

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 (General)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

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

VISION

- To act as a spur to innovative teaching aids with adherence in the curriculum of commerce, management