

GURU NANAK COLLEGE (AUTONOMOUS)

(Affiliated to University of Madras and Re-Accredited at 'A' Grade by NAAC)

Guru Nanak Salai, Velachery, Chennai – 600042.



B.Com (Accounting & Finance)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the candidates admitted in the Academic year 2019-20 and thereafter)

VISION

To impart value-based quality academia; to equip the students with multi-dimensional talents to face the competitive world in future; to nurture the students to achieve academic excellence embracing holistic and value-based development; to enlighten students by creating multifarious opportunities to kindle their potential and emboldening them to follow their passion.

MISSION

- To provide a fostering and inspiring environment to enhance the potentials of the students and ensure that the curriculum helps to bridge the gap between industry and academia.
- To prepare students to tackle the challenges in different facets of life through Application-Oriented skill-based practical learning for moulding the students into technically sound accounts, management and taxation professionals.
- To deliver teaching and learning process with state of art knowledge in subjects like, accounting practices, taxation law, corporate law, human resource management, entrepreneurship and so on.
- To provide the student with an exposure to self-employment avenues
- To impart skill-based training and incubation facilities to promote entrepreneurship

PROGRAMME OUTCOMES

PO 1: Explain the Fundamentals of Commerce, Accounting and Finance.

PO 2: Apply accounting concepts & theories to enter the work environment with confidence & strength.

PO 3: Prioritize & work in solving dynamic challenges of the business environment.

PO 4: Summarize the knowledge acquired over the period of study making the learners industry ready with enhanced job skills.

PO 5: Develop quantitative aptitude, presentation and analytical skills of the students.

PROGRAMME SPECIFIC OUTCOMES

PSO 1: Analyze the financials of business, manage investment portfolios and working capital of business.

PSO 2: Measure National Economic Progress and assess Domestic & Global Trade movements.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE)
COURSE STRUCTURE 2019-2022 BATCH

Semester	Part	Course	Title	Subject Code	Credits	Hours	Marks		Total
							Internal	External	
I	I	Language	Tamil-I	19UTAM121	3	6	50	50	100
			Sanskrit-I	19USAN121					
			Hindi-I	19UHIN121					
			French-I	19UFRE121					
	II	English	English- I	19UENG221	3	6	50	50	100
	III	Core I	Financial Accounting	19UCAF301	4	5	50	50	100
	III	Core II	Principles of Management	19UBBA302	4	5	50	50	100
	III	Allied I	Business Maths & Statistics	19UMAT335	5	6	50	50	100
	IV	/ Basic/ Advanced Tamil	Analytical & Logical reasoning	19UNME401K	2	2	50	50	100
			Advanced Tamil-I	19UADT401					
Basic Tamil-I			19UBAT401						
Basic Hindi-I			19UBAH401						
IV	Soft Skill I	Introduction to study skill	19UGSL401	3	-	-	10	100	
Total Credits - 24 / Total Hours Per Week - 30									
II	I	Language	Tamil –II	19UTAM122	3	6	50	50	100
			Sanskrit – II	19USAN122					
			French – II	19UFRE122					
			Hindi - II	19UHIN122					
	II	English	English- II	19UENG222	3	4	50	50	100
	III	Core III	Business Communication	19UCAF303	4	5	50	50	100
	III	Core IV	Advanced Financial Accounting	19UCAF304	4	5	50	50	100
	III	Allied II	Business Maths & Operational Research	19UMAT337	5	6	50	50	100
	IV	/ Basic/Advanced Tamil	Importance of emotional intelligence	19UNME402K	2	2	50	50	100
			Advanced Tamil – II	19UADT402					
Basic Tamil – II			19UBAT402						
Basic Hindi - II			19UBAH402						
IV	Soft Skill II	Life skills	19UGSL402	3	2	50	50	100	
Total Credits - 24 / Total Hours Per Week - 30									
III	III	Core V	Banking	19UCAF305	4	5	50	50	100
	III	Core VI	Corporate Accounting	19UCAF306	4	6	50	50	100
	III	Core VII	Business and Corporate Laws	19UBBA304	4	5	50	50	100
	III	Core VIII	Practical Auditing	19UCAF307	4	6	50	50	100
	III	Allied III	Security Analysis and Portfolio Management	19UCAF308	5	6	50	50	100
	IV	Soft Skill III	Job oriented skills	19UGSL403	3	2		10	100
Total Credits - 24 / Total Hours Per Week - 30									

Semester	Part	Course	Title	Subject Code	Credits	Hours	Internal	External	Total
IV	III	Core IX	Entrepreneurial Development	19UBBA310	4	5	50	50	100
	III	Core X	Financial Services	19UCAF311	4	5	50	50	100
	III	Core XI	Business Taxation	19UCAF312	4	5	50	50	100
	III	Core XII	Advance Corporate Accounting	19UCAF313	4	5	50	50	100
	III	Allied IV	Business and International Economics	19UCAF314	5	6	50	50	100
	IV	Soft Skill IV	Computing skill	19UGSL404	3	2	-	100	100
	IV	EVS	Environmental Studies	19UEVS401	2	2	-	100	100
Total Credits - 26 / Total Hours Per Week - 30									
V	III	Core XIII	Professional Cost Accounting	19UCAF311	4	6	50	50	100
	III	Core XIV	Management Accounting	19UBBA305	4	6	50	50	100
	III	Core XV	Income Tax Law And Practice – I	19UCAF312	4	6	50	50	100
	III	Core XVI	Marketing Management	19UBBA307	4	5	50	50	100
	III	IDE elective – I	Indian Constitution and Human Rights	19UIDE315	5	6	50	50	100
	IV	Value Education	Value Education	19UVED401	2	1		100	100
		Internship	Internship		2				
Total Credits - 25 / Total Hours Per Week - 30									
VI	III	Core XVII	Advanced Financial Management	19UCAF313	4	6	50	50	100
	III	Core XVIII	Income Tax Law And Practice – II	19UCAF314	4	6	50	50	100
	III	Core XIX	Working capital Management	19UCAF315	4	6	50	50	100
	III	Elective – II	Project Viva Voce	19UCAF317	5	6	50	50	100
	III	Elective - III	Management Of Human Resources	19UCAF316	5	6	50	50	100
	V	Extension Activity	Community Service	19UEXT501	1		-	-	-
Total Credits - 23 / Total Hours Per Week - 30									
Grand Total Credits - 146 / Total Hours Per Week – 180									

SEMESTER - I

CORE - I
FINANCIAL ACCOUNTING

SUBJECTCODE : 19UCAF301	THEORY&PROBLEMS	MARKS :100
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVE:

- To build the conceptual understanding and get the basics skills in financial accounting for the beginners

UNIT- I: (15 hours)

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting–Accounting Transactions–Double Entry Book Keeping–Journal, Ledger, Preparation of Trial Balance.

UNIT- II: (15 hours)

Preparation of Cash Book, Preparation of Final Accounts of a Sole Trading Concern–Adjustments entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings (simple problems)

UNIT- III: (15 hours)

Classification of errors – Rectification of errors – Preparation of Suspense Account, Insurance claims – Average Clause (Loss of stock only)

UNIT- IV: (15 hours)

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method (simple problems).

UNIT -V: (15 hours)

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System–Statement of Affairs Method– Conversion Method (simple problems).

PRESCRIBED TEXT BOOKS:

1. T.S.Reddy & A.Murthy, Financial Accounting - Margham Publications Chennai–5/e
2. Financial Accounting–Dr.S.Manikandan and R.Rakesh Shankar–
3rd Edition- SCITECH Publisher
3. Dalston L.Cecil and Jenitra L.Merwin, Financial Accounting, Learn Tec press,
Tricky, 1st Edition 2015.

REFERENCE BOOKS:

1. Jain&Narang,Financial Accounting-KalyaniPublishers.NewDelhi.2014
2. R.L.Gupta&V.K.Gupta Advanced Accounting -SultanChand&Sons.NewDelhi.
3. ShuklaGrewalAdvancedAccounting – SChandNewDelhi18thEdition.
4. P.C.Tulsian – Financial Accounting Forth Impression, 2009.
5. S.Parthasarathy and A.Jaffarulla, Financial Accounting -Kalyani Publishers – New Delhi.

WEB REFERENCES:

1. <http://www.accountingcoach.com>
2. <http://www.learnaccountingforfree.com>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL				100

Distribution of Questions:

Section	Units	No. of Questions	
		Theory	Problems
A	Unit– 1	2	1
	Unit– 2	1	2
	Unit– 3	1	1
	Unit– 4	1	1
	Unit– 5	1	1
B	Unit– 1	1	1
	Unit– 2		1
	Unit– 3		2
	Unit– 4	1	1
	Unit– 5		1
	Unit– 1		1

C	Unit- 2		1
	Unit- 3		
	Unit- 4		1
	Unit- 5		1

CORE –II
PRINCIPLES OF MANAGEMENT

SUBJECTCODE: 19UBBA302	THEORY	MARKS :100
SEMESTER: I	CREDITS:4	TOTAL HOURS: 75

COURSE OBJECTIVE:

- To enable the students to acquire knowledge on principles, concepts and functions of management and inherit the importance of decision making.

