

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 2016-2017 onwards)

Semester	Part	Subject Code	Title of the Paper	Instruction hours/cycle	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
I	I	16TML1A1	Language I@	6	25	75	100	3	3
	II	15ENG101	English -I	6	25	75	100	3	3
	III	16UPA101	C.P.1 – Principles of Accountancy	4	25	75	100	3	4
	III	16UPA102	C.P. 2 – Introduction to Information Technology	4	25	75	100	3	4
	III	16 UPA1A1	Allied 1– Mathematics for Business	6	25	75	100	3	5
	-	-	C.Pr.1-Computer Applications Practical I	2	-	-	-	-	-
	IV	15EVS101	Environmental Studies **	2	-	50	50	3	2
II	I	15TML2A2	Language II@	6	25	75	100	3	3
	II	15ENG202	English –II	6	25	75	100	3	3
	III	16UPA2CL	C.Pr.1 - Computer Applications Practical I	4	40	60	100	3	3
	III	16UPA203	C.P.3 – Mercantile Law	6	25	75	100	3	5
	III	16UPA2A2	Allied 2- Statistics for Business	6	25	75	100	3	5
	IV	15VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
III	III	16UPA304	C.P.4 – Financial Accounting	6	25	75	100	3	4
	III	16UPA 305	C.P.5 – Cyber Law	5	25	75	100	3	3
	III	16UPA 306	C.P.6 – Business Communication	5	25	75	100	3	3
	III	16UPA 307	C.P.7 – Industrial Law	4	25	75	100	3	3
	III	16UPA3A3	Allied 3- Business Economics	6	25	75	100	3	5
	IV	16UPA3S1	Skill Based subject 1- Strategic Management	2	25	75	100	3	3
	IV	15TBT301/ 15TAT301/ 15UHR3N1	Basic Tamil* / Advanced Tamil** (OR) Non-major elective- I**	2		75		3	2
IV	III	16UPA408	C.P.8 - Partnership Accounting	6	25	75	100	3	4
	III	16UPA409	C.P.9 - Cost Accounting	5	25	75	100	3	4
	III	16UPA410	C.P.10 – Company Law	5	25	75	100	3	3
	III	16UPA411	C.P.11 – Principles of Management	4	25	75	100	3	3
	III	16UPA4A4	Allied 4- Business Environment	6	25	75	100	3	5
	IV	16UPA4S2	Skill Based subject 2- Customer Relationship Management	2	25	75	100	3	3

	IV	15TBT402/ 15TAT402/ 15UWR4N2	Basic Tamil* / Advanced Tamil** (OR) Non-major elective- II**	2		75	3	2
V	III	16UPA512	C.P.12 - Corporate Accounting	6	25	75	100	4
	III	16UPA513	C.P.13 - Financial Management	6	25	75	100	4
	III	16UPA514	C.P.14 - Direct Tax	6	25	75	100	5
	III	16UPA515	C.P.15 – Principles of Marketing	5	25	75	100	3
	III	16UPA5E1	Major Elective 1 -	5	25	75	100	5
	IV	16UPA5S3	Skill Based subject 3- Entrepreneurship Development	2	25	75	100	3
VI	III	16UPA616	C.P.16– Management Accounting	5	25	75	100	4
	III	16UPA617	C.P.17 – Principles of Auditing	5	25	75	100	3
	III	16UPA618	C.P.18 – Indirect Tax	4	25	75	100	3
	III	16UPA619	C.P.19 – Banking Theory, Law & Practice	4	25	75	100	3
	III	16UPA6E2	Major Elective 2 –	4	25	75	100	5
	III	16UPA6Z1	Professional Training cum Project***	6	20	80	100	-
	IV	16UPA6S4	Skill Based subject 4- Investment Management	2	25	75	100	3
	V	15NCC/NSS/ YRC/PYE101	Extension Activities*	-	50	-	50	-
			Total				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

Components of Computer Applications – Practical

CIA/ESE	Components	Program 1	Program 2	Marks
CIA	CIA Practical Exam	10	15	25
	Observation Note Book	-	-	10
	Attendance	-	-	5
	Total Internal Marks	-	-	40
ESE	Practical	25	25	50
	Record	-	-	10
	Total External Marks			60
Total Marks (CIA + ESE)		-	-	100

Component for Project		
CIA/ESE	Components	Marks
CIA	Project Review	10
	Regularity	10
	Total Internal Marks	20
ESE	Project Report	60
	Viva voce	20
	Total External Marks	80
Total Marks (CIA + ESE)		100

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

- | | |
|---------------------------------------|----------------------------------|
| 1. Financial Markets and Institutions | 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

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

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END SEMESTER EXAMINATIONS QUESTION PAPERS PATTERN

(For the candidates admitted from the Academic year 2016-17)

Max Marks: 75

SECTION – A

10X1= 10 Marks

10 Questions (Choose the best answer: Two Questions from each unit with four choices)

SECTION – B

5 X 5 = 25 Marks

5 Questions either or type (one question from each unit)

SECTION – C

5 x 8 = 40 Marks

5 Questions either or type (one question from each unit)

UPA 1
Semester I

C.P. 1 PRINCIPLES OF ACCOUNTANCY (16UPA101)

Credits: 4

Instruction Hours: 60

Objective: To enable the students to learn the principles and concepts of Accountancy

UNIT –I **(12 hours)**

Fundamentals of Book Keeping – ***Accounting Concepts and Conventions** –Journal – Ledger – Subsidiary books – 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

UNIT – V **(12 hours)**

Bank Reconciliation Statement – 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

Note : Problems - 80% Theory 20%.

