



# ALAGAPPA UNIVERSITY

(A State University Established in 1985)  
Karaikudi - 630003, Tamil Nadu, India



<p>2017</p>  <p>Accredited with A+ Grade by AACSB (CDPM : 354)</p>	<p>2018</p>  <p>MHRD Govt. of India</p>  <p>UGC University Grants Commission</p> <p>Graded as Category - 1 &amp; Granted Autonomy</p>	<p>2018</p>  <p>MHRD GOVERNMENT OF INDIA</p> <p>Swachh Campus Rank : 4</p>	<p>2019</p>  <p>nirf NATIONAL INSTITUTIONAL RANKING FRAMEWORK</p> <p>Rank : 38</p>	<p>2019</p>  <p>QS</p> <p>India Rank : 28 BRICS Rank : 114 Asia Rank : 216</p>
---	---	---	--	---

## DEPARTMENT OF COMMERCE



### B.Com., APPRENTICESHIP EMBEDDED

[Choice Based Credit System (CBCS)]

IFor the candidates admitted from the academic year 20 21-22

ALAGAPPA UNIVERSITY, KARAIKUDI - 630 003  
CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS

(For B.Com., Apprenticeship Embedded Degree Programmes)

(Applicable to all the candidates admitted from the academic year 2021-22 onwards)

**ELIGIBILITY:**

- i) **For Admission:** A pass in the Higher Secondary Examination (Academic / Vocations Stream) conducted by the Government of Tamilnadu, or an examination accepted as equivalent thereto (like PUC) by the Syndicate, subject to such conditions as may be prescribed therefore.
  - **Provided that the candidates who have passed the qualifying examination with Commerce and Accountancy as one of the subjects of study shall only be considered in admission to B.Com., Apprenticeship Embedded Degree programmes.**
- ii) **For the Degree:** The candidates shall have subsequently undergone the prescribed course of study in a college affiliated to this University for a period of not less than three academic years, passed the examinations prescribed and fulfilled such conditions as have been prescribed therefore.

**DURATION:**

**The course is for a period of three years.** Each academic year shall comprise of two semester viz. Odd and Even semesters. Odd semesters shall be from June / July to October / November and Even Semesters shall be from November / December to April / May. There shall be not less than 90 working days which shall comprise 450 teaching clock hours for each semester. (Exclusive of the days for the conduct of University end-semester examinations).

B.Com., Apprenticeship Embedded Programme, First to Fifth Semester the student learn in subjects in class room teaching but in the 6<sup>th</sup> Semester, as per the Board of Apprenticeship and Training (BOAT) Guideline that the student are allowed to undergo the Apprenticeship/Internship Training for the prescribed period of six month from December to May in the 6<sup>th</sup> Semester of the programme.

The training units are identified by the BOAT/University, During that training period the students are follows the rules and regulation of the Apprenticeship/Internship training units.

**MEDIUM OF INSTRUCTION**

The medium of instruction for B.Com., Apprenticeship Embedded programmes is English.

**THE CBCS SYSTEM:**

All programmes (named after the core subject) mentioned earlier shall be run on **Choice Based Credit System (CBCS)**. It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.

## COURSES IN PROGRAMMES:

The UG programme consists of a number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a 'paper' in the conventional sense. The following are the various categories of courses suggested for the UG programmes.

**Part I** – Language Courses (LC) (any one of Tamil, Hindi, Sanskrit, French, Arabic or special subject designed in lieu of the above).

**Part II** – English Language courses (ELC) or special subject designed in lieu of.

The Language courses and English Language Courses are 2 each in number and the LC and ELC are meant to develop the students' communicative skill at the UG level. Core courses are the basic courses compulsorily required for each of the programme of study.

**Part III** includes **Core Course (CC)**, **Allied Course (AC)** and **Elective Course (EC)**.

- i) Core courses are the basic courses compulsorily required for each of the programme of study. These will be related to the subject of programme in which the candidate gets his / her degree. The number of Core Courses shall be 17 for B.Com Apprenticeship Embedded Programme.
- ii) The number of Allied Courses shall be 4 for B.Com Apprenticeship Embedded Programme.

### Part IV

- 1) **Skill-based Subjects:** In view of enhancing the employable skills of the students, four groups of skill based elective courses (three courses in each group) are given for students' option. The student should take any one course out of three courses offered in the list of Group I in Third Semester and the list of Group II, III & IV in Fifth Semester.
- 2) UGC sponsored Environmental studies course in Second Semester
- 3) Value Education in Fourth Semester
- 4) All UG programmes students have to undergo a total two Non-Major Elective courses with 2 credits offered by other departments (one in III Semester another in IV Semester)
- 5) The students can also choose MOOCs with only 2 extra credits (One in III Semester and another in IV semester). The earned credit will be transferred in the credit plan of programme.

**SEMESTERS:** An academic year is divided into two Semesters. In each semester, courses are offered in 15 teaching weeks and the remaining 5 weeks are to be utilized for conduct of examinations and evaluation purposes. Each week has 30 working hours spread over 5 / 6 days a week.

### CREDITS:

The term 'credit' refers to the weightage given to a course, usually in relation to the instructional hours to it. For instance, a six hour course per week is assigned five/ four credits, four / five hour course per week is assigned four / three credits and two hour course per week is given two credits. However, in no instance the credits of a course can be greater than the hours allotted to it.

The total minimum credits, required for completing a UG programme is 140. The details of credits for individual components and individual courses are given in Table - 1(A).

### EXAMINATIONS:

- i) There shall be examinations at the end of each semester, for odd semesters in the month of October / November, for even semesters in April / May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed courses in the subsequent examinations to be held in October / November or April / May.
- ii) A candidate should get registered for the first semester examination. If registration is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed OR belated joining OR on medical grounds, the candidates are permitted to move to the next semester. Such candidates shall re-do the missed semester after completion of the programme.
- iii) The results of all the examinations will be published through the college where the student underwent the course as well as through University Website. In the case of private candidates, the results, will be published through the Centres in which they took the examinations as well as through University Website.

Candidates studying Sanskrit under Language Course are permitted to write the Examinations in Sanskrit Or English Or Tamil. While answering in Sanskrit "Devanagari Script" alone be used.

### CONDONATION:

Students must have 75% of attendance in each course for appearing the examination. Students who have 74% to 70% of attendance shall apply for condonation in the prescribed form with the prescribed fee. Students who have 69% to 60% of attendance shall apply for condonation in prescribed form with the prescribed fee along with the Medical Certificate.

Students who have below 60% of attendance are not eligible to appear for the examination. They shall re-do the semester(s) after completion of the programme.

### QUESTION PAPER PATTERN:

#### Core / Allied / SBE Papers

#### **(B.Com Apprenticeship Embedded)**

##### **Part A**

Ten questions (No choice)  $10 \times 2 = 20$

Two questions from each unit

##### **Part B**

Five questions (either or type)  $5 \times 5 = 25$

One question from each unit

##### **Part C**

Three questions out of five  $3 \times 10 = 30$

One question from each unit

### Distribution of marks between Theory, Practical and Project:

<u>Core / Elective</u>	<u>Int.</u>	<u>Ext.</u>	<u>Total</u>
Theory papers	25	75	100
<u>Allied courses</u>	<u>Int.</u>	<u>Ext.</u>	<u>Total</u>
Theory papers	25	75	100

### 13. EVALUATION:

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a continuous internal assessment by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Two tests (Average)	-	15 marks (third / repeat test for genuine absentees)
Seminar / Quiz	-	5 marks
Assignments	-	5 marks
-----		
<b>Total</b>	<b>-</b>	<b>25 Marks</b>

Attendance need not be taken as a component for continuous assessment, although the students should put in a minimum of 75% attendance in each course. In addition to continuous evaluation component, the end semester examination, which will be a written type examination of at least 3 hours duration, would also form an integral component of the evaluation. The ratio of marks to be allotted to continuous internal assessment and to end semester examination is 25 : 75. the evaluation of laboratory component, wherever applicable. Will also be based on continuous internal assessment and on an end-semester practical examination.

B.Com., Apprenticeship Embedded students should submit the internship training report at the end of the 6<sup>th</sup> Semester (after completion of Apprenticeship/Internship Training) and the same will be assessed as follows.

a) Internal (oral) assessment 150 marks (awarded by a committee comprises of Head of the Department, Faculty Mentor and External Examiner, nominated by the University.

b) External Assessment - 250 marks (awarded by BOAT representative with their own merits)

### PASSING MINIMUM:

The passing minimum for CIA shall be 40% out of 25 marks (i.e.10 marks) in Theory papers.

**Failed candidates** in the Internal Assessment are permitted to improve their Internal Assessment marks in the subsequent semesters. (2 chances will be given) by writing test and by submitting Assignments.

The passing minimum for University Examinations shall be 40% out of 75 marks (i.e. 30 marks) for Theory papers.

## GRADING

Once the marks of the CIA and end-semester examinations for each of the courses are available, they will be added. The marks thus obtained will then be graded as per details provided in Table 3.

From the second semester onwards the total performance within a semester and continuous performance starting from the first semester are indicated respectively by **Grade Point Average (GPA)** and **Cumulative Grade Point Average (CGPA)**. These two are calculated by the following formulae.

$$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

where 'C<sub>i</sub>' is the Credit earned for the Course i in any semester ; 'G<sub>i</sub>' is the Grade Point obtained by the student for the Course i and 'n' is the number of Courses **passed** in that **CGPA = GPA** of all the Courses starting from the first semester to the current semester.

**Note: The GPA and CGPA shall be calculated separately for the following five parts:**

**Part I: LCs; Part II : ELCs and Part III : CCs, ACs, ECs , Part IV: NME, SBC,ES,VE, Part V:VP.**

**Table - 1(A)**

Sl. No.	Study Components	B.Com Apprenticeship Embedded			
		Number of Courses	Credits per Course	Total Credits	Total Weekly hours / 180 weekly hours
1.	Language Course (LC)	2	3	6	8
2.	English Language Course (ELC)	2	3	6	8
3.	Core Course (CC)	17	4	68	68
4.	Allied Course (AC)	4	4	16	16
5.	Apprenticeship			28	30
6.	<b>Part IV Courses:</b>				
	a) Non-major Electives			4	6
	b) Skill based subjects	2	2	8	12
	c) Environmental Studies	4	2	2	3
	d) Value Education	1	2	2	3
	e) MOOCs Course	1	2	-	6
		-	-		
7.	Part V: Library/Yoga/Field Trip			--	20
	<b>TOTAL</b>	--	--	<b>140</b>	<b>180</b>

**Table 2****Grading of the Courses**

<b>Marks</b>	<b>Grade Point</b>	<b>Letter Grade</b>
96 and above	10	S <sup>+</sup>
91 - 95	9.5	S
86 - 90	9.0	D <sup>++</sup>
81 - 85	8.5	D <sup>+</sup>
76 - 80	8.0	D
71 - 75	7.5	A <sup>++</sup>
66 - 70	7.0	A <sup>+</sup>
61 - 65	6.5	A
56 - 60	6.0	B <sup>+</sup>
51 - 55	5.5	B
46 - 50	5.0	C <sup>+</sup>
40 - 45	4.5	C
Below 40	0	F

**Table 3****Final Result**

<b>CGPA</b>	<b>Letter Point</b>	<b>Classification of Final Result</b>
9.51 and above	S <sup>+</sup>	First Class - Exemplary
9.01 - 9.50	S	
8.51 - 9.00	D <sup>++</sup>	First Class - Distinction
8.01 - 8.50	D <sup>+</sup>	
7.51 - 8.00	D	First Class
7.01 - 7.50	A <sup>++</sup>	
6.51 - 7.00	A <sup>+</sup>	
6.01 - 6.50	A	Second Class
5.51 - 6.00	B <sup>+</sup>	
5.01 - 5.50	B	Third Class
4.51 - 5.00	C <sup>+</sup>	
4.00 - 4.50	C	
Below 4.00	F	Fail

Credit based weighted Mark System is adopted for individual semesters and cumulative semesters in the column 'Marks Secured' (for 100).



**ALAGAPPA UNIVERSITY, KARAIKUDI**  
**SYLLABUS UNDER CBCS PATTERN (w.e.f.2021-22)**  
**B.Com., Apprenticeship Embedded – PROGRAMME STRUCTURE**

Sem.	Part	Course Code	Title of the Paper	Cr.	Hrs./ Week	Max. Marks		
						Int.	Ext.	Total
I	I	3171T1	Tamil/Other Language – I வணிகக் கடிதங்கள்	3	4	25	75	100
	II	912CE	Communicative English - I	3	4	25	75	100
	III	3171C1	Core Course – I Advanced Accountancy - I	4	4	25	75	100
		3171C2	Core Course – II Business Organization and Management	4	4	25	75	100
		3171C3	Core Course – III Business Statistics	4	4	25	75	100
		3171A1	Allied – I Business Economics	4	4	25	75	100
		91BPPEM	Professional English – I (Add on Course)	4	5	25	75	100
	IV	3171VE	Value Education	2	3	25	75	100
			Library/Yoga/Field Trip	-	3	-	-	-
<b>Total + PE</b>				<b>24+4</b>	<b>30+5</b>	<b>175+25</b>	<b>525+75</b>	<b>700+100</b>
II	I	3172T1	Tamil/Other Language – II அலுவலக மேலாண்மை	3	4	25	75	100
	II	922CE	Communicative English-II	3	4	25	75	100
	III	3172C1	Core Course – IV Advanced Accountancy - II	4	4	25	75	100
		3172C2	Core Course – V Principles of Marketing	4	4	25	75	100
		3172C3	Core Course – VI Commercial Law	4	4	25	75	100
		3172A1	Allied – II Banking Theory Law and Practice	4	4	25	75	100
		92BPPEM	Professional English – II (Add on Course)	4	5	25	75	100
	IV	4BES2	Environmental Studies	2	3	25	75	100
			Library/Yoga/Field Trip	-	3	-	-	-
<b>Total + PE</b>				<b>24+4</b>	<b>30+5</b>	<b>175+25</b>	<b>525+75</b>	<b>700+100</b>
III	III	3173C1	Core Course – VII Advanced Accountancy-III	4	4	25	75	100
		3173C2	Core Course – VIII Cost Accounting	4	4	25	75	100
		3173C3	Core Course – IX Financial Management	4	4	25	75	100
		3173A1	Allied – III Auditing	4	4	25	75	100
	IV	317NM1	NME – I Business Economics	2	3	25	75	100
		317S1	SBE –I (Choose Anyone) A. Training and Development	2	3	25	75	100



		<b>317S2</b> <b>317S3</b>	B. Spread Sheet C. Special Accounts						
			<b>MOOCs</b>	-	3	-	-	-	
			<b>Library/Yoga/Field Trip</b>	-	5	-	-	-	
			<b>Total + PE</b>	<b>20</b>	<b>30</b>	<b>150</b>	<b>450</b>	<b>600</b>	
IV	III	<b>3174C1</b>	<b>Core Course – X</b> Management Accounting	4	4	25	75	100	
		<b>3174C2</b>	<b>Core Course – XI</b> Project Management	4	4	25	75	100	
		<b>3174C3</b>	<b>Core Course – XII</b> Industrial Law	4	4	25	75	100	
		<b>3174C4</b>	<b>Core Course – XIII</b> Service Marketing	4	4	25	75	100	
	IV	<b>3174A1</b>	<b>Allied – IV</b> Principles of Small Business Management	4	4	25	75	100	
		<b>317NM2</b>	<b>NME – II</b> Business Organization and Management	2	3	25	75	100	
			<b>MOOCs</b>	-	3	-	-	-	
			<b>Library/Yoga/Field Trip</b>	-	4	-	-	-	
			<b>Total + PE</b>	<b>22</b>	<b>30</b>	<b>150</b>	<b>450</b>	<b>600</b>	
V	III	<b>3175C1</b>	<b>Core Course – XIV</b> Corporate Accounting	4	4	25	75	100	
		<b>3175C2</b>	<b>Core Course – XV</b> Income Tax Law	4	4	25	75	100	
		<b>3175C3</b>	<b>Core Course – XVI</b> Entrepreneurship Development	4	4	25	75	100	
		<b>3175C4</b>	<b>Core Course – XVII</b> GST & Customs Law	4	4	25	75	100	
	IV	<b>317S4</b> <b>317S5</b> <b>317S6</b>	<b>SBE –II (Choose Anyone)</b> A. Organizational Behaviour B. Accounting Package-Tally C. Business Mathematics	2	3	25	75	100	
		<b>317S7</b> <b>317S8</b> <b>317S9</b>	<b>SBE – III (Choose Anyone)</b> A. Retail Management B. E-Commerce C. Financial Services	2	3	25	75	100	
		<b>317S10</b> <b>317S11</b> <b>317S12</b>	<b>SBE- IV (Choose Anyone)</b> A. Principles of Insurance B. Management Information System C. Digital Marketing	2	3	25	75	100	
			<b>Library/Yoga/Field Trip</b>	-	5	-	-	-	
			<b>Total</b>	<b>22</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>	
	VI	III	<b>317APP</b>	<b>Apprenticeship</b>	<b>28</b>	<b>30</b>	<b>150</b>	<b>250</b>	<b>400</b>
				<b>Grand Total + PE</b>	<b>140+8</b>	<b>180+10</b>	<b>975+50</b>	<b>2725+150</b>	<b>3700+200</b>