UNIT- I: (25 Hours)

Management: Importance – Definition–Is Management art or science or – Is Management a profession – Functions of Management: POLC framework - Role and Functions of Managers – Managerial skills –Levels of Management–Application of management in various functional areas – Production, Accounting, Finance, Marketing and Personnel Management. Administrative Management by Henri Fayol - Scientific Management by F.W. Taylor -Bureaucratic Management by Max Weber - Human Relations Management by Elton Mayo -Modern Management by Peter Drucker Approaches to Management –Systems Approach &Contingency Approach

UNIT -II: (10 Hours)

Planning- Definition, Objectives of planning - Importance of Planning-Types of plans – Decision making: Nature and Significance-Process of Decision Making-Types of Decisions.

UNIT -III: (20 Hours)

Organizing– Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing. Delegation and decentralization- span of control: Meaning factors affecting span of control-Types of organizational structure- Line organizational structure- Staff organizational structure-line and staff– Departmentation –Bases of Departmentation- Departmentation by functions, Departmentation by products, Departmentation by territories, Departmentation by customers, Departmentation by process, Departmentation by numbers and Combined Base Departmentation.

UNIT -IV: (10 Hours)

Staffing & Recruitment–Meaning, Directing-Meaning - Importance of Directing- Leadership - Styles of leadership - Authoritative leadership (Autocratic), Participative leadership (Democratic)-Delegative leadership (Laissez-faire)

UNIT- V: (10 Hours)

Co-ordination: What is co-ordination, Need for co - ordination, Types of co-ordination, Essential equisites for excellent co-ordination-Controlling: Meaning and Importance, Functions of controlling, Process of control and types of Control.

PRESCRIBED TEXT BOOKS:

1. C.B.Gupta, Management Theory & Practice-SultanChand&Sons-NewDelhi, 16TH^{Edition}.
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons-
NewDelhi,8thEdition

RECOMMENDED TEXTS:

1. P.C. Tripathi &P.NReddy,PrinciplesofManagements-TataMc.GrawHill-
NewDelhi,5th Edition
2. Weihrich and Koontz, Management –A Global Perspective, 8th Edition.
3. N.Premavathy, Principles of Management-Sri Vishnu Publication – Chennai 8th Edition
4. J.Jayashankar, Business Management–Margham Publications – Chennai

WEB REFERENCES:

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. https://www.tutorialspoint.com/management_principles/management_principles_tutorial.Pdf

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	3	
	Unit-2	2	
	Unit-3	3	
	Unit-4	2	
	Unit-5	2	
Section B	Unit-1	2	
	Unit-2	2	
	Unit-3	2	
	Unit-4	1	
	Unit-5	1	
Section C	Unit-1	1	
	Unit-2	2	
	Unit-3	1	
	Unit-4	1	
	Unit-5	1	

**ALLIED-I
BUSINESS MATHS & STATISTICS**

SUBJECT CODE: 19UMAT335	THEORY & PROBLEMS	MARKS :100
SEMESTER: I	CREDITS: 5	TOTAL HOURS: 90

COURSE OBJECTIVES:

- To understand the concepts of ratio, proportion and progression.
- To understand the concept and application of Simple and Compound interest in business.
- To introduce basic concepts of Statistics and understand the Statistical techniques used for business data analysis.

UNIT- I: (18 hours)

Algebra – Ratio, Proportion, Arithmetic Progression and Geometric Progression. Chapter–2
Chapter– 7 (Pages 118 to 172)

UNIT -II: (18 hours)

Discount on bills - Annuities- Annuity certain, Annuity due, Immediate Annuity, Annuity Contingent, Perpetual Annuity, Deferred Annuity and Present Value.
Chapters –11 and 19.

UNIT -III: (18 hours)

Introduction to Statistics –Definition, Measures of Central tendency – Mean, median and mode – Dispersion-Quartile Deviation, Mean Deviation and Standard Deviation.
Chapters–1and4
Chapter-5 (Pages 125 to 145)

UNIT- IV: (18 hours)

Correlation – Karl Pearson’s Coefficient of Correlation, Spearman’s Rank Correlation – Regression Lines and Coefficients.
Chapter–7(Pages: 199,205-208,215-219, 224-228, and 230-232)
Chapter– 8(Pages: 238-247,251-264)

UNIT -V: (18 Hours)

Time Series Analysis: Graphic or freehand method, Method of semi average, Moving average and Method of least squares to fit a straight line-Seasonal variation: Method of simple average only. Index Numbers: Simple aggregative, simple average of price relative method, weighted average of price relative method and weighted aggregative method

Chapter– 9(Pages 272,278-289, 305-316)Chapter– 10(Pages 330,337-347, 355-356,372-377)

CONTENT AND TREATMENT AS IN:

1. Business Mathematics – Dr. P.R Vital, Margham Publications, 2016 Edition (Unit I and Unit II)
2. Business Statistics–S.P.Gupta and M.P.Gupta ,SultanChand&Sons,SixteenthEdition(UnitIII, IV and V)

REFERENCE BOOKS:

1. Sanchetti & Kapoor, Business Mathematics, KG Saur,1979
2. DraperandKlingman,MathematicalAnalysis,Harper&Row,1986
3. Copper, Business Research methods, RD Irwin,1985
4. Fundamental of Mathematical Statistics-S.C.Gupta&V.K. Kapoor-Sultan Chand
5. Wilks, S.S.: Elementary Statistical Analysis - Oxford and IBH Mode, E.B.: Elements ofStatistics-PrenticeHall
- 6.Snedecor,G.W.,&Cochran,W.G.(1967):StatisticalMethods,OxfordandIBH7Soni R.S. -Business Mathematics– Pitamber Publishing house.
8. KapoorV.K. -Business Mathematics, Sultan Chand & Sons, Delhi

WEB REFERENCE:

1. <https://www.easycalculation.com/tutorial.php>
2. <http://people.brunel.ac.uk/~mastjib/jeb/or/contents.html>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Section	Units	No. of Questions	
		Theory	Problems
A	Unit- 1	1	1
	Unit- 2	1	1
	Unit- 3	1	2
	Unit- 4	1	1
	Unit- 5	2	1
B	Unit- 1		1
	Unit- 2		1
	Unit- 3		2
	Unit- 4		2
	Unit- 5		2
C	Unit- 1		1
	Unit- 2		1
	Unit- 3		1
	Unit- 4		1
	Unit-5		1

NON-MAJOR ELECTIVE – 1
ANALYTICAL AND LOGICAL REASONING

SUBJECT CODE: 19UNME401K	THEORY & PROBLEMS	MARKS: 100
SEMESTER: I	CREDITS: 2	TOTAL HOURS: 30

COURSE OBJECTIVE:

- To describe the problem-solving process
- To make the students to identify various problem-solving techniques and its application in business.
- To know the tips and tricks to solve the alphanumeric series and blood relation chart quicker.
- To help students to solve Direction based question easily.
- Venn diagrams enable students to organize information visually so they are able to see the relationships between two or three sets of items.

UNIT-I: (6 Hours)

Logical reasoning Introduction-Number Series

UNIT-II: (6 Hours)

Statement and assumptions – Statement and conclusion

UNIT-III: (6 Hours)

Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Blood Relationship.

UNIT-IV: (6 Hours)

Direction Sense Test–Data Interpretation from barchart, piechart.

UNIT-V: (6 Hours)

Venn Diagrams – Image Series

REFERENCE BOOKS:

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016 Paper Back edition
2. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S. Agarwal– Publisher – S. Chand Company Pvt. Ltd.

WEB REFERENCES:

1. <http://www.careerguide.co.in/search/label/Reasoning>
2. <http://www.indiabix.com/logical-reasoning>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Multiple choice Questions	1-50	1	50
TOTALMARKS				50

Distribution of Questions:

Sections	Units	No. of
		Problems
Section A	Unit- 1	10
	Unit- 2	10
	Unit- 3	10
	Unit- 4	10
	Unit- 5	10

SEMESTER - II

CORE-III
BUSINESS COMMUNICATION

SUBJECT CODE: 19UCAF303	THEORY	MARKS :100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVE:

- To enable the students to acquire knowledge about the importance of communication in today's competitive business environment.

UNIT- I: (20 Hours)

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers- Ways to overcome these Barriers. Types of Communication: Verbal, --- and Non-verbal – Characteristics of Verbal communication and Non-verbal communication Merits and Demerits of Verbal and Non-verbal communication.

UNIT- II: (25 Hours)

Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine.

