

# **KONGUNADU ARTS AND SCIENCE COLLEGE**

**(Autonomous)**

**Coimbatore – 641 029**



## **DEPARTMENT OF COMMERCE (PROFESSIONAL ACCOUNTING)**

**Curriculum and Scheme of Examinations (CBCS)**

**(2019-2020 onwards)**

**Kongunadu Arts and Science College (Autonomous),  
Coimbatore - 641 029.**

**Vision:**

Developing the total personality of each and every student in a holistic way by adhering to the principles of Swami Vivekananda and Mahatma Gandhi.

**Mission:**

- ❖ Imparting holistic man-making education with emphasis on character, culture and values – Moral and ethical
- ❖ Designing the curriculum and other courses that transform the students into value added and skilled human resources
- ❖ Constantly updating academic and management practices towards total quality management and promotion of quality in all spheres
- ❖ Extending the best student support services by making them comprehensive and by evolving a curriculum relevant to student community and society at large
- ❖ Taking steps to make education affordable and accessible by extending scholarships to the meritorious and economically disadvantaged students
- ❖ Motivating teachers in such a way that they become the role models in promoting higher education

## **Department of Commerce PA**

### **Vision of the Department**

Enriching the potentials and capabilities of students to be highly committed and competitive

### **Mission of the Department**

Imparting knowledge on the values of commerce through well designed curriculum and extending best student support services towards quality education by emphasizing the ethical values and financial discipline to the student community and society at large.

### **Programme Outcomes (POs)**

PO1: To emerge as accounting and auditing professionals

PO2: To make the students employable in corporate sectors

PO3: To inculcate ethical practices among the students through updated skills and knowledge on commerce

PO4: To enable the students for conducting business, accounting and auditing practices.

PO5: To enter into professional courses like CA/ICWA/CMA etc.

PO6: To enable a student well versed in national as well as international trades.

PO7: To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.

PO8: To inculcate the knowledge and techniques of managing the business

### **Programme Specific Outcomes (PSOs)**

PSO1: To understand the concepts, theories, rules and regulations of business

PSO2: To comprehend the various business systems, models and approaches

PSO3: To develop the insights of students on changes in business practices

PSO4: To acquaint the students with emerging trends in commerce

PSO5: To bridge the gap between academic aspects and practical applications through effective teaching methods.

## UPA01

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)**  
**COIMBATORE – 641 029**

**DEPARTMENT OF COMMERCE WITH PROFESSIONAL ACCOUNTING (UG)**  
**Curriculum and scheme of Examination under CBCS**  
**(Applicable to students Admitted from the Academic Year 2019-2020 onwards)**

Semester	Part	Subject Code	Title of the Paper	Instruction hours/cycle	Exam. Marks			Duration of Exam	Credits
					CIA	ESE	TOTAL		
<b>I</b>	I	18TML1A1	Language I@	6	25	75	100	3	3
	II	18ENG101	English -I	6	25	75	100	3	3
	III	18UPA101	C.P.1 – Principles of Accountancy	4	25	75	100	3	3
	III	18UPA102	C.P.2 – Business Economics	4	25	75	100	3	3
	III	18 UPA1A1	Allied 1– Mathematics for Business	6	25	75	100	3	5
	-	-	C.Pr.1-Computer Applications Practical I	2	-	-	-	-	-
	IV	18EVS101	Environmental Studies **	2	-	50	50	3	2
Total (i)				30	125	425	550	-	19
<b>II</b>	I	18TML2A2	Language II@	6	25	75	100	3	3
	II	18ENG202	English –II	6	25	75	100	3	3
	III	18UPA2CL	C.Pr.1 - Computer Applications Practical I	4	40	60	100	3	2
	III	19UPA203	C.P.3 - Mercantile Law	3	25	75	100	3	2
	III	19UPA204	C.P.4 - Banking Theory, Law & Practice	3	25	75	100	3	2
	III	18UPA2A2	Allied 2 - Statistics for Business	6	25	75	100	3	5
	IV	18VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
Total (ii)				30	165	485	650	-	19
<b>III</b>	III	18UPA305	C.P.5 – Financial Accounting	6	25	75	100	3	5
	III	19UPA306	C.P.6 – Cyber Law	5	25	75	100	3	4
	III	19UPA307	C.P.7 – Business Communication	5	25	75	100	3	4
	III	19UPA308	C.P.8 – Accounting Standards	4	25	75	100	3	3
	III	18UPA3A3	Allied 3- Introduction to Information Technology	6	25	75	100	3	5
	IV	19UPA3S1	Skill Based Subject 1- Business Policy and Strategic Management	2	25	75	100	3	3
	IV	18TBT301/ 18TAT301/	Basic Tamil* / Advanced Tamil** (OR) Non-major elective- I**	2	-	-	75	3	2

		18UHR3N1							
Total (iii)				30	150	450	675	-	26
IV	III	19UPA409	C.P.9 - Partnership Accounting	6	25	75	100	3	5
	III	19UPA410	C.P.10 - Cost Accounting	5	25	75	100	3	4
	III	19UPA411	C.P.11 - Company Law	5	25	75	100	3	3
	III	19UPA412	C.P.12 - Principles of Management	4	25	75	100	3	3
	III	19UPA4A4	Allied 4- Industrial Law	6	25	75	100	3	5
	IV	19UPA4S2	Skill Based subject 2- Customer Relationship Management	2	25	75	100	3	3
	IV	18TBT402/ 18TAT402/ 18UWR4N2	Basic Tamil* / Advanced Tamil** (OR) Non-major elective- II**	2		-	75	3	2
Total (iv)				30	150	450	675	-	25
V	III	19UPA513	C.P.13 - Corporate Accounting	6	25	75	100	3	5
	III	19UPA514	C.P.14 - Financial Management	5	25	75	100	3	4
	III	18UPA515	C.P.15 - Direct Tax	6	25	75	100	3	5
	III	19UPA516	C.P.16 – Principles of Marketing	5	25	75	100	3	4
	III	18UPA5E1	Major Elective 1 -	6	25	75	100	3	5
	IV	----	Extra Departmental Course Entrepreneurship Development	2	25	75	100	3	3
	-	19UPA5IT	Internship Training ***	Grade					
Total (v)				30	150	450	600	-	26
VI	III	19UPA617	C.P.17– Management Accounting	5	25	75	100	3	4
	III	19UPA618	C.P.18 – Principles of Auditing	4	25	75	100	3	3
	III	19UPA619	C.P.19 – Indirect Tax	5	25	75	100	3	4
	III	19UPA6E2	Major Elective 2 –	6	25	75	100	3	5
	III	18UPA6Z1	Professional Training cum Project***	8	20	80	100	-	5
	IV	19UPA6S3	Skill Based subject 3- Investment Management	2	25	75	100	3	3
	V	18NCC/NSS/ YRC/PYE101	Extension Activities*	-	50	-	50	-	1
Total (vi)				30	195	455	650	-	25
			Total (i)+(ii)+(iii)+(iv)+(v)+(vi)				3800		140

**Note :**

CBCS – Choice Based Credit system      CIA – Continuous Internal Assessment  
ESE – End of Semester Examinations

### UPA03

@ Tamil/Hindi/Malayalam/ French/ Sanskrit – 16TML/HIN/MLM/FRN/SAN101 - 202

\* No End-of-Semester Examinations. Only Continuous Internal Assessment (CIA)

\*\* No Continuous Internal Assessment (CIA). Only End-of-Semester Examinations (ESE)

\*\*\* Project Report – 60 marks; Viva voce – 20 marks; Internal-20 marks

\*\*\*\* The students shall undergo an Internship training or field work for a minimum period of two weeks at the end of the fourth semester during summer vacation and submit the report in the fifth semester. The report will be evaluated for 100 marks along with the internal viva voce by the respective faculty. According to their marks, the grades will be awarded as given below:

Marks (%)	Grade
85 to 100	O
70 to 84	D
60 to 69	A
50 to 59	B
40 to 49	C
Less than 40	U (Re-appear)

#### Major Elective Papers (2 papers are to be chosen from the following 6 papers)

- |                                      |                                  |
|--------------------------------------|----------------------------------|
| 1. Consumer Affairs                  | 2. Financial Services            |
| 3. Human Resource Management         | 4. Working Capital Management    |
| 5. Insurance Principles and Practice | 6. Management Information System |

#### Non-Major Elective Papers

- |                 |                   |
|-----------------|-------------------|
| 1. Human Rights | 2. Women's Rights |
|-----------------|-------------------|

#### Subject Code & Title of the Extra Departmental Course

1. 19UPA5X1 : Entrepreneurship Development

#### Skill based subjects

- |                          |                                     |
|--------------------------|-------------------------------------|
| 1. Strategic Management  | 2. Customer Relationship Management |
| 3. Investment Management |                                     |

#### List of Extension Activities

1. National Cadet Corps (NCC)
2. National Service Scheme (NSS)
3. Youth Red Cross (YRC)
4. Physical Education (PYE)
5. Eco club (ECC)
6. Red Ribbon Club (RRC)
7. Women Empowerment Cell (WEC)

Note: In core / allied subjects, number of papers both theory and practical are included wherever applicable. However, the total credits and marks for core or allied subjects remain the same as stated below:

**Tally Table:**

S.No.	Part	Subject	Marks	Credits
1.	I	Language – Tamil/Hindi/Malayalam/ French/ Sanskrit	200	6
2.	II	English	200	6
3.	III	Core – Theory/Practical/Project	2100	77
		Allied (4)	400	20
		Major Electives (2)	200	10
4.	IV	Basic Tamil / Advanced Tamil (OR) Non- major electives	150	4
		Skill Based subjects (4)	300	9
		EDC	100	3
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Extension Activities NCC/NSS/YRC/PYE	50	1
		<b>Total</b>	<b>3800</b>	<b>140</b>

- i. 25 % CIA is applicable to all subjects except JOC, COP and SWAYAM courses which are considered as ‘Extra Credit’ courses.
- ii. The students are advised to complete a SWAYAM – MOOC before the completion of the fifth semester and the Course Completed Certificate should be submitted to the HoD. Two credits will be given to the candidates who have successfully completed.
- iii. A field trip preferably relevant to the course should be undertaken every year.

**Components of Continuous Internal Assessment**

Components			Marks	Total
<b>Theory</b>	CIA 1	75	(75+75=150 /10) 15	25
	CIA 2	75		
	Assignment/ Seminar		5	
	Attendance		5	
<b>Practical</b>	CIA	Practical	25	40
	Observation Notebook		10	
	Attendance		5	
<b>Project</b>	Review		15	20
	Regularity		5	



## BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

**K1-** Remember ; **K2-** Understand; **K3-** Apply; **K4-** Analyze; **K5-** Evaluate

### 1.Theory Examination: Part I,II &III

#### (i) CIA I& II and ESE: 75 Marks

Knowledge level	Section	Marks	Description	Total
K1 Q1 to10	A (Answer all)	10 x 1=10	MCQ	75
K2 Q11 to 15	B (either or pattern)	5 x 5=25	Short Answers	
K3 & K4 Q16 to 20	C (Either or pattern)	5 x 8=40	Descriptive / detailed	

**UPA04**

### 2. Practical Examination: 100 marks

#### ESE (60 marks)

Knowledge Level	Section	Marks	Total
K3	Practical  Record Work	*50	60
K4			
K5		10	

\* Program 1: 25 marks & Program 2: 25 marks

### 3. Project Viva Voce: 100 marks

#### ESE (80 marks)

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4			
K5	Viva Voce	20	

**UPA05****18UPA101**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 18UPA101</b>		<b>Title : C.P. 1 Principles of Accountancy</b>		
Batch 2018 -19	Semester I	Hours / Week 4	Total Hours 60	Credits 3

**Course Objectives**

1. To enable the students to learn the principles and concepts of accountancy.
2. To develop basic accounting skills and knowledge
3. To know the application of accounting methods

**Course Outcomes (COs)**

K1	CO1	Keep in mind the concepts and conventions of accounting
K2	CO2	Know the various accounting adjustments
K3	CO3	Apply the accounting skills for balancing the accounts
K4	CO 4	Consider the relevant accounting standards

**Syllabus****Unit I ( 12 hours)**

Fundamentals of Book Keeping – **\*Accounting Concepts and Conventions** – Preparation of Journal – Posting in Ledgers – Preparation of Subsidiary books – Preparation of Trial balance.