## B.Com., Apprenticeship Embedded

Semester - I			
பகுதி-I	வணிகக் கடிதங்கள்	மதிப்பீடு: 3	காலம்: 4
<b>நோக்கம்</b>	இந்த பாடத்தை படிப்பதால் மாணவர்கள் அலுவலக கடிதங்கள் வரைதல் மற்றும் அதன் நடைமுறைகளை கற்றுக் கொள்ளலாம்.		
<b>பகுதி - I</b>	<b>வணிகக் கடிதங்களின் அடிப்படைக் கூறுகள்</b> வணிகக் கடிதங்களின் பொது அமைப்பு மற்றும் படிவங்கள் - கடித வகைகள் - சிறப்புக் கூறுகள்- நோக்கம் - கடிதம் எழுதுபவர் எழுதும் முன் மனதில் கொள்ள வேண்டிய செய்திகள்.		
<b>பகுதி - II</b>	<b>விண்ணப்பக் கடிதங்கள்</b> வேலை வேண்டி விண்ணப்பக் கடிதம் - கருத்துரை காட்டும் கடிதங்கள் - கடனுக்காக கடிதங்களும் சிபாரிசுகளும் - வியாபாரத்தில் நாயையமாக நடப்பது குறித்து கடிதங்கள் - விளம்பரப்படி - அதை தயாரிக்கும் முறை.		
<b>பகுதி - III</b>	<b>வியாபாரக் கடிதங்கள்</b> முனைவுக் கடிதங்கள் - விசாரணைகள் - விலைப்புள்ளிகள் - ஆணையறுக்கள் - புகார்களும் சரிகட்டலும் - சரக்கு பெற்றுக் கொண்டதை உறுதி செய்தல் - நிலுவைத் தொகை நினைவுறுத்தல்- வசூல் செய்தல் - கணக்கை நேர் செய்தல்.		
<b>பகுதி - IV</b>	<b>பல்வகைக் கடிதங்கள்</b> ஏற்றுமதி இறக்குமதி தொடர்பான கடிதங்கள் - முகவாண்மை தொடர்பான கடிதங்கள் - வியாபாரச் சுற்றறிக்கை தயாரித்தல் - வங்கிக் கடிதங்கள் - காப்பீட்டுக் கடிதங்கள் - போக்குவரத்துக் கடிதங்கள் - அரசுத்துறை சார்ந்த கடிதங்கள்		
<b>பகுதி - V</b>	<b>நிறுமச் செயலின் கடிதங்கள்</b> பங்குதாரருடன், இயக்குநர்களுடன் செயலின் கடிதத் தொடர்புகள் - நிறுமக் கூட்டம் - தீர்மானங்கள் - நிகழ்ச்சிக் குறிப்பு தயாரித்தல் - அறிக்கை தயாரித்தல் - தனிநபர் அறிக்கை - குழு அறிக்கை - அங்காடி அறிக்கை - புள்ளி விபரக் குறிப்பிலிருந்து அறிக்கை தயாரிக்கும் முறைகள்.		
<b>பரிந்துரைக்கப்படும் புத்தகங்கள்:</b> வகைத் தகவல் தொடர்பு : கதிரேசன், முனைவர் ராஜா. வாணிபத் தகவல் தொடர்பு : முனைவர் ஏ.ஆ. செல்வராஜ். வணிகக் கடிதத் தொடர்பு : ஞ. முத்தையா வணிகக் கடிதங்கள் : முனைவர் நா. முருகேசன், மனோகர்			
<b>வெளிப்பாடு</b>	மேற்கண்ட பாடத்தை படித்ததின் மூலம் மாணவர்கள் கீழ்க்கண்டவைகளை அறிய முடியும். 1. வணிகக் கடிதங்களின் கூறுகளை பற்றி அறியலாம். 2. விண்ணப்பக் கடிதங்கள் பற்றி அறியலாம். 3. வியாபார கடிதங்கள் மற்றும் நடைமுறைகள் குறித்து அறியலாம். 4. நிறும செயலின் கடிதங்கள் மற்றும் ஏற்றுமதி இறக்குமதி பற்றி, கடிதப் போக்குவரத்து பற்றி அறியலாம்		

<b>Semester - I</b>			
<b>Part II</b>	<b>Communicative English - I</b>	<b>Credits: 3</b>	<b>Hours: 4</b>
<b>Objective</b>	This course aims to help the learners for speaking, writing and reading with grammar.		
<b>Unit - I</b>	1. Listening and Speaking a. Introducing self and others b. Listening for specific information c. Pronunciation (without phonetic symbols) i) Essentials of pronunciation ii) American and British pronunciation 2. Reading and Writing a. Reading short articles – newspaper reports / fact based articles i) Skimming and scanning ii) Diction and tone iii) Identifying topic sentences iv) Reading aloud: Reading an article/report v) Journal (Diary) Writing 3. Study Skills - 1 a. Using dictionaries, encyclopaedias, thesaurus 4. Grammar in Context: <b>Naming and Describing</b> i) Nouns & Pronouns ii) Adjectives		
<b>Unit - II</b>	1. Listening and Speaking a. Listening with a Purpose b. Effective Listening c. Tonal Variation d. Listening for Information e. Asking for Information f. Giving Information 2. Reading and Writing i) Strategies of Reading: Skimming and Scanning b. Types of Reading : Extensive and Intensive Reading c. Reading a prose passage d. Reading a poem e. Reading a short story ii) Paragraphs: Structure and Types a. What is a Paragraph? b. Paragraph structure c. Topic Sentence d. Unity e. Coherence f. Connections between Ideas: Using Transitional words and expressions g. Types of Paragraphs 3. Study Skills II: Using the Internet as a Resource a. Online search b. Know the keyword c. Refine your search d. Guidelines for using the Resources e. e-learning resources of Government of India f. Terms to know 4. Grammar in Context Involving Action-I a. Verbs b. Concord		
<b>Unit - III</b>	1. Listening and Speaking a. Giving and following instructions b. Asking for and giving directions c. Continuing discussions with connecting ideas 2. Reading and writing a. Reading feature articles (from newspapers and magazines) b. Reading to identify point of view and perspective (opinion pieces, editorials etc.) c. Descriptive writing – writing a short descriptive essay of two to three paragraphs. 3. Grammar in Context: Involving Action – II i) Verbals - Gerund, Participle, Infinitive ii) Modals		
<b>Unit - IV</b>	1. Listening and Speaking a. Giving and responding to opinions 2. Reading and writing a. Note taking b. Narrative writing – writing narrative essays of two to three paragraphs 3. Grammar in Context: Tense		

	i) Present ii) Past iii) Future
<b>Unit - V</b>	1. Listening and Speaking a. Participating in a Group Discussion 2. Reading and writing a. Reading diagrammatic information – interpretations maps, graphs and pie charts b. Writing short essays using the language of comparison and contrast 3. Grammar in Context: Voice (showing the relationship between Tense and Voice)
<b>Reference and Textbooks:-</b>	
<b>Outcomes</b>	After completion of the course the learners will be able to:- 1. Know the English Grammar. 2. Make the sentence in English. 3. Speak, write and read easily.



<b>Semester - I</b>			
<b>Core Course I</b>	<b>Advanced Accountancy - I</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	This Course aims to help learners to acquire conceptual knowledge of Accounting to impart skills for recording various kinds of business transactions and to prepare the financial statements.		
<b>Unit - I</b>	Accounting principles, conventions and process – Double entry system – Rules – Scope – Limitations – Collection and recording of financial data – Journal – Ledger – Sub-divisions of journal – Trial Balance.		
<b>Unit - II</b>	Errors – Types – Rectification of errors – Error of omission – Error of Commission – Compensating error – Error of Principle – Suspense Account – Bank Reconciliation Statement.		
<b>Unit - III</b>	Depreciation accounting – Meaning – Causes - Objectives – Straight line method - Written-down-value method - Annuity method – Sinking fund method.		
<b>Unit - IV</b>	Final accounts of sole trading concerns – Trading Account – Profit and Loss Account – Balance Sheet preparation – Adjusting and Closing entries – Accounts of non-trading concerns – Receipt and Payment Account – Income and Expenditure Account and Balance Sheet preparation.		
<b>Unit - V</b>	Average Due Date – Calculation of interest – Account Current – Red ink interest – Forward and backward methods – Daily balance method.		
<b>Reference and Textbooks:-</b>			
R.L.Gupta and M.Radhasamy, Seventeenth edition (1 January 2014) <i>Advanced Accountancy</i> , Sultan chand & sons publishers,			
M.C.Shukla and T.S.Grewal, Nineteenth edition (1 January 2016), <i>Advanced Accounts</i> , Chand & Company publishers			
S.N.Maheswari, (1 January 2018), <i>An introduction to Accountancy</i> , Kalyani Publishers Ltd			
M.A.Arulanandam and K.S.Raman, 2019, <i>Advanced Accountancy</i> , Himalaya publishing company Ltd.			
S.P.Jain and K.L.Narang, 2018 <sup>th</sup> edition (1 January 2018), <i>Advanced Accountancy</i> , Kalyani Publishers Ltd			
<b>Outcomes</b>	After completion of the course the learner will be able to:- <ol style="list-style-type: none"> <li>1. Analyse various terms used in accounting.</li> <li>2. Make accounting entries and prepare books, of accounts necessary while running business.</li> <li>3. Prepare Profit &amp; Loss Account and Balance Sheet.</li> </ol>		

Note: 60% of the total marks be allotted for problems and 40% for theory.

<b>Semester - I</b>			
<b>Core Course - II</b>	<b>Business Organization and Management</b>	<b>Credits:4</b>	<b>Hours:4</b>
<b>Objective</b>	To acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.		
<b>Unit - I</b>	<b>Concept and Forms of Business Organisations</b> Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.		
<b>Unit - II</b>	<b>Joint Stock Company</b> Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus-Statement In lieu of Prospectus (as per Companies Act, 2013).		
<b>Unit - III</b>	<b>Principles and Functions of Management</b> Management - Meaning - Characteristics - Fayol’s 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.		
<b>Unit - IV</b>	<b>Planning and Organizing</b> Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.		
<b>Unit - V</b>	<b>Authority, Coordination, and Control</b> Meaning of Authority, Power, responsibility and accountability - Delegation of Authority -Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.		
<b>Reference and Textbooks:-</b> Basu, C. R. (1998). <i>Business Organization and Management</i> . New Delhi: McGraw Hill Chhabra, T. N. (2011). <i>Business Organization and Management</i> . New Delhi: Sun India Publications. Gupta, C. B. (2011). <i>Modern Business Organization</i> . New Delhi: Mayur Paperbacks. Kaul, V. K. (2012). <i>Business Organization and Management, Text and Cases</i> . New Delhi: Pearson Education. Koontz, H., & Wehrich, H. (2008). <i>Essentials of Management</i> . New York: McGraw Hill Education. Singh, B. P., & Singh, A. K. (2002). <i>Essentials of Management</i> . New Delhi: Excel Books.			
<b>Outcomes</b>	After completion of the course, the learners will be able to: 1. Distinguish and explain each form of business. 2. Prepare draft of Article of Association & Memorandum of Association for a		

- |  |  |
|--|--|
|  | <p>business;</p> <p>3. Explain principles and functions of management implemented in the organisation;</p> <p>4. Identify and explain the managerial skills used in business;</p> <p>5. Analyse the concept of Delegation of Authority, coordination, and control.</p> |
|--|--|



<b>Semester - I</b>			
<b>Core Course - III</b>	<b>Business Statistics</b>	<b>Credits:4</b>	<b>Hours:4</b>
<b>Objective</b>	The course aims to familiarize the learners with the basic statistical tools used to summarize and analyze quantitative information for business decision making.		
<b>Unit - I</b>	<p><b>Statistical Data and Descriptive Statistics</b>            Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data.            Measures of Central Tendency            (a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages            (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional averages Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance.            Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.</p>		
<b>Unit - II</b>	<p><b>Simple Correlation and Regression Analysis</b>            Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation.            Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.</p>		
<b>Unit - III</b>	<p><b>Time Series Analysis</b>            Time Series Data; Components of time series; Additive and Multiplicative models.            Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages. Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.</p>		
<b>Unit - IV</b>	<p><b>Index Number</b>            Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregates and average of relatives – simple and weighted.            Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the construction of index numbers.            Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.</p>		
<b>Unit - V</b>	<p><b>Probability and Probability Distributions</b>            Theory and approaches of probability.            Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability distributions:            (a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.            (b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.            (c) Normal distribution: Properties of Normal curve and computation of Probabilities and applications</p>		



**Reference and Textbooks:-**

Anderson, D. R. (2014). *Statistics for learners of Economics and Business*. Boston: Cengage Learning.

Gupta, S. P., & Gupta, A. (2014). *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.

Hazarika, P. (2017). *A Textbook of Business Statistics*. New Delhi: S. Chand Publishing.

Levin, R., Rubin, D. S., Rastogi, S., & Siddqui, M. H. (2011). *Statistics for Management*. London: Pearson Education.

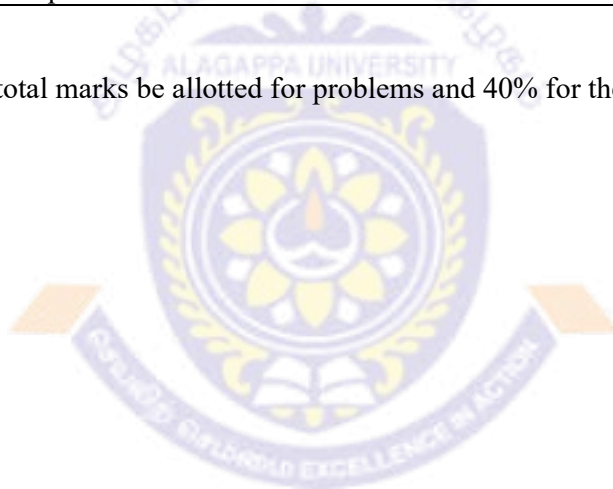
Siegel, A. F. (2011). *Practical Business Statistics*. Cambridge: Academic Press.

Thukral, J. K. (2016). *Business Statistics*, New Delhi: Taxmann Publication.

Vohra, N. D. (2017). *Business Statistics*, New Delhi: McGraw-Hill Education India.

<b>Outcomes</b>	After completion of the course, learners will be able to: 1. Apply a basic knowledge of statistics to business disciplines; 2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities; 3. Apply appropriate graphical and numerical descriptive statistics for different types of data; 4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context; 5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context; 6. Use simple/multiple regression models to analyze the underlying relationships between the variables
-----------------	---

Note: 60% of the total marks be allotted for problems and 40% for theory.



