

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

DEPARTMENT OF COMMERCE (UG)
Curriculum and scheme of Examination under CBCS
(Applicable to students Admitted from the Academic Year 2015-2016 onwards)

Semester	Part	Subject Code	Title of the Paper	Instruction hours/cycle	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
I	I	15TML1A1	Language I@	6	25	75	100	3	3
	II	15ENG101	English -I	6	25	75	100	3	3
	III	15UCM101	Core 1 - Fundamentals of Financial Accounting	6	25	75	100	3	5
	III	15UCM102	Core 2 - Business Organisation	4	25	75	100	3	3
	III	15UCM1A1	Allied 1- Economic Analysis	6	25	75	100	3	5
	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	15UCM203	Core 3 - Financial Accounting	6	25	75	100	3	5
	III	15UCM204	Core 4 - Banking Theory Law and Practice	4	25	75	100	3	3
	III	15UCM2A2	Allied 2- International Trade	6	25	75	100	3	5
	IV	15VED201	Value Education- Moral and Ethics **	2	-	50	50	3	2
III	III	15UCM305	Core 5 - Higher Financial Accounting	6	25	75	100	3	5
	III	15UCM306	Core 6 - Principles of Management	5	25	75	100	3	3
	III	15UCM307	Core 7 - Commercial Law	5	25	75	100	3	3
	III	15UCM308	Core 8 - Marketing	4	25	75	100	3	3
	III	15UCM3A3	Allied 3- Business Mathematics	6	25	75	100	3	5
	IV	15UCM3S1	Skill Based subject 1- Computer Applications (MS-Word and MS-Excel)-Practical –I	2	40	60	100	3	3
	IV	15TBT301/ 15TAT301/ 15UHR3N1	Basic Tamil* / Advanced Tamil** (OR) Non-major elective- I**	2		75		3	2
IV	III	15UCM409	Core 9 - Corporate Accounting	6	25	75	100	3	5
	III	15UCM410	Core 10 - Company Law	5	25	75	100	3	3
	III	15UCM411	Core 11 - Financial Management	5	25	75	100	3	3
	III	15UCM412	Core 12 - Business Communication	4	25	75	100	3	3
	III	15UCM4A4	Allied 4- Business Statistics	6	25	75	100	3	5
	IV	15UCM4S2	Skill Based subject 2- Computer Applications (MS-Power point and MS-Access)- Practical –II	2	40	60	100	3	3
	IV	15TBT402/ 15TAT402/ 15UWR4N2	Basic Tamil* / Advanced Tamil** (OR) Non-major elective- II**	2		75		3	2

V	III	15UCM513	Core 13 - Higher Corporate Accounting	6	25	75	100	3	5
	III	15UCM514	Core 14 - Cost Accounting	6	25	75	100	3	5
	III	15UCM515	Core 15 - Direct Tax	6	25	75	100	3	5
	III	15UCL516	Core 16 – Practical -Practice Workshop*****	5	40	60	100	3	3
	III	15UCM5E1	Major Elective 1 -	5	25	75	100	3	3
	IV	15UCM5S3	Skill Based subject 3- Computer Applications (Tally & Internet)-Practical – III	2	40	60	100	3	3
	-	15UCM5IT	Internship Training	Grade*****					
VI	III	15UCM617	Core 17 - Management Accounting	5	25	75	100	3	4
	III	15UCM618	Core 18 - Indirect Tax	5	25	75	100	3	3
	III	15UCM619	Core 19 - Auditing	4	25	75	100	3	3
	III	15UCM620	Core 20 - Entrepreneurial Development	4	25	75	100	3	2
	III	15UCM6E2	Major Elective 2 -	4	25	75	100	3	5
	III	15UCM6Z1	Project ***	6	20	80	100	-	5
	IV	15UCM6S4	Skill Based subject 4- Computer Applications (Tally & Internet)-Practical – IV	2	40	60	100	3	3
	V	15NCC/NSS/ YRC/PYE10 1	Extension Activities*	-	50	-	50	-	1
			Total				3800		140

@ Tamil/Hindi/Malayalam/ French/ Sanskrit – 14TML/HIN/MLM/FRN/SAN101 - 202

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

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

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

**** The students shall undergo an Internship training / field work for a minimum period of 2 weeks at the end of the fourth semester during summer vacation and submit the report in the fifth semester. The report will be evaluated for 100 marks along with the internal viva voce by the respective Faculty. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85 – 100	O
70 – 84	D
60 – 69	A
50 – 59	B
40 – 49	C
< 40	U (Reappear)

***** Practice Workshop

Internals:

Assignment /observation Note:	10
Attendance	5
Model Practical Exam	<u>25</u>
	<u>40</u>

External:

ESE Practical	45
Viva-voce	<u>15</u>
	<u>60</u>

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

1. Brand Management
2. Business Research Methods
3. Financial Services
4. Human Resource Management
5. Working Capital Management
6. Business Environment

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

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

25 % CIA is applicable to all theory subjects except JOC and COP Courses, which are considered as extra credit courses.

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE-29**

END SEMESTER EXAMINATIONS QUESTION PAPERS PATTERN

(For the candidates admitted from the Academic year 2015-16)

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 4 = 20 Marks

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

SECTION – C

3 x 15 = 45 Marks

Answer **any three** out of five questions – Open choice (one question from each unit)

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS),
COIMBATORE – 29**

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

(For the candidates admitted from the academic year 2015 – 2016)

**Skill Based Subjects: Computer Application practical
Max. Marks 100**

Internals	:	40 Marks
Externals	:	60 Marks

Internals (40 Marks)

1. Observation Note	: 10 Marks
2. Attendance	: 5 Marks
3. Model Practical Exam(1 out of 2 program)	: <u>25 Marks</u>
TOTAL	<u>40 Marks</u>

Model Practical Exam

1. Algorithm	: 5 Marks
2. Program & Execution	: <u>20 Marks</u>
TOTAL	<u>25 Marks</u>

Externals:60 Marks

1. Record	: 10 Marks
2. End Semester Practical (2 out of 3 program)	: <u>50 Marks</u>
TOTAL	<u>60 Marks</u>

UCM 1
PART III – CORE PAPERS
SEMESTER I
Core 1: FUNDAMENTALS OF FINANCIAL ACCOUNTING
Subject code: 15UCM101

Total Hours: 90

Credit Points: 5

Objective: On successful completion of this course, the students should have understood

- The basic accounting concepts
- Double entry book keeping system and various books of accounts
- Preparation of final accounts, etc.

Unit I (18 Hours)

Accounting-Concepts and Conventions – Types of accounts –Journal (Advanced Journal entries), Ledger, Subsidiary books, Cashbook, Petty Cash book-Trial balance - Errors and their rectification.

Unit II (18 Hours)

Bank Reconciliation statement (BRS) - Final accounts of sole trading concerns.

Unit III (18 Hours)

Bills of Exchange excluding Accommodation bills – Average due date & Account Current.

Unit IV (18 Hours)

Accounting for Consignments including normal & abnormal loss and Accounting for joint ventures (separate book, own book including memorandum Joint venture Account) – ***Difference between Consignment and joint venture.**

Unit V (18 Hours)

Accounting for non-profit organizations – Receipts and Payments & Income and Expenditure Accounts and Balance sheet.

