

# **P.K.R. ARTS COLLEGE FOR WOMEN (AUTONOMOUS)**

**(Accredited with 'A' grade by NAAC - Affiliated to Bharathiar University,  
Coimbatore)**

**GOBICHETTIPALAYAM – 638 476**

## **DEPARTMENT OF COMMERCE BACHELOR OF COMMERCE**



**Syllabus**

*For the candidates admitted from the Academic Year 2017- 2018 and onwards*

**Under CBCS PATTERN**

## P.K.R ARTS COLLEGE FOR WOMEN

(An Autonomous Institution, Accredited by NAAC with 'A' Grade)

GOBICHETTIPALAYAM – 638476.

**BACHELOR OF COMMERCE**

**Course Scheme and Scheme of Examinations**

(For students admitted in 2017-18)

(For branches offering Part-I and Part-II for two semesters)

Part	Category	Course Code	Title of the Course	Hrs/ week	Exam hrs	CIA	ESE	Total marks	Credits
<b>I – SEMESTER</b>									
I	Language I:	17LTU01/ 17LHU01/1 7LFU01/ 17LKU01/ 17LMU01/ 17LSU01	Tamil- I/Hindi-I/French-I/Kanada-I/ Malayalam-I/Sanskrit-I	6	3	25	75	100	4
II	English I:	17LEU01	English – I	6	3	25	75	100	4
III	Core I:	17CGU01	Principles of Accountancy	5	3	25	75	100	4
III	Core II:	17CGU02	Business Organization & Office Management	5	3	25	75	100	4
III	Core Allied-I:	17CGU03	Agricultural Economy of India	6	3	25	75	100	4
IV	Foundation Course -I:	17FCU01	Environmental studies	2	3	-	50	50	2
			TOTAL	30				550	22
<b>II – SEMESTER</b>									
I	Language II:	17LTU02/ 17LHU02/1 7LFU02/ 17LKU02/ 17LMU02/ 17LSU02	Tamil- II/Hindi-II/French-II/Kanada-II/ Malayalam-II/Sanskrit-II	6	3	25	75	100	4
II	English II:	17LEU02	English- II	6	3	25	75	100	4
III	Core III:	17CGU04	Financial Accounting	6	3	25	75	100	4
III	Core IV:	17CGU05	Business Correspondence	5	3	25	75	100	3
III	Core Allied-II:	17CGU06	Business Mathematics	5	3	25	75	100	4

Foundation Course -II:	17FCU02	Yoga & Value Education	2	3	-	50	50	2
		TOTAL	30				550	2
<b>III –SEMESTER</b>								
III	Core V:	17CGU07	Corporate Accounting - I	6	3	25	75	5
III	Core VI:	17CGU08	Management Theory and Practice	4	3	25	75	3
III	Core VII:	17CGU09	Commercial Law	4	3	25	75	3
III	Core VIII:	17CGU10	Modern Marketing	4	3	25	75	3
III	Core IX:	17CGU11	Comprehension in Commerce (Self-Study/ Online Exam)	-	1½	-	50	1
III	Core Allied -III :	17CGU12	Business Statistics	5	3	25	75	4
IV	Skill Enhancement course - I:	17SEU01	Information Security	2	3	100	-	2
IV	Non- Major Elective - I:	17NMU01A/ 17NMU01B	Indian Women and Society / Basic Tamil	2	3	-	50	2
IV	Non- Major Elective - II:	17NMU02A/ 17NMU02B	Career Enhancement/ Consumer Rights	3	-	-	-	-
		TOTAL	30				700	23
<b>IV –SEMESTER</b>								
III	Core X:	17CGU13	Corporate Accounting - II	6	3	25	75	5
III	Core XI:	17CGU14	Banking Theory Law and Practice	4	3	25	75	3
III	Core XII:	17CGU15	Cost Accounting	6	3	25	75	5
III	Core XIII:	17CGU16	Women in Business	4	3	25	75	4
III	Core XIV:	17CGU17	Comprehension in Commerce-II (Self-Study/ Online Exam)	-	1½	-	50	1
III	Core Allied –IV:	17CGU18	Business Economics	5	3	25	75	4
IV	Skill Enhancement course - II:	17SEUCG2	Computer Applications in Business	2	3	25	75	2
IV	Non- Major Elective - II:	17NMU02A/ 17NMU02B	Career Enhancement/ Consumer Rights	3	1½	-	50	2
		TOTAL	30				700	26
<b>V –SEMESTER</b>								
III	Core XV:	17CGU19	Advanced Accounting	5	3	25	75	5
III	Core XVI:	17CGU20	Income Tax Law and Practice	5	3	25	75	5
III	Core XVII:	17CGU21	Auditing	5	3	25	75	5
III	Core XVIII:	17CGU22	Institutional Training	-	-	50	-	1



	Core XIX:	17CGU23	Comprehension in Commerce-III (Self-Study/ Online Exam)	-	1½	-	50	50	1
II	Core XX: Optional		Basics of Accounting	3	3	25	75	100	3
III	Core XXI: Practical	17CGU24	Computer Applications Practical-I (Ms-Word, Ms-Excel & Ms- Power Point)	4	3	40	60	100	2
III	Core XXII: Elective-I	17CGU25 a/ 17CGU25 b/ 17CGU25 c	Advertising And Sales Promotion/ Entrepreneurial Development Programme/ Business Finance	5	3	25	75	100	4
IV	Skill Enhancement Course- III:	17SEUCG3	Digital Commerce	3	3	25	75	100	2
V	Proficiency Enhancement Course	17PEUCG1	Business and Commercial Knowledge (Self-Study)	-	3	-	100	100	2
			TOTAL	30				900	30
<b>VI – SEMESTER</b>									
III	Core XXIII:	17CGU26	Management Accounting	5	3	25	75	100	5
III	Core XXIV:	17CGU27	Goods and Services Tax	5	3	25	75	100	5
III	Core XXV:	17CGU28	Company Law	4	3	25	75	100	3
III	Core XXVI:	17CGU29	Comprehension in Commerce-IV (Self-Study/ Online Exam)	-	1½	-	50	50	1
III	Core XXVII: Practical	17CGU30	Computer Applications Practical-II (Tally)	4	3	40	60	100	2
III	Core XXVIII: Elective -II	17CGU31 a/ 17CGU31 b/ 17CGU31 c	Brand Management/ Management of Small Scale Industries/ Working Capital Management	5	3	25	75	100	4
III	Core XXIX: Elective-III	17CGU32 a/ 17CGU32 b/ 17CGU32 c	Marketing of Insurance/ Project Management/ Institutional Finance	5	3	25	75	100	4
IV	Skill Enhancement course -IV: Practical	17SEUCG4	Commerce Practical	2	2	40	60	100	2
			TOTAL	30				750	26
V	Competency Enhancement	NSS/YRC/RRC/CCC/PHY.EDU		II – VI SEMESTER					1
		Department Extension Activity		II – VI SEMESTER					1
		<b>Total</b>						<b>4150</b>	<b>150</b>
		Extra Credit		II – VI SEMESTER					2

Total credits : 150

Total Marks : 4150

  
**Dr. P. NATESAN, M.Com., M.Phil., Ph.D.,**  
**DEAN and HEAD**  
**Department of Commerce,**  
**P.K.R. Arts College for Women**  
**Gobichettipalayam-638 476.**

## I Semester

<b>17CGU01</b>	<b>PRINCIPLES OF ACCOUNTANCY</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	4

### Preamble

To equip the learners with fundamental principles of accountancy for sole trading and non-profit organizations.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, account current, average due date and bank reconciliation statement.	K1
CO2	Familiarise and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts, account of Consignment, Joint venture and non-trading concerns.	K2
CO3	Develop the application skills to create adjusting journal entries in rectifying errors, preparation of entries in bill of exchange, consignment and joint venture, receipts and payments account, income and expenditure account of non-profit organization.	K3
CO4	Develop the analytical skills in accounting equation, preparation of trial balance and suspense account, normal loss in consignment. Analyzing the reasons for differences between pass book and cash book transactions in the Bank Reconciliation Statement.	K4
CO5	Evaluate del credere commission, normal and abnormal loss, value of unsold stock in consignment account and familiarize the financial position of sole proprietor through final accounts	K5

## SYLLABUS

### UNIT I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance. (13 Hrs)

### UNIT – II

Final accounts of a sole trader with adjustments –Errors and rectification . (13 Hrs)

### UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current (13 Hrs)

### UNIT – IV

Accounting for consignments and Joint ventures. (13 Hrs)

### UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals. (13 Hrs)

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

#### Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy.A	Financial Accounting	Margham Publication, Chennai	2012

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L, Gupta V.K & Shukla.MC	Financial Accounting	S. Chand & Sons, New Delhi	2009
2	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi	2003
3	Maheswari.S.K & Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi.	1996
4	Vinayakam.N, Mani.P.L & Nagarajan .K.L	Principles of Accountancy	S.Chand & Sons, New Delhi.	2002

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### I Semester

<b>17CGU02</b>	<b>BUSINESS ORGANIZATION &amp; OFFICE MANAGEMENT</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	4

#### Preamble

To familiarize the students with the nature and types of business organizations and office management for the formation of a business.

#### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire the knowledge of business, profession, partnership firm and joint stock company, source of finance, functions of SEBI and office organization and management.	K1
CO2	Understand the importance of business and its types, factors influencing the size of firms, classifications and importance of office layout and equipments.	K2
CO3	Analyze the cooperative organization. Analyze the various source of finance and role of chamber of commerce in business promotions. Develop the analytical skill of business finance and listing the securities in stock exchange.	K3
CO4	Evaluate the role of mechanical devices in ensuring greater efficiency with economy.	K4
CO5	To evaluate the different types of business, sources of finance, procedure the listing of securities and data processing system.	K5
CO6	Create an office layout for business organization.	K6

## SYLLABUS

### UNIT I

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise. (13 Hrs)

### UNIT – II

Location of Business – Factors influencing location, localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits. (13 Hrs)

### UNIT – III

Stock Exchange - Functions – Procedure of Trading –Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce. (13 Hrs)

### UNIT – IV

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing. (13 Hrs)

### UNIT – V

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture. (13 Hrs)

### Text Book:

Authors	Title	Publisher	Year of Publication
Sharma .R.K & Shashi Gupta.K	Business Organisation and Office Management	Kalyani Publishers, New Delhi	2016

### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Bhushan .Y.K,	Business Organization and Management	S.Chand & Sons, New Delhi.	2010
2	Gupta C.B	Business Organization and Management	S.Chand & Sons, New Delhi.	2010
3	Sherlekar.S.A	Modern Business Organization and Management-A System Approach,	Himalaya Publishing House, New Delhi.	1995
4	Shukla .M.C	Business Organization and Management	S.Chand & Sons, New Delhi	1994



Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### I Semester

<b>17CGU03</b>	<b>AGRICULTURAL ECONOMY OF INDIA</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	78	-	4
		ALLIED-I			

#### Preamble

To develop the students to the agricultural situations in India.

#### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire the knowledge of the term agriculture, rural economy, mechanization, marketing and pricing.	K1
CO2	Understand the concept of agricultural efficiency and its types, importance of agriculture, rural poverty and green revolution.	K2
CO3	Apply the suggested points to increase the agricultural production for the overall economic development.	K3
CO4	Analyze the problems of Indian agriculture, trends of agricultural productivity, pros and cons of Green revolution, causes of slow progress of mechanization and rural indebtedness.	K4
CO5	Evaluate the reasons for low productivity in agriculture, migration of agricultural labour, land tenure system India and agricultural finance.	K5

## SYLLABUS

### UNIT I

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period. (16 Hrs)

### UNIT II

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects. (16 Hrs)

### UNIT III

Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices –Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy. (16 Hrs)

### UNIT IV

Land Tenure system in India – Need for land Reform-abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure: Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures. (16 Hrs)

### UNIT V

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need –Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance - Corporation and NABARD . (14 Hrs)

#### Text Book:

Author	Title	Publisher	Year of Publication
Lakhe .R.K	Agricultural Economy of India	Kalyani Publishers , New Delhi	2017

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Alak Ghosh	Indian Economic Problem	World press Private Ltd,Kolkata.	2011
2	Ruddar Dutt and Sundaram .K.P.M	Indian Economy	S.Chand & Sons,New Delhi, New Delhi	2007
3	Sankaran S	Indian Agriculture : Problems, Progress and Prospects	Margham Publications, Chennai	2014

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## I Semester

<b>17FCU01</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		Foundation Course I	26	-	2

### Preamble

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Give information about the environment and the resources to act at our own level to protect them.	K1
CO2	Analyse the roles of organisms as part of interconnected food webs, populations, communities, and ecosystems	K4
CO3	Understand the scale dependence of biodiversity and its measurement	K2
CO4	Learn how to assess pollution sources, study exposure pathways and fate, and evaluate consequences of human exposure to pollution and its impacts to environmental quality.	K1,K3
CO5	Balance our economic, environmental and social needs, allowing prosperity for now and future generations	K5