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

Text Book

S.P.Jain & K.L.Narang, *Advanced Accountancy, Vol.I, Kalyani Publishers.*

Reference Books:

N.Vinayakam, P.L.Mani, K.L.Nagarajan, *Principles of Accountancy*, S.Chand & Company Ltd.,
T.S.Reddy & A.Murthy, *Financial Accounting*, Margham Publications, Chennai.

UPA 2
Semester I

C.P. 2 INTRODUCTION TO INFORMATION TECHNOLOGY (16UPA102)

Credits: 3

Instruction Hours: 60

Objective: To impart the role of computers in business along with information systems.

Unit – I (12 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 (12 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 (12 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.

Unit – IV (12 hours)

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

Unit – V (12 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.**

Text Book:

E.Balagurusamy, *Fundamentals of Computing & programming*, Tata McGraw Hill

Reference Books:

V.Rajaraman, *Fundamentals of Computers*, Prentice Hall of India private Ltd.

S.K.Sankar & A.K.Gupta, *Elements of computer science*, S.Chand & Co. private Ltd.

UPA 3
Semester I
C.Pr. 1 Computer Applications Practical I

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.

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.

**UPA 4
Semester II**

Cr.P. 1 COMPUTER APPLICATIONS PRACTICAL I (16UPA2CL)

Credits: 3

Instruction Hours: 60

Objectives: To impart the need for computer application in business

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.

**UPA 5
Semester II**

C.P. 3 MERCANTILE LAW (16UPA203)

Credits: 3

Instruction Hours: 90

Objectives:

To test the general comprehension of elements of mercantile law

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.

Unit III

(18 hours)

Performance of contract – Remedies for the breach of contract – Discharge of contract.

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

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.**

Text Book:

N.D.Kapoor, *Business Law*, Sultan Chand & Sons

Reference Books:

R.S.N.Pillai & Bhagavathi, *Business Law*, S.Chand

Tulsian P.C., *Business Law*, Tata McGraw Hill Publishing Ltd.

UPA 6
Semester III
C.P. 4 FINANCIAL ACCOUNTING (16UPA304)

Credits: 4

Instruction Hours: 90

Objectives: To throw light on the practical applications of accounting

Unit I **(18 hours)**

Depreciation Accounting (AS-6) – 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 (AS-13) – 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. AS 5 – Net Profit or Loss for the Period, Prior Period Items, and Changes in Accounting Policies, AS 9 – Revenue Recognition, AS 16 – Borrowing Costs

Unit V **(18 hours)**

Royalties –Minimum Rent-Short Working –Recoupment – Strike Period - Sub lease. AS 19: Leases

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

Note: Problem 80%; Theory 20%

Text Book:

S.P.Jain & K.L.Narang, *Advanced Accountancy, Vol.I, Kalyani Publishers.*

Reference Books:

Dr.S.N.Maheswari, *Advanced Accountancy, Vol.I, Vikas Publications.*

T.S.Reddy & A.Murthy, *Financial Accounting, Margham Publications, Chennai.*

UPA 7
Semester III
C.P. 5 CYBER LAW (16UPA305)

Credits: 3

Instruction Hours: 75

Objective : To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.

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.**

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.

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.**

Text book:

Shilpa surayabhan Dongre, *Cyber law and its applications*, Current publications, Mumbai.

Reference books:

K.Mani, *A practical approach to cyber laws*, Kamal publishers.

M.Dasgupta, *Cyber crime in India*, Eastern law house.

UPA 8
Semester III
C.P. 6 BUSINESS COMMUNICATION (16UPA306)

Credits: 3

Instruction Hours: 75

Objectives : To update the knowledge of students with modern communication aspects

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)

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.**

Text book:

Rajendra Pal Korahill, *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi.

Reference Books:

Ramesh MS, & C. C Pattanshetti, *Business Communication*, R.Chand &Co.
R.C.Bhatia, *Business Communication*, Ane Books India,

UPA 9
Semester III
C.P. 7 INDUSTRIAL LAW (16UPA307)

Credits: 3

Instruction Hours: 60

Objective: To widen knowledge of industrial laws and their practical application in Commercial situation.

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

The Payment of Bonus Act, 1965: Objectives – Applicability – determination of bonus – Inspectors – Penalties.