***Self Study**

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

Note: Problem 80%; Theory 20%

Text book:

Financial Accounting - Reddy T.S & A Murthy - MarghamPublishers

Reference Books:

Principles of Accounting - Dalston L.Cecil,Jenitra L.Merwin, - Learntech Press,Trichy.
Advanced Accountancy - Jain S P & K L Narang - Kalyani Publishers
Advanced Accountancy - Gupta R L & M Radhaswamy - Sultan Chand &Co.Ltd
Principles of Accountancy -N.Vinayagam,P.L.Mani,K.L.Narang - Sultan Chand &Co.Ltd

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UCM 2
SEMESTER I
Core 2: BUSINESS ORGANISATION..
Subject Code: 15UCM102

Total Hours: 60

Credit Points: 3

Objective: On successful completion of this course, the student should have understood

- Nature and types of business organizations.
- Business Combinations.

Unit I (12 Hours)

Nature and scope of Business-objectives of business. Forms of Business Organisation – Sole Trader, Partnership firms, Companies (General Only) and Co-operative Societies - Public Enterprises.

Unit II (12 Hours)

Location of Business Unit – Theories of location - Factors influencing location, localization and delocalization of industries Process of Location.

Unit III (12 Hours)

Size of Business Unit: Factors determining the size of Business Unit – Optimum Firm, equilibrium firm and representative firm – Tendency towards large scale business unit

Unit IV (12 Hours)

Trade Associations & Chamber of Commerce– Characteristics, Functions, Advantages - Social Responsibilities of Business

Unit V (12 Hours)

Stock Exchange – Meaning – Functions – SEBI ACT – Role – Functions –BSE & NSE – OTCEI – Demat A/c – Remat a/c.

***Self Study**

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

Text book:

Business Organisation Management – Y.K.Bhushan – Sultan Chand & Sons

Reference Books:

Business Organisation -Kathiresan&Dr.Radha – Prasanna Publishers

Business Organisation – Sharma R K &Shashi K Gupta - Kalyani Publishers

Business Organisation& Management - Shukta – Sultan Chand & Sons

UCM 3
SEMESTER II
Core 3: FINANCIAL ACCOUNTING
Subject Code: 15UCM203

Total Hours: 90

Credit Points: 5

Objectives: On successful completion of this course the student should have Knowledge in the practical applications of accounting.

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.

Unit III (18 Hours)

Branch accounts (Excluding foreign branches) - 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)

Unit V (18 Hours)

Royalties –Minimum Rent-Short Working –Recoupment – Strike Period (excluding sub lease).

***Self Study**

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

Note: Problem 80%; Theory 20%

Text Book:

Financial Accounting - Reddy T.S & A Murthy- Margham Publishers

Reference Books:

Advanced Accountancy – Jain S.P. & K.L. Narang - Kalyani Publishers

Advanced Accountancy - Gupta R L & M Radhaswamy- Sultan Chand &Co.Ltd

UCM 4
SEMESTER II
Core 4: BANKING THEORY LAW & PRACTICE
Subject Code: 15UCM204

Total Hours: 60

Credit Points: 3

Objectives : After the successful completion of the course the student will be able to know the functions of banks.

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- Phone Banking – Net Banking- NEFT – RTGS (Recent Concepts)***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**

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

Text Books:

Banking theory law & practice - Gordon E & K Natarajan - Kalyani Publishers
Indian Banking - S.Natarajan&R.Parameshwaran - S.Chand&Co Pvt Ltd
Banking theory law & practice - Sivagnana Sidhi and Rajesh

Reference Books:

Banking theory law & Practice -Sundaram K P M & R L Varshney- S.Chand&Co.Ltd
Banking law & practice - Maheshwari S N -Kalyani publishers

UCM 5
SEMESTER III
Core 5: HIGHER FINANCIAL ACCOUNTING
Subject Code: 15UCM305

Total Hours: 90

Credit Points: 5

Objectives : After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.

Unit I (18 Hours)

Partnership Accounts – ***Division of Profit – Fixed and Fluctuating Capital** – Past adjustments – Guarantee of Profits – Admission of partners

Unit II (18 Hours)

Retirement and Death of a Partner – Treatment of joint life policies - Dissolution of firms – Accounting procedure – Modes of settlement of accounts between partners (Piecemeal Distribution).

Unit III (18 Hours)

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

Unit IV (18 Hours)

Insurance claims-Fire claims including loss of profit policy - Insolvency of Individuals – Statement of Affairs and Deficiency Accounts.

Unit V (18 Hours)

Accounting Standards (AS): Principles of Accounting Standards - AS – 1: Disclosure of Accounting Policies – AS -2: Valuation of Inventories – AS – 3: Cash Flow Statement – AS – 9: Revenue Recognition – AS – 10: Accounting for Fixed Assets – Depreciation Standards.

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

Note: Problem 80%; Theory 20%

Text book:

Financial Accounting - Reddy T.S & A Murthy- Margham Publishers

Reference Books:

Advanced Accountancy - Jain S P & K L Narang- Kalyani Publishers

Advanced Accountancy -Arulanandam M.A &K.S. Raman – Himalaya Publishing

Advanced Accountancy - Gupta R L & M Radhaswamy-Sultan Chand &Co.Ltd.

UCM 6
SEMESTER III
Core 6: PRINCIPLES OF MANAGEMENT
Subject Code: 15UCM306

Total Hours: 75

Credit Points: 3

Objectives : On successful completion of this course, the students will get knowledge to examine and apply appropriate theories/concepts about managing in business effectively.

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)

Staffing - Motivation – Need – Determinants of behaviour – Maslow's theory of Motivation – Motivation Theories in Management – X, Y and Z theories –Leadership: Types of 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:

Principles of Management - DinkarPagare - Sultan Chand &Co.Ltd

Reference Books:

Principles and Practice of Management
Business Organisation&Management

- Prasad L M - Sultan Chand &Co.Ltd
- Bhushan Y.K - Sultan Chand& Sons

UCM 7
SEMESTER III
Core 7: COMMERCIAL LAW
Subject Code: 15UCM307

Total Hours: 75

Credit Points: 3

Objectives : On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.

Unit I (15 Hours)

Indian Contract Act 1872:– Contract – Definition – Obligation and Agreement – Nature - Classification – Components of Valid contract – Offer and Acceptance – Consideration – Capacity – Free consent – Unlawful agreements – Quasi-Contract

Unit II (15 Hours)

Breach of contract-Remedies for breach of contract- Modes of discharge of contract – Damages- Principles for awarding damages

Unit III (15 Hours)

Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety- Pawn or pledge- Rights- Finder of lost goods

Unit IV (15 Hours)

Law of Agency – Kinds of Agency – Rights and Liabilities of Principals and Agents-Termination of Agency

Unit V (15 Hours)

Sale of Goods Act 1930 – Sale and Agreement to sell - Rules regarding passing of property in Goods – Conditions and Warranties – Actual and Implied - ***Caveat Emptor - Rights of unpaid vendor**

***Self Study**

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

Text book:

Elements of Mercantile Law - Kapoor N.D- Sultan Chand &Co.Ltd

Reference Books:

Mercantile Law	- Shukla M C	- Kalyani Publishers
Mercantile Law	- Maheshwari S N	-Kalyani Publishers
Commercial Law	- Kathiresan Radha	– Prasanna Publishers

UCM 8
SEMESTER III
Core 8: MARKETING
Subject Code: 15UCM308

Total Hours: 60

Credit Points: 3

Objectives : On successful completion of this course, the students will get knowledge to examine and apply appropriate theories/concepts about marketing and advertising effectively.