## SYLLABUS

### UNIT I

#### Multidisciplinary Nature of Environmental Studies:

- i) Definition, Scope and Importance
- ii) Need for Public Awareness
- iii) Natural Resources
  - a) Natural Resources and Associated Problems
    - **Forest Resources:** Use and Over-exploitation, Deforestation, Case Studies. Timber Extraction, Mining, Dams and their Effects on Forests and Tribal People.
    - **Water Resources:** Use and Over-utilisation of Surface and Ground Water, Floods, Drought, Conflicts over Water, Dams – Benefits and Problems.
    - **Mineral Resources:** Use and Exploitation, Environmental Effects of Extracting and using Mineral Resources, Case Studies.
    - **Food Resources:** World Food Problems, Changes Caused by Agriculture and Overgrazing, Effects of Modern Agriculture, Fertilizer-Pesticide Problems, Water Logging, Salinity, Case Studies.
    - **Energy Resources:** Growing Energy Needs, Renewable and Non-Renewable Energy Sources, Use of Alternate Sources, Case Studies.
    - **Land Resources:** Land as a Resource, Land Degradation, Man Induced Landslides, Soil Erosion and Desertification.
  - b) Role of an Individual in Conservation of Natural Resources
  - c) Equitable Use of Resources for Sustainable Lifestyles **(4 Hrs)**

### UNIT II

#### Ecosystems:

- i) Concept of an Ecosystem
- ii) Structure and Function of an Ecosystem
- iii) Producers, Consumers and Decomposers
- iv) Energy Flow in the Ecosystem
- v) Ecological Succession
- vi) Food Chains, Food Webs and Ecological Pyramids
- vii) Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:
  - a). Forest Ecosystem
  - b). Grassland Ecosystem
  - c). Desert Ecosystem
  - d). Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Ocean, Estuaries) **(5 Hrs)**

### UNIT III

#### Biodiversity and its Conservation:

- i. Introduction – Definition – Genetic, Species and Ecosystem Diversity
- ii. Bio-geographical Classification of India
- iii. Value of Biodiversity – Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Value
- iv. Biodiversity at Global, National and Local Levels
- v. India as a Mega-Diversity Nation
- vi. Hot-Spots of Biodiversity

- vii. Threats to Biodiversity – Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts
- viii. Endangered and Endemic Species of India
- ix. Conservation of Biodiversity – In-situ and Ex-situ and Conservation of Biodiversity(5 Hrs)

#### **UNIT IV**

##### **Environmental Pollution:**

- i) Definition, Causes, Effects and Control Measures of:
  - a) Air Pollution
  - b) Water Pollution
  - c) Soil Pollution
  - d) Noise Pollution
  - e) Thermal Pollution
- ii) Solid Waste Management – Causes, Effects and Control Measures of Urban and Industrial Wastes
- iii) Role of an Individual in Prevention of Pollution
- iv) Pollution Case Studies
- v) Disaster Management – Floods, Earthquake, Cyclone and Landslides (5 Hrs)

#### **UNIT V**

##### **Social Issues and the Environment:**

- i) Sustainable Development
- ii) Urban Problems Related to Energy
- iii) Water Conservation, Rainwater Harvesting, Watershed Management
- iv) Resettlement and Rehabilitation of People; Its Problems and Concerns, Case Studies
- v) Environmental Ethics – Issues and Possible Solutions
- vi) Climate Change, Global Warming, Ozone Layer, Depletion, acid Rain, Nuclear Accidents and Holocaust, Case Studies
- vii) Consumerism and Waste Products
- viii) Environmental Protection Act
- ix) Air (Prevention and Control of Pollution) Act
- x) Water (Prevention and Control of Pollution) Act
- xi) Wildlife Protection Act
- xii) Forest Conservation Act
- xiii) Issues Involved in Enforcement of Environmental Legislation
- xiv) Public Awareness
- xv) Human Population and the Environment
  - Population Growth and Distribution
  - Population Explosion – Family Welfare Programme
  - Environment and Human Health
  - Human Rights
  - Value Education
  - HIV/AIDS
  - Women and Child Welfare
  - Role of Information Technology in Environment and Human Health
  - Medical Transcription and Bioinformatics

(7 Hrs)

##### **Text Book:**

Environmental Studies, Bharathiar University, Publication Division, 2004

##### **Reference Book:**

S.No	Authors	Title	Publishers	Year of Publication
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1	R.C.Sharma & Gurbir Sangha	Environmental Studies	Kalyani Publishers, New Delhi	2005
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## II Semester

17CGU04	FINANCIAL ACCOUNTING	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	78	-	4

### Preamble

To enable the students to make use of financial accounting applications in the real life situation.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms such as, single entry system, statement of affairs, departmental accounts, inter departmental transfer, branch accounting, stock and debtors system, depreciation, hire purchase and installment purchase, down payment.	K1
CO2	Understand the features of single entry system, difference between single entry and double entry system, need for departmental accounts, basis for allocation of expenses, difference between wholesale profit and retail profit, different methods of depreciation, features of hire purchase and installments system and difference between hire purchase and installment system.	K2
CO3	Familiarizing the methods of preparation of single entry system of accounts, inter-department transfer at cost or selling price, preparation of branch accounts, preparation of accounts using various methods of depreciation and calculation of interest under hire purchase and installment system of accounting.	K3
CO4	Develop analytical skills in single entry system of accounts, department trading and profit and loss account and balance sheets, stocks and debtors system and final accounts system and hire purchase trading account.	K4
CO5	Evaluate the cost of departmental purchase, consolidated final accounts and default and repossession of goods under hire purchase system.	K5
CO6	Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts.	K6



## SYLLABUS

### UNIT I

#### Single Entry system:

Meaning, Features, Defects - Difference between Single entry and Double Entry system- Statement of Affairs Method – Conversion Method. (15 Hrs)

### UNIT II

#### Departmental Accounts and Fire Claims:

Departmental Accounts: Meaning-need -Basis for allocation of expenses-Inter department transfer at cost or selling price.

Fire claims – Normal loss and Abnormal loss . (16 Hrs)

### UNIT III

#### Branch Accounting:

Meaning-Types of branches-Dependent branches system-Stock and debtors system-Distinction between wholesale profit and retail profit-Independent branch (excluding foreign branches). (16 Hrs)

### UNIT IV

#### Depreciation Accounts:

Accounting for Depreciation – Meaning, Need, Causes and methods of providing depreciation - Straight Line Method- Written down Value Method (Excluding Change in Method), Annuity method, Sinking fund method, Insurance policy method, Revaluation method, Depletion method and Machine hour rate method. (16 Hrs)

### UNIT V

#### Hire Purchase and Installment Accounts:

Hire Purchase: Meaning–Features-Installment purchase system: Meaning-Features-difference between hire purchase method and installment purchase method –Calculation of Interest –default and repossession–Hire purchase trading account: Debtors method –Stock and debtors method. (15 Hrs)

**Note: Distribution of Marks: Theory 20 % and Problem 80 %.**

#### Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.TS & Murthy. A	Financial Accounting,	Margham Publication, Chennai.	2012

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Gupta.V.K	Advanced Accounting	S.Chand & Sons,New Delhi, New Delhi	1994
2	Jain .S.P and Narang.K.L	Financial Accounting-I,	S.Chand & Sons,New Delhi, New Delhi	2012
3	Maheswari .S.N	Financial Accounting	Vikas Publishing House, New Delhi.	2012
4	Raman.B.S	Financial Accounting	United Publishers, Mangalore	2012

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## II Semester

17CGU05	BUSINESS CORRESPONDENCE	CATEGORY	L	P	CREDIT
		CORE	65	-	3

### Preamble

To enrich the skill to draft business letters, banking and company correspondence effectively.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge of Business communication, application letters, resume writing, Testimonials and references.	K 1
CO 2	Understand the importance, objectives, media and barriers of communication. Further to understand the types of business letter, duties of company secretary, preparation of Agenda and minutes.	K 2
CO 3	Analyze the effectiveness of media of communication and to make trade enquiries, execution of orders, drafting sales and circular letters, bank and agency correspondence and company correspondence.	K 3
CO 4	Enrich the analytical skills on drafting letter of offers and quotations.	K 4
CO 5	Evaluation of Pro's and con's of modern communication methods.	K 5
CO 6	Gain confidence in the preparation of notice, agenda, minutes, reports of company meetings and write resume independently.	K 6

## SYLLABUS

### UNIT I

#### **Introduction to Business Communication:**

Business Communication: Meaning-Importance of Effective Business Communication.  
Business Letters: Essentials of Effective Business Letters– Functions - Kinds- Layout of a business letter. (13 Hrs)

### UNIT II

#### **Business Letters:**

Trade Enquiries –Offers and Quotations- Orders and Order Execution letters – Credit and Status enquiries - Complaint letters -Sales Letters – Circular Letters. (13 Hrs)

### UNIT III

#### **Banking and Insurance Correspondence:**

Banking Correspondence, Insurance Correspondence (Life Insurance only) - Agency Correspondence. (13 Hrs)

### UNIT IV

#### **Company Correspondence:**

Company Correspondence – Correspondence with Directors and shareholders – Duties of company secretary – Preparation of Notice-Meeting-Agenda – Minutes-Report writing(13 Hrs)

### UNIT V

#### **Report Writing and Modern Communication Methods:**

Report writing-Importance of reports-Oral and written reports-Types of business reports- Characteristics of a good report.

Application Letters – Preparation of Resume - Modern Communication Methods: Internet, E-mail, Tele conferencing and Video conferencing. (13 Hrs)

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Rajendra Pal & Korlahalli.J.S	Essentials of Business Communication	S.Chand & Sons,New Delhi.	2009

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Mathur.S.P	Business Communication	New Age International Pvt Ltd, New Delhi	2013
2	Ramesh.M.S & Pattanshetti.C.C	Business Communication	Tata Mc Graw Hill Education Pvt. Ltd, New Delhi	2013
3	Rodrigues. M.V	Effective Business Communication	Concept Publishing Company, New Delhi	2003

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## II Semester

17FCU02	YOGA AND VALUE EDUCATION	CATEGORY	L	P	C
		Foundation Course II	26	-	2

### Preamble

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on yoga and value education.	K1
CO2	Understand the importance of yoga, mental exercises, principles of life and components of values	K2
CO3	Enhance their physical and mental health by practicing the different types of asanas, kriyas, mental exercises and values.	K3
C04	Lead a meaningful life for the fulfillment of the needs of family, workplace, society and country.	K4

## SYLLABUS

### UNIT I

#### **Yoga and Health:**

##### **Theory:**

Yoga-Meaning- Importance of Yoga – Pancha Koshas - Benefits of Yoga-General Guidelines.

##### **Practice:**

Dynamic Exercise- Surya Namaskar-Basic Set of Asanas-Pranayama & Kriya. (5 Hrs)

### UNIT II

#### **Art of Nurturing the Mind :**

##### **Theory:**

Ten Stages of Mind-Mental Frequency – Methods for Concentration

Eradication of Worries- Benefits of Blessings- Greatness of Friendship- Individual Peace and World Peace (5 Hrs)

**Practice:** - Worksheet

### UNIT III

#### **Philosophy and Principles of Life:**

Purpose and Philosophy of Life- Introspection – Analysis of Thought - Moralization of Desires- Neutralization of Anger.

Vigilance and Anti- Corruption- Redressal mechanism - Urban planning and Administration(5 Hrs)

**Practice** - Worksheet

### UNIT IV

#### **Value Education: (Part-I)**

Ethical Values: Meaning – Need and Significance- Types - Value education – Aim of education and value education

Components of value education: Individual values – Self discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty, Sacrifice, Sincerity, Self-control, Tolerance and Courage. (6 Hrs)

**Practice** - Worksheet

### UNIT V

#### **Value Education: (Part-II)**

Family Values

Constitutional or National values – Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom and Fraternity.

Social values – Pity and probity, self control, universal brotherhood.

Professional values – Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious values – Tolerance, wisdom, character. (5 Hrs)

**Practice** - Worksheet

#### **Reference Books:**

- 1 Vethathiri Maharishi (2015), 'Yoga for human excellence' - Sri Vethathiri Publications.
2. Value Education for human excellence- study material by Bharathiar University.
3. Value Education - Study Material by P.K.R Arts College for Women.

### III Semester

<b>17CGU07</b>	<b>CORPORATE ACCOUNTING-I</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	78	-	5

#### Preamble

To enable the students to have a comprehensive practice in the preparation of corporate accounts with the provisions of Companies' Act

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	K 1
CO 2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	K 2
CO 3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	K 3
CO 4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	K 4
CO 5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	K 5
CO 6	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting.	K 6



## SYLLABUS

### UNIT I

#### Issue of Shares and Underwriting:

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Right Issue – Bonus Share – (Theory and Problem) – Surrender of Shares (Theory only).

Underwriting: meaning – Importance of Underwriting – Underwriting Commission – Types of Underwriting – Pure Underwriting (Problems only) – Partial Underwriting (Theory only). **(16 Hrs)**

### UNIT II

#### Redemption of Preference Shares and Debentures:

Redemption of Preference Shares: Redemption without Fresh Issue of Shares-Redemption at Par out of Profits – Redemption at a premium out of profits – Redemption at Par out Fresh Issue – Redemption at a Premium, Partly out of profits and partly out of fresh issue-Redemption at a premium and fresh issue at premium-Redemption at par and Fresh issue at premium- Issue of Bonus shares by using Capital Redemption Reserve-Minimum Fresh issue of Shares.

Debenture - Meaning of Debenture- Types of Debenture - Difference between Shares and Debenture - Issue of Debenture - Redemption of Debenture: Sinking fund method only. **(16 Hrs)**

### UNIT III

#### Final Accounts of Companies:

Final Accounts of Companies (New Format) – Calculation of Managerial Remuneration (Simple problems only). **(16 Hrs)**

### UNIT IV

#### Valuation of Goodwill and Shares:

Goodwill: Meaning – Definition – Nature of Goodwill – Factors affecting the value of Goodwill – Methods of valuing Goodwill: Average profit method, Weighted Average profit Method, Super profit method and Capitalization method.