Unit IV **(12 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 **(12 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.**

Text book:

N.D.Kapoor, *Elements of Industrial Law*, Sultan chand & sons

Reference Books:

P.P.S. Gonga, *A textbook of Mercantile Law*, S.Chand
C.C.Bansal, *Business and Corporate Law*, Excel Books

UPA 10
Semester IV
C.P. 8 PARTNERSHIP ACCOUNTING (16UPA408)

Credits: 5

Instruction Hours: 90

Objectives : To obtain thorough knowledge on the accounting practices prevailing in partnership

Unit I (18 Hours)

Partnership Accounts – ***Division of Profit – Fixed and Fluctuating Capital** – Past adjustments – Guarantee of Profits – Calculation of new profit ratio – Sacrificing ratio – Revaluation of assets and liabilities..

Unit II (18 Hours)

Admission of partners - Methods of computation of goodwill – AS 26 : Intangible Assets - AS-36: Impairment of Assets.

Unit III (18 Hours)

Retirement of partners - Death of a Partner – Treatment of joint life policies –

Unit IV (18 Hours)

Dissolution of firms – Accounting procedure – Modes of settlement of accounts between partners (Piecemeal Distribution).

Unit V (18 Hours)

Insolvency of a partner: Rule in Garner Vs. Murray – Insolvency of all partners. Amalgamation – Sale of firms. - AS 10 : Accounting for Fixed Assets .

***Self Study. Questions for Examination may be taken from the Self Study Portion also.**

Note: Problem 80%; Theory 20%

Text Books:

S.P.Jain & K.L.Narang, Advanced Accountancy, Vol.I, Kalyani Publishers.

Reference Books:

R.L.Guptha & Radhasamy M, *Advanced Accountancy*, Sultan Chand & Sons.

T.S.Reddy & A.Murthy, *Financial Accounting*, Margham Publications, Chennai.

UPA 11
Semester IV
C.P. 9 COST ACCOUNTING (16UPA409)

Credits: 4

Instruction Hours: 75

Objectives: To make the students being well versed in the concepts, methods and principles in cost accounting.

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 – Idle time – Control over idle time – Labour turnover.
Overhead – Classification of overhead – Allocation and absorption of overhead.

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.

Note: Distribution of marks: **Theory 20% and Problems 80%**

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

Text book:

S.P. Jain and K.L. Narang, *Cost Accounting*, Kalyani Publishers, New Delhi.

Reference book:

R.S.N. Pillai and V. Bagavathi, *Cost Accounting*, S. Chand and Company Ltd.,

S.P.Iyyangar , *Cost Accounting Principles and Practice*, Sultan Chand.

UPA 12
Semester IV
C.P. 10 COMPANY LAW (16UPA410)

Credits: 3

Instruction Hours: 75

Objectives: To understand the various provisions of Companies Act 2013.

Unit I

(15 Hours)

Indian 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.

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.

***Self Study Questions for Examination may be taken from the Self Study Portion also.**

Text book:

Majumdar A.K & Kapoor G.K, *Company Law*, Taxmann Publications Private Ltd.

Reference Books:

Ravi Puliani & Mahesh Puliani (edited), *Companies Act -2013*, Bharat Law House.
N.D.Kapoor, *Elements of Mercantile Law*, Sultan Chand & Sons

UPA 13
Semester IV
C.P. 11 PRINCIPLES OF MANAGEMENT (16UPA411)

Credits: 3

Instruction Hours: 60

Objectives : To impart appropriate theories/concepts on managing the business.

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.

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 Questions for Examination may be taken from the Self Study Portion also.**

Text book:

Dinkar Pagare, *Principles of Management*, Sultan Chand & Co.Ltd

Reference Books:

T.Ramasamy, *Principles of Management*, Himalaya Publications.

C.B.Gupta, *Management Theory and Practice*, Sultan Chand & Sons.

UPA 14
Semester V
C.P. 12 CORPORATE ACCOUNTING (16UPA512)

Credit Points: 5

Instruction Hours: 90

Objectives: To have thorough knowledge on the accounting practice prevailing in the corporate.

Unit I **(18 Hours)**

Issue of Shares: Par, Premium and Discount – 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 (AS -5).

Unit III **(18 Hours)**

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

Unit IV **(18 Hours)**

Amalgamation and External reconstruction as per AS 14 - Intercompany Owings - Intercompany Holdings – Alteration of share capital – Internal reconstruction and buy back of shares - Valuation of Shares. AS 20 : Earnings Per Share

Unit V **(18 Hours)**

Liquidation of Companies – Liquidator's final statements of accounts - Preparation of Statement of Affairs and Deficiency Accounts – Holding Companies (AS -21).

Note: Problem 80% ; Theory 20%

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

Text book:

Jain S P & K L Narang, *Advanced Accountancy*, Kalyani Publishers.

Reference Books:

Gupta R.L & M. Radhaswamy, *Advanced Accountancy*, Sultan Chand &Co.Ltd.
Maheshwari S.N., *Advanced Accountancy*, Vikas Publications.

UPA 15
Semester V
C.P. 13 FINANCIAL MANAGEMENT (16UPA513)

Credit Points: 4

Instruction Hours: 90

Objectives : To learn the concepts of financial management and capital structure theories.

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)

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.

