

KONGUNADU ARTS AND SCIENCE COLLEGE

(Autonomous)

Coimbatore – 641 029



DEPARTMENT OF COMMERCE (PROFESSIONAL ACCOUNTING)

Curriculum and Scheme of Examinations (CBCS)

(2018-2019 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 2018-2019 onwards)**

| Semester | Part | Subject Code | Title of the Paper | Instruction hours/cycle | Exam. Marks | | | Duration of Exam | Credits |
|------------|------|------------------------|---|-------------------------|-------------|-----|-------|------------------|---------|
| | | | | | CIA | ESE | TOTAL | | |
| I | 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 |
| II | 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 | 18UPA203 | C.P.3 - Mercantile Law | 3 | 25 | 75 | 100 | 3 | 2 |
| | III | 18UPA204 | 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 |
| III | III | 18UPA305 | C.P.5 – Financial Accounting | 6 | 25 | 75 | 100 | 3 | 5 |
| | III | 18UPA306 | C.P.6 – Cyber Law | 5 | 25 | 75 | 100 | 3 | 4 |
| | III | 18UPA307 | C.P.7 – Business Communication | 5 | 25 | 75 | 100 | 3 | 4 |
| | III | 18UPA308 | 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 | 18UPA3S1 | Skill Based Subject 1- 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 | 18UPA409 | C.P.9 - Partnership Accounting | 6 | 25 | 75 | 100 | 3 | 5 |
| | III | 18UPA410 | C.P.10 - Cost Accounting | 5 | 25 | 75 | 100 | 3 | 4 |
| | III | 18UPA411 | C.P.11 - Company Law | 5 | 25 | 75 | 100 | 3 | 3 |
| | III | 18UPA412 | C.P.12 - Principles of Management | 4 | 25 | 75 | 100 | 3 | 3 |
| | III | 18UPA4A4 | Allied 4- Industrial Law | 6 | 25 | 75 | 100 | 3 | 5 |
| | IV | 18UPA4S2 | 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 | 18UPA513 | C.P.13 - Corporate Accounting | 6 | 25 | 75 | 100 | 3 | 5 |
| | III | 18UPA514 | 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 | 18UPA516 | C.P.16 – Principles of Marketing | 5 | 25 | 75 | 100 | 3 | 4 |
| | III | 18UPA5E1 | Major Elective 1 - | 6 | 25 | 75 | 100 | 3 | 5 |
| | IV | 18UPA5S3 | Skill Based subject 3- Entrepreneurship Development | 2 | 25 | 75 | 100 | 3 | 3 |
| Total (v) | | | | 30 | 150 | 450 | 600 | - | 26 |
| VI | III | 18UPA617 | C.P.17– Management Accounting | 5 | 25 | 75 | 100 | 3 | 4 |
| | III | 18UPA618 | C.P.18 – Principles of Auditing | 4 | 25 | 75 | 100 | 3 | 3 |
| | III | 18UPA619 | C.P.19 – Indirect Tax | 5 | 25 | 75 | 100 | 3 | 4 |
| | III | 18UPA6E2 | Major Elective 2 – | 6 | 25 | 75 | 100 | 3 | 5 |
| | III | 18UPA6Z1 | Professional Training cum Project*** | 8 | 20 | 80 | 100 | - | 5 |
| | IV | 18UPA6S4 | Skill Based subject 4- Investment Management | 2 | 25 | 75 | 100 | 3 | 3 |
| | V | 18NCC/NS S/ YRC/PYE1 01 | Extension Activities* | - | 50 | - | 50 | - | 1 |
| Total (vi) | | | | 30 | 195 | 455 | 650 | - | 25 |
| Total (i)+(ii)+(iii)+(iv)+(v)+(vi) | | | | | | | 3800 | | 140 |

@ 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

UPA03

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 |
|-----------------|-------------------|

Skill based subjects

- | | |
|---------------------------------|-------------------------------------|
| 1. Strategic Management | 2. Customer Relationship Management |
| 3. Entrepreneurship Development | 4. Investment Management |

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) | 400 | 12 |
| | | Environmental Studies | 50 | 2 |
| | | Value Education | 50 | 2 |
| 5. | V | Extension Activities NCC/NSS/YRC/PYE | 50 | 1 |
| | | Total | 3800 | 140 |

Note :

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

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 | |

Components of Continuous Internal Assessment

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

UPA05**18UPA101**

| | | | | |
|-------------------------------|---------------|---|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA101 | | Title : C.P. 1 Principles of Accountancy | | |
| 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 |
|---|