Valuation of Shares: Meaning – Importance – Factors Affecting the value of Shares – Methods of Valuation of Shares: Net Asset method, Yield Value method And Fair Value Method. **(15 Hrs)**

### UNIT V

#### Liquidation of Companies:

Liquidation-Meaning- Modes of liquidation – Statement of Affairs - Deficiency A/C – Liquidators Final Statement of Account. **(15 Hrs)**

**Note: Distribution of Marks: Theory 20 % and Problem 80 %.**

#### Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.TS & Murthy. A	Corporate Accounting	Margham Publication, Chennai.	2012

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi.	2009
3	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	S.Chand & Company Ltd, New Delhi	2012

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### III Semester

17CGU08	MANAGEMENT THEORY AND PRACTICE	CATEGORY	L	P	CREDIT
		CORE	52	-	3

#### Preamble

To make the students to understand the concept in planning, organizing, directing, co-ordinating and controlling an organization.

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on nature, scope and functions of management, types of plans and organization structure, units of command and direction, communication, span of control, delegation and decentralization.	K 1
CO 2	Understanding the importance of planning methods, Principles of organization, techniques of control and communication in management.	K 2
CO 3	Familiarize the concept with methods and types of plans, develop the concepts of departmentation, delegation, decentralization, MBO & MBE.	K 3
CO 4	Analyze the need for motivation theories, leadership styles.	K 4
CO 5	Evaluate the techniques in co-ordination & control.	K 5

## SYLLABUS

### UNIT I

#### Management:

Introduction to management - Definition- Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker. (11 Hrs)

### UNIT II

#### Planning:

Planning – Meaning – Nature and Importance of Planning process- – Planning promises – Methods and Types of plans – Decision Making. (11 Hrs)

### UNIT III

#### Organizing:

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Departmentation – Delegation and Decentralization – Authority relationship, Line, Functional and Staff. (10 Hrs)

### UNIT IV

#### Motivation and Leadership:

Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Herzberg two factors Hygiene theory of Motivation, X, Y and Z theories – Leadership: Meaning, Qualities and styles – MBO – Management by Exception. (10 Hrs)

### UNIT V

#### Co-ordination & Control:

Meaning, need and techniques. Control: meaning, budgetary and non-budgetary control. Communication: meaning, types, process and barriers to communication. (10 Hrs)

#### Text Book:

Author	Title	Publisher	Year of Publication
Jayasankar. J	Principles of Management	Margham Publication, Chennai	2015

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Balasubrahmanian.N	Management Perspectives	MacMillan India Ltd, New Delhi	2012
2	Dinkar-Pagare	Business Management	S.Chand & Sons, New Delhi	2015
3	Dipak Kumar Bhattacharyya	Principles of Management	Pearson Publications, New Delhi	2012
4	Gupta.C.B	Management theory and practice	S.Chand & Sons, New Delhi	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### III Semester

<b>17CGU09</b>	<b>COMMERCIAL LAW</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	52	-	3

#### Preamble

To make the students to acquire the knowledge on the legal provisions relating to commercial law.

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire knowledge in Law with reference to business and the basic rules regarding a contract, its elements and its types. Offer, Acceptance, Consideration, Remedies, Bailment, Pledge, Conditions and Warranties.	K 1
CO 2	Understand the basic rules regarding the law of contract, its elements, Formation and Discharge of a contract, Remedies in case of breach of contract, Contract of Agency, Indemnity, Guarantee and Sale of goods, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge.	K 2
CO 3	Develop the application skills relating to Formation of a contract, Discharge of contract, Remedies for breach of contract, duties and rights of an agent, Bailer, Bailee, Surety, Unpaid seller.	K 3
CO 4	Develop an analytical skills using the different case laws relating to contract entered by a minor, a person of unsound mind, a person disqualified by law and free consent, Different conditions and warranties given during sale of goods.	K 4
CO 5	Evaluate the validity of an offer, acceptance, consideration, person's capacity to contract, Consent, damages to be paid in case of breach of contract, conditions, warranties.	K 5
CO 6	Enhance the business skill, by updating knowledge of the legal aspects of business.	K 6

## SYLLABUS

### UNIT I

#### **Contract Act:**

Law of contract-Law -meaning -Law of contract-Essential elements of valid contract-Types of contract-Offer-Legal rules relating offer-Acceptance-Essential elements of a valid acceptance-Revocation of offer and acceptance - Consideration - Essential elements of a valid consideration. (11 Hrs)

### UNIT II

#### **Capacity and Qualification of contract:**

Capacity to contract- Law relating to minor, unsound mind, person disqualified by law-Free consent-coercion-undue-influence-misrepresentation-fraud and mistake-Quasi contract-Contingent contract-Void agreement. (11 Hrs)

### UNIT III

#### **Performance and Remedies of contract:**

Performance and discharge of contract-Remedies for breach of contract-Contract of Agency-Agency by ratification- Rights and Duties of a Principal and Agent -Conditions and effects- Termination of agency. (10 Hrs)

### UNIT IV

#### **Indemnity and Guarantee:**

Contract of Indemnity and Guarantee-Rights and liabilities of surety-Bailment and pledge. (10 Hrs)

### UNIT V

#### **Sale of goods Act:**

Law of sale of goods-Sale and Agreement to sell-Conditions and Warranties-Transfer of ownership-Performance of contract of sale-Carriage of goods. (10 Hrs)

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Pillai R.S.N & Bagavathi.V	Business Law	S.Chand & Company Ltd, New Delhi.	2010

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Kapoor N.D	Business Law	S.Chand & Sons,New Delhi	2017
2	Kathiresan & Radha .V	Commercial Law	Prasanna Publishers & Distributors, Chennai.	2014
3	Shukla M C	Mercantile Law	S.Chand & Sons,New Delhi.	1998

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### III Semester

17CGU10	MODERN MARKETING	CATEGORY	L	P	CREDIT
		CORE	52	-	3

#### Preamble

To enable the students to understand the concepts of modern marketing in the changing environment.

#### Course Outcomes

To make the students understand about the Modern Marketing and other marketing concepts

CO Number	CO Statement	Knowledge Level
CO 1	Acquire basic concepts of market, Marketing, Selling, Marketing Management and components of Marketing mix.	K 1
CO 2	Have a comprehensive knowledge on product planning, Market segmentation, Product Planning, Functions of middlemen and Sales promotion programme	K 2
CO 3	Familiarize with the application of Modern marketing concepts, Pricing policies, Channel of distribution of goods, personal selling and advertising.	K 3
CO 4	Analyze the organisational structure of Marketing, role of marketing for economic development and effects of Channel of Distribution	K 4
CO 5	Gain experience on various pricing strategies, advertising media and qualities of good salesmanship.	K 5
CO 6	Impart skill on marketing plan for new product development and effective sales promotion.	K 6



## SYLLABUS

### UNIT I

#### **Modern marketing concept:**

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing . (11 Hrs)

### UNIT II

#### **Functions of Marketing:**

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardisation – Market Information . (11 Hrs)

### UNIT III

#### **Marketing Mix:**

Marketing Mix – Product mix –Meaning of Product –Product life cycle-Market Segmentation –Branding-labelling-Price Mix-Importance-Pricing objectives - Pricing strategies – Promotion Mix –Advertising- Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context (10 Hrs)

### UNIT IV

#### **Consumer Behavior:**

Meaning –Need for studying consumer behavior-Factors influencing consumer behavior. (10 Hrs)

### UNIT V

#### **Role of Government in Marketing and Consumerism:**

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Meaning and importance; Rural Marketing- features and importance- suggestion for improvement of Rural Marketing. (10 Hrs)

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Pillai R.S. N. & Bagavathi .V	Modern Marketing: Principles & Practices	S.Chand & Company ,New Delhi	2014

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Gary Armstrong Philip Kotler	Marketing	Pearson Publications, New Delhi	2013
2	Rajan Saxena	Marketing Management	McGraw Hill Education (India) Pvt Limited, New Delhi	2016
3	Ramasamy V.S & Namakumari .S	Marketing Management, Planning and Control	MacMillan India Ltd, New Delhi	2008
4	ZiKmund	Marketing	South Western	2001

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### IV Semester

<b>17CGU13</b>	<b>CORPORATE ACCOUNTING-II</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	78	-	5

#### Preamble

To enable the students to be conversant with the corporate accounting suitable to the corporate sector.

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in company accounts such as meaning of a company, amalgamation of a company. Further to acquire knowledge in banking and insurance company accounts and electricity company accounts.	K 1
CO 2	Understand the accounting treatment in amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of electricity company.	K 2
CO 3	Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies.	K 3
CO 4	Familiarize the analytical skills in corporate accounting, calculation of managerial remuneration, minority interest, classification of bank advances and to identify the difference between amalgamation and absorption, general insurance and life insurance.	K 4
CO 5	Evaluate the techniques of valuation of consolidated balance sheet of holding company, bank accounts, insurance company accounts and electricity company accounts.	K 5
CO 6	Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently.	K 6

## SYLLABUS

### UNIT I

#### **Amalgamation :**

Meaning of Amalgamation –Types of Amalgamation -Difference between Amalgamation as Merger and Amalgamation as Purchase-Calculation of Purchase Consideration under Net Asset Method and Net Payment Method - Accounting Entries in the books of Transferor and Transferee Company –External reconstruction only. (16 Hrs)

### UNIT II

#### **Holding Company:**

Meaning & Definition-Preparation of Consolidated Balance Sheet –Calculation of Goodwill, Capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits, Mutual Owings. (16 Hrs)

### UNIT III

#### **Banking Companies:**

Legal Requirements of Banking Company-Accounts of Banking companies-Final accounts and Balance sheet-Classification of Advances-Provisions for NPA. (16 Hrs)

### UNIT IV

#### **Insurance companies:**

Accounts of Insurance companies – Difference between Life Insurance and General Insurance- Final accounts and Balance sheet of Life Insurance and General Insurance Business (Fire and marine only). (15 Hrs)

### UNIT V

#### **Electricity companies:**

Statement of Accounts for Electricity Companies –Replacement of Asset - Final Accounts of Electricity Companies. (15 Hrs).

**Note: Distribution of Marks: Theory 20 % and Problem 80%.**

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Reddy T.S & Murthy.A	Corporate accounting	Margham Publication,Chennai	2016

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi.	2009
3	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## IV Semester

17CGU14	BANKING THEORY LAW AND PRACTICE	CATEGORY	L	P	CREDIT
		CORE	52	-	3

### Preamble

To enable the students to acquire knowledge about banking theory, law and practice suitable in the changing environment.

### Course Outcomes

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

CO number	CO Statement	Knowledge Level
CO 1	Acquire fundamental knowledge of the term Banker, Customer, Promissory note, Cheque, Pledge, Hypothecation.	K 1
CO 2	Understand the concepts of Banking, Relationship between a banker and a customer, Duties of a banker, crossing, marking and endorsing cheque.	K 2
CO 3	Develop the application skills of writing, crossing cheques, Opening a bank account, Using ATM, Debit Card and a Credit card.	K 3
CO 4	Analysis the different types of loans and advances available to a customer, the function of banking system and the recent development in Banking.	K 4
CO 5	Evaluate the duties of a banker, the recent trends in Banking system.	K 5

## SYLLABUS

### UNIT I

#### **Banker and Customer:**

Banker-Meaning and Definition, Customer-Meaning, Special Type of Customers: Minor, Married women, Lunatic-Relationship between Banker and Customer-General relationship, Special relationship. Banker's Lien, Duties of a banker to maintain secrecy of customer account. (11 Hrs)

### UNIT II

#### **Negotiable Instruments:**

Meaning-Types of Negotiable Instrument: Promissory note, Cheque-Features-Essentials of a valid Cheque-Crossing-Types of crossing-Marking and endorsement-Payment of cheque, Statutory protection, Duties to Paying banker and collecting banker-Refusal of payment of cheques-Duties of Holder and Holder in due course. (11 Hrs)

### UNIT III

#### **Deposits:**

Opening of accounts-Types of deposits-Bank pass book-Rights of the banker-Right to set off-Right to close an account-Right to Appropriate payment. (10 Hrs)

### UNIT IV

#### **Loans and Advances:**

Principles of sound bank lending-Forms of securities-Pledge, Hypothecation and Advances against the documents of title to goods-assignment- mortgage-forms of mortgage. (10 Hrs).

### UNIT V

#### **Trends in Banking:**

Banking System in India-Reserve Bank of India (RBI), Functions, Banking regulation Act 1949-RBI Credit control measures.