Note: Theory 40%; Problem 60%

Text book:

R.K.Sharma and Shashi K.Gupta, *Financial Management*, Kalyani Publishers

Reference Books:

R.K.Sharma and ShashiK.Gupta, *Management Accounting*, Kalyani Publishers

S.N.Maheswari, *Financial Management*, Sultan chand & Sons.

Prasanna Chandra, *Financial Management*, Tata Mc Grew Hill

UPA 16
Semester V
C.P. 14 DIRECT TAX (16UPA514)

Credit Points: 5

Instruction Hours: 90

Objectives : To enable the students to learn the tax procedures and method of computations

Unit I (18 hours)

Income Tax Act – Definition of income – Assessment year – Previous year – Assessee – Scope of income – Residential status – **Exempted income u/s 10*** - Computation of Income from House Property

Unit II (18 hours)

Computation of Income from Salaries – Computation of Income from Business or Profession

Unit III (18 hours)

Computation of Capital Gains – Income from other sources – Set-off Carry forward off losses-

Unit IV (18 hours)

Deductions to be made in Computing Total Income – Computation of total income - Tax liability

Unit V (18 hours)

Assessment of Individuals – Assessment of H.U.F. – Assessment of Partnership Firm – Assessment of Companies - Filing of Returns – PAN – Procedure for obtaining PAN- Advance Payment of Tax – Tax Deducted at Source – Tax Evasion – Consequences of Tax Avoidance.

***Self Study. Questions for Examination may be taken from the Self Study Portion also.**

Note: Problem 80%; Theory 20%

Text Book:

Gaur V P & D B Narang, *Income Tax law and Practice*, Kalyani Publishers

Reference Books:

Dr. Girish Ahuja & Dr.Ravi Gupta, *Income Tax Law and Practice*, Bharath Law House Pvt. Ltd.
T.N. Manohar & G.R. Hari, *Income Tax, VAT & Service Tax*, Snow white.

UPA 17
Semester V
C.P. 15 PRINCIPLES OF MARKETING (16UPA515)

Credit Points: 3

Instruction Hours: 75

Objective

To make the students to understand the modern marketing concepts

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

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.**

Text Book :

Dr.C.B.Gupta & Rajan Nair, *Marketing Management*, Sultan Chand & Sons.

Reference Book:

R.S.N.Pillai Bagavathi, *Marketing Management*, S.Chand & Company.

C.B.Memoria, Joshi R.L, Mull, *Principles and Practices of Marketing in India*, Kitab Mahal.

UPA 18
Semester VI
C.P. 16 MANAGEMENT ACCOUNTING (16UPA616)

Credit Points: 5

Instruction Hours: 75

Objectives To motivate the students to obtain thorough knowledge on managerial decision making

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 – 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

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.

Note: Problem 80%; Theory 20%

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

Text Book:

Sharma & Shashi K. Gupta, *Management Accounting*, Kalyani publishers, New Delhi.

Reference Books:

S.N.Maheswari, *Management Accounting and Financial Control*, Sultan Chand & Sons.

T.S. Reddy & Y. Hariprasad Reddy, *Management Accounting*, Margham Publications.

UPA 19
Semester VI
C.P. 17 PRINCIPLES OF AUDITING (16UPA617)

Credit Points: 3

Instruction Hours: 75

Objectives : To impart the fundamental concepts of Auditing

Unit I **(15 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.

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

Auditing in Computerized Information Systems (CIS) – Internal Controls in CIS – Benefits and Problems – Computer Aided Audit Techniques

Unit V **(15 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.**

Text book:

Varsha Ainapure. & Mukund Ainapure. *Auditing and Assurance*, PHI Learning Pvt Ltd, New Delhi, 2009.

Reference Books:

Sundharsanam S. & Sundharaprabhu, S., *Practical Auditing*, PHI learning Ltd.

Basu S.K., *Auditing – Principles & Techniques*, Pearson Education.

Pradeep kumar, Baldev Sachdeva & Jagwant singh, *Auditing Principles & Practices*, Kalyani Publications.

UPA 20
Semester VI
C.P. 18 INDIRECT TAX (16UPA618)

Credit Points: 3

Instruction Hours: 60

Objectives : To learn the procedures and practices of computation of indirect taxes.

Unit I (12 hours)

Features of Indirect Tax - Taxation under the Constitution - ***Advantages and Disadvantages of Indirect Tax**- Excise duties – Nature of Excise Duty – Valuation, Registration and Payment Duty – Central Excise Rules, 2002.

Unit II (12 hours)

Customs Duty – Objectives of Levy of Custom Duty – important Definitions – Types of Custom Duty – Administrative and other aspects – Import and Export procedures – Goods and Service Tax Act – Need and Features – Chargeability and Rate of GST..

Unit III (12 hours)

Service tax – Meaning, Features, - Important Definitions - Services given in the Negative list – Valuation of Taxable Services – Payment of Service Tax (Simple problems only).

Unit IV (12 hours)

Central sales tax Act: Definition – Objectives – Conditions – Determination of Turnover – Inter-state Sales Tax – Liability to tax on inter-state sales – Levy and Collection of Tax and Penalties. Imposition of penalty in lieu of prosecution – Power to make rules – Goods of Specific Importance in Inter-state sales – CST Transaction Forms.

