amalgamation and sale of a firm

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I (18 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 (18 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 (18 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

(18 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

(18 Hours)

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

Theory 20% and Problems 80%

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

BCO17R303 FINANCIAL MANAGEMENT	L	T	P	Credit
	6	0	0	6
Pre-requisite: Enhance the students regarding the basic knowledge about various Acts which are applicable in financial management.	Course Category			DSE 2
	Course Type			Theory

COURSE OBJECTIVES:

- 1) To understand the Role of 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 obtain the relevant and irrelevant of dividend decisions.
- 5) To know about various decision in working capital management.

COURSE OUTCOMES:

- CO1:** Gain understands the basic scope for financial management.
- CO2:** Gain knows the concepts of capital budgeting through various methods.
- CO3:** Gain makes clear about cost of capital and financial decisions using various methods.
- CO4:** Gain obtains the relevant and irrelevant of dividend decisions.
- CO5:** Gain knows about various decisions in working capital management.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT-I

(18 Hours)

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

UNIT-II

(18 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

(18 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, Weighted Average cost of capital (WACC) and Marginal cost of capital.

UNIT-IV

(18 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

(18 Hours)

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

Theory 40% and Problems 60%

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.

BCO17R304 SPECIAL ACCOUNTS	L	T	P	Credit
	6	0	0	6
Pre-requisite: The students should have advanced knowledge in accountancy.	Course Category			DSE 2
	Course Type			Theory

COURSE OBJECTIVES

- CO1** To make the students for preparing the final accounts of a banking company
- CO2** To understand the preparation of final accounts of a Insurance company
- CO3** To find the accounting procedures to be followed by Electricity Companies
- CO4** To guide for the preparation of revised final account format as per Indian Companies Act, 2013
- CO5** To know the important accounting standards

COURSE OUTCOMES

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

- CO1** Make the students for preparing the final accounts of a banking company
- CO2** Understand the preparation of final accounts of a Insurance company
- CO3** Find the accounting procedures to be followed by Electricity Companies
- CO4** Guide for the preparation of revised final account format as per Indian Companies Act, 2013
- CO5** Know the important accounting standards

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I (18 Hours)

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

UNIT – II (18 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 (18 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 (18 Hours)

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

UNIT– V**(18 Hours)**

Accounting standards 1, 2, 6, 10 and 14

TEXT BOOK:

1. Corporate Accounting, Dr. M. Selvakumar and Dr. M. Anbalagan, Charulatha Publications, Chennai, 2016

REFERENCE BOOKS:

1. Corporate Accounting, T. S. Reddy and A. Moorthy, Margam Publications, Chennai, 2015
2. Advanced Accountancy, Dr. Arulanandam and Raman Himalaya Publishing House, New Delhi.

BCO17R305 CUSTOMER RELATIONSHIP MANAGEMENT	L	T	P	Credit
	6	0	0	6
Pre-requisite: Enhance the students regarding the basic knowledge about customer relationship management.	Course Category			DSE 2
	Course Type			Theory

COURSE OBJECTIVES

- To learn the knowledge regarding customer relationship marketing.
- To gather the information about the evolution of customer relationship management.
- To obtain the detailed information regarding sale force automation.
- To know the knowledge on integration business management.
- To enrich knowledge on database marketing.

COURSE OUTCOMES (COS)

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

- CO1:** Learn the knowledge regarding customer relationship marketing.
- CO2:** Gather the information about the evolution of customer relationship management.
- CO3:** Obtain the detailed information regarding sale force automation.
- CO4:** know the knowledge on integration business management.
- CO5:** Enrich knowledge on database marketing.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

(18 Hours)

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

UNIT – II

(18 Hours)

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

UNIT – III

(18 Hours)

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

UNIT – IV

(18 Hours)

Value Chain – concept – Integration Business Management – Benchmarks and Metrics – culture

change – alignment with customer eco system – Vendor selection

UNIT – V

(18 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, 1997

REFERENCE BOOKS:

1. Paul Green Berg – CRM – Tata Mc Graw Hill, 2002
2. Barry Berman and Joel R Evans – Retail Management – A Strategic Approach- Prentice Hall of India, Tenth Edition, 2006

BCO17R306 SUPPLY CHAIN MANAGEMENT	L	T	P	Credit
		4	0	0
Pre-requisite: To familiar in commerce and management process knowledge and understanding to students on Supply Chain Management and its relevance to today's business decision making.	Course Category			SEEC 3
	Course Type			Theory

COURSE OBJECTIVES

- To Know about basic concepts relating to supply chain mangement
- To obtain the knowledge regarding strategic followed in supply chain management.
- To understant about various strategic alliance.
- To provide the information regarding SCM software package.
- To understant the mass customization and globalisation.

COURSE OUTCOMES (COS)

CO1: Know about basic concepts relating to supply chain mangement.

CO2: Obtain the knowledge regarding strategic followed in supply chain management.

CO3: Understant about various strategic alliances.

CO4: Provide the information regarding SCM software package.

CO5: Understant the mass customization and globalisation.

MAPPING OF CO TO PO

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

S-Strong 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, 2000). Handbook of Logistics and Distribution Management. Kogan Page.

REFERENCE BOOKS:

1. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32

BCO17R307 ENTREPRENEURSHIP	L	T	P	Credit
	4	0	0	4
Pre-requisite: Gives the better idea about the topics like factor affecting entrepreneurial growth qualities of entrepreneur, financial and institutional support to entrepreneurs.	Course Category			SEEC 3
	Course Type			Theory

COURSE OBJECTIVES

- To Obtain with the concept of entrepreneurship, and qualities of an entrepreneur.
- To Obtain the knowledge about the factors affecting entrepreneurial growth
- To gather the information about various financial assistance provide to the small scale entrepreneurs
- To generate the idea about preparation of project report
- To Know about MSME.

COURSE OUTCOMES (COS)

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

- CO1:** Familiarize the knowledge about the concept of entrepreneurship and qualities of an entrepreneur.
- CO2:** Gain the knowledge about the factors affecting entrepreneurial growth.
- CO3:** Obtain the knowledge about women entrepreneurs various financial assistance provide to the entrepreneurs
- CO4:** Gather the detailed information about preparation of project report.
- CO5:** Know the Knowledge of MSME.

MAPPING OF CO TO PO

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

S-Strong 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 – TIIC – 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

BCO17R308 SERVICES MARKETING	L	T	P	Credit
	4	0	0	4
Pre-requisite: Help students to gain practical knowledge on marketing	Course Category			SEEC 3
	Course Type			Theory

COURSE OBJECTIVES

- To gain knowledge on significance of service marketing.
- To know contents on service marketing mix.
- To understand the service quality management.
- To inculcate knowledge on insurance, hotel and tourism marketing.
- To know about hospital, telecommunication and online marketing.

COURSE OUTCOMES (COS)

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

CO1: Gain knowledge on significance of service marketing.

CO2: Know contents on service marketing mix.

CO3: Understand the service quality management.

CO4: Inculcate knowledge on insurance, hotel and tourism marketing.

CO5: Know about hospital, telecommunication and online marketing.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT-I INTRODUCTION (12 Hours)

Service Marketing: Meaning - Reasons for growth in service sector - Role of services in an economy - Distinction between goods and services - Classification of services - Marketing management process for service marketing.

UNIT-II SERVICES MARKETING MIX (12 Hours)

Development of service marketing mix - Components in the mix – 7 P's of marketing mix- Managing demand and supply.