Unit I (15 Hours)

Definition of Marketing – Nature of Marketing – Scope and functions of marketing. Marketing concepts – Distinction between marketing concept and selling concept.

Unit II (15 Hours)

Consumer Behaviour – Consumer buying motive - Market segmentation – Bases of market segmentation – Marketing mix - Product mix – Types of product – New product development – Product life cycle.

Unit III (15 Hours)

Promotion mix -Advertising – Sales Promotion – Personal Selling – Marketing ethics – Branding – Labelling and Packaging.

Unit IV (15 Hours)

Pricing – Objectives of pricing – Factors affecting pricing decisions – Types of pricing. Distribution: Types of distribution channels – Factors in choice of distribution channels..

Unit V (15 Hours)

Recent trends in Marketing: Relationship Marketing –Green Marketing – Niche Marketing - Career Opportunities In Marketing – E-Marketing - ***Consumer Protection Act – Measures – Consumerism.**

***Self Study**

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

Text book:

Modern Marketing - Pillai R S N &Bhagavathi - S.Chand&Sons,

Reference Books:

Marketing Management - Philip Kotler - PrenticeHallpfIndia(P)Ltd

Marketing - Gandhi J C - Kalyani Publishers

Principles & Practice of

Marketing in India – Mamoria C B & R L Joshi - Sultan Chand & Sons

Marketing – Kathiresan Radha - Prasanna publications

UCM 9
SEMESTER IV
Core 9: CORPORATE ACCOUNTING
Subject Code: 15UCM409

Total Hours: 90

Credit Points: 5

Objectives : After the successful completion of the course the student should have a 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 -Profits prior to incorporation.

Unit III (18 Hours)

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

Unit IV (18 Hours)

Alteration of share capital - Accounting For Mergers and Absorption - Amalgamation -External reconstruction as per AS14 - Capital reduction - Intercompany Owings (Excluding Intercompany Holdings) -.

Unit V (18 Hours)

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

Note: Problem 80% ; Theory 20%

Text book:

Corporate Accounting - Reddy T.S & A Murthy- Margham Publishers

Reference Books:

Advanced Accountancy - Arulanandam M.A &K.S. Raman - Himalaya Publishing
Advanced Accountancy - Gupta R L & M Radhaswamy - Sultan Chand &Co.Ltd.
Advanced Accountancy - Maheshwari S.N. - Vikas Publications
Advanced Accountancy - Jain S P & K L Narang- Kalyani Publishers

UCM 10
SEMESTER IV
Core 10: COMPANY LAW
Subject Code: 15UCM410

Total Hours:75

Credit Points: 3

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

Unit I (15 Hours)

Indian Companies Act, 2013: Company – Definition and Features – Formation of Company - Registration of Companies - Kinds of companies – Differences between Public and Private Company – privileges of a private company-Conversion of a private company into public company.

Unit II (15 Hours)

Memorandum of Association- Meaning- Importance- Alteration- Doctrine of ultravires-Articles of Association – Doctrine of constructive notice and indoor management – Alteration of Articles – Prospectus-Contents –Lifting of Corporate veil.

Unit III (15 Hours)

Shares - Debentures – Allotment - Valid allotment - Irregular allotment - Effect of irregular allotment – Share certificate - Share warrant -Transfer and Transmission of shares

Unit IV (15 Hours)

Company Management – Board of Directors – Appointment –Qualification- Powers- Duties- Liabilities - Position - Managing director - Manager – Managerial remuneration – Company secretary – Appointment, Qualification-Powers, duties and position.

Unit V (15 Hours)

Company Meetings — Types - Resolutions, Minutes, Quorum and Proxy.– Winding up of companies - Various modes of winding up – Compulsory, Voluntary by Members and by Creditors–

***Current norms relating to Corporate Governance**

***Self Study**

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

Text book:

Company Law and Secretarial Practice- Kapoor N D - Sultan Chand & Sons

Reference Books:

1. Companies Act, 2013 Bare Act.
2. Companies Act, 2013 – Taxmann's Publications Private Ltd, New

UCM 11
SEMESTER IV
Core 11: FINANCIAL MANAGEMENT
Subject Code: 15UCM411

Total Hours: 75

Credit Points: 3

Objectives : After the successful completion of the course the student should have a Scope of financial management and capital structure theories.

Unit I (15 Hours)

Financial Management-Introduction – Nature – Objectives – Functions – Role of finance manager–

***Sources of long term finance: Shares, Debentures, Ploughing Back of Profits.**

Unit II (15 Hours)

Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method , IRR Method.

Unit III (15 Hours)

Cost of Capital – Meaning – Importance – Measurement of cost of equity, Preference, debt capitals – Cost of Retained Earnings- Weighted average Capital

Unit IV (15 Hours)

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

Unit V (15 Hours)

Dividend Policy – meaning - types - Factors affecting Dividend Policy (Excluding Problems), Receivable Management, Cash management, Working capital management.

Note: Theory 60%; Problem 40%

Text book:

Financial Management - R.K.Sharma and ShashiK.Gupta -Kalyani Publishers

Reference Books:

Management Accounting	- R.K.Sharma and ShashiK.Gupta -Kalyani Publishers
Financial Management	- S.N.Maheswari
Financial Management	- PrasannaChandra - Tata Mc Grew Hill
Financial Management	- Khan M Y & P K Jain - Tata Mc Grew Hill

UCM 12
SEMESTER IV
Core 12: BUSINESS COMMUNICATION
Subject Code: 15UCM412

Total Hours: 60

Credit Points: 3

Objectives : After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world

Unit I (12 Hours)

Communication – Meaning – Objectives – Process – Types - Media - Barriers - Need and functions of a business letter – Layout of business letter – Effective business letter

Unit II (12 Hours)

Business letters – Enquiries and replies – Orders and execution – Credit and status enquiry – Claims and adjustments – Collection letters - Sales and circular letter

Unit III (12 Hours)

Bank correspondence - Insurance Correspondence – Agency correspondence.

Unit IV (12 Hours)

Company Secretarial Correspondences – Agenda, Minutes And Report Writing.

Unit V (12 Hours)

Application Letters – Preparation of Resume – Interview: Meaning – objectives and Techniques of Various Types of Interview – Public speech – Characteristics of a good Speech – Business Report Presentations.-***Essay writing on commerce & Economics – Current topics – Precise writing - *Preparation of various Business Documents.**

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

Text book:

Modern Commercial Correspondence	- R.S.N.Pilla and Bagavathi	- Sultan Chand
Essential of Business Communication	- Rajendra pal and Koralahal	- Sultan Chand

Reference Books:

Business Communication	- M.S.Ramesh & C.C.Pattanshetti	- Kalyani Publishers
Business Communication	- Kathiresan & Radha – Prasanna Publishres	

UCM 13
SEMESTER – V
Core 13: HIGHER CORPORATE ACCOUNTING
Subject Code: 15UCM513

Total Hours: 90

Credit Points: 5

Objectives : After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in Banking and Insurance Companies.