<b>Semester - I</b>			
<b>Allied - I</b>	<b>Business Economics</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.		
<b>Unit - I</b>	<b>Basic Concepts</b> Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making		
<b>Unit - II</b>	<b>Consumer Behaviour and Elasticity of Demand</b> Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory		
<b>Unit - III</b>	<b>Production and cost</b> Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.		
<b>Unit - IV</b>	<b>Pricing &amp; Market</b> Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.		
<b>Unit - V</b>	<b>Macro Aspect of Business Economics</b> National Income and it's measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.		
<b>Reference and Textbooks:-</b>			
Ahuja, H. L. (2019). <i>Theory of Micro Economics</i> . New Delhi: Sultan Chand Publishing House. Koutsoyannis, A. (1975). <i>Modern Microeconomics</i> . London: Palgrave Macmillan. Chaturvedi, D. D., & Gupta, S. L. (2010). <i>Business Economics Theory &amp; Applications</i> . New Delhi: International Book House Pvt. Ltd. Adhikari, M. (2000). <i>Business Economics</i> . New Delhi: Excel Books. Kennedy, M. J. (2010). <i>Micro Economics</i> . Mumbai: Himalaya Publishing House. Seth, M. L. (2017). <i>Micro Economics</i> . Agra: Lakshmi Narain Agarwal Educational Publishers. Relevant study material of ICAI: <a href="http://www.icai.org">www.icai.org</a> .			
<b>Outcomes</b>	After the completion of the course, the learners will be able to: 1. Examine how different economic systems function and evaluate implications of various economic decisions;		

- |  |   |
|--|---|
|  | <ol style="list-style-type: none"><li>2. Examine how consumers try to maximize their satisfaction by spending on different goods;</li><li>3. Analyze the relationship between inputs used in production and the resulting outputs and costs;</li><li>4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;</li><li>5. Examine various facets of pricing under different market situations.</li></ol> |
|--|---|



<b>Semester - I</b>			
<b>Add on Course</b>	<b>Professional English - I</b>	<b>Credits: 4</b>	<b>Hours: 5</b>
<b>Objective</b>	<ol style="list-style-type: none"> <li>1. To develop the language skills of students by offering adequate practice in professional contexts.</li> <li>2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year commerce &amp; management students</li> <li>3. To focus on developing students' knowledge of domain specific registers and the required language skills.</li> <li>4. To develop strategic competence that will help in efficient communication</li> <li>5. To sharpen students' critical thinking skills and make students culturally aware of the target situation.</li> </ol>		
<b>Unit - I</b>	<b>COMMUNICATION</b> Listening: Listening to audio text and answering questions Listening to Instructions Speaking: Pair work and small group work. Reading: Comprehension passages –Differentiate between facts and opinion Writing: Developing a story with pictures. Vocabulary: Register specific - Incorporated into the LSRW tasks		
<b>Unit - II</b>	<b>DESCRIPTION</b> Listening: Listening to process description- Drawing a flow chart. Speaking: Role play (formal context) Reading: Skimming/Scanning-Reading passages on products, equipment and gadgets. Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing. Vocabulary: Register specific -Incorporated into the LSRW tasks.		
<b>Unit - III</b>	<b>NEGOTIATION STRATEGIES</b> Listening: Listening to interviews of specialists / Inventors in fields (Subject specific) Speaking: Brainstorming (Mind mapping).Small group discussions (Subject- Specific) Reading: Longer Reading text. Writing: Essay Writing (250 words) Vocabulary: Register specific - Incorporated into the LSRW tasks		
<b>Unit - IV</b>	<b>PRESENTATION SKILLS</b> Listening: Listening to lectures. Speaking: Short talks. Reading: Reading Comprehension passages Writing: Writing Recommendations Interpreting Visuals inputs Vocabulary: Register specific -Incorporated into the LSRW tasks		
<b>Unit - V</b>	<b>CRITICAL THINKING SKILLS</b> Listening: Listening comprehension- Listening for information. Speaking: Making presentations (with PPT- practice). Reading: Comprehension passages – Note making. Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills) Writing: Problem and Solution essay– Creative writing –Summary writing Vocabulary: Register specific - Incorporated into the LSRW tasks		
<b>Reference and Textbooks:-</b> Shiv Khera – You Can Win Robin Sharma – The Monk Who Sold His Ferrari A.P.J. Abdul Kalam – Ignited Minds - Wings of Fire Richard Back – Jonathan Livingston Seagull Med Serif – How to Manage Yourself			
<b>Outcomes</b>	After completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Recognise their own ability to improve their own competence in using the language</li> <li>2. Use language for speaking with confidence in an intelligible and acceptable manner</li> <li>3. Understand the importance of reading for life</li> <li>4. Read independently unfamiliar texts with comprehension</li> </ol>		

- |  |  |
|--|--|
|  | <ol style="list-style-type: none"><li>5. Understand the importance of writing for academic purpose</li><li>6. Write simple sentences without committing error in spelling or grammar (Outcomes based on guidelines in UGC LOCF – Generic Elective)</li></ol> |
|--|--|



<b>Semester - I</b>			
<b>Part - IV</b>	<b>Value Education</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	To create awareness to values among learners and help them adopt in their lives.		
<b>Unit - I</b>	Definition – Need for value Education – How important human values are – humanism and humanistic movement in the world and in India – Literature on the teaching of values under various religions like Hinduism, Buddhism, Christianity, Jainism, Islam, etc. Agencies for teaching value education in India – National Resource Centre for Value Education – NCERT– IITs and IGNOU.		
<b>Unit - II</b>	<b>Vedic Period</b> – Influence of Buddhism and Jainism – Hindu Dynasties – Islam Invasion – Moghul invasion – British Rule – culture clash – Bhakti cult – social Reformers – Gandhi – Swami Vivekananda – Tagore – their role in value education.		
<b>Unit - III</b>	<b>Value Crisis – After Independence</b> Independence – democracy – Equality – fundamental duties – Fall of standards in all fields – Social, Economic, Political, Religious and Environmental – corruption in society. Politics without principle – Commerce without ethics – Education without Character – Science without humanism – Wealth without work – Pleasure without conscience – Prayer without sacrifice – steps taken by the Governments – Central and State – to remove disparities on the basis of class, creed, gender.		
<b>Unit - IV</b>	<b>Value Education on College Campus</b> Transition from school to college – problems – Control – free atmosphere – freedom mistaken for license – need for value education – ways of inculcating it – Teaching of etiquettes – Extra-Curricular activities – N.S.S., N.C.C., Club activities – Relevance of Dr.A.P.J. Abdul Kalam’s efforts to teach values – Mother Teresa.		
<b>Unit - V</b>	<b>Project Work</b> 1. Collecting details about value education from newspapers, journals and magazines. 2. Writing poems, skits, stories centering around value-erosion in society. 3. Presenting personal experience in teaching values. 4. Suggesting solutions to value – based problems on the campus.		
<b>Reference and Textbooks:-</b> Satchidananda. M.K. (1991), “Ethics, Education, Indian unity and culture” – Delhi, Ajantha publications. Saraswathi. T.S. (ed) 1999. Culture”, Socialisation and Human Development: Theory, Research and Application in India” – New Delhi Sage publications. Venkataiah. N (ed) 1998, “Value Education” New Delhi Ph. Publishing Corporation. Chakraborti, Mohit (1997) “Value Education: Changing Perspectives” New Delhi: Kanishka Publications. “Value Education – Need of the hour” Talk delivered in the HTED Seminar – Govt. of Maharashtra, Mumbai on 1-11-2001 by N.Vittal, Central Vigilance Commissioner. “Swami Vivekananda’s Rousing call to Hindu Nation”: EKnath Ranade (1991) Centenary Publication Radhakrishnan, S. “Religion and culture” (1968), Orient Paperbacks, New Delhi. “நன்னெறி அடிப்படையிலான ஆன்மீகக் கல்வி - ஆசிரியர்களுக்கு ஒரு வழிகாட்டி நூல்”. : வகஜமாரக்க ஆராய்ச்சி மற்றும் பயிற்சி நிலையம் - சென்னை, இந்தியா.			
<b>Outcomes</b>	After the completion of the course the learners will able to:- 1. Know the importance of Education. 2. Understand the independence democracy. 3. Value of NSS, NCC and other activity. 4. Able to know the writing skills.		

<b>Semester - II</b>			
<b>பகுதி:II</b>	<b>அலுவலக மேலாண்மை</b>	<b>மதிப்பீடு: 3</b>	<b>காலம்: 4</b>
<b>நோக்கம்</b>	இந்த பாடத்தை படிப்பதனால் ஒரு நிறுவனத்தின் அலுவலக அமைப்பு முறைகளும் மற்றும் அதன் நடைமுறைகளும் மாணவர்கள் கற்றுக் கொள்ள முடியும்.		
<b>பகுதி - I</b>	<b>நவீன அலுவலகத்தின் அமைப்பு முறைகள்</b> நவீன அலுவலகத்தின் இலக்கணம் - அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம்- மேலாண்மை மற்றும் அமைப்பு - அலுவலக முறை மற்றும் அன்றாட நடவடிக்கைகள் - பணிப்போக்கு ஒப்படைப்புச் செயல்முறைகள் - அதிகாரத்தைப் பரவலாக்குதல் அலுவலக வளமை வகைகள் - வளமைகளை தயாரித்தல் - பயன்படுத்துதல் மற்றும் மதிப்பீடுதல் - அலுவலக இடவசதி - அலுவலக மனைத் துணைப் பொருட்கள் மற்றும் மதிப்பீடுதல் - அலுவலக மனைத் துணைப் பொருட்கள் மற்றும் அமைப்புத் திட்டம் - பணிக்கேற்ற சூழ்நிலை - பணியை எளிதாக்குதல் - பணி வரைபடம்- பணியை அளவிடுதல் மற்றும் கட்டுப்படுத்துதல்.		
<b>பகுதி - II</b>	<b>கடிதப் போக்குவரத்து</b> தபால்களைக் கையாளுதல் - அஞ்சல் துறையை அமைத்தல் - மையப்படுத்தப்பட்ட அஞ்சல் பணி - உள்வரும் மற்றும் வெளித் தகவல் தொடர்பு - வாய்மொழித் தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு.		
<b>பகுதி - III</b>	<b>பதிவேடுகளைப் பராமரித்தல் மற்றும் கோப்பிடுதல்</b> பதிவேடுகளை உருவாக்குதல் - நவீன அலுவலகத்தில் எழுத்துப் பணிகள் - அலுவலக முறைகள் - படிவக் கட்டுப்பாடு - வடிவமைப்பு - தொடர் எழுது பொருள். நல்ல கோப்பீட்டு முறையின் முக்கிய அம்சங்கள் - வகைப்படுத்துதல் மற்றும் வரிசைப்படுத்துதல் - கோப்பீட்டு முறைகள் - மையக் கோப்பீட்டு முறை மற்றும் பரவலாக்கப்பட்ட கோப்பீட்டு முறை		
<b>பகுதி - IV</b>	<b>அலுவலக இயந்திரங்களும் சாதனங்களும்</b> பல்வேறு சாதனங்களின் தேவைகள் - அலுவலக இயந்திரங்களை தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகள் - கணிப்பொறி மற்றும் புள்ளி விபரங்களைத் தொகுத்தளிக்கும் இயந்திரம் - வணிகவியலில் அவற்றின் முக்கியத்துவம்.		
<b>பகுதி - V</b>	<b>அலுவலக அறிக்கைகள்</b> அறிக்கைகளின் வகைகள் - அமைப்பு மற்றும் அறிக்கைகளின் செயலாக்கம் <b>சுட்டகராதி அமைப்பு</b> சுட்டகராதியின் பல்வேறு வகைகள் - அதன் நோக்கங்கள் - நன்மைகள் <b>பிழை திருத்தப் பிரதி திருத்துதல்</b> பொது வணிகச் சொற்கள் மற்றும் சுருக்கக் குறியீடுகள்		
<b>பரிந்துரைக்கப்படும் புத்தகங்கள்:</b> அலுவலக மேலாண்மை : முனைவர் ஏ. ராதா. அலுவலக மேலாண்மை : மு. அன்பழகன், ஞ. இராமர்			
<b>வெளிப்பாடு</b>	மேற்கண்ட பாடத்தை படித்ததின் மூலம் மாணவர்கள் கீழ்க்கண்டவைகளை கற்றுக் கொள்ள முடியும். <ol style="list-style-type: none"> <li>1. ஒரு அலுவலகம் எப்படி அமைக்க வேண்டும் என்பதை அறிந்து கொள்ளலாம்.</li> <li>2. நிறுவனத்தில் எப்படி கடிதப்போக்குவரத்தை ஏற்படுத்திக் கொள்ளலாம் என்பதை அறியலாம்.</li> <li>3. அலுவலக கோப்புகள் மற்றும் பதிவேடுகளை பராமரித்தல் குறித்து கற்றுக் கொள்ள முடியும்.</li> <li>4. அலுவலக இயந்திரங்கள் மற்றும் சாதனங்களின் தேவைகள் மற்றும் இயக்கங்களை அறிந்து கொள்ள முடியும்.</li> <li>5. அலுவலக அறிக்கைகள் தயாரித்தல் பற்றி அறிந்து கொள்ள முடியும்.</li> </ol>		

<b>Semester - II</b>			
<b>Part II</b>	<b>Communicative English - II</b>	<b>Credits: 3</b>	<b>Hours: 4</b>
<b>Objective</b>	This course aims to help the learners for speaking, writing and reading with grammar.		
<b>Unit - I</b>	1. Listening and Speaking a. Listening and responding to complaints (formal situation) b. Listening to problems and offering solutions (informal) 2. Reading and writing a. Reading aloud (brief motivational anecdotes) b. Writing a paragraph on a proverbial expression/motivational idea. 3. Word Power/Vocabulary a. Synonyms & Antonyms 4. Grammar in Context 5. Adverbs Prepositions		
<b>Unit - II</b>	1. Listening and Speaking a. Listening to famous speeches and poems b. Making short speeches- Formal: welcome speech and vote of thanks. Informal occasions- Farewell party, graduation speech 2. Reading and Writing a. Writing opinion pieces (could be on travel, food, film / book reviews or on any contemporary topic) b. Reading poetry a. i) Reading aloud: (Intonation and Voice Modulation) a. ii) Identifying and using figures of speech - simile, metaphor, personification etc. 3. Word Power a. Idioms & Phrases 4. Grammar in Context Conjunctions and Interjections		
<b>Unit - III</b>	1. Listening and Speaking a. Listening to Ted talks b. Making short presentations – Formal presentation with PPT, analytical presentation of graphs and reports of multiple kinds c. Interactions during and after the presentations 2. Reading and writing a. Writing emails of complaint b. Reading aloud famous speeches 3. Word Power a. One Word Substitution Grammar in Context: Sentence Patterns		
<b>Unit - IV</b>	1. Listening and Speaking a. Participating in a meeting: face to face and online b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks. 2. Reading and Writing a. Reading visual texts – advertisements b. Writing a Brochure 3. Word Power a. Denotation and Connotation 4. Grammar in Context: Sentence Types		
<b>Unit - V</b>	1. Listening and Speaking a. Informal interview for feature writing b. Listening and responding to questions at a formal interview 2. Reading and Writing a. Writing letters of application b. Readers' Theatre (Script Reading)		



	<p>c. Dramatizing everyday situations/social issues through skits. (writing scripts and performing)</p> <p>3. Word Power</p> <p>a. Collocation</p> <p>Grammar in Context: Working With Clauses</p>
<b>Reference and Textbooks:-</b>	
<b>Outcomes</b>	<p>After completion of the course the learner will be able to:-</p> <ol style="list-style-type: none"> <li>1. Know the importance of word power/vocabulary.</li> <li>2. Know the idioms and phrases.</li> <li>3. Interact during and after the presentation.</li> <li>4. Know the me word substitutions.</li> </ol>



<b>Semester - II</b>			
<b>Core Course - IV</b>	<b>Advanced Accountancy - II</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aim to help learners coming from non commerce background to acquire knowledge on financial accounting and to impart skills for recording various kinds of financial transaction.		
<b>Unit - I</b>	Bills of Exchange – Trading and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring of bills – Promissory notes – Distinction between Bill of exchange and Promissory notes.		
<b>Unit - II</b>	Fire Insurance Claims – Purpose – Annual turnover – Short sales – Average clause – Loss of Stock – Claim for loss of profit – Memorandum Trading account.		
<b>Unit - III</b>	Consignment account – Proforma Invoice – Account sale – Normal loss – Abnormal loss – Calculation of unsold stock – Cost price - invoice price – Del credere commission – non recurring expenses – Goods returned – Loading factors.		
<b>Unit - IV</b>	Joint venture accounts – methods – Individual Venturer’s book – Separate set of books method – Memorandum method – Joint bank account – Distinction between joint venture and consignment – Distinction between joint venture and sale.		
<b>Unit - V</b>	Single entry system – methods – Net worth method – Conversion of single entry into double entry – Missing information: debtors, creditors, B/R, B/P, Capital, Cash purchase, Sales, Stock.		
<b>Reference and Textbooks:-</b>			
R.L.Gupta and M.Radhasamy, 2018, <i>Advanced Accountancy</i> , Sultan chand & sons publishers, New Delhi			
M.C.Shukla and T.S.Grewal, 2016, <i>Advanced Accounts</i> , S.Chand, Company publishers			
S.N.Maheswari, 2018, <i>An introduction to Accountancy</i> , Vikas Publishing House,			
M.A.Arulanandam and K.S.Raman,2019, <i>Advanced Accountancy</i> , Himalaya publishing company Ltd.			
S.P.Jain and K.L.Narang., 2018, <i>Advanced Accountancy</i> , Kalyani Publishers Ltd			
<b>Outcomes</b>	After the completion of the course the learners will be able to:-		
	<ol style="list-style-type: none"> <li>1. Analyse bills of exchange of business transaction.</li> <li>2. Make the claim of insurance transaction.</li> <li>3. Prepare the consignment account transaction.</li> <li>4. Prepare joint venture and single entry system of business transactions.</li> </ol>		

Note: 60% of the total marks be allotted for problems and 40% for theory.