**Unit II (12 hours)**

Final accounts of a sole trader with adjustments – Errors and rectification

**Unit III (12 hours)**

Bill of exchange- Accommodation bills – Average due date – Account current.

**Unit IV (12 hours)**

Accounting for consignments and Joint ventures. Bank Reconciliation Statement

**Unit V (12 hours)**

Non-Trading Concerns - Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals. Accounting Standards: Introduction, AS 1 - Disclosure of Accounting Policies, AS 2 - Valuation of Inventories, AS 4 - Contingencies and Events occurring after the Balance Sheet Date.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

**Note : Problems - 80%      Theory 20%.**

## UPA06

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) S.P.Jain & K.L.Narang (2017), *Advanced Accountancy, Vol.I, Kalyani Publishers, Ludhiana.1<sup>st</sup> Edition*

### Reference Books:

1) T.S.Reddy & Dr.A.Murthy (2015), *Financial Accounting*, Margham Publications, Chennai, 1<sup>st</sup> edition.

2) N.Vinayakam, P.L.Mani, K.L.Nagarajan (2004), *Principles of Accountancy, Eurasia Publishing House Pvt.Ltd, New Delhi, 3<sup>rd</sup> Edition.*

### Mapping

PSO					
CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

**UPA07****18UPA102**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 18UPA102</b>		<b>C.P. 2 Business Economics</b>		
Batch 2018 -19	Semester I	Hours / Week 04	Total Hours 60	Credits 3

**Course Objectives**

1. To know the basic concepts of economics
2. To understand the assumptions and laws in economics.
3. To understand the various structures of market and the concept of national income.

**Course Outcomes (COs)**

K1	CO1	Know the nature and scope of economics
K2	CO2	Understand various market structures and the methods of price discrimination
K3	CO3	Apply assumptions and laws of utility, demand, supply and production
K4	CO 4	Analyze the suitable methods, strategies and models of economics for achieving the business objectives.

**Syllabus****Unit I (12 hours)**

Economics- Definition - Nature and scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi-Marginal utility – Law of Diminishing Marginal Utility – Economic Analysis- Features and Methods.

**Unit II (12 hours)**

Demand - Meaning and Definition– Demand Schedule – Law of Demand – Demand curves – Elasticity of Demand. Demand Forecasting – Importance – Methods.

**Unit III (12 hours)**

Production- Factors of production – Law of diminishing returns –Returns to scale – Scale of production – Economies of Scale of Production-Law of Supply – Types-Factors influencing supply

**Unit IV (12 hours)**

Market Definition – Types – Equilibrium under perfect competition of firm and industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition, Oligopoly and Duopoly

## UPA08

### Unit V (12 hours)

National Income – GDP- NDP- Personal Income and Disposable Income – Real Income – Methods of measuring National Income: Product Method, Income Method, Expenditure Method, Value Added Method – **\*Problems in Estimating National Income.**

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) SETH. M L, *Principles of Economics* (1995), Lakshmi Narain Agarwal Publications, Agra, 29<sup>th</sup> Edition.

### Reference Books:

- 1) Sundaram K P M (1999) *Business Economics*, Sulthan Chand & Sons, New Delhi, 4<sup>th</sup> Edition.
- 2) Sankaran.S (2000), *Managerial Economics*, Margham Publications, 3<sup>rd</sup> Edition.

### Mapping

PSO \ CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

## UPA09

18UPA2CL

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 18UPA2CL</b>		<b>C.Pr. 1 Computer Applications Practical I</b>		
Batch 2018 -19	Semester II	Hours / Week 06	Total Hours 90	Credits 2

### Course Objectives

1. To understand the computer applications in business
2. To solve a range of problem using computers in accounting practices
3. To get practical knowledge on tally accounting.

### Course Outcomes (COs)

K1	CO1	Remember the methods to construct business and academic documents using computer applications
K2	CO2	Create spread sheets with formulas, graphs and forms
K3	CO3	Develop report presentations and accounting applications using computers
K4	CO 4	Analyze the usage of each menu and its practical application

### Syllabus

#### I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

## **UPA10**

### **II - MS EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

### **III - MS POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.

## UPA11 I - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details:  
Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Tables must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address and Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

## II – TALLY AND INTERNET

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods)  
a) FIFO      b) LIFO      c) Simple Average Method      d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

### Teaching Methods

Power point presentation
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### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S
S-Strong	H-High		M-Medium		L-Low



## UPA12

19UPA203

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA203</b>		<b>C.P. 3 Mercantile Law</b>		
Batch 2019 -2020	Semester II	Hours / Week 03	Total Hours 45	Credits 2

### Course Objectives

1. To facilitate the students to learn basic regulations of business contracts
2. To widen knowledge on essentials and conditions for making business contracts
3. To understand and apply legal rules to various business contracts

### Course Outcomes (COs)

K1	CO1	Remember the objectives and scope of contract act
K2	CO2	Understand the essential elements and types of contract.
K3	CO3	Apply legal rules appropriately while forming and running the business units
K4	CO 4	Analyze the responsibilities and duties of business parties before making the contract.

## Syllabus

### Unit I (18 hours)

The Indian Contract Act 1872: Nature and classification of contract – Essential elements of valid contract - offer – Legal rules to offer – Acceptance – Essentials of acceptance – Revocation of offer and acceptance – Consideration – Legal rules to consideration – Exceptions to consideration.

### Unit II (18 hours)

Capacity of contract – Minor's agreement – Persons of unsound mind – Persons disqualified by any law – Free consent – Legality of object. Contingent, Wagering and Quasi contracts. Performance of contract – Remedies for the breach of contract – Discharge of contract.

### Unit III (18 hours)

Contract of Indemnity and Guarantee – Contract of Bailment and Pledge – Contract of Agency.

### Unit IV (18 hours)

The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights

## UPA13

### Unit V (18 hours)

The Indian Partnership Act 1932: General nature of partnership – Kinds of partners – Kinds of partnership - Differences between Company and partnership - **\*Rights and duties of Partners** - Registration and dissolution firm

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Kapoor. N. D (2009), *Business Law*, Sultan Chand & Sons, New Delhi, 29<sup>th</sup> Edition.

### Reference Books:

1) Pillai.R.S.N, Bhagavathi (2014) *Business Law*, S.Chand & Company Ltd, New Delhi, 4<sup>th</sup> Edition.

2) Tulsian. P.C (2004), *Business Law*, Tata McGraw Hill Publishing Ltd, New Delhi, 2<sup>nd</sup> Edition.

### Mapping

PSO \ CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	H	H	S	S
CO 3	S	S	S	S	S
CO 4	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

## UPA14

19UPA204

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA204</b>		<b>C.P. 4 Banking Theory, Law &amp; Practice</b>		
Batch 2019 -2020	Semester II	Hours / Week 03	Total Hours 45	Credits 2

### Course Objectives

1. To facilitate the students to gain knowledge of banking system in India
2. To familiarize the students about the functions of banks
3. To know the features and types of negotiable instruments

### Course Outcomes (COs)

K1	CO1	Remember the functions of banks in India
K2	CO2	Understand the banking system and economic development in India and modern trends in banking
K3	CO3	Apply the appropriate procedures to open various types of accounts and handle negotiable instruments
K4	CO 4	Analyze the rights and duties of bankers and the need for understanding the changing requirements of customers

### Syllabus

#### Unit I (12 hours)

Meaning and Definitions of Banking – Classification of banks – Banking system – Banks and Economic development – Reasons for Nationalization of major commercial banks in India.

#### Unit II (12 hours)

Functions of Commercial Banks – Credit creation by Commercial Banks – Functions of Reserve Bank of India – Credit control measures – Recent Trends in Banking (Concepts Only): Venture Capital- Factoring services – e-Banking – BankNet- Mobile Banking – Net Banking- NEFT – RTGS (Recent Concepts) - Debit cards- \***Credit cards – ATM services**

#### Unit III (12 hours)

Relationship between Banker and Customer - General and Special relationship – Special features of banker and Customer relationship – Bankers rights and obligations – Garnishee order

## UPA15

### Unit IV (12 hours)

Opening of a new account – Formalities – Types of accounts – Savings account – Current account – Fixed deposit account, Recurring deposit account - Special types of customers – Minor – Lunatic – Joint stock companies – Joint accounts – Partnership accounts. Precautions to deal with Non- resident Indian accounts.

### Unit V (12 hours)

Negotiable Instruments Act 1881: Characteristics of Cheques – Crossing of Cheques – Endorsement – Circumstances for dishonoring of Cheques – Paying Banker.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Gordon. E & Natarajan.K (1998), *Banking theory law & practice*, Himalaya Publishing House, New Delhi, 13<sup>th</sup> Edition.

### Reference Books:

- 1) Sundaram K.P.M & Varshney P.N (2000) *Banking theory law & Practice*, Sultan Chand & Sons, New Delhi, 13<sup>th</sup> Edition.
- 2) Maheshwari S.N & S.K.Maheswari (1999) *Banking law & practice*, Kalyani publishers, New Delhi, 10<sup>th</sup> Edition.
- 3) Natarajan.S & Parameshwaran.R (2004), *Indian Banking*, S.Chand & Co.Ltd, New Delhi, 1<sup>st</sup> edition.

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

**UPA16****18UPA305**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 18UPA305</b>		<b>C.P. 5 Financial Accounting</b>		
Batch 2018 -19	Semester III	Hours / Week 06	Total Hours 90	Credits 5

**Course Objectives**

1. To throw light on the practical application of accounting
2. To understand the accounting of incomplete records
3. To learn various accounting treatments

**Course Outcomes (COs)**

K1	CO1	Remember the procedures for preparation of various accounts
K2	CO2	Understand the computation procedures and formats of various accounts
K3	CO3	Apply appropriate judgment derived from the knowledge of accounting and accounting standards
K4	CO 4	Analyze the effects of different accounting methods on the financial standards

**Syllabus****Unit I (18 hours)**

Depreciation Accounting – Methods of providing depreciation – Straight line, Diminishing balance, Depreciation fund and Annuity method - Machine hour method –Insurance policy method-**\*Reserves & Provisions**

**Unit II (18 hours)**

Accounts from Incomplete records - Statement of affairs method & Conversion method. Investment Accounts – Purchase and Sale of Investments – Cum-interest and Ex-Interest – Accounting treatment of Investments.

**Unit III (18 hours)**

Branch accounts - Debtor System - Stock & Debtors system only and Departmental accounts.

**Unit IV (18 hours)**

Hire purchase and Installment systems including hire purchase trading account (Including stock and debtors system) (Simple Problems Only) – Fire Insurance Claims: Average Clauses- Claim for Loss of Profits – Accounting treatment for Fire Insurance Claims.

## UPA17

### Unit V (18 hours)

Royalties –Minimum Rent-Short Working –Recoupment – Strike Period - Sub lease.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

**Note: Problem 80%; Theory 20%**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) S.P.Jain & K.L.Narang(2017), *Advanced Accountancy, Vol.I, Kalyani Publishers, Ludhiana, 19<sup>th</sup> Edition.*

### Reference Books:

1) Maheswari.S.N,Maheshwari.K (2009), *Advanced Accountancy, Vol.I, Vikas Publishing House, Noida, 10<sup>th</sup> Edition*

2) T.S.Reddy & Dr.A.Murthy (2017), *Financial Accounting, Margham Publications, Chennai, 1<sup>st</sup> edition.*

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

## UPA18

19UPA306

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA306</b>		<b>C.P. 6 Cyber Law</b>		
Batch 2019 -2020	Semester III	Hours / Week 05	Total Hours 75	Credits 4

### Course Objectives

1. To spread awareness among the students about threats of cyber crime.
2. To create basic knowledge on concept of e-governance and digital signature.
3. To understand the need for preventing cyber crimes

### Course Outcomes (COs)

K1	CO1	Keep in mind the nature and scope of cyber laws and the types of cyber crimes.
K2	CO2	Understand the frame work of e-governance in India
K3	CO3	Apply digital signatures and online banking systems for ensuring authentication of transactions
K4	CO 4	Analyze the various provisions of law and realize individual responsibilities to prevent crimes

## Syllabus

### Unit I (15 hours)

Cyber Law: Meaning – Definition – Nature and Scope of Cyber laws – Need and Application of Cyber law. Cyber crime: Meaning – Nature – Classification- Reasons for cyber crime – Types of cyber crime – **\*Prevention of cyber crime**. Interpol – CERT – Role and Functions.