Unit V (12 hours)

VAT– Meaning and Concept– Registration of VAT– VAT in India - Capital Goods – Computation - Advantages and Limitations - TENVAT – Important Definitions - Input and Output Tax – Scope of input Tax Credit – Registration and Dealers of VAT – TIN – VAT Invoice - Computation of VAT Liability.

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

Note: Theory 60% Problem 40%

Text Book:

Mohd. Rafi, *Indirect Tax Management*, Bharat Law House Private Ltd.

Reference Books:

Garish Ahuja & Dr.Ravi Gupta, *Tax Laws Theory and Practice*, Bharat House Private Ltd.

Balachandran.V, *Indirect taxation*, Sultan Chand & Co

UPA 21
Semester VI
C.P. 19 BANKING THEORY LAW & PRACTICE (16UPA619)

Credit Points: 3

Instruction Hours: 60

Objectives : To make the students to understand the functions of banks and recent trends in banking

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 – Indian Money Market – Features and Drawbacks.

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 – 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

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.**

Text Books:

Gordon E & K Natarajan, *Banking theory law & practice*, Himalaya Publishing House.

Reference Books:

Sundaram K.P.M&R.L Varshney, *Banking theory law & Practice*, Sultan Chand & Sons.

Maheshwari S.N & S.K.Maheswari, *Banking law & practice*, Kalyani publishers

S.Natarajan&R.Parameshwaran, *Indian Banking*, S.Chand & Co. Private Ltd.

UPA 6Z1
Semester VI
PROFESSIONAL TRAINING CUM PROJECT (16UPA6Z1)

Credit Points: 5

Instruction Hours: 90

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

CIA - 20 Marks

ESE* - 80* Marks

100 Marks

* Project Report 60 Marks and Viva Voce 20 Marks

Component for Project

CIA/ESE	Components	Marks
CIA	Project Review	15
	Regularity (Work Diary)	5
	<i>Total Internal Marks</i>	20
ESE	Project Report	60
	Viva voce	20
	<i>Total External Marks</i>	80
Total Marks (CIA + ESE)		100

UPA 22
ALLIED
SEMESTER III
Allied Paper 3: BUSINESS ECONOMICS (16UPA3A3)

Credit Points: 5

Instruction Hours: 90

Objective:

To widen the knowledge of students on the nature of economics and the market structures

Unit I (18 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 (18 Hours)

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

Unit III (18 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 (18 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

Unit V (18 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.**

Text book:

Seth M L, *Principles of Economics*, Lakshmi Narain Agarwal Publications.

Reference Books:

Sundaram K P & E Sundaram, *Business Economics*, S.Chand & Co.Ltd

S.Sankaran, *Managerial Economics*, Margham Publications.

UPA 23
ALLIED
SEMESTER IV
Allied Paper 4: BUSINESS ENVIRONMENT (16UPA4A4)

Credit Points: 5

Instruction Hours: 90

Objectives : To understand the nature of various environmental conditions of business.

Unit I **(18 Hours)**

Nature and Scope of Business Environment – Business – Scope – Characteristics – Business goals – Nature of environment – Internal and external environment – Micro and macro environment.

Unit II **(18 Hours)**

Globalization – Benefits of MNCs – Problems of MNCs – Strategies in globalization – Functions of WTO – Differences between GATT & WTO – Structure of WTO.

Unit III **(18 Hours)**

Economic Environment – Nature – Privatization – Need and Objectives – Disinvestment in India – Arguments for and against privatization – Recent Industrial Policy.

Unit IV **(18 Hours)**

Political environment – Nature and extent of state regulation – Reasons for state intervention – Types of intervention – Problems of control. Technological environment – Features and impact.

Unit V **(18 Hours)**

Socio cultural environment – Meaning – ***Social Responsibility of business** – Nature – Models – Strategies – Arguments for and against – Barriers – Approaches to social responsibility – Limits of social responsibility – Corporate social responsibility – Business and Society – Social audit.

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

Text Book

Francis Cherunilam, *Business Environment*, Himalaya Publishing House, New Delhi

Reference Books:

Aswathappa K., *Essentials of Business Environment*, Himalaya Publishing House.

Gupta C.B., *Business Economics*, Sultan Chand & Sons, New Delhi.

UPA 24

Major Elective

Elective Paper 1: FINANCIAL MARKETS AND INSTITUTIONS

Credit Points: 5

Instruction Hours: 75

Objective: To understand the financial system of India.

Unit I (15 hours)

Financial Markets – An overview – Money market – Call Money market – Commercial paper market – Commercial bill market – Certificate of deposit – Treasury bills market – Government or Gilt edged securities market.

Unit II (15 hours)

Capital market – An overview – Capital market instruments – ***Capital market reforms** – New Issue market – Debt market – Bond market – Foreign Exchange market – Derivatives market.

Unit III (15 hours)

Financial Service Institutions – Clearing Corporation of India Limited (CCIL) – Discount and Finance House of India Limited (DFHIL).