Business Letters and Layout: Parts, Structure, Layouts— Full Block, Modified Block, Semi – lock, Principles of Effective Letter Writing. Report Writing – Agenda, Minutes of Meeting – Memorandum– Circular Notes.

UNIT- III: (10 Hours)

Personal Correspondence - Job Application Letter and Resume Letter of Acceptance of Job Offer, Inter-Office-Memo, Letter of Resignation

UNIT- IV: (10 Hours)

Business Correspondence: Trade Letters –Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers.

UNIT -V: (10 Hours)

Modern Forms of Communication: Fax–E-mail–Video Conferencing– Benefits and Perils of communication through social media: Website and Apps.

PRESCRIBED TEXTBOOKS:

1. N.S.Ragunathan ,B.Santhanam –Margham Publications, Chennai, 3rd Edition
2. C.B.Gupta, Business communication, Organization and Management, 2014.

REFERENCE BOOKS:

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons-New Delhi.
2. Shirley Taylor, Communication for Business-Pearson Publications -New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd.-New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Gaffe, Business Communication – Process and Product - International Thomson Publishing - Ohio.

WEB REFERENCES:

1. <http://www.businesscommunication.org>
2. <http://www.iabc.com>
[http:// www.etiquettetrainer.com](http://www.etiquettetrainer.com)

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit- 1	3	
	Unit- 2	2	
	Unit- 3	2	
	Unit- 4	2	
	Unit- 5	3	
Section B	Unit- 1	2	
	Unit- 2	2	
	Unit- 3	2	
	Unit- 4	1	
	Unit- 5	1	
Section C	Unit- 1	1	
	Unit- 2	1	
	Unit- 3	2	
	Unit- 4	1	
	Unit-5	1	

CORE-IV
ADVANCED FINANCIAL ACCOUNTING

SUBJECT CODE : 19UCAF304	THEORY & PROBLEMS	MARKS :100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVE:

- To familiarize students with different kinds of businesses such as Branch, Hire Purchase, Departments and Partnership Accounts.

UNIT- I: (15 hours)

Branch Accounts-Dependent branches-stock & debtor system-Objects of branch accounts, types of Branches, Goods sent to branch at invoice price are included.

UNIT- II: (12 hours)

Departmental Accounts-Basis for allocation of expenses-Inter departmental transfer at cost or selling price-Need for departmental accounting and Advantages of departmental accounting are included.

UNIT- III: (13 hours)

Hire purchase and Installment - Default & Repossession- Hire purchase trading account- Installment purchase system- Features of hire purchase system, Hire purchase vs Installment purchase system, accounting treatment of Installment system, Journal entries and Interest calculation.

UNIT- IV: (20 hours)

Admission of Partner- Retirement of Partner-Death of Partner- Accounting aspects of admission of Partners, Accounting treatment of Goodwill, Revaluation of assets and liabilities, Adjustments on retirement- Amount payable to the retiring partner and Accounting treatment at the time of death of a partner.

UNIT- V: (15 hours)

Dissolution of a partnership–Insolvency of a partner (Application of Indian Partnership Act 1932)
– Insolvency of all partners – Gradual realization of assets and piecemeal distribution- modes of dissolution

PRESCRIBED TEXT BOOKS:

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

REFERENCE BOOKS:

1. R.L.Gupta&V.K.Gupta Advanced Accounting - Sultan Chand & Sons - New Delhi.
2. Jain & Narang, Financial Accounting-Kalyani Publishers - New Delhi.
3. Shukla Grewal Advanced Accounting –SChand - New Delhi.
4. P.C.Tulsian, Financial Accounting
5. S.ParthasarathyandA.Jaffarulla, Financial Accounting-Kalyani Publishers-NewDelhi.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	2	
	Unit-2	2	1
	Unit-3	2	
	Unit-4	1	2
	Unit-5	2	
Section B	Unit-1	1	1
	Unit-2		1
	Unit-3		2
	Unit-4		1
	Unit-5	1	1
Section C	Unit-1		1
	Unit-2		1
	Unit-3		
	Unit-4		1
	Unit-5		1

ALLIED-II
BUSINESS MATHS & OPERATIONS RESEARCH

SUBJECT CODE: 19UMAT337	THEORY & PROBLEMS	MARKS :100
SEMESTER: II	CREDITS: 5	TOTAL HOURS: 90

COURSE OBJECTIVES:

- To understand the set theory.
- To use the concept of permutation and combination in day to day life.
- To give an insight into Operations research techniques used in business for critical decision-making.

UNIT- I: (18 hours)

Set theory – Definition, Elements and types of sets, Operations on sets, Relations and functions offsets.

Chapter– 1

UNIT -II: (18 hours)

Permutation and combination, Binomial Theorem, Exponential series. Chapters – 8 and 9

Chapter – 10 (Only Exponential Series)

UNIT- III: (18 hours)

Introduction to OR – Linear Programming Problem – Formulations, Graphical method, Simplex method (\leq) Type.

Chapters - 1 and 2 Chapter - 3 (Section 3.1)

UNIT- IV: (18 hours)

Assignment Problems: Minimization, Maximization case in assignment problem. Unbalanced assignment problem.

Transportation Problems: North West Corner Method (NWCM) – Lowest Cost Entry Method (LCM), Vogel's Approximation Method (VAM) and MODI Method.

Chapter7 :(Section -7.1, 7.2, 7.4and 7.5) Chapter8 :(Section -8.1 to8.7)

UNIT- V: (18 hours)

Network analysis: CPM: Project Network Diagram – Critical Path (Crashing excluded) – PERT computation Chapter 15: (Section - 15.1 to 15.7)

CONTENT AND TREATMENT AS IN:

1. Business Mathematics – Dr. P.R Vittal, Margham Publications, 2016 Edition (Unit I and UnitII)
2. Resource Management Techniques- Prof V.Sundaresan, K.S.Ganapathy Subramanian, K.Ganesan, A.R Publications, Ninth Edition.(UnitIII,IVandV)

REFERENCE BOOKS:

1. Sanchetti & Kapoor, Business Mathematics, KG Saur,1979
2. Draperand Klingman, Mathematical Analysis, Harper&Row,1986
3. Copper, Business Research methods, RD Irwin,1985
4. OperationsResearch–Hiraand Gupta, S.Chand.
5. Operations Research– Handy and A.Taha, Macmillan Publishers.

WEB REFERENCE:

1. <https://www.easycalculation.com/tutorial.php>
2. <http://people.brunel.ac.uk/~mastjib/jeb/or/contents.html>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	1	2
	Unit-2	1	1
	Unit-3	2	
	Unit-4	2	1
	Unit-5	1	1
Section B	Unit-1		2
	Unit-2		1
	Unit-3		1
	Unit-4		2
	Unit-5		2
Section C	Unit-1		1
	Unit-2		1
	Unit-3		1
	Unit-4		1
	Unit-5		1

NONMAJOR ELECTIVE – II

IMPORTANCE OF EMOTIONAL INTELLIGENCE

SUBJECT CODE: 19UNME402K	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 2	TOTAL HOURS: 30

COURSE OBJECTIVES:

- To evoke knowledge amongst students on Emotional Intelligence
- To make students understand the importance of self-awareness and self-development

UNIT-I: (6 Hours)

Introduction -Emotional Intelligence –Meaning, Benefits, Importance of emotions - Self-awareness and Competencies Psychological Needs. EQ vs IQ.

UNIT- II: (6 Hours)

Personality Analysis -Distinct Personality Type-Hand writing Analysis, Color preference, listening, Profile, Self Esteem, Will power, Confidence

UNIT -III: (6 Hours)

Negative Traits - Anger Management -Negative Syndrome and Attitude-Negative thinking-Guilt Quotient Stress and Emotion, Adapting to Loneliness

UNIT- IV: (6 Hours)

Positive Traits-Humor and Happiness- Empathetic ability-Sensitivity profile-Empowered personality, Self-Empowerment

UNIT- V: (6 Hours)

Self-analysis: Psychological growth and adjustment- Personal Development plan-Successful negotiator Personal SWOT Analysis, Celebrating Life

PRESCRIBED TEXT BOOKS:

1. What's Your Emotional IQ ,Dr .AparnaChattopadhyay,PustakMahal,May2004.
2. Emotional Intelligence in a Week, JillDann, Hodder & Stoughton,10 Editions,2007.

REFERENCE BOOKS:

- 1.** Why It Can Matter More Than IQ Paper back –
September27,2005by Daniel Goleman

WEB REFERENCE:

1. www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt
2. www.personality_project.org
3. www.donblake.com/module5/resources/emotionalintelligence.doc
4. www.visionrealization.com/Resources/.../Emotional_intelligence_handout.pdf

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Descriptive Questions Answer any 5 out of 8	1-8	10	50
TOTALMARKS				50

Distribution of Questions:

Sections	Units	No. of
		Theory
Section A	Unit- 1	1
	Unit- 2	2
	Unit- 3	2
	Unit- 4	2
	Unit- 5	1

SEMESTER - III

**CORE - V
BANKING**

SUBJECT CODE: 19UCAF305	THEORY	MARKS :100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVE:

- To make the students understand the concepts and working of the banking system.