### Unit II (15 hours)

Cyber terrorism: Meaning – Reasons – Dangers. E-Commerce: Meaning – Types - Advantages and Disadvantages. E-Governance: Meaning – National plan – E-Governance in India.

### Unit III (15 hours)

Digital signature: Meaning – Importance – Essential steps – Digital signature certificate. Certifying authority: Meaning – Need – Types of certificates – Electronic signature certificate.

### Unit IV (15 hours)

Online banking – Meaning – Need – Advantages and Disadvantages – Security. Authentication of electronic records.

## UPA19

### Unit V (15 hours)

Prevention of cyber crimes – Classification of offences – Cyber crimes and other statutes – Regular cyber crime and applicable provisions. Trade mark act - Major provisions and features. Evidence Act 1872 – Objectives and applicability.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Shilpa surayabhan Dongre (2015), *Cyber law and its applications*, Current publications, Mumbai, 1<sup>st</sup> Edition.

### Reference Books:

1) K.Mani(2012), *A practical approach to cyber laws*, Kamal publishers, New Delhi, 2<sup>nd</sup> Edition.  
2) M.Dasgupta(2014), *Cyber crime in India – A Comparative Study*, Eastern law house, Kolkatta, 1<sup>st</sup> Edition .

### Mapping

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	H	S	S	S
<b>CO 3</b>	S	S	S	S	S
<b>CO 4</b>	S	H	S	S	S

**S-Strong**

**H-High**

**M-Medium**

**L-Low**



## UPA20

**19UPA307**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA307</b>		<b>C.P. 7 Business Communication</b>		
Batch 2019 -2020	Semester III	Hours / Week 05	Total Hours 75	Credits 4

### Course Objectives

1. To enable the students to acquire basic communicative skills
2. To update the knowledge of students with modern communication aspects
3. To learn the techniques of interviews and preparation of resumes.

### Course Outcomes (COs)

K1	CO1	Remember principles, methods and barriers to communication
K2	CO2	Understand the layout of various business letters
K3	CO3	Apply appropriate guidelines in drafting the business letters
K4	CO 4	Analyze both the writing and oral presentations

### Syllabus

#### Unit I (15 hours)

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Principles of Communication – Barriers to Communication – Non-verbal Communication.

#### Unit II (15 hours)

Business Letters : Need – Functions - Kinds - \***Essentials of Effective Business Letters** - Layout. Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

#### Unit III (15 hours)

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

#### Unit IV (15 hours)

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

## UPA21

### Unit V (15 hours)

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations. Mass communication – Media and Types of Advertisements – Publicity – Press releases.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) **Rajendra Pal, Korahill J.S** (2009), *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi, 12<sup>th</sup> Edition.

### Reference Books:

1) Ramesh M.S, Pattanshetti, (2003), *Business Communication*, S.Chand &Co, New Delhi, 24<sup>th</sup> Edition.

2) Bhatia. R.C (2008) *Business Communication*, Ane Books, New Delhi , 2<sup>nd</sup> Edition.

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	H	S	S
CO 4	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

## UPA22

**19UPA308**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA308</b>		<b>Title : C.P. 8 Accounting Standards</b>		
Batch 2019-2020	Semester III	Hours / Week 04	Total Hours 60	Credits 3

### Course Objectives

1. To highlight the need and importance of the accounting standards
2. To gain knowledge on international accounting standards.
3. To know the usage of accounting standards in the appropriate accounting system.

### Course Outcomes (COs)

K1	CO1	Remember the objectives and scope of Indian Accounting Standards.
K2	CO2	Know the framework of financial standards.
K3	CO3	Apply accounting standards while preparing accounting statements
K4	CO 4	Analyze various financial reporting standards.

### Syllabus

#### Unit I (12 hours)

Indian Accounting Standards (Ind AS): An Overview – Procedure of issuing AS – Advantages and Significance of AS – Applicability, Exemptions and Relaxations.

#### Unit II (12 hours)

AS – 5: Net Profit / Loss for the period, prior period item and changes in accounting policies – AS – 6: Depreciation Accounting - AS – 7: Construction Contracts – AS – 9: Revenue Recognition – AS – 10 : Accounting for Fixed Assets.

#### Unit III (12 hours)

AS – 11: Effect of changes in Foreign Exchange Rates - AS - 12 : Accounting for Government Grants - AS – 13: Accounting for Investments – AS-16: Borrowing Costs.

#### Unit IV (12 hours)

AS – 17: Segment Reporting – AS – 20: Earnings per Share - AS -26: Intangible Assets – AS –29: Provision, Contingent Liabilities and Contingent Assets.

## UPA23

### Unit V (12 hours)

AS – 30, 31 & 32: Financial Instruments. International Financial Reporting Standards (IFRS): Convergence – Benefits – Indian Position. Generally Accepted Accounting Principles (GAAP) – Difference between GAAP and IFRS.

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Book:

1) Ravikanth Miriyala (2014), Accounting Standards made easy, Bharat Law House Pvt Ltd, New Delhi, 2<sup>nd</sup> Edition.

### Reference Books:

1) Vijay Kumar. M.P (2014), Accounting Standards, Snow white Publications Pvt. Ltd, Mumda, 15<sup>th</sup> Edition.

2) Israr Shaikh, Rajesh Makkar (2015), Accounting Standards, LexisNexis Publications, Haryana, 1<sup>st</sup> Edition.

### Mapping

<b>PSO</b>					
<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	S	S	S	S
<b>CO 3</b>	S	S	H	S	S
<b>CO 4</b>	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

**UPA24**  
**ALLIED**

**18UPA3A3**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 18UPA3A3</b>		Allied paper:3 <b>Introduction to Information Technology</b>		
Batch 2018 -19	Semester III	Hours / Week 06	Total Hours 90	Credits 5

**Course Objectives**

1. To give basic knowledge on computer systems
2. To make the students to understand computer applications in business
3. To understand data storage and retrieval systems in computer

**Course Outcomes (COs)**

K1	CO1	Keep in mind various components of computers and role of computer based information system in the present era.
K2	CO2	Understand importance of computers in business, types of data processing and operating systems.
K3	CO3	Employ the decision making skills in business using readily available software and information systems.
K4	CO 4	Analyze the major role of computers in business and impart latest techniques of information technology.

**Syllabus**

**Unit I (18 hours)**

Hardware and Software : computer systems, importance of computers in business, **\*data and information**, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

**Unit II (18 hours)**

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Net workings: Local and wide area networks.

**Unit III (18 hours)**

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

## UPA25

### Unit IV (18 hours)

Operating systems: MS-Dos, windows, UNIX, Windows XP – Ecommerce. Internet-Extranet- E.mail and its uses-world wide websites-mobile computers.

### Unit V (18 hours)

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

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Balagurusamy.E (2010), *Fundamentals of Computing & programming*, Tata McGraw Hill Education Pvt. Ltd, New Delhi, 1<sup>st</sup> Edition.

### Reference Books:

- 1) Rajaraman.V,(2005) *Fundamentals of Computers*, Prentice Hall of India private Ltd, 4<sup>th</sup> Edition.
- 2) Sankar.S.K (2010), *Elements of computer science*, Sultan Chand & Co. private Ltd, New Delhi, 3<sup>rd</sup> Edition

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	H	S

**S**-Strong

**H**-High

**M**-Medium

**L**-Low

**UPA26**  
**Skill- based Subject**

**19UPA3S1**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA3S1</b>		<b>Skill- based Subject 1: Business Policy and Strategic Management</b>		
Batch 2019 -2020	Semester III	Hours / Week 02	Total Hours 30	Credits 3

**Course Objectives**

1. To understand the components of business environment
2. To know the need and importance of formulating strategies
3. To understand the challenges in the implementation of strategies

**Course Outcomes (COs)**

K1	CO1	Remember Strategic management process.
K2	CO2	Understand the factors influencing various types of environment and strategies
K3	CO3	Apply knowledge and abilities in formulating strategies and strategic plans.
K4	CO 4	Analyze the relevant tools to resolve the contemporary issues in strategic management

**Syllabus**

**Unit I (6 hours)**

Business Environment - Demographic, Socio - cultural, Macro – economic, Legal - political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature - Strategic management imperative - Vision, Mission and Objectives - Strategic levels in organizations

**Unit II (6 hours)**

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages – alternatives - strategy formulation.

**Unit III (6 hours)**

Formulation of Functional Strategy: Marketing strategy - financial strategy - Production strategy - Logistics strategy - Human resource strategy

**Unit IV (6 hours)**

Strategy Implementation and Control: Organizational structures - establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer - **\*Leadership and behavioral challenges.**

## UPA27

### Unit V (6 hours)

Reaching Strategic Edge: Business Process Reengineering - Benchmarking - Total Quality Management - Six Sigma – C.K. Prahalad's concepts and tasks of TQM - Contemporary Strategic Issues.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Subba Rao.P (2013), *Business Policy and Strategic Management*, Himalaya Publishing House, Mumbai, 5<sup>th</sup> Edition.

### Reference Books:

1) Rao.VSP, Harikrishna.C(2009), *Strategic Management – Text and Cases*, Excel books, 1<sup>st</sup> Edition.

2) Charles W.L, Hill Gareth R.Jones (2016), *Strategic Management and Integrated Approach*, Cengage learning India Pvt.Ltd, New Delhi, 4<sup>th</sup> Edition..

### Mapping

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	S	H	S	S
<b>CO 3</b>	S	S	S	H	S
<b>CO 4</b>	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low



## UPA28

19UPA409

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA409</b>		<b>C.P. 9 Partnership Accounting</b>		
Batch 2019-2020	Semester IV	Hours / Week 06	Total Hours 90	Credits 5

### Course Objectives

1. To obtain thorough knowledge on the practices prevailing in partnership
2. To know the accounting adjustments in the partnership accounts
3. To learn the various procedures in the preparation of accounting statements

### Course Outcomes (COs)

K1	CO1	Remember the objectives and scope of partnership accounts
K2	CO2	Understand the accounting adjustment in the preparation of accounting statements
K3	CO3	Apply legal rules in various stages of partnership accounting.
K4	CO 4	Consider the computation of relevant ratios and methods of preparation of partnership accounting statements

### Syllabus

#### Unit I (18 hours)

Partnership Accounts – **\*Division of Profit – Fixed and Fluctuating Capital** – Preparation of P&L Account – Past adjustments – Guarantee of Profits .

#### Unit II (18 hours)

Calculation of new profit ratio – Sacrificing ratio – Revaluation of assets and liabilities. Admission of partners - Methods of computation of goodwill.

#### Unit III (18 hours)

Retirement of partners – Calculation of Gaining Ratio - Death of a Partner – Treatment of joint life policies.

#### Unit IV (18 hours)

Insolvency of a partner: Rule in Garner Vs. Murray – Insolvency of all partners. Amalgamation – Sale of firms.

## UPA29

### Unit V (18 hours)

Dissolution of firms – Accounting procedure – Modes of settlement of accounts between partners - Piecemeal Distribution – Proportionate capital method – Maximum loss method.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

**Note: Problem 80%; Theory 20%**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) S.P.Jain, K.L.Narang (2017) *Advanced Accountancy*, Vol.I, Kalyani Publisher, Ludhiana, 19<sup>th</sup> Edition.

### Reference Books:

1) Gupta. R.L, Radhasamy.M (2006), *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 1<sup>st</sup> Edition.

2) T.S.Reddy & Dr.A.Murthy (2017), *Financial Accounting*, Margham Publications, Chennai, 1<sup>st</sup> Edition.

