

## Department of Commerce

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**PERIYAR  
MANIAMMAI**  
INSTITUTE OF SCIENCE & TECHNOLOGY  
(Deemed to be University)  
Established Under Sec. 3 of UGC Act, 1956 • NAAC Accredited  
think • innovate • transform

**CURRICULUM AND SYLLABUS**  
**FOR**  
**B.COM**  
**(REGULAR - THREE YEARS)**  
**AS PER**  
**OUTCOME BASED EDUCATION**  
**FOR**  
**REGULATION 2018**  
**Revision-I**

## PERIYAR MANIAMMAI INSTITUTE OF SCIENCE AND TECHNOLOGY

### VISION

To be an Institute of global dynamism with excellence in knowledge and innovation ensuring social responsibility for creating an egalitarian society

### MISSION

**UM1:** Offering well balanced programmes with scholarly faculty and state – of –art facilities to impart high level of knowledge.

**UM2:** Providing student – centred education and foster their growth in creativity entrepreneurship, critical thinking and collaborative work.

**UM3:** Involving progressive and meaningful research with concerned for sustainability and environment.

**UM4:** Enabling the students to acquire the skill sets for global competencies.

**UM5:** Inculcating social responsibilities and ethics along with imparting knowledge.

### VISION OF THE DEPARTMENT:

To create knowledgeable professionals to face global competition and to serve the society for the growth of industry and commerce.

### MISSION OF THE DEPARTMENT:

**DM1:** To effectively impart commerce education to the students.

**DM2:** To undertake consultancy and sponsored research projects with involvement of faculty and students.

**DM3:** To develop programmes of contemporary needs and establish global tie up to meet requirements of stakeholders.

**DM4:** To enrich the practical knowledge and encourage students to become innovative entrepreneurs for the benefit of society.

### Mapping of University Mission (UM) with Department Mission (DM)

	UM1	UM2	UM3	UM4	UM5
DM1	3	2	1	2	-
DM2	-	2	1	1	2
DM3	2	2	2	2	1
DM4	3	3	1	2	2
	8	9	5	7	5

0 – No relation    1- Low relation    2- Medium relation    3 – High relation

## PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO1: To produce employable graduates in area of business, commerce and allied areas.

PEO2: To pursue higher education

PEO3: To develop entrepreneurial skills to enable students to be self employed/entrepreneur.

PEO4: To inculcate business ethics and social responsibility.

### Mapping of Programme Educational Objectives (PEO) with Department Mission (DM)

	DM1	DM2	DM3	DM4	Total
PEO1	3	1	2	2	
PEO2	3	2	1	2	
PEO3	1	2	1	3	
PEO4	1	1	1	1	
	8	6	5	8	

1- Slightly

2- Supporting

3-Highly related

## PROGRAMME OUTCOMES (POs)

	Programme Outcomes (POs)
PO 1	Knowledge of Business and Commerce
PO 2	Knowledge and ability to pursue higher education
PO 3	Ability to identify problems and collect relevant data
PO 4	Ability to understand and use modern tools and technologies
PO 5	Understanding the impact of commercial activities on environment and sustainability
PO 6	Apply ethical principles in business and commerce
PO 7	Ability to effectively communicate in business environment
PO 8	Ability to perform effectively as a leader as well as a member of a team
PO 9	Ability to engage in lifelong learning

### Mapping of Program Educational Objectives (PEOs) with Program Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	total
PEO1	3	2	1	2	1	2	2	1	2	16
PEO2	3	3	2	2	1	1	2	0	2	16
PEO3	2	0	2	1	3	1	3	2	1	15
PEO4	2	0	0	0	1	3	2	2	1	11

0 – No relation

1- Low relation

2- Medium relation

3-High relation

## Curriculum – B. Com

### Semester - I

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-1	XGL101	Basic English Communication Skills	2	0	0	2	2	0	0	0	2
CC- 1	XCG102	Fundamentals of Financial Accounting	4	2	0	6	4	2	0	0	6
CC -2	XCG103	Business Organisation and Management	4	1	0	5	4	1	0	0	5
CC- 3	XCG104	Business Economics	4	1	0	5	4	1	0	0	5
CC- 4	XCG105	Principles of Marketing	4	1	0	5	4	1	0	0	5
UMAN-1	XUM106	Human Ethics, Values, Rights, and Gender Equality	0	0	0	0	2	0	0	1	3*
		<b>Total</b>	<b>18</b>	<b>5</b>	<b>0</b>	<b>23</b>	<b>21</b>	<b>5</b>	<b>0</b>	<b>2</b>	<b>26</b>

\*UMAN-University Mandatory Audit Courses- 2 Lecture hours and 1 hour for self study

### Semester – II

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-2	XGL201	Advanced English Communication Skills	2	0	0	2	2	0	0	0	2
AECC -3	XES202	Environmental studies	2	0	0	2	2	0	0	0	2
LAN	XGL203A/ XGL203B	Vaniha Tamil / English for Employability	3	0	0	3	3	0	0	0	3
CC – 5	XCG204	Commercial law	4	1	0	5	4	1	0	1	6
CC – 6	XCG205	Corporate Accounting	4	2	0	6	4	2	0	0	6
		NSS, YRC, RRC***									
		Library	0	0	0	0	0	0	0	2	2
		Soft Skills	0	0	0	0	0	0	0	2	2
		Swatch Barath	0	0	0	0	0	0	0	1	1
		Mentor	0	0	0	0	0	0	0	1	1
		<b>Total</b>	<b>15</b>	<b>3</b>	<b>0</b>	<b>18</b>	<b>15</b>	<b>3</b>	<b>0</b>	<b>4</b>	<b>25</b>

### Semester – III

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC – 7	XMS301	Business Mathematics & Statistics	4	2	0	6	4	2	0	0	6
CC – 8	XCG302	Direct Tax laws	4	1	0	5	4	1	0	0	5
SEC – 1	XCG303	Computer Applications in Business	2	0	2	4	2	0	4	0	6
DSE – 1	XCG304	Students can choose one among the group – 1	4	1	0	5	4	1	0	0	5
GE 1		OE -1	3	0	0	3	3	0	0	0	3
UMAN- 3	XUM306	Disaster Management	0	0	0	0	0	0	0	3	3*
		<b>Total</b>	<b>17</b>	<b>4</b>	<b>2</b>	<b>23</b>	<b>18</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>25</b>

\* UMAN-University Mandatory Audit Courses– 3 hours self study

### Semester – IV

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC – 9	XCG401	Company law	4	1	0	5	4	1	0	1	6
CC – 10	XCG402	Fundamentals of Cost Accounting	4	1	0	5	4	1	0	0	5
SEC – 2	XCG403	E- Commerce	2	0	2	4	2	0	4	0	6
DSE – 2	XCG404	Students can choose one among the group - 2	4	1	0	5	4	1	0	0	5
GE 2		OE – 2	3	0	0	3	3	0	0	0	3
Minor Course***	XCG405	GST Models ***				1*					
		<b>Total</b>	<b>17</b>	<b>3</b>	<b>2</b>	<b>22+1*</b>	<b>17</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>25</b>

\*\*\* Extra credit

\*Internship at the end of IV semester for 15 days as a non-credit course –evaluation in V semester .

## Semester – V

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC – 11	XCG501	Financial Accounting packages – Tally practical	4	0	1	5	4	0	2	6
SEC – 3	XCG502	Entrepreneurship	2	0	2	4	2	0	4	6
DSE – 3	XCG503	Students can choose one among the group – 3	4	1	0	5	4	1	0	5
DSE – 4	XCG504	Students can choose one among the group – 4	4	1	0	5	4	1	0	5
GE – 3		OE – 3	3	0	0	3	3	0	0	3
Minor Course***	XCG505	PERT & CPM				1*				
Internship*	XCG506	Internship*	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>17</b>	<b>2</b>	<b>3</b>	<b>22+1*</b>	<b>17</b>	<b>2</b>	<b>6</b>	<b>25</b>

\*\*\* Extra credit

\*Internship at the end of IV semester for 15 days as a non-credit course –evaluation in V semester .

## Semester – VI

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC – 12	XCG601	Management accounting	4	1	0	5	4	1	0	5
CC - 13	XCG602	Auditing practices	4	1	0	5	4	1	0	5
SEC – 4	XCG603	Personal selling and Salesmanship	2	0	2	4	2	0	4	6
Minor Course***	XCG604	Cyber Laws				1*				
	XCG605	Dissertation	0	0	0	6	0	0	0	8
		Library	0	0	0	0	0	0	0	1
		<b>Total</b>	<b>10</b>	<b>2</b>	<b>2</b>	<b>20+1*</b>	<b>10</b>	<b>2</b>	<b>4</b>	<b>25</b>

\*\*\* Extra credit

### Summary of Credits

Category	No. of COURSEs	No of Credit (PMIST)	As per UGC	Deviation %
AECC (Ability-Enhancement Compulsory Course)	3	6	4	
UMAN	2	0	-	
LAN	1	3	-	
SEC (Skill-Enhancement Elective Course )	4 X 4 Credits	16	16	-
Core Courses	3X6 Credits 10X5 Credits	18 50 <hr/> 68	72	
DSE (Discipline Specific Elective)	4X 5 Credits	20	24	
GE Generic Elective	OE 3X 3Credits	9	12	
Project		6	-	
Minor course, NSS, YRC, RRC*** (carries extra credit)		3***	-	
<b>Total</b>		<b>128</b>	<b>128</b>	<b>Nil</b>

\*\*\* Extra credit

## LIST OF DISCIPLINE SPECIFIC ELECTIVES

**DSE-1** (Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE1A	III	Human Resource Development	4	1	0	5	4	1	0	5
DSE1B	III	Business correspondence and report writing	4	1	0	5	4	1	0	5

**DSE-2**(Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE2A	IV	Fundamentals of Financial Management	4	1	0	5	4	1	0	5
DSE2B	IV	Investment Management	4	1	0	5	4	1	0	5

**DSE-3**(Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE3A	V	Banking and Insurance	4	1	0	5	4	1	0	5
DSE3B	V	Corporate tax planning	4	1	0	5	4	1	0	5

**DSE-4**(Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE4B	VI	International Business	4	1	0	5	4	1	0	5
DSE4C	VI	Office Management & Secretarial practice	4	1	0	5	4	1	0	5

# SYLLABUS

## I SEMESTER

### BASIC ENGLISH COMMUNICATION SKILLS

#### COURSE OUTCOMES (COs)

On the successful completion of this course students would be able to

CO1: Cog: R: *Recall* the basic grammar and using it in proper context

CO2: Cog: U: *Explain* the process of listening and speaking

CO3: Cog: C: *Adapt* important methods of reading.

CO4: Cog: U: *Demonstrate* the basic writing skills

SEMESTER I						
COURSE CODE	COURSE NAME	Category				
		L	T	P	SS	Credits
XGL101	Basic English Communication Skills	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1:0:1	2	0	0	2	4

#### SYLLABUS

UNIT	Content	Hours Allotted		
I	<b>Grammar:</b> i. Major basic grammatical categories ii. Notion of correctness and attitude to error correction	7		
II	<b>Listening and Speaking:</b> iii. Importance of listening skills iv. Problems of listening to unfamiliar dialects v. Aspects of pronunciation and fluency in speaking vi. Intelligibility in speaking	8		
III	<b>Basics of Reading :</b> vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative	7		
IV	<b>Basics of Writing :</b> ix. Introduction to writing skills x. Aspects of cohesion and coherence xi. Expanding a given sentence without affecting the structure xii. Reorganizing jumbled sentences into a coherent paragraph xiii. Drafting different types of letters (personal notes, notices, complaints, appreciation, conveying sympathies etc.)	8		
	<b>Lecture</b>	<b>Practice</b>	<b>Total</b>	
	<b>30 Hours</b>	<b>30 Hours</b>	<b>60 Hours</b>	

## TEXT

1. Acevedo, A., & Gower, M. (1999). *Reading and writing skills*. London, Longman.
2. Deuter, M., Bradbery, J., & Turnbull, J. (2015). *Oxford Advanced Learner's Dictionary* (15th ed.). New Delhi: Oxford University Press.
3. Eastwood, J. (2008). *Oxford practice grammar intermediate: With key practice-boost CD-ROM pack* (2nd ed.). OUP Oxford.
4. Hadefield, J., & Hadefield, C. (2008). *Reading Games*. London: Longman.
5. Hedge, T. (2005). *Writing* (2nd ed.). OUP: oxford university press.
6. Jolly, D. (1984). *Writing tasks student's book: An authentic-task approach to individual writing needs*. Cambridge University Press.
7. Klippel, & Swan. (1984). *Keep Talking*. Oxford, OUP.
8. Saraswati, V. (2005). *Organized Writing*. Hyderabad: Orient Blackswan.
9. Swan, & Michael. (1980). *Practical English Usage* (2<sup>nd</sup> ed). Oxford university press.
10. Swan, M., & Walter, C. (1997). *How English works: A grammar practice book; with answers*. OXFORD University Press.