UNIT- I: (15 hours)

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection)–Role of RBI and their functions.

UNIT- II: (15 hours)

Relationship between Banker and Customer – KYC norms - Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Closure of an account.

UNIT- III: (15 hours)

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards, Debit Cards, Personal Identification Number–Online Enquiry and update facility- Electronic Fund Transfer - Electronic Clearing System.

UNIT- IV: (15 hours)

CRM – Meaning - Importance of customer relations – Customer grievances and redressal – Ombudsman–Functions, Powers& Duties.

UNIT -V: (15 hours)

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collecting Banker.

PRESCRIBED TEXTBOOKS:

1. **Varshney and Sundaram**, Banking and financial system of India, Sultan Chand Publishers, 2000
2. **Sekar**, Banking theory&practice, Vikas Publishing House, 1999

REFERENCE BOOKS:

1. **Vasant Desai**, Indian banking, BookwellPublishers,NewDelhi,1997
2. **Mathur**,IndianBanking,Performance,ProblemsandChallenges,BookwellPublishers,NewDe
lhi, 2000
3. Banking and Financial Systems–B.Santhanam (Margham Publishers)
4. Banking Law, Theory and Practice-S.N.Maheswari, Kalyani Publications.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit- 1	2	
	Unit- 2	3	
	Unit- 3	2	
	Unit- 4	2	
	Unit- 5	3	
Section B	Unit- 1	2	
	Unit- 2	2	
	Unit- 3	1	
	Unit- 4	2	
	Unit- 5	1	
Section C	Unit- 1	1	
	Unit- 2	1	
	Unit- 3	2	
	Unit- 4	1	
	Unit-5	1	

CORE-VI
CORPORATE ACCOUNTING

SUBJECT CODE : 19UCAF306	THEORY & PROBLEMS	MARKS :100
SEMESTER :III	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To give the students an exposure to issue & redemption of shares, company final accounts and valuation of shares & goodwill for corporate accounting.

UNIT- I: (18 hours)

Issue of Shares–Various Kinds: Issued at par and a premium–Forfeiture–Reissue– Underwriting of Shares: Determining the liability of underwriters: complete, partial, firm underwriting.

UNIT -II: (17 hours)

Redemption of Preference Shares: Redemption at par and at premium out of profits, Redemption at par out of fresh issue, Redemption at a premium, partly out of profit and partly out of fresh issue – Profits Prior to Incorporation.

UNIT- III: (20 hours)

Preparation of Company final accounts – Company balance sheet. (As per revised schedule) (Simple problems only)

UNIT- IV: (15 hours)

Valuation of Shares: Net assets method, Yield method and Valuation of Goodwill: Average profit method, super profit method and Capitalization method. (Simple Problems only)

UNIT -V: (20 hours)

Alteration of Share Capital, Internal Reconstruction and Reduction of Capital.

PRESCRIBED TEXTBOOKS:

1. T.S. Reddy A. Murthy Corporate Accounting , Margham Publications ,Chennai.
2. Shukla, Grewal and Gupta Advanced Accounting, S. Chand New Delhi.

REFERENCE BOOKS:

1. R .L .Gupta and M .Radhaswamy Advanced Accounts New Delhi, Sultan Chand.
2. S.P. Jain and N.L. Narang Advanced Accounting Kalyani Publication.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit- 1	1	2
	Unit- 2	1	1
	Unit- 3	1	1
	Unit- 4	1	2
	Unit- 5	1	1
Section B	Unit- 1	1	1
	Unit- 2		2
	Unit- 3		1
	Unit- 4	1	1
	Unit- 5		1
Section C	Unit- 1		1
	Unit- 2		
	Unit- 3		1
	Unit- 4		1
	Unit-5		1

CORE-VII
BUSINESS AND CORPORATE LAWS

SUBJECT CODE: 19UBBA304	THEORY	100 MARKS
SEMESTER: III	CREDITS: 4	TOTAL HOURS : 75

COURSE OBJECTIVE:

- Inherit the knowledge about the legal methodology involved in business by the students

UNIT- I : **(12 Hours)**

Law of Contract –Essential elements of a valid contract- Classification of Contracts -Offer and Acceptance
Capacity of parties to Contract – Free Consent – Consideration – Legality of Object
Agreements Declared Void – Contingent Contracts.

UNIT- II : **(21 Hours)**

Performance of Contract – Discharge of Contract – Remedies for breach of contract – Quasi Contracts
(General Contract – Sections 1 to 75) - Contract of Indemnity & Guarantee -Bailment: Meaning, Essential
features of Bailment - Duties and Rights of bailor and bailee - Termination of bailment- Pledge - Meaning,
Essentials of a valid pledge - Rights and Duties of pawnor and pawnee.

UNIT- III : **(18 Hours)**

Contract of Agency - Definition of Agent and Principal - Essentials and legal rules of a valid
agency - Creation of Agency - Termination of Agency
Sale of Goods Act - Definition of Sale and Agreement to Sell – Distinction between Sale and Agreement
to Sell ,Condition and Warranties - Distinction between Conditions and Warranties - Rights and Duties
of an unpaid seller.

UNIT -IV : **(12 Hours)**

Company – Meaning-Characteristics - Kinds of Companies - Memorandum of Association – Contents -
Articles of Association - Contents – Distinction between Memorandum and Articles - Prospectus-
Meaning-Contents-Types-Misstatements in prospectus.

UNIT V : **(12 Hours)**

Shares –Meaning- Kinds- Debentures –Meaning-Kinds- Distinction between Shares and Debentures-
Annual General Meeting-Meaning-Extra-ordinary General Meeting- Meaning- Board Meeting- Meaning-
Procedure for the conduct of the meetings (Meaning of Notice, Agenda, Quorum, Voting, Proxy,
Minutes- Resolution- Meaning and Types

PRESCRIBED TEXTBOOKS:

1. Business Laws – N.D. Kapoor, Sultan Chand Publications, 15th Edition
2. Legal Systems in Business – P. Saravanavel, S. Sumathi, Himalaya Publishing House, 2011.

REFERENCE BOOKS:

1. P.C.Tulsian, Business Laws, Tata Mc Graw Hill, 2nd Edition.
2. M.R. Sreenivasan, Business Laws – Margham Publications , Chennai
3. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12th Edition, New Age International (P) Ltd. Publishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	2	
Section C	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

CORE-VIII
PRACTICAL AUDITING

SUBJECT CODE: 19UCAF307	THEORY	MARKS :100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVE:

- To provide in depth knowledge of auditing principles, concepts and appreciate the general auditing practice.

UNIT- I: (20 hours)

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits – Audit planning, meaning–Audit programme, meaning, objectives and contents– audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody–Test checking and Routine checking, meaning- Internal control, meaning,definition,objectives,Techniqueforevaluationofinternalcontrolsystem– Internal check, meaning, objectives ,difference between internal control, Internal check and internal audit.

UNIT -II: (20 hours)

Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of outstanding assets And liability– verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

UNIT -III: (20 hours)

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditor ship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification

UNIT -IV: (15 hours)

Duties of the company auditor–Rights and power of auditors–different classes of auditors–Audit Report – Preparation and Presentation.

UNIT- V: (15 hours)

EDP audit – meaning -Division of auditing in EDP environment – Impact of computerization on audit approach – online computer system audit – Types of online computer systems – audit around with the computers – procedure of audit under EDP system.

PRESCRIBED TEXT BOOKS:

1. Practical Auditing –B.N.Tandon Sultan Chandand Co.,
2. Practical Auditing–Dr. Radha,Prasanna Publications.

REFERENCE BOOKS:

1. Auditing– D.P.Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and virender Sharma,
Eastern economy edition.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	3	
	Unit-2	2	
	Unit-3	2	
	Unit-4	3	
	Unit-5	2	
Section B	Unit-1	2	
	Unit-2	1	
	Unit-3	2	
	Unit-4	2	
	Unit-5	1	
Section C	Unit-1	1	
	Unit-2	1	
	Unit-3	1	
	Unit-4	2	
	Unit-5	1	

ALLIED - III
SECURITYANALYSIS AND PORT FOLIO MANAGEMENT

SUBJECT CODE : 19UCAF308	THEORY	MARKS :100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVE:

- . To create awareness among the students about various investment avenues available in India. And to equip them with advanced tools and techniques for making profitable investment decisions and to prepare their own portfolio of investment.

UNIT- I: (18 hours)

Investment; Importance-investment Vs speculation and gambling investment process risk-systematic risk-steps in investment process. Investment avenues – types – Marketable assets from Primary and Secondary Market– Equity shares, Preference, Shares and Debentures. Trading Mechanism. Mutual Funds, Definition, Types.