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	H	S

**S-Strong**

**H-High**

**M-Medium**

**L-Low**

## UPA30

### 19UPA410

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA410</b>		<b>C.P. 10 Cost Accounting</b>		
Batch 2019 -2020	Semester IV	Hours / Week 05	Total Hours 75	Credits 4

### Course Objectives

1. To Keep in mind the concepts, methods and Principles of cost accounting
2. To exercise effective control of material, labour and overheads.
3. To understand the computation of costs under various costing systems

### Course Outcomes (COs)

K1	CO1	Remember elements of cost and the features of various costing systems
K2	CO2	Understand principles of costing systems
K3	CO3	Apply cost accounting methods to evaluate business performance.
K4	CO 4	Analyze the methods of computation of cost and profit and facilitate for price determination

### Syllabus

#### Unit I (15 hours)

Cost Accounting – Definition – Meaning and Scope – Concept and Classification –  
**\*Costing an aid to Management** — Types and Methods of Cost – Elements of Cost -  
Preparation of Cost Sheet and Tender.

#### Unit II (15 hours)

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – VED analysis - Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

#### Unit III (15 hours)

Labour: System of wage payment – Premium bonus plans – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – Allocation and absorption of overhead.

## UPA31

### Unit IV (15 hours)

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

### Unit V (15 hours)

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

**Note: Problem 80%; Theory 20%**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) S.P. Jain and K.L. Narang(2000), *Cost Accounting*, Kalyani Publishers, Ludhiana, 16<sup>th</sup> Edition.

### Reference Books:

1) R.S.N. Pillai and V. Bagavathi (2000), *Cost Accounting*, S. Chand & Co, New Delhi.  
2) Iyyangar.S.P(2000), *Cost Accounting Principles and Practice*, Sultan Chand & Sons, New Delhi, 9<sup>th</sup> Edition.

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	H	S

S-Strong

H-High

M-Medium

L-Low

## UPA32

19UPA411

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA411</b>		<b>C.P. 11 Company Law</b>		
Batch 2019-2020	Semester IV	Hours / Week 05	Total Hours 75	Credits 3

### Course Objectives

1. To learn the various kinds of companies and their features
2. To study the important provisions of the act
3. To throw light on the procedures to conduct various meetings and manage the affairs of the company.

### Course Outcomes (COs)

K1	CO1	Remember the features of the company, types and procedures of conversion
K2	CO2	Understand the effects of certificate of incorporation and the need for the commencement of business
K3	CO3	Apply various provisions of the act for managing the affairs of the company
K4	CO 4	Analyze appropriate case studies to internalize the provisions of the act

## Syllabus

### Unit I (15 hours)

Indian Companies Act, 2013: Objectives of Companies Act 2013 - Company – Definition and Features – Kinds of companies: One person company (OPC) – Special privileges enjoyed by the private company – Conversion of status: Public company into private company, private company into public company.

### Unit II (15 hours)

Formation and Incorporation: Advantages and Disadvantages of incorporation – Certificate of incorporation – Effects of certificate of incorporation – Floatation of capital – Commencement of business.

### Unit III (15 hours)

Memorandum of Association - Importance - Forms and contents – Alteration – Differences between Memorandum of Association and Articles of Association. Articles of Association – Contents – Alteration – Effects of memorandum and Articles – Doctrine of constructive notice – Doctrine of indoor management.

## UPA33

### Unit IV (15 hours)

Company Management: Qualifications of Directors – Appointment – Removal – Power of Board of Directors – **\*Duties and liabilities of Directors** – Managerial remuneration – Qualification, Appointment and tenure of Managers and Whole time Directors. Company secretary: Qualification – Appointment – Duties and Liabilities.

### Unit V (15 hours)

Company Meetings: Kinds of meeting – Statutory meeting – Annual General Meeting – Board meeting. Practices and procedures relating to convening and proceeding meetings: Agenda – Quorum – Proxy - Minutes of Board meeting - Resolutions: Ordinary and Special resolution.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1)A.K. Majumdar, Dr.G.K.Kapoor (2011), *Company Law*, Taxmann Publications Private Ltd, New Delhi.

### Reference Books:

1) Ravi Puliani, Mahesh Puliani (2008), *Companies Act -2013*, Bharat Law House Private Ltd, New Delhi.

2)Kapoor.N.D (2014) *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi, 35<sup>th</sup> Edition.

### Mapping

PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	S	H	S
CO 4	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

## UPA34

19UPA412

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA412</b>		<b>C.P. 12 Principles of Management</b>		
Batch 2019-2020	Semester IV	Hours / Week 04	Total Hours 60	Credits 3

### Course Objectives

1. To impart appropriate theories and concepts of management
2. To know the functions of management
3. To understand the effective discharge of managerial functions

### Course Outcomes (COs)

K1	CO1	Remember the concepts and the functions of management.
K2	CO2	Understand the roles of manager and their qualities
K3	CO3	Apply principles and theories of managing business organizations
K4	CO 4	Analyze the need for exercising effective coordination and control in achieving managerial objectives

### Syllabus

#### Unit I (12 hours)

Definition of Management – Management and Administration – \***Nature and scope of Management** – Functions of Management – Contribution of F.W. Taylor, Henry Fayol and Peter F. Drucker.

#### Unit II (12 hours)

Planning – Meaning- Nature and importance of planning – Planning premises – Planning process - Methods and Types of plans – Decision-making – MBO – Business Process Re-engineering (BPR).

#### Unit III (12 hours)

Organization – Meaning, nature and importance – Process of Organization – Principles of sound organization – Organization structure – Span of Control - Organization chart – Departmentation – Delegation, Centralization and Decentralization – Authority Relationship - line, functional and staff.

## UPA35

### Unit IV (12 hours)

Motivation – Need – Determinants of behaviour – Motivation Theories in Management - Maslow's theory of Motivation – Herzberg's theory - X, Y and Z theories – Expectancy theory  
Leadership: Types of leadership – Approaches to leadership.

### Unit V (12 hours)

Communication in Management – Principles – Types –Co-ordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Dinkar Pagare (2006) *Principles of Management*, Sultan Chand & Sons, New Delhi, 5<sup>th</sup> Edition.

### Reference Books:

1) T.Ramasamy,(1998) *Principles of Management*, Himalaya Publications, Mumbai, 1<sup>st</sup> Edition.  
2) Gupta.C.B,(2005) *Management Theory and Practice*, Sultan Chand & Sons, New Delhi, 8<sup>th</sup> edition.

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low



**UPA36**  
**ALLIED**

**19UPA4A4**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA4A4</b>		Allied paper:4 <b>Industrial Law</b>		
Batch 2019-2020	Semester IV	Hours / Week 06	Total Hours 90	Credits 5

**Course Objectives**

1. To enable the students to understand various industrial laws
2. To widen knowledge on legal formalities to start and administer a factory
3. To apply appropriate procedures in providing compensation and bonus to employees

**Course Outcomes (COs)**

K1	CO1	Remember the objectives and scope of various industrial laws
K2	CO2	Understand the role of inspectors and occupiers
K3	CO3	Apply legal provisions in administering the factories
K4	CO 4	Analyze the legal responsibilities and duties of business parties to run the industrial establishments.

**Syllabus**

**Unit I (18 hours)**

Factories Act, 1948 : Definition of factory – Approval, licensing and registration of factories – The inspecting staff – Health, safety, welfare – **\*Working hours of adults** – Employment of young persons – Employment of women – Penalties. Child labour (Prohibition and regulation) Act, 1986.

**Unit II (18 hours)**

Workmen compensation Act, 1923: Scope – Employer's liability for compensation – Compensation for death, partial and permanent disablement – Distribution of compensation – Notice and claims – Penalties – Appeals.

**Unit III (18 hours)**

The Payment of Bonus Act, 1965: Objectives – Applicability – determination of bonus – Inspectors – Penalties. Payment of minimum wages act, 1948 – Objectives – Features – Important provisions.

## UPA37

### Unit IV (18 hours)

The Employees Provident Fund and Miscellaneous Provisions Act, 1952: Application of the act – Employees provident fund scheme – Pension scheme – Deposit linked insurance scheme – Administration of the schemes – Inspectors – Penalties.

### Unit V (18 hours)

The Payment of Gratuity Act, 1972: Payment of gratuity – Forfeiture – Nomination – Determination – Recovery – Inspectors – Penalties.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Kapoor.N.D (2015), *Elements of Industrial Law*, Sultan chand & sons, Education Publishers , New Delhi, 14<sup>th</sup> Edition

### Reference Books:

- 1) ) Tripathi P.C (2009), *Personnel Management and Industrial Relations*, Sultan Chand & Sons, New Delhi, 20<sup>th</sup> edition.
- 2) Bansal.C.L (2013), *Business and Corporate Law*, Excel Books, 6<sup>th</sup> Edition.

### Mapping

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	S	S	S	S
<b>CO 3</b>	S	S	S	S	S
<b>CO 4</b>	S	H	S	H	S

S-Strong

H-High

M-Medium

L-Low

**UPA38**  
**Skill- based Subject 2**

**19UPA4S2**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA4S2</b>		<b>Skill- based Subject 2- Customer Relationship Management</b>		
Batch 2019-2020	Semester IV	Hours / Week 02	Total Hours 30	Credits 3

**Course Objectives**

1. To make the students to be aware and learn the importance and concepts of customer relationship management in business.
2. To excel knowledge on components, opportunities and ways to choose and implement appropriate CRM strategy.
3. To consider the role and need for customer relationship in business and to progress with enhanced customer satisfaction.

**Course Outcomes (COs)**

K1	CO1	Bear in mind the scope and functions of customer relationship in business.
K2	CO2	Give better understanding of CRM strategies, planning and execution with proper methods and techniques.
K3	CO3	Apply suitable CRM strategy for customer retention and pleasure to realize the business victory.
K4	CO 4	Recognize the effectiveness of building customer rapport in any business organisation for its survival and growth.

**Syllabus**

**Unit I (6 hours)**

Evolution of CRM, Definition, Objectives, Benefits of CRM. CRM strategy : Strategic framework of CRM – Balancing frontline efficiency and effectiveness- Aligning Marketing, Sales and Customer Services. Types of CRM: Operational, Analytical, Collaborative, Sales intelligence and Campaign Management CRM.

**Unit II (6 hours)**

CRM in e-business: Different levels of e-CRM – Mobile CRM – Differences between CRM and e-CRM – **\*Need to adopt e-CRM.**

**Unit III (6 hours)**

CRM Planning: Components – Estimation of ROI – Selection Process of CRM solution.

**Unit IV (6 hours)**

CRM implementation – Ways to choose right CRM solution – Warnings of implementation – Framework of successful implementation – Steps for implementation.

## UPA39

### Unit V (6 hours)

HRM in CRM: Role of employee – Role of CRM – h-CRM model – Way forward - CRM opportunities and challenges - Technology focus – Ways to avoid CRM pitfalls.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Govida Bhat K. (2013), *Customers Relationship Management*, Himalaya Publishing House, 1<sup>st</sup> Edition.

### Reference Books:

1) John G. Freelan (2015), *The Handbook of CRM*, Tata McGraw Hill, 1<sup>st</sup> Edition.  
2) Shanmugasundaram S (2008), *Customer Relationship Management*, Mc Millan & Company.Ltd, Chennai, 1<sup>st</sup> Edition.

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	H	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S

**S**-Strong

**H**-High

**M**-Medium

**L**-Low

## UPA40

19UPA513

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA513</b>		<b>C.P. 13 Corporate Accounting</b>		
Batch 2019-2020	Semester V	Hours / Week 06	Total Hours 90	Credits 5

### Course Objectives

1. To acquire knowledge and understanding of the concepts and principles of corporate accounting.
2. To have knowledge on the practices of company accounts in accordance with statutory requirements.
3. To know the various provisions and application of relevant accounting standards

### Course Outcomes (COs)

K1	CO1	Remember the procedures for the issue of shares and debentures
K2	CO2	Understand the accounting practices in corporate
K3	CO3	Apply relevant accounting standards
K4	CO 4	Analyze the accounting and legal requirements in forming, reconstructing and liquidating the companies

### Syllabus

#### Unit I (18 hours)

Issue of Shares: Par, Premium and Discount – Pro-rata Allotment - Forfeiture and re-issue of shares – \***Right Shares**–Redemption of preference shares– Underwriting.