## FUNDAMENTALS OF FINANCIAL ACCOUNTING

### COURSE OUTCOME (Cos):

Students would be able to

- CO1 :** Cog:AP, Prepare financial statements in accordance with Generally Accepted Accounting Principles.
- CO 2:** Cog:AP,*Prepare* Bank Reconciliation Statement and to *identify* and rectify errors.
- CO3 :** Cog:An,*Compare, Contrast and solve* single entry to double entry system.
- CO4 :** Cog:AP,*Calculate* account current, average due date and insurance claims
- CO5 :** Cog:AP,*Calculate* depreciation on fixed assets.

COURSE CODE XCG102	SUBJECT NAME	Category			
PREQUISITES - NIL	FUNDAMENTALS OF FINANCIAL ACCOUNTING	L	T	P	C
		4	2	0	6
L		T	P	H	
4		2	0	6	
C:P:A 4.50:0:1.50					

### SYLLABUS

UNITS	CONTENT	Hours Allotted
I	<b>FINAL ACCOUNTS:</b> Introduction - Manufacturing Account -Trading Account - Distinction between Capital and Revenue expenditure - Profit and Loss Account - Balance Sheet - Various adjustments - Classification of Assets and Liabilities - Adjustments.	12+6+0

<b>II</b>	<b>RECTIFICATION OF ERRORS-</b> Bank Reconciliation Statement.			<b>12+6+0</b>
<b>III</b>	<b>SINGLE ENTRY-</b> Objectives - Definition - Salient features - Limitations of Single Entry - Ascertainment of Profit - Statement of Affairs Method - Conversion Method - Difference between Statement and Affairs and Balance Sheet.			<b>12+6+0</b>
<b>IV</b>	<b>ACCOUNT CURRENT-</b> Average Due Date - Insurance claim - Abnormal items - Loss of property and stock - Average clause - Loss of Profit.			<b>12+6+0</b>
<b>V</b>	<b>DEPRECIATION,</b> Reserves and Provisions - Depreciation, Depletion and Amortization - Objectives of providing depreciation - causes of depreciation - methods of recording depreciation - straight line method - Diminishing Balance Method - Changes in method of depreciation - Machine Hour Rate Method - Depletion Method - Revaluation Method.			<b>12+6+0</b>
		<b>LECTURE</b>	<b>TUTORIAL</b>	<b>TOTAL</b>
		<b>60</b>	<b>30</b>	<b>90</b>

**TEXT BOOKS**

1. T.S.Reddy&A.Murthy - Financial Accounting - Recent edition, Marghan Publications, Chennai.
2. M.C.Shukla, T.S.Grewal. Advanced Accounts (volume I) recent edition, S.Chand& Co., Ltd., New Delhi.

**REFERENCE BOOKS:**

1. R.S.N. Pillai, Bagawathi&S.Uma - Advanced Accounting (Financial Accounting) volume I, S.Chand& Co. Ltd., New Delhi.
2. R.L. Gupta & V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi.
3. S.P. Jain & K.L. Naranj, Advanced Accountancy, Kalyani Publications, Ludhiana.

**Table 1: Mapping of COs with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	2	1	0	0	1	1	1	0	1
<b>CO2</b>	2	0	1	0	0	0	1	0	1
<b>CO3</b>	2	1	1	0	0	0	0	0	1
<b>CO4</b>	2	0	0	0	0	1	0	0	1
<b>CO5</b>	1	1	0	0	1	1	0	0	1
<b>Total</b>	9	3	2		2	3	2	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## BUSINESS ORGANISATION AND MANAGEMENT

### Course Outcomes (Cos):

Students would be able to

CO1: Cog: (U),(Eva), **Summarise** the nature, process and importance and forms business organisation.

CO2: Cog: (U), **Discuss** the process and size of business units and plant location.

CO3: Cog: (An), (U) **Summarise** the nature, process of business management as well as Compare **and contrast** the contributions of Indian and International Management Thinkers.

CO4: Cog: (U), **Discuss** the process and types of planning and decision making and organising.

CO5: Cog: (U), (Creating), Aff: (Val), **Explain** the strategies of effective managerial control system, coordination and **Defend** the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Ouchi and David McClelland.

COURSE CODE XCG103	SUBJECT NAME	Category			
PREREQUISITES – NIL C : P : A 4 : 0 : 1	BUSINESS ORGANISATION AND MANAGEMENT	L	T	P	C
		4	1	0	5
		L	T	P	Hrs
		4	1	0	5

### SYLLABUS

Units	CONTENT	Hours allotted		
I	<b>EVOLUTION OF BUSINESS:</b> Nature and scope of business- Forms of business organization-Sole trader ship-Partnership-Joint stock company-Cooperatives-Public enterprises.	12+3+0		
II	<b>SIZE OF THE BUSINESS UNIT:</b> Plant location-factors-Weber's theory of location Plant layout and product layout-Merits and limitations-Industrial Estates Trade Associations and chambers of commerce.	12+3+0		
III	<b>MANAGEMENT:</b> Definition-nature-functions-levels-Management Vs Administration-Schools of Management thought-contributions by F.W.Taylor-Henry Fayol-Elton Mayo.	12+3+0		
IV	<b>PLANNING:</b> Nature-planning process-steps-planning premises importance-limitations- MBO-Organizing-Line, staff and functional Departmentation-bases Delegation-centralization and decentralization.Direction - Nature and Purpose - Importance of Direction - Written vs. Oral Directives - Techniques of Direction.	12+3+0		
V	<b>MOTIVATION:</b> Theories-importance-Leadership-theories-styles-Controlimportance-Traditional and modern techniques. Co-ordination - Need - Type and Techniques Problems in Coordination. Controlling - Meaning and Importance of controlling - Relationship between Planning and Controlling - Control Process - Characteristics of Good control System.	12+3+0		
		<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>
		<b>60</b>	<b>15</b>	<b>75</b>
<b>Text Book:</b>				
1.Business organisation and Management- C. B. Gupta - Sultan Chand & Sons New Delhi				

**REFERENCE BOOKS:**

1. Business organization and Management-M.C. Shukla- S. Chand & Co. New Delhi
2. Business organization and Management -Reddy and Gulshan- S.Chand& Co. New Delhi
3. Business Management-L. M.Prasad-Sultan Chand Co.New Delhi
4. Business organization and Management -Y.K.Bhushan-Sultan Chand &Co. New Delhi.

**Table 1: Mapping of COs with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	3	1	0	1	1	0	0	0	0
<b>CO2</b>	1	0	1	0	0	0	0	0	0
<b>CO3</b>	2	1	0	0	1	0	0	0	0
<b>CO4</b>	2	1	0	0	1	0	0	0	1
<b>CO5</b>	1	1	0	0	1	1	0	0	1
<b>Total</b>	9	4	1	1	4	1	0	0	2
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## BUSINESS ECONOMICS

### Course Outcomes (COs):

Students would be able to

CO1: Cog. (U): *Discuss* the basics concepts, scope and importance of micro and macro economics.

CO2: Cog: (An) *Analyze* the law of demand and supply.

CO3: Cog (E), (An) *Analyze* the law of Diminishing Marginal Utility, Equip marginal Utility, Indifference Curve Law of Variable Proportion and Laws of Returns to Scale.

CO4: Cog (Cre), Aff (Res) *Formulate different* product pricing based on the different markets condition and *illustrate* different markets.

CO5: Cog (Und), Aff (Valuing) *Summarize* the nature and principles of Public Expenditure and Public Finance and *criticize* the basic problems in the national income.

COURSE CODE XCG104	SUBJECT NAME	Category			
		L	T	P	C
		4	1	0	5
PREREQUISITE NIL	BUSINESS ECONOMICS	L	T	P	H
C : P : A = 4 : 0 : 1		4	1	0	5

### SYLLABUS

Units	CONTENT	Hours allotted		
I	<b>INTRODUCTION TO ECONOMICS:</b> Definition – Scope and Importance of Business Economics – Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency – micro and macro economics relating to business.	12+3+0		
II	<b>DEMAND AND SUPPLY FUNCTIONS:</b> Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept, and Equilibrium Supply-supply schedule-Law of supply-Supply curve-Elasticity of supply, determinants of supply.	12+3+0		
III	<b>CONSUMER UTILITY :</b> Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale Cost Classification – Break Even Analysis	12+3+0		
IV	<b>PRODUCT PRICING:</b> Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods	12+3+0		
V	<b>NATIONAL INCOME:</b> National Product and National Income – per Capital Income problem – Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.	12+3+0		
		<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>
		<b>60</b>	<b>15</b>	<b>75</b>

#### Text Book

1. S. Shankaran, Business Economics - Margham Publications - Chennai -17

#### Reference Books:

1. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
2. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04. 19
3. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
4. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 5

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	0	1	0	0	0	1
CO2	2	1	1	0	1	0	0	0	1
CO3	2	1	0	0	0	0	1	0	1
CO4	2	1	0	0	1	0	0	0	1
CO5	1	1	0	0	1	0	0	0	1
<b>Total</b>	10	6	2	0	4	0	1	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## PRINCIPLES OF MARKETING

### COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, **Summarize** the concept of marketing, marketing mix, marketing environment and micro and macro marketing.

CO2: Cog:U, **Explain** the meaning of product, product planning and development, product life cycle and branding.

CO3: Cog:U, **Demonstrate** the concept of pricing and factors affecting pricing.

CO4: Cog (U): Aff (Res), **Compile** the elements of promotional mix and CRM.

CO5: Cog:U, **Explain** channels of distribution and Recent trends in Marketing.

SUB CODE XCG105	SUBJECT NAME	L	T	P	C
	<b>PRINCIPLES OF MARKETING</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>PREREQUISITE NIL</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>
<b>C:P:A = 4:0:1</b>		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

### SYLLABUS

UNITS	CONTENT	Hours Allotted
<b>I</b>	<b>MARKETING:</b> Meaning - functions - Marketing mix - Market segmentation - Marketing Environment - Micro and Macro Marketing.	<b>12+3+0</b>
<b>II</b>	<b>PRODUCT:</b> Meaning - features - classification, new product planning and development- Product mix - Product life cycle - Branding, Brand loyalty and	<b>12+3+0</b>

	equity, Packaging, Labeling, Standardization - ISO Series and AGMARK.							
<b>III</b>	<b>PRICING:</b> Meaning - objectives - Factors affecting pricing - methods and types of pricing-Factors influence consumer behavior.	<b>12+3+0</b>						
<b>IV</b>	<b>PROMOTION:</b> Meaning - Need - Promotional Mix- Advertising - Sales promotionPersonal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman - CRM (Customer Relation Management).	<b>12+3+0</b>						
<b>V</b>	<b>CHANNELS OF DISTRIBUTION:</b> Meaning - Wholesalers and Retailers - Physical Distribution - Meaning - Objectives - Transportation - Storage and warehousing-Recent trends in Marketing-Retail Marketing-Online Marketing-Green Marketing.	<b>12+3+0</b>						
	<table border="1"> <tr> <td><b>Lecture</b></td> <td><b>Tutorial</b></td> <td><b>Total</b></td> </tr> <tr> <td><b>60Hours</b></td> <td><b>15</b></td> <td><b>75Hours</b></td> </tr> </table>	<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>	<b>60Hours</b>	<b>15</b>	<b>75Hours</b>	
<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>						
<b>60Hours</b>	<b>15</b>	<b>75Hours</b>						
<b>TEXT BOOK</b>								
1. R.S.N. Pillai&Bagavathi - Modern Marketing - S. Chand & Co., New Delhi, 2011.								
<b>Books for References</b>								
1. Rajan Nair, N., Sanjith R. Nair - Marketing -Sultan Chand & Sons, New Delhi, 2010.								
2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd., New Delhi, 2010.								
3. Stanton Willam, I.S.andcharlesFutrell - Fundamentals of Marketing - Mc Grew Hill Book Co., 2000.								
4. Monga&ShaliniAnand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.								