**UNIT-III MANAGING SERVICES QUALITY AND
GLOBALISATION OF SERVICES
(12 Hours)**

Managing service quality: Dimensions and measurement of service quality - Gap analysis - Guidelines for managing service competition. Globalisation of services - Challenges to global service marketers - Barriers to international marketing of service

**UNIT-IV MARKETING PRACTICES IN BANKING,
INSURANCE, TOURISM & HOTEL
(12 Hours)**

Marketing of services: Banking & Insurance - Users - Benefits – Formation of marketing mix for Banking and insurance products. Tourism - Marketing mix for tourism. Hotel - Market segmentation for hotels - Marketing mix for hotels.

**UNIT-V MARKETING PRACTICES IN
TRANSPORTATION, HOSPITAL AND
TELECOM AND EDUCATIONAL SERVICES
(12 Hours)**

Hospital: Marketing of health care - Types of hospitals- Marketing mix for health care -- Telecom Services Marketing- Transportation services – educational services

TEXT BOOK

1. Vasanthi Venugopal (2010): Services Marketing, Himalaya Publishing House, New Delhi.

REFERENCE BOOKS

1. Christopher, H. Lovelock (2011): Service Marketing; Prentice Hall, New Delhi.
2. Jha S.M.(2012): Service marketing Himalaya publishing House, New Delhi.

BCO17R309 PRINCIPLES OF MICRO ECONOMICS	L	T	P	Credit
	5	1	0	6
Pre-requisite: Students can be aware about the business economics, demand analysis, production theories and various economics systems in India.	Course Category			GE 1
	Course Type			Theory

COURSE OBJECTIVES

- To understand the meaning of basic economic concepts, tools and theories.
- To clear understanding of various methods relating to demand and supply
- To discuss the various economic issues in current scenario.
- To aware of national income and studying the inflation and deflation.
- To build the awareness about various economic systems in India.

COURSE OUTCOMES (COS)

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

- CO1:** Know about the various basic concepts, tools and techniques in economics
- CO2:** Clear understanding of various methods relating to demand and supply.
- CO3:** Gain the sound knowledge on various economic issues in current scenario.

CO4: Obtain the detailed idea about national Income, inflation and deflation

CO5: Obtain the detailed idea about various economic systems in India.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT–I INTRODUCTION TO ECONOMICS (18 Hours)

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 (18 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 (18 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
(18 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 (18 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 2004.
2. D. Gopalakrishna, Managerial Economics - Himalaya Publishing House.2006

BCO17R310 BUSINESS ENVIRONMENT	L	T	P	Credit
	6	0	0	6
Pre-requisite: Enrich the knowledge regarding the principles of Business environment	Course Category			GE 1
	Course Type			Theory

COURSE OBJECTIVES

- To familiarize the students with an idea about basic concepts of business environment
- To know the Government and business Relationship in India

- To Gain the knowledge about Economic Environment and its issues.
- To understand the Concepts of Financial environment.
- To obtain the knowledge about legal and technological environment.

COURSE OUTCOMES (COS)

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

CO1: Familiarize the students with an idea about basic concepts of business environment

CO2: Know the Government and business Relationship in India

CO3: Gain the knowledge about Economic Environment and its issues.

CO4: Understand the Concepts of Financial environment.

CO5: Obtain the knowledge about legal and technological environment.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT –I INTRODUCTION

(18 Hours)

Meaning and concepts of business environment – Nature and importance – Brief overview of Political – Cultural – Legal – Economic and social environment and impact on business and strategic decisions.

UNIT–II POLITICAL ENVIRONMENT (18 Hours)

Political environment – Government and business Relationship in India – Provision of Indian Constitutions pertaining to business. - Social environment – Types of social organization and responsibility of business.

UNIT–III ECONOMIC ENVIRONMENT (18 Hours)

Economic Environment – economic system and their impact on business – Macroeconomic Parameters like GDP – Growth rate population – Urbanizations – Fiscal Deficit – Plan investment – Per capita income and their impact on business decisions.