Recent trends in Banking: ATM Banking, E-Banking, Credit card, Debit card. (10 Hrs)

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Sundharam and Varshney	Banking theory Law & Practice	S.Chand & Sons,New Delhi	2003

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Basu K. Subhash	Theory and Practice of Development Banking	Asia Publishing house,Chennai.	1975
2	Natarajan .K & Gordon.E	Banking Theory and Practice	Himalaya Publishing House,New Delhi	2016
3	Reddy & Appanniah	Banking Theory and Practice	Himalaya Publishing House,New Delhi	1991

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## IV Semester

17CGU15	COST ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	78	-	5

### Preamble

To enable the students to acquire knowledge about cost accounting concepts and methods

### Course Outcomes

On successful completion of this course, the student should be will be well able to

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K 1
CO 2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads.	K 2
CO 3	Develop the application skill in drafting a cost sheet, estimation of tender, EOQ, Methods of valuing material issue.	K 3
CO 4	Analyse the various system of wage payment and methods of operating costing.	K 4
CO 5	Evaluate the process losses, wastage, scrap, normal and abnormal losses and Reconcile the profits of Financial and Cost Accounting, Treatment of profits in Contract costing	K 5



## SYLLABUS

### UNIT I

#### Overview of Cost Accounting:

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet, Tenders & Quotations. (16 Hrs)

### UNIT II

#### Materials :

Meaning, Importance and techniques of Material Control: Levels of material Control – Need for Material Control – Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores –Economic Order Quantity – ABC analysis – Perpetual inventory system – Stores Control – Methods of valuing material issue. (16 Hrs)

### UNIT III

#### Labour & Overhead:

System of wage payment – Idle time – Control over idle time – Labour turnover.  
Overhead – Classification of overhead – allocation and absorption of overhead. (16 Hrs)

### UNIT IV

#### Process Costing :

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production. (15 Hrs)

### UNIT V

#### Operating Costing & Contract Costing:

Meaning and definition - Application of operating costing- Operating costing units-Operating costing in service Industries-Transport costing- costing procedure in Transport costing – computation of cost unit in Road Transport.

Contract costing : features-Distinction between job costing and contract costing- Recording of costs of a contract- recording of Value and profit on contracts – Profit or loss on Contracts.

Reconciliation of Cost and Financial accounts. (15 Hrs)

**NOTE : Distribution of marks : Theory 40% and Problems 60%.**

#### Text Book:

Authors	Title	Publisher	Year of Publication
Reddy T.S. & Hari Prasad Reddy Y.	Cost Accounting	Margham Publisher, Chennai	

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Arora M.N	Cost Accounting Principles & Practices	Vikas Publishing House, New Delhi. Publishing House	2008
2	Iyengar S.P	Cost Accounting	S.Chand & Sons,New Delhi	2000
3	Jain S.P. & Narang	Cost Accounting Principles and Practice	Kalyani Publishers,New Delhi	2002
4	Pillai R.S.N. & Bagavathi V.	Cost Accounting	S. Chand & Sons, Limited,New Delhi	2001
5	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	S.Chand & Sons,New Delhi	1994

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## IV Semester

17CGU16	WOMEN IN BUSINESS	CATEGORY	L	P	CREDIT
		CORE	52	-	4

### Preamble

To equip the learners to understand the women empowerment and develop skills to become women entrepreneurs.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of concepts of empowerment of women, women entrepreneurship, status of women.	K 1
CO 2	Understand the opportunity available for women in the development plans, various schemes for women entrepreneurs.	K 2
CO 3	Analyse the development of women, strategies for women empowerment and the five year development plans.	K 3
CO 4	Develop the applications of entrepreneurial skills for women.	K 4
CO 5	Evaluate the various schemes for women entrepreneurship announced by the government .	K 5
CO 6	Gain exposure in entrepreneurial skills and to become equipped in starting their own business.	K 6

## SYLLABUS

### UNIT I

#### **Womens Development:**

Psycho-Social perspective of Women-Development of Self opportunity for work-Determinants of women's development- Articles-World plan of Action –Socio-Economic factors shaping women's roles and status-Women's economic participation-Women's health status. (12 Hrs)

### UNIT II

#### **Women Development in Five Year Plans:**

Facts of women Empowerment- Strategies for empowerment of women-New roles for education-Women and Education -Empowerment process-Career training for women. Women development during five year plan periods. (10 Hrs)

### UNIT III

#### **Women Entrepreneurship:**

Women entrepreneurship Concepts-Evolution-Importance –Entrepreneurship in India-Evolution of women entrepreneurship in India-Organizations promoting women entrepreneurs.(10 Hrs)

### UNITIV

#### **Schemes for Women Entrepreneurship in India:**

Enterpreneurship Development Programmes-Prime Minister Rozgar Yojana (PME)-National policy for the empowerment of women-Schemes of NABARD-Schemes of SIDBI-Schemes of different banks. (10 Hrs)

### UNIT V

#### **Successful Indian Women Entrepreneurs:**

Mrs.Shanthi Durai Swamy(Sakthi Masala)-Mrs.Ekta Kapoor (Balaji Tele films)-Mrs.Shahnaz Hussain (Shahnaz Herbal Inc)-Kiran Mazumdar shah(Biocon) –Successful women in business profession-Indra Nooyi (Pepsico)-Chandra Kochhar(ICICI Bank). (10 Hrs)

#### **Text Books:**

S.No	Authors	Title	Publisher	Year of Publication
1	Raj Kumar	Women and Development	Anmol publications PVT Ltd, New Delhi.	2000
2	Vasantha Gopal .R & Saratha.S	Women Entrepreneurship in India	New Century Publications, New Delhi	2008

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Jayaseelan.M	Women in Society	A.P.H.Publishing Corporation, New Delhi	2014
2	Pandey.A.K	Empowerment of women	Anmol publications PVT Ltd, New Delhi.	2002

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## IV Semester

17CGU18	BUSINESS ECONOMICS	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ALLIED-IV			

### Preamble

To equip the learners with the basic concepts of economic laws/theories relevant to business.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.	K 1
CO 2	Understand the concept of demand analysis, factors of production, market – its types.	K 2
CO 3	Application of various laws and scale of production to maximize profit and scales of the firm.	K 3
CO 4	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.	K 4
CO 5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K 5

## SYLLABUS

### UNIT I

#### Business Economics:

Meaning, Definition, Nature and Scope of economics-Tools of Economic analysis-Micro and Macro Economics-Business Economics-Role of economics in decision making -Economic theories applied to business analysis-Objectives of business economics-Profit maximization-Sales maximization-Rate of growth-Objectives of Firm in different economic systems. (13 Hrs)

### UNIT II

#### Utility Analysis:

Law of diminishing marginal utility-Law of Equi-Marginal utility-Indifference curve.

Demand analysis-Meaning-Determinants of demand-Law of demand, Elasticity of demand-Price, Income and Cross demand-Demand estimation and Demand forecasting-types. (13 Hrs)

### UNIT III

#### Production function:

Factors of production-Law of diminishing returns-Law of variable proportion>Returns to scale-Scale of production-Law of supply-Cost and Revenue-Types of cost of production-Long run and short run cost curve. (13 Hrs)

### UNIT IV

#### Product pricing:

Meaning, Definition, Types-Equilibrium under Perfect competition of firm and Industry -Pricing under Imperfect competition – Monopoly - Price discrimination-Pricing under Monopolistic competition-Pricing under Oligopoly-Kinked demand curve. (13 Hrs)

### UNIT V

#### Factor pricing:

Marginal Productivity Theory-Theories of Rent - Wages- Interest – Profit. (13 Hrs)

#### Text Book:

Authors	Title	Publisher	Year of Publication
Sundharam.K.P.M & Sundharam.E.N	Business Economics	S.Chand & Sons, New Delhi	2010

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Jhinghan.M.L	Macro Economics Theory	Vrinda Publications Pvt Limited, New Delhi	2002
2	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
3	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	1999

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

### IV Semester

<b>17SEUCG2</b>	<b>COMPUTER APPLICATIONS IN BUSINESS</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		SKILL ENHANCEMENT COURSE-II	26	-	2

#### Preamble

To equip the learners with fundamental concepts of computer and its application in business

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of computer and its parts, various types of computer, programming and its tools, E-commerce, internet and management information system	K 1
CO 2	Understand the characteristics of computer, role of input and output devices, processing units, hardware, software and its uses	K 2
CO 3	Familiarize the applications of micro, mini, business and scientific computers, laptop, E-Commerce-mail and internet in business	K 3
CO 4	Develop the analytical skills of generations of computer, Programming languages, E-Commerce and internet technology	K 4
CO 5	Evaluate the concepts of programming, management information system, business process outsourcing	K 5
CO 6	Gain practical knowledge to construct the flowchart and algorithm for a given problem independently.	K 6

## SYLLABUS

### UNIT I

#### Computer:

Introduction-Meaning-Characteristics-Generations-Classifications of Computer-Computer Application in modern business. Hardware, Software, Human ware. (6 Hrs)

### UNIT II

#### Anatomy of Computer:

Input unit-Output unit-Storage devices-Operating Systems: Meaning-Functions-Types-Programming: Meaning-Classifications of Programming languages-Language Processors-Programming Tools (5 Hrs)

### UNIT III

#### Networks:

Components- Types of networks: LAN, WAN, MAN-Internet Vs Intranet-Extranet-Internet: Meaning-History-Development of Internet-WWW-Searching on the net-benefits on the internet (5 Hrs)

### UNIT IV

#### Ecommerce:

Definition- E-commerce Vs Traditional Commerce-Features of E-Commerce- Reasons for the growth of E-Commerce-E-Commerce Basic Concepts-Elements,Models,Importance of E-Commerce-Email: Meaning-Types-Operations-Benefits. (5 Hrs)

### UNIT V

#### Management Information System:

Meaning-Evolution of MIS-Characteristics-Benefits. Functional Management Information System: Financial Information System-Accounting Information System-Production Information System-Marketing Information System-Human Resource Information System-Business Process Outsourcing (5 Hrs)

#### Text Book:

Author	Title	Publisher	Year of Publication
Parameswaran .R	Computer Application in Business	S.Chand Publications,New Delhi	2014

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Alexis Leon and Mathew Leon	Fundamentals of Information Technology	Vijay Nicole Imprints Private Limited,Chennai	2009
2	Rajaraman .V	Introduction to Information Technology	Prentice Hall India Pvt., Limited,New Delhi	2015

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V Semester

17CGU19	ADVANCED ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	65	-	5

### Preamble

To familiarize the students with the accounting principles and practice of partnership

### Course Outcomes

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO 1	Acquire the basic knowledge about partnership accounts, insurance claim accounts and Royalty accounts.	K 1
CO 2	Familiarize and understand the concepts of profit sharing ratios, revaluation of assets and liabilities, realization of assets and liabilities, insurance claims and recoupment of short workings.	K 2
CO 3	Develop the application skills to apply Garner Vs. Murray rule at the time of insolvency of a partner, piecemeal method of distributing assets and settlement of liabilities and treatment of Royalty in final accounts.	K 3
CO 4	Enrich the analytical skill on valuing loss of stock in fire accidents, short workings and recoupment of short workings in Royalty accounts.	K 4
CO 5	Evaluate the adjustment of goodwill among partners, average clause, loss of profit in insurance accounts and minimum rent in Royalty accounts.	K 5
CO 6	Gain practical idea about partnership accounts, insurance claims and Royalty accounts.	K 6



## SYLLABUS

### UNIT I

#### **Partnership Accounts- Admission of Partner:**

Admission of a partner- Treatment of Goodwill- Revaluation of Assets and Liabilities- Calculation of Ratios for Distribution of Profits- Capital Adjustments. (13 Hrs)

### UNIT II

#### **Retirement and Death of Partner:**

Retirement of partner- Calculation of Gaining ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill-Adjustment of Goodwill through Capital A/C only- Settlement of Accounts- Retiring Partner's Loan Account with equal Installments only- death of partner- calculation of profit upto the date of a partner. (13 Hrs)

### UNIT III

#### **Dissolution and Insolvency of a Partner:**

Dissolution- Insolvency of Partners- Garner Vs. Murray –Insolvency of all Partners- Deficiency A/C- Piecemeal Distribution- Proportionate Capital Method Only-Insolvency of Individuals and Firms. (13 Hrs)

### UNIT IV

#### **Insurance Claims Accounts:**

Computation of Insurance Claims – Loss of stock – Calculation of total stock on the date of Fire – Ratio of Gross Profit – Average clause – Loss of Profit (13 Hrs)

### UNIT V

#### **Royalty Accounts:**

Meaning of Royalty – Minimum Rent – Short Workings – Recoupment of Stock Workings –Entries in the books of Lessor and Lessee (Excluding sublease) (13 Hrs)

**Note: Distribution of Marks: Theory- 20% and Problems- 80%.**

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Reddy T.S & Murthy.A	Financial Accounting Volume I	Margham publications, Chennai	2011

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta R.L & Radhasamy .M	Advanced Accountancy	Sultan Chand & Sons, New Delhi	2009
2	Jain S.P and Narang K.L	Advanced Accountancy Volume I	Kalyani publishers, New Delhi	2014
3	Shukla.M.C., Grewal T.S and Gupta S.L	Advanced Accountancy, Volume I	Sultan Chand & Sons, New Delhi	2011

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V Semester

17GCU20	INCOME TAX LAW PRACTICE	CATEGORY	L	P	CREDIT
		CORE	65	-	5

### Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the basic principles and concepts of Income tax.	K 1
CO 2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.	K 2
CO 3	Familiarize with the computation of income tax for an individual.	K 3
CO 4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.	K 4
CO 5	Assess the income of an individual and the tax payable.	K 5
CO 6	Gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K 6

## SYLLABUS

### UNIT I

#### Basic Concepts of Income tax :

Income Tax Act – Definition of Income– Assessment year – Previous year - Assessee – Residential status – Scope of Total Income – Charge of Tax - Exempted Incomes. (13 Hrs)

### UNIT II

#### Heads of Income – I:

Income from Salaries - Income from House property. (13 Hrs)

### UNIT III

#### Heads of Income – II:

Profits and Gains of Business or Profession – Income from other sources. (13 Hrs)

### UNIT IV

#### Heads of Income –III & Deductions:

Capital gains–Deductions from Gross Total Income . (13 Hrs)

### UNIT V

#### Tax Liability and Tax Planning:

Set-off and Carry Forward of Losses – Computation of tax liability – Assessment of Individuals – Tax planning: Meaning, Objectives, Types, Tax evasion Vs Tax Avoidance (13 Hrs)

**Note: Distribution of Marks: 40% Theory and 60% Problem.**

#### Text Book:

Authors	Title	Publisher	Year of Publication
Gaur V.P & Narang	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi, New Delhi	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Malhotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V Semester

<b>17CGU21</b>	<b>AUDITING</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	5

### Preamble

To equip the learners with fundamental concepts of auditing and impart the knowledge about audit of books of accounts.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K 1
CO 2	Understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K 2
CO 3	Develop the application skills related to vouching of cash book, trading and impersonal ledger accounts, verification & valuation of assets and liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K 3
CO 4	Develop the analytical skills in conducting share capital and share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K 4
CO 5	Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K 5
CO 6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K 6

## SYLLABUS

### UNIT I

#### **Introduction to Auditing:**

Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning-Audit Program-Audit Note Book - Audit Working Paper. **(13 Hrs)**

### UNIT II

#### **Internal Control, Check and Vouching:**

Internal Control: Meaning – Purpose – Characteristics – Limitations -Internal Check: Meaning – Objectives – Principles - Merits and Demerits – Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets.