Text Book:

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

Reference Books:

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

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

UPA07**18UPA102**

| | | | | |
|-------------------------------|---------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA102 | | C.P. 2 Business Economics | | |
| 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 |
|---|

Text Book:

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

Reference Books:

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

| | | | | |
|-------------------------------|----------------|--|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA2CL | | C.Pr. 1 Computer Applications Practical I | | |
| 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

Mapping

| PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------|--------|-------|----------|-------|-------|
| CO | | | | | |
| 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

18UPA203

| | | | | |
|-------------------------------|----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA203 | | C.P. 3 Mercantile Law | | |
| Batch 2018 -19 | 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 –***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 |
|---|

Text Book:

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

Reference Books:

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

2) Tulsian. P.C (2004), *Business Law*, Tata McGraw Hill Publishing Ltd, New Delhi, 2nd 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 | 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

18UPA204

| | | | | |
|-------------------------------|----------------|--|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA204 | | C.P. 4 Banking Theory, Law & Practice | | |
| Batch 2018 -19 | 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

Unit IV (12 hours)

Opening of a new account – Formalities – Types of accounts – Savings account – Current account – Special types of accounts – Minor – Lunatic –Joint stock companies – Joint accounts – Partnership accounts

UPA15

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 |
|---|

Text Book:

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

Reference Books:

1) Sundaram K.P.M & Varshney P.N (2000) *Banking theory law & Practice*, Sultan Chand & Sons, New Delhi, 13th Edition.

2) Maheshwari S.N & S.K.Maheswari (1999) *Banking law & practice*, Kalyani publishers, New Delhi, 10th Edition.

3) Natarajan.S & Parameshwaran.R (2004), *Indian Banking*, S.Chand & Co.Ltd, New Delhi, 1st 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**

| | | | | |
|-------------------------------|-----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA305 | | C.P. 5 Financial Accounting | | |
| 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 |
|---|

Text Book:

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

Reference Books:

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

2) T.S.Reddy & Dr.A.Murthy (2017), *Financial Accounting, Margham Publications, Chennai, 1st 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 | 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

18UPA306

| | | | | |
|-------------------------------|-----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA306 | | C.P. 6 Cyber Law | | |
| Batch 2018 -19 | 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.

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

Reference Books:

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

UPA20

18UPA307

| | | | | |
|-------------------------------|-----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA307 | | C.P. 7 Business Communication | | |
| Batch 2018 -19 | 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.

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

Reference Books:

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

2) Bhatia. R.C (2008) *Business Communication*, Ane Books, New Delhi , 2nd 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

18UPA308

| | | | | |
|-------------------------------|-----------------|--|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA308 | | Title : C.P. 8 Accounting Standards | | |
| Batch 2018 -19 | 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.

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, 2nd Edition.

Reference Books:

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

2) Israr Shaikh, Rajesh Makkar (2015), Accounting Standards, LexisNexis Publications, Haryana, 1st 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

UPA24
ALLIED

18UPA3A3

| | | | | |
|-------------------------------|-----------------|--|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA3A3 | | Allied paper:3 Introduction to Information Technology | | |
| 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 |
|---|

Text Book:

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

Reference Books:

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

Mapping

| PSO \ CO | 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

18UPA3S1

| | | | | |
|-------------------------------|-----------------|---|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA3S1 | | Skill- based Subject 1: Strategic Management | | |
| Batch 2018 -19 | 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 - 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 |
|---|

Text Book:

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

Reference Books:

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

2) Charles W.L, Hill Gareth R.Jones (2016), *Strategic Management and Integrated Approach*, Cengage learning India Pvt.Ltd, New Delhi, 4th 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 | H | S |
| CO 4 | S | S | S | S | S |

S-Strong

H-High

M-Medium

L-Low

UPA28

18UPA409

| | | | | |
|-------------------------------|----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA409 | | C.P. 9 Partnership Accounting | | |
| Batch 2018 -19 | 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).

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

Reference Books:

1) Guptha. R.L, Radhasamy.M (2006), *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 1st Edition.

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

18UPA410

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|-------------------------------|----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA410 | | C.P. 10 Cost Accounting | | |
| Batch 2018 -19 | 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 – 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 |
|---|

Text Book:

1) S.P. Jain and K.L. Narang(2000), *Cost Accounting*, Kalyani Publishers, Ludhiana, 16th 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, 9th 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

18UPA411

| | | | | |
|-------------------------------|----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA411 | | C.P. 11 Company Law | | |
| Batch 2018 -19 | 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 – Special privileges enjoyed by the private company – Conversion of public company into private company – Conversion of 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 – Content and Agenda – Quorum – 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 |
|---|

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, 35th Edition.