UNIT–IV FINANCIAL ENVIRONMENT (18 Hours)

Financial environment – Financial system – Commercial banks – Financial institutions – RBI – Stock Exchange – IDBI - Non Banking Financial Companies (NBFCs)

UNIT–V LEGAL AND TECHNOLOGICAL ENVIRONMENT (18 Hours)

Meaning – Legal aspects from Govt. – various factors affecting legal and technological environment – Role of govt, in protecting legal and technological environment- Barriers.

TEXTBOOK

1. C.B. Gupta – Sultan Chand and Sons Educational Publications New Delhi Ninth Revised Edition 2016.

REFERENCE BOOKS

1. S. Sankaran, Business Environment, Margham Publications, Chennai, 2013.
2. Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, 2003.

BCO17R311 BANKING		L	T	P	Credit
		6	0	0	6
Pre-requisite: Enable the students to gain the basic knowledge about recent banking concepts.	Course Category			DSE 3	
	Course Type			Theory	

COURSE OBJECTIVES

- To enhance the knowledge about banking System in India.
- To understand the banker and customer procedure Various types of customer.
- To enable the students to gain the detailed knowledge about handling of cheque.
- To Understand the knowledge about paying banker and collecting banker.
- To provide the knowledge about recent trends in banking.

COURSE OUTCOMES (COS)

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

CO1: Enhance the knowledge about banking system in india

CO2: Enable the students to gain the detailed knowledge about handling of cheque.

CO3: Understand tha banker and customer procedure various type of customer.

CO4: Understand the knowledge about paying banker and collecting banker.

CO5: Provide the knowledge about recent trends in banking.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT-I INTRODUCTION TO BANKING (18 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 (18 Hours)

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

UNIT-III CHEQUES (18 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 (18 Hours)

Meaning- Duties – Rights – liabilities and statutory protection against paying and collecting banker.

UNIT-V RECENT TRENDS IN BANKING (18 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.

BCO17R312 MANAGEMENT ACCOUNTING	L	T	P	Credit
	6	0	0	6
Pre-requisite: Enhance the students regarding the basic knowledge about various acts which are applicable in management accounting.	Course Category			DSE 3
	Course Type			Theory

COURSE OBJECTIVES

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

COURSE OUTCOMES

CO1: Understand about the basic principles in management

CO2: Know about the impact of ratio analysis.

CO3: Identify the rules regarding cash flow and fund flow analysis.

CO4: Make clear understanding of various budgets and their importance.

CO5: Know about Marginal Cost Analysis.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I (18 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 (18 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 (18 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

(18 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

(18 Hours)

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

TEXTBOOK

1. T.S. Reddy and Y. 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.

BCO17R313 COMPUTERISED ACCOUNTING' SYSTEM	L	T	P	Credit
	3	0	1	4
Pre-requisite: Enable the students to acquire basic knowledge in the computerized accounting system and its applications in the area of business.	Course Category			DSE 3
	Course Type			Theory with practical

COURSE OBJECTIVES

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

COURSE OUTCOMES (COS)

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

- CO1:** Express the various fundamental concepts used in tally and practical orientation to tally software.
- CO2:** Gain the knowledge regarding various vouchers creations.
- CO3:** Obtain the knowledge about the inventory maintenance and financial reports using tally
- CO4:** Impart the latest trends in VAT procedures.
- CO5:** gain knowledge about how to create PO and SO

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT: I ACCOUNTING ON COMPUTERS (9 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 (9 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 (9 Hours)

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 (9 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

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 |

BCO17R314 INTERNATIONAL TRADE	L	T	P	Credit
	5	1	0	6
Pre-requisite: Enrich and innovation the knowledge regarding the international trade.	Course Category			DSE4
	Course Type			Theory

COURSE OBJECTIVES

- To know the idea about basic concepts of international trade.
- To understand about various Theories of foreign trade
- To Gain the knowledge about Export and Import Procedures and Documents.
- To understand the Concepts of Balance of Payments
- To obtain the knowledge about various International Financial institutions

COURSE OUTCOMES (COS)

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

- CO1:** Know the idea about basic concepts of international trade.
- CO2:** Understand about various Theories of foreign trade
- CO3:** Gain the knowledge about Export and Import Procedures and Documents.
- CO4:** Understand the Concepts of Balance of Payments
- CO5:** Obtain the knowledge about various International Financial institutions

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Introduction – Meaning and need of trade, Features – importance of international trade Domestic trade and international trade difference – Problems of international trade – need for international trade.