Voucher: Meaning-Types-Points to be remembered while vouching – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger. **(13 Hrs)**

### UNIT III

#### **Verification, Valuation and Depreciation:**

Meaning of Verification and Valuation - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation.

Depreciation: Meaning, Causes, Basis, Methods and Auditors Duties regarding Depreciation – Reserves & Provision: Meaning, Distinction between Reserves and Provision - Classification of Reserves. **(13 Hrs)**

### UNIT IV

#### **Audit of Joint Stock Companies:**

Preliminary Steps for Commencing an Audit – Share Capital Audit: Audit of shares issued for Cash and consideration other than Cash (Shares issued at Premium and Discount) - Calls in Arrear - Calls in Advance – Forfeiture - Bonus Shares - Share transfer Audit: Procedure - Blank transfer - Share Certificate - Share Warrant – Difference between Share and Stock.

Qualifications & Dis-qualifications of an auditor – Various modes of Appointment & Removal of company auditor - Rights, Duties and Liabilities of an Auditor (Civil & Criminal). **(13 Hrs)**

### UNIT V

#### **Audit report , Investigation and E-auditing:**

Audit Report: Meaning - Contents and types - Investigation: Objectives of Investigation – Investigation under the provisions of Companies Act- Audit of Computerized Accounts – Electronic Auditing. **(13 Hrs)**

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Pardeep Kumar,Baldev Sachdeva & Jagwant Singh	Principles of Auditing	Kalyani Publishers,New Delhi	2010

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd,London	2010
2	Kamal Gupta	Auditing	Tata McGrawhill Publications,New Delhi	2003
3	Tandon B.N.	Practical Auditing	S Chand Company Ltd,New Delhi	2009

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V Semester

		CATEGORY	L	P	CREDIT
17CGU22	INSTITUTIONAL TRAINING	CORE	-	50	1

### Rules Governing Institutional Training

- Each student should undergo Institutional Training during fourth semester Summer Vacation for a period of 21 working days.
- The Institutions meant for training shall be the Banks/Insurance Companies, Post Office, Co-operative Organisations, Regional Rural Banks, Public Ltd Companies or any other organizations recognized by the Department of Commerce
- After the completion of the training, each student has to submit an Institutional training Report (two copies) within 45 days after reopening of the college for the fifth semester. It should be approved by the guide.
- The training report shall be valued internally by the Department for a maximum of 50 marks.

- **Break up of 50 Marks:**

**Work Diary : 10 Marks**

**Evaluation of Report : 20 marks**

**Viva - voce Examination : 20 marks**

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**50 marks**

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- For a pass in Institutional Training, the student should secure a minimum of 50% Marks (25 Marks)
- The result will be published along with the V End Semester Examination.

The final mark list will be handed over to the Controller of Examination by the Head of the Department.

## V Semester

		CATEGORY	L	P	CREDIT
	BASICS OF ACCOUNTING	CORE	39	-	3
		OPTIONAL			

### (For Other Major Students)

#### Preamble

To equip the students with the fundamental principles of accountancy for sole trading concerns

#### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger and different types of subsidiary books.	K 1
CO 2	Familiarise the concept of accounting equation, types of accounts, golden rules of accounting, trial balance and final accounts.	K 2
CO 3	Develop the application skills in preparation of ledger accounts and final accounts.	K 3
CO 4	Analyse the assets and liabilities in the balance sheet.	K 4
CO 5	Evaluate the financial position of a business.	K 5

## SYLLABUS

### UNIT I

#### **Introduction to Accounting:**

Accounting – meaning and definition – need – steps – objectives – advantages – limitations – users of accounting information – book keeping Vs accounting – double entry system – dual aspects – advantages of double entry system – types of accounts – personal account, real account and nominal account – golden rules of accounting – accounting terms – accounting equation – accounting cycle. (8 Hrs)

### UNIT II

#### **Journal and Ledger:**

Journal – meaning and definition – format – recording business transactions in journal with narration. Ledger - meaning and definition – format – posting journal entries in ledger. (8 Hrs)

### UNIT III

#### **Subsidiary Books:**

Meaning – benefits – types – purchase book, sales book, purchase return book, sales return book, bills receivable book, bills payable book, petty cash book and cash book with single, double and triple columns. (8 Hrs)

### UNIT IV

#### **Trial Balance:**

Meaning – objectives – methods of preparing trial balance – preparation of trial balance from the balances extracted from the ledger accounts – errors disclosed by trial balance – errors not disclosed by trial balance. (8 Hrs)

### UNIT V

#### **Final accounts:**

Introduction – preparation of trading account, profit and loss account and balance sheet with simple adjustments – closing stock, outstanding expenses, prepaid expenses, accrued income and income received in advance. (7 Hrs)

#### **Text Books:**

S.No	Authors	Title	Publisher	Year of Publication
1	Reddy.T.S & Murthy A	Financial Accounting	Margham Publication, Chennai	2012
2	Vinayakam.N, Mani.PL & Nagarajan.K.L	Principles of Accountancy	S.Chand & Sons, New Delhi, New Delhi	2002

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi, New Delhi	2003
2	Gupta.R.L, Gupta,V.K & Shukla.MC	Financial Accounting	S. Chand & Sons, New Delhi	2009
3	Maheswari.S.K, Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi.	1996

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.



## V Semester

17CGU24	COMPUTER APPLIACTIONS PRACTICAL-I(Ms-Word, Ms-Excel & Ms-Power Point)	CATEGORY	L	P	CREDIT
		CORE PRACTICAL-I	-	52	2

### Objectives:

- To explore the practical applications of Ms-Word and Ms-Excel in practical business situations.

## SYLLABUS

### MS-Word

1. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
3. Prepare Bio-Data by using Wizard/ Templates.
4. Type a cost audit report and perform the following
  - a) Use format tool bar, wizard and templates.
  - b) Numbering and bullets.
  - c) Create and apply styles to your documents.
5. Prepare a mail merge for an interview call letter

(17 Hrs)

### MS-Excel

1. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare a pie chart in Ms-Excel for student mark details.
3. Prepare a statement of Bank customers account showing simple and compound interest
4. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
  - Select a column and change the yellow color whose net salary is  $\geq 50000$ .
  - Select a column and apply a formula to calculate Gross salary( $GS = \text{Basic pay} + DA + HRA$ )
  - Select a column and apply a formula to calculate Deduction( $\text{Deduction} = PF + IT$ )
  - Select a column and apply a formula to calculate Net salary ( $\text{Gross Salary} - \text{Deduction}$ )
5. Prepare an Electricity Bills using MS-excel.

(17 Hrs)

### MS-PowerPoint

1. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
2. Prepare an Invitation for college day function.
3. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
4. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
5. Create a presentation slide for any commerce subject and apply animation.

(18 Hrs)

## V Semester

<b>17CGU25 (a)</b>	<b>ADVERTISING AND SALES PROMOTION</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	4
		ELECTIVE-I			

### Preamble

To equip the learners to give exposure in advertising and sales promotion to become a successful salesman.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on Advertising, Advertising media, Agency layout, Sales force Management and Sales Promotion	K 1
CO 2	Understand the concept of Advertising budget and its social effects, Sales Promotion strategies and salesmanship	K 2
CO 3	Develop the application skill on making an advertising copy, elements of copy writing – advertising campaign	K 3
CO 4	Analyze the role and importance of Salesman in promoting sales, Personal selling and its objectives	K 4
CO 5	Evaluate the methods and techniques of Sales Promotion – Sales force compensation and incentives	K 5
CO 6	Gain confidence to become a successful salesman	K 6

## SYLLABUS

### UNIT I

#### **An Introduction to Advertisement:**

Meaning-importance-objectives-media-forms of media-press Newspaper trade journal-Magazines-outdoor advertising-poster-banners - neon signs, publicity literature booklets, folders, house organs-direct mail advertising-cinema and theatre programme-radio and television advertising-exhibition-trade fair-transportation advertising, E-advertising. (13 Hrs)

### UNIT II

#### **Advertising Agencies:**

Advertising budget-advertising appeals - advertising organisation-social effects of advertising-advertising copy - objectives-essentials - types-elements of copy writing: Headlines, body copy - illustration-catch phrases and slogans-identification marks. (13 Hrs)

### UNIT III

#### **Advertising layout:**

Functions-design of layout-typography printing process-lithography-printing plates and reproduction paper, and cloth- size of advertising-repeat advertising-advertising campaign- steps in campaign planning. (13 Hrs)

### UNIT IV

#### **Sales Promotion:**

Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: advertising -techniques of sale promotion-consumer and dealers promotion. After sales service-packing – guarantee - Personal selling-Objectives - Salesmanship-Process of personal selling-types of salesman. (13 Hrs)

### UNIT V

#### **Sales Force Management:**

Importance-sales force decision-sales force size-recruitment & selection-training-methods-motivating salesman Controlling - compensation & incentives-fixing sales territories-quota - Evaluation. (13 Hrs)

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Pillai R.S. N. & Bagavathi .V	Modern Marketing: Principles & Practices	S.Chand & Company ,New Delhi	2014

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Davar S.K.	Salesmanship & Publicity	King Books	1996
2	Saravanavel .P. Sumathi .S	Advertising & Salesmanship	Margham Publications,Chennai	2006
3	Sontakki. C.N.	Advertising & Sales Management	Kalyani Publishers,New Delhi	2001
4	SHH Kazmi & Satish.K.Batra	Advertising & Salesmanship	Excel books,New Delhi	2008

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V Semester

<b>17CGU25 (b)</b>	<b>ENTREPRENEURIAL DEVELOPMENT PROGRAMME</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	4
		ELECTIVE-I			

### Preamble

To equip the students to acquire entrepreneurial skill to start up a business venture.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the fundamental knowledge of entrepreneurs, entrepreneurship, micro, medium and small enterprises, project, finance and industries.	K 1
CO 2	Understand the concept of Intrapreneurs, women entrepreneurs, and objectives of Entrepreneurship Development Programme, industrial estate, incentives, subsidies and growth strategies.	K 2
CO 3	Familiarize about Entrepreneurship Development Programme, steps involved in starting small industry, District Industries Centers (DIC), Export Credit Guarantee Corporation (ECGC), Small Industries Development Bank of India (SIDBI) and other financial institutions.	K 3
CO 4	Analyze the significance contribution of women entrepreneurs with their success stories, factors influencing the choice of organization, feasibility analysis, and techniques of project appraisal, role of commercial banks, causes and symptoms of industrial sickness.	K 4
CO 5	Evaluate the phases of Entrepreneurship Development Programme, establishing entrepreneurial system, selection of a good project, various sources of finance and Rehabilitation of industrial sickness.	K 5

## SYLLABUS

### UNIT I

#### Entrepreneur:

Meaning- Need-Traits, functions and types of entrepreneurs – Intrapreneurs - Entrepreneurship in India- Role of Entrepreneurship in economic development- Women entrepreneurs- Entrepreneurship Development Programmes (EDP) - Objectives and Phases. (13Hrs)

### UNIT II

#### Small Scale Industry:

Meaning and objectives, micro, medium and small enterprises - steps for starting small industry- types of industries - factors influencing the choice of organization- establishing entrepreneurial system- industrial estate. (13Hrs)

### UNIT III

#### Project Identification and Project Report:

Selection of a product- project formulation- evaluation – feasibility analysis- project report- project appraisal- incentives and subsidies- Growth strategies and development. (13Hrs)

### UNIT IV

#### Sources of Finance :

Sources of finance for a project- institutions assisting entrepreneurs- need and functions – DIC, SFC, IFCL, SISI, SIDCO, NSIC, EGB, TIIC, ITCOT, SIPCOT, ECGC – Role of commercial bank. (13Hrs)

### UNIT V

#### Industrial Sickness:

Sick industry – causes- signals and symptoms of industrial sickness- consequences of industrial sickness- measures to prevent sickness- Rehabilitation of sick units- Board for Industrial Financial Reconstruction. (13Hrs)

#### Text Book:

Authors	Title	Publisher	Year of Publication
Gordon E. & Natarajan K	Entrepreneurial Development	Himalaya Publishing House, New Delhi	2013