UNIT- II: (17 hours)

Investment environment – Sources of Investment Information – Approaches of Security analysis - Market Indicators – Security price movements – Fundamental analysis technical analysis – Dow Theory - Random walk theory – efficient market hypothesis.

UNIT -III: (20 hours)

Company analysis – Components of company analysis - Financial analysis – Financial Statement Ratio analysis - EPS, DPS – dividend yield ratio – ROI, ROCE, Risk – return – Measurement of risk.

UNIT- IV: (15 hours)

Portfolio management – portfolio theory – objectives – Traditional and modern portfolio theory – portfolio management process – portfolio planning – portfolio selection Evaluation – Portfolio revision - Portfolio analysis – Morkowitz’s Approach.

UNIT- V: (20 hours)

Capital Market Theory – Assumptions – Capital Asset Pricing Model (CAPM) – Estimating Betas Securities market line arbitrage pricing theory–Derivatives options–Futures–Swaps.

PRESCRIBED TEXTBOOKS:

1. V.K.Bhalla “Investment Management”
2. Fisher and Jordon–Security analysis and Portfolio management
3. Investment Management by L. Natarajan, Margham publications, 2007
4. Investment Management by Hiriappa, New age international publications, 2008.
5. Punithavathy Pandian–Security analysis and portfolio management

REFERENCE BOOKS:

1. V.A.Avadhani “Studies in Indian Financial System”
2. M.Gorden “The Investment financing and valuation of corporation”
3. PreetiSingh “Investment Management”.

WEB REFERENCES:

www.halifax.co.uk/investments/pdfs/sw51813.pdf

http://www.nseindia.com/education/content/nse_rapid_series.html

www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	2	
	Unit-2	3	
	Unit-3	3	
	Unit-4	2	
	Unit-5	2	
Section B	Unit-1	2	
	Unit-2	2	
	Unit-3	2	
	Unit-4	1	
	Unit-5	1	
Section C	Unit-1	1	
	Unit-2	1	
	Unit-3	1	
	Unit-4	1	
	Unit-5	2	

SEMESTER - IV

CORE-IX
ENTREPRENEURIAL DEVELOPMENT

SUBJECT CODE: 19UBBA310	THEORY	MARKS :100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

(COMMON TO B.B.A, B.Com (A&F), B.COM (BM), B.COM (MM), B.COM (ISM))

UNIT -I: (13 Hours)

Concept of Entrepreneurship - Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.

UNIT -II: (20 Hours)

Entrepreneurial Development Agencies.-Commercial Banks–District Industries Centre–National Small Industries Corporation– Small Industries Development Organization – Small Industries Service Institute. All India Financial Institutions–IDBI–IFCI–ICICI–IRDBI

UNIT- III: (15 Hours)

Project Management - Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, and Technology & Legal Formalities - Preparation of Project Report – Tools of Appraisal.

UNIT- IV: (12 Hours)

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs–Critical evaluation.

UNIT- V: (15 Hours)

Economic development and entrepreneurial growth - Role of entrepreneur in economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play, Geographic Concentration, Franchising / Dealership – Development of Women Entrepreneurship.

PRESCRIBED TEXT BOOKS:

1. Jayashree Suresh–Entrepreneurial development, Margam Publication.
2. Dr.C.B.Gupta&Dr.S.S.Khanka –Entrepreneurship and Small Business.

REFERENCE BOOKS:

1. SrinivasanN.P.– Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. VasantDesai – Project management
4. Holt–Entrepreneurship–New Venture Creation
5. J.S.Saini&S.I.Dhameja – Entrepreneurship and small business.
6. P.C.Jain–Hand book for New Entrepreneurs

WEB REFERENCES:

1. www.inderscience.com/jibed
2. <http://www.slideshare.net/balajisetty/entrepreneurship-development-8886110>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Section	Units	No. of Questions	
		Theory	Problems
Section A	Unit– 1	3	
	Unit– 2	2	
	Unit– 3	2	
	Unit– 4	2	
	Unit– 5	3	
Section B	Unit– 1	2	
	Unit– 2	2	
	Unit– 3	1	
	Unit– 4	2	
	Unit– 5	1	
Section C	Unit– 1	1	
	Unit– 2	1	
	Unit– 3	2	
	Unit– 4	1	
	Unit–5	1	

CORE-X
FINANCIAL SERVICES

SUBJECT CODE: 19UCAF311	THEORY	MARKS :100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVE:

- To impart knowledge about the various 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: (20 Hours)

Merchant Banking: Meaning, Functions – **Issue management:** Pre Issue management and Post issue activities – Managing of new issues – **Underwriting:** meaning, types of underwriting – **Capital market:** Meaning , Definition, Capital market instruments: equity shares, Preference shares and Debentures. Types of capital market: Primary market and Secondary market – **Stock Exchange:** Meaning and definition Characteristics of stock exchange Operators at stock exchange , BSE, NSE and OTCEI – Listing: Meaning, objectives and advantages– Types of speculators- Role of SEBI.

UNIT- III: (10 Hours)

Leasing: Meaning, types of lease, features of lease agreement - **Hire purchase** - Concepts and features – Distinguishing features between hire purchase and leasing. **Factoring** - Definition and meaning, Functions of Factor, types of factoring.

UNIT- IV: (15 Hours)

Venture Capital: Meaning, Features, Functions, Modes or Forms of venture capital – **Credit Rating:** Meaning, Advantages and disadvantages, CRISIL, ICRA, and CARE
Consumer Finance: Meaning and types of consumer finance.

UNIT- V: (15 Hours)

Mutual Funds: Meaning–Types: Based on Ownership, Operation, Objectives and Location– Advantages and Disadvantages of mutual fund–Institutions Involved –UTI.

PRESCRIBED TEXTBOOKS:

1. Financial Services –M.Y.Khan,3rdEdition,2004,TataMcGrawHillPublications.
2. FinancialServices–B.Santhanam, Margham Publications.
3. Financialservices–K.S.DineshKumar,ShriSaiPublishers’Distributors,2014.

REFERENCE BOOKS:

1. Law of Insurance–Dr.M.N.Mishra,2014, SultanChandPublications.
2. Indian Financial System–H.r.Machiraju,4th Edition,2010,VikasPublications.
3. A Review of current Banking Theory and Practice–
S.K.Basu.,2ndEdition,MacMillanPublications,London.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit– 1	3	
	Unit– 2	2	
	Unit– 3	3	
	Unit– 4	2	
	Unit– 5	2	
Section B	Unit– 1	2	
	Unit– 2	1	
	Unit– 3	2	
	Unit– 4	1	
	Unit– 5	2	
Section C	Unit– 1	1	
	Unit– 2	2	
	Unit– 3	1	
	Unit– 4	1	
	Unit-5	1	

**CORE-XI
BUSINESS TAXATION**

SUBJECT CODE : 19UCAF312	THEORY	MARKS :100
SEMESTER: IV	CREDITS :4	TOTAL HOURS : 75

COURSE OBJECTIVE:

- To familiarize students with the basic concepts of direct tax and indirect tax

UNIT -I: (10 Hours)

History of Taxation–ElementsofTax–ObjectivesofTaxation–CanonsofTaxation–TaxSystem in India
– Classification of Taxes.

UNIT -II: (15 Hours)

Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act
Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty –
Clearance of Goods – Baggage.

UNIT -III: (15 Hours)

Introduction - Meaning – Need – Benefit – Types – GST Council – Applicability –Exclusions.
Exemptions good exempted from GST – Services exempted from GST – Powers to grant
Exemption from tax

UNIT -IV: (15 Hours)

Introduction – Concepts of Supply – Types of Supply – Composite Supply – Mixed Supply
Composite Levy-value and time of supply-Introduction – Time of Supply of Goods – Time of
Supply of Service – Value of Supply and its Provisions

UNIT -V: (20 Hours)

Introduction –Time limit – Persons liable for Registration – Persons not liable for Registration
– Compulsory Registration – Procedure – Cancellation and Revocation

GST Returns – Refunds under GST- Assessment and Tax Payment under GST - An overview of
tax audit (GST Assessment)

PRESCRIBED TEXT BOOK:

1. Business Taxation–T.S. Reddy& Y.Hariprasad Reddy,MarghamPublications,2018.
2. ICAI– IndirectTaxStudyMaterial,2018.

REFERENCEBOOKS:

1. Dr.Vinod K Singhanian, Monica Singhanian, Students Guide to Income
Tax,TaxmannPublicationsPvtLtd., New Delhi.

2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat LawHousePvt.Ltd. New Delhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, BharatLaw House Pvt. Ltd., New Delhi.