Unit I (15 Hours)

Banking Companies Accounts – Bills discount -Profit /Loss account and Balance sheet – Various schedule required (New Format only)

Unit II (15 Hours)

Insurance Companies Accounts – Insurance Regulatory Development Act (IRDA) - Life insurance business – Valuation Balance sheet – General insurance business such as Fire and Marine (New Format only)

Unit III (15 Hours)

Double Accounting System – Electricity Act 1910 – Treatment of repairs and renewals account.

Unit IV (15 Hours)

Accounts of Holding Companies – Need for consolidation of accounts – Steps to be followed in consolidation – Preparation of consolidated Balance sheet (upto 12 rules only).

Unit V (15 Hours)

Valuation of shares-Net asset basis and yield basis-Valuation of goodwill-Super profit method-Annuity method and capitalization method

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

Note: Problem 80% ; Theory 20%

Text book:

Corporate Accounting - Reddy T.S & A Murthy- Margham Publishers

Reference Books:

Advanced Accountancy	- Jain S P & K L Narang- Kalyani Publishers
Advanced Accountancy	- Arulanandam M.A &K.S. Raman - Himalaya Publishing
Advanced Accountancy	- Gupta R L & M Radhaswamy - Sultan Chand &Co.Ltd.
Advanced Accountancy	- Maheshwari S.N. - VikasPublications

UCM 14
SEMESTER – V
Core 14: COST ACCOUNTING
Subject Code: 13UCM514

Total Hours: 90

Credit Points: 5

Objectives: After the successful completion of the course the student should have a thorough knowledge on the cost accounting principles and the methods of accounting cost

Unit I (18 Hours)

Cost Accounting – Definition, meaning and scope –***Relationship of Cost Accounting with financial accounting and management accounting – Methods of costing – Types of costing - Cost analysis, concepts and classifications – Elements of cost, preparation of Cost sheet.**

Unit II (18 Hours)

Materials – Purchasing of materials, procedures and documentation involved in purchasing – ABC analysis- Requisitioning for stores - Methods of Valuing material issues – FIFO, LIFO, Simple Average and Weighted Average –Levels setting - EOQ.

Unit III (18 Hours)

Labour –Systems of wage payment – Time rate, Piece rate, Taylor’s Differential piece rate, Halsey premium and Rowan’s premium plan - Idle time - Control over idle time - Labour turnover - Computation methods- Separation- Replacement and flux Method.

Unit IV (18 Hours)

Overhead – Classification of overhead – Allocation - Apportionment and absorption of overhead – computation of machine hour rate and comprehensive machine hour rate. Standard costing – Variance analysis – Material, labour, overhead (Simple problems only)

Unit V (18 Hours)

Process Costing - Features of process costing – Process losses, normal and abnormal loss, abnormal gain, Joint products and By-product - Operating Costing.

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

Note: Problem 80%; Theory 20%

Text book:

Cost Accounting - Jain S.P. &K.L.Narang- Kalyani Publisher

Reference Books

Cost Accounting - Ramachandran & Srinivasn

Cost and Management Accounting - Iyengar S.P. - S. Chand & Co

UCM 15
SEMESTER – V
Core 15: DIRECT TAX
Subject Code: 13UCM515

Total Hours: 90

Credit Points: 5

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

Unit I (15 Hours)

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

Unit II (15 Hours)

Heads of income – Computation of Income from Salaries – Computation of Income from House Property

Unit III (15 Hours)

Computations of Income from Business or Profession - Computation of Capital Gains

Unit IV (15 Hours)

Computation of Income from Other Sources - Set off and carry forward and set off of losses

Unit V (15 Hours)

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

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

Note: Problem 80%; Theory 20%

Text Book:

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

Reference Books:

Income Tax Law and Practice	-N.Hariharan	- Tata McGraw Hill
Income Tax law and Practice	- G.Sekhar	- C Sitaraman& co P Ltd
Direct Taxes Law and Practice	- Bhagavathi Prasad	- WishwaPrakasam

UCM 16
SEMESTER – V
Core Practical 16: PRACTICE WORKSHOP
Subject Code: 14UCM5CL

Total Hours: 75

Credit Points: 3

Objective: To make Student gain practical knowledge for better understanding the subject matter...

BANKING

1. Account opening form with ATM Card and Nomination Form
2. Post Office Savings Bank Account Application Form
3. Locker Facility Service available Form
4. Jewel Loan Application Form
5. Educational Loan Application Form

TAX

6. PAN
7. Form 15(H)
8. Central Excise Form
9. Form 16 – Tax Deducted at Source

INVESTMENT

10. Insurance Proposal Form
11. Mutual Fund Deposit Application Form
12. Share Application Form
13. Share Transfer Form / DEMAT account
14. Insurance Claim Form(life & general)

EXPORT DOCUMENTS

15. IEC Application for Issue/Modification Form
16. Proforma Invoice
17. Packing List
18. Dispatch Document

GENERAL

19. New Telephone Connection - Application Form
20. Enroll Your Name In Voters List - Application Form
21. Railway Reservation Form
22. Money Order Form
23. Passport Application Form Through on-line process
24. Driving License Application Form
25. Resume Preparation
26. TIN application form

UCM 17
SEMESTER VI
Core 17: MANAGEMENT ACCOUNTING
Subject Code: 15UCM617

Total Hours: 75

Credit Points: 4

Objectives : After the successful completion of the course the student should have a thorough knowledge on the Management Accounting Techniques in business decision making.

Unit I (18 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 (18 Hours)

Ratio analysis – Significance – Classifications - Liquidity, efficiency , Solvency and Profitability ratios(excluding construction of Balance sheet) Limitations of ratios Analysis.

Unit III (18 Hours)

Working capital – Concepts – Kinds- Importance – Estimation of Working Capital requirements – Fund flow analysis - Cash flow analysis (New Format only – Direct and Indirect Method)

Unit IV (18 Hours)

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

Unit V (18 Hours)

Budgeting and Budgetary control – Definitions - Importance - Classification of budgets - Preparation of functional budgets – Cash, Production, Sales Flexible.

Note: Problem 80%; Theory 20%

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

Text Book:

Management Accounting- Sharma & Shashi K. Gupta- Kalyani Publishers

Reference Books:

Management Accounting	- Khan M.Y. & P.K. Jain-Tata McGraw Hill
Cost and Management Accounting	- Saxena V.K. & C.D. Vashist -Sultan Chand & sons
Management Accounting	- Ramachandran & Srinivasan

UCM 18
SEMESTER VI
Core 18: INDIRECT TAX
Subject Code: 15UCM618

Total Hours: 75 Hours

Credit Points: 3

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

Unit I (18 Hours)

Features of Indirect Tax - Taxation under the Constitution - ***Advantages and Disadvantages of Indirect Tax**- Excise duties – Nature of Excise Duty – Chargeability – Definition and Concepts – ***Classification of Goods** – Valuation, Registration, and Clearance of Goods – Duty Payment.

Unit II (18 Hours)

Customs Duty – Objectives of Levy of Custom Duty – important Definitions – Types of Custom Duty – Customs Tariff Act 1975 – Classification and Valuation of Goods – Duty Drawback.