<b>Semester - II</b>			
<b>Core Course - V</b>	<b>Principles of Marketing</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.		
<b>Unit - I</b>	<b>Introduction</b> Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.		
<b>Unit - II</b>	<b>Understanding Consumer Behaviour and Market Selection</b> Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.		
<b>Unit - III</b>	<b>Marketing Mix Decision -Product</b> Product Decisions: Concept and classification; Levels of Product. Designing value-Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.		
<b>Unit - IV</b>	<b>Marketing Mix Decisions -Pricing and Distribution</b> Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.		
<b>Unit - V</b>	<b>Promotion Decisions and Developments in Marketing</b> Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concepts, tools, and issues.		
<b>Reference and Textbooks:-</b> Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). <i>Marketing</i> . New York: McGraw Hill. Grewal, D., & Levy, M. (2017). <i>Marketing</i> . New York: McGraw Hill Education. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). <i>Principles of Marketing</i> . London: Pearson Education. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). <i>Principles of Marketing: A South Asian Perspective</i> . London: Pearson Education. Mahajan, J. P., & Mahajan, A. (2014). <i>Principles of Marketing</i> . Delhi: Vikas Publications. Saxena, R. (2006). <i>Marketing Management</i> . Delhi: Tata McGraw Hill Education. Sharma, K., & Aggarwal, S. (2018). <i>Principles of Marketing</i> . Delhi: Taxmann Publication.			

<b>Outcomes</b>	After completion of the course, learners will be able to: 1. Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm; 2. Explain the dynamics of consumer behaviour and process of market selection through STP stages; 3. Analyze the process of value creation through marketing decisions involving product development; 4. Analyze the process of value creation through marketing decisions involving product pricing and its distribution; 5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.
-----------------	--



<b>Semester - II</b>			
<b>Core Course - VI</b>	<b>Commercial Law</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to impart the learners provisions of Contract Act and its related business transaction Act.		
<b>Unit - I</b>	<b>Contract Act (Sec. 1 to 75)</b> Essentials of valid contract – Proposal – Acceptance – Communication – Revocation – Consideration – Capacity of parties – Consent – Coercion – Influence – Frauds – Misrepresentation – Mistake – Void agreements – Illegal and Unlawful agreements – Opposed to public policy – Contingent contract – Performance of contract – Discharge of contract – Breach of contract – Remedies for breach of contract.		
<b>Unit - II</b>	<b>Contract of Indemnity and Guarantee (Sec. 124 to 129 and Sec. 140 to 143)</b> Contract of indemnity and Contract of guarantee – Distinction between contract of indemnity and contract of guarantee – Features of a contract of guarantee – Kinds of guarantee – Right of Subrogation.		
<b>Unit - III</b>	<b>Bailment and Pledge (Sec. 148 to 181)</b> Essentials – Duties of bailor and bailee – Termination of bailment – Common carrier as bailee– Pledge – Rights and duties of pawnor and pawnee – Pledge by non-owners – Pledge distinguished from mortgage, lien, hypothecation and sale.		
<b>Unit - IV</b>	<b>Law of Agency (Sec. 182 to 238)</b> Contract of agency – Types of agency – Kinds of agents – Extent of agent’s authority – Delegation of authority – Ratification – Termination of agency – Liability of principal and agents towards third parties.		
<b>Unit - V</b>	<b>Sale of Goods Act</b> Definition of the term contract of sale, goods, insolvent, mercantile agent, price, property, delivery, documents to the title of goods: bill of lading, delivery order, railway receipt – Difference between bill of lading and other documents of title to goods – Distinction between sale and agreement to sell – Sale and hire – purchase – Essentials of a contract of sale – Conditions and warranties – Doctrine of Caveat Emptor – Sale by non-owners – Rights and duties of seller and buyer – Rights of an unpaid seller.		
<b>Reference and Textbooks:-</b> N.D.Kapoor Sultan Chand & Sons, Thirty Fourth edition (1 January 2014), Elements of Mercantile Law M.C.Shukla, 2007, <i>Mercantile Law</i> , S. Chand Publishing, P.C.Tulsian, 2000, <i>Business and corporate Law</i> , Tata Mc graw Hill Publishing Co. Ltd. M.R.Srinivasan, <i>Company Law</i> , Margham, Publications 3rd edition (1 January 2004) R.S.N Pillai and Bhagavathi, <i>Business Law</i> , S.Chand &Co., Reprint Edn. 2006 edition.			
<b>Outcomes</b>	After completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Provisions of Indian Contract Act.</li> <li>2. Legal Provision of indemnity and guarantee.</li> <li>3. Describe the importance of bailment &amp; pledge.</li> <li>4. Provisions of Law and Agency and sale of good Act.</li> </ol>		

<b>Semester - II</b>			
<b>Allied - II</b>	<b>Banking Theory Law and Practice</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to impart the learners the theoretical and working knowledge about the Banking business and its transactions and the functions of Banking Business.		
<b>Unit - I</b>	Banker and Customer: Meaning – Definition – General relationship between a banker and a customer: Primary and subsidiary – Special features of relationship: Obligations and rights of a banker – Rule in Clayton’s case.		
<b>Unit - II</b>	Bankers as borrowers: Savings account – Current account – Fixed deposit – Fixed deposit Receipt and its legal implications – General procedure for opening accounts – Pass Book: Meaning and maintenance – Effects of wrong entries – Special types of customers: Minors – Firms – Limited companies – Non trading concerns – Joint accounts – Closing of an account– Garnishee order.		
<b>Unit - III</b>	Cheque: Meaning – Definition – Essentials – Cheque Vs Bill of Exchange – Drawing up of a Cheque – Banker’s Cheque – Consequences of drawing up of a cheque without sufficient balance – Material alteration: Case law – Examples – Banker’s duty – Immaterial alteration – Marking – Crossing: Meaning – Types and Significance of crossing.		
<b>Unit - IV</b>	Endorsement: Meaning – Definition – Kinds – Significance – Paying Banker: Precautions – Circumstances for dishonour of cheques – Payment in due course – Statutory protection – Forgery of drawer’s signature – Payment by mistake – Consequences of wrongful dishonour of cheques.		
<b>Unit - V</b>	Collecting Banker: Duties – Statutory protection – Concept of negligence – Knowledge of various forms used in day to day banking: Cheque – Pay in slip – Withdrawal form – Transfer form – Draft – Bill of exchange – Promissory note – FDR – Traveller’s cheque – Credit card – Letter of credit.		
<b>Reference and Textbooks:-</b>			
E.Gordon & K.Natarajan, (1 May 2017) <i>Banking Theory, Law and Practice</i> , Himalaya Publications			
Sundaram and Varshney, 1st Edition, 2014, <i>Banking Theory, Law and Practice</i> , Sultan Chand & Co.,			
S.Gurusamy, 2013, <i>Banking Theory, Law and Practice</i> , Vijay Nicole Imprints.			
S.N.Maheshwari, 1 January 2014, <i>Banking Theory, Law and Practice</i> , Sultan Chand & Co.,			
R.R. Paul, 2003, <i>Modern Banking Theory</i> , Kalyani Publishers.			
<b>Outcomes</b>	After completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Learn Banking operation of business.</li> <li>2. Banker and customer transaction of banking business.</li> <li>3. Cheque and endorsement transaction of banking business.</li> <li>4. Duties of collecting bankers.</li> </ol>		

<b>Semester - II</b>			
<b>Add on Course</b>	<b>Professional English - II</b>	<b>Credits: 4</b>	<b>Hours: 5</b>
<b>Objective</b>	<p>The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges,</p> <ol style="list-style-type: none"> <li>1. Develop their competence in the use of English with particular reference to the workplace situation.</li> <li>2. Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.</li> <li>3. Develop their competence and competitiveness and thereby improve their employability skills.</li> <li>4. Help students with a research bent of mind develop their skills in writing reports and research proposals.</li> </ol>		
<b>Unit - I</b>	<p><b>Communicative Competence</b></p> <ol style="list-style-type: none"> <li>1. Listening – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)</li> <li>2. Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions)</li> <li>3. Reading: Two subject-based reading texts followed by comprehension activities/exercises</li> <li>4. Writing: Summary writing based on the reading passages.</li> </ol>		
<b>Unit - II</b>	<p><b>Persuasive Communication</b></p> <ol style="list-style-type: none"> <li>1. Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication</li> <li>2. Speaking: debates – Just-A Minute Activities</li> <li>3. Reading: reading texts on advertisements ( on products relevant to the subject areas) and answering inferential questions</li> <li>4. Writing: dialogue writing- writing an argumentative /persuasive essay.</li> </ol>		
<b>Unit - III</b>	<p><b>Digital Competence</b></p> <p>Listening to interviews (subject related)</p> <ol style="list-style-type: none"> <li>1. Speaking: Interviews with subject specialists (using video conferencing skills)</li> <li>2. Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)</li> <li>3. Reading: Selected sample of Web Page (subject area) Writing: Creating Web Pages</li> <li>4. Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.</li> <li>5. The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area</li> </ol>		
<b>Unit - IV</b>	<p><b>Creativity and Imagination</b></p> <ol style="list-style-type: none"> <li>1. Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <a href="https://www.youtube.com/watch?v=tpvicScuDy0">https://www.youtube.com/watch?v=tpvicScuDy0</a>)</li> <li>2. Speaking: Making oral presentations through short films – subject based</li> <li>Reading : Essay on Creativity and Imagination (subject based)</li> <li>3. Writing – Basic Script Writing for short films (subject based)</li> <li>4. Creating blogs, flyers and brochures (subject based)</li> <li>5. Poster making – writing slogans/captions (subject based)</li> </ol>		
<b>Unit - V</b>	<p><b>Workplace Communication &amp; Basics of Academic Writing</b></p> <ol style="list-style-type: none"> <li>1. Speaking: Short academic presentation using PowerPoint</li> <li>2. Reading &amp; Writing: Product Profiles, Circulars, Minutes of Meeting. Writing an introduction, paraphrasing</li> <li>3. Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation</li> </ol>		

	marks, and ellipsis) 4. Capitalization (use of upper case)
<b>Reference and Textbooks:-</b>	
<b>Outcomes</b>	At the end of the course, learners will be able to, 1. Attend interviews with boldness and confidence. 2. Adapt easily into the workplace context, having become communicatively competent. 3. Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.





<b>Semester - II</b>			
<b>Elective Course – I</b>	<b>Environmental Studies</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.		
<b>Unit - I</b>	<b>The Multidisciplinary Nature of Environmental Studies</b> Definition, Scope and importance , Need for public awareness		
<b>Unit - II</b>	<b>Natural Resources</b> Renewable and non-renewable resources <ol style="list-style-type: none"> <li>a) Forest Resources: Use and over-exploitation, deforestation, case studies, Timber extraction, mining, dams and their effect on forests and tribal people</li> <li>b) Water Resources: Use and over-Utilization of surface and ground water, floods, drought, conflicts over water, dams- benefits and problems.</li> <li>c) Mineral resources: Use and exploitation, experimental effects of extracting and using mineral resources, case studies.</li> <li>d) Food resources: world food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.</li> <li>e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy resources, Case studies.</li> <li>f) Land resources: Land as a resource, land degradation, main induced landslides, soil-erosion and desertification <ul style="list-style-type: none"> <li>• Role of individual in conservation of natural resources</li> <li>• Equitable Use Of Resources For Sustainable Lifestyle</li> </ul> </li> </ol>		
<b>Unit - III</b>	<b>Ecosystems, Bio-diversity and its conservation</b> <b>Ecosystems</b> <ul style="list-style-type: none"> <li>✓ Concept of an Ecosystem</li> <li>✓ Structure and function of an Ecosystem</li> <li>✓ Energy Flow in the Ecosystem</li> <li>✓ Food Chains, Food Webs and Ecological Pyramids</li> </ul> <b>Biodiversity and its conservation</b> <ul style="list-style-type: none"> <li>✓ Introduction- Definition: Genetic, Species and Ecosystem Diversity</li> <li>✓ Bio-Geographical Classification of India</li> <li>✓ Value of Biodiversity: Consumptive Use, Productive Use, Social Ethical, Aesthetic and Option Values.</li> <li>✓ Biodiversity at Global, National and Local Levels</li> <li>✓ India as a Mega-Diversity Nation</li> <li>✓ Hot Spots of Biodiversity</li> <li>✓ Threats to Biodiversity: Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts</li> <li>✓ Endangered and Endemic Species of India</li> <li>✓ Conservation Of Biodiversity In-Situ And Ex-Situ Conservation Of Biodiversity</li> </ul>		
<b>Unit - IV</b>	<b>Environmental Pollution</b> <ul style="list-style-type: none"> <li>• Causes, Effects and Control measures of:- <ol style="list-style-type: none"> <li>a) Air Pollution</li> <li>b) Water pollution</li> <li>c) Soil pollution</li> <li>d) Marine pollution</li> <li>e) Noise pollution</li> <li>f) Thermal pollution</li> <li>g) Nuclear Hazards</li> </ol> </li> </ul>		