#### Unit II (18 hours)

Issue of debentures – Redemption of debentures – Sinking fund method only - Ex-interest and cum-interest - Profits prior to incorporation – Net Profit or loss for the period, Prior period items and changes in Accounting Policies.

#### Unit III (18 hours)

Final accounts of Companies as per company law requirements – Revised Schedule 3 - Managerial remuneration.

#### Unit IV (18 hours)

Amalgamation, Absorption and External reconstruction - Intercompany Owings - Intercompany Holdings – Alteration of share capital – Internal reconstruction and buy back of shares - Valuation of Shares.

## UPA41

### Unit V (18 hours)

Liquidation of Companies – Liquidator's final statements of accounts - Preparation of Statement of Affairs and Deficiency Accounts – Holding Companies.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

**Note: Problem 80%; Theory 20%**

### Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) S.P.Jain, K L Narang (2017), *Advanced Accountancy*, Volume 1, Kalyani Publishers, Ludhiana, 19<sup>th</sup> Edition.

### Reference Books:

1) Gupta R.L, M. Radhaswamy.M (2006), *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 1<sup>st</sup> edition.  
2) Maheshwari S.N (2009), *Advanced Accountancy*, Volume 1, Vikas Publications, Noida, 1<sup>st</sup> Edition.

### Mapping

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	H	S	S	S
<b>CO 3</b>	S	S	H	S	S
<b>CO 4</b>	S	S	S	S	S

**S-Strong**

**H-High**

**M-Medium**

**L-Low**

## UPA42

19UPA514

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA514</b>		<b>C.P. 14 Financial Management</b>		
Batch 2019-2020	Semester V	Hours / Week 05	Total Hours 75	Credits 4

### Course Objectives

1. To ensure regular and adequate supply of funds to the concern
2. To learn the concepts and theories of financial management
3. To evaluate the financial decisions and its implications for the shareholders and the company.

### Course Outcomes (COs)

K1	CO1	Remember the concept, goals and functions of financial management
K2	CO2	Understand the role of financial managers in procurement and use of finance
K3	CO3	Apply various tools and techniques of financial management
K4	CO 4	Analyze the ways and means for the procurement of funds and its proper application in business thereby facilitating to achieve the financial goals of the firms.

### Syllabus

#### Unit I (18 hours)

Financial Management-Introduction – Nature – Objectives – Functions – Role of finance manager– Sources of long term finance: Shares, Debentures, Ploughing Back of Profits.

#### Unit II (18 hours)

Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method, IRR Method (Problems) – Profitability index.

#### Unit III (18 hours)

Cost of Capital – Meaning – Importance – Measurement of cost of equity, Preference, debt capitals – Cost of Retained Earnings- Weighted average Capital (Problems) – Cost of equity using Capital Asset Pricing Model (CAPM).

#### Unit IV (18 hours)

Capital Structure — Meaning – Planning – its analysis – Theories of Capital Structure – Net income, Net operating income MM Hypothesis Theories - Factors affecting Capital structure (Theory) - Leverage – Financial, Operating and Combined Leverage (Problems)

## UPA43

### Unit V (18 hours)

Dividend Policy – meaning - types - **\*Factors affecting Dividend Policy** - Theory of irrelevance: MM hypothesis (Theory) – Theory of relevance: Walter’ Model and Gordon’s model – Computation of Dividend under Walter and Gordon’s model.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

**Note: Problem 60%; Theory 40%**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Sharma R.K, Shashi K.Gupta,(2011), *Financial Management*, Kalyani Publishers – NewDelhi – 7<sup>th</sup> Edition.

### Reference Books:

- 1) ShashiK.Gupta, R.K.Sharma (2016), *Management Accounting*, Kalyani Publishers, 2<sup>nd</sup> edition.
- 2) Maheswari. S.N (2006), *Financial Management*, Sultan chand & Sons, NewDelhi,12<sup>th</sup> Edition.
- 3) Prasanna Chandra (2008), *Financial Management*, Tata Mc Grew Hill, 1<sup>st</sup> Edition.

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	H	S	H	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S

**S-Strong**

**H-High**

**M-Medium**

**L-Low**



## UPA44

18UPA515

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 18UPA515</b>		<b>C.P. 15 Direct Tax</b>		
Batch 2018 -19	Semester V	Hours / Week 06	Total Hours 90	Credits 5

### Course Objectives

1. To acquaint the students with basic principles underlying the provisions of direct tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To give an understanding of the relevant provisions of direct tax code.
3. To equip the students with skills and techniques for taking tax sensitive decisions.

### Course Outcomes (COs)

K1	CO1	Remember the concepts and canons of taxation
K2	CO2	Understand different types of incomes along with their taxability and deductibility.
K3	CO3	Apply the provisions of income tax in real life situations
K4	CO 4	Analyze various deductions to reduce the taxable income.

### Syllabus

#### Unit I (18 hours)

Income Tax Act – Definition of income – Assessment year – Previous year – Assessee – Scope of income – Residential status (Problems) – **Exempted income u/s 10\***.

#### Unit II (18 hours)

Computation of Income from House Property (Problems). Computation of Income from Salaries (Problems).

#### Unit III (18 hours)

Profits and Gains of Business or Profession (Problems) - Computation of Capital Gains (Problems)

#### Unit IV (18 hours)

Assessment of Individuals – Assessment of H.U.F. – Assessment of Partnership Firm – Assessment of Companies. Set-off Carry forward off losses- – Income from other sources (Problems).

## UPA45

### Unit V (18 hours)

Deductions to be made in Computing Total Income – Computation of total income (Problems) - Tax liability - Filing of Returns – PAN – Procedure for obtaining PAN- Advance Payment of Tax – Tax Deducted at Source.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

**Note: Problem 80%; Theory 20%**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) V.P.Gaur, D B Narang, Puja Gaur, Rajeev Puri (2017), *Income Tax law and Practice*, Kalyani Publishers, Ludhiana, 45<sup>th</sup> Edition.

### Reference Books:

1) Girish Ahuja, Ravi Gupta (2010), systematic approach to *Income Tax, Service tax and VAT*, , Bharath Law House Pvt. Ltd, New Delhi, 23<sup>rd</sup> Edition

2) Manohar.T.N (2007), *Income Tax Law*, Snow white Publication Pvt .Ltd, Mumbai, 12<sup>th</sup> Edition.

### Mapping

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	S	S	S	S
<b>CO 3</b>	S	S	H	H	S
<b>CO 4</b>	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

## UPA46

19UPA516

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA516</b>		<b>C.P. 16 Principles of Marketing</b>		
Batch 2019-2020	Semester V	Hours / Week 05	Total Hours 75	Credits 4

### Course Objectives

1. To enable the students to know scope and opportunities in marketing in the current scenario.
2. To enhance knowledge on modern marketing concepts and functions
3. To know the need for studying consumer behaviour

### Course Outcomes (COs):

K1	CO1	Remember the basic concept of marketing and its functions
K2	CO2	Understand the factors influencing consumer behaviour
K3	CO3	Apply relevant marketing strategies for the successful marketing
K4	CO 4	Analyze the changing paradigms of marketing in the modern era

## Syllabus

### Unit I (15 hours)

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

### Unit II (15 hours)

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardization – Market Information. Digital Marketing – Factors driving digital marketing.

### Unit III (15 hours)

Consumer Behaviour – Meaning –\*Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

### Unit IV (15 hours)

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

## UPA47

### Unit V (15 hours)

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

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Gupta.C.B,Rajan Nair (2003), *Marketing Management*, Sultan Chand & Sons, New Delhi, 7<sup>th</sup> Edition.

### Reference Books:

1) R.S.N.Pillai Bagavathi (2016), *Marketing Management*, S. Chand & Co, New Delhi, 4<sup>th</sup> edition.

2) Memoria.C.B, Joshi R.L, Mulla.N.I (2009), *Principles and Practices of Marketing in India*, Kitab Mahal, Allahabad, 18<sup>th</sup> Edition.

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

## UPA48

### Extra Department Course (EDC)

**19UPA5X1**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA5X1</b>		Extra Department Course - <b>Entrepreneurship Development</b>		
Batch 2019-2020	Semester V	Hours / Week 02	Total Hours 30	Credits 3

### Course Objectives

1. To enable the students to learn the concept of entrepreneurship and develop necessary skills to become a successful entrepreneurs.
2. To widen the knowledge on scope of entrepreneurship
3. To analyze about the various institutions involved in entrepreneurial development.

### Course Outcomes (COs)

K1	CO1	Memorize the nature and scope of entrepreneurship.
K2	CO2	Understand the importance of entrepreneurship in developing an economy.
K3	CO3	Apply the knowledge and techniques of entrepreneurship in promoting global trade.
K4	CO 4	Recognize the institutional support and assistances available for entrepreneurs

### Syllabus

#### Unit I (6 hours)

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and types of entrepreneurs – Distinction between entrepreneurs and managers – **\*Role of entrepreneurship in economic development.** Women entrepreneurs – Growth – Problems.

#### Unit II (6 hours)

Project identification – Selection of the product – Project formulation - Evaluation – Feasibility analysis - Project Report.

#### Unit III (6 hours)

Institutional services to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO, ITCOT, IIC and KVIC

#### Unit IV (6 hours)

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, TIIC, SIDCs, UTI, SIPCOT – SIDBI - Venture capital.

### UPA49

#### Unit V (6 hours)

Incentives and subsidies - Subsidy for marketing and Transport - Seed capital assistance - Taxation benefit to SSI - Role of entrepreneur in export promotion and import substitution. Recent Government schemes to promote micro and small entrepreneurs.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

**Text Book:**

1) S.S.Khanka (2017), *Entrepreneurial Development*, S.Chand & Co, New Delhi, 7<sup>th</sup> Edition.

**Reference Books:**

1) C.B.Gupta, N.P.Srinivasan (2012), *Entrepreneurial Development*, Sultan Chand & Sons, New Delhi, 5<sup>th</sup> edition.

2) Renu Arora, S.K.Sood (2015), *Fundamentals of Entrepreneurship and Small Business*, Kalyani Publishers, 1<sup>st</sup> Edition.

**Mapping**

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	S	H	S	S
<b>CO 3</b>	S	S	H	H	S
<b>CO 4</b>	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

**UPA50**

**19UPA617**

<b>Programme Code : 15</b>		Commerce with Professional Accounting			
<b>Course Code : 19UPA617</b>		<b>C.P. 17 Management Accounting</b>			
Batch 2019-2020	Semester VI	Hours / Week 05	Total Hours 75	Credits 04	

**Course Objectives**

1. To obtain knowledge on managerial decision making
2. To analyze and interpret the financial statements
3. To learn the preparation of various financial statements

### Course Outcomes (COs)

K1	CO1	Remember the need for the preparation of financial statements
K2	CO2	Understand the tools and techniques management accounting
K3	CO3	Apply financial and non-financial information in decision making.
K4	CO 4	Analyze the complex ideas and tolerate ambiguity in managerial problem solving.

### Syllabus

#### Unit I (15 hours)

Management accounting – Meaning – Nature and Scope - Objectives– Advantages and disadvantages – difference between Management accounting and cost accounting – Tools and techniques of Management accounting - Financial statements – Analysis – **\*Need and significance of management accounting in organization.**

#### Unit II (15 hours)

Ratio analysis – Significance – Classifications - Liquidity, efficiency, Solvency and Profitability ratios - Construction of Balance sheet - Limitations of ratios Analysis.

#### Unit III (15 hours)

Working capital – Concepts – Kinds- Importance – Determinants of Working Capital - Estimation of Working Capital requirements – Fund flow analysis - Cash flow analysis as per AS – 3.

#### Unit IV (15 hours)

Cost – Volume – Profit Analysis – Marginal costing and Break even analysis- Managerial application of marginal costing – Significance and limitations of Marginal costing - Standard Costing - Variance Analysis.

### UPA51

#### Unit V (15 hours)

Budgeting and Budgetary control – Definitions - Importance - Classification of budgets – ZBB - Preparation of functional budgets – Cash, Material Purchase, Production, Sales, Flexible and Master Budget.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

**Note: Problem 80%; Theory 20%**

## Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Book:

1) Shashi K. Gupta, Sharma.R.K (2014), *Management Accounting*, Kalyani publishers, Ludhiana 13<sup>th</sup> Edition.