Mapping

| PSO | | | | | |
|----------|-------|-------|-------|-------|-------|
| 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 | H | S |
| CO 4 | S | H | S | S | S |

S-Strong

H-High

M-Medium

L-Low

UPA34

18UPA412

| | | | | |
|-------------------------------|----------------|---|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA412 | | C.P. 12 Principles of Management | | |
| Batch 2018 -19 | 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 — X, Y and Z theories –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 |
|---|

Text Book:

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

Reference Books:

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

18UPA4A4

| | | | | |
|-------------------------------|----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA4A4 | | Allied paper:4 Industrial Law | | |
| Batch 2018 -19 | 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.

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.

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 |
|---|

Text Book:

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

Reference Books:

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

S-Strong

H-High

M-Medium

L-Low

UPA38
Skill- based Subject 2

18UPA4S2

| | | | | |
|-------------------------------|----------------|---|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA4S2 | | Skill- based Subject 2- Customer Relationship Management | | |
| Batch 2018 -19 | 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)

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 |
|---|

Text Book:

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

Reference Books:

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

18UPA513

| | | | | |
|-------------------------------|---------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA513 | | C.P. 13 Corporate Accounting | | |
| Batch 2018 -19 | 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 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 |
|--|

Text Book:

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

Reference Books:

1) Gupta R.L, M. Radhaswamy.M (2006), *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 1st edition.

2) Maheshwari S.N (2009), *Advanced Accountancy*, Volume 1, Vikas Publications, Noida, 1st 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 | H | S | S |
| CO 4 | S | S | S | S | S |

S-Strong

H-High

M-Medium

L-Low

UPA42

18UPA514

| | | | | |
|-------------------------------|---------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA514 | | C.P. 14 Financial Management | | |
| Batch 2018 -19 | 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).

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 |
|---|

Text Book:

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

Reference Books:

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

Mapping

| 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

| | | | | |
|-------------------------------|---------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA515 | | C.P. 15 Direct Tax | | |
| 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 |
|---|

Text Book:

1) V.P.Gaur, D B Narang, Puja Gaur, Rajeev Puri (2017), *Income Tax law and Practice*, Kalyani Publishers, Ludhiana, 45th 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, 23rd Edition

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

UPA46

18UPA516

| | | | | |
|-------------------------------|---------------|--|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA516 | | C.P. 16 Principles of Marketing | | |
| Batch 2018 -19 | 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

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 |
|---|

Text Book:

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

Reference Books:

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

2) Memoria.C.B, Joshi R.L, Mulla.N.I (2009), *Principles and Practices of Marketing in India*, Kitab Mahal, Allahabad, 18th 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 | S | S |
| CO 4 | S | H | S | S | S |

S-Strong

H-High

M-Medium

L-Low

UPA48
Skill- based Subject

18UPA5S3

| | | | | |
|-------------------------------|---------------|---|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA5S3 | | Skill- based Subject 3- Entrepreneurship Development | | |
| Batch 2018 -19 | 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, THIC, 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.

*** 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, 7th Edition.

Reference Books:

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

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

UPA50

18UPA617

| | | | | |
|-------------------------------|----------------|---------------------------------------|-------------------|---------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA617 | | C.P. 17 Management Accounting | | |
| Batch 2018 -19 | 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, 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 13th Edition.

Reference Books:

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

2) T.S. Reddy & Y. Hariprasad Reddy (2017), *Management Accounting*, Margham Publications, Chennai, 9th 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 | H | S |
| CO 4 | S | H | S | S | S |

S-Strong

H-High

M-Medium

L-Low

UPA52**18UPA618**

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|-------------------------------|----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA618 | | C.P. 18 Principles of Auditing | | |
| Batch 2018 -19 | 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 – Evaluation of Good Audit Evidence – Audit Principles Vs. Audit Evidence .

Unit III (12 hours)

Vouching – Essence of Auditing – Vouchers – Verification of Assets – 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) – Internal Controls in CIS – Benefits and Problems – 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.