<b>Unit - V</b>	<b>Field Work</b> <ol style="list-style-type: none"> <li>1. Visit to a local area to document environmental assets–river/ forest/ grassland/ hill/ mountain</li> <li>2. Visit to a local polluted site- Urban/Rural/Industrial/Agricultural</li> <li>3. Study of common Plants, insects, birds</li> <li>4. Study of simple ecosystem-pond, River, Hill slopes, etc</li> </ol>
<b>Reference and Textbooks:-</b> Agarwal, K.C.2001 Environmental Biology, Nidi Publ.Ltd., Bikaner Bharucha Erach The Biodiversity of India, Mapin Publishing Pvt. Ltd, Ahamedabad-380013,India, Email: mapin@cent.net® Burner R.C. 1989, Hazardous Waste Inclineration McGraw Hill Inc.480p Clark R.S. Marine Pollution, Clanderson Press Oxford(TB) Cunnigham, W.P.Cooper, T.H.Gorhani, E& Hepworth, M.T 2001 Environmental Encylopedia, Jaico Publ. House, Mumbai, 1196p. De.A.K.Environmental Chemistry, Wiley Eastern Ltd. Down to Earth, Centre for Science and Environment® Gleick H.P. 1993, Water in crisis, Pacific Instutue for studies in Dev, Environment & Security, Stockholm Env. Institute,Oxford Univ.Press,473p Hawlinks R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R) Heywood, V.H & Watson, R.T.1995, global biodiversity Assesment, Cambridge Univ.Press, 114op Jadhav, H&Bhosale V.M.1995, Environmental Protection and Laws, Himalaya Pub; House, Delhi 284p Mckinney, M.L & Schoch, RM.1996 Environmental Science systems& Solutions, web enhanced edition 639p Mhaskar A.K.Matter Hazardous, techno-Science Publications(TB) Miller T.G. Jr.Environmental Science wadsworth Publicing Co(TB) Odurm, E.P.1971 fudamentalof Ecology, W.B.Saunders Co. USA 584p Rao M.N & Datta, A.K., 1987, Tehchno-Science, Waste water Treatment. Oxford& IBH publ, Co.Pvt. Ltd.,345p Sharma B.K. 2001, environemtal chemistry Goel publ,House,Meerut Survey of the Environmental the Hindu(M) Townsend C, harper J, and Michael Degon,Essential of ecology,Blakewell Science (TB) Trivedi R.K., Hand book of Environmental laws, Rules, Guidelines, compliances and Standards, Vol I and II, Enviro Meida ® Trivedi R.K. & P.K.Goel Introduction to Air pollution,Techno-Science Publications (TB) Wanger K.D, 1998 Environmental Management W.B. Environmental Management. W.B.Saunders Co. Philadelphia, Usa.499p	
<b>Outcomes</b>	After completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Demonstrate skills in organizing projects for environmental protection and sustainability;</li> <li>2. Analyze various projects and initiatives with respect to ecosystem restoration;</li> <li>3. Interpret significance of carbon footprints;</li> <li>4. Describe the environmental issues and their possible repercussions on the plant in the next few decades;</li> <li>5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.</li> </ol>

<b>Semester - III</b>			
<b>Core Course - VII</b>	<b>Advanced Accountancy - III</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to impart the learns working knowledge of the partnership firm transaction accounts, Books and records making of the business.		
<b>Unit - I</b>	Partnership Accounts – Partnership deed – Profit and loss appropriation accounts of partners – Fixed and fluctuating capital – Past adjustments and guarantees – Capital ratio.		
<b>Unit - II</b>	Admission of a partner – New profit sharing ratio – Sacrificing ratio – Goodwill treatment – Revaluation of assets and liabilities – Adjustment of Accumulated profits, losses and reserves.		
<b>Unit - III</b>	Retirement of a partner – New ratio – Gaining ratio – Distinction between Sacrificing ratio and Gaining ratio – Retirement and admission – Death of a partner – Settlement of amount due to legal representatives – Joint life policy.		
<b>Unit - IV</b>	Dissolution – Accounting treatment for un recorded assets and liabilities – Continuance of firm by partners after dissolution – Insolvency of partners – Garner Vs Murray case – Insolvency of all partners.		
<b>Unit - V</b>	Piecemeal distribution – Proportionate capital method – Maximum loss method – Sale to a company – Calculation of purchase consideration.		
<b>Reference and Textbooks:-</b>			
R.L.Gupta and M.Radhasamy, 2018, <i>Advanced Accountancy</i> , Sultan chand & sons publishers, New Delhi			
M.C.Shukla and T.S.Grewal .,2016, <i>Advanced Accounts</i> , Chand & Company publishers			
S.N.Maheswari, 2018, <i>An introduction to Accountancy</i> , Kalyani Publishers Ltd			
M.A.Arulanandam and K.S.Raman, 2019, <i>Advanced Accountancy</i> , Himalaya publishing company Ltd.			
S.P.Jain and K.L.Narang., 2018, <i>Advanced Accountancy</i> , Kalyani Publishers Ltd			
R.S.N.Pillai & Bhagavathi, 2012, <i>Advanced Accountancy</i> , S.Chand & Company Publishers			
T.S.Reddy and A.Murthy, (1 <sup>st</sup> January, 2012), <i>Financial Accounting</i> , Margham Publications			
<b>Outcomes</b>	After completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Keeping the records of partnership forms of business.</li> <li>2. Prepare the accounts of firm at the time of admission and retirement of the firm.</li> <li>3. Knowledge about the transaction of dissolution of the firm.</li> </ol>		

Note: 60% of the total marks be allotted for problems and 40% for theory.

<b>Semester - III</b>			
<b>Core Course - VIII</b>	<b>Cost Accounting</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.		
<b>Unit - I</b>	<p><b>Concept and Nature of Cost Accounting</b>            Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting.            Preparation of Cost Sheet for manufacturing and service sector.</p> <p><b>Material Cost</b>            Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ).            Treatment of waste, scrap, spoilage, defective and obsolesce.</p>		
<b>Unit - II</b>	<p><b>Employee Cost and Overheads</b>            Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan &amp; Halsey Plan only).  <b>Overheads:</b> Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption &amp; under-absorption of overheads, Administration and selling &amp; distribution overheads – methods of ascertainment, Treatment of Research &amp; Development cost in Cost Accounting.</p>		
<b>Unit - III</b>	<p><b>Methods of Costing: Job Costing, Batch Costing and Process Costing</b>            Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet.            Meaning of Batch Cost and its application in today's industry.            Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing.</p>		
<b>Unit - IV</b>	<p><b>Methods of Costing: Contract Costing, Service Costing</b>            Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.            Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services:            1. Transport            2. Hospital            3. Canteen            4. Toll            5. Education institution            6. IT industry            7. Hotel            Any other contemporary service industry.</p>		
<b>Unit - V</b>	<p><b>Activity Based Costing (ABC)</b>            Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry.</p>		

**Reference and Textbooks:-**

Banarjee, B. (2014). *Cost Accounting – Theory and Practice*. New Delhi: PHI Learning Pvt. Ltd.  
Kishor, R. M. (2019). *Taxman’s Cost Accounting*. New Delhi: Taxmann Publication Pvt. Ltd.  
Lal, J., & Srivastava, S. (2013). *Cost Accounting*. New Delhi: McGraw Hill Publishing Co.  
Mowen, M. M., & Hansen, D. R. (2005). *Cost Management*. Stanford: Thomson.  
Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

**Outcomes**

After completion of the course, learners will be able to:

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and service costing;
5. Apply activity-based costing for cost determination.

Note: 60% of the total marks be allotted for problems and 40% for theory.



<b>Semester - IV</b>			
<b>Core Course - IX</b>	<b>Financial Management</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to familiarize the learners with the principles and practices of financial management.		
<b>Unit - I</b>	<p><b>a. Introduction</b> Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept-People, Planet and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto currencies, block chain.</p> <p><b>b. Sources of Finance</b> Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing, Financial institution, Private equity, Bonds- Indian as well as International, Masala bond, Bridge finance.</p>		
<b>Unit - II</b>	<p><b>Capital Budgeting Decision</b> Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk &amp; Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. Responsible Investment-Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk and generate sustainable long-term returns. Use of expert system in Capital Budgeting Decisions.</p>		
<b>Unit - III</b>	<p><b>Capital Structure and Financing Decision</b> Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.</p>		
<b>Unit - IV</b>	<p><b>Dividend Decision</b> Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Corporate Social Responsibility (CSR) –Policy, Strategy, Implications and Governance.</p>		
<b>Unit - V</b>	<p><b>Working Capital Management Decisions</b> Concept of Working Capital, Operating &amp; Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management. Use of expert system in working capital decisions.</p>		
<p><b>Reference and Textbooks:-</b> Chandra, P. (2007). <i>Financial Management-Theory and Practice</i>. New Delhi: Tata McGraw Hill Education. Horne., J. C., &amp;Wachowicz, J. M. (2008). <i>Fundamentals of Financial Management</i>. New Jersey: Prentice Hall. Khan, M. Y., &amp; Jain, P. K. (2018). <i>Financial Management: Text and Problem</i>. New Delhi: Tata McGraw Hill Education India. Kothari, R. (2016). <i>Financial Management: A Contemporary Approach</i>. New Delhi: Sage Publications India Pvt. Ltd. Pandey, I. M. (2015). <i>Financial Management</i>. New Delhi: Vikas Publications. Rustagi, R. P. (2015). <i>Fundamentals of Financial Management</i>. New Delhi: Taxmann Publication.</p>			

Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. (2014). *Corporate Finance*. New York: McGraw Hill Education.

Sharma, S. K., & Zareen, R. (2018). *Fundamentals of Financial Management*. New Delhi: S. Chand Publishing.

Singh, P. (2010). *Financial Management*. New Delhi: Ane Books Pvt. Ltd.

Singh, J. K. (2016). *Financial Management-Theory and Practice*. Delhi: Galgotia Publishing House.

Singh, S., & Kaur, R. (2011). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech. Press.

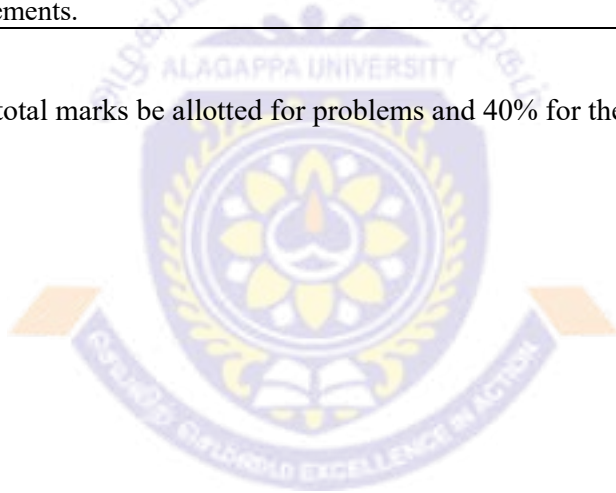
Tripathi, V. (2017). *Basic Financial Management*. Delhi: Taxmann Publication.

Srivastava, R., & Mishra, A. (2011). *Financial Management*. New Delhi: OUP India.

Study Material of CA Course (New) Intermediate Level Paper 8A: Financial Management.

<b>Outcomes</b>	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> <li>1a. Explain the nature and scope of financial management;</li> <li>1b. Assess the impact of time value of money in different business decisions;</li> <li>2. Analyze capital budgeting process and apply capital budgeting techniques for business decisions;</li> <li>3. Discuss the various sources of finance in today's competitive industry;</li> <li>4. Explain various capital structure theories and analyze factors affecting capital structure decisions;</li> <li>5. Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy;</li> <li>6. Design working capital policy based on the assessment of financial requirements.</li> </ol>
-----------------	---

Note: 60% of the total marks be allotted for problems and 40% for theory.



<b>Semester - III</b>			
<b>Allied - III</b>	<b>Auditing</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objectives</b>	To enable the students 1. To understand the concepts and principles of Auditing. 2. To know the importance of Internal check and Internal control. 3. To learn the various techniques of Vouching and verification of assets and liabilities 4. To understand the role of an auditor. 5. To enhance the knowledge on the preparation of Audit report and Electronic Data Processing		
<b>Unit - I</b>	Introduction – Definition – Objectives – Utility – Types of Audit. Frauds – Window Dressing. Human Auditing. SA200 Overall Objectives of the Independent Auditor and the conduct of an auditor in Accordance with Standards on Auditing- SA 210 Agreeing the Term of Audit Engagements – SA 230 Ownership of Audit Documentation - SA 300 Audit Planning.		
<b>Unit - II</b>	Planning and Conduct of Audit – Audit Note Book – Audit Working Papers - Audit Files. Internal Control – Characteristics – Evaluation. Internal check – Principles, Advantages and Limitations. Internal Check for Cash, Purchases and Sales. Internal Audit – Functions – Distinction between Internal Audit and Statutory Audit. Interface between Internal Auditor and Statutory Auditor.		
<b>Unit - III</b>	Audit Sampling. Vouching of Cash transactions-Vouching of Trading transaction (Purchases, Purchase Return, Sales, and Sales returns). Verification and Valuation of Assets and Liabilities.		
<b>Unit - IV</b>	Company Auditor – Qualifications, Disqualifications, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.		
<b>Unit - V</b>	Audit Report- characteristics - types of opinion- preparation of report as per CARO Rules 2016 – Auditing in Computerised Environment – Internal Control in EDP Environment – Audit Trail in EDP – Effects – Benefits and Problems in EDP systems.		
<b>Reference and Textbooks:-</b>			
Basu, Sanjib Kumar. Auditing and Assurance, <i>Pearson, 2nd Edition</i> . Gupta, K., & Arora, A., <i>Fundamentals of Auditing</i> . Tata McGraw-Hill. Kumar, Ravinder , Sharma, Virender Auditing, Principles And Practice, <i>PHI Learning Pvt Ltd., 3rd Edition</i> Natarajan, D. L. (2018). Practical Auditing. <i>Margam Publication</i> Sharma T.R., (2019) Auditing Principles & Problems, Sahitya Bhawan, Agra,			
<b>Outcomes</b>	After completion of the course, learners will be able to: Apply the concept of Audit, its principles and objectives Gain knowledge on the Importance of Internal Audit, Internal Check and Internal Control Apply the techniques of Vouching and Valuation of Assets and Liabilities in Auditing Acquire knowledge on the duties, rights and responsibilities of Auditor Prepare Audit report and gain knowledge on EDP auditing		



<b>Semester - III</b>			
<b>NME - I</b>	<b>Business Economics</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.		
<b>Unit - I</b>	<b>Basic Concepts</b> Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making		
<b>Unit - II</b>	<b>Consumer Behaviour and Elasticity of Demand</b> Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory		
<b>Unit - III</b>	<b>Production and cost</b> Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.		
<b>Unit - IV</b>	<b>Pricing &amp; Market</b> Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.		
<b>Unit - V</b>	<b>Macro Aspect of Business Economics</b> National Income and it's measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.		
<b>Reference and Textbooks:-</b> Ahuja, H. L. (2019). <i>Theory of Micro Economics</i> . New Delhi: Sultan Chand Publishing House. Koutsoyannis, A. (1975). <i>Modern Microeconomics</i> . London: Palgrave Macmillan. Chaturvedi, D. D., & Gupta, S. L. (2010). <i>Business Economics Theory &amp; Applications</i> . New Delhi: International Book House Pvt. Ltd. Adhikari, M. (2000). <i>Business Economics</i> . New Delhi: Excel Books. Kennedy, M. J. (2010). <i>Micro Economics</i> . Mumbai: Himalaya Publishing House. Seth, M. L. (2017). <i>Micro Economics</i> . Agra: Lakshmi Narain Agarwal Educational Publishers. Relevant study material of ICAI: <a href="http://www.icai.org">www.icai.org</a> .			

<b>Outcomes</b>	<p>After the completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"><li>1. Examine how different economic systems function and evaluate implications of various economic decisions;</li><li>2. Examine how consumers try to maximize their satisfaction by spending on different goods;</li><li>3. Analyze the relationship between inputs used in production and the resulting outputs and costs;</li><li>4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;</li><li>5. Examine various facets of pricing under different market situations.</li></ol>
-----------------	--



<b>Semester - III</b>			
<b>SBE-I (A)</b>	<b>Training and Development</b>	<b>Credit: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims at exposing the learners to the concept and practice of Training and Development in the modern organizational setting through the pedagogy of case discussions and recent experiences.		
<b>Unit - I</b>	<b>Introduction</b> Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training; Role of External agencies in Training and Development.		
<b>Unit - II</b>	<b>Training Need Analysis (TNA)</b> Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.		
<b>Unit - III</b>	<b>Training and Development Methodologies</b> Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment. Development Techniques for enhancing decision-making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brainstorming, Counselling, Position Rotation, Team Building, and Sensitivity Training.		
<b>Unit - IV</b>	<b>Designing Training &amp; Development Programme</b> Organisation of Training and Development programmes, Training design, kinds of training and development programmes- competence based and role-based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self-development; Training process outsourcing.		
<b>Unit - V</b>	<b>Evaluation of Training and Development</b> Reasons for evaluating Training and development programmes, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training programmes, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts; Kirkpatrick Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.		
<b>Reference and Textbooks:-</b> Blanchard, N. P., & Thacker, J. W. (2012). <i>Effective Training: Systems, Strategies and Practices</i> . New York: Pearson Education. Noe, R. A., & Kodwani, A. D. (2018). <i>Employee Training and Development</i> . New York: McGraw Hill Education. Prior, J. (1991). <i>Handbook of Training and Development</i> . Mumbai: Jaico Publishing House.			