UNIT – II

Theories of international trade – Absolute, Comparative, Equal cost difference – Trade Policy.

UNIT – III

Export and Import Procedures and Documents used in international Trade.

UNIT - IV

Balance of Payments – Meaning – Problems, Components – Trade policy – Protection and Tariffs and its effects.

UNIT – V

International Financial institutions- WTO – ECGC – IFC – IBRD - SAARC – SEZ- BRICS - Recent Development in international Trade.

TEXT BOOK

1. C.B. Gupta – Sultan Chand and Sons Educational Publications New Delhi First Edition 2015.

REFERENCE BOOKS

1. Export-import Policy and Other Documents, Govt. of India.2016.
2. Hazari, R. Bharat, Micro Economic Foundations of International Trade, Croom Helm, London and Sydney.2014

BCO17R315 INVESTMENT MANAGEMENT	L	T	P	Credit
	5	1	0	6
Pre-requisite: Study the theoretical and empirical evidence relevant for investment management.	Course Category			DSE4
	Course Type			Theory

COURSE OBJECTIVES

- To give avenues of various Investment.
- To familiarize the fundamental Investment attributes for evaluating Investment.
- To understand about fundamental analysis of Investment.
- To understand about how Investment Analysis - Financial Statement Analysis
- To develop the students with the practical aspects of investment Information.

COURSE OUTCOMES (COS)

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

CO1: To Give Avenues of various Investment.

CO2: Familiarize the Fundamental Investment attributes for evaluating Investment.

CO3: Understand about fundamental analysis of Investment.

CO4: Understand about how Investment Analysis - Financial Statement Analysis

CO5: Develop the students with the practical aspects of Investment Information

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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
2. Prasanna Chandra, “Investment Analysis and Portfolio
Management”, Tata McGrawHill.2012

BCO17R316 CONSUMER PROTECTION			L	T	P	Credit
			6	0	0	6
Pre-requisite: Provide basic knowledge about consumer protection, consumer rights.	Course Category		DSE4			
	Course Type		Theory			

COURSE OBJECTIVES

- To develop the skills with the consumer protection council.
- To expose the students latest trend in consumer service in various sector.
- To gain the knowledge about various enforcement of Consumer rights.
- To impart the necessary knowledge this helps the students to choose Grievance Redress Mechanism under the Consumer Protection.
- To gain the knowledge about consumer protection in India.

COURSE OUTCOMES (COS)

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

- CO1:** Explain the skills with the consumer protection council.
- CO2:** Gain the knowledge of the students latest trend in consumer service in various sector.
- CO3:** Gain the knowledge about various enforcement of Consumer rights
- CO4:** Impart the necessary knowledge this helps the students to choose Grievance Redress Mechanism under the Consumer Protection
- CO5:** Know the knowledge about consumer protection in India.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

Consumer Protection: Consumer movements: Consumer Protection Act-definitions- Historical Perspectives, Consumer Protection Council, Consumer Disputes Redressal Agency- CPA Concepts- Objectives and Scope of CPA,

UNIT II

Consumer services : Definitions- Consumer Services, - Deficiency in services-Meaning ,Professional service, Medical services, Lawyering services, Public Utility Services ,Commercial Services; Unfair trade Practice-Misleading and False advertisement; Unsafe and Hazardous Products, Falsification of Trade Marks; Consumer safety; Service.

UNIT III

Enforcement of Consumer rights-Consumer Forums under CPA: Jurisdiction, Power and Functions-, Procedure and Manner of filing a Complaint and hearing; Execution of Order-PIL-Class Action-Remedies-Administrative Remedies.