Unit IV (15 hours)

Money market Institutions – Commercial banks – Merchant banks – Community banks – Capital market institutions – The National Economic Reconstruction Fund – Nigerian Social Insurance Fund – Insurance companies – National Housing Bank – Functions and Working – Export – Import Bank of India (EXIM) – NABARD.

Unit V (15 hours)

Credit Rating and Information Services of India (CRISIL) – Investment Information and Credit Rating Agency of India Limited (ICRA) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).

***Self Study Questions for Examination may be taken from the Self Study Portion also.**

Text book:

Gorden & Nadarajan, *Financial Services*, Himalaya Publishing House

Reference Books:

Khan M.Y., *Financial Services*, Tata McGraw Hill Publishing Company.

Joseph Anbarasu D., *Financial services*, Sultan Chand & Sons.

UPA 25
Elective paper 2: FINANCIAL SERVICES

Credit Points: 5

Instruction Hours: 75

Objective: To enable the students to acquire knowledge of Financial Services

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.

Unit V (15 hours)

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

***Self Study Questions for Examination may be taken from the Self Study Portion also.**

Text book:

Bhole L.M., *Financial Institutions and Markets*, Tata McGraw Hill Publishing Company.
Gorden & Nadarajan, *Financial Services*, Himalaya Publishing House.

Reference Books:

Gurusamy S., *Financial Markets and Institutions*, Vijay Nicole Imprints Private Ltd.
Khan M.Y., *Financial Services*, Tata McGraw Hill Publishing Company.
Joseph Anbarasu D., *Financial services*, Sultan Chand & Sons.

UPA 26
Elective paper 3: HUMAN RESOURCE MANAGEMENT

Credit Points: 5

Instruction Hours: 75

Objectives : To understand the functions of human resource management

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.

Unit V (15 hours)

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

***Self Study Questions for Examination may be taken from the Self Study Portion also.**

Text Book

L.M. Prasad, *Human Resource Management*, Sultan Chand & Publications.

Reference Books:

K.Aswathappa, *Human Resource Management*, McGraw Hill education private Ltd.

C. B. Gupta, *Human Resource Management*, Sultan chand & Sons.

UPA 27
Elective paper 4: WORKING CAPITAL MANAGEMENT

Credit Points: 5

Instruction Hours: 75

Objectives: To acquire a thorough knowledge on the Concept of Working Capital Management

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).

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. Questions for Examination may be taken from the Self Study Portion also.**

Note: Theory 60%; Problems 40%

Text book:

R.K.Sharma and Shashi K.Gupta, *Financial Management*, Kalyani Publishers

Reference Books:

R.K.Sharma and Shashi K.Gupta, *Management Accounting*, Kalyani Publishers

S.N.Maheswari, *Financial Management*, Sultan chand & Sons.

Prasanna Chandra, *Financial Management*, Tata Mc Graw Hill

UPA 28
Elective paper 5: Insurance Principles and Practice

Credit Points: 5

Instruction Hours: 75

Objectives : To impart theoretical base on fundamental principles of insurance business

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.

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.**

Text Book

M.N.Mishra & S.B.Mishra, *Insurance Principles & Practice*, S.Chand & Co.

Reference Books

Periyasamy, P., *Principles and Practice of Insurance*, Himalaya Publishing House
Alka Mittal & S.L.Gupta, *Principles of Insurance and Risk Management*, S.Chand & Co.,

UPA 29

Elective paper 6: MANGEMENT INFORMATION SYSTEM

Credit Points: 5

Instruction Hours: 75

Objectives : To obtain thorough knowledge on the Management Information Systems

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.

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.**

Text Book

Jawadekar, *Management Information Systems*, Tata McGraw Hill.

Reference Books

Gupta A.K , *Management Information System*, S.Chand & Company Ltd.

Kenneth L. Laudon & Jane P. Laudon, *Management Information System*, Prentice Hall

UPA 30
Skill- based Subject 1

STRATEGIC MANAGEMENT

Credit Points: 3

Instruction Hours: 30

Objectives:

To develop an understanding of the general and competitive business environment and the concepts and techniques of strategic management.

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.**

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.**

Text Book

P.Subba Rao, *Business Policy and Strategic Management*, Himalaya Publishing House.

Reference Books

VSP Rao & V.Harikrishna, *Strategic Management – Text and Cases*, Excel books.

Charles W.L, Hill Gareth R.Jones, *Strategic Management*, Biztantra.

UPA 31
Skill- based Subject 2

CUSTOMER RELATIONSHIP MANAGEMENT

Credit Points: 3

Instruction Hours: 30

Objective: To understand the concept and need for CRM in business

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.

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.**

Text books

Govida Bhat K., *Customers Relationship Management*, Himalaya Publishing House.

Reference Books

John G. Freeland, *The Handbook of CRM*, Tata McGraw Hill.

Shanmugasundaram S, *Customer Relationship Management*, Prentice Hall of India.