**Table 1: Mapping of COs with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	3	1	1	0	0	0	0	0	0
<b>CO2</b>	2	1	1	0	1	1	1	0	1
<b>CO3</b>	3	1	1	0	1	1	1	0	1
<b>CO4</b>	2	1	0	0	1	1	1	0	1
<b>CO5</b>	1	0	0	0	0	0	0	0	1
<b>Total</b>	11	4	3	0	3	3	3	0	4
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY

### COURSE OUTCOMES (Cos):

Students would be able to

**CO1:Cog:(Rem),(Un) Relate and Interpret** the human ethics and human relationships.

**CO2:(Un),(Ap) Explain and Apply** gender issues, equality and violence against women.

**CO3:Cog:(An), Aff: (Re) Classify and Develop** the identify of human rights and their violations.

**CO4: Cog:(Un),Cog:(An) Classify and Dissect** necessity of human rights and report on violations.

**CO5:Cog:(Rem), Cog:(Res) List and respond** to family values, universal brotherhood, fight against corruption by common man and good governance

COURSE CODE	COURSE NAME	L	T	P	SS	C
	<b>HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PREREQUISITES	<b>NIL</b>	L	T	P	SS	H
<b>C:P:A</b>	<b>2.5:0:0.5</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

### SYLLABUS

UNITS	CONTENT	Hours allotted
<b>I</b>	<b>HUMAN ETHICS AND VALUES:</b> Human Ethics and values - Understanding of oneself and others- motives and needs- Social service, Social Justice, Dignity and worth, Harmony in human relationship: Family and Society, Integrity and Competence, Caring and Sharing, Honesty and Courage, WHO's holistic development - Valuing Time, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, character building and Personality.	<b>7+0+0</b>
<b>II</b>	<b>GENDER EQUALITY:</b> Gender Equality - Gender Vs Sex, Concepts, definition, Gender equity, equality, and empowerment. Status of Women in India Social, Economical, Education, Health, Employment, HDI, GDI, GEM. Contributions of Dr.B.R. Ambedkar, ThanthaiPeriyar and Phule to Women Empowerment	<b>9+0+0</b>
<b>III</b>	<b>WOMEN ISSUES AND CHALLENGES:</b> Women Issues and Challenges- Female Infanticide, Female feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Access to education, Marriage. Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Medical Termination of Pregnancy Act, and Dowry Prohibition Act.	<b>9+0+0</b>
<b>IV</b>	<b>HUMAN RIGHTS:</b> Human Rights Movement in India – The preamble to the Constitution of India, Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Discrimination and forced Labour, Rights and protection of children and elderly. National Human Rights Commission and other statutory Commissions, Creation of Human Rights Literacy and Awareness. - Intellectual Property Rights (IPR). National Policy on occupational safety, occupational health and working environment	<b>9+0+0</b>
<b>V</b>	<b>GOOD GOVERNANCE AND ADDRESSING SOCIAL ISSUES:</b> Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society, whom to make corruption complaints, fight against corruption and related issues, Fairness in criminal justice administration, Government system of Redressal. Creation of People friendly environment and universal brotherhood.	<b>11+0+0</b>

LECTURE	SELF STUDY	TOTAL
45	-	45

**REFERENCES:**

1. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).
2. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).
3. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).
4. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).
5. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)
6. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).

## SEMESTER – II

### ADVANCED ENGLISH COMMUNICATION SKILLS

#### COURSE OUTCOMES (COs)

CO1: Cog: R: **Recall** the advanced reading techniques

CO2: Cog: U: **Explain** the process of writing according to the context

CO3: Cog: C: **Adapt** the principles of communication

CO4: Cog: U: **Demonstrate** the cross cultural communication

SEMESTER II						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XGL201	ADVANCED ENGLISH COMMUNICATION SKILLS	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1.5:0:0.5	2	0	0	2	4

#### SYLLABUS

UNIT	Content	Hours Allotted						
<b>I</b>	<b>Advanced Reading</b> Reading texts of different genres and of varying length- Different strategies of comprehension - Reading and interpreting non-linguistic texts - Reading and understanding incomplete texts (Cloze of varying lengths and gaps; distorted texts.)	<b>7</b>						
<b>II</b>	<b>Advanced Writing</b> Analysing a topic for an essay or a report - Editing the drafts arrived at and preparing the final draft - Re-draft a piece of text with a different perspective (Manipulation exercise) - Summarise a piece of prose or poetry - Using phrases, idioms and punctuation appropriately	<b>8</b>						
<b>III</b>	<b>Principles of communication and communicative competence</b> Introduction to communication – principles and process - Types of communication – verbal and non-verbal - Identifying and overcoming problems of communication - Communicative competence	<b>8</b>						
<b>IV</b>	<b>Cross Cultural Communication</b> Cross-cultural communication	<b>7</b>						
	<table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th>Lecture</th> <th>Practice</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">30Hours</td> <td style="text-align: center;">30 Hours</td> <td style="text-align: center;">60 Hours</td> </tr> </tbody> </table>	Lecture	Practice	Total	30Hours	30 Hours	60 Hours	
Lecture	Practice	Total						
30Hours	30 Hours	60 Hours						

#### TEXT

1. Bailey, S. (2003). *Academic writing: A Handbook for International Students* (3rd ed.). London and New York: Psychology Press.
2. Department of English. (2006). *Fluency in English part II*. New Delhi: Oxford University Press: New Delhi,.
3. Grellet, F. (2001). *Developing Reading Skills: A Practical Guide to Reading Skills*. New York: CUP.
4. Hedge, T. (2005). *Writing* (2nd ed.). Oxford university press.

5. Kumar, S., & Pushp Lata. (2015). *Communication Skills*. New Delhi: oup.
6. Lazar, G. (2010). *Literature and Language Teaching*. Cambridge: CUP.
7. Nuttall, C. (1996). *Teaching Reading Skills in a Foreign Language*. London: Macmillan.
8. Raman, Meenakshi, & Sharma, S. (2001). *Technical Communication: Principles and Practice*. New Delhi: OUP.

**Software for lab:**

- **English Teaching software** (Young India Films)

**Table 1: Mapping of Cos with POs**

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	0	0	2	1	1
CO2	0	0	0	0	2	0	0	1	0
CO3	0	0	0	1	0	2	0	1	1
CO4	0	1	0	0	0	0	2	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>2</b>

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

## ENVIRONMENTAL STUDIES

### COURSE OUTCOMES (Cos):

Students would able be to

**CO1. Cog: (R and U);** *Describe* the significance of natural resources and *explain* anthropogenic impacts.

**CO2.Cog: U;** Illustrate the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.

**CO3. Cog: R, Aff: Receiving;***identify* the facts, consequences, preventive measures of major pollutionsand *recognize* the disaster phenomenon

**CO4. Cog: (U & Anal):** *Explain* the socio-economic, policy dynamics and*practice* the control measures of global issues for sustainable development.

**CO5. Cog: (U & App):** *Recognize* the impact of population and the concept of various welfare programs, and*apply*thet modern technology towards environmental protection.

SEMESTER II						
COURSE CODE	COURSE NAME	Category				
		L	T	P	SS	Credits
<b>XES201</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>PREREQUISITES</b>	<b>NIL</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>SS</b>	<b>H</b>
<b>C:P:A</b>	<b>2.5: 0 :0.5</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>

### SYLLABUS

UNIT	CONTENT	Hours Allotted
<b>I</b>	<b>INTRODUCTION TO ENVIRONMENTAL STUDIES AND ENERGY</b>	<b>9</b>

	Definition, scope and importance – Need for public awareness – Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people – Water resources: Use and over-utilization of surface and ground water, flood, drought, conflicts over water, dams-benefits and problems – Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies – Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies – Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies – Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification – Role of an individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles.							
<b>II</b>	<b>ECOSYSTEMS AND BIODIVERSITY</b> Concept of an ecosystem – Structure and function of an ecosystem – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristic features, structure and function of the (a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries) – Introduction to Biodiversity – Definition: genetic, species and ecosystem diversity - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.	<b>9</b>						
<b>III</b>	<b>ENVIRONMENTAL POLLUTION</b> Definition – Causes, effects and control measures of: (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards – Solid waste management: Causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution case studies – Disaster management: flood, earthquake, cyclone and landslide.	<b>9</b>						
<b>IV</b>	<b>ENERGY AND WATER CONSERVATION</b> Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns, climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation – Consumerism and waste products – Environment Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness.	<b>9</b>						
<b>V</b>	<b>HUMAN POPULATION AND THE ENVIRONMENT</b> Population growth, variation among nations – Population explosion – Family welfare programme – Environment and human health – Human rights – Value education - HIV / AIDS – Women and Child welfare programme– Role of Information Technology in Environment and human health – Case studies.	<b>9</b>						
		<table border="1"> <thead> <tr> <th>Lecture</th> <th>Self Study</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>30 hours</td> <td>15 hours</td> <td>45 hours</td> </tr> </tbody> </table>	Lecture	Self Study	Total	30 hours	15 hours	45 hours
Lecture	Self Study	Total						
30 hours	15 hours	45 hours						

#### TEXT BOOKS

1. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, 2000.
2. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, 2003
3. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, 2003.

#### REFERENCE BOOKS

1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, 2009.
2. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai,

2001.

3. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, 2012.
4. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, 2003.
5. Sundar, Disaster Management, Sarup& Sons, New Delhi, 2007.
6. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, 2006.