UNIT IV

Grievance Redressal Mechanism - Complaint-Grounds of filing a complaint- Limitation period-Procedure for filing and hearing of a complaint-Disposal of cases-Relief/Remedy to be provided-temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

UNIT V

Consumer Protection in India Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

TEXT BOOK:

1. Aggarwal, V. K. (2015). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.

REFERENCE BOOKS:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2012) Delhi University Publication. 334 pp.
2. Girimaji, Pushpa (2014). Consumer Right for Everyone Penguin Books.

BCO17R317 PERSONAL SELLING AND SALESMANSHIP	L	T	P	Credit
	4	0	0	4
Pre-requisite: Enable the students to get familiarized with the advertising and salesmanship	Course Category			SEE4
	Course Type			Theory

COURSE OBJECTIVES

- To provide knowledge regarding Personal selling.
- To study the various Personal Skills.
- To gather the information about Consumer behavior.
- To know the Concept, Functions of Salesmanship.
- To know the Responsibilities of Sales Manager.

COURSE OUTCOMES (COS)

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

CO1: Gain the fundamental knowledge about Personal selling.

CO2: Obtain the knowledge about Personal Skills.

CO3: Obtain the Knowledge regarding Consumer behavior.

CO4: Familiarize the Concept, functions of Salesmanship.

CO5: Aware about the Responsibilities of Sales Manager

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I (12 Hours)

Personal Selling: Nature and importance of Personal Selling and Salesmanship - Advertising Vs personal selling - AIDAS model of selling Types of Sales Persons and Selling situations.

UNIT II (12 Hours)

Personal Skills: Communication Skills - Strategic Prospecting and Preparing for Sales Dialogue - Planning Sales Dialogues and Presentations - Creating and Communicating Value - Addressing Concerns and Earning Commitment.

UNIT III (12 Hours)

Consumer Behavior: Fundamentals of Consumer Behavior; Factors Influencing Consumer Behavior – Learning, Motivation Personality, Attitudes, Social Cultural and Situational Factors; Consumer Decision – making process.

UNIT IV (12 Hours)

Salesmanship - Concepts, Functions of Salesman, Types of Salesman, Importance of personal selling in the context of competitive environment –Qualities of a good salesman – Duties and responsibilities of a salesman commission, incentives, remuneration, awards and rewards.

UNIT V (12 Hours)

Sales Management - Meaning, Importance, Function of Sales Management -Responsibilities of Sales Manager – Source of Recruitment of sales force, coordination of the sales department with other departments.

TEXT BOOK:

1. CL Tyagi, Arunkumar, Sales Management, Atlantic Publishers, 2012.

REFERENCE BOOKS:

1. David B Askers & J G Myres, Rajeev Batra, Advertising management, Prentice Hall of India, New Delhi, 2010.
2. Dawar S.R --Salesmanship and Advertisement, S.Chand, Margham Publications.2010.

BCO17R318 COMMERCE PRACTICAL	L	T	P	Credit
	0	0	4	4
Pre-requisite: Help students to acquire conceptual knowledge on the preparation of commercial records.	Course Category		SEE4	
	Course Type		Lab	

COURSE OBJECTIVES

- To explain the idea relating to preparationForms used in Commercial Banks.
- To familiarise the students about Draw a blue print of an office.
- To give idea on preparation of Specimen of Partnership deed
- To inculcate the students about preparation of Specimen of cost sheet.
- To have clear idea about preparation of Income Tax Return form.

COURSE OUTCOMES (COS)

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

CO1: Explain the idea relating to preparation of Forms used in Commercial Banks.

CO2: Familiarise the students about Draw a blue print of an office.

CO3: Give idea on preparation of Specimen of Partnership deed

CO4: Inculcate the students about preparation of Specimen of cost sheet.