UPA 32
Skill- based Subject 3
ENTREPRENEURIAL DEVELOPMENT

Credit Points: 3

Instruction Hours: 30

Objectives:

To enable the students to learn the need for Entrepreneurship and the institutional services available to entrepreneurs

Unit - I **(6 hours)**

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

Unit – II **(6 hours)**

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

Unit - III **(6 hours)**

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

Unit – IV **(6 hours)**

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

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.**

Text book

S.S.Khanka, *Entrepreneurial Development*, S.Chand & Co. Ltd.

Reference Books

C.B.Gupta and N.P.Srinivasan, *Entrepreneurial Development*, Sultan Chand & Sons.

Renu Arora&S.K.Sood, *Fundamentals of Entrepreneurship and Small Business*, Kalyani Publishers.

UPA 33
Skill- based Subject 4
INVESTMENT MANAGEMENT

Credit Points: 3

Instruction Hours: 30

Objective

To make the students to learn various investment instruments and approaches

Unit I (6 hours)

Investment Choices and Alternatives - Forms of Investment - Investment in Financial Assets - Money market and Capital Market 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.

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.**

Text Book

V.K.Bhallah, *Investment Management*, S.Chand & Company

Reference Books

Preethi Singh, *Investment Management*, Himalaya Publishing House.

Rustagi, *Investment Management*, Sultan Chand & Sons.

ENVIRONMENTAL STUDIES

(2012-13 onwards)

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 “eco citizens”, thereby catering to global environmental needs.

UNIT I MULTIDISCIPLINARY NATURE OF ENVIRONMENT (6 hours)

1.1 Definition : scope and importance

1.2 **Need for public awareness***

1.3 Natural resources

1.3.1 Types of resources

Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

UNIT II ECOSYSTEMS (6 hours)

2.1 Concept of an ecosystem

2.2 Structure and functions of an ecosystem

2.3 Producers, consumers and decomposers

2.4 Energy flow in the ecosystem

2.5 Ecological succession

2.6 Food chains, food web and ecological pyramids

2.7 Structure and function of the following ecosystem*

Forest Ecosystem – Grassland Ecosystem – Desert Ecosystem – Aquatic Ecosystem.

UNIT III BIODIVERSITY AND ITS CONSERVATION (6 hours)

3.1 Introduction – Definition – Genetic – Species and ecosystem diversity

3.2 Biogeographical classification of India

3.3 Value of biodiversity*

3.4 Biodiversity at global, national and local levels

- 3.5 India as a mega – diversity Nation
- 3.6 Hot spot of biodiversity
- 3.7 Threats to biodiversity
- 3.8 Endangered and endemic species of India
- 3.9 Conservation of Biodiversity
 - insitu* Conservation of Biodiversity – *exsitu* Conservation of Biodiversity

UNIT IV ENVIRONMENTAL POLLUTION (6 hours)

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

UNIT V SOCIAL ISSUES AND THE ENVIRONMENT (6 hours)

- 5.1 Sustainable Development
- 5.2 Urban problems related to energy
- 5.3 Water Conservation : Rain Water Harvesting and Watershed Management
- 5.4 Resettlement and rehabilitation of people, its problems and concerns, case studies – Narmatha Valley Project.
- 5.5 Environmental ethics, issues and possible solutions.
- 5.6 Climatic change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies – Hiroshima and Nagasaki, Chernobyl.
- 5.7 Consumerism and waste products
- 5.8 Environmental Protection Act
- 5.9 Air Pollution Act (Prevention and Control)
- 5.10 Water Pollution Act (Prevention and Control)
- 5.11 Wild Life Protection Act
- 5.12 Forest Conservation Act
- 5.13 Issues involved in enforcement of environmental legislation
- 5.14 Public awareness***
- 5.15 Human population and the environment
 - 5.15.1 Population Growth and Distribution

5.15.2 Population Explosion – Family Welfare Programme*

5.15.3 Environment and Human Health

5.15.4 Human Rights*

5.15.5 Value Education*

5.15.6 HIV / AIDS*

5.15.7 Women and Child Welfare

5.15.8 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.

REFERENCE BOOKS:

1. Purohit Shammi Agarwal, A text Book of Environmental Sciences, Publisher Mrs. Saraswati Prohit, Student Edition, 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 hours

Total Marks : 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

Part IV SEMESTER – II 16VED201
VALUE EDUCATION – MORAL AND ETHICS
(2015 – 2016 Batch Onwards)

Total Credits: 2

Total hours: 30

UNIT I **(6 Hours)**

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

UNIT II **(6 Hours)**

Swami Vivekananda – A Biography

UNIT III **(6 Hours)**

The Parliament of Religions - Teachings of Swami Vivekananda.

UNIT IV **(6 Hours)**

Steps for Human Excellence

UNIT V **(6 Hours)**

Meditation

TEXT BOOK:

Value Based Education - Kongunadu Arts and Science College, Coimbatore, I Edition, 2014.

REFERENCE BOOKS:

1. Moral and Ethics - Published by Dr.M.Aruchami, Secretary and Director, Kongunadu Arts and Science College, Coimbatore, First Edition, June 2007.
2. “Vivekananda A Biography” - Swami Nikilananda, 29th Reprint, January 2013, Published by Swami Bodhasarananda, Adhyaksha, Advaita Ashrama, Mayavati, Champawat, Uttarakhand, Himalayas.