### E RESOURCES

1. <http://www.e-booksdirectory.com/details.php?ebook=10526>
2. <https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science>
3. <https://www.free-ebooks.net/ebook/What-is-Biodiversity>
4. [https://www.learner.org/courses/envsci/unit/unit\\_vis.php?unit=4](https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4)
5. <http://bookboon.com/en/pollution-prevention-and-control-ebook>
6. <http://www.e-booksdirectory.com/details.php?ebook=8557>

## VANIHA TAMIL / ENGLISH FOR EMPLOYABILITY

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XGL203A/ XGL203B	VANIHA TAMIL/ ENGLISH FOR EMPLOYABILITY	3	0	0	3
PREREQUISITIES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

### University Mandatory Language Course (LAN) Common Syllabus to all UG (Arts and Science Programmes)

COURSE CODE	Course	Category			
XGL203A	VANIHATHAMIL	L	T	P	C
C:P:A	(வணிகத்தமிழ்)	2	1	0	3
3:0:0		L	T	P	Hrs
		2	1	0	3
Course outcome		Domain		Level	
C01	தமிழர்களின் வாழ்வியல் பண்புகள், கலாச்சாரம் பற்றி அறிதல்	Cog		Rem	
C02	தமிழர்கள் வணிகம் எவ்வாறு செய்தனர், உற்பத்திப் பொருட்களை சந்தைப்படுத்துதல் - பற்றி அறிதல்	Cog		Rem	
C03	பண்டையத் தமிழர்களின் சடங்கு முறைகள் - குறித்து அறிந்து கொள்ளல்	App		Rem	
C04	தமிழர்களின் கலை வெளிப்பாட்டு திறனை பற்றி அறிதல்	Cog		Rem	

C05	தற்கால தமிழர்களின் அரசியல் மற்றும் வெளிநாட்டு வணிக முறைகள் பற்றி அறிதல்	Cog	App
<b>Unit</b>	<b>Content</b>		<b>Hrs</b>
I	நாகரிகமும் பண்பாடும் - தமிழர் தோற்றமும் பரவலும்		10
II	பண்டையத் தமிழர் வாழ்வியல் சிந்தனைகள்: வீரம், காதல், அறம், அறக்கோட்பாடுகள், வழிப்பாடுகள் மற்றும் சடங்கு முறைகள்		15
III	தமிழர் வாணிபமும், பண்பாட்டு நெறிமுறைகளும்: சிலப்பதிகாரம், மதுரைக் காண்டத்தில் வாணிய முறைகள்		10
IV	தமிழர் பண்பாட்டுக் கலையும், நாகரிகமும்: இயல், இசை, நாடகம், ஓவியம், மருத்துவம், சிற்பம் மற்றும் நாட்டுப்புறவியல்		15
V	தற்கால வாழ்வியல் தமிழர் சமூக வாழ்க்கை: சாதி, சமயம், பெண்கள், அரசியல், கல்வி, பொருளியல், வணிகம் மற்றும் வெளிநாட்டுத் தொடர்புகள்		10
		Lecture	Tutorial
		45 Hours	15 Hours
<b>பாடநூல்கள்</b>			
1. தமிழ் இலக்கிய வரலாறு 2. சிலப்பதிகாரம் 3. தமிழர் நாகரிகமும், பண்பாடும்			
<b>மேற்பார்வை நூல்கள்</b>			
1. தமிழிலக்கிய வரலாறு 2. சிலப்பதிகாரம் 3. தமிழர் நாகரிகமும், பண்பாடும் 4. பண்டையத் தமிழர் வாழ்வியல் சிந்தனைகள் 5. நாட்டுப்புறக் கலைகள் 6. தமிழர் சமூக வாழ்க்கை முறைகள்			

**Table 1 :Cos Vs Po Mapping**

COs	PO <sub>1</sub>	PO <sub>2</sub>	PO <sub>3</sub>	PO <sub>4</sub>	PO <sub>5</sub>
C01	1	1	2	1	1
C02	2	2	2	2	1
C03	1	2	2	2	0
C04	1	2	1	3	1
C05	2	2	2	1	1

English for Employability	L	T	P	C
	3	0	0	3
	L	T	P	H
	3	0	0	3
SYLLABUS				HOURS
<b>UNIT I</b>	Resume Writing – CV Writing			<b>9</b>
<b>UNIT II</b>	Group Discussion- Interview Techniques			<b>9</b>
<b>UNIT III</b>	Soft Skills: Problem Solving-Time Management- Critical Thinking			<b>9</b>

<b>UNIT IV</b> Mind Mapping Techniques		<b>9</b>		
<b>UNIT V</b> Team Management, Role Play (Practice will be given for playing roles)		<b>9</b>		
		<b>LECTURE</b>	<b>PRACTICAL</b>	<b>TOTAL</b>
<b>HOURS</b>		<b>45</b>	<b>0</b>	<b>45</b>

## COMMERCIAL LAW

### COURSE OUTCOMES (COs):

Students would be able to

CO1: Cog: U, **Explain** essentials of Contract, performance and breach of Contract under Indian Contract Act 1872.

CO2: Cog: U, **Interpret** necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.

CO3: Cog: U, **Illustrate** the objectives of Consumer Protection Act and jurisdiction of Consumer Protection Councils

CO4: Cog: U, **Explain** the essentials of partnership, rights and duties of partners under Partnership Act 1932.

CO5: Cog: U, **Summarize** the effects of dishonour of negotiable instruments under Negotiable Instruments Act 1881.

SEMESTER III						
COURSE CODE XCG204	SUBJECT NAME	Category				
		L	T	P	SS	Credits
	COMMERCIAL LAW	4	1	0	0	5
PREREQUISITE NIL		L	T	P	SS	Hour
C:P:A =4.5:0:0.5		4	1	0	1	6

### SYLLABUS

UNIT	CONTENT	Hours Allotted						
<b>I</b>	<b>THE INDIAN CONTRACT ACT, 1872:</b> Nature of contract – Definition – essentials for valid contract – Agreement – Offer & acceptance – revocation of acceptance – Consideration – agreement without consideration – exception to the rule – Performance of contracts - various illegal agreements and agreement opposing public policy - Void agreement - contingent contracts – Discharge of contracts- Remedies for breach of contract – Quasi contracts.	<b>12+3+0</b>						
<b>II</b>	<b>THE SALE OF GOODS ACT, 1930</b> Formation of the contract of sale– Conditions and Warranties-Transfer of ownership and delivery of goods- Unpaid seller and his rights.	<b>12+3+0</b>						
<b>III</b>	<b>CONSUMER PROTECTION ACT, 1986:</b> Objectives, Consumer, goods, service, defect in goods, deficiency in service, unfair trade practice, and restrictive trade practice.Consumer Protection Councils at the Central, State and District Levels – Objectives & jurisdiction.	<b>12+3+0</b>						
<b>IV</b>	<b>THE INDIAN PARTNERSHIP ACT, 1932:</b> General Nature of Partnership-Rights and duties of partners-Registration and dissolution of a firm.	<b>12+3+0</b>						
<b>V</b>	<b>NEGOTIABLE INSTRUMENTS ACT,1881:</b> Definition-Acceptance and negotiation- Rights and liabilities of Parties-Dishonour of negotiable Instrument- Hundis-Bankers and Customers.	<b>12+3+0</b>						
	<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

#### Text Book

1.Kapoor N.D., “Elements of Mercantile Law”, Sultan Chand & Sons, New Delhi, 2014

**Reference**

1. Desai T.R, "Indian Contract Act, Sale of Goods Act S.C. Sarkar& Sons Pvt. Ltd., Kolkata, 1968
2. Khergamwala J.S, "The Negotiable Instruments Act", N.M.Tripathi Pvt. Ltd, Mumbai, 1975
3. Avtar Singh, "Principles of Mercantile Law", Eastern Book Company, Lucknow, 2011

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
<b>CO1</b>	2	2	0	0	1	1	1	0	1
<b>CO2</b>	2	1	0	0	1	0	1	0	1
<b>CO3</b>	2	1	0	0	1	1	1	0	1
<b>CO4</b>	2	1	0	0	0	0	1	0	1
<b>CO5</b>	2	1	0	0	0	0	1	0	1
<b>Total</b>	10	6	0	0	3	2	5	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

COURSE CODE XCG205	SUBJECT NAME	Category			
		L	T	P	CREDITS
	<b>CORPORATE ACCOUNTING</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>6</b>
<b>PREREQUISITE NIL</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>
<b>C:P:A = 4.50:0:1.50</b>		<b>4</b>	<b>2</b>	<b>0</b>	<b>6</b>

## CORPORATE ACCOUNTING

### COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog: Ap, Students would be able to **Apply** the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Cog: Ap, Students would be able to **Apply** various methods of valuation of goodwill and Shares

CO3: Cog: Ap, Students would be able to **Apply Construct** Consolidated balance sheet after Amalgamation

CO4: Cog: Ap, Students would be able to **Make use of** relevant schedules (New Format) of Banking company accounts to prepare the Profit and Loss Account and Balance Sheet.

CO5: Cog: Ap, Students would be able to **Make use of** relevant schedules (New Format) to prepare final statement of accounts of Insurance company.

### SYLLABUS

UNIT	CONTENT	Hours Allotted						
<b>I</b>	<b>ISSUE OF SHARES:</b> Company- Introduction-Characteristics of company-Shares-Issue of Shares - at Par, Premium and Discount - Pro-Rata Allotment - Forfeiture and Reissue of Shares.	<b>12+6+0</b>						
<b>II</b>	<b>VALUATION OF GOODWILL AND SHARES :</b> Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, and Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method. Valuation of shares - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value Method - Valuation of Rights Issue.Problems.	<b>12+6+0</b>						
<b>III</b>	<b>AMALAMATION AND ABSORPTION :</b> Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded)	<b>12+6+0</b>						
<b>IV</b>	<b>BANKING COMPANY ACCOUNTS:</b> Bank Accounts: Rebate on Bills Discounted-Interest in Doubtful Debts-Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) - Non-performing Assets (NPA).	<b>12+6+0</b>						
<b>V</b>	<b>INSURANCE COMPANY ACCOUNTS:</b> Insurance Company Accounts: Life Insurance - Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method).	<b>12+6+0</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Lecture</th> <th style="text-align: center;">Tutorial</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><b>60 Hours</b></td> <td style="text-align: center;"><b>30 Hours</b></td> <td style="text-align: center;"><b>90 Hours</b></td> </tr> </tbody> </table>	Lecture	Tutorial	Total	<b>60 Hours</b>	<b>30 Hours</b>	<b>90 Hours</b>	
Lecture	Tutorial	Total						
<b>60 Hours</b>	<b>30 Hours</b>	<b>90 Hours</b>						

#### TEST BOOKS

1. Gupta R.L. & Radhaswamy M. recent edition, Sultan Chand & Sons, New Delhi

#### REFERENCE

1. Shukla M.C. Grewal, T.S. Gupta S.C. - Advanced Accounts – recent edition, S. Chand & Co. Ltd, New Delhi
2. Jain & Narang - Advanced Accountancy, recent edition, Kalyani Publishers

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
<b>CO1</b>	2	1	0	0	1	0	1	0	1
<b>CO2</b>	2	0	0	0	1	0	0	0	1
<b>CO3</b>	2	2	0	0	1	0	1	0	1
<b>CO4</b>	1	0	0	0	1	1	0	0	1
<b>CO5</b>	1	0	0	0	1	1	0	0	1
<b>Total</b>	8	3	0	0	5	2	2	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

### SEMESTER – III

#### BUSINESS MATHEMATICS AND STATISTICS

**COURSE OUTCOMES (Cos):**

Students would be able to

CO1.Cog: R **Find** inverse of a matrix through determinant method.

CO2. Cog, A**Apply** the Rules of differentiation.

CO3.Cog: R **Find** Simple and compound interest.

CO4.Cog: R **Find** Central Tendency and Standard deviation

CO5. Cog:R **Find** correlation and regression coefficients

<b>II SEMESTER</b>					
COURSE CODE	COURSE NAME	L	T	P	C
XMS301	<b>BUSINESS MATHEMATICS AND STATISTICS</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>6</b>
PREREQUISITES	NIL	L	T	P	H
<b>C:P:A</b>	<b>4.50:0:1.50</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>6</b>

**SYLLABUS**

UNIT	CONTENT	Hours Allotted
<b>I</b>	<b>MATRICES:</b> Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic	<b>12+6+0</b>

	problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.							
<b>II</b>	<b>DIFFERENTIAL CALCULUS:</b> Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.	<b>12+6+0</b>						
<b>III</b>	<b>BASIC MATHEMATICS OF FINANCE:</b> Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.	<b>12+6+0</b>						
<b>IV</b>	<b>UNIVARIATE ANALYSIS:</b> Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.	<b>12+6+0</b>						
<b>V</b>	<b>SIMPLE LINEAR CORRELATION ANALYSIS:</b> Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	<b>12+6+0</b>						
		<table border="1"> <tr> <td><b>Lecture</b></td> <td><b>Tutorial</b></td> <td><b>Total</b></td> </tr> <tr> <td><b>60 Hours</b></td> <td><b>30 Hours</b></td> <td><b>90 Hours</b></td> </tr> </table>	<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>	<b>60 Hours</b>	<b>30 Hours</b>	<b>90 Hours</b>
<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>						
<b>60 Hours</b>	<b>30 Hours</b>	<b>90 Hours</b>						

#### TEXT BOOKS

1. Gupta S.P, Statistical methods, S. Chand & Co., New Delhi (2004).
2. Gupta .S.C and Kapoor .V.K, "Fundamentals of Mathematical Statistics", 11th Extensively revised edition, Sultan Chand & Sons, (2007).