CO5: Have clear idea about preparation of Income Tax Return form.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I (12 Hours)

Forms used in Commercial Banks - Account opening form: Saving, Current and Recurring Deposit - Pay in slip - Withdrawal Slip - Cheque - DD form, Bankers Cheque form and Fund transfer other branch – Bank challan .

UNIT II (12 Hours)

Draw a blue print of an office, Specimen of Business Letter, preparation of Vouchers, Invoice and Cash receipt, Debit note and credit note – Promissory Note.

UNIT III (12 Hours)

Specimen of Partnership deed – drafting of minutes , notice - Proxy Form – Agenda- DEMAT account Form

UNIT IV

(12 Hours)

Specimen of cost sheet - Payroll / wage sheet – Material Requisition Slip – Material Order Form – Form of Bin card and Time card.

UNIT V

(12 Hours)

PAN Card Application Form – Income Tax Return form - Individual (Self Occupied House only) - Form No.16 – Income Tax refund form - Sales Tax Form – TDS Challan- E- return of Income Tax & Sales Tax.

RULES

1. Practical Commerce exam is to be conducted purely internally.
2. Internal Exam – 40 marks: Record maintenance valued by Course Teacher.
3. External Exam – 60 marks: 30 marks for filling forms and 30 marks for viva voce examination conducted by Head of the Department.
4. Internal Examiner – Course Teacher; External Examiner – Module Co-Ordinator.

BCO383 COMMERCE PRACTICAL -I	L	T	P	Credit
	0	0	6	3

1. Filling up of Accounting Opening form : Saving current and Recurring deposit.
2. knowledge of various forms used in day banking - cheque - pay in slip - withdrawal form
3. Filling up of Demand Draft form.
4. Forms of Bills of Exchange and Promissory note
5. Filling up of a Bankers cheque form.
6. Fixed Deposit Receipt.
7. Filling up of loan Application form.
8. Filling up of a jewel loan form.
9. Draw a blue print of an office.
10. Preparation of Vouchers.
11. Preparation of invoice and cash receipt
12. Preparation of Debit note and credit note.
13. Specimen of partnership deed.
14. Format of profit and loss appropriation account.
15. Format of balance sheet of joint Stock Company.

Rules :

1. Commerce Practical Exam is to be conducted purely internally.
2. Internal Exam - 50 Marks : Record maintenance valued by Course Teacher.
3. External Exam - 50 Marks : 25 Marks for filling forms and 25 Marks for viva voce examination conducted by Head of the Department.
4. Internal Examiner - Course Teacher : External Examiner - Head of the Department.

BCO384 COMMERCE PRACTICAL -II	L	T	P	Credit
	0	0	6	3

1. Specimen of Business letter.
2. Drafting of Notice, Agenda proxy form and minutes for meeting.
3. Chart showing organization Structure.
4. Specimen of cost Sheet of an Organization.
5. Specimen of stock sheet / Register
6. Specimen of Payroll and Wage sheet.
7. Filling of material order and material Requisition Slip
8. Form of Bin Card and Time Card.
9. Pan Card application form
10. Filling up of Income Tax Returns
11. Filling up of Income Tax Returns (Self Occupoed House only)
12. Form No.16
13. Filling up of sales Tax Forms.
14. TDS (Tax Deducted at Source) Challan.
15. Income Tax Refund form.

Rules :

1. Commerce Practical Exam is to be conducted purely internally.
2. Internal Exam - 50 Marks : Record maintenance valued by Course Teacher.
3. External Exam - 50 Marks : 25 Marks for filling forms and 25 Marks for viva voce examination conducted by Head of the Department.
4. Internal Examiner - Course Teacher : External Examinator - Head of the Department.

BCO17R319 INSURANCE		L	T	P	Credit
		4	0	0	4
Pre-requisite: Enable the students to get familiarized with the life insurance, marine insurance and fire insurance.	Course Category			SEE4	
	Course Type			Theory	

COURSE OBJECTIVES

- To provide knowledge regarding crucial concept of insurance.
- To study the fundamental principles of procedures.
- To gain knowledge about Marine Insurance.
- To obtain the knowledge about Fire Insurance
- To understand the concepts of General Insurance.