<b>Outcomes</b>	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"><li>1. Analyze the training strategies adopted by companies in real situations;</li><li>2. Identify training needs of an individual by conducting Training Need Analysis;</li><li>3. Differentiate between the applicability of various training strategies and select a strategy based upon the result of TNA;</li><li>4. Develop a training and development module;</li><li>5. Evaluate and assess the cost and benefits of a training and development programme.</li></ol>
-----------------	--



<b>Semester - III</b>			
<b>SBE-I (B)</b>	<b>Spread Sheet</b>	<b>Credit: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	This course is designed to enable students develop sets out essential concepts and skills to understanding and demonstrating an ability to use a spreadsheets.		
<b>Unit - I</b>	Working With Spreadsheets: Concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define.		
<b>Unit - II</b>	Cells: Insert and Select Cells - good practices in creating lists - avoid blank rows and columns - insert blank row before total row - ensure cells bordering list are blank - Select a cell, range of- adjacent cells, range of non-adjacent cells, entire worksheet; Edit cell content - modify existing cell content - use the undo, redo, search and replace command for specific content in a worksheet. Rows and Columns - Select a row and columns, range of adjacent row and columns - range of non-adjacent rows and columns.		
<b>Unit - III</b>	Formulas and Functions: Formulas - Formula creation - cell references - create formulas using cell references and arithmetic operators - identify and understand standard error values associated with using formulas - Use - Sum, average, minimum, maximum, and count, round functions, logical functions, and comparison operator.		
<b>Unit - IV</b>	Contents and Alignment, border effects: Format cells - decimal places, date style, currency symbol, and percentages - Change cell content - bold, italic, underline, double underline, different colours – text wrapping – align cell contents – merge cell contents – add border effects – cell range: lines and colours.		
<b>Unit - V</b>	Printing Worksheets: Worksheet margins - worksheet orientation - paper size - page setup - add header and footers - insert and delete fields - page numbering information, date, time, file name, ..... worksheet name – Turn on and off – gridlines – row and column headings – preview a worksheet – Print - selected cell range - entire worksheet -entire spreadsheet - a selected chart.		
<b>Reference and Textbooks:-</b> Microsoft Excel 2016 Step by Step, by Curtis Frye Microsoft Office 2016 Step by Step, by Joan Lambert, Curtis Frye			
<b>Outcomes</b>	After studying this course, you will be able to - 1. Make understanding the concept of worksheets and workbooks, and insert and select cells. 2. Manage Formulas and Functions in spreadsheets, and printing worksheets.		

<b>Semester - III</b>			
<b>SBE-I (C)</b>	<b>Special Accounts</b>	<b>Credit: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims to give the learners a broad understanding about book records and keeping the accounting procedure of banking companies. Insurance companies, Holding companies and Voyage accounts.		
<b>Unit - I</b>	Bank Accounts – Preparation of profit and loss accounts – Balance Sheet (new forms).		
<b>Unit - II</b>	Insurance accounts – Accounts of life insurance company – Preparation of Final Accounts – Form A: Revenue Account, Profit and Loss Account and Balance Sheet - Accounts of general insurance companies – Form for General Insurance Final Accounts – Preparation of Final Accounts.		
<b>Unit - III</b>	Double accounts – nature – features – receipt and expenditure on capital accounts – General Balance Sheet – Revenue account – Net revenue account – Differences between single account system and double account system – Replacement of an asset – Accounts of Electricity Companies.		
<b>Unit - IV</b>	Holding companies – Preparation of Consolidated Balance Sheet – Minority interest – Pre-acquisition profits – Cost of control – Inter-company balances – Unrealized inter-company profits – Revaluation of assets and liabilities – Bonus shares – Treatment of dividend.		
<b>Unit - V</b>	Voyage accounts – Primage – Passage Money – Address Commission – Voyage in progress – Farm accounts.		
<b>Reference and Textbooks:-</b>			
R.L.Gupta and M.Radhasamy, (1 <sup>st</sup> January, 2014), <i>Advanced Accountancy</i> , Sultan chand & sons publishers, New Delhi			
M.C.Shukla and T.S.Grewal, (1 <sup>st</sup> January, 2016) <i>Advanced Accounts</i> , Chand & Company publishers			
S.N.Maheswari, <i>Advanced Accountancy</i> , Kalyani Publishers Ltd			
M.A.Arulanandam and K.S.Raman, <i>Advanced Accountancy</i> , Himalaya publishing company Ltd.			
S.P.Jain and K.L.Narang., <i>Advanced Accountancy</i> , Kalyani Publishers Ltd			
T.S.Reddy and A.Murthy, <i>Corporate Accounting</i> , Margham, Publications			
<b>Outcomes</b>	After the completion of the course the learners will be able to:- 1. Know the account keeping, Profit & Loss account and Balancesheet of the Banking companies. 2. Understand about the account keeping, and final accounts of the Banking companies. 3. Learning about the account keeping and preparing the accounts of electricity company.		

Note: 60% of the total marks be allotted for problems and 40% for theory.

<b>Semester - IV</b>			
<b>Core Course - X</b>	<b>Management Accounting</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.		
<b>Unit - I</b>	<b>Introduction</b> Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making. Financial Statement Analysis-Comparative Statement- Common Size Statement-Trend Percentages		
<b>Unit - II</b>	<b>Budget and Budgetary Control</b> Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.		
<b>Unit - III</b>	<b>Standard Costing</b> Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.		
<b>Unit - IV</b>	<b>Marginal Costing</b> Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety. Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.		
<b>Unit - V</b>	<b>Software Based Managerial Decision Making</b> Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making. (There shall be at least 10 Lab. Practical exercises)		
<b>Reference and Textbooks:-</b> Hornigren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). <i>Introduction to Management Accounting</i> . New Jersey: Pearson Prentice Hall. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). <i>Management Accounting Information for Decision-Making and Strategy Execution</i> . London: Pearson Education. Hilton, R. W., & Platt, D. E. (2011). <i>Managerial Accounting: Creating Value in a Global Business Environment</i> . New York: McGraw Hill Education. Singh, S. (2016). <i>Management Accounting</i> . New Delhi: PHI Learning. Goel, R. (2013). <i>Management Accounting</i> . Delhi: International Book House Pvt. Ltd. Arora, M. N. (2014). <i>Management Accounting</i> . New Delhi: Himalaya Publishing House Pvt. Ltd. Maheshwari, S. N., & Mittal, S. N. (2017). <i>Management Accounting-Principles &amp; Practice</i> . New Delhi: Mahavir Publications. Singh, S. K., & Gupta, L. (2010). <i>Management Accounting–Theory and Practice</i> . New Delhi: Pinnacle Publishing House. Khan, M. Y., & Jain, P. K. (2017). <i>Management Accounting: Text, Problems and Cases</i> . New Delhi: Mc-Graw Hill Education India. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). <i>Managerial Decision Modelling with Spreadsheet</i> . London: Pearson Education. George E. M. (2000). <i>Management Decision Making: Spreadsheet Modelling, Analysis, and Application</i> , Cambridge: Cambridge University Press. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.			

<b>Outcomes</b>	After completing the course learners will be able to: 1. Describe the concept of management accounting; 2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures; 3. Compute standard costs and analyze production cost preparing variance report; 4. Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique; 5. Use spreadsheets and Expert System for managerial decision making; 6. Analyse the role of ERP in Business Decision Making.
-----------------	---

Note: 60% of the total marks be allotted for problems and 40% for theory.





<b>Semester - III</b>			
<b>Core Course - IX</b>	<b>Project Management</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.		
<b>Unit - I</b>	<b>Introduction</b> Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.		
<b>Unit - II</b>	<b>Project Preparation and Budgeting</b> Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.		
<b>Unit - III</b>	<b>Project Scheduling and Appraisal</b> Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.		
<b>Unit - IV</b>	<b>Project Planning Techniques</b> Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.		
<b>Unit - V</b>	<b>Project Risk and Performance Assessment</b> Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.		
<b>Reference and Textbooks:-</b> Chandra. P. (2019). <i>Projects: Planning, Analysis, Selection, Financing, Implementation and Review</i> . New Delhi: Tata McGraw Hill. Gido, J., & Clements, J. P. (2015). <i>Project Management</i> . New Delhi: Cengage Learning Pvt. Ltd. Gray, C. F., Larson, E. W., & Desai, G. V. (2014). <i>Project Management: The Managerial Process</i> New Delhi: Tata McGraw Hill. Khatua, S. (2011). <i>Project Management and Appraisal</i> . Oxford: Oxford Press University.			
<b>Outcomes</b>	After completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Explain the concept and attributes of projects, project management system, process and its principles;</li> <li>2. Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;</li> <li>3. Develop schedule for a specific project and its appraisal using various techniques;</li> <li>4. Calculate project duration and assess project cost;</li> <li>5. Evaluate project management in terms of risk and performance.</li> </ol>		

<b>Semester - IV</b>			
<b>Core Course - XII</b>	<b>Industrial Law</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to help the learners working knowledge of the provisions of the Factories and Related Acts		
<b>Unit - I</b>	<b>The Factories Act, 1948</b> Preliminaries – Inspecting staff – Health, safety and welfare of workers – Working hours of adults – Employment of children, women and young persons – Leave with wages.		
<b>Unit - II</b>	<b>The Trade Unions Act, 1926</b> Definitions – Registration of trade unions – Rights and liabilities of trade unions – Fund for political purposes – General funds – Amalgamation of trade unions – Immunity from civil and criminal liability – Books and returns – Penalties – Dissolution. <b>The Minimum Wages Act, 1948</b> – Interpretation – Minimum Wages – Procedure for fixing wages – Committee and advisory boards – Wages in kind – Payment of minimum wages.		
<b>Unit - III</b>	<b>The Industrial Disputes Act, 1947</b> Definitions – Authorities under the Act – Strikes and lock outs – Lay off and retrenchment.		
<b>Unit - IV</b>	<b>The Workmen’s Compensation Act, 1923</b> Nature and scope – Definitions – Rules regarding workmen’s compensation – Meaning of accident – Amount of compensation: Permanent, partial and temporary disablement.		
<b>Unit - V</b>	<b>The Employees’ Provident Funds Act, 1952</b> Preliminaries – Provident Fund Scheme – Provisions regarding contribution to the fund. <b>The Employees’ State Insurance Act, 1948</b> – Nature and scope – Contribution – Benefits – Disputes and claims.		
<b>Reference and Textbooks:-</b> N.D.Kapoor, (1 <sup>st</sup> January, 2004), <i>Elements of Mercantile Law</i> , Sultan Chand & Sons M.C.Shukla, 2010, <i>Mercantile Law</i> , S.Chand & Company publishers P.C.Tulsian, 2001, <i>Business and corporate Law</i> , Tata Mcgraw Hill Publishing Co., M.R.Srinivasan, 2012, <i>Company Law</i> , Margham Publications. R.S.N Pillai and Bhagavathi, 2007, <i>Business Law</i> , S.Chand & Co.,			
<b>Outcomes</b>	After completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Explain the relevant definitions and provisions of Factories Act.</li> <li>2. Describe the frame work of Trade Unions Act.</li> <li>3. Provision of Industrial Disputes Act.</li> <li>4. Knowledge about the Employees Provident Funds Act.</li> </ol>		

<b>Semester - IV</b>			
<b>Core Course - XIII</b>	<b>Service Marketing</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to impart the learners knowledge of service marketing about the various type of marketing of services, analysis of marketing of services, positioning strategies of marketing services and marketing of hospitality etc.		
<b>Unit - I</b>	Understanding Services: Factors influencing the growth in Services Marketing – Characteristics of Services – Development of Services Marketing Thought – Opportunities and challenges in services marketing – Differences between Goods and Services – Expanded Marketing Mix for Services. Growth of services in India & Abroad		
<b>Unit - II</b>	Framework for Analysing Services: Classification schemes in Services Marketing - Lovelock's Classification of Services - Insights and implication for different classification schemes. Systems in Services Marketing - Operations system, Delivery system and Marketing system - Service Blue Printing - ServiceScape – Service Encounters Service management trinity Internal external and interactive marketing		
<b>Unit - III</b>	Positioning of Services: Positioning Dimensions - Importance of positioning in Services Marketing - Steps in developing a positioning strategy - Positioning Maps – Relationship Marketing: Creating and Maintaining valued relationship with Customers Service Product development		
<b>Unit - IV</b>	Managing the Customer Service-Function: Measurement of Customer Service Satisfaction - GAPS Model- Service Quality - Parasuraman et al.'s SERVQUAL dimensions Consumer Behaviour in Service Service Failure & Service Recovery		
<b>Unit - V</b>	Marketing of hospitality: - Perspectives of Tourism, Hotel and Travel services - Airlines, Railway , Passenger and Goods Transport - Leisure services. Marketing of Non-profit Organizations: - Services offered by charities - Educational services - miscellaneous services - Power and Telecommunication.		
<b>Reference and Textbooks:-</b>			
Zeithaml V and Bitner M. J, (2007). Services Marketing. McGraw Hill. Rajendra Nargundkar , (2008). Services Marketing. New Delhi: Tata McGraw Hill S. M. Jha, Service Marketing, Himalaya Publishing House - Revised edition 2000 Lovelock C.H. 1996. Services Marketing. New Jersey. Prentice Hall International			
<b>Outcomes</b>	After the completion of the course the learners will be able to:- 1. Know the various opportunities and challenges in service marketing. 2. Learning about the system in service marketing. 3. Creating and maintaining valued relationship with customers service. 4. Steps in developing position strategies of service. 5. Perspectives of marketing of hospitals.		

<b>Semester - IV</b>			
<b>Allied - III</b>	<b>Principles of Small Business Management</b>	<b>Credits: 4</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims to impart the learners the knowledge about the establishment, framing the policy, Business operations and performance appraisal of small business management.		
<b>Unit - I</b>	Small Scale enterprises - An Introduction and overview - Definition - Scope and importance - relative advantages of small scale enterprises vis - a - vis - large and medium scale industries - Efforts to development of SSE		
<b>Unit - II</b>	Policy and institutional infrastructure for small enterprises - Development agencies for small enterprise - small enterprises growth and environmental factors influency - funding agencies and their role in Developing SSE		
<b>Unit - III</b>	Establishing the small scale enterprises - opportunities scanning - Choice of enterprise - Market assessment for SSE - Choice of technology and selection of site - Financing the new/small enterprise -Preparation of business plan - Ownership structure and organizational frame work		
<b>Unit - IV</b>	Operating the small-scale enterprise - Financial management issues in SSE - Operation management issues in SSE - Marketing management issues in SSE - Organizational relation in SSE - Small Business Promotion programme		
<b>Unit - V</b>	Performance appraisal and growth strategies - Management performance assessment and control - Growth and stabilization strategies for small enterprises - Managing family enterprises - Related cases		
<b>Reference and Textbooks:-</b>			
Vasant Desai, (December 14, 1979), <i>Organization and management of small scale industries</i> , Himalaya Publications			
Eugene Stanley & Richard Morse, "Modern small industry developing countries".			
Mathur S P, (1979), <i>Economics of small-scale industries</i> , Delhi Sudeep			
Siropolis, "Entrepreneuership and small Business Management"			
<b>Outcomes</b>	After the completion of the course the learners will be able to:- 1. Understand the knowledge about the small business and other business management. 2. Know the institutional infrastructure for Small Enterprises. 3. Preparation of business plan of Small Business Organisation. 4. Operational formalities of Small Business Enterprises. 5. Know the management performance, assessment and control of Small Business Enterprises.		