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Anil Kumar S. , Poornima S.C. . and Abraham M.K	Entrepreneurship Development	New Age International Pvt Ltd Publishers, New Delhi.	2009
2	Gupta C.B. & Srinivasan N.P.	Entrepreneurial Development	S.Chand & Sons,New Delhi.	2012
3	Khanka S.S	Entrepreneurship Development	S.Chand & Sons,New Delhi,	2014
4	Vasant Desai	The Dynamics of Entrepreneurship Development Management	Himalaya Publishing House, New Delhi	2011

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V Semester

17CGU25 (c)	BUSINESS FINANCE	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-I			

### Preamble

To make the students to understand the finance functions, traditional and modern role of business finance.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire knowledge on the term finance, finance plan, capital structure, debentures and fixed deposit.	K 1
CO 2	Understand the concepts of finance function, concepts of capitalization, capital gearing and steps in financial planning and internal financing.	K 2
CO 3	Familiarize with the traditional and modern concepts of business finance, theories of over capitalization, under capitalization and theories of capital structure.	K 3
CO 4	Analyze about factors affecting financial decisions, over trading and under trading, estimating long term and short term financial needs.	K 4
CO 5	Evaluate the causes, effects and remedies of capitalization, reasons necessitating changes in capital structure and forms of financial lease.	K 5

## SYLLABUS

### UNIT I:

#### **Business Finance:**

Introduction – Meaning – Concepts - Scope – Finance function – approaches to finance function – aims of finance function -Traditional and Modern Concepts – factors affecting financial decisions. (13Hrs)

### UNIT I

#### **Financial Plan:**

Meaning – Need – types - essentials of a sound financial plan – consideration in formulating financial plans – steps in financial planning- estimating long term and short term financial needs- limitations of financial planning. (13Hrs)

### UNIT III

#### **Capitalization:**

Meaning- Modern concepts of capitalization- Need- Theories of capitalization- Over Capitalisation and Under Capitalisation – Causes, effects and Remedies – Watered Stock or capital – over trading and under trading. (13Hrs)

### UNIT IV

#### **Capital Structure:**

Definition -Need- importance-determination of capital structure- trading equity- optimum capital structure- features, objectives – theories of capital structure- capital gearing-significance-factors affecting capital gearing – reasons necessitating changes in capital structure. (13Hrs)

### UNIT V

#### **Sources of Finance:**

Financial requirements- classification of source of finance- equity shares, preferences shares, Bonds, debentures and fixed deposit – features, merits and demerits- internal financing- lease financing- features – forms of financial lease- merits and demerits. (13Hrs)

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Shashi K Gupta & Anuj Gupta	Business Finance	Kalyani Publishers, New Delhi	2014

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Agarwal, Nair & Banerjee	Business Finance	Pragati Prakashan Meerut.	2000
2	Kuchhal S.C.	Financial management	Vikas Publishing House, New Delhi. publication, New Delhi	2012
3	Saravanel	Financial management	Mc- Graw Hill Education, New Delhi	2014
4	Sharma R.K. & Gupta	Business Finance	Kalyani publishers, New Delhi.	2002
5	Sri Vatsava. R.M. Shubhra Verma	Essentials of Business Finance	Himalaya Publishing House, New Delhi.	2016

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V Semester

<b>17SEUCG3</b>	<b>DIGITAL COMMERCE</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		SKILL ENHANCEMENT COURSE-III	39	-	2

### Preamble

To acquire knowledge about digital commerce for business applications

### Course Outcomes

On the successful completion of the course, students will be able to know about digital commerce concepts in the business era.

CO Number	CO Statement	Knowledge Level
CO 1	To acquire the basic knowledge of the terms such as Internet, WWW, Hyper text, E-Commerce, EDI, VAN, Security Policy, Firewalls, Transaction Security and Digital Signature.	K 1
CO 2	To understand the concepts of Digital Commerce, Anatomy of Internet, WWW Servers, URL, Classification of E-commerce, E-Business, EDI Systems, EPS Techniques, Security Policy, Securing Network Transaction.	K 2
CO 3	To develop the application skills related to technologies available in the Digital Commerce like Building Blocks of EDI system, Types of EPS, Securing the Business on Internet through Security Policies and Procedures, applying Cryptography Methods etc.	K 3
CO 4	To enrich the analytical skill on Digital Commerce Applications, Anatomy of Internet, WWW, Impact of E-Commerce, Anatomy of E-commerce Applications, Identify the difference between E-business and E-commerce, Value Added Networks, Applications of EDI, Security Policy, Procedures and Practice, Cryptographic Algorithms.	K 4
CO 5	To evaluate the pro's and con's of Internet, WWW, E-Commerce Applications, Benefits of EDI, Payments Systems, Securing the Web Servers, E-mail Security, Protocol concepts.	K 5
CO 6	To Gain confidence in Digital Commerce applications and tools independently.	K 6



## SYLLABUS

### UNIT I

#### **Introduction to Internet:**

Meaning- A brief history of Internet-Basics of Internet-Anatomy of Internet-Advantages and Disadvantages – World Wide Web-Introduction- Evolution- Features-WWW Servers-WWW Browsers-HTTP-URL-WWW and Hyper Text. (8 Hrs)

### UNIT II

#### **E-Commerce:**

Meaning- Applications of E-commerce- Classification of E-commerce- Impact of E-Commerce- Benefits of E-commerce- Anatomy of E-commerce Applications- E-Business and E-Commerce. (8 Hrs)

### UNIT III

#### **Electronic Data Interchange:**

Meaning- Building Blocks of EDI systems- Value Added Networks- Benefits of EDI- Applications of EDI. (8 Hrs)

### UNIT IV

#### **Electronic Payment System:**

Introduction to Payment System- Online Payment System-Prepaid Electronic Payment System- Post Paid Electronic System-Requirement Metrics of Payment System. (8 Hrs)

### UNIT V

#### **E-Commerce: Securing the Business on Internet:**

Security policy, procedures and Practices –Site Security – Protecting the Network-Firewalls- Securing the Web Servers.

**E-Commerce Securing Network Transaction:** Transaction Security- Cryptography- Cryptographic Algorithms- Authentication Protocols- Digital Signature- E-mail Security – Security Protocols for Web Commerce. (7 Hrs)

#### **Text Book:**

Author	Title	Publisher	Year of Publication
Bharat Bhaskar	E-Commerce Applications	MC Graw Hill Education (India) PVT Ltd. New Delhi	2016

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Nidhi Dhawan	E-Commerce Applications	International Book House PVT Ltd,New Delhi.	2012
2	ITLES Research and Development Wing	Internet and Web Design	Mac Millan Publishers India LTD,New Delhi	2009

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## V Semester

<b>17PEUCG1</b>	<b>BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		PROFICIENCY	-	-	2
		ENHANCEMENT			

### Preamble

To enable the students to learn themselves and acquire knowledge of business and commerce.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of business, forms of business, basics of economics, stock exchange and important commercial terminologies.	K 1
CO 2	Understand the concepts of business organization, business ethics, trading of securities, law of demand and supply and marginal utilities.	K 2
CO 3	Familiarize the application of knowledge in starting a business, methods of stock trading and basic economic principles in business.	K 3
CO 4	Analyze the various forms of organization suitable for modern business and factors influencing demand and supply.	K 4
CO 5	Evaluate the development and growth of various forms of organization.	K 5

## SYLLABUS

### UNIT I

#### **Nature and Scope of Business:**

Meaning and definition of business- Characteristics of business- Scope of business- Business system- Objectives of modern business- Essentials of a successful business- Qualities of a successful business men- Development and growth of various forms of business organization- Business ethics.

### UNIT II

#### **Forms of Business Organization:**

Sole proprietorship business- Partnership firms- Joint Hindu Family firm- Joint stock companies- Co-operative institutions- Public enterprises- Public utility services.

### UNIT III

#### **Stock Exchange:**

History and Evolution of Stock Exchange- Functions of Stock Exchange- Organization of Stock Exchange- Services of Stock Exchange- Membership in Stock Exchanges- Classification of members in India- Investors and Speculators- Kinds of speculators- Methods of trading- Listing of securities- Securities Exchange Board of India (SEBI)- Functions- Salient features.

### UNIT IV

#### **Business Economics:**

Meaning and Definition of Business Economics- Concept of marginal utility- Law of Diminishing Marginal Utility- Importance of Diminishing Marginal Utility- Law of demand- Factors influencing demand- Meaning of supply- Law of supply- Determinants of supply- Assumptions of supply.

### UNIT V

#### **Common Business Terminologies:**

##### **i) Finance and Business Terminologies:**

Banking system- Money- Legal tender- Call money- Earnest money- Money market- Capital market- Bank- Central bank- Co-operative bank- Rural bank- Bank rate- Credit card- Debit card- Insurance- Life insurance- General insurance- Tax- Assessment year- Financial year- Previous year- Direct tax- Indirect tax- GST.

##### **ii) Marketing Terminologies:**

Market- Marketing- Marketing mix- Channels of distribution- Advertising- Branding- Brand name- Trade mark- Copy right- Goodwill- Sellers market and buyers market- Wholesaler-

Retailer- Consumer- Customer- Multiple shop- Chain store- Super market- Black market- Export- Import- Balance of payment- STD- Fax- Telephone- Video conferencing.

**iii) Accounting Terminologies:**

Accounts- Single entry system- Double entry system- Journal- Ledger- Trial balance- Profit and loss Account- Balance sheet- Debtors and creditors- Assets and liabilities- Capital- Gross profit and net profit- Inventory- Invoice- Depreciation- Royalty- Hire purchase and installment- Capital expenditure and revenue expenditure- Auditing- Voucher- Working capital- Trade discount- cash discount.

**Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1.	Kathiresan & Radha.V	Business Organization	Prasanna Publishers, Chennai.	2006
2.	Sankaran.S	Business Economics	Margham Publications, Chennai	2014

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## VI Semester

<b>17CGU26</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	5

### Preamble

To familiarize the students with the nature and concepts of management accounting and enable them to take effective managerial decisions by understanding the tools and techniques of management accounting.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, classification, need, importance of adequate working capital, disadvantages of excess or inadequate working capital, fund flow and cash flow statements, working capital, marginal costing, break even analysis, budget, budgeting and budgetary control.	K 1
CO 2	Familiarize and understand the difference between financial and cost accounting versus management accounting, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, significance and limitations in the preparation of fund flow and cash flow statement.	K 2
CO 3	Develop the application skills to estimation of working capital, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K 3
CO 4	Analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.	K 4
CO 5	Preparation of cash flow and fund flow statement to evaluate cash and fund flow of the company, managerial applications of marginal costing.	K 5
CO 6	Construction of balance sheet in ratio analysis and preparation of budgets.	K 6

## SYLLABUS

### UNIT I

#### **Introduction to Management Accounting and Tools and Techniques:**

Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting. (13 Hrs)

### UNIT II

#### **Ratio Analysis:**

Ratio Analysis - Significance and Limitations of Ratio Analysis-Classification of Ratios - Analysis of Short-term Financial Position (Liquidity Ratios and Turnover Ratios) -Analysis of Long-term Financial Position - Analysis of Profitability (General Profitability Ratios and Overall Profitability Ratios) - Construction of Balance Sheet. (13 Hrs)

### UNIT III

#### **Working capital, Fund Flow and Cash Flow Statement:**

Working Capital - Meaning and Concept-Classification-Need-Working Capital Cycle-Importance of Adequate Working Capital –Disadvantages of Excess or Inadequate Working Capital-Factors Determining Working Capital Requirements-Estimation of Working Capital.

Fund Flow statement – Meaning– Importance and Limitations - Funds Flow statements Vs Income Statement and Balance Sheet – Schedule of changes in working capital – Funds from operations-Preparation of Funds Flow statement. (13 Hrs)

### UNIT IV

#### **Cash Flow Statement and Marginal Costing:**

Cash Flow statement- Meaning– Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

Marginal Costing-Meaning-Advantages-Limitations- -Break Even Analysis-ManAGERIAL Applications of Marginal Costing. (13 Hrs)

### UNIT V

#### **Budgeting:**

Budgeting and budgetary Control - Meaning – Definition - Objectives of Budgetary Control - Essentials of Budgetary Control – Advantages – Limitations - Classification and Types of Budgets - Flexible Budget - Materials Purchase Budget - Production and Cost Production Budget - Sales Budget - Selling and Overhead Budget - Cash Budget. (13 Hrs)

**Note: Distribution of Marks: Theory 20 % and Problem 80 %.**

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Sharma R.K and Shashi Gupta K.	Management Accounting,	Kalyani Publication Chennai.	2016

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Khan M.Y. and Jain P.K	Management Accounting,	TataMcGrew Hill Publishiung Company Limited New Delhi	2007
2	Maheswari S.N.	Principles of Management Accounting	Sultan Chand and Sons New Delhi	2007
3	Ramachandran R. and Srinivasan R.	Management Accounting,	Sriram publications Trichy	1996
4	Reddy T.S. and Hariprasad Reddy Y.	Management Accounting,	Maragham Publications Chennai	2015

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## VI Semester

17CGU27	GOODS AND SERVICES TAX	CATEGORY	L	P	CREDIT
		CORE	65	-	5

### Preamble

To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST	K 1
CO 2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K 2
CO 3	Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST	K 3
CO 4	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.	K 4
CO 5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K 5

## SYLLABUS

### UNIT I

#### Introduction to Indirect Taxation:

Indirect Taxes: Meaning and Nature – Difference between direct and indirect taxes - Advantages and disadvantages of indirect taxes -- Special Feature of Indirect taxes – Taxation under Constitution and Constitutional amendments – Taxation structure before GST. (10 Hrs)