COURSE OUTCOMES (COS)

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

- CO1:** Provide knowledge, regarding crucial concept of insurance.
- CO2:** Study the fundamental principles of procedures.
- CO3:** Gain knowledge about Marine Insurance.
- CO4:** Obtain the knowledge about fire Insurance.
- CO5:** Understand the concepts of General Insurance.

MAPPING OF CO TO PO

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

S-Strong 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 for taking a life insurance Policy – Premium Computation – investment of life insurance fund – life insurance policy conditions- lost policies - Assignment - Nominations-settlement of claims – lapse of life insurance policies – Revival of policy - Surrender value- loan on life insurance policies – specimen of loan application form-proposal form- agent report

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.

UNIT V

(12 Hours)

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

TEXTBOOK

1. Principles & Practice of Insurance, T. S. Reddy, Margham Publications, Chennai, 2015

REFERENCE BOOKS

1. Insurance Principle & Practice Vinayakan, N.M. Radhaswami & V. Vasudevan.
2. Kaninika Misra: Fundamentals of Life Insurance: Theories & Applications, PHI

BCO17R319 INDIAN ECONOMY	L	T	P	Credit
	6	0	0	6
Pre-requisite: Enable the students with the knowledge about Indian economy. Planning Commission	Course Category			GE2
	Course Type			Theory

COURSE OBJECTIVES

- To familiarize the students with the basic concept Economic growth and economic Development.
- To aware about the knowledge of Poverty-Inequalities-Unemployment
- To provide the knowledge on Green Revolution
- To know the rules relating Role of industries in economic development
- To gain the idea about Five Year plans in India-

COURSE OUTCOMES (COS)

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

- CO1:** Familiarize the students with the basic concept Economic growth and economic Development.
- CO2:** Aware about the knowledge of Poverty-Inequalities-Unemployment
- CO3:** Provide the knowledge on Green Revolution
- CO4:** Know the rules relating Role of industries in economic development
- CO5:** Gain the idea about Five Year plans in India

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

(18 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

(18 Hours)

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

UNIT-III

(18 Hours)

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

UNIT IV

(18 Hours)

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

UNIT V

(18 Hours)

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

TEXT BOOK

1. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.1999

REFERENCE BOOKS

1. I.C.Dingra, Indian Economy 2004
2. K.N. Agarwal, Indian Economy - Problem of Development of Planing - Wishwa Prakasan - New Age of International Ltd. 2009.

BCO17R319 BUSINESS ETHICS			L	T	P	Credit
			6	0	0	6
Pre-requisite: Enhance the students regarding the basic knowledge about various concepts which are applicable in business ethics.	Course Category		GE2			
	Course Type		Theory			

COURSE OBJECTIVES

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

COURSE OUTCOMES

- CO1:** Understand about the role and importance of business ethics.
- CO2:** Know about the different types of ethics.
- CO3:** Identify the idea on internal ethics of a business.
- CO4:** Make clear understanding about external ethical practices of a business.
- CO5:** Know about social audit.

MAPPING OF CO TO PO

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

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I (18 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 (18 Hours)

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

UNIT III (18 Hours)

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

UNIT IV (18 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

(18 Hours)

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

TEXT BOOK

1. David J. Fritzsche (2013) - **Business Ethics: A Global & Management Perspective** - Tata McGraw-Hill, New Delhi.

REFERENCE BOOKS

1. Gupta, L.C., “Corporate Boards and Nominee Directors-Making the Board Work”, rev. ed., Oxford University Press, New Delhi, 1997.
2. P. Asthana, “Corporate Excellence through Corporate Governance: Contemporary Practices and Prognosis”, 2nd ed., ICSI centre for corporate research & training, Navi Mumbai, 2001.