Question Paper Pattern

(External only)

Duration: 3 hours

Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

Part IV SEMESTER – III

15UHR3N1

NON- MAJOR ELECTIVE - I HUMAN RIGHTS

Credit Points: 2

Total Hrs.: 30 Hrs.

UNIT – I :

6 Hours

Concept of Human Values, Value Education towards Personal Development

Aim of education and value education; Evolution of value-oriented education; Concept of human values; types of values; Components of value education.

Personal Development :

Self-analysis and introspection; sensitization towards gender equality, physically-challenged, intellectually-challenged. Respect to - age, experience, maturity, family members, neighbours, co-workers.

Character Formation towards Positive Personality:

Truthfulness, Constructivity, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific vision.

UNIT – II :

6 Hours

Value Education towards National and Global Development

National and International Values:

Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self-control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic Values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.

UNIT – III :

6 Hours

Impact of Global Development on Ethics and Values

Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise.

Modern challenges of adolescent emotions and behaviour; sex and spirituality: comparison and competition; positive and negative thoughts.

Adolescent emotions, arrogance, anger, sexual instability, selfishness, defiance

UNIT- IV : Therapeutic Measures

6 Hours

Control of the mind through

- a. Simplified physical exercise
- b. Meditation – objectives, types, effect on body, mind and soul
- c. Yoga – objectives, types, Asanas
- d. Activities:
 - (i) Moralisation of Desires
 - (ii) Neutralisation of Anger
 - (iii) Eradication of Worries
 - (iv) Benefits of Blessings

UNIT- V : Human Rights

6 Hours

1. Concept of Human Rights – Indian and International Perspectives
 - a. Evolution of Human Rights
 - b. Definitions under Indian and International documents
2. Broad classification of Human Rights and Relevant Constitutional Provisions.
 - a. Right to Life, Liberty and Dignity
 - b. Right to Equality
 - c. Right against Exploitation
 - d. Cultural and Educational Rights
 - e. Economic Rights
 - f. Political Rights
 - g. Social Rights
 - h. Right to Information
3. Human Rights of Women and Children
 - a. Social Practice and Constitutional Safeguards
 - (i) Female Foeticide and Infanticide
 - (ii) Physical assault and harassment
 - (iii) Domestic violence
 - (iv) Conditions of working women
4. Institutions for Implementation
 - a. Human Rights Commission
 - b. Judiciary
5. Violations and Redressal
 - a. Violation by State
 - b. Violation by Individuals
 - c. Nuclear weapons and terrorism
 - d. Safeguards

Note: Study material can be obtained from the Office of the Controller of Examinations of our College.

Part IV SEMESTER – IV **15UWR4N2**
NON- MAJOR ELECTIVE - II WOMEN'S RIGHTS

Credit Points: 2

Total Hrs.:30 Hrs.

UNIT I **6 Hours**

Laws, Legal Systems and Change

Definition - Constitutional law, CEDAW and International Human Rights – Laws and Norms – Laws and Social Context – Constitutional and Legal Framework.

UNIT II **6 Hours**

Politics of land and gender in India

Introduction – Faces of Poverty – Land as Productive Resources – Locating Identities – Women's Claims to Land – Right to Property - Case Studies.

UNIT III **6 Hours**

Women's Rights: Access to Justice

Introduction – Criminal Law – Crime Against Women – Domestic Violence – Dowry Related Harassment and Dowry Deaths – Molestation – Sexual Abuse and Rape – Loopholes in Practice – Law Enforcement Agency.

UNIT IV **6 Hours**

Women's Rights

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 **6 Hours**

Special Women Welfare Laws

Sexual Harassment at Work Places – Rape and Indecent Representation – The Indecent Representation (Prohibition) Act, 1986 - Immoral Trafficking – The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers.

REFERENCE BOOKS:

1. Nitya Rao, "Good Women do not Inherit Land", Social Science Press and Orient Blackswan, 2008.
2. International Solidarity Network, "Knowing Our Rights", An imprint of Kali for Women, 2006.
3. P.D. Kaushik, "Women Rights", Bookwell Publication, 2007.
4. Aruna Goal, "Violence Protective Measures for Women Development and Empowerment", Deep and Deep Publications Pvt, 2004.
5. Monica Chawla, "Gender Justice", Deep and Deep Publications Pvt. Ltd, 2006.
6. Preeti Mishra, "Domestic Violence Against Women", Deep and Deep Publications Pvt, 2007.
7. Clair M. Renzetti, Jeffrey L. Edleson, Raquel Kennedy Bergen, Source Book on "Violence Against Women", Sage Publications, 2001.

15UHR3N1 & 15UWR4N2

NON-MAJOR ELECTIVES I & II

QUESTION PAPER PATTERN

Duration : 3 Hours

Max. Marks: 75

Answer ALL Questions

SECTION A

(5 x 5 = 25 marks)

Short answers, either or type, one question from each unit.

SECTION B

(5 x 10 = 50 marks)

Essay type questions, either or type, one question from each unit.