WEB REFERENCES:

<http://www.idtc.icai.org/gst.html>

<http://idtc.icai.org/gst-topic-wise-study-material-list.html>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	3	
	Unit-2	3	
	Unit-3	2	
	Unit-4	2	
	Unit-5	2	
Section B	Unit-1	2	
	Unit-2	2	
	Unit-3	1	
	Unit-4	1	
	Unit-5	2	
Section C	Unit-1	1	
	Unit-2	1	
	Unit-3	2	
	Unit-4	1	
	Unit-5	1	

CORE-XII
ADVANCED CORPORATE ACCOUNTING

SUBJECTCODE: 19UCAF313	THEORY & PROBLEMS	MARKS :100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVE:

- To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

UNIT -I: (20 hours)

Amalgamation, Absorption and External reconstruction.

UNIT -II: (16 hours)

Consolidated final statement of Holding companies and subsidiary companies (Inter - company owing excluded) – treatment of dividend.

UNIT -III: (18 hours)

Final statements of Banking companies and Insurance companies (Asper New provisions).

UNIT- IV: (16 hours)

Liquidation - Statement of affairs (only theory) and Liquidator's Final statement of Account.

UNIT -V: (05 hours)

Accounting Standards (1,2,3,6,10,14,17,20,21)- Only theory , problems & case studies excluded).

PRESCRIBED TEXT BOOKS:

1. T.S. Reddy and A.Murthy, Corporate Accounting, Margham publications, Chennai.
- M.C.Shuklaand J.S. Grewal Advanced Accounts, New Delhi, S.Chand and Company.

REFERENCE BOOKS:

1. R.L.Gupta and M.Radhaswamy Advanced Accounts NewDelhi, sultanChand.
2. S.P.Jain and K.L.Narang Advanced Accounts Lodiand Kalyani Publishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	1	1
	Unit-2	2	
	Unit-3	2	1
	Unit-4	1	2
	Unit-5	2	
Section B	Unit-1	1	1
	Unit-2	1	1
	Unit-3		2
	Unit-4		1
	Unit-5	1	
Section C	Unit-1		1
	Unit-2		1
	Unit-3		1
	Unit-4		1
	Unit-5		

**ALLIED-IV
BUSINESS AND INTERNATIONAL ECONOMICS**

SUBJECT CODE: 19UCAF314	THEORY	MARKS:100
SEMESTER: IV	CREDITS:5	TOTAL HOURS: 90

COURSE OBJECTIVE:

➤ To develop basic understanding about the economic and international trade concepts, tools and techniques for their applications in business decisions

UNIT -I: (20 Hours)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Scope and Importance of Business Economics -Concepts: Production Possibility Frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles.

UNIT -II: (20 Hours)

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

UNIT -III: (20 Hours)

Consumer Behavior: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale– Producer’s equilibrium

UNIT -IV: (15 Hours)

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Hebbeler’s Hechsher - Ohlin

UNIT -V: (15 Hours)

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates

PRESCRIBED TEXTBOOKS:

1. S.Shankaran, Business Economics - Margham Publications -Ch.-17
2. P.L.Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons – New Delhi – 02.

REFERENCE BOOKS:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House-Mumbai-04.
2. Peter Mitchelson and Andrew Mann, Economics for Business, Thomas Nelson Australia-Can- 004603454.
3. Chaudhary, C.M Business Economics, RBSA Publishers, Jaipur -03.
4. H.L. Ahuja, Business Economics –Micro & Macro, Sultan Chand & Sons, New Delhi
5. Francis Cherunilam, International Trade and Export Management-Himalaya Publishing House- Mumbai – 04.
6. Paul.R .Krugman and Maurice Obstfeld ,International Economics(Theory and Policy)- Pearson Education Asia -Addison Wesley Longman (P) Ltd -Delhi– 92.
7. Robert J. Carbaugh, International Economics-Thomson Information Publishing Group-Wadsworth Publishing Company-California.
8. H.G. Mannur, International Economics–Vikas Publishing House (P) Ltd -New Delhi

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit- 1	3	
	Unit- 2	3	
	Unit- 3	2	
	Unit- 4	2	
	Unit- 5	2	
Section B	Unit- 1	2	
	Unit- 2	2	
	Unit- 3	2	
	Unit- 4	1	
	Unit- 5	1	
Section C	Unit- 1	1	
	Unit- 2	2	
	Unit- 3	1	
	Unit- 4	1	
	Unit-5	1	

SEMESTER - V

CORE-XIII
PROFESSIONAL COST ACCOUNTING

SUBJECT CODE: 19UCAF311	THEORY & PROBLEMS	MARKS :100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVE:

- To enlighten the students on the importance of cost ascertainment, reduction and control.

UNIT- I: (10 hours)

Nature and scope of Cost Accounting - Cost analysis - Concepts and Classifications. Installation of costing systems, cost centers and profit centers.

UNIT- II: (25 hours)

Cost sheets, tenders and quotations-Reconciliation of cost and financial account-Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department, EOQ, Stores records - Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, and WAM

UNIT- III: (20 hours)

Labour cost – Computation and control. Time keeping Methods of wage payment – Time rate and Taylor's differential piece rate system – Halsey, Rowan, Merrick plan(Sundry Premiums Excluded) - Labour turnover – Replacement, Separation and Flux Method

UNIT- IV: (20hours)

Overheads – Classification, Allocation, Apportionment and Absorption of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate.

UNIT -V: (15hours)

Process (Normal, Abnormal Loss / Abnormal Gain only) – Contract Costing (Simple problems only)–Operating Costing(Transport only)

PRESCRIBED TEXTBOOKS:

1. Jain S.P. and Narang K.L. –Cost Accounting.
2. T.S. Reddy and Y. Hari Prasad Reddy –Cost Accounting

REFERENCEBOOKS:

1. Khanna B.S., Pandey I.M. Ahuja G.K.and Arora M.N.– Practical costing.
2. N.K.PrasadandV.K.Prasad –Cost Accounting.
3. Saxena and Vashist–Cost Accounting.
4. Hansen/Mowen–Cost Management Accounting and Control.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	1	1
	Unit-2	2	1
	Unit-3	1	2
	Unit-4	1	1
	Unit-5	1	1
Section B	Unit-1	1	1
	Unit-2	1	1
	Unit-3		1
	Unit-4		1
	Unit-5		2
Section C	Unit-1	1	
	Unit-2		1
	Unit-3		1
	Unit-4		1
	Unit-5		

CORE-XIV
MANAGEMENT ACCOUNTING

SUBJECT CODE : 19UBBA305	THEORY&PROBLEMS	MARKS :100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVE:

- To understand and analyze financial statements to help in managerial decision-making

UNIT- I: (10 hours)

Management accounting–Meaning, nature, scope, functions, need, importance and limitations–
Management Accounting vs .Cost Accounting, Management Accounting vs. Financial Accounting.

UNIT- II: (15 hours)

Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools, Methods
– Comparative Statements, Common Size statement and Trend analysis.

UNIT -III: (20 hours)

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios- Liquidity,
Profitability, Turnover Ratios, and Construction of Balance sheet (simple problems only).

UNIT -IV: (20 hours)

Funds flow Analysis – Meaning of Funds, Importance and uses of Funds Flow Statement – Preparation
of Working capital Statement – Funds from operations – Fund Flow Statement (simple problems only).

UNIT -V: (25 hours)

Cash Flow Analysis – Meaning of Cash and Cash Equivalents – Preparation of Cash flow Statement
as per AS-3, Fund Flow Analysis vs. Cash Flow Analysis. Budgets and Budgetary Control – Meaning,
Importance, Merits and Demerits, Types of Budget – Production, Cash and Flexible Budget (simple
problems only)

PRESCRIBED TEXTBOOKS:

1. T.S.Reddy and HariPrasad Reddy, Management Accounting,2014-MarghamPulication.
2. .SN Maheswari, Management Accounting -Sultan Chand & Sons

REFERENCE BOOK:

1. RSN Pillai & Bagavati, Management Accounting - S Chand & Co Ltd –New Delhi.
2. Horngren Sunderu Stratton, Introduction to Management Accounting –Pearson Education
3. Dalston L. Cecil and Jenitra L. Merwin, Management Accounting, Learn Tech press, Trichy, 3rd Edition 2015

WEB REFERENCES:

1. <http://pakaccountants.com/courses/managementaccounting/>
2. <http://www.elearnuk.co.uk/course/management-accounting>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit- 1	2	
	Unit- 2	1	1
	Unit- 3	1	2
	Unit- 4	1	1
	Unit- 5	1	2
Section B	Unit- 1	1	
	Unit- 2	1	1
	Unit- 3		1
	Unit- 4		2
	Unit- 5		2
	Unit- 1		
Section C	Unit- 2		1
	Unit- 3		1
	Unit- 4		1
	Unit-5		1

CORE-XV
INCOME TAX LAW & PRACTICE– I

SUBJECT CODE : 19UCAF312	THEORY & PROBLEMS	MARKS :100
SEMESTER: V	CREDITS: 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To impart knowledge about basic concepts of income tax and computation of income under various heads

UNIT -I: (15 hours)

Meaning and features of income –Important definitions under the Income Tax Act – Tax Rates of Individual Assesse – Residential status - Scope of total income – Capital and revenue – Incomes exempt from tax.