Unit III (18 Hours)

Service tax – Meaning, Features, Formation - Functions of Director of Service Tax, Registration of Service Tax – New Provisions of Service Tax – Administration of Service Tax – Negative list – Calculation of Service tax (Simple problems only)

Unit IV (18 Hours)

VAT– Meaning and Concept– Registration of VAT– Capital Goods – Computation - Refund - Mechanism –Return filing - Advantages and Limitations - TNVAT – Important Definitions - Methods of calculating VAT (Simple problems only) - Input and Output Tax - Tax Credit.

Unit V (18 Hours)

Central sales tax Act – Meaning of terms – Declared goods, dealer, registered dealer, interstate trade, determination of taxable turnover – form C (Industrial Purchase & Sales form).

***Self Study**

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

Note: Theory 80% Problem 20%

Text Book:

Indirect taxation - Balachandran.V – sultan Chant & Co

Reference Books:

Indirect Taxation - Radha&Parameswaran – Prasanna& Co

Indirect Taxation - V.S.Datey - Taxmana Publication

UCM 19
SEMESTER VI
Core 19: AUDITING
Subject Code: 15UCM619

Total Hours: 60

Credit Points: 3

Objectives : On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

Unit I (18 Hours)

Auditing- Definition – Nature and Scope - Objectives – Advantages and limitations of auditing - Auditing and investigation -Qualification of an auditor – Disqualification, Qualities of an Auditor.

Unit II (18 Hours)

Audit –Types – Advantages - Audit procedure- Planning of audit-Audit programme-Audit notebook - Audit working papers - Internal control - Internal check - Position of External auditors as to Internal auditor, Branches of Auditing.

Unit III (18 Hours)

Vouching - Vouching of Cash, Trading transactions and Impersonal ledgers

Unit IV (18 Hours)

Verifications and valuation of Assets and Liabilities – Depreciation – Reserves and provisions – Audit of computerized accounts - Electronic Auditing.

Unit V (18 Hours)

Company audit – Appointment and removal of auditor –* **Audit report – Content of Audit Report. Rights – Duties –liabilities –Audit of Share capital and share transfer.**

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

Text book:

Practical Auditing - Tandon B N - S.Chand&Co.P.Ltd

Reference Books:

Fundamentals of Practical Auditing - Ravindarkumar&Virendar Sharma- Prentice hall

Practical Auditing - V.Radha - Prasanna Publishers

Practical Auditing - Dinkar pagare - Sultan Chand & Co P.Ltd

UCM 20
SEMESTER VI
Core 20: ENTREPRENEURIAL DEVELOPMENT
Subject Code: 15UCM620

Total Hours: 60

Credit Points: 2

Objectives : After the successful completion of the course the student should have a thorough knowledge on the Concept of entrepreneurship and Project formulation.

Unit I (15 Hours)

Concept of Entrepreneurship – Definition, characteristics and functions of Entrepreneur – Types of entrepreneurs –Need for training and development – Phases of EDP – Special agencies – Development and Problems of women entrepreneurs and rural entrepreneurs – Self help groups

Unit II (15 Hours)

Institutional Assistance - DICs, SIDO, NSIC, SISI, SIDBI, SIPCOT and Khadi and Village Industries Commission - Commercial banks – TIIC - Small Industries Development Bank

Unit III (15 Hours)

Entrepreneurship and small enterprises - Need and importance of developing small entrepreneur – Problems and prospects of small entrepreneur –* **Problems of small-scale units in India**- sickness and survival

Unit IV (15 Hours)

Incentives and Subsidies - Subsidised services - Subsidy for market - Transport subsidy - Seed capital assistance - Taxation benefits to SSI - Special assistance for exports

Unit V (15 Hours)

Project formulation – Project identification –Feasibility analysis, project report - Evaluation. – Credit Monitor Analysis (CMA) – Case analysis.

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

Text book:

Entrepreneurial Development - Gupta C B & N P Srinivasan -EssPeeKay publishing

Reference Books:

Entrepreneurial Development - Vasanth Desai - Tata Mc Grew Hill
Entrepreneurial Development - Saravanavel - Tata Mc Grew Hill
Entrepreneurial Development - Bhanushali S - Kalyani Publishing
Entrepreneurial Development - Khankha – Sultan Chand&Co.P.Ltd.

UCM 21
ALLIED
SEMESTER I
Allied Paper 1: ECONOMIC ANALYSIS
Subject Code: 15UCM1A1

Total Hours: 90

Credit Points: 5

Objective:

- On successful completion of this course, the students should have understood
- The objectives of business firms, Factors of production and BEP Analysis
- Types of competitions and price administration
- Government measures to control monopoly

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 – Consumer's surplus

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

Text book:

Business Economics - Sankaran S - Margham Publishers

Reference Books:

Principles of Economics	- Seth M L	- LakshmiNarainAgarwal
Managerial Economics	- Sundaram K P & E Sundaram	- S.Chand&Co.Ltd
Managerial Economics	- Varshney R L and N Maheswari	- S.Chand&Co.Ltd

**UCM 22
ALLIED
SEMESTER II
Allied Paper 2: INTERNATIONAL TRADE**

Subject Code: 15UCM2A2

Total Hours: 90

Credit Points: 5

Objective: On successful completion of this course, the students should have understood the various concepts of International Trade, Trade Barriers, Export Financing, International Institutions, etc...

Unit I (18 Hours)

International Trade – Basis of International Trade, Gains from Trade, Terms used in International Trade – Forms of International Trade - Balance of Payments.

Unit II (18 Hours)

Trade Barriers – Tariff and Quotas – Classification of tariffs; Impact of Tariff; non-tariff barriers. Quotas: types of quotas; tariff vs. quotas. Counter Trade – Forms of Counter Trade.

Unit III (18 Hours)

Export Financing – Procedure for pre shipment and post shipment credit – Letter of Credit – Features – EXIM Bank Functions- Export Credit & Guarantee Corporation-Functions.

Unit IV (18 Hours)

Recent EXIM Policy – Foreign Exchange Markets – Determination of foreign exchange rates. Exchange Control – Objectives of Exchange Control- Methods of Exchange Control.

Unit V (18 Hours)

International Institutions – IMF –World Bank, IDA, IFC, *ADB; WTO and its functions.

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

Text Book:

International Trade – Francis Cherunilam, Himalaya Publishing House

Reference Books:

Export Management – Balagopal T A S – Himalaya Publishing House

Business Policy and Strategic Management Text and Cases - Francis Cherunilam - Himalaya Publishing House, New Delhi

UCM 23

Major Elective

Elective Paper 1 : BRAND MANAGEMENT

Total Hours: 75

Credit Points: 3

Objectives : After the successful completion of the course the student should have a thorough knowledge on the Concept of Brand Management and Brand association.

UNIT-I

Branding concepts: Introduction to brand, Branding Basics-Brand meaning, importance and characteristics of the brand-Terms associated with brand: brand symbols- brand character- brand logo-brand name- types of brand name- brand Extension. Practice oriented Dimensions: Co-branding.

UNIT-II

Brand association-brand image- brand relationship- brand loyalty- brand equity. Building successful brands. Understanding the branding process: Strategic brand management process- the importance of brand planning- the issues influencing brand potential- Brand Identity.