<b>Semester - IV</b>			
<b>NME - II</b>	<b>Business Organizations and Management</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	To acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.		
<b>Unit - I</b>	<b>Concept and Forms of Business Organisations</b> Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.		
<b>Unit - II</b>	<b>Joint Stock Company</b> Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus-Statement In lieu of Prospectus (as per Companies Act, 2013).		
<b>Unit - III</b>	<b>Principles and Functions of Management</b> Management - Meaning - Characteristics - Fayol’s 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.		
<b>Unit - IV</b>	<b>Planning and Organizing</b> Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.		
<b>Unit - V</b>	<b>Authority, Coordination, and Control</b> Meaning of Authority, Power, responsibility and accountability - Delegation of Authority -Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.		
<b>Reference and Textbooks:-</b> Basu, C. R. (1998). <i>Business Organization and Management</i> . New Delhi: McGraw Hill Chhabra, T. N. (2011). <i>Business Organization and Management</i> . New Delhi: Sun India Publications. Gupta, C. B. (2011). <i>Modern Business Organization</i> . New Delhi: Mayur Paperbacks. Kaul, V. K. (2012). <i>Business Organization and Management, Text and Cases</i> . New Delhi: Pearson Education. Koontz, H., & Wehrich, H. (2008). <i>Essentials of Management</i> . New York: McGraw Hill Education. Singh, B. P., & Singh, A. K. (2002). <i>Essentials of Management</i> . New Delhi: Excel Books.			

<b>Outcomes</b>	After completion of the course, the learners will be able to: 1. Distinguish and explain each form of business. 2. Prepare draft of Article of Association & Memorandum of Association for a business; 3. Explain principles and functions of management implemented in the organisation; 4. Identify and explain the managerial skills used in business; 5. Analyse the concept of Delegation of Authority, coordination, and control.
-----------------	--



<b>Semester - V</b>			
<b>Core Course - XIV</b>	<b>Corporate Accounting</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.		
<b>Unit - I</b>	Accounting for Share Capital & Debentures Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures. <i>(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)</i>		
<b>Unit - II</b>	<b>Preparation of Financial Statements of Companies including one Person Company</b> Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software. <i>(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)</i>		
<b>Unit - III</b>	<b>Internal Reconstruction and Profit or Loss Prior to Incorporation</b> <b>(a) Internal Reconstruction:</b> Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. <b>(b) Profit or loss Prior to Incorporation:</b> Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.		
<b>Unit - IV</b>	Amalgamation of Companies Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.		
<b>Unit - V</b>	<b>Corporate Financial Reporting</b> Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises; (In reference to Relevant Accounting Standards/Ind AS as applicable.). <b>Note:</b> Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.		
<b>Reference and Textbooks:-</b>			
Bergeron, B. (2003). <i>Essentials of XBRL: Financial Reporting in the 21st Century</i> . New Jersey: John Wiley & Sons.			
Dam, B. B. & Gautam, H. C. (2019). <i>Corporate Accounting</i> . Guwahati: Gayatri Publications.			
Goyal, B. K. (2019). <i>Corporate Accounting</i> . New Delhi: Taxmann Publication.			
Goyal, V. K., & Goyal, R. (2012). <i>Corporate Accounting</i> . New Delhi: PHI Learning.			
Jain, S. P., & Narang, K. L. (2015). <i>Corporate Accounting</i> . New Delhi: Kalyani Publishers.			
Monga, J. R. (2019). <i>Fundamentals of Corporate Accounting</i> . New Delhi: Mayur Paperbacks.			
Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). <i>Corporate Accounting</i> . New Delhi: Vikas Publishing House.			
Mukherjee, A., & Hanif, M. (2005). <i>Corporate Accounting</i> . New Delhi: Tata McGraw Hill Education.			
Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). <i>Advanced Accounts. Vol.-II</i> . New Delhi: S. Chand Publishing.			
Sehgal, A. (2011). <i>Fundamentals of Corporate Accounting</i> . New Delhi: Taxmann Publication.			
Tulsian, P. C., & Tulsian, B. (2016). <i>Corporate Accounting</i> . S. New Delhi: Chand Publishing.			

<b>Outcomes</b>	After completion of the course, learners will be able to: 1. Describe the rationale, merits, and demerits of issuing bonus shares for a company; 2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software; 3. Prepare balance sheet after Internal Reconstruction of company; 4. Analyse the case study of major amalgamations of companies in India; 5. Describe the process of e-filing of annual reports of companies
-----------------	---

Note: 60% of the total marks be allotted for problems and 40% for theory.





<b>Semester - V</b>			
<b>Core Course - XV</b>	<b>Income Tax Law</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income.		
<b>Unit - I</b>	<b>Basic Concepts</b> Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.		
<b>Unit - II</b>	<b>Income from Salary and House Property</b> a. Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary. b. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.		
<b>Unit - III</b>	<b>Profits and gains from business or profession, capital gains and income from other sources</b> a. Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. b. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. c. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.		
<b>Unit - IV</b>	<b>Computation of Total income and Tax Liability of individual and HUF</b> Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF.		
<b>Unit - V</b>	<b>Preparation of Return of Income</b> Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses		
<b>Reference and Textbooks:-</b> Ahuja, G., & Gupta, R. (2020). <i>Simplified Approach to Income Tax</i> . New Delhi: Flair Publications Pvt. Ltd. Singhanian, V. K., & Singhanian, M. (2020). <i>Student's Guide to Income Tax including GST-Problems &amp; Solutions</i> . New Delhi: Taxmann Publications Pvt. Ltd. Study material of ICAI Intermediate Paper 4A: Income-tax Law.			

<b>Outcomes</b>	<p>After the completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"><li>1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;</li><li>2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;</li><li>3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;</li><li>4. Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;</li><li>5. Comprehend the provisions relating to filing of return of income.</li></ol>
-----------------	--

Note: 60% of the total marks be allotted for problems and 40% for theory.



Semester - V			
Core Course - XVI	Entrepreneurship Development	Credits:4	Hours:4
<b>Objectives</b>	<p>The course aim to impart the learners</p> <ol style="list-style-type: none"> <li>1. Understand the concepts and significance of Entrepreneurship importance, qualities, innovation and risk taking.</li> <li>2. Knowledgeable in entrepreneur environment internal and external environment forces conditioning entrepreneur.</li> <li>3. Through role and function of institutional agencies in entrepreneurship development.</li> <li>4. Aspects of government schemes of entrepreneurship, formulating and launching entrepreneurial ventures.</li> </ol>		
<b>Unit - I</b>	<p><b>Basics Aspects of Entrepreneurship:</b> Meaning and importance- Entrepreneurial qualities: Innovation and Risk Taking - Need, Importance and Sources of Innovation - Creativity and Innovation- Research and Development, Invention and Innovation Nexus- Concept and relevance of intra-preneurship - Types of Entrepreneurs: Micro, Small, Medium Entrepreneurs- Traits of successful entrepreneurs- Entrepreneur vis-à-vis Businessman vis-à-vis Manager- Relevant one or two case studies.</p>		
<b>Unit - II</b>	<p><b>Entrepreneurial Environment:</b> Internal and external environment forces conditioning entrepreneurship –Psychological, Social, Cultural, Political, Legal and Economic Forces- Entrepreneurship Development Phases: Attitude, Capability, Culture and Society- Entrepreneurship Development Programs- Family Business Groups and Entrepreneurship in India- Government as a facilitator and promoter of Entrepreneurship- Relevant one or two case studies.</p>		
<b>Unit - III</b>	<p><b>Functions of Institutional agencies in Entrepreneurship Development:</b> National Institute of Entrepreneurship and Small Business Development (NIESBUD) - Entrepreneurship Development Institute of India (EDII) - National Institute for Micro, Small and Medium Enterprises (NIMSME)- Small Industries Development Organization- Role of TIIC -SIPCOT- SIDCO- ITCOT- TIDCO- DIC- National Entrepreneurship Network (NEN) - Relevant one or two case studies.</p>		
<b>Unit - IV</b>	<p><b>Select Government Schemes for Entrepreneurship:</b> Trade Related Entrepreneurship Assistance and Development (TREAD), Micro &amp; Small Enterprises Cluster Development Program- (MSE-CDP), Credit Guarantee Fund Scheme For Micro and Small Enterprises, Support For Entrepreneurial and Managerial Development and Societal Programs of The Department of Science and Technology- Special Schemes: Differential Rate of Interest (DRI) scheme - Khadi and Village Industries Commission (KVIC) schemes - Tamilnadu Adi Dravidar Housing and Development Corporation (THADCO) schemes - Tamilnadu Backward Classes &amp; Minorities Economic Development Corporation Limited (TABCEDCO) scheme- Relevant one or two case studies.</p>		
<b>Unit - V</b>	<p><b>Formulating and Launching Entrepreneurial ventures:</b> Developing Business propositions- Preparing Project Proposal and Report- Identifying Suppliers, Financiers, Business Process Partners- Knowledge of Competition and strategy for dealing with competition- Business Establishment: Clearances and Documents- Planning for Contingencies- Relevant one or two case studies.</p>		
<b>Unit - VI</b>	<p><b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned- <b>Practical:</b> Profiling new (3 years or less old) entrepreneurs in the locale- Visiting the websites of NIESBUD, EDII, NIMSME, TIIC, SIPCOT, SIDCO, ITCOT, TIDCO, NEN, THADCO, TABCEDCO, KVIC, etc.</p>		
<p><b>Reference and Textbooks:-</b>  B.C.Tandon., <i>Environment &amp; Entrepreneurship.</i>, Chugh Publications, 1975  Berkun, Scott. <i>The Myths of Innovation.</i> Beijing: O'Reilly, 2007  Drucker, P. <i>Innovation and entrepreneurship: Practice and principles.</i> Abingdon: Routledge. (2015).  Duening, T. N., Hisrich, R. D., &amp; Lechter, M. A. (2010). <i>Technology entrepreneurship: Creating, capturing and protecting value.</i> Amsterdam: Elsevier.  Government of India., (MSMED) Act, 2006</p>			

Gupta C. B. & Srinivasan N. P., *Entrepreneurship Development in India*, Sultan Chand & Sons, 1998, P. 4.49

Kelley, T. *The art of innovation*. London: HarperCollins. (2001).

Sb Srivastava., *Practical Guide To Industrial Entrepreneurs.*, Sultan Chand & Sons – Tb.,1992

Shankar., *Entrepreneurship: Theory And Practice.*, McGraw-Hill Education India Pvt.Ltd - New Delhi\_ Edition-1st 2012.

SP.Saravanel., *Entrepreneurship Development.*, ESS pay Kay Publishing House, Chennai.,1997

**Outcomes**

The students shall be able to:

1. Understand the entrepreneurship importance, entrepreneurial qualities, innovation and risk taking.
2. Comprehend the types of entrepreneurs, entrepreneurial environment
3. Appropriate the role and function of institutional agencies in entrepreneurship development.
4. Make formulating and launching entrepreneurial ventures.



<b>Semester - V</b>			
<b>Core Course - XVII</b>	<b>GST &amp; Customs Law</b>	<b>Credits: 4</b>	<b>Hours: 4</b>
<b>Objective</b>	The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.		
<b>Unit - I</b>	Basic Concepts Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.		
<b>Unit - II</b>	Concept of supply and levy of GST Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.		
<b>Unit - III</b>	Levy of GST Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.		
<b>Unit - IV</b>	Procedures under GST Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.		
<b>Unit - V</b>	Customs Law Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.		
<b>Reference and Textbooks:-</b>			
Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.			
Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.			
Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.			
The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]			
<b>Outcomes</b>	After the completion of the course, the learners will be able to: 1. Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST; 2. Describe the provisions relating to levy of GST; 3. Identify exemptions for different types of goods and services and examine the various provisions of input tax credit; 4. Analyze provisions regarding penalties and interest and to prepare and file GST return on-line; 5. Understand the significant provisions of the customs law.		

<b>Semester - V</b>			
<b>SBE – II (A)</b>	<b>Organizational Behaviour</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims to develop a theoretical understanding among learners about the structure and behaviour of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.		
<b>Unit - I</b>	<b>Introduction and Individual Behaviour</b> Organisational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organisational Behaviour Models. Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Components of attitude, job related attitudes. Learning- Concept, Learning theories, and reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.		
<b>Unit - II</b>	<b>Decision making and Communication</b> Concept and nature of decision making process, Individual versus group decision making. Communication and Feedback, Transactional Analysis (TA), Johari Window.		
<b>Unit - III</b>	<b>Motivation</b> Meaning and Importance, Equity theory of Motivation, Vroom's Valence Expectancy theory, Ken Thomas' Intrinsic Motivation theory, McClelland's theory of Motivation. Motivation and organisational effectiveness.		
<b>Unit - IV</b>	<b>Leadership, Power, and Conflict</b> Meaning and concept of Leadership, Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.		
<b>Unit - V</b>	<b>Dynamics of Organisational Behaviour</b> Organisational Culture and climate- Concept and determinants of organisational culture. Organisational change- Importance, Managing Change. Individual and organisational factors to stress; Prevention and Management of stress.		
<b>Reference and Textbooks:-</b>			
Chhabra, T. N. (2017). <i>Management Process &amp; Organizational Behaviour</i> . Delhi: Sun India Publications.			
Greenberg, J., & Baron, R. A. (1996). <i>Organizational Behaviour</i> . New Jersey: Prentice Hall.			
Luthans, F. (2010). <i>Organizational Behaviour</i> . New York: McGraw Hill Education.			
Robbins, S. P., & Judge, T. A. (2015). <i>Organizational Behaviour</i> . New Delhi: London: Pearson Education.			
Singh, A. K., & Singh, B. P. (2007). <i>Organizational Behaviour</i> . New Delhi: Excel Books Pvt. Ltd.			
<b>Outcomes</b>	After completion of the course, learners will be able to: 1. Differentiate between various types of personality using standard tools; 2. Appreciate the applicability of decision making process in real life situations and use TA and Johari Window; 3. Have knowledge to understand the level of motivation in employees; 4. Describe characteristics of a leader; 5. Learn how to build a supportive organisational culture.		

<b>Semester - V</b>			
<b>SBE – II (B)</b>	<b>Accounting Package - Tally</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	<ol style="list-style-type: none"> <li>1. To enable the students to acquire knowledge in computers.</li> <li>2. To know the Fundamentals of Computerized Accounting</li> <li>3. To understand about the voucher entries.</li> <li>4. To handle inventories and cost.</li> <li>5. To enable to prepare final accounts.</li> </ol>		
<b>Unit - I</b>	Introduction to Computers – Classification of Computers – Generations of Computers – Memory Units – Auxiliary Storage Devices – Input and Output Devices – Computer Software – Operating System – Programming Languages.		
<b>Unit - II</b>	Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual – Accounting – Architecture and Customization of Tally – Features of Tally – Latest Version – Configuration of Tally – Tally screens and menus – Creation of Company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction of groups.		
<b>Unit - III</b>	Vouchers creations – Payment voucher – Receipt voucher – Sales voucher – Purchase voucher – Journal voucher – Contra voucher – Editing and deleting voucher		
<b>Unit - IV</b>	Introduction to inventories – creation of stock categories – Sales orders – Stock vouchers – Introduction to cost – Usage of cost category and cost – Centres in vouchers entry.		
<b>Unit - V</b>	Preparation of Final Accounts.		
<b>Reference and Textbooks:-</b>			
S.V.Srinivasa Vallabhan, (2011), <i>Computer Applications in Business</i> , Sultan & Chand Publication.			
Jones & Derek, (1 <sup>st</sup> November, 1995) <i>Microsoft Office</i> , John Wiley & Sons inc.			
A.K.Nadhani, (1 <sup>st</sup> January, 2007), <i>Implementing Tally</i> , BPB Publications.			
R.Paramasivam, (1 <sup>st</sup> December, 2010) <i>Computer Application in Business</i> , S.Chand & Co, New Delhi.			
Dr.Joseph Anbarasu, <i>Computer Application in Business</i> , Learntech Press.			
<b>Outcomes</b>	After completion of the course, the learners will be able to learn: <ol style="list-style-type: none"> <li>1. Related to Tally operations</li> <li>2. Creation of Company</li> <li>3. Creation of vouchers</li> <li>4. Creation of Inventories and Cost</li> <li>5. Preparing Final Accounts.</li> </ol>		

<b>Semester - V</b>			
<b>SBE – II (C)</b>	<b>Business Mathematics</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.		
<b>Unit - I</b>	<b>Matrices and Determinants</b> Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cramer’s Rule. Leontief Input Output Model (Open Model Only).		
<b>Unit - II</b>	<b>Basic Calculus</b> Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function. Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist’s Optimum price and quantity, Economic Order Quantity.		
<b>Unit - III</b>	<b>Advanced Calculus</b> Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler’s theorem. Total differentials. Differentiation of implicit functions with the help of total differentials. Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint. Integration: Standard forms & methods of integration- by substitution, by parts and by the use of partial fractions. Definite integration. Finding areas in simple cases. Application of Integration to marginal analysis; Consumer’s and Producer’s Surplus. Rate of sales, The Learning Curve.		
<b>Unit - IV</b>	<b>Mathematics of Finance</b> Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value. Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund (excluding general annuities).		
<b>Unit - V</b>	<b>Linear Programming</b> Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints. Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual.		
<b>Reference and Textbooks:-</b> Anthony, M., & Biggs, N. (1996). <i>Mathematics for Economics and Finance</i> . Cambridge: Cambridge University Press. Ayres, F. J. (1963). <i>Theory and Problems of Mathematics of Finance</i> . New York: McGraw Hill Publishing. Budnick, P. (1986). <i>Applied Mathematics for Business, Economics, &amp; Social Sciences</i> . New York: McGraw Hill Publishing. Dowling, E. (2011). <i>Introduction to Mathematical Economics</i> . New York: McGraw Hill Publishing Kapoor, V. K., & Sancheti, D. C. (2014). <i>Business Mathematics, Theory &amp; Applications</i> . Delhi: S. Chand Publishing. Sharma, S. K., & Kaur, G. (2019). <i>Business Mathematics</i> . Delhi: S. Chand Publishing.			