UNIT- II: (25 hours)

Heads of income - Salaries – Allowances – Perquisites and their valuations - Deductions from salary – Gratuity – Pension – Commutation of pension – Leave Salary – Profits-in-lieu of salary - Provident funds – Deductions under section 80C.

UNIT- III: (20 hours)

Income from House property – Definition of annual value – Deductions from annual value – Computation of income under different circumstances.

UNIT -IV: (15 hours)

Income from Business or Profession -Allowable and not allowable expenses –General deductions Provisions relating to depreciation – deemed business profits – Undisclosed Income / Investments - compulsory maintenance of books of accounts – audit of accounts of certain persons special provision for computing incomes on estimated basis – Computation of income from business or profession.

UNIT- V: (15 hours)

Income Tax Authorities – Powers of the central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers – Assessment Procedures – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Re assessment) - Advance payment of Tax – Meaning and Due dates – Deduction of Tax at source – Meaning - Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage.

PRESCRIBED TEXTBOOKS:

1. Income Tax Theory ,Law&Practice–T.S.ReddyandYHariPrasadReddyMarghamPublications.

REFERENCEBOOKS:

1. Students Guide to Income Tax –Dr. VinodK. Singhania, Taxman Publications Pvt. Ltd.
2. IncomeTaxLaw&Accounts,Dr.Mehrotra&GoyalSahityaBhavanPublications.
3. Income Tax Law & Practice V.P.Gaur & D.B.Narang, Kalyani Publishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	1	1
	Unit-2	1	1
	Unit-3	2	1
	Unit-4	2	1
	Unit-5	2	
Section B	Unit-1	1	
	Unit-2		2
	Unit-3		2
	Unit-4	1	1
	Unit-5	1	
Section C	Unit-1		1
	Unit-2		1
	Unit-3		1
	Unit-4		
	Unit-5	1	

**CORE-XVI
MARKETING MANAGEMENT**

SUBJECTCODE : 19UBBA307	THEORY	MARKS :100
SEMESTER:V	CREDITS : 4	TOTAL HOURS : 75

COURSE OBJECTIVE:

- To outline key marketing concepts and its application to different markets

UNIT -I: (10 Hours)

Fundamentals of Marketing - Role of Marketing - Relationship of Marketing with other functional areas – concept of marketing mix-Marketing approaches - Various Environmental factors affecting the marketing Functions.

UNIT -II: (10 Hours)

Buyer Behavior - Consumer goods and Industrial goods - Buying motives - Factors influencing buyer Behavior, Market segmentation - Need and basis of Segmentation -Targeting - positioning.

UNIT -III: (20 Hours)

The Product - Characteristics - benefits - classifications - consumer goods - industrial goods - New Product Development process - Product Life Cycle - Branding –Packaging& Labeling – Pricing-Meaning, Objectives and Types of Pricing.

UNIT -IV: (20 Hours)

Promotion –Meaning, Objectives – Types - A brief overview of: Advertising - Publicity - Public Relations - personal Selling - Direct selling and Sales promotion.

UNIT -V: (15 Hours)

Physical Distribution: Importance – Channels of Distribution: Distribution of consumer goods, Distribution of industrial goods and Distribution of Agriculture goods– Levels of channels: Zero level, one level, two levels and three level channels -Distribution issues.

PRESCRIBED TEXTBOOKS:

1. Marketing Management by Sontakki C.N;Kalyani Publishers;2009
2. R.S.N.Pillai and Bagavathi, Modern Marketing, S.Chand & Co, New Delhi.
3. Jayasankar, Marketing, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education(Singapore)Pvt. Ltd, New Delhi.
2. Crrainfield, Marketing Management, Palgrave Macmillan

-:

1. <http://www.marketing91.com/marketing-management/>
2. <https://www.managementstudyguide.com/marketing-management-articles.htm>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit- 1	3	
	Unit- 2	2	
	Unit- 3	2	
	Unit- 4	2	
	Unit- 5	3	
Section B	Unit- 1	2	
	Unit- 2	1	
	Unit- 3	2	
	Unit- 4	2	
	Unit- 5	1	
Section C	Unit- 1	1	
	Unit- 2	1	
	Unit- 3	2	
	Unit- 4	1	
	Unit-5	1	

INTER DISCIPLINARY ELECTIVE – I
INDIAN CONSTITUTION AND HUMAN RIGHTS

(For the students admitted from the academic year 2019-20 onwards)

SUBJECTCODE: 19UIDE315	THEORY	MARKS :100
SEMESTER: V	CREDITS:5	TOTAL HOURS : 90

COURSE OBJECTIVES:

- The basic aim of the course is to introduce the students to the fundamentals of our constitution.
- To provide an overview of basic human rights and the governing bodies

UNIT-I: (15hours)

Definition of Constitution -Indian Constitutional Philosophy – Salient Features of the Constitution and Preamble - Fundamental Rights and Fundamental Duties - Directive Principles of State policy

UNIT -II: (20 hours)

Union and State Executive, Legislature and Judiciary - Union Parliament and State Legislature: Powers and Functions - President, Prime Minister and Council of Ministers - State Governor, Chief Minister and Council of Ministers - The Supreme Court and High Court: Powers and Functions

UNIT -III; (20 hours)

Elections Meaning - Composition of Election Commission - Direct and Indirect election; General election - Local Self Government (I) Rural: Three-tier system of Panchayat Raj – Gram Panchayat, Panchayat Samiti, ZilaParishad – their meaning and functions. (ii) Urban: Municipal Committees and Municipal Corporations – meaning and functions

UNIT- IV: (15 hours)

Human Rights – Meaning - Evolution of the Concept of Human Rights at International level - Magna Carta of 1215 – Geneva Convention of 1864 - Universal Declaration of Human Rights, 1948 – Articles 1 to 30 (Names only)
Classification of Human Rights – Natural, Moral and Legal Rights, Civil and Political Rights, Economic, Social and Cultural Rights; Collective / Solidarity Rights

UNIT -V: (20 hours)

- Human Rights in India - Protection of Human Rights Act, 1993 – Objectives of the Act- Human Rights Commission – NHRC, SHRC – Headquarters, Structure, Functions & Powers - National Commission for Women (NCW) – Objectives- United Nations and Human Rights – UNHCR– Formation, Headquarters and Objectives of UNHCR .
Society and Human Rights (Promotion and Protection) - Role of NGOs - Role of Mass Media - Role of Educational Institutions - Role of Government - Human Rights Education

PREFERENCE TEXTBOOKS:

1. Indian Constitution and Human Rights (2018) by Vasanthi Reena Williams & Noreen Alexeena Datta
2. Indian Constitution & Human Rights (2016) by Poornima, Suresh Kumar, Sapna Book House
3. V.N.Shukla, Constitution of India (Eastern Book Co)
4. Indian Constitution & Human Rights, Ghai, KALYANI PUBLISHERS

REFERENCE BOOKS:

1. Indian Polity By MLaxmikant5th 2017Edition
2. Political Science for Civil Services Mains Examinations. 28 March 2016. by N D ... 22August
3. SubashKashyap,IndianConstitution,NationalBookTrust
4. HumanRightsinConstitutionalLaw,Prentice–HallofIndiaPvt.Ltd...NewDelhi
5. Durga Das Basu, Introduction to the Constitution of India, Prentice – Hall of India Pvt.Ltd...New Delhi

WEB REFERENCES:

6. https://www.lawnotes.in/Human_Rights_and_the_Indian_Constitution
7. http://shodhganga.inflibnet.ac.in/bitstream/10603/102509/9/09_chapter%2003.pdf
8. <https://www.google.com/>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions:

Section	Units	No. of Questions	
		Theory	Problem
A	Unit1	2	
	Unit2	3	
	Unit3	3	
	Unit4	1	
	Unit5	3	
B	Unit1	1	
	Unit2	2	
	Unit3	2	
	Unit4	1	
	Unit5	2	
C	Unit1	1	
	Unit2	1	
	Unit3	1	
	Unit4	1	
	Unit5	2	

SEMESTER - VI

CORE-XVII
ADVANCED FINANCIAL MANAGEMENT

SUBJECTCODE : 19UCAF313	THEORY & PROBLEMS	MARKS :100
SEMESTER:VI	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To offer the students relevant, systematic, efficient and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems

UNIT -I: (15 hours)

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management–Role of financial manager in Financial Management.

UNIT -II: (20 hours)

Capital structure planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures - Net Income, Net Operating Income and MM approach (simple problems only) – Leverage – Definition- Kinds of Leverages (Simple problems only).

UNIT- III: (20 hours)

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC).