#### REFERENCES

1. Vittal. P. R, Business Mathematics and Statistics, Margham Publications, Chennai (1988).
2. Bhardwaj.R.S , "Business Statistics", JBA publishers, 1999 Reprint (2013)
3. Srinivasa.G , "Business Mathematics and Statistics", 1<sup>st</sup> Edition 2002, Reprint (2010)
4. P.Navaneetham, Business Mathematics and Statistics, Jay's Publications Trichy.
5. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd.

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
<b>CO1</b>	0	0	1	1	0	0	0	0	0
<b>CO2</b>	0	1	1	1	0	0	0	0	0
<b>CO3</b>	1	0	1	1	1	0	1	0	1
<b>CO4</b>	0	0	2	0	2	0	1	0	1
<b>CO5</b>	1	1	1	1	1	0	1	0	1
<b>Total</b>	2	2	6	4	4	0	3	0	3
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## DIRECT TAX LAWS

### COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, *Define* the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Cog: Ap, *Make use of* Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, *Make use of* Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, *Make use of* Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, Explain tax planning related to salaries and property income.

SEMESTER III					
COURSE CODE XCG302	SUBJECT NAME	CATEGORY			
		L	T	P	CREDITS
	<b>DIRECT TAX LAWS</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>PREQUISITE - NIL</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>
<b>C:P:A = 4:0:1</b>		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

### SYLLABUS

UNIT	CONTENT	Hours Allotted
<b>I</b>	<b>BASIC CONCEPTS:</b> Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (24), agricultural Income, Sec 10 (1), casual income, assessment year Sec 2 (9), previous year Sec (3), gross total income, total income, Tax evasion, avoidance, and tax planning- residential status Sec 5 & 6.	<b>12+3+0</b>
<b>II</b>	<b>INCOME FROM SALARIES (SEC 15, 16 AND 17) :</b> Scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17 (2) and its valuation-Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG. (Simple problems)	<b>12+3+0</b>
<b>III</b>	<b>INCOME FROM HOUSE PROPERTY:</b> Sec 23 to 27 of Income Tax Act - Computation of Annual value Sec 23, Deductions from annual Value. (Simple problems).	<b>12+3+0</b>
<b>IV</b>	<b>INCOME FROM OTHER SOURCES:</b> (Simple problems)	<b>12+3+0</b>
<b>V</b>	<b>TAX MANAGEMENT:</b> Tax deduction at source Sec 192 to 206; Advance payment of tax Sec 208 to 219; Assessment procedures; Tax planning for individuals. Filing of Return Sec 139 (1) 139(3), 139(4), 139(5), 139(9); Best judgement Assessment Sec 144 and 145(2); PAN Sec 139 (A).	<b>12+3+0</b>
	THEORY: 50% PROBLEMS:50%	
	<b>Lecture</b>	<b>Tutorial</b>
	<b>60 Hours</b>	<b>15 Hours</b>
		<b>Total</b>
		<b>75 Hours</b>

**Text Book:**

1. Dr. VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.

**Reference Book:**

- 1.T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and practice, Margham Publication, Chennai.
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
<b>CO1</b>	1	3	0	0	1	2	1	0	1
<b>CO2</b>	1	0	0	0	1	1	1	0	1
<b>CO3</b>	1	0	0	0	1	1	1	0	1
<b>CO4</b>	1	0	0	0	1	1	1	0	1
<b>CO5</b>	1	1	0	1	1	2	1	0	1
<b>Total</b>	5	4	0	1	5	7	5	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## COMPUTER APPLICATIONS IN BUSINESS

**COURSE OUTCOMES (Cos):**

Students would be able to

CO1.Cog:*Understand* the usage and applications of computers in Business

CO2.Cog,A<sub>p</sub>*Apply* the dynamics of Preparing Power Point Presentations

CO3.Cog: *RAdopt* the procedures utilized in Spreadsheet and its Business Applications.

CO4.Cog: *RFind* Models and methods of generally used Spreadsheet functions

CO5. Cog:*RExplain* Security issues and measures

<b>SEMESTER III</b>					
COURSE CODE XCG303	SUBJECT NAME	CATEGORY			
		L	T	P	CREDITS
	<b>COMPUTER APPLICATIONS IN</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>4</b>



	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	1	0	0	3	0	0	2	0	1
<b>CO2</b>	1	0	0	3	0	0	2	0	1
<b>CO3</b>	0	0	2	3	0	0	2	0	1
<b>CO4</b>	0	0	2	3	0	0	2	0	1
<b>CO5</b>	1	0	2	3	0	0	2	0	1
<b>Total</b>	3	0	6	15	0	0	10	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

**DISASTER MANAGEMENT**  
**University Mandatory– Common to all**  
**DISASTER MANAGEMENT**

**COURSE OUTCOMES**

**On the successful completion of this course students would able to**

**C01:Cog:(Rem),(Un) *Relate* and *Interpret* the Disaster and its' classification.**

**C02:(Un),(Ap) *Explain* and *Apply* Disaster cycle, Institutional Processes and Framework**

**C03:Cog:(An), *Understand* the Factors affecting Vulnerabilities violations .**

**C04: Cog:(Un),*Analyze* Disaster Risk Management in India**

**C05:Cog:(Rem), Cog:(Res) *Evaluate* the Case Studies**

<b>SEMESTER III</b>					
<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>Category</b>			
		<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>XUM306</b>	<b>DISASTER MANAGEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PREREQUISITE</b>	<b>NIL</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hour</b>
<b>C:P:A</b>	<b>0:0:0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>Hours Allotted</b>
<b>I</b>	<b>INTRODUCTION TO DISASTERS</b> Definition: Disaster, Hazard, Vulnerability, Resilience, Risks – Disasters: Types of disasters – Earthquake, Landslide, Flood, Drought, Fire etc – Classification, Causes, Impacts including social, economic, political, environmental, health, psychosocial, etc.- Differential impacts- in terms of caste, class, gender, age, location, disability – Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change- Dos and Don'ts during various types of Disasters	<b>6</b>
<b>II</b>	<b>APPROACHES TO DISASTER RISK REDUCTION</b> Disaster cycle – Phases, Culture of safety, prevention, mitigation and preparedness community based DRR, Structural- nonstructural measures, Roles and responsibilities of- community, Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs), States, Centre, and other stake-holders- Institutional Processes and Framework at State and Central Level- State Disaster Management Authority(SDMA) – Early Warning System – Advisories from Appropriate Agencies	<b>6</b>
<b>III</b>	<b>INTER-RELATIONSHIP BETWEEN DISASTERS AND DEVELOPMENT</b>	<b>6</b>

	Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc.- Climate Change Adaptation- IPCC Scenario and Scenarios in the context of India – Relevance of indigenous knowledge, appropriate technology and local resources.				
<b>IV</b>	<b>DISASTER RISK MANAGEMENT IN INDIA</b> Hazard and Vulnerability profile of India, Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management, Institutional arrangements (Mitigation, Response and Preparedness, Disaster Management Act and Policy – Other related policies, plans, programmes and legislation – Role of GIS and Information Technology Components in Preparedness, Risk Assessment, Response and Recovery Phases of Disaster – Disaster Damage Assessment.				<b>6</b>
<b>V</b>	<b>DISASTER MANAGEMENT: APPLICATIONS AND CASE STUDIES AND FIELD WORKS</b> Landslide Hazard Zonation: Case Studies, Earthquake Vulnerability Assessment of Buildings and Infrastructure: Case Studies, Drought Assessment: Case Studies, Coastal Flooding: Storm Surge Assessment, Floods: Fluvial and Pluvial Flooding: Case Studies; Forest Fire: Case Studies, Man Made disasters: Case Studies, Space Based Inputs for Disaster Mitigation and Management and field works related to disaster management				<b>6</b>
		<b>Lecture</b>	<b>Tutorial</b>	<b>Self Study</b>	<b>Total</b>
		<b>30 hours</b>	-	-	<b>30 hours</b>
<b>Text Books</b>					
1. Singhal J.P., (2010) <i>Disaster Management</i> , Laxmi Publications.					
2. Tushar Bhattacharya, (2012) <i>Disaster Science and Management</i> , McGraw Hill India Education Pvt. Ltd.,					
<b>Reference Books:</b>					
1. Gupta, A.K., & Nair, S.J., (2011) <i>Environmental Knowledge for Disaster Risk Management</i> , NIDM, New Delhi.					
2. Kapur Anu, (2010) <i>Vulnerable India, A Geographical Study of Disasters</i> , IAS and Sage Publishers, New Delhi.					

## SEMESTER-IV

### COMPANY LAW

#### COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, *Explain* the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).

CO2: Cog: U, *Compare and contrast* Memorandum of Association and Articles of Association.

CO3: Cog: U, *Summarize the* Rights and liabilities of company shareholders.

CO4: Cog: U, *Describe* powers and duties of company directors and procedure for convening statutory and other meetings.

CO5: Cog U, *Explain* circumstances and the procedure for winding up of the company

IV SEMESTER						
SUB CODE	SUBJECT NAME	L	T	P	SS	C
XCG401	COMPANY LAW	4	1	0	0	5
PREREQUISITE NIL		L	T	P	SS	H
C:P:A =4:0:1		4	1	0	1	5

#### SYLLABUS

UNITS	CONTENT	Hours Allotted								
<b>I</b>	<b>INTRODUCTION TO COMPANIES ACT, 1956 AND 2013:</b> Characteristic features & types of company, Privileges of private company, Conversion of private company into public company and vice versa, Formation of Company –Case Study.	<b>12+3+0</b>								
<b>II</b>	<b>DOCUMENTS:</b> Memorandum of Association, <i>Doctrine of Ultra Vires</i> , Articles of Association, Prospectus; Share Capital – Types, Alteration & reduction – Case Study.	<b>12+3+0</b>								
<b>III</b>	<b>RIGHTS OF SHAREHOLDERS:</b> Provisions for issue of Application & allotment, Issue of share certificate & share warrant, Calls & forfeiture, Difference between members & shareholders, modes of acquiring membership in a company, termination of membership, register of members, Rights and liabilities of members; Dividend Provisions and issue of bonus shares; Case Study.	<b>12+3+0</b>								
<b>IV</b>	<b>RIGHTS OF DIRECTORS:</b> Number of directors & restrictions on number of directorship, position, appointment, qualification, disqualification, vacation, removal managerial remuneration, powers & duties, liabilities; Company meetings - Kinds & requisites, proxy, voting, agenda, minutes, specimen of notice; Resolution – meaning & types; Case Study.	<b>12+3+0</b>								
<b>V</b>	<b>WINDING UP:</b> Meaning & types, consequences under which the Company can wind up, Case Study.	<b>12+3+0</b>								
	<table border="1" style="width: 100%; border-collapse: collapse; margin: auto;"> <thead> <tr> <th style="width: 25%;">Lecture</th> <th style="width: 25%;">Tutorial</th> <th style="width: 25%;">Self study</th> <th style="width: 25%;">Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><b>60 Hours</b></td> <td style="text-align: center;"><b>15 hours</b></td> <td style="text-align: center;"><b>15 hours</b></td> <td style="text-align: center;"><b>90 hours</b></td> </tr> </tbody> </table>	Lecture	Tutorial	Self study	Total	<b>60 Hours</b>	<b>15 hours</b>	<b>15 hours</b>	<b>90 hours</b>	
Lecture	Tutorial	Self study	Total							
<b>60 Hours</b>	<b>15 hours</b>	<b>15 hours</b>	<b>90 hours</b>							

#### Text Book:

1. Kapoor N D, “Elements of Company Law”, Sultan Chand & Sons, New Delhi, 2014

#### Reference Books

1. Taxmann, “Master Guide to Companies Act, 2013 & Company Rules”, Taxmann Publications Pvt. Ltd., New Delhi, 2015

2. Gower & Davies, “Principles of Modern Company Law”, Sweet & Maxwell Publishers, London, 2012

3. Ghosh P.K. & Balachandran V., “Company Law & Practice”, Sultan Chand & Sons, New Delhi, 2001

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	1	0	0	0	0
CO2	2	0	0	0	1	1	3	0	1
CO3	1	0	0	0	1	0	1	0	1
CO4	2	0	0	0	1	1	2	0	1
CO5	2	0	0	0	1	1	2	0	1
<b>Total</b>	9	1	0	0	5	3	8	0	4
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## FUNDAMENTALS OF COST ACCOUNTING

### COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: Ap, **Understand** various elements of cost and costing techniques of valuation of cost and **Construct** a cost sheet and preparation of quotations for submission.