### UNIT II

#### Goods and service tax:

Goods and service tax: an Overview – Meaning of GST – Need for GST – Advantages of GST – Structure of GST in India – SGST – CGST – IGST- UTGST – Types of tax rates under GST. Taxes subsumed under CGST and SGST – GST Council: Composition and functions – Goods and Service Tax Network (GSTN) – Functions of GSTN (10 Hrs)

### UNIT III

#### Levy and Collection of GST:

Levy and Collection of tax under GST – Taxable event - Definitions for important terms: Goods, Services, Supplier, Business, manufacture, casual taxable persons, aggregate turnover, input tax and output tax. Concept of supply – Composite and Mixed Supplies – Composite Levy – Time of supply of goods and services. Input Tax Credit – Eligibility and conditions for taking input credit- Reverse charge under GST. (10 Hrs)

### UNIT IV

#### Levy and collection under integrated GST:

Levy and collection under integrated GST Act 2017 - Definitions of important terms: Integrated tax, intermediary, location of the recipient, supplier of services, output tax. Inter-state supply and Intra-State supply-Place of Supply of Goods or Services-Zero-rated supply. (11 Hrs)

### UNIT V

#### Registration procedure under GST:

Registration procedure under GST – person- taxable person – persons not liable to be registered – procedure – compulsory registration - deemed registration – voluntary registration - Unique Identity Number (UIN) – amendments to the registration certificate – cancellation of the registration certificate - Filing of returns (11Hrs)

**Note: Distribution of Marks: Theory 100%**

#### Text Book:

Author	Title	Publisher	Year of Publication
Misshra, A	GST Law & Practice	Taxmann Publications Pvt. Ltd., New Delhi.	2017

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Bangar, V and Bangar, Y	Beginner's Guide to GST	Aadhya Prakashan Publishers, Allahabad	2017
2	Manavalan, V.P	GST Law & Practice	Sitaraman & Co. Pvt. Ltd., Chennai	2017
3	Prasad, L.V.R. and Kirankumar, G.J.	Goods and Services Tax	P.K. Publishers, Chennai	2017
4	Sodhani, V. and Sodhani, D.	GST Manual with GST Tariff	Snow White Publications Pvt. Ltd., Mumbai	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.



## VI Semester

17CGU28	COMPANY LAW	CATEGORY	L	P	CREDIT
		CORE	52	-	3

### Preamble

To make the students to acquire the knowledge on the basic provisions relating to company law.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on important terms and registration procedures.	K 1
CO 2	Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of Ultravires, Meetings.	K 2
CO 3	Develop the application skill on the structure of company, Incorporation of a company, company meeting, preparation of agenda and minutes and procedures for winding up of a company.	K 3
CO 4	Analyse the role of directors and secretary, rights and liabilities of secretary, Qualification and disqualification of directors and secretary, appointment and removal of directors, powers and liabilities of directors, Directors remuneration, role and duties of company secretary.	K 4
CO 6	Gain confidence to start up a new company in the modern era.	K 6

## SYLLABUS

### UNIT I

#### **Formation of a Company:**

Introduction – Meaning and definition of a company-characteristics-advantages and limitations-classification - Promotion: Definition – Meaning and Definition of a Promoter – functions and duties – Incorporation: Meaning – certification of Incorporation –certification of commencement of Business-Memorandum of Association – Articles of Association – Relationship between Articles and Memorandum. Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus: Definitions – Contents – Deemed Prospectus – Misstatement in prospectus. **(11 Hrs)**

### UNIT II

#### **Directors of a Company:**

Meaning and Definition - Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers – Duties – Liabilities of Directors. **(11 Hrs)**

### UNIT III

#### **Company Secretary:**

Secretary – Definition – Types – Legal Position – Duties – Rights and Liabilities of a Company Secretary – Qualifications for appointment as secretary - Role of a Company Secretary – As a statutory officer, Co-Coordinator and Administrative Officer. **(10 Hrs)**

### UNIT IV

#### **Company Meetings:**

Meaning – Essentials of a Company Meeting - Kinds of Company Meetings : Statutory Meeting- Board of Directors Meeting - Meetings of the Shareholders – Meetings of the Debenture holders – Meetings of the Creditors` -Annual General Meeting(AGM)- Drafting of Correspondence relating to the meetings : Notice – Agenda – Writing of Minutes. **(10 Hrs)**

### UNIT V

#### **Winding up of a Company:**

Introduction – Meaning and Definition – Process of Winding up - Modes of Winding up: Compulsory Winding – Voluntary Winding up – Winding up of Unregistered Companies - Consequences of Winding up. **(10 Hrs)**

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Kathiresan & Radha V.	Company law & secretarial practice	Prasanna Publishers,Chennai	2017

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Gogna PPS	A textbook of company law	S.Chand & Sons, New Delhi.	2007
2	Kapoor N.D.	Elements of company law	S.Chand & Sons, New Delhi	2013
3	Sreeni vasan	Company law	Margham Publications, Chennai	2013

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

		CATEGORY	L	P	CREDIT
<b>17CGU30</b>	<b>COMPUTER APPLICATIONS PRACTICAL-II(Tally)</b>	CORE PRACTICAL- II	-	52	2

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

- 1) Features of Tally – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area.
- 2) Company creation – Alteration of Company – Deletion of Company – Selection of company.
- 3) Hierarchy of Accounts – Ledger Accounts and Groups Creating Ledger – in single ledger mode – multi-ledger mode – primary Group Creation – Alteration of Individual Ledgers and multiple ledgers.
- 4) Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types
- 5) Daybook - Cash book – Group Summary.
- 6) Display of Trial Balance – Profit and Loss Account and Balance Sheet.
- 7) Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration.
- 8) Ratio analysis – Bank Reconciliation statement – printing reports from Tally.
- 9) Cheque Creation- Cheque printing.
- 10) GST Adjustment Entry-Purchase and Sales Voucher. **(52 Hrs)**

## VI Semester

<b>17CGU31 (a)</b>	<b>BRAND MANAGEMENT</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	4
		ELECTIVE-II			

### Preamble

To make the students to understand the concepts of brands and its role in day to day life.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Equip the concept of brand, brand vision, brand impact, brand rejuvenation & re-launch.	K 1
CO 2	Gain the knowledge of significance of brand, types of brand, brand ambassador, role of brand manager.	K 2
CO 3	Impart the significance of selecting brand name, brand positioning, integrating marketing communication to build the brand equity.	K 3
CO 4	Analyse the impact of branding decisions, influencing the brand image building, new products and brand extension, maintaining brand performance over the product life cycle.	K 4
CO 5	Evaluate the brand image dimensions, brand audit, designing and implementing branding strategies.	K 5
CO 6	Apply the knowledge gained in identifying a branded quality product.	K 6

## SYLLABUS

### UNIT I

#### **Branding:**

Meaning- Definition – Concepts – Evolution and Significance of brand – Brand mark and Trade mark – Different types of brands – Family brand , individual brand, private brand – Selecting a brand name – Functions of a brand – Branding decisions – Factors influencing branding decisions. (13 Hrs)

### UNIT II

#### **Brand Associations:**

Brand vision – Brand ambassadors – Brand as a personality, as trading asset – Brand positioning – Identifying and establishing brand positioning – Brand image building – Brand image dimension (13 Hrs)

### UNIT III

#### **Brands and Consumers:**

Buying decisions – perspectives on consumer behaviour – Making brand succeed – Building superior brands – Brand loyalty – Brand equity – Definition – Value to customers – Role of brand manager – New products and brand extension. (13 Hrs)

### UNIT IV

#### **Brand Rejuvenation:**

Brand Rejuvenation and re-launch – Brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle – Co-branding – Brand audit – Brand inventory. (13 Hrs)

### UNIT V

#### **Brand Strategies:**

Designing and implementing brand strategies – Global brand strategy – Global customer brand equity – Global brand positioning. (13 Hrs)

#### **Text Book:**

Author	Title	Publisher	Year of Publication
Kevin Lane Keller	Strategic Brand Management	Person Education, New Delhi	2008

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Jean Noel, Kapferer	Strategic brand Management	The Free Press, New York	1992
2	Harsh V Verma	Brand Management	Excel books, New Delhi Books	2006
3	Ramesh kumar.S	Managing Indian Brands	Vikas Publishing House, New Delhi.	2007

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## VI Semester

<b>17CGU31 (b)</b>	<b>MANAGEMENT OF SMALL SCALE INDUSTRIES</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	4
		ELECTIVE-II			

### Preamble

To make the students to understand the concept of Small Scale Industry, Manage the industry efficiently.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about Small Scale Industry, its classification, location and products reserved for SSI, project report, incentives and subsidies, working capital and manpower planning.	K 1
CO 2	Understand the investment criterion for small scale industry, importance of feasibility study, preparation of project report, Incentives for development of backward areas, structure and management of fixed and working capital.	K 2
CO 3	Familiarize with Factory design and layout, large scale industries Vs small scale industries, seed capital assistance, taxation benefits to small scale units, production mix, recruitment, turnover and absenteeism.	K 3
CO 4	Analyze the role of small scale industry in India, legal formalities for registration and licensing of SSI, Export incentives, problems involved in procurement of raw material and Compensation and welfare measures.	K 4
CO 5	Evaluate the measures taken to overcome the challenges faced in SSI, Role of Government in supplying machinery and raw materials, Rehabilitation measures for sickness.	K 5

## SYLLABUS

### UNIT I

#### **Small Scale Industry –An Overview:**

Definition , Meaning and importance of Small Scale Industry - Classification, merits and demerits, scope, investment criterion – problems of micro and small scale units – large scale industries Vs small scale industries- role of small scale industry in India– Products reserved for small scale industrial units. (13Hrs)

### UNIT II

#### **Starting a Small Scale Industry :**

Steps for Starting Small Industry - importance of feasibility study - Location - Selection of type and size of organization - Preparation of project report - Factory design and layout - Legal formalities for registration and licensing- Challenges and opportunities of SSI – step taken to overcome the challenges. (13Hrs)

### UNIT III

#### **Incentives and Subsidies:**

Meaning, need and Schemes - incentives in operation - Incentives under the licensing regulations - Incentives for development of backward areas - Subsidies consultancy service, subsidy for market-Transport subsidies - Seed capital assistance, Taxation benefits to small scale units-Exportincentives. (13Hrs)

### UNIT IV

#### **Financial Resources and Production Planning:**

Structure and management of fixed and working capital - Sources of capital - Financial institutions- role of commercial banks in providing financial assistance- problems in financing a small scale unit. Production Planning: Size of plant - Production mix - Costs of production - Production facilities and their optimum utilization- procurement of raw material - Problems involved- Role of Government in supplying machinery and raw materials. (13Hrs)

### UNIT V

#### **Manpower Planning:**

Source of manpower - Requirement and turnover absenteeism - Compensation and welfare measures - Grievances disputes- Sickness in SSI- Diagnosis and measurements, causes and consequences – Rehabilitation measures. (13Hrs)

#### **Text Book:**

Author	Title	Publisher	Year of Publication
Vasant Desai	Small-Scale Industries and Entrepreneurship	Himalaya Publishing House, New Delhi	2011

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Murthy. C.S.V	Small Scale Industries and Entrepreneurial Development	Himalaya Publishing House, New Delhi	2010
2	_Narasaiah M. L.	Small Scale Entrepreneurship	Discovery Publishing Pvt.Ltd, New Delhi	2010
3	Renu Arora & Sood . S.K	Fundamentals of Entrepreneurship and Small Business	Kalyani Publishers, New Delhi.	2013
4	Veena Bhatnagar	Small Scale Industry: Concept, Status, and Policy	Kaveri Books , NewDelhi	1995

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## VI Semester

<b>17CGU31 ( c )</b>	<b>WORKING CAPITAL MANAGEMENT</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	4
		ELECTIVE-II			

### Preamble

To equip the learners to understand the problems of the working capital and manage efficiently.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in working capital, concepts of working capital, operating cycle, cash cycle, ABC analysis, VED analysis and FSN analysis.	K 1
CO 2	Understand the need, significance, sources of working capital, bank credit for working capital finance, motives for holding cash, costs involved in maintaining receivables, need and benefits of holding inventory and cost of holding inventory.	K 2
CO 3	Application of optimum working capital investment, cash management techniques for effective cash management and inventory management and inventory management techniques.	K 3
CO 4	Analyse the various committee for working capital management, credit analysis and inventory control analysis.	K 4
CO 5	Evaluation of the estimation of components of working capital methods, cash and inventory management models.	K 5
CO 6	Gain knowledge to manage working capital efficiently.	K 6



## SYLLABUS

### UNIT I

#### **Working Capital Management- An Overview:**

Working Capital Management - Meaning, Need and Concepts of Working Capital – Level of Working Capital Investment-Optimal level of Working Capital Investment - Types of Working Capital – Factors determining Working Capital requirements - Significance of Working Capital – Advantages of adequate Working Capital & Dangerous of redundant Working Capital – Sources of Working Capital.

(13Hrs)

### UNIT II

#### **Determination of Working Capital:**

Forecasting of Working Capital Requirements : Operating Cycle Method-Estimation of Components of Working Capital Method-Regulation of Bank Credit - Dehejia committee report-Tandon committee report-Chore committee report - RBI Guidelines for Working Capital Finance.

(13Hrs)

### UNIT III

#### **Cash Management:**

Meaning of Cash Management – Nature of Cash –Motives for holding cash – Cash Management Planning – Cash Management Models- William J.Baumols EOQ Model - Miller-orr Cash Management Model – Cash Cycle.