Thukral, J. K. (2017). <i>Business Mathematics</i> . New Delhi: Maximax Publishing House.	
<b>Outcomes</b>	After completion of the course, learners will be able to 1. Explain how matrices are used as mathematical tools in representing a system of equations; 2. Apply differential calculus to solve simple business problems; 3. Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors; 4. Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money; 5. Do programming for business problems involving constrained optimization.

Note: 60% of the total marks be allotted for problems and 40% for theory.



<b>Semester - V</b>			
<b>SBE – III(A)</b>	<b>Retail Management</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objectives</b>	To enable the students 1. To understand the various concepts of Retailing and the Retail Formats. 2. To be exposed to various functions of Retailing and its characteristics. 3. To foster knowledge on Branding in Retailing. 4. To study the significance of Information Technology in Retailing. 5. To gain knowledge on Visual Merchandise Management and the role of E-tailing in India.		
<b>Unit - I</b>	Retailing: Definition of Retailing- Features of retailing-Need for a Strategic Approach-Importance of retailing-Retailing Format		
<b>Unit - II</b>	Functions, Characteristics and Types of Retailers: Functions of Retailing-Characteristics of retailing-Types of retailers-Retail Formats-Retail Location Strategies: Issue considered in Site location		
<b>Unit - III</b>	Branding in Retailing: Definition of a Brand-The role of brand in retail trade-Brand loyalty- Positioning of a Brand-Supply Chain Management: Definition of Retail Supply Chain-Supply Channel and Channel flows-Techniques of retail logistics.		
<b>Unit - IV</b>	Role of Information Technology in Retailing: Meaning and definition of Information technology- Retail Management Information System-The Management of Service and Quality in retailing- Merchandise Management (Retail Inventory Management		
<b>Unit - V</b>	Visual Merchandise Management-Category Management-Space Management-Retail Pricing-ETailing in India-International Retailing-Retail Shopper Behaviour-Complaints Management-Online Retailing		
<b>Reference and Textbooks:-</b>			
Berry Berman & Joel Evans.R, Retail Management: A Strategic Approach, Pearson, 13th Edition.			
Gibson Vedamani.G, Retail Management, Pearson, 5th Edition.			
Madan.K.V.S., Fundamentals of Retailing, Tata McGraw Hill, 1st Edition.			
Michael Levy, Barton Weitz.A, Retailing Management, Mcgrawhill, 8th Edition.			
Swapna Pradhan, Retailing Management: Text and Cases, OUP, 4th Edition.			
<b>Outcomes</b>	After completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Explain the concepts of Retailing and discuss the various formats of Retail.</li> <li>2. Acquire knowledge on the different functions and characteristics of Retailing.</li> <li>3. Explain the branding in Retailing.</li> <li>4. Outline the usage of Information Technology in Retailing and the working of Retail Management Information System.</li> <li>5. Identify the principles of Visual Merchandise Management and E-tailing in respect to Indian context.</li> </ol>		

<b>Semester - V</b>			
<b>SBE – III(B)</b>	<b>E-Commerce</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims to enhance skills for effective and contemporary applications of E-commerce.		
<b>Unit - I</b>	<b>Introduction to E- Commerce</b> Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models - key elements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing Vs in-house development of a website; Functions of E-Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, E-Commerce Models.		
<b>Unit - II</b>	<b>E-Commerce Activities and Operations</b> Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.		
<b>Unit - III</b>	<b>Website Designing and Publishing</b> Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (www); Portals – steps in designing and developing E-Commerce website, Domain Name System (DNS). Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies and approaches.		
<b>Unit - IV</b>	<b>E-payment System</b> E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting, Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks.		
<b>Unit - V</b>	<b>Security and Legal Aspects of E-commerce</b> E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Overview of Information Technology Act, 2000-provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.		
<b>Reference and Textbooks:-</b>			
Agarwala, K. N., Lal, A., & Agarwala, D. (2000). <i>Business on the Net: An Introduction to the whats and hows of E-commerce</i> . Noida, Uttar Pradesh: Macmillan Publishers India Limited. Awad, E. M. (2009). <i>Electronic Commerce from vision to fulfillment</i> . Delhi: PHI Learning. Bajaj, K. K., & Debjani, N. (2005). <i>E-Commerce</i> . New Delhi: Tata McGraw Hill Education. Chhabra, T.N., Jain, H. C., & Jain, A. <i>An Introduction to HTML</i> . Delhi: Dhanpat Rai & Co. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). <i>E- Business and E- commerce for Managers</i> . New Jersey: Prentice Hall. Diwan, P., & Sharma, S. (2002). <i>Electronic commerce- A Manager's Guide to E- Business</i> . Delhi: Vanity Books International. Kosiur, D. (1997). <i>Understanding Electronic Commerce</i> . New Delhi: Prentice Hall of India Pvt. Ltd. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). <i>Electronic Commerce: A Managerial Perspective</i> . New Jersey: Prentice Hall Publishing. Whiteley, D. (2000). <i>E-Commerce: Strategy, Technologies and Applications</i> . New York:			

<b>Outcomes</b>	After completion of the course, learners will be able to: 1. Describe the challenging needs of the society in the field of E-commerce; 2. Identify various activities and operations in the context of online transactions; 3. Explain the steps in designing of website; 4. Describe various e-payment systems; 5. Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000.
-----------------	--



<b>Semester - V</b>			
<b>SBE – III(C)</b>	<b>Financial Services</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims to provide learners an overview of financial services in India.		
<b>Unit - I</b>	<b>Merchant Banking</b> Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation by SEBI; Merchant Banking in India. Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India.		
<b>Unit - II</b>	<b>Credit Rating</b> Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.		
<b>Unit - III</b>	<b>Hire-Purchase and Leasing</b> Conceptual Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business. Leasing and its types. Financial Evaluation of Leasing.		
<b>Unit - IV</b>	<b>Mutual Fund and Venture Capital Fund</b> Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing: Alternative Investment Funds.		
<b>Unit - V</b>	<b>Factoring and Forfaiting</b> Factoring-Meaning; Modus Operandi; Terms and Conditions; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India; Forfaiting – Definition, Working of Forfaiting; Factoring Vs. Forfaiting.		
<b>Reference and Textbooks:-</b> Khan, M. Y. (2005). Financial Services. New Delhi: Tata McGraw Hill Education. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House. Shanmugham, R. (2016). Financial Services. New Delhi: Wiley India Machiraju, H. R. (2010). Indian Financial System. New Delhi: Vikas Publishing House. Wright, M., Watkins, T, & Ennew, C. (2010). Marketing of Financial Services. Abingdon: Routledge.			
<b>Outcomes</b>	After completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Explain the functions of merchant banking;</li> <li>2. Assess the credit rating process and methodology;</li> <li>3. Explain the use of hire purchase and leasing business;</li> <li>4. Describe the functioning of mutual funds and venture capital industries;</li> <li>5. Explain factoring and forfaiting services.</li> </ol>		

<b>Semester - V</b>			
<b>SBE – IV (A)</b>	<b>Principles of Insurance</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims to impart the learners the knowledge about the origin, function, procedure and operation of the insurance business.		
<b>Unit - I</b>	Origin of insurance – Definitions of Risk, Peril, Hazard – Methods of treating risk – Types of insurance organizations. Main forms of insurance – Essentials of a sound insurance plan – Contract of insurance – Classification of insurance - Contracts – Personal, property, liability, and guarantee Fundamental principles – good – faith, insurable interest, indemnity, subrogation, double insurance, reinsurance – Functions and importance of insurance.		
<b>Unit - II</b>	Life insurance – fundamentals of life contract – principles – types – annuity contract insurance & annuity compared – Various types of annuity Theory of insurance – Theory of probability – Theorem of large numbers. Premium computation – Assessment plan – Natural premium plan – Mortality tables – Construction of mortality tables for annuities – Life fund valuation – Investment of fund – Suitability of various types of investment – Surplus and its distribution.		
<b>Unit - III</b>	Procedure for taking a life policy – Proposal, agents’ report, medical examination, hazards of residence, occupation, war risks – financial position, past history etc.		
<b>Unit - IV</b>	Policy conditions – Proof of age – Payment of premiums – Days of grace – Commencement of risk – Ante dating – Critical expenses – Hazardous occupation – Alteration – Additional assurance – Suicide – Lost policies – Assignment – Nomination – Incontestable clause – Settlement of claim – Lapsing of policy – Revival of policies – Redating – Surrender value – Paid up value – Role of L.I.C. of India – Case for and against privatization of L.I.C. – Present scenario.		
<b>Unit - V</b>	Nature of marine insurance contract – Marine policies – Conditions of marine losses – Payment of claims. Nature and use of fire insurance – contract – Kinds of policies – Rate fixing in fire insurance – Payment of claim – Reinsurance. Emerging trends in insurance.		
<b>Reference and Textbooks:-</b>			
P.Periasamy, (2013) <i>Principles and Practice of Insurance</i> , Himalaya Publishing House. M.Manoharan, (2013), <i>Insurance : Principles and Practice</i> , Palani Paramounts Publications. A. Murthy, (1 <sup>st</sup> January 2012), <i>Elements of Insurance</i> , Margham Publications. N.Premavathi, (2007), <i>Elements of Insurance</i> . SriVishnu Publications. M.N.Mishra, (2016), <i>Insurance - Principles and Practice</i> – Himalaya Publications.			
<b>Outcomes</b>	After the completion of the course the learners will be able to:- 1. Genesis of Insurance business. 2. Fundamentals of Life Insurance contract. 3. Principles of Insurance contract. 4. Procedure for taking Life Insurance policy. 5. Understand about the Life Insurance policy condition. 6. Nature of Marine Insurance contract.		

<b>Semester - V</b>			
<b>SBE – IV (B)</b>	<b>Management Information System</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objectives</b>	This course aims 1. To understand the concepts and Types of Information systems. 2. To gain knowledge on MIS Planning, Development and Control. 3. To acquire knowledge on BPR, MIS- support models and knowledge management. 4. To understand the role of Information Technology in corporate decision making. 5. To impart knowledge on strategic MIS and Ethical issues.		
<b>Unit - I</b>	Understanding MIS – Introduction to Management Information Systems, History of MIS, Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS-Kinds of Information Systems- Introduction, Types of Management Systems Concepts of Management Organization- Conceptual Foundations- Introduction, The Decision Making Process, System Approach to Problem Solving, The Structure of Management Information System.		
<b>Unit - II</b>	MIS Planning and Development- Introduction, Planning, development- Planning and Control- Introduction, Differences between Planning and Control Information, Systems Analyses, Systems Design-Enterprise Resource Planning- Introduction, Basics of ERP , Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems.		
<b>Unit - III</b>	MIS AND BPR- Introduction, Business Process, Re-Engineering, Improve a Process in BPR, Object Oriented methodology, BPR- Current Focus- MIS Organizational Structure- Introduction, MIS at Management Levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories- E-enterprise Systems- Introduction, Managing the E-enterprise, Organization of Business in an E- enterprise, E-business, E-commerce, E-communication, Ecollaboration -MIS – Support Models and Knowledge Management- Introduction , Philosophy of Modeling , DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment , Management Science Models ,Procedural Models, Project Planning and Control Models , Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge ,Management.		
<b>Unit - IV</b>	Organisational and Computer Network- Introduction, Basics of computer systems, Basic Network Terminologies, Definitions and Application, the Internet and the Extranet- Data Base Management System- Introduction , Types of Database Users , DBMS, Designing of DBMS Trends of MIS- Introduction, Decision Support Systems (DSS) , Artificial Intelligence (AI)		
<b>Unit - V</b>	Security and Ethical Issues- Introduction, Control Issues in Management Information Systems , Security Hazards, Ethical Issues, Technical Solutions for Privacy Protection- Strategic Management of Information System- Introduction, Background, Performance, Product differentiation and Value Chain, How IT influences Organizations goals, the five levels, Governance Modes in the use of IT .		
<b>Reference and Textbooks:-</b> Nagpal.D.P , Text Book On Management Information System, Sultan Chand & Sons 1st Edition. Gupta.A.K. , Management Information System, Sultan Chand & Sons Murthy.C.S.V. , Management Information System, Himalaya Publishing House Pvt. Ltd. 2 <sup>nd</sup> Edition James.A.O'brien, George.M Marakas And Ramesh Behl, Management Information			

System, Mcgrew Hill.

**Outcomes**

After completion of the course, learners will be able to:

1. Outline the concepts & Types of Management Information System
2. Gain knowledge on MIS Planning, Development & Control
3. Identify different support models & acquire knowledge on BPR
4. Analyse the role of Information Technology in corporate decision making
5. Gain ethical awareness & moral reasoning of MIS Problems & Issues.





<b>Semester - V</b>			
<b>SBE – IV (C)</b>	<b>Digital Marketing</b>	<b>Credits: 2</b>	<b>Hours: 3</b>
<b>Objective</b>	The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.		
<b>Unit - I</b>	<b>Introduction</b> Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview.		
<b>Unit - II</b>	<b>Digital Marketing Management</b> Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.		
<b>Unit - III</b>	<b>Digital Marketing Presence</b> Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M. framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing: types and strategies.		
<b>Unit - IV</b>	<b>Interactive Marketing</b> Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.		
<b>Unit - V</b>	<b>Ethical and Legal Issues</b> Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.		
<b>Reference and Textbooks:-</b> Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge. Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abingdon: Routledge. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: a customer-led approach. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First. London: Pearson.			
<b>Outcomes</b>	After completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;</li> <li>2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;</li> <li>3. Illustrate the measurement of effectiveness of a digital marketing campaign;</li> <li>4. Demonstrate their skills in digital marketing tools such as SEO, Social</li> </ol>		

	media, and Blogging for engaging the digital generation; 5. Explain the need for regulatory framework for digital marketing in India.
--	--



<b>Semester - VI</b>			
<b>Part - III</b>	<b>Apprenticeship</b>	<b>Credits: 28</b>	<b>Hours - 30</b>
Students undergone Internship Training for 6 months in reputed companies arranged by the Board of Apprenticeship Training.			