CO2: Cog: U, **Outline** the procedure for purchase, storing, issue and valuation of materials.

CO3: Cog: Ap, **Calculate** earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, **Choose** basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, **Apply** costing techniques for contract work.

SEMESTER IV					
COURSE CODE XCG402	SUBJECT NAME	Category			
		L	T	P	CREDITS
	<b>FUNDAMENTALS OF COST ACCOUNTING</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>PREREQUISITE - NIL</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>
<b>C:P:A = 3.50:0:1.50</b>		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

### SYLLABUS

UNITS	CONTENT	Hours Allotted

<b>I</b>	<b>COST ACCOUNTING:</b> Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System: Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.	<b>12+3+0</b>						
<b>II</b>	<b>MATERIAL PURCHASE AND CONTROL:</b> Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. Methods of pricing of Material Issues	<b>12+3+0</b>						
<b>III</b>	<b>LABOUR COST CONTROL:</b> Labour Turnover- Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentives: Time and Piece Rate - Taylor's Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans. Calculation of Earnings of Workers.	<b>12+3+0</b>						
<b>IV</b>	<b>OVERHEADS:</b> Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Apportionment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate.	<b>12+3+0</b>						
<b>V</b>	<b>CONTRACT COSTING:</b> Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.	<b>12+3+0</b>						
	(Weightage of Marks, problems 70%, theory 30%)							
		<table border="1"> <tr> <td><b>Lecture</b></td> <td><b>Tutorial</b></td> <td><b>Total</b></td> </tr> <tr> <td><b>60 Hours</b></td> <td><b>15 Hours</b></td> <td><b>75 Hours</b></td> </tr> </table>	<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>	<b>60 Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>
<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>						
<b>60 Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>						
<b>Text Books</b> 1.S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi 2.T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai								
<b>Reference Books</b> 1. S. P. Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi. 2. S. N. Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi								

**Table 1: Mapping of COs with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	1	0	0	0	0	0	1	0	1
<b>CO2</b>	3	0	0	0	1	0	1	0	1
<b>CO3</b>	3	0	0	0	1	0	1	0	1
<b>CO4</b>	3	0	0	0	1	0	1	0	1
<b>CO5</b>	2	0	0	0	1	1	1	0	1
<b>Total</b>	9	0	0	0	4	1	5	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## E COMMERCE

### COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog, U, *Classify* and compare the e-commerce business models.

CO2: Cog, U, *Discuss* the security and encryption to protect the networks.

CO3: Cog, U, *Describe* the IT & Cyber Crimes Act 2000.

CO4: Cog, U, *Explain* the models of e payment.

CO5: Cog, U, *Describe* different types on line business transactions.

SEMESTER IV					
COURSE CODE XCG403	SUBJECT NAME	Category			
		L	T	P	CREDITS
	<b>E COMMERCE</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>4</b>
<b>PREREQUISITE</b> – Nil		<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>
<b>C:P:A= 3:0:1</b>		<b>2</b>	<b>0</b>	<b>4</b>	<b>6</b>

### SYLLABUS

UNIT	CONTENT	Hours Allotted
<b>I</b>	<b>INTRODUCTION:</b> Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).	<b>6+0+12</b>
<b>II</b>	<b>SECURITY AND ENCRYPTION:</b> Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), 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 and protecting servers and clients).	<b>6+0+12</b>
<b>III</b>	<b>IT ACT 2000 AND CYBER CRIMESIT ACT 2000:</b> Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.	<b>6+0+12</b>
<b>IV</b>	<b>E-PAYMENT SYSTEM:</b> Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	<b>6+0+12</b>
<b>V</b>	<b>ON-LINE BUSINESS TRANSACTIONS:</b> Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing	<b>6+0+12</b>

(popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc)				
		<b>Lecture</b>	<b>Practical</b>	<b>Total</b>
		<b>30 Hours</b>	<b>60 Hours</b>	<b>90 Hours</b>

**TEXT BOOK:**

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

**REFERENCE BOOKS:**

1. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
2. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
3. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
4. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
5. Sushila Madan, E-Commerce, Taxmann
6. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co

Expected Skill	Assessment Tool
Make use of Information Technology	Through Lab Practical  Applications of On-line Business Transactions

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
<b>CO1</b>	2	0	1	3	2	0	1	0	1
<b>CO2</b>	2	0	0	2	1	1	1	0	1
<b>CO3</b>	2	1	0	0	1	2	1	0	1
<b>CO4</b>	1	0	0	3	1	1	1	0	1
<b>CO5</b>	1	0	0	3	1	1	1	0	1
<b>Total</b>	8	1	1	11	6	5	5	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## SEMESTER V

### FINANCIAL ACCOUNTING PACKAGES-TALLY PRACTICAL

#### COURSE OUTCOMES (COs):

Students would be able to

CO1: Cog, U, **Outline** types of accounting, Journal, Ledger, trial balance.

CO2: Cog, Ap, **Create** Company and preparation of final accounts.

CO3: Cog, Ap, **Construct** types of voucher and trial balance.

CO4: Cog, An, **Illustrate** the stock items and stock group.

CO5: Aff, Org, **Compare** purchase and sales order processing

SEMESTER V					
COURSE CODE XCG501	SUBJECT NAME	Category			
		L	T	P	C
PRE REQUISITE- NIL	FINANCIAL ACCOUNTING PACKAGES- TALLY PRACTICAL	4	0	1	5
C:P:A= 3.50:0:1.50		L	T	P	H
		4	0	2	6

#### SYLLABUS

UNIT	CONTENT	Hours Allotted						
<b>I</b>	<b>INTRODUCTION TO ACCOUNTING:</b> Meaning -Types of Accounts - Journal - ledger-Trial balance.	<b>12+0+6</b>						
<b>II</b>	<b>ACCOUNTING PACKAGES:</b> Introduction to Tally - Features-Creation and alteration of Companies - Accounting groups- Ledgers creation, alteration and deletion - Final accounts and Balance sheet extraction.-Accounting Features.	<b>12+0+6</b>						
<b>III</b>	<b>ACCOUNTING VOUCHERS:</b> Types of vouchers (short cut keys) - Voucher entries-Extraction of Day book and Trial balance.	<b>12+0+6</b>						
<b>IV</b>	<b>INVENTORY MASTERS:</b> Creation, alteration and deletion of Stock groups, Stock Categories, Stock items-Stock group.	<b>12+0+6</b>						
<b>V</b>	<b>BATCH WISE DETAILS:</b> Bill of materials-Purchase and sales order processing - Pure Inventory Vouchers - Entries in Accounting and Inventory vouchers using stock items.	<b>12+0+6</b>						
	<table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th>Lecture</th> <th>Practical</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><b>60 Hours</b></td> <td style="text-align: center;"><b>30Hours</b></td> <td style="text-align: center;"><b>90Hours</b></td> </tr> </tbody> </table>	Lecture	Practical	Total	<b>60 Hours</b>	<b>30Hours</b>	<b>90Hours</b>	
Lecture	Practical	Total						
<b>60 Hours</b>	<b>30Hours</b>	<b>90Hours</b>						

#### Text books

1. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT I)
2. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.(Units II, III,IV, V)

#### Books for references

1. Vishnu P. Singh, (2010), Tally ERP 9, Computech Publications Ltd, New Delhi.
2. V. Srinivasavallaban, (2006), Computer Applications in Business, Sultan Chand and sons, Chennai.
3. Tally – Accounting software S. Palanivel – Margham Publications
4. Computer Applications in Business – Dr. Rajkumar

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	0	0	0	0	0	0	3	0
CO2	1	1	0	3	0	0	3	3	1
CO3	1	1	0	3	0	0	3	3	1
CO4	1	1	0	3	0	0	3	3	1
CO5	1	1	0	3	0	0	3	3	1
<b>Total</b>	7	4	0	12	0	0	12	15	4
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## ENTREPRENEURSHIP

### COURSE OUTCOMES (Cos):

CO1: Cog, U, **Explain** factors stimulating entrepreneurship and obstacles in entrepreneurial growth.

CO2 Cog, App, **Identify** problems and strategies for rural entrepreneurship development.

CO3 Cog, U, **Explain** role of SIDCO, SIDBI and DIC and problems of MSME.

CO4 Cog, U, **Describe** Government Policy of Entrepreneurship Development.

CO5 Cog, U, **Explain** Feasibility and Viability analysis in Project management.

V SEMESTER					
SUB CODE XCG502	SUBJECT NAME	L	T	P	C
	<b>ENTREPRENEURSHIP</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>4</b>
PRE - REQSITE		L	T	P	H
<b>C:P:A =3:0:1</b>		<b>2</b>	<b>0</b>	<b>4</b>	<b>6</b>

### SYLLABUS

.UNITS	CONTENT	Hours Allotted
I	<b>ENTREPRENEURSHIP:</b> Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of	<b>6+0+12</b>



skills	writing the business plan/ project proposal
2. Team work- the ability to work with members	preparation of project report

**Table 1: Mapping of COs with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	3	0	0	0	1	1	1	3	1
<b>CO2</b>	2	0	0	0	1	1	1	3	1
<b>CO3</b>	2	0	0	0	1	1	1	3	1
<b>CO4</b>	2	0	2	2	1	1	1	3	1
<b>CO5</b>	2	0	2	1	1	1	1	3	1
<b>Total</b>	11	0	4	3	5	5	5	15	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## SEMESTER –VI

### MANAGEMENT ACCOUNTING

#### COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog (Ap): *Make use of* ratio analysis and *interpret* it.

CO2: Cog (Ap): *Construct* cash flow statements as per AS3.

CO3: Cog (Ap): *Utilize* budgetary controlling technique for decision making.

CO4: Cog (An): *Application* of standard costing techniques and marginal costing.

CO5: Cog (Ap): *Make use of* various techniques of capital budgeting for decision making.

VI SEMESTER					
SUB CODE XCG601	SUBJECT NAME	L	T	P	C
	<b>MANAGEMENT ACCOUNTING</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>PRE- REQUISITE</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>
<b>C:P:A = 4:0:1</b>		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

#### SYLLABUS

UNITS	CONTENT	Hours Allotted						
<b>I</b>	<b>MANAGEMENT ACCOUNTING:</b> Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – Dupont chart – Construction of balance sheet.	<b>12+3+0</b>						
<b>II</b>	<b>FUND FLOW STATEMENT:</b> Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standard 3.	<b>12+3+0</b>						
<b>III</b>	<b>BUDGET AND BUDGETARY CONTROL :</b> Meaning – Advantages – Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and Limitations.	<b>12+3+0</b>						
<b>IV</b>	<b>VARIANCE ANALYSIS AND MARGINAL COSTING:</b> Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.	<b>12+3+0</b>						
<b>V</b>	<b>CAPITAL BUDGETING:</b> Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.	<b>12+3+0</b>						
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;"><b>Lecture</b></td> <td style="padding: 2px;"><b>Tutorial</b></td> <td style="padding: 2px;"><b>Total</b></td> </tr> <tr> <td style="padding: 2px;"><b>60 Hours</b></td> <td style="padding: 2px;"><b>15 Hours</b></td> <td style="padding: 2px;"><b>75 Hours</b></td> </tr> </table>	<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>	<b>60 Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>	
<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>						
<b>60 Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>						

#### Text books

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication

#### Reference Books:

1. Management Accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
2. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	2	2	0	1	0	1
CO2	2	0	1	1	0	1	1	0	1
CO3	2	1	2	0	1	1	1	0	1
CO4	2	1	1	0	1	1	1	0	1
CO5	2	1	1	0	0	0	1	0	1
<b>Total</b>	10	5	7	3	4	3	5	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

### AUDITING PRACTICES

#### COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog, U, *Explain* the types of audit and objectives of audit.

CO2: Cog, U, *Summarize* audit planning and conduct of audit.