(13Hrs)

### UNIT IV

#### **Receivables Management:**

Meaning – Purpose-Cost of maintaining receivables - credit policy - Credit Analysis -Control of receivables - Monitoring of receivables.

(13Hrs)

### UNIT V

#### **Inventory Management :**

Meaning of Inventory-Need and Benefits of holding inventory - Cost of holding inventory - Objectives of Inventory Management - Techniques of Inventory Management : EOQ, ABC Analysis, VED Analysis, FSN Analysis - Mini-Max Method - Automatic Order System.

(13Hrs)

**Distribution of Marks : 100% Theory.**

#### **Text Book:**

Author	Title	Publisher	Year of Publication
Hrishikes Bhattacharya	Working Capital Management Strategies and Techniques	PHI Learning Private Limited, Delhi.	2014

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Bhalla V.K.	Working Capital Management	Anmol Publications Pvt.Ltd, New Delhi.	2000
2	Josh R.N i	Cash Management	New Age International Publishers.	2011
3	Krish Rangarajan Anil Misra	Working Capital Management	Excel Books, New Delhi.	2005

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## VI Semester

17CGU32 (a)	MARKETING OF INSURANCE	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-III			

### Preamble

To equip the students with the application of marketing principles of insurance.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Familiarise the concepts of life insurance products, pricing, distribution and promotion mix	K 1
CO 2	Gain the knowledge of users of insurance service, product planning and development, services of agents, development officers and bank assurance	K 2
CO 3	Understand the significance of insurance market structure, formulation of marketing mix for insurance organization, corporate agencies and LIC mutual funds	K 3
CO 4	Analyse the problems in insurance marketing, after sales services, information technology in LIC, insurance marketing in Indian environment	K 4

## SYLLABUS

### UNIT I

**Introduction to Insurance Marketing:** Concepts – Objectives of life insurance marketing – users of insurance services – behavioural profile of users – insurance market structure – buyers intermediaries – sellers/suppliers of insurance – problems in insurance marketing. (13 Hrs)

### UNIT II

**Life Insurance Products and Pricing:** Product planning and market development – market segmentation – formulation of marketing mix for insurance organizations – life insurance products and services – price mix – pricing of LIC and private insurance companies – tax benefits and incentives. (13 Hrs)

### UNIT III

**Life Insurance Product Distribution:** Direct channels – agents – services of agent before the insurance contract and during the policy term - development officers – brokers – branch office – retail/financial distributors – corporate agencies – non-governmental organization – alliance with bank – E-trade – bank assurance – telephone sales – internet sales. (13 Hrs)

### UNIT IV

**Life Insurance Product promotion:** LIC promotion mix – personal selling – advertisement – publicity – sales promotion – social contract – public relations – after sales services(claims). (13 Hrs)

### UNIT V

**Marketing Services:** Advances against life insurance policies – LIC housing finance – LIC mutual funds – information technology in LIC – insurance marketing in Indian environment.(13 Hrs)

#### Text Books:

S.No	Authors	Title	Publisher	Year of Publication
1	S.M.Jha	Services Marketing	Himalaya Publishing House	2008
2	P.Periasamy	Principles and Practices of Insurance	Himalaya Publishing House	2005

#### Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta P.K	Insurance and Risk Management	Himalaya Publishing House, New Delhi	2003
2	Murthy A.	Principles and Practices of Insurance	Margham Publications, Chennai	2016
3	Sinha P.K. & Sahor S.C.	Services Marketing	Himalaya Publishing House, New Delhi	2003

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## VI Semester

<b>17CGU32 (b)</b>	<b>PROJECT MANAGEMENT</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	4
		ELECTIVE-III			

### Preamble

To make the students to understand the concept of project, its identification, financing and control.

### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO 1	Acquire the knowledge about the nature, characteristic, taxonomy of projects and project management life cycle.	K 1
CO 2	Understand the concept of project identification, project investment decisions, Technical, Commercial, Economic, Financial and Management appraisal	K 2
CO 3	Familiarize the concept of project financing,	K 3
CO 4	Analyze the significance contribution of various financial institutions assisting entrepreneurs and the sources of finance.	K 4
CO 5	Evaluate the causes and remedies of Industrial sickness and Rehabilitation of industrial sickness	K 5

## SYLLABUS

### UNIT I

#### **An Introduction to Project :**

Meaning, characteristics and need - Taxonomy of projects; Project management: meaning, concepts and categories - Project management Vs General Management- Project Management life cycle – project manager – role and responsibilities of project manager. **(13Hrs)**

### UNIT II

#### **Project identification & Appraisal:**

Meaning – Government & the regulator - Project identification – Project preparation - Tax incentives and Project investment decisions - Tax planning for project investment decisions - Zero based project formulation - Technical, Commercial, Economic, Financial and Management appraisal - Social cost benefit analysis and project risk analysis. **(13Hrs)**

### UNIT III

#### **Project Financing :**

Project cost estimation - Project financing - Financial evaluation of projects - Financial projections - Project planning and scheduling - Estimation, Resource analysis, Justification and Evaluation - Teams and organization - Project cost control. **(13Hrs)**

### UNIT IV

#### **Project Review:**

Meaning - Role of management and leadership in project environments - Problem - solving and decision making - Project review- Project organization – Project Contracts. **(13Hrs)**

### UNIT V

#### **Project Evaluation:**

Meaning - Project review and administrative aspects - Computer aided project management - Options in projects - Risk analysis - Topics of interest on project management. **(13Hrs)**

#### **Text Book:**

Author	Title	Publisher	Year of Publication
Vasant Desai	Project Management and Entrepreneurship	Himalaya Publishing House, New Delhi	2014

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	GopalaKrishnan.P & Rama Moorthy V.E	Text Book of Project Management	Laxmi publications, New Delhi	2010
2	Harvey Maylor	Project Management	Pearson Education, New Delhi.	2003
3	Nagarajan K	Project Management	New Age International (P) Ltd., Publishers, New Delhi.	2015
4	Prasanna Chandra	Projects – Planning, Analysis, Selection, Implementation and Review	Tata McGraw Hill, New Delhi	2004.
5	Subba Rao K.V.	Project Management	Adhyayan Publishers & Distributors, New Delhi	2002

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

## VI Semester

<b>17CGU32 (c)</b>	<b>INSTITUTIONAL FINANCE</b>	<b>CATEGORY</b>	<b>L</b>	<b>P</b>	<b>CREDIT</b>
		CORE	65	-	4
		ELECTIVE-III			

### Preamble

To enrich skill to understand the institutional finance for economic growth and capital formation.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge of institutional finance, savings, investments and finance, non-banking financial institutions and foreign capital investment.	K 1
CO 2	Understand the basic concept of capital formation, importance of investment companies, need for foreign capital and factors affecting foreign capital.	K 2
CO 3	Apply the all India Development banks, state level development banks, state level development banks, role of investment companies and NRI investment for economic development.	K 3
CO 4	Analyse the role of financial intermediaries and international financial institutions.	K 4
CO 5	Evaluate the performance of all India development banks and State level financial institutions, non-banking financial institutions and international investment banks.	K 5
CO 6	Gain practical exposure in institutional finance for economic development	K 6

## SYLLABUS

### UNIT I

#### **Institutional Finance and Economic Growth:**

Intitutional Finance – Meaning and need for institutional finance – Economic growth and capital formation – process of capital formation – savings, investments and finance – problems of capital formation – role of financial institutions – role as a financial intermediary, catalytic agent, creator of money, promoter and counselor. (13 Hrs)

### UNIT II

#### **Financial Institutions – I (All India Development Banks):**

Types of Institutions – All India Development Banks – Industrial Finance Corporation of India (IFCI), Industrial Credit and Investment Corporation of India (ICICI) , Industrial Development Bank of India (IDBI) , Industrial Investment Bank of India (IIBIL), Industrial Reconstruction Bank of India (IRBI), Small Industries Development Bank of India (SIDBI), Infrastructure Development Finance Company Bank Ltd (IDFC). (13 Hrs)

### UNIT III

#### **Financial Institutions – II (State Level Development Banks):**

State Finance Corporation (SFC's) – TamilNadu Industries and Investment Corporation (TIIC), Small Industries Development Corporation (SIDCO), Industrial and Technical Consultancy Organisation of Tamilnadu (ITCOT), State Industries Promotions Corporation of TamilNadu Ltd (SIPCOT) and District Industries Center (DIC). (13 Hrs)

### UNIT IV

#### **Non-Banking Financial Institutions:**

Meaning – classification of non-banking financial Institutions (NBFI) - All India Development Banks: LIC, GIC, UTI, Mutual Benefit Financial companies, Investment Companies, Hire Purchase companies, equipment Leasing finance companies, Nidhi's , Chit funds – regulatory framework for Non-Banking Financial Companies.(NBFC's) (13 Hrs)

### UNIT V

#### **Foreign Capital and Investments:**

Need for foreign capital – factors affecting foreign capital – forms of foreign capital – Foreign Direct Investment (FDI) – Government policies towards foreign capital – Investment by Foreign Institutional Investors (FIIS) - NRI investments and deposits – International financial Institution – World Bank, International Bank for Reconstruction Development ( IBRD), International Development Association (IDA), International Finance Corporation (IFC) and Asian Development Bank. (13 Hrs)

#### **Text Book:**

Authors	Title	Publisher	Year of Publication
Shasi K Gupta., Nisha Aggarwal & Neeti Gupta	Financial Institutions and Market	Kalyani Publishers , Kolkata	2014

#### **Books for Reference:**

S.No	Authors	Title	Publishers	Year of Publication
1	Bhole L.M.	Financial Markets and Institutions	Sultan Chand Publishing Ltd. Kolkata.	2009
2	Gorden .E and Natarajan .K	Financial Markets and	Himalaya Publishing House, Mumbai	2014

		Institutions		
3	Natarajan .R	Institutional Finance for small Entrepreneurs	Himalaya Publishing House, Mumbai	2000
4	Srinivasan R.M & Divya Nigam	Management of Indian Financial Institutions	Himalaya Publishing House, Mumbai	2007

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.



## VI Semester

		CATEGORY	L	P	CREDIT
<b>17SEUCG4</b>	<b>COMMERCE PRACTICAL</b>	SKILL ENHANCEMENT COURSE-IV	26	-	2

### SYLLABUS

To enable the learners to

- i. Be familiar with the practical aspects of commerce
- ii. Become aware of the present practical needs in day-to-day life
- iii. Get training in the filling up of the various forms used in the field of commerce and
- iv. Develop the skills of preparing documents used in business.

#### **A. BUSINESS CORRESPONDENCE AND OFFICE METHODS**

1. Filling up of e- money order form.
2. Job application/Resume.
3. Layout of a business letter.
4. Blue print/sketch of an office.
5. Filling of papers.
6. Handling e-mail. (3 Hrs)

#### **B. ACCOUNTING**

7. Computation of ratios from Annual Report of a limited company.
8. Income and Expenditure Account of any NGO. (2 Hrs)

#### **C. COST ACCOUNTING**

9. Specimen of stock register, pay roll/wage sheet.
10. Form of Bin Card and Form of Time Card.
11. Filling of Material Order and Material Requisition. (2 Hrs)

#### **D. TAXATION**

12. Filling up of Income Tax Returns and PAN application form.
13. Filling up of sales tax form.
14. Filling up of Income Tax Refund form.
15. e-filing of Income Tax Returns. (3 Hrs)

#### **E. SECRETARIAL PRACTICE**

16. Drafting of Notice, Agenda and Minutes for Meeting.
17. Chart showing Organisation Structure.
18. Factory Layout. (2 Hrs)

#### **F. MARKETING**

19. Collection of different types of advertisement.
20. Preparation of an advertisement copy.
21. Market Survey. (2 Hrs)

## **G. INVESTMENT MANAGEMENT**

22. Filling up of Demat application form.

23. Filling up of share application form for IPO.

24. Filling up of Mutual Fund application form.

25. Filling up of Mutual Fund Certificate.

**(3 Hrs)**

## **H. STATISTICS**

26. Diagrammatic presentation of data for Export/Import of a company for 'n' years.

## **I. COMMERCIAL LAW**

27. Preparation of contract – specimen form.

28. Statement of P.F. Contribution.

29. Statement of E.S.I. Contribution.

**(2 Hrs)**

## **J. BANKING**

30. Filling up of Account Opening Form.

31. Knowledge of various forms used in day-to-day banking – Cheque – Pay-in-Slip –  
Withdrawal Form – Transfer Form – Draft.

32. Currencies of important countries

33. Form of Credit Card.

34. Filling up of ATM application form.

35. Filling up of Loan Application Form.

**(4 Hrs)**

## **K. GENERAL**

36. Filling up of Railway/Bus Reservation/Cancellation forms.

37. Filling up of Passport application form.

38. Filling up of Aadhar card and PAN card.

**(3 Hrs)**

### III, IV, V&VI Semester

17CGU11,17CGU17, 17CGU23&17CGU29	COMPREHENSION IN COMMERCE (Self- Study/Online Exam)	CATEGORY	L	P	CREDIT
		CORE	-	-	1

The Comprehension in Commerce examination will be conducted at the end of each semester III, IV, V, VI for paper I, II, III & IV respectively for a maximum of 50 marks which consists of

#### **Comprehension (Multiple Choice Questions) (50x1=50) 50 marks**

The students are examined on Core, Core Allied, Core Elective papers studied in III, IV, V & VI Semesters. In the comprehension component, the students are tested on their grasping ability of the subjects of study.