### Reference Books:

1) Dr.S.N.Maheswari (2015), *Management Accounting and Financial Control*, Sultan Chand & Sons, New Delhi, 16<sup>th</sup> Edition.

2) T.S. Reddy & Y. Hariprasad Reddy (2017), *Management Accounting*, Margham Publications, Chennai, 9<sup>th</sup> edition.

### Mapping

PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	H	H	S
CO 4	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

## UPA52

19UPA618

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA618</b>		<b>C.P. 18 Principles of Auditing</b>		
Batch 2019 - 2020	Semester VI	Hours / Week 04	Total Hours 60	Credits 3

### Course Objectives

1. To impart the fundamental concepts of auditing.



2. To understand the features and procedures of conducting various audits
3. To know the role of computers in auditing

### **Course Outcomes (COs)**

K1	CO1	Remember the concept, nature and scope of auditing
K2	CO2	Understand the methods of valuation of assets and liabilities
K3	CO3	Apply the necessary procedures in conducting the audit
K4	CO 4	Consider internal control systems and analyze the duties and responsibilities of auditors

### **Syllabus**

#### **Unit I (12 hours)**

Auditing- Definition – Nature and Scope - Objectives – Advantages and limitations of auditing - Auditing and investigation – Detection of Frauds and Errors – Types of Errors – Auditors’ Duties and Responsibilities in respect of Fraud – Audit Planning – Audit Programmes- Introduction to standard audit framework.

#### **Unit II (12 hours)**

Audit Types – Audit Procedures – Audit Documentation – Audit Evidence: Internal Evidence Vs. External Evidence – Methods of collecting evidence – Evaluation of Good Audit Evidence – Audit Principles Vs. Audit Evidence.

#### **Unit III (12 hours)**

Vouching – Essence of Auditing – Vouchers – Verification of Assets and liabilities – Audit of Depreciation – Audit of Liabilities and Provision – Internal control: Objectives, Procedures, and Limitations – Internal control checklist – Features – Internal Check Vs. Internal Control – Steps in framing Internal check – Internal Audit.

#### **Unit IV (12 hours)**

Auditing in Computerized Information Systems (CIS) – Educational institutions, hospitals and hotels etc. Internal Controls in CIS – Benefits and Problems – Impact of computerization on audit approach - Computer Aided Audit Techniques.

### **UPA53**

#### **Unit V (12 hours)**

Company Audit: Branch Audit, Joint Audit, Special Audit and Cost Audit – Qualifications and Disqualifications of Company Auditors – Appointment and Removal of Auditors – Powers and Duties of Company auditors. Audit report – preparation and presentation.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

## Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Book:

1) Varsha Ainapure(2015), Mukund Ainapure, *Auditing and Assurance*, PHI Learning Pvt Ltd, New Delhi, 2009, 1<sup>st</sup> Edition.

### Reference Books:

1) Tandon.B.N, Sundharsanam.S,Sundara Batlu.S (2001), *Practical Auditing*, S.Chand & Company Pvt. Ltd, New Delhi, 13<sup>th</sup> Edition.

2) Basu S.K (2006), *Auditing – Principles & Techniques*, Pearson Education, New Delhi, 1<sup>st</sup> Edition.

3) Pradeep kumar, Baldev Sachdeva (2013), *Auditing Principles & Practices*, Kalyani Publications, Ludhaiana, 8<sup>th</sup> Edition.

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

UPA54

19UPA619

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA619</b>		<b>C.P. 19 Indirect Tax</b>		
Batch 2019 - 2020	Semester VI	Hours / Week 05	Total Hours 75	Credits 4

### Course Objectives

1. To learn the procedures and practices of Indirect tax
2. To know the fundamental ideologies on GST
3. To learn the formalities of levy and collection of GST

### **Course Outcomes (COs)**

K1	CO1	Remember the concept, features and basics of indirect tax
K2	CO2	Understand the GST framework
K3	CO3	Apply various provisions of GST Act
K4	CO 4	Analyze the structure of GST and the process of levy, collection and filing of returns.

### **Syllabus**

#### **Unit I (12 hours)**

Features of Indirect Taxes – Taxation under the constitution – Features – Advantages and Disadvantages of Indirect taxes – Tax Evasion and Tax Avoidance.

#### **Unit II (12 hours)**

Customs Duty – Levy and Collection of Customs Duty – Organization of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – Pilfered goods - Offences & Penalties – Exemption from Duty- Customs Duty Drawbacks.

#### **Unit III (12 hours)**

GST Framework: Benefits – limitations. State GST Framework – Indian model of GST: Features – GST Rates in India – Registration, Returns and Payments.

#### **Unit IV (12 hours)**

Levy and Collection of GST: Central GST (CGST), Integrated GST (IGST), State GST (SGST). Taxable Person – Tax Invoice – Obligation on registered taxable person – Contents of Invoice – Debit and Credit notes.

### **UPA55**

#### **Unit V (12 hours)**

GST Returns – Nature – Outward Supply – Format of Returns – Inward Supply – Time limit for filing of returns – Input Service Distributor (ISD) – First Return – Annual Return – Final Return – Refund of Interest and Taxes.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

#### **Teaching Methods**

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

**Text Book:**

- 1) S.S. Gupta (2017), Taxmann's GST – Laws and Practice, Taxmanns Publications, New Delhi, 8<sup>th</sup> Edition
- 2) Monish Bhalla (2015), GST – The Game Changer (Future taxation system in India), Commercial Law Publishers (India) Pvt. Ltd, Chennai, 1<sup>st</sup> Edition.

**Reference Books:**

- 1) Balachandran.V (2014), Indirect Taxation, Sultan Chand & Sons, New Delhi, 15<sup>th</sup> Edition.
- 2) T.S.Reddy and Y.Hariprasad Reddy (2016), Buisness Taxation (Indirect Taxes), Margham Publishers , Chennai, 7<sup>th</sup> edition.

**Mapping**

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	S	S	H	S
<b>CO 3</b>	H	S	S	S	S
<b>CO 4</b>	H	S	S	S	S

**S-Strong**

**H-High**

**M-Medium**

**L-Low**

**UPA56**

**(18UPA6Z1)**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 18UPA6Z1</b>		<b>Professional Training Cum Project</b>		
Batch 2018 -19	Semester VI	Hours / Week 08	Total Hours 120	Credits 5

**Course Outcomes (COs)**

K1	CO1	Remember the conceptual framework on professional accounting
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K2	CO2	Understand on the job situation
K3	CO3	Apply the theoretical knowledge in real time situation
K4	CO 4	Analyze the various functions and practices of business units

The professional training is mandatory. The professional training shall be undergone by the students during the period of one month at the end of V semester onwards. Students are expected to associate themselves with business organizations for professional training and do work on a subject of relevance to the chosen company and duly facilitated by the institution. They have to prepare a report duly guided by an assigned staff. The students are expected to undergo this course as 'On the job training' in the selected institution approved by the guide. The students must maintain work diary. The students are expected to submit the detailed report for the professional training at the end of the VI semester. The Internal (Faculty of the Department) and External Examiners will award marks for comprehensive Viva-Voce and Project Report jointly.

#### Marks Distribution

**Project Viva Voce: 100 marks (80:20)**

**ESE (80 marks)**

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4			
K5	Viva Voce	20	

#### UPA57

**Skill development subject**

**19UPA6S3**

<b>Programme Code : 15</b>		Commerce with Professional Accounting		
<b>Course Code : 19UPA6S3</b>		<b>Skill development subject 3 - Investment Management</b>		
Batch 2019-2020	Semester VI	Hours / Week 02	Total Hours 30	Credits 3

#### Course Objectives

1. To understand the characteristics of various investment instruments
2. To learn the fundamentals of investment and stock market

3. To provide a comprehensive framework on portfolio management

### Course Outcomes (COs)

K1	CO1	Remember the guidelines of SEBI in investment market.
K2	CO2	Understand investor preferences
K3	CO3	Apply various theories and models to take investment decisions
K4	CO 4	Analyze the various risks in investment management

### Syllabus

#### Unit I (6 hours)

Investment - Meaning - Need and Scope - Choices and Alternatives - Forms of Investment - Investment in Financial Assets - Investment Instruments - **\*Investment Objectives – Investment Return and Risk.**

#### Unit II (6 hours)

Investment Market - Primary and Secondary Markets - New Issue Market - Listing of Securities - Operations of India Stock Market - Cost of Investing in Securities - Mechanics of Investing - Markets and Brokers - Regulation and Control over investment market - Role and Guidelines of SEBI.

#### Unit III (6 hours)

Fundamental Analysis - Valuation Theories of Fixed and Variable Income Securities – Strength and weakness of fundamental analysis - Risk Analysis in Investment Decision - Systematic and Unsystematic Risk.

#### Unit IV (6 hours)

Stock Market Analysis - Technical Approach - Efficient Market Theory - Weak and Semi-strong form of Efficient Market - Investment decision making under Efficient market Hypothesis.

### UPA58

#### Unit V (6 hours)

Introduction to Portfolio Management – An Optimum portfolio Selection Problem - Markowitz Portfolio Theory - Sharpe: Single Index Model - Capital Asset Pricing Model.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

#### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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**Text Book:**

1) Bhallah.V.K (2010), *Investment Management*, S.Chand & Company- New Delhi, 16<sup>th</sup> Edition

**Reference Books:**

1) Preethi Singh (2000), *Investment Management*, McGraw Hill Publications. New Delhi, 1<sup>st</sup> Edition.

2) Rustagi.R.P (2009), *Investment Management Theory and Practice*, Sultan Chand & Sons, New Delhi, 4<sup>th</sup> Edition.

**Mapping**

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	H	S	S	S
<b>CO 3</b>	S	S	S	S	S
<b>CO 4</b>	S	H	S	S	S

**S-Strong**

**H-High**

**M-Medium**

**L-Low**

**UPA59****Major Elective**

<b>Programme Code : 15</b>	Commerce with Professional Accounting		
<b>Course Code :</b>	Elective Paper 1: Consumer Affairs		
Batch : 2019-2020	Hours / Week 06	Total Hours 90	Credits 5

**Course Objectives**

1. To familiarize the students with their rights and responsibilities as a consumer

2. To make the students to understand the social framework of consumer rights and legal framework of protecting consumer rights.
3. To provide an understanding of the procedure for redressal of consumer complaints

### **Course Outcomes (COs)**

K1	CO1	Remember the conceptual framework on consumer and markets.
K2	CO2	Understand the important provisions of the consumer protection act
K3	CO3	Apply grievance redressal mechanism and leading case studies
K4	CO 4	Analyse the business firms' interface with consumers and the consumer related regulatory and business environment

### **Syllabus**

#### **UNIT - I      CONCEPTUAL FRAMEWORK**

**Consumer and Markets:** Concept of Consumer- Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets-E-Commerce with reference to Indian Market- Concept of Price in Retail and Wholesale- Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws- Legal Metrology.

**Experiencing and Voicing Dissatisfaction:** Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances -complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

#### **UNIT - II      THE CONSUMER PROTECTION LAW IN INDIA**

**Objectives and Basic Concepts:** Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

### **UPA60**

**Organizational set-up under the Consumer Protection Act:** Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.



## **UNIT - III GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW**

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

**Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

### **Unit - IV      ROLE OF INDUSTRY REGULATORS IN CONSUMER PROTECTION**

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI
- iv. Electricity Supply: Electricity Regulatory Commission
- v. Real Estate Regulatory Authority

### **Unit - V      CONTEMPORARY ISSUES IN CONSUMER AFFAIRS**

**Consumer Movement in India:** Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

## **UPA61**

**Quality and Standardization:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

**Note:** Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

**\* Self Study and questions for examinations may be taken from the self study portions also.**

## Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### **Suggested Readings:**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi (2007), Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005), Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd. G.
3. Ganesan and M. Sumathy. (2012), Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012), Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002), Consumer Right for Everyone Penguin Books.
7. E-books :- [www.consumereducation.in](http://www.consumereducation.in)
8. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
9. ebook, [www.bis.org](http://www.bis.org)
10. The Consumer Protection Act, 1986 and its later versions.