UNIT-III

Brand selection criteria of consumers: brands and the consumer's buying process-brand personality-meaning of brand share and brand communication- Service brands and Retailer issues in branding: importance of services, the challenge of service branding-the distinctive nature of services : brands as a sign of ownership, Retail branding

UNIT-IV

Brand Positioning-Components of Positioning- Brand Positioning Strategies, Consumer Segmentation- Brand Architecture and Portfolio-Brand Benefits and Attributes, Advertising and Branding-Repositioning.

UNIT-V

Current Issues in Branding-Contemporary Issues in branding: Protecting brands through trademark registration-**Online branding categories**- Business to Business(BtoB) branding- The challenges to brands.

***Self Study**

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

Text Books:

1.Brand Management Text & Cases -Ajay Kumar.

Reference Books:

1.Brand Management

-Harsh V Varma

2.Marketing Management

-Sherlekar.S.A.

3.Brand Positioning

-Subroto Sengupta.

4.Principles of Marketing

-R.S.N.Pillai & Bagavathi

Publications

- Excel Books, New Delhi

- Excel Books, New Delhi

- McGraw Hill, Delhi

- McGraw Hill, Delhi

- Hmdaja Publications

UCM 24

Elective Paper 2 : BUSINESS RESEARCH METHODS

Total Hours: 75

Credit Points: 3

Objective: To enable the students to acquire the knowledge of Research Methods
On successful completion of this course, the students should have understood the research methodology for doing the projects.

UNIT I (15 Hours)

Meaning and definition of research – objectives of research – Types of research – Significance of research – Research process – Criteria of good research.

UNIT II (15 Hours)

Research Problem – Selecting and defining the problem – Research Design – Concept relating to Research Design – Different Research Design – Research Plan.

UNIT III (15 Hours)

Sampling Design and Hypothesis – Implication of Sample Design – steps – Criteria of selecting sampling procedure – Characteristics of sampling design – Different types of sample design. Hypothesis – Characteristics – Concepts – Procedure.

UNIT IV (15 Hours)

Data Collection – ***Methods of Data Collection – Primary – Secondary** – Others – pilot study Report.

UNIT V (15 Hours)

Interpretation and report writing – Meaning of interpretation techniques – Significance – Steps in report writing – Layout of research report – Precaution for report writing.

***Self Study**

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

Note: Theory 100%

TEXT BOOKS:

Research Methodology

- C.R.Kothari

REFERENCE BOOKS:

Statistical Methods

- S.P.Gupta

Advanced Statistical Methods

- Sancheeti & Kapoor

Survey Method

- Mose C.A.

Research Methodology

- P.Saravanel

UCM 25

Elective paper 3: FINANCIAL SERVICES

Total Hours: 75

Credit Points: 3

Objective: To enable the students to acquire knowledge of Financial Services. On successful completion of this course, the students should have understood Financial Services Sector, SEBI, Consumer Finance...

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 and Hire Purchase – concept and Features – Types of Lease Accounts.

Unit IV (15 Hours)

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

Unit V (15 Hours)

Insurance – Different Types – Life, Marine, Fire, Motor, Health, Pension Plan, Annuity, Rural Insurance, Insurance Laws and Regulations (A brief introduction to IRDA Act, 1999).

***Self Study**

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

Text book:

Financial Services -Gorden&Nadarajan – Himalaya Publication

Reference Books:

Investment Management, V.K.Bhalla, Himalaya Publishers

Financial Services &

Stock Exchanges – Dr.N.Premavathy – Sri Vishnu Publishers

UCM 26

Elective paper 4: HUMAN RESOURCE MANAGEMENT

Total Hours: 75

Credit Points: 3

Objectives : After the successful completion of the course the student should have a thorough knowledge on the Concept of Human resource Management labor Relation.

Unit I (15 Hours)

Human Resource Management-Nature and Scope-Difference between Personnel Management and HRM-Environment of HRM-Human Resource Planning-Recruitment-Selection-Methods of Selection-Use of various Tests-Interview Techniques in Selection-Placement.

Unit II (15 Hours)

Training-Methods-Techniques-Identification of the Training Needs-Training and Development-Performance Appraisal-Transfer-Promotion and Termination of Services –Career Development.

Unit III (15 Hours)

Remuneration-Components of Remuneration-Incentives-Benefits-Motivation-Welfare and Social Security Measures.

Unit IV (15 Hours)

Labour Relation-Functions of Trade Unions-Forms of Collective Bargaining-Workers participation in Management-Types and effectiveness-***Industrial Disputes and Settlements.**(Excluding Laws)

Unit V (15 Hours)

Human Resource Audit-Nature-Benefits-Scope Approaches.

***Self Study**

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

Text Book

Human Resource Management - C.B.Memoria. - Himalaya Publication.

Reference Books:

Human Resource Management – C.B.Gupta – McGraw Hill

Human Resource Management – K.Aswathappa – Tata McGrawHill

UCM 27

Elective paper 5: WORKING CAPITAL MANAGEMENT

Total Hours: 75

Credit Points: 3

Objectives : After the successful completion of the course the student should have a thorough knowledge on the Concept of Working Capital Management.

Unit I (15 Hours)

Working capital policy: overall consideration, importance of working capital management of working capital, and factors influencing the requirements of working capital, risk-return trade-off, profitability-liquidity tangle. Estimation working capital requirements: operating cycle method, percent of Sales Method. Role of finance managers in working capital management.

Unit II (15 Hours)

Cash Management: Importance, The right proportion, 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: Credit policy Variables: Credit standards, Credit period, and Cash Discount and collection efforts. Credit evaluations- Credit granting decisions- Control of receivables- Management of Trade credit in India.

Unit IV (15 Hours)

Inventory Management: Need for inventories and the importance of its Management, Techniques for managing inventory-Order quantity-E.O.Q .Model-order point- Safety stock- Analysis of investment in inventory- Selective inventory control- ABC analysis.

Unit V (15 Hours)

Financing Current Assets : Different approaches to financing Current assets: Conservative, aggressive, Matching approach, ***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

Financial Management - Khan M Y & P.K Jain – Tata MCGraw Hill

Reference Books

Principles of Financial Management – Maheshwari S N -Sultan Chand &ons
Financial Management - Pandey I M -Vikas Publishing House Ltd
Financial Management - Prasanna Chandra – Tata MCGraw Hill

UCM 28

Elective Paper 6: BUSINESS ENVIRONMENT

Total Hours: 75

Credit Points: 3

Objectives : After the successful completion of the course the student should have a thorough knowledge on the Concept of Business Environment.

Unit I (15 Hours)

Concept of Business Environment – Classification, Nature, Significance of Business Environment – Micro & Macro Environment of Business – Environment Analysis for strategic decision making. Political Environment: Political system and business environment – Indian Constitutional Provisions on Business – Trade, Commerce and Inter course within the Territory of India- State control

Unit II (15 Hours)

Socio-Cultural Environment: Cultural Environment – Culture and cultural heritage – special features of culture – Elements of culture – Social Attitude – Foreign culture and Indian Business – Social Institutions – Social Responsibility of business – Changing Trends – Dimensions and Disclosures – Social Reporting

Unit III (15 Hours)

Economic Environment – Economic and non-economic environment- Environment and Management- Role of Business Economist – Economic System

Unit IV (15 Hours)

Technological Environment: Technology – Factors influencing Technology – Technological Developments - Foreign Technology and Foreign Capital – Factors to be considered for appropriate Technology – Economic Reforms – Environment for Foreign Trade and Investment

Unit V (15 Hours)

Industrial Environment: Factory Act, Bonus Act, Gratuity Act and Workmen's Compensation Act.