CO3: Cog, U, Explain Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, *Explain* the Qualification, Rights, Duties, and Liabilities. Professional Ethics of company auditor

CO5: Cog, U, *Summarize* preparation of audit report as per CARO rules and Latest Trends in Auditing Information System.

SEMESTER VI					
COURSE CODE XCG 602	SUBJECT NAME	Category			
		L	T	P	CREDITS
	AUDITING PRACTICES	4	1	0	5
PREREQUISITE- NIL		L	T	P	H
C:P:A =3.5:0:1.5		4	1	0	5

## SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	<b>INTRODUCTION:</b> Definition – Utility of auditing – Types of audit, Objectives of audit.	9+3+0						
II	<b>PLANNING AND CONDUCT OF AUDIT:</b> Audit Note Book – Audit Working Papers - Audit Files Internal Control–Characteristics – Evaluation. Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor	15+3+0						
III	<b>AUDIT SAMPLING:</b> Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchasereturn, Sales, Sales return). Verification& Valuation of Assets & Liabilities.	12+3+0						
IV	<b>COMPANY AUDITOR:</b> Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.	12+3+0						
V	<b>AUDIT REPORT:</b> characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.	12+3+0						
		<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75Hours
		Lecture	Tutorial	Total				
60 Hours	15 Hours	75Hours						
<b>Text Books</b> 1. Spicer and Pegler’s Practical Auditing by Ghatalia, S.V.- Allied Publishers Pvt Ltd. 2. Practical Auditing by B.N. Tandon, S. Sudharsanam– S. Chand publishing, New Delhi.								
<b>Reference Books</b> 1. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH. 2. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai. 3. Auditing by Dinker Pagare – Sultan Chand & Sons, New Delhi.								

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	1	3	2	0	1
CO2	2	1	2	0	0	3	2	0	1
CO3	2	1	2	0	1	3	1	0	1
CO4	0	0	0	0	0	3	2	0	1
CO5	1	1	1	1	1	3	1	0	1
<b>Total</b>	6	3	5	1	3	15	8	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

## PERSONAL SELLING AND SALESMANSHIP

### COURSE OUTCOME (Cos):

Students would be able to

**CO1 :** Cog: R, *Definition* and meaning of personal selling and salesmanship.

**CO 2:** Cog: U, *Demonstrate* the buying motives.

**CO3 :** Cog: U, *Explain* the selling process.

**CO4 :** Cog: U, *Demonstration* and presentation of sales report.

**CO5 :** Cog: U, *Explain* the duties and responsibilities of sales manager.

COURSE CODE XCG603	SUBJECT NAME	Category			
<b>PREREQUISITE – Nil</b>	<b>PERSONAL SELLING AND SALESMANSHIP</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>C:P:A</b>		<b>2</b>	<b>0</b>	<b>2</b>	<b>4</b>
<b>3:0:1</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>
		<b>2</b>	<b>0</b>	<b>4</b>	<b>6</b>

### SYLLABUS

UNITS	CONTENT	Hours allotted
<b>I</b>	<b>INTRODUCTION TO PERSONAL SELLING:</b> Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.	<b>6+0+12</b>
<b>II</b>	<b>BUYING MOTIVES:</b> Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.	<b>6+0+12</b>
<b>III</b>	<b>SELLING PROCESS:</b> Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.	<b>6+0+12</b>
<b>IV</b>	<b>SALES REPORTS:</b> reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling.	<b>6+0+12</b>
<b>V</b>	<b>SALES MANAGER:</b> Duties and Responsibilities –Training of salesmen– contents and methods – Remuneration – features and methods - Motivation of salesmen.	<b>6+0+12</b>
		<b>LECTURE</b>
		<b>30Hours</b>
		<b>PRACTICAL</b>
		<b>60Hours</b>
		<b>TOTAL</b>
		<b>90 Hours</b>

**TEXT BOOKS**

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill

**REFERENCE BOOKS:**

1. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
2. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
3. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
4. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
5. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

Expected Skill	Assessment tools
Develop communication skills	Through Seminar
Use a variety of marketing skills	Organising in- house sales expo

**Table 1: Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
<b>CO1</b>	2	0	0	0	1	2	2	2	1
<b>CO2</b>	1	0	0	0	1	1	1	1	1
<b>CO3</b>	1	0	1	0	1	1	2	2	1
<b>CO4</b>	1	0	0	0	0	2	2	2	1
<b>CO5</b>	0	0	0	0	0	2	2	2	1
<b>Total</b>	5	0	1	0	3	8	9	9	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

<b>COURSE CODE</b>	<b>SUBJECT NAME</b>	<b>Category</b>			
		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>DISSERTATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>
<b>PREREQUISITE – Nil</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>
<b>C:P:A =4:0:2</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>

## SYLLABUS FOR DISCIPLINE SPECIFIC ELECTIVES

### HUMAN RESOURCE DEVELOPMENT

#### COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog: U, **Explain** the importance of human resource in an organisation

CO2: Cog: U, **Outline** the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe, identify** the training need, implementation, monitoring and assessment procedures of training.

CO4: Cog: U, **Understanding** the importance of performance appraisal system

CO5: Cog: U, **State** the significance of compensation for employee and grievance redressal.

SEMESTER III					
COURSE CODE SE1A	SUBJECT NAME	Category			
		L	T	P	CREDITS
PREREQUISITE – NIL	HUMAN RESOURCE DEVELOPMENT	4	1	0	5
C:P:A= 4:0:1		L	T	P	H
		4	1	0	5

#### SYLLABUS

UNIT	CONTENT	Hours Allotted						
<b>I</b>	<b>HUMAN RESOURCE DEVELOPMENT:</b> HRD concept and evolution, Organisation of HR Department, Role and competencies of HR Manager, HR Policies.	<b>12+3+0</b>						
<b>II</b>	<b>ACQUISITION OF HUMAN RESOURCE:</b> Human Resource Planning- Quantitative and Qualitative - dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement- Induction.	<b>12+3+0</b>						
<b>III</b>	<b>TRAINING AND DEVELOPMENT:</b> Concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.	<b>12+3+0</b>						
<b>IV</b>	<b>PERFORMANCE APPRAISAL SYSTEM:</b> Nature and objectives; techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions.	<b>12+3+0</b>						
<b>V</b>	<b>COMPENSATION:</b> concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal. Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.	<b>12+3+0</b>						
	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px;"><b>Lecture</b></td> <td style="padding: 2px;"><b>Tutorial</b></td> <td style="padding: 2px;"><b>Total</b></td> </tr> <tr> <td style="padding: 2px;"><b>60Hours</b></td> <td style="padding: 2px;"><b>15 Hours</b></td> <td style="padding: 2px;"><b>75 Hours</b></td> </tr> </table>	<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>	<b>60Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>	
<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>						
<b>60Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>						

#### TEST BOOKS

1. Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.

#### REFERENCE

1. Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.

2. Decenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.



**Text Books**

1. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*, New Delhi, Sultan Chand & Sons.
2. Sharma and Krishna Mothan, *Business Correspondence and Report Writing*, New Delhi, Tata McGraw-Hill Education.

**Reference Books:**

1. Bovee and Thill, *Business Communication Today*, New Delhi, Tata McGraw Hill.
2. Kaul, *Effective Business Communication*, New Delhi, Prentice Hall,
3. M.S.Ramesh and C.C.Pattenshetty, *Effective Business English and Correspondence*, New Delhi, Chand and Company Publications.

**FUNDAMENTALS OF FINANCIAL MANAGEMENT****COURSE OUTCOMES (Cos):**

Students would be able to

CO1: Cog: U, **Explain** time value, risk, and return concepts.

CO2: Cog: Ap, **Apply** techniques for estimating the cost of capital and **understand** sources of finance.

CO3: Cog: Ap, **Construct** the management corporate leverage and capital structure.

CO4: Cog: Ap, **Identify** Working capital requirement.

CO5: Cog: U, **Interpret** the dividend policies and theories.

SEMESTER IV					
COURSE CODE DSE2A	SUBJECT NAME	Category			
		L	T	P	CREDITS
PRE - REQUISITE	FUNDAMENTALS OF FINANCIAL MANAGEMENT	4	1	0	5
C:P:A		L	T	P	H
4:0:1		4	1	0	5

**SYLLABUS**

UNITS	CONTENT	Hours Allotted
I	<b>INTRODUCTION:</b> Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization– Basic Concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship.	12+3+0
II	<b>SOURCES OF FINANCE AND COST OF CAPITAL:</b> Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital.	12+3+0
II	<b>LEVERAGE AND CAPITAL STRUCTURE THEORIES:</b> Leverage- Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity - Capital Structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.	12+3+0
IV	<b>WORKING CAPITAL MANAGEMENT:</b> Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing Working capital – Cash management – receivable management.	12+3+0
V	<b>DIVIDEND:</b> Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.	12+3+0

Weightage of Marks: (Problem – 70%, Theory – 30%)	<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>
	<b>60 Hours</b>	<b>15 hours</b>	<b>75 hours</b>
<b>TEXT BOOKS</b>			
1. Prasanna. Chandra, Financial Management, TMH, New Delhi. 2. M.Y.Khan&P.K.Jain, Financial Management, TMH, New Delhi.			
<b>REFERENCE BOOKS:</b>			
1. Sharma and Guptha, Financial Management, Kalyani Publishers. 2. I. M. Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.			

## INVESTMENT MANAGEMENT

### COURSE OUTCOMES (Cos):

Students would able to

CO1: Cog: U, *Summarize* the basic objective of investment and its sources.

CO2: Cog: U, *Explain* the important types of risks involved.

CO3: Cog: U, *Describe* the forms of investment

CO4: Cog: U, *Explain* the importance of time value of money

CO5: Cog: U, *Explain* the importance of primary and secondary markets.

SEMESTER IV					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DSE2B	INVESTMENT MANAGEMENT	4	1	0	5
PREREQUISITE		L	T	P	H
C:P:A=4:0:1		4	1	0	5

### SYLLABUS

UNITS	CONTENT	Hours Allotted
I	<b>INTRODUCTION:</b> Investment –Objective of investment-Investment Vs Speculation- Investment process- Sources of Investments.	12+3+0
II	<b>RISK:</b> Systematic and Unsystematic risk - risk and return, Capital and Revenue returns. (Theory Only)	12+3+0
III	<b>BANK DEPOSITS:</b> Post office saving schemes- Gold and silver- Real estate- Equity shares and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings Investments.	12+3+0
IV	<b>TIME VALUE OF MONEY:</b> Meaning- Current Money Vs Future Money- Present Value Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value Interest Factor Annuity (FVIFA).	12+3+0
V	<b>PRIMARY MARKET VS SECONDARY MARKET:</b> Fundamental Analysis- Economic Analysis- Industry Analysis- Company Analysis.	12+3+0

		<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>		
		<b>60 Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>		

**Text Books:**

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.
2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.

**Reference Books**

1. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
2. Preetisingh- Investment Management- Himalaya Publishing House.