### **Articles**

1. Misra Suresh,(Aug 2017) “ Is the Indian Consumer protected? One india one people
2. Raman Mittal, Sonkar Sumit and Parineet Kaur(2016) regulating unfair trade practices : an analysis of the past and present Indian legislative models, Journal of consumer policy.
3. Chakravarthy.S, (2014) MRTP Act metamorphoses into competition Act. CUTS

#### **UPA62**

Institute for regulation and competition position paper. Available online at [www.cuts-international.org/doc01.doc](http://www.cuts-international.org/doc01.doc).

4. Kapoor Sheetal (2013) “Banking and the Consumer” Akademos (ISSN 2231-0584)
5. Bhatt K.N, Misra Suresh and Chadah Sapna (2010). Consumer, Consumerism and Consumer Protection, Abhijeet publications
6. Kapoor Sheetal(2010) “Advertising – An essential part of Consumer’s life-Its legal and ethical aspects”, Consumer protection and trade practices journal, October 2010.

7. Verma, D.P.S.(2002) Regulating misleading advertisements, legal provisions and institutional framework. Vikalpa.Vol.26.No.2.pp.51-57.

### **Periodicals**

1. Consumer protection judgements (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: International Journal on Consumer law and practice, National Law School of India University, Bengaluru
3. 'Consumer Voice', published by VOICE Society, New Delhi.

### **Websites**

1. [www.ncdrc.nic.in](http://www.ncdrc.nic.in)
2. [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in) [www.iso.org](http://www.iso.org)
3. [www.bis.org.in](http://www.bis.org.in)
4. [www.consumereducation.in](http://www.consumereducation.in)
5. [www.consumervoice.in](http://www.consumervoice.in)
6. [www.fssai.gov.in](http://www.fssai.gov.in)
7. [www.cercindia.org](http://www.cercindia.org)

### **Mapping**

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	S	S
<b>CO 2</b>	S	S	S	S	S
<b>CO 3</b>	S	S	S	S	S
<b>CO 4</b>	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

### **UPA63 Major Elective**

<b>Programme Code : 15</b>	Commerce with Professional Accounting		
<b>Course Code :</b>	Elective Paper 2: <b>Financial Services</b>		
Batch: 2019-2020	Hours / Week 06	Total Hours 90	Credits 5

### **Course Objectives**

1. To enable the students to acquire knowledge on various financial services in India.
2. To enrich understanding of major service institutions and their functions in financial services sector.

3. To differentiate various financial service sectors with its pros and cons to select the appropriate instrument for the investment.

### **Course Outcomes (COs)**

K1	CO1	Remember features and maturity period of financial instruments
K2	CO2	Clarify the pros and cons of financial services.
K3	CO3	Apply SEBI guidelines on the financial service institutions
K4	CO 4	Analyze the role of various financial services for strengthening the economy.

### **Syllabus**

#### **Unit I (15 hours)**

Meaning and importance of Financial Services – Types of Financial Services – Financial services and Economic Environment- **\*Players in Financial Services Sector** – Innovative financial instruments.

#### **Unit II (15 hours)**

Merchant Banking- Functions – Services of merchant banks - Issue Management – Managing of New Issues – underwriting – Capital Market – stock Exchange – Role of SEBI.

#### **Unit III (15 hours)**

Leasing – Types – Advantages and Disadvantages. Hire Purchase – concept and Features – Lease financing Vs. Hire Purchase financing.

#### **Unit IV (15 hours)**

Mutual Funds – Types – Functions – Advantages – Institutions involved – Growth of Mutual Funds in India – SEBI Guidelines.

### **UPA64**

#### **Unit V (15 hours)**

Factoring – functions of Factor – Consumer Finance – Venture Capital – Credit Rating Agencies – CRISIL, ICRA, CARE.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### **Teaching Methods**

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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**Text Book:**

1) Bhole L.M (1997), *Financial Institutions and Markets*, Tata McGraw Hill Publishing Company, New Delhi, 2<sup>nd</sup> Edition.

**Reference Books:**

1) Gurusamy S (2015), *Financial Markets and Institutions*, Vijay Nicole Imprints Private Ltd, Chennai, 4<sup>th</sup> Edition.

2) Khan M.Y (2016), *Financial Services*, Tata McGraw Hill Publishing Company, Education(India) Pvt.Ltd, Chennai, 8<sup>th</sup> Edition.

3) Joseph Anbarasu D,Janakiraman.N (2004), *Financial & Investment Management*, Sultan Chand & Sons, New Delhi, 1<sup>st</sup> Edition.

**Mapping**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

**UPA65**

**Major Elective**

<b>Programme Code : 15</b>	Commerce with Professional Accounting		
<b>Course Code :</b>	Elective Paper 3: <b>Human Resource Management</b>		
Batch : 2019-2020	Hours / Week 06	Total Hours 90	Credits 5

**Course Objectives**

1. To enable the students to learn functions of human resource management.
2. To enrich knowledge on the various HR practices
3. To know the significance of HR policies

### Course Outcomes (COs)

K1	CO1	Memorize the objectives and methods of human resource management system
K2	CO2	Gain knowledge on importance of major human resource process and procedures.
K3	CO3	Apply the human resource management skills and expel employee satisfaction
K4	CO 4	Realize the responsibilities of HR managers

### Syllabus

#### Unit I (15 hours)

Human Resource Management-Nature and Scope-**\*Difference between Personnel Management and HRM**-Functions of HRM – Environmental factors of HRM. HR planning – concept – Importance and Process.

#### Unit II (15 hours)

Recruitment – Concept – Factors influencing recruitment policy – Sources. Selection – methods – Tests and interviews – Process of selection.

#### Unit III (15 hours)

Placement – Training and Development – Need – Methods – Sensitivity Training – Transactional Analysis.

#### Unit IV (15 hours)

Performance Appraisal – Concept – Changing pattern – Objectives – Process – Methods – Barriers.

### UPA66

#### Unit V (15 hours)

Incentives: Concepts – Types – Promotion – Need – Types. Transfer. Remuneration – Components of remuneration. Human Resource Audit-Nature-Benefits-Scope Approaches.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

**Text Book:**

1) Prasad.L.M(2010), *Human Resource Management*, Sultan Chand & Sons, 2<sup>nd</sup> Edition

**Reference Books:**

1) Aswathappa.K (2009), *Human Resource Management*, McGraw Hill education private Ltd, New Delhi, 5<sup>th</sup> Edition.

2) Gupta.C.B (2009), *Human Resource Management*, Sultan chand & Sons – New Delhi, 10<sup>th</sup> Edition.

**Mapping**

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	S	H	S	S
<b>CO 3</b>	S	S	S	H	S
<b>CO 4</b>	S	S	S	S	S

**S-Strong**

**H-High**

**M-Medium**

**L-Low**

**UPA67  
Major Elective**

<b>Programme Code : 15</b>	Commerce with Professional Accounting		
<b>Course Code :</b>	Elective Paper 4: <b>Working Capital Management</b>		
Batch : 2019-2020	Hours / Week 06	Total Hours 90	Credits 5

**Course Objectives**

1. To acquire a thorough knowledge on the concept of working capital management

2. To know the components of working capital
3. To understand the nature of various sources of funds

### **Course Outcomes (COs)**

K1	CO1	Remember the concept, need and importance of various components of working capital
K2	CO2	Understand working capital management policies and their impact on the firms' profitability and liquidity.
K3	CO3	Apply various techniques for managing working capital requirements
K4	CO 4	Analyze and devise appropriate working capital management policies to achieve corporate objectives.

### **Syllabus**

#### **Unit I (15 hours)**

Working capital policy: overall consideration - Need and Importance of working capital - management of working capital, and factors influencing the requirements of working capital – Trade off between profitability and risk – Determining financing mix – **\*Determinants of working capital.**

#### **Unit II (15 hours)**

Cash Management: Importance - Factors influencing cash balance, determining optimum cash balance - Cash Budgeting - Controlling and monitoring - Collections and disbursements - Cash management models.

#### **Unit III (15 hours)**

Receivables management: Need and Importance - Factors influencing the size of receivables – Credit terms – Forming and Executing the credit policy - Collection policy.

#### **Unit IV (15 hours)**

Inventory Management: Need for inventories and the importance of its Management, Techniques for managing inventory-Order quantity-E.O.Q - ABC analysis – VED analysis – Valuation of inventories (AS - 2).

### **UPA68**

#### **Unit V (15 hours)**

**\*Sources of Finance**, Spontaneous source, Trade Credits, Short term bank finance, Commercial papers and public deposits, committees on working capital finance.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

**Note: Theory 60%; Problems 40%**

**Teaching Methods**



Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

**Text Book:**

1) Sharma. R.K, Shashi K.Gupta (2011), *Financial Management*, Kalyani Publishers, New Delhi, 7<sup>th</sup> Edition.

**Reference Books:**

- 1 Shashi.K.Gupta, R.K.Sharma (2016) *Management Accounting*, Kalyani Publishers, 4<sup>th</sup> edition.
- 2) Maheswari. S.N (2006) *Financial Management*, Sultan chand & Sons, New Delhi, 12<sup>th</sup> Edition.
- 3) Prasanna Chandra (2008), *Financial Management*, Tata Mc Grew Hill, 1<sup>st</sup> Edition.

**Mapping**

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	S	S	H	S
<b>CO 2</b>	S	S	S	H	S
<b>CO 3</b>	S	S	H	S	S
<b>CO 4</b>	S	S	S	S	S

**S-Strong**

**H-High**

**M-Medium**

**L-Low**

**UPA69**

**Major Elective**

<b>Programme Code : 15</b>	Commerce with Professional Accounting		
<b>Course Code :</b>	Elective Paper 5: <b>Insurance Principles and Practice</b>		
Batch : 2019-2020	Hours / Week 06	Total Hours 90	Credits 5

**Course Objectives**

1. To facilitate the students to understand the fundamental principles of insurance business.

2. To enrich knowledge on concepts, procedures and policies of major insurance schemes.
3. To understand the various types of insurances

### **Course Outcomes (COs)**

K1	CO1	Keep in mind the general principles and procedures of various insurance businesses
K2	CO2	Inculcate knowledge on the terms and conditions of each insurance policy.
K3	CO3	Apply the skills and knowledge to select suitable insurance policies
K4	CO 4	Analyze and select suitable insurance policy by comparing the nature, advantages and disadvantages of key policies

### **Syllabus**

#### **Unit I (15 hours)**

Insurance – Nature – Role and Importance – \***Insurance Contract** – Kinds of Insurance – Types of insurance organization.

#### **Unit II (15 hours)**

Life Insurance – Classification of policies – Annuities – Investment Fund – Surrender Value – Progress of Life Insurance Business.

#### **Unit III (15 hours)**

Marine Insurance – Nature – Marine Insurance Policies – Policy conditions- Marine losses – Payment of claim – Progress of marine insurance business in India.

#### **Unit IV (15 hours)**

Fire Insurance – Nature and Uses of Fire Insurance – Kinds of policies – Rate fixation in fire insurance – Payment of claims – Progress of fire insurance.

### **UPA70**

#### **Unit V (15 hours)**

Transport and Motor insurance – Social insurance – General Insurance – Progress of General insurance – Health Insurance – Reinsurance.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

#### **Teaching Methods**

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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**Text Book:**

1) M.N.Mishra & Dr.S.B.Mishra(2016), *Insurance Principles & Practice*, S.Chand & Co Ltd, New Delhi, 22<sup>nd</sup> Edition.

**Reference Books:**

- 1) Periyasamy, P (2011), *Principles and Practice of Insurance*, Himalaya Publishing House, New Delhi, 2<sup>nd</sup> Edition
- 2) Alka Mittal, S.L.Gupta (2008), *Principles of Insurance and Risk Management*, S.Chand & Co, New Delhi, 2<sup>nd</sup> Edition.

**Mapping**

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	S	H	S	S	S
<b>CO 2</b>	S	S	S	S	S
<b>CO 3</b>	S	S	H	S	S
<b>CO 4</b>	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

**UPA71****Major Elective**

<b>Programme Code : 15</b>	Commerce with Professional Accounting		
<b>Course Code :</b>	Elective Paper 6: <b>Management Information System</b>		
Batch : 2019-2020	Hours / Week 06	Total Hours 90	Credits 5

**Course Objectives**

1. To enable the students to learn essentials of management information system and its role in business.

2. To inflate skills in planning and executing management information system in business.
3. To analyze the various information systems in business and adopt the apt system with suitable technology and software.