Text Book:

Business Environment – Dr. N.Premavathy - Sri Vishnu Publication

Business Policy and Strategic Management Text and Cases - Francis Cherunilam - Himalaya Publishing House, New Delhi

PART IV
NON-MAJOR ELECTIVE PAPER I

15UHR3N1

Human Rights
(2010-12 onwards)

UNIT – I :

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 : 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 : 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

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
 - (iii) Benefits of Blessings

UNIT- V : Human Rights

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

NON-MAJOR ELECTIVE PAPER II

15UWR4N2

Women's Rights (2010-12 onwards)

UNIT I

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

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

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

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

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.

References

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

UCM 30
SEMESTER III
SKILL BASED SUBJECT I
COMPUTER APPLICATION (MS-Word and MS-Excel)-Practical –I
Subject Code: 15UCS3S1

Total Hours: 30

Credit Points: 3

Objectives : After the successful completion of the course the student should have a thorough knowledge on MS-Word, MS-Excel Practically.

MS WORD

1. Prepare a document and perform the following operations:
 - Bullets & Numbering
 - Subscript & Superscript
 - News paper column layout
 - Change case
 - Drop cap
2. Design a cheque and flowchart.
3. Create an advertisement for any business purpose.
4. Prepare a table showing sales details of a company.
5. Create a chart for any numerical data.
6. Type a letter about your company's special sale offer and sent to various customers using mail merge.
- 7.

MS Excel

8. Prepare your curriculum vitae with neat formatting and alignments.
9. Using Wizard, prepare Calendar, Agenda, Fax and Memo.
10. Prepare simple financial statements
11. Prepare a table and perform various excel features in the document
12. Apply formulae and functions in an Excel worksheet
13. Prepare a statement and draw its graph
14. Prepare an Organisation chart.
15. Prepare an mark statement and calculate sum, maximum value, minimum value using functions
16. Calculate mean, median, mode, factorial, product and square root for any given data

UCM 31
SEMESTER IV
Skill Based subject 2- Computer Applications
(MS-Power point and MS-Access)-Practical –II
Subject Code: 15UCS4S2

Total Hours: 30

Credit Points: 3

Objectives : After the successful completion of the course the student should have a thorough knowledge on MS-Powerpoint, MS-Access Practically.

MS PowerPoint

1. Prepare a simple invitation
2. Design an advertisement slide with animation effects
3. Design various slides for seminar/competition and create a hyperlink among the slides
4. Create an Organizational Chart
5. Design the News Headlines

MS Access

6. Prepare a table using design view and wizard view
7. Prepare a table and perform various queries
8. Create a relationship between tables
9. Design forms and reports for the given table
10. Create a database and maintain the address of your classmates with the following conditions:
 - i. Roll No should be the primary key
 - ii. Maintain atleast 10 addressess
 - iii. Recall information according to Name, Place, City and Pin code.
11. Create an item table and Query with Item number, Item name, Rate, Quantity and Net Price and perform the following:
 - i. Find the Net Price for all the records
 - ii. Display only item no., item name list for net price > Rs.10,000
 - iii. Increase the rate by Rs. 100 for all records
 - iv. Display only the item no, item name = "Pen"
 - v. Display all the details for item no > 100 and quantity > 50.
12. Create a database on students mark list with Name and Subject and perform the following:
 - i. Enter atleast 10 records
 - ii. Sort the names in alphabetical order
 - iii. Find the total and average
 - iv. Sort it with total > 350
 - v. Sort it with marks > 90 & total > 350.

UCM 32
SEMESTER V
Skill Based subject 3- Computer Applications
(Tally & Internet)-Practical –III
Subject Code: 15UCS5S3

Total Hours: 30

Credit Points: 3

Objectives : After the successful completion of the course the student should have a thorough knowledge on Tally and Internet Practically.

Tally

1. Creation of a company.
2. Create ledgers in single ledger mode and multi ledger mode
3. Prepare various day books
4. Prepare final accounts of a concern.
5. Create groups and sub-groups
6. Enter transactions using accounting vouchers
7. Create Inventory masters – stock items, stock groups, stock categories, units of measure and godowns
8. Prepare a Trial Balance
9. Prepare Subsidiary books
10. Prepare simple Final Accounts (Trading, Profit/Loss and Balance sheet).

Internet

11. Creation of E-Mail ID
12. Use of attachment facilities, sending & viewing E-Mail
13. View the College/University Web sites

UCM 33
SEMESTER VI
Skill Based subject 4- Computer Applications
(Tally & Internet)-Practical –IV
Subject Code: 15UCS6S4

Total Hours: 30

Credit Points: 3

Objectives : After the successful completion of the course the student should have a thorough knowledge on Tally and Internet Practically.

Tally

1. Use of Cost centers for allocation of expenses
- 2.Scenario management
- 3.Interest calculation(Simple & Multiple)
- 4.TDS computation
- 5.VAT calculation and analysis
- 6.Sales & purchase order processing
- 7.Preparing price list
- 8.Prepare bill of material
- 9.Using track number and entries for additional cost of purchase
- 10.Maintain reorder levels for inventory items

Internet

- 11.Generating a greeting card in internet
- 12.Search a particular topic using search engine
- 13.Use of address book facilities & printing an E-Mail

**ALLIED PAPERS
HANDLED BY THE DEPARTMENT**

UCS
Semester-III
ALLIED PAPER – BUSINESS ACCOUNTING
Subject Code: 15UCS3A3 (Aided & SF)

Total Hours: 90

Credit Points:5

Objective: On successful completion of this course, the students should have understood

- The basic accounting concepts,
- Preparation of final accounts,
- Preparation of sample cost sheet, etc.

UNIT I (18 Hours)

Accounting - Definition and functions – Concepts and conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting - Preparation of Trial balance

UNIT II (18 Hours)

Subsidiary Books-Purchase book-Sales book-purchase return book-sales return book-cash book.

UNIT III (18 Hours)

Final accounts- Trading, profit & Loss account and Balance sheet with simple adjustments.

UNIT IV (18 Hours)

Depreciation – Causes - Methods of depreciation –Straight-line method & diminishing balance method- Merits and Demerits

UNIT V (18 Hours)

Cost accounting – Elements of costing - **Types of costing** * –Preparation of simple cost sheet. Pricing of material issues –FIFO, LIFO, Simple and Weighted Average method.

Note:

***Self Study Portions. Questions for Examination may be taken from the Self Study Portion also.**
Theory 20% and Problems 80%

Text Book:

Financial Accounting	- Reddy T.S & A Murthy	- Margham Publishers,
Cost Accounting	- S.P.Jain & K.L.Narang	- Kalyani publishers

Reference Book:

1. Advanced Accountancy - R.L.Gupta & M.Radhasamy - Sultan Chand & Sons
2. Advanced Accountancy - Jain S P & K L Narang - Kalyani Publishers

UIT
Semester-III
ALLIED Paper – BUSINESS ACCOUNTING
Subject Code: 15UIT3A3

Total Hours: 90

Credit Points: 5

Objective: On successful completion of this course, the students should have understood

- The basic accounting concepts,
- Preparation of final accounts,
- Preparation of sample cost sheet, etc.