UNIT- IV: (15 hours)

Dividend policies – Factors affecting dividend payment –Various Dividend Models - Walter, Gordon and M.M. Hypothesis

UNIT- V: (20 hours)

Capital Budgeting- Definition, Importance and Objectives - Payback period, ARR and NPV method (theory and simple problems only) - Marginal Costing- Meaning, Features, Advantages and Limitations of Marginal Costing – CVP Analysis- Profit Volume Ratio, Break even analysis, Margin of safety (Excluding decision making) – Simple problems only.

PERSCRIBED TEXTBOOKS:

1. Financial Management–Prasanna Chandra
2. Financial Management– S.N.Maheswari
3. Dalston L. Cecil, Financial Management, Learn Techpress,Trichy,2ndEdition 2015.

REFERENCE BOOKS:

1. Financial Management- I.M.Pandey
2. Financial Management–Y. KhanandJain

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	2	
	Unit-2	2	1
	Unit-3	1	1
	Unit-4	1	1
	Unit-5	2	1
Section B	Unit-1	1	
	Unit-2	1	1
	Unit-3		2
	Unit-4	1	1
	Unit-5		1
Section C	Unit-1	1	
	Unit-2		1
	Unit-3		
	Unit-4		1
	Unit-5		1

CORE –XVIII
INCOME TAX LAW & PRACTICE – II

SUBJECT CODE : 19UCA314	THEORY & PROBLEMS	MARKS :100
SEMESTER:VI	CREDITS : 4	TOTAL HOURS : 90

(Common to B.Com (A&F), B.Com (BM))

COURSE OBJECTIVE:

- To provide an insight on practical tax procedure and Systems

UNIT-I: (25 hours)

Income under capital gains—Short term, long term capital gains—certain transactions not included as transfer – cost of acquisition – cost of improvement – Indexation of cost- Capital gains under different circumstances -Exempted capital gains-computation of capital gains.

UNIT- II: (15 hours)

Income from other sources – their computation – grossing up – deductions in computing income under the head and other related provisions.

UNIT -III: (20 hours)

Clubbing of Income – Deemed incomes – Provisions of the Act relating to clubbing of income – Setoff-Carry forward and set off of losses.

UNIT-- IV: (15 hours)

Permissible deductions from gross total income – Sec. 80C, 80CCC, 80CCCD, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80U.

UNIT- V: (15 hours)

Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession, Capital gains, Income from other sources including deductions under Sec. 80C, 80CCC, 80CCCD, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80U) – Computation of Tax liability.

PERSCRIBED TEXT BOOKS:

1. Income Tax Theory, Law & Practice—T.S.Reddy and Y Hari Prasad Reddy Margham Publications.

REFERENCE BOOKS:

1. Students Guide to Income Tax –Dr. VinodK. Singhanian, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang, Kalyani Publishers.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	1	1
	Unit-2	1	1
	Unit-3	2	1
	Unit-4	2	1
	Unit-5	1	1
Section B	Unit-1		2
	Unit-2		2
	Unit-3	1	
	Unit-4		2
	Unit-5		1
Section C	Unit-1		1
	Unit-2		1
	Unit-3		
	Unit-4		1
	Unit-5		1

CORE- XIX
WORKING CAPITAL MANAGEMENT

SUBJECTCODE : 19UCAF315	THEORY & PROBLEMS	MARKS :100
SEMESTER:VI	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To provide knowledge on application of the principles and concepts of financial theory to problems and decisions associated with short-term (working) capital

UNIT- I: (15 hours)

Working capital meaning – Importance of working capital management- components of working capital–Factors Influencing working capital requirements– Estimating working capital management– working capital lifecycle– Roles of finance manager in working capital.

UNIT- II: (15 hours)

Financing current Assets: Different approach to financing current Assets– Conservative, aggressive and matching approach–Sources of finance- Committees on working capital finance.

UNIT -III: (20 hours)

Cash Management: Importance–Factors influencing cash balance– Determining optimum cash balance– cash budgeting–controlling and monitoring collection and disbursement

UNIT-- IV: (20 hours)

Receivables Management: Credit policy variables credit standards- credit period – cash discount and collection efforts –credit evaluation –control of receivables.

UNIT- V: (20 hours)

Inventory Management : Need for Inventories and Importance of its management – Techniques for managing Inventory – Economic order quantity (EOQ) – Stock levels – Analysis of Investment in inventory– Selective inventory control– ABC,VED, FSN Analysis.

PERSCRIBED TEXT BOOKS:

1. Hrishikesh Battacharya Working capital Management strategies and Techniques prentice hall of India 2001.
2. JoshiR.N.Cash Management,New Age InternationalPublishers1999.

REFERENCE BOOKS:

1. K.M. Chitnis, Working capital Management of large Industrial units, Dastane Ramachandra and company Poona.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL				100

Distribution of Questions:

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	2	
	Unit-2	2	
	Unit-3	2	1
	Unit-4	1	1
	Unit-5	2	1
Section B	Unit-1	1	
	Unit-2	2	
	Unit-3		1
	Unit-4		2
	Unit-5		2
Section C	Unit-1	1	
	Unit-2		
	Unit-3		1
	Unit-4		1
	Unit-5		1

**ELECTIVE II
PROJECT**

SUBJECTCODE : 19UCAF317	PROJECT	MARKS :100
SEMESTER:VI	CREDITS : 5	TOTAL HOURS : 90

COURSE OBJECTIVE:

- To provide an opportunity to apply the theoretical knowledge to the practical business situations and prepare a project report relevant to the topic or problem, after analyzing the same methodologically making intelligent observation and offering practical suggestions.

The Project Work will be evaluated by External Examiner (drawn by the COE from the panel of Experts suggested by the Board of Studies) and internal examiner (drawn by the Chairman of BOS, from of Guides/ Supervisors).

Project Work will be an individual work done by each and every student separately. It shall carry 50 marks and Viva – Voce examination 25 marks, in addition to Continuous Internal Assessment marks of 25. The CIA marks will be awarded by the Guide / Supervisor, who is nominated by the Department for each student.

For the Project work and Viva – Voce examination, the student must secure 40% to obtain a pass (i.e. 30 marks out of 75 in the end-semester examination).

The project work can be in any one of the following areas:

International Business/Foreign Exchange/Financial Management/Portfolio Analysis/Stock Market Analysis/Financial Statement Analysis/Cost Analysis any other related to Finance and Financial Services / Human Resource/ Marketing.

The Project may be in the form of:

- Analysis based on Secondary data – e.g. Analysis of financial statements of two or more companies for at least 2 or more financial years, analysis of wage pattern of employees (not less than 50) in a factory.
- Analysis based on primary data – e.g. consumer behaviour in respect of a product or service, investment pattern or behaviour of a group of investors belonging to a particular category.
- Proposal of a small business.

ELECTIVE- III

MANAGEMENT OF HUMAN RESOURCES

SUBJECT CODE : 19UCAF316	THEORY	MARKS :100
SEMESTER:VI	CREDITS: 5	TOTAL HOURS: 90

(Common to B.Com (A&F), B.Com (BM))

COURSE OBJECTIVE:

- To introduce to the students the functional department of human resource management and acquaint them with planning, its different functions in an organization

UNIT- I: (20 Hours)

Nature and scope of Human Resources Management – Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Sources of Recruitment – Selection – Methods of Selection – Process of Selection - Uses of various tests – Interview techniques in selection and placement.

UNIT -II: (20 Hours)

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Effectiveness of Training- Performance Appraisal – Traditional and Modern Methods-Transfer– Promotion and termination of services – Career Development.

UNIT- III: (20 Hours)

Remuneration – Components of remuneration – Incentives – Benefits – Motivation – Abraham Maslow's theory, McGregor's "X", "Y", William Ouchi's "Z" Theory - Herzberg's two factor theory and Vroom's valence expectancy theory – McClelland's Need Achievement theory

UNIT -IV: (15 Hours)

Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness.

UNIT V: (15 Hours)

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement.

PRESCRIBED TEXTBOOKS:

1. Essentials of Human Resource Management and Industrial Relations- P.Subba Rao – Himalaya Publishing House-2010
2. Human Resource Management – L M Prasad- Third Edition Reprint 2014 – Sultan Chand & Sons. Zuman Resource Management – Ashwathappa-5th Edition

REFERENCE BOOKS:

1. Human Resource Management – Garry Deseler-11th Edition – Pearson International

WEB REFERENCE:

1. <https://www.wiziq.com/tutorials/human-resource-management>
2. <https://www.sophia.org/tutorials/introductory-human-resource-concepts>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition/Principle Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	Short Answer Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL			100	

Distribution of Questions

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit-1	2	
	Unit-2	3	
	Unit-3	3	
	Unit-4	2	
	Unit-5	2	
Section B	Unit-1	2	
	Unit-2	2	
	Unit-3	1	
	Unit-4	2	
	Unit-5	1	
Section C	Unit-1	2	
	Unit-2	1	
	Unit-3	1	
	Unit-4	1	
	Unit-5	1	