### **Course Outcomes (COs)**

K1	CO1	Remember the scope and functions of management information system in business.
K2	CO2	Add knowledge on methods and procedures of MIS
K3	CO3	Apply suitable management information system and database management system in the current scenario
K4	CO 4	Realize the processes of planning and implementation of various information systems

### **Syllabus**

#### **Unit I (15 hours)**

Fundamentals of Information Systems: System Concepts – Types of system; System approach – Relevance of modern organization – Data Vs. Information. Management Information Systems: Information Resource Management – \***Managing Information services** – Planning and implementing information system - Controlling information system.

#### **Unit II (15 hours)**

Management overview: Computer Hardware - Trends in computer Hardware & Computer peripherals. Managerial overview: Computer software – system software: OS, DAMS, OOPS – Application Software – Spread sheet – Graphic packages

#### **Unit III (15 hours)**

Information systems in Business and Management: Transaction Processing system – Information Repeating and Executive Information System – DSS – AL & Expert system.

### **UPA72**

#### **Unit IV (15 hours)**

Managerial overview: Role communication & office automation : Trends in Role communications – Tele communications Alternatives – DTP – Image Processing – Electronic Communication system – Electronic Meeting system.

#### **Unit V (15 hours)**

Technology of Information Systems – Database management systems – Object-Oriented Technology (OOT): Conceptual Presentation – Client Server Architecture – Networks – Business Process Re-engineering (BRP).

**\* Self Study and questions for examinations may be taken from the self study portions also.**

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Jawadekar.W.S (2003), *Management Information Systems*, Tata McGraw Hill, 2<sup>nd</sup> Edition.

### Reference Books:

1) Gupta A.K(2006), *Management Information System*, S.Chand & Company Ltd, New Delhi, 3<sup>rd</sup> Edition.

2) Kenneth C. Laudon, Jane P. Laudon (2007), *Management Information System*, Prentice Hall, New Delhi, 10<sup>th</sup> Edition.

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	H	S

**S**-Strong

**H**-High

**M**-Medium

**L**-Low

18EVS101

### SEMESTER I

### PART IV – ENVIRONMENTAL STUDIES

Total Credits: 2

Total Hours: 30

### Objectives:

- To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.
- To shape students into good “ecocitizens” thereby catering to global environmental needs.

## UNIT I MULTIDISCIPLINARY NATURE OF ENVIRONMENT (6 hours)

Definition : scope and importance – Need for public awareness - Natural resources – Types of resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

## UNIT II ECOSYSTEMS (6 hours)

Concept of an ecosystem – Structure and functions of an ecosystem – Procedures, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food web and ecological pyramids – Structure and function of the following ecosystem – Forest Ecosystem – Grassland Ecosystem – Desert Ecosystem – Aquatic Ecosystem.

## UNIT III BIODIVERSITY AND ITS CONSERVATION (6hours)

Introduction – Definition – Genetic – Species and ecosystem diversity- Bio geographical classification of India – Value of biodiversity – Biodiversity at global, national and local levels – India as a mega - diversity Nation - Hot spot of biodiversity – Threats to biodiversity - Endangered and endemic species of India – Conservation of Biodiversity – insitu Conservation of Biodiversity – exsitu Conservation of Biodiversity

## UNIT IV ENVIRONMENTAL POLLUTION (6 hours)

Definition - Causes, effects and control measures of : Air Pollution – Water Pollution – Soil Pollution – Marine Pollution – Noise Pollution – Thermal Pollution – Nuclear Pollution – Solid Waste Management: Causes, effects, control measures of urban and industrial wastes – Role of individual in prevention of pollution – Pollution case studies – domestic waste water, effluent from paper mill and dyeing, cement pollution – Disaster Management – Food, Drought, Earthquake, Tsunami, Cyclone and Landslide.

18EVS101

## UNIT V SOCIAL ISSUES AND THE ENVIRONMENT (6 hours)

Sustainable Development – Urban problems related to energy – Water Conservation: Rain Water Harvesting and Watershed Management – Resettlement and rehabilitation of people, its problems and concerns, case studies Narmatha Valley Project – Environmental ethics, issues and possible solutions – Climate change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies – Hiroshima and Nagasaki, Chernobyl – Consumerism and waste products – Environmental Protection Act – Air Pollution Act (Prevention and Control) – Water Pollution Act (Prevention and control) – Wild Life Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation –

Public awareness – Human Population and the environment – Population Growth and Distribution – Population Explosion – Family Welfare Programme – Environment and Human Health – Human Rights – Value Education – HIV/ AIDS – Women and Child Welfare – Role of Information Technology in Environment and Human Health -.

Self Study (Questions may be asked from these topics also)

Text Book

1.P.Arul, A Text Book of Environmental Studies, Environmental Agency, No 27, Nattar street, Velacherry main road, Velacheery, Chennai – 42, First Edition, Nov.2004.

References

1.Purohit Shammi Agarwal, A text Book of Environmental Sciences, Publisher Mrs.Saraswati Prohit, Student Education , Behind Naswan Cinema Chopansi Road, Jodhpur.

2.Dr.Suresh and K.Dhameja, Environmental Sciences and Engineering , Publisher S.K.Kataria & Sons, 424/6, Guru Nanak Street, Vaisarak, Delhi -110 006.

3.J.Glynn Henry and Gary W Heinke, Environmental Science and Engineering, Prentice Hall of India Private Ltd., New Delhi – 110 001.

### **Question paper pattern**

**(External only)**

Duration: 3 hrs

Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)  
Essay type, either or type questions from each unit.

**18VED201**

### **SEMESTER-II**

### **PART-IV VALUE EDUCATION: MORAL AND ETHICS**

**Total Hours : 30**

**Total Credits: 2**

**OBJECTIVES:**

- To impart the value education in every walk of life.
- To make them understand the relationship between Moral and Ethics.
- To impart the right attitude by practicing self introspection.
- To make them realize about their hidden power within them.
- To develop a knowledge for the steps of upliftment.
- To know about their goal of life.
- To make them understand the importance of yoga and meditation.
- To realize what is the real peace.
- To understand what are the ways to contribute peace to the whole world.
- To goad youth to reach excellence and reap success.

**UNIT I:** **6hrs**

Introduction – Meaning of Moral and Ethics – Ethics and Culture – Aim of Education.

**UNIT II:** **6hrs**

Swami Vivekananda – A Biography.

**UNIT III:** **6hrs**

The Parliament of Religions – Teachings of Swami Vivekananda.

**UNIT IV:** **6hrs**

Steps for Human Excellence.

**UNIT V:** **6hrs**

Yoga & Meditation

**Text Book:**

Value Base Education – Moral and Ethics – Published by Kongunadu Arts and Science College (Autonomous), First Edition, 2015.

**Reference Book:**

Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication, 2000.

**Question paper pattern**

**(External only)**

Duration: 3 hrs

Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

**18UHR3N1**

**SEMESTER - III**

**PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS**



Total Hours of Teaching : 30

Total Credits : 2

### **Objectives:**

1. To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.
2. To impart education on national and international regime on Human Rights.
3. To sensitive students to human suffering and promotion of human life with dignity.
4. To develop skills on human rights advocacy
5. To appreciate the relationship between rights and duties
6. To foster respect for tolerance and compassion for all living creature.

### **UNIT – I**

Definition, Meaning, Concept ,Theories and Kinds of Human Rights- Evaluation and Protection of Human Rights in India- Development of Human Rights under the United Nations.

### **UNIT – II**

United Nations Charter and Human Rights - U.N.Commission on Human Rights- Universal Declaration of Human Rights - International Covenant on

- Civil & Political Rights
- Economic, Social and Cultural Rights

### **UNIT – III**

Human Rights and Fundamental Rights (Constitution) - Enactments regarding Human Rights Laws in India - National Human Rights Commission and State Human Rights Commission.

### **UNIT – IV**

Aged persons and their Human Rights - Human Rights of Persons with Disabilities - Tribal Human Rights in India - Three Generation Human Rights.

**18UHR3N1**

### **UNIT – V**

Rights of Women, Child, Refugees and Minorities - Media and Human Rights - NGO's in protection of Human Rights - Right to Election

**Books for Study:**

1. Human Rights

Compiled by Dr.V.Sugantha, Dean(Unaided),  
Kongunadu Arts and Science College,  
Coimbatore -29.

**Book for Reference:**

1.Human Rights,  
Humanitarian Law and  
Refugee Law

Jaganathan,MA.,MBA.,MMM.,ML.,ML.,  
J.P.Arjun Proprietor,Usha Jaganathan  
law series, 1<sup>st</sup> floor, Narmatha Nanthi  
Street, Magathma Gandhi Nagar,  
Madurai – 625014.

2. Promoting Women's Rights  
As Human Rights

Publisher : United Nations.  
New York., 1999.

**Question Paper Pattern  
(External only)**

Duration: 3 hrs

Max: 75 marks

**Section A (5x5=25)**

Short notes

Either – Or/ Type - Question from each unit

**Section B (5X10=50)**

Essay type

Either – Or/ Type - Question from each unit

**18UWR4N2**

**SEMESTER-IV**

**NON MAJOR ELECTIVE-II WOMEN'S RIGHTS**

**Total Hours of Teaching: 30**

**Total Credits: 2**

## **OBJECTIVES:**

- To know about the laws enacted to protect women against violence.
- To impart awareness about the hurdles faced by women.
- To develop a knowledge about the status of all forms of women to access to justice.
- To create awareness about women's rights.
- To know about laws and norms pertaining to protection of women.
- To understand the articles which enables the women's rights.
- To understand the Special Women Welfare laws.
- To realize how the violence against women puts an undue burden on health care services.

### **Unit I**

**6hrs**

#### **Laws, Legal System & Change**

Definition- Constitutional law, CEDAW and international human rights-law and norms-laws and social context-constitutional and legal frame.

### **Unit II**

**6hrs**

#### **Politics of Land and Gender in INDIA**

Introduction-faces of poverty-land as productive resources-locating identities-women's claim to land –rights of properties-case studies.

### **Unit III**

**6hrs**

#### **Women's Rights: Access to Justices**

Introduction-criminal law-crime agent women-domestic violence-dowry related harassment and dowry deaths-molestation-sexual abuse and rape-loopholes in practice-laws enforcement agency.

### **Unit IV**

**6hrs**

#### **Women's Right**

Violence against-women-domestic violence-the protection of women from domestic violence act, 2005-The Marriage Validation Act, 1982-The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961.

**18UWR4N2**

### **Unit V**

**6hrs**

#### **Special Women Welfare Laws**

Sexual harassment at work place-rape and indecent representation-the indecent representation act, 1956-acts enacted for women development and empowerment-role of rape crisis center.

**Book for study :** Published by Kongunadu Arts & Science College, 2011.

**Books for reference:**

- |  |  |
|--|--|
| 1. Good Women do not Inherit land<br>Orient                              | Nitya Rao, Social Science Press and<br>Blackswan (2008).                                   |
| 2. Knowing Our Rights<br>(2006).   | An Impart for Kali for Women<br>International solidarity network.                          |
| 3. Women Rights  | P.D.Kaushik, Bookwell Publications (2007).   |
| 4. Violence Protective Measures for<br>Women Development and Empowerment | Aruna Goal,<br>Deep and Deep Publications Pvt. (2004).                                     |
| 5. Gender Justice  | Monika Chawla, Deep and Deep Publications<br>Pvt. (2006).                                  |
| 6. Domestic Violence Against Women<br>Publication                        | Preeti Mishra, Deep and Deep<br>Pvt. (2007).   |
| 7. Violence against Women  | Clair M. Renzetti, Jeffrey L. Edleson, Raquel<br>Kennedy Bergen, Sage Publications (2001). |

**Question paper pattern  
(External Only)**

**Duration: 3 hrs**

**Max: 75 Marks**

**Section A (5 x 5=25)**

Short notes

Either – or / type – question from each unit.

**Section B (5 x 10=50)**

Essay type

Either – or / type – question from each unit.