UNIT I (18 Hours)

Accounting - Definition and functions – Concepts and conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting - Preparation of Trial balance

UNIT II (18 Hours)

Subsidiary Books-Purchase book-Sales book-purchase return book-sales return book-cash book.

UNIT III (18 Hours)

Final accounts- Trading, profit & Loss account and Balance sheet with simple adjustments.

UNIT IV (18 Hours)

Depreciation – Causes - Methods of depreciation –Straight-line method & diminishing balance method- Merits and Demerits

UNIT V (18 Hours)

Cost accounting – Elements of costing - **Types of costing** * –Preparation of simple cost sheet. Pricing of material issues –FIFO, LIFO, Simple and Weighted Average method.

Note:

***Self Study**

Questions for Examination may be taken from the Self Study Portion also.
Theory 20% and Problems 80%

Text Book:

Financial Accounting	- Reddy T.S & A Murthy	- Margham Publishers,
Cost Accounting	- S.P.Jain & K.L.Narang	- Kalyani publishers

Reference Book:

1. Advanced Accountancy - R.L.Gupta & M.Radhasamy - Sultan Chand & Sons
2. Advanced Accountancy - Jain S P & K L Narang - Kalyani Publishers

UCA
SEMESTER-I
ALLIED PAPER 1– BUSINESS ACCOUNTING
Subject Code: 15UCA1A1

Total Hours: 90

Credit Points: 5

Objective: On successful completion of this course, the students should have understood

- The basic accounting concepts,
- Preparation of final accounts,
- Preparation of sample cost sheet, etc.

UNIT I (18 Hours)

Accounting - Definition and functions – Concepts and conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting - Preparation of Trial balance

UNIT II (18 Hours)

Subsidiary Books-Purchase book-Sales book-purchase return book-sales return book-cash book.

UNIT III (18 Hours)

Final accounts- Trading, profit & Loss account and Balance sheet with simple adjustments.

UNIT IV (18 Hours)

Depreciation – Causes - Methods of depreciation –Straight-line method & diminishing balance method- Merits and Demerits

UNIT V (18 Hours)

Cost accounting – Elements of costing - **Types of costing** * –Preparation of simple cost sheet. Pricing of material issues –FIFO, LIFO, Simple and Weighted Average method.

Note:

***Self Study. Questions for Examination may be taken from the Self Study Portion also.**
Theory 20% and Problems 80%

Text Book:

Financial Accounting	- Reddy T.S & A Murthy	- Margaham Publishers
Cost Accounting	- S.P.Jain & K.L.Narang	- Kalyani publishers

Reference Book:

1. Advanced Accountancy - R.L.Gupta & M.Radhasamy - Sultan Chand & Sons
2. Advanced Accountancy - Jain S P & K L Narang - Kalyani Publishers

UCT
SEMESTER-I
ALLIED PAPER 1– BUSINESS ACCOUNTING
Subject Code: 15UCT1A1

Total Hours: 90

Credit Points: 5

Objective: On successful completion of this course, the students should have understood

- The basic accounting concepts,
- Preparation of final accounts,
- Preparation of sample cost sheet, etc.

UNIT I (18 Hours)

Accounting - Definition and functions – Concepts and conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting - Preparation of Trial balance

UNIT II (18 Hours)

Subsidiary Books-Purchase book-Sales book-purchase return book-sales return book-cash book.

UNIT III (18 Hours)

Final accounts- Trading, profit & Loss account and Balance sheet with simple adjustments.

UNIT IV (18 Hours)

Depreciation – Causes - Methods of depreciation –Straight-line method & diminishing balance method- Merits and Demerits

UNIT V (18 Hours)

Cost accounting – Elements of costing - **Types of costing** * –Preparation of simple cost sheet. Pricing of material issues –FIFO, LIFO, Simple and Weighted Average method.

Note:

***Self Study. Questions for Examination may be taken from the Self Study Portion also.**
Theory 20% and Problems 80%

Text Book:

Financial Accounting	- Reddy T.S & A Murthy	- Margaham Publishers
Cost Accounting	- S.P.Jain & K.L.Narang	- Kalyani publishers

Reference Book:

1. Advanced Accountancy - R.L.Gupta & M.Radhasamy - Sultan Chand & Sons
2. Advanced Accountancy - Jain S P & K L Narang - Kalyani Publishers

UCD
SEMESTER III
Allied Paper III - ACCOUNTING AND EXPORT MANAGEMENT
Subject Code: 15UCD3A2

Total Hours: 90

Credit Points: 5

Objective: On successful completion of this course, the students should have understood

- The basic accounting concepts,
- Preparation of final accounts,
- The various concepts of International Trade, etc.

Unit I (18 Hours)

Accounting - Definition and functions - Accounting Concepts and Conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting

Unit II (18 Hours)

Preparation of Trial balance – Subsidiary Books – Cash Book - Final accounts- Trading, profit & Loss accounts of balance sheet with simple adjustments

Unit III (18 Hours)

International Trade – Introduction, features, need and objectives –Types of International Trade – Import, Export and Entrepot Trade - Export Management-Discipline of Management – Export Manager and his role – Export Organisation – Organisation chart – Types of Exporters.

Unit IV (18 Hours)

Export Procedures- Offer and receipt of confirmed orders- Shipment - negotiation of documents and Realisation of export proceeds - Export Incentives -Aligned documentation System (ADS) – Standardised Export Documents

Unit V (18 Hours)

Export Policy – Features - Organisation and Nation- ***Recent EXIM Policy** – General Provisions – EOUs’, – SEZ – Structure of EXIM Policy.

Note:

***Self study Portions. Questions for Examination may be taken from the Self Study Portion also.**
Problem 20 % and Theory 80 %

Text Books

Financial Accounting	- Reddy T.S & A Murthy	- MarghamPublishers
International Trade and Export Management	- Francis Cherunilam and Varma	- Himalaya publishers
Export Management	- Balagopal T A S	- Himalaya publishers

JOB-ORIENTED COURSE (JOC)

ADVERTISING MANAGEMENT

UNIT I

Advertising Management - Meaning - Definition - Advertising as a tool of marketing - Advertising Effects – Economical, Social and Ethical Issue

UNIT II

Advertising Functions - Advertising Budgets. Importance of Advertising in Modern Marketing – Types of Advertising – Commercial and Non-commercial Advertising – Advertising and Consumer Behaviour – Advertising and Salesmanship

UNIT III

Communication Mix - Advertising Media - Types of Media - Print Media; Non-Media Advertising - Media Planning and Scheduling - Advertising on Internet - Media Selection Decisions.

UNIT IV

Media Planning - Message Design and Development: Managing Advertising, Types of Appeal - Elements of Advertising Copy - Characteristics of Good Advertising Copy.

UNIT V

Measuring advertising effectiveness: Managing Advertising Agency – Role and its importance in Advertising - Technique for testing Advertising Effectiveness

Text Book:

Advertising and Sales Promotion – S H H Kazmi & Sathish K. Batra – Excel Books

Reference Books:

Advertising Management – B.S.Rathor – Himalaya Publishing House

Advertising Management – Rajeev Batra, John G.Myers & David A.Aaker – Prentice Hall