## BANKING AND INSURANCE

### COURSE OUTCOMES (Cos):

- CO1: Cog: U, *Explain* functions of banking and banker customer relationship.
- CO2: Cog: U, *Summarize* the different forms of cheques and duties of paying banker.
- CO3: Cog:U, *Describe* principles of sound lending.
- CO4: Cog, U, *Summarize* the importance of internet banking.
- CO5: Cog, U, *Explain* the concept of insurance

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DSE3A	BANKING AND INSURANCE	4	1	0	5
PREREQUISITE NIL		L	T	P	H
C:P:A=4:0:1		4	1	0	5

### SYLLABUS

UNITS	CONTENT	Hours Allotted
<b>I</b>	<b>INTRODUCTION:</b> Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.	<b>12+3+0</b>
<b>II</b>	<b>CHEQUES AND PAYING BANKER:</b> Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	<b>12+3+0</b>
<b>III</b>	<b>BANKING LENDING:</b> principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.	<b>12+3+0</b>
<b>IV</b>	<b>INTERNET BANKING:</b> Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card,	<b>12+3+0</b>

	Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.							
<b>V</b>	<b>INSURANCE:</b> Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.	<b>12+3+0</b>						
		<table border="1"> <tr> <td><b>Lecture</b></td> <td><b>Tutorial</b></td> <td><b>Total</b></td> </tr> <tr> <td><b>60 Hours</b></td> <td><b>15 Hours</b></td> <td><b>75 Hours</b></td> </tr> </table>	<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>	<b>60 Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>
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<b>Text Books:</b>								
<ol style="list-style-type: none"> <li>1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House</li> <li>2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand</li> <li>3. Suneja, H.R., Practical and Law of Banking, Himalaya Publishing House</li> </ol>								
<b>Reference Books:</b>								
<ol style="list-style-type: none"> <li>1. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons</li> <li>2. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill</li> <li>3. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons</li> <li>4. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons</li> <li>8. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning</li> </ol>								

## CORPORATE TAX PLANNING

### COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, *Explain* the Corporate tax structure in India.

CO2: Cog: U, *Outline* Tax planning for new business entrants.

CO3: Cog: U, *Summarize* Tax planning with reference to specific management decisions.

CO4: Cog: U, *Explain* the Special provisions relating to non-residents.

CO5: Cog: U, *Summarize the* tax planning with reference to Business Restructuring.

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DSE3B	CORPORATE TAX PLANNING	4	1	0	5
PREREQUISITE		L	T	P	H
C:P:A=4:0:1		4	1	0	5

### SYLLABUS

UNITS	CONTENT	Hours Allotted
<b>I</b>	<b>INTRODUCTION:</b> Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits.	<b>12+3+0</b>
<b>II</b>	<b>TAX PLANNING-1:</b> Tax planning with reference to setting up of a new business: Location aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets.	<b>12+3+0</b>
<b>III</b>	<b>TAX PLANNING-2:</b> Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation.	<b>12+3+0</b>
<b>IV</b>	<b>SPECIAL PROVISIONS RELATING TO NON-RESIDENTS DOUBLE TAXATION RELIEF;</b> Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement.	<b>12+3+0</b>
<b>V</b>	<b>TAX PLANNING WITH REFERENCE TO BUSINESS RESTRUCTURING:</b> Amalgamation, Demerger, Slump sale, Conversion of	<b>12+3+0</b>

	sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.			
		<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>
		<b>60 Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>
<b>Text Books:</b>				
<p>1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.</p> <p>2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.</p> <p>3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.</p>				
<b>Reference Books:</b>				
<p>1. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.</p> <p>2. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi</p>				

## INTERNATIONAL BUSINESS

### COURSE OUTCOMES

Students would be able to

CO1: Cog: U, **Summarize** Globalization and its importance in world economy.

CO2: Cog: U, **Outline** tariff and non-tariff measures

CO3: Cog: U **Explain** Powers and Functions of *International Organizations and Arrangements*

CO4: Cog, U: **Describe** Role of IT in international business

CO5: Cog, U: **Describe** the Measures for promoting foreign investments into India

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DSE4A	INTERNATIONAL BUSINESS	4	1	0	5
PREREQUISITE NIL		L	T	P	H
C:P:A=3:0:1		4	1	0	5

### SYLLABUS

UNITS	CONTENT	Hours Allotted						
<b>I</b>	<b>INTRODUCTION TO INTERNATIONAL BUSINESS:</b> Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.	<b>12+3+0</b>						
<b>II</b>	<b>THEORIES OF INTERNATIONAL TRADE:</b> An overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.	<b>12+3+0</b>						
<b>III</b>	<b>INTERNATIONAL FINANCIAL ENVIRONMENT:</b> International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.	<b>12+3+0</b>						
<b>IV</b>	<b>ORGANISATIONAL STRUCTURE FOR INTERNATIONAL BUSINESS OPERATIONS;</b> International business negotiations. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.	<b>12+3+0</b>						
<b>V</b>	<b>FOREIGN TRADE PROMOTION:</b> Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs),; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.	<b>12+3+0</b>						
	<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;"><b>Lecture</b></td> <td style="padding: 2px;"><b>Tutorial</b></td> <td style="padding: 2px;"><b>Total</b></td> </tr> <tr> <td style="padding: 2px;"><b>60 Hours</b></td> <td style="padding: 2px;"><b>15 Hours</b></td> <td style="padding: 2px;"><b>75 Hours</b></td> </tr> </table>	<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>	<b>60 Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>	
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#### Text Books:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education

2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education

3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.

**Reference Books:**

1. Sumati Varma, International Business, Pearson Education.

2. Cherunilam, Francis. International Business: Text and Cases. PHI Learning

3. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.

4. Bennett, Roger. International Business. Pearson Education.

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICES

### COURSE OUTCOMES (Cos):

CO1: Cog: U, *Explain* functions and importance of office and office manager.

CO2: Cog: U, *Summarize* the different forms of stationery used in office.

CO3: Cog: U, *Describe* office mechanization with merits and demerits.

CO4: Cog, U, *Summarize* the modes of payment.

CO5: Cog, U, *Explain* the role of secretary in office.

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			CREDITS
		L	T	P	
DSE4B	OFFICE MANAGEMENT AND SECRETARIAL PRACTICES	4	1	0	5
PREREQUISITE NIL		L	T	P	H
C:P:A=4:0:1		4	1	0	5

### SYLLABUS

UNITS	CONTENT	Hours Allotted						
<b>I</b>	<b>OFFICE AND OFFICE MANAGEMENT:</b> Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.	<b>12+3+0</b>						
<b>II</b>	<b>STATIONERY:</b> Introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.	<b>12+3+0</b>						
<b>III</b>	<b>MODERN OFFICE EQUIPMENTS:</b> Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.	<b>12+3+0</b>						
<b>IV</b>	<b>BANKING FACILITIES:</b> Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work, Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed)	<b>12+3+0</b>						
<b>V</b>	<b>ROLE OF SECRETARY:</b> Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.	<b>12+3+0</b>						
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<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>						
<b>60 Hours</b>	<b>15 Hours</b>	<b>75 Hours</b>						

#### Text Books:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.. 2. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill.

1. Terry, George R: Office Management and Control.
2. Ghosh, Evam Aggarwal: KaryalayaPrabandh, Sultan Chand & Sons.
3. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

## SYLLABUS FOR MINOR COURSES

### CYBER LAWS

#### COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog(U): *Discuss* the Category and types of Cyber Crimes

CO2: Cog(U): *Explain* the Provisions relate to Cyber Law under IT Act 2000

SEMESTER IV					
COURSE CODE	COURSE NAME	L	T	P	C
	<b>CYBER LAWS</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
PREREQUISITES	NIL	L	T	P	H
<b>C:P:A</b>	<b>1:0:0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>

#### SYLLABUS

UNIT	CONTENT	Hours Allotted						
<b>I</b>	Cyber Regulations – Cybercrimes – categories – person, property, Government – types – stalking, harassment, threats, security & privacy issues	<b>8</b>						
<b>II</b>	Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC	<b>7</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><b>15 Hours</b></td> <td style="text-align: center;"><b>-</b></td> <td style="text-align: center;"><b>15Hours</b></td> </tr> </tbody> </table>	Lecture	Tutorial	Total	<b>15 Hours</b>	<b>-</b>	<b>15Hours</b>	
Lecture	Tutorial	Total						
<b>15 Hours</b>	<b>-</b>	<b>15Hours</b>						
<b>Text Book</b> <ol style="list-style-type: none"> <li>1. IT Act 2000,</li> <li>2. Rohas Nagpal, IPR &amp; Cyberspace – Indian Perspective</li> </ol>								

## GST MODEL

### COURSE OUTCOMES (Cos):

CO1: Cog(U): Explain the dual GST Model.

CO2: Cog(U): Summarize the Input Tax Credit and Payment of Tax.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
	<b>GST MODEL</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>PREREQUISITES</b>	NIL	<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>
<b>C:P:A</b>	<b>1:0:0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>

### SYLLABUS

UNIT	CONTENT	Hours Allotted						
<b>I</b>	a. Dual GST Model b. Applicability of GST c. Administration d. Levy and Collection of Tax e. Registration f. Time, Value and Place of Supply	<b>8</b>						
<b>II</b>	a. Input Tax Credit b. Tax Invoice, Credit and Debit Note c. Payment of Tax d. Accounts, Records and Returns e. Assessment and Audit f. Electronic Commerce	<b>7</b>						
	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20%;"><b>Lecture</b></td> <td style="width: 20%;"><b>Tutorial</b></td> <td style="width: 20%;"><b>Total</b></td> </tr> <tr> <td><b>15 Hours</b></td> <td style="text-align: center;"><b>-</b></td> <td><b>15Hours</b></td> </tr> </table>	<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>	<b>15 Hours</b>	<b>-</b>	<b>15Hours</b>	
<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>						
<b>15 Hours</b>	<b>-</b>	<b>15Hours</b>						
<b>Text Book</b>								
<ol style="list-style-type: none"> <li>1. Abhishek, "Goods and Service Tax – New Face of Indirect Taxes in India, "Govt.of India Edn, 2<sup>nd</sup> Edition, April 2009.</li> <li>2. Sharma. K.K. "A Guide on Goods and Service Tax – An Introductory Study", Sterling House, New Delhi.</li> </ol>								

## PERT and CPM

### COURSE OUTCOMES (Cos):

CO1: Cog(U): Construction of Network and obtaining Critical Path.

CO2: Cog(U): Determine of Floats.

SEMESTER VI					
COURSE CODE	COURSE NAME	L	T	P	C
	<b>PERT and CPM</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>PREREQUISITES</b>	NIL	<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>
<b>C:P:A</b>	<b>1:0:0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>

### SYLLABUS

UNIT	CONTENT	Hours Allotted						
<b>I</b>	Construction of Network – Rules & Precautions – C.P.M. & P.E.R.T Networks. Obtaining of Critical Path. Time estimates for activities. Probability of completion of project.	<b>8</b>						
<b>II</b>	Construction of Network – Determination of floats (total, free, independent & interfering) Crashing of Simple Networks.	<b>7</b>						
	<table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Lecture</th> <th style="width: 20%;">Tutorial</th> <th style="width: 50%;">Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><b>15 Hours</b></td> <td style="text-align: center;">-</td> <td style="text-align: center;"><b>15Hours</b></td> </tr> </tbody> </table>	Lecture	Tutorial	Total	<b>15 Hours</b>	-	<b>15Hours</b>	
Lecture	Tutorial	Total						
<b>15 Hours</b>	-	<b>15Hours</b>						
<b>Text Book</b>								
<ol style="list-style-type: none"> <li>1. Operations Research Techniques for Management 7<sup>th</sup> Edition, Kapoor V.K., Sultan Chand &amp; Sons.</li> <li>2. Operation Research – Gupta &amp; Sharma, National Publishers, New Delhi.</li> </ol>								