*** 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, 1st Edition.

Reference Books:

- 1) Tandon.B.N, Sundharsanam.S,Sundara Batlu.S (2001), *Practical Auditing*, S.Chand & Company Pvt. Ltd, New Delhi, 13th Edition.
- 2) Basu S.K (2006), *Auditing – Principles & Techniques*, Pearson Education, New Delhi, 1st Edition.
- 3) Pradeep kumar, Baldev Sachdeva (2013), *Auditing Principles & Practices*, Kalyani Publications, Ludhaiana, 8th 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 | 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

18UPA619

| | | | | |
|-------------------------------|----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA619 | | C.P. 19 Indirect Tax | | |
| Batch 2018 -19 | 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)

The Customs Duty – Levy and Collection of Customs Duty – Organization of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – 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, 8th Edition
- 2) Monish Bhalla (2015), GST – The Game Changer (Future taxation system in India), Commercial Law Publishers (India) Pvt. Ltd, Chennai, 1st Edition.

Reference Books:

- 1) Balachandran.V (2014), Indirect Taxation, Sultan Chand & Sons, New Delhi, 15th Edition.
- 2) T.S.Reddy and Y.Hariprasad Reddy (2016), Buisness Taxation (Indirect Taxes), Margham Publishers , Chennai, 7th 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 | H | S |
| CO 3 | H | S | S | S | S |
| CO 4 | H | S | S | S | S |

S-Strong

H-High

M-Medium

L-Low

UPA56

(18UPA6Z1)

| | | | | |
|-------------------------------|----------------|--|--------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA6Z1 | | Professional Training Cum Project | | |
| 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 |
| 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- based Subject

18UPA6S4

| | | | | |
|-------------------------------|----------------|--|-------------------|--------------|
| Programme Code : 15 | | Commerce with Professional Accounting | | |
| Course Code : 18UPA6S4 | | Skill- based Subject 4- Investment Management | | |
| Batch 2018 -19 | 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
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 |
|---|

Text Book:

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

Reference Books:

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

2) Rustagi.R.P (2009), *Investment Management Theory and Practice*, Sultan Chand & Sons, New Delhi, 4th 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 | H | S | S | S |

S-Strong

H-High

M-Medium

L-Low

UPA59

Major Elective

| | | | |
|----------------------------|---------------------------------------|-------------------|--------------|
| Programme Code : 15 | Commerce with Professional Accounting | | |
| Course Code : | Elective Paper 1: Consumer Affairs | | |
| Batch 2018 -19 | 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

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
8. Empowering Consumers e-book, www.consumeraffairs.nic.in
9. ebook, 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.

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
2. www.consumeraffairs.nic.in www.iso.org
3. www.bis.org.in
4. www.consumereducation.in
5. www.consumervoice.in
6. www.fssai.gov.in
7. www.cercindia.org

Mapping

| CO \ PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|-----------------|--------------|--------------|--------------|--------------|--------------|
| CO 1 | S | S | S | S | S |
| CO 2 | S | S | 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

UPA63
Major Elective

| | | | |
|----------------------------|---|-------------------|--------------|
| Programme Code : 15 | Commerce with Professional Accounting | | |
| Course Code : | Elective Paper 2: Financial Services | | |
| Batch 2018 -19 | 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.**

Unit II (15 hours)

Merchant Banking- Functions – 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 |
|---|

Text Book:

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

Reference Books:

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

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

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

| | | | |
|----------------------------|--|-------------------|--------------|
| Programme Code : 15 | Commerce with Professional Accounting | | |
| Course Code : | Elective Paper 3: Human Resource Management | | |
| Batch 2018 -19 | 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, 2nd Edition

Reference Books:

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

2) Gupta.C.B (2009), *Human Resource Management*, Sultan chand & Sons – New Delhi, 10th 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 | H | S |
| CO 4 | S | S | S | S | S |

S-Strong

H-High

M-Medium

L-Low

UPA67
Major Elective

| | | | |
|----------------------------|---|-------------------|--------------|
| Programme Code : 15 | Commerce with Professional Accounting | | |
| Course Code : | Elective Paper 4: Working Capital Management | | |
| Batch 2018 -19 | 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, 7th Edition.

Reference Books:

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

Mapping

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

UPA69
Major Elective

| | | | |
|----------------------------|--|-------------------|--------------|
| Programme Code : 15 | Commerce with Professional Accounting | | |
| Course Code : | Elective Paper 5: Insurance Principles and Practice | | |
| Batch 2018 -19 | 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 |
|---|

Text Book:

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

Reference Books:

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

UPA71
Major Elective

| | | | |
|----------------------------|--|-------------------|--------------|
| Programme Code : 15 | Commerce with Professional Accounting | | |
| Course Code : | Elective Paper 6: Management Information System | | |
| Batch 2018 -19 | 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 |
|---|

Text Book:

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

Reference Books:

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

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

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.

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.

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.

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.

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, 1st 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

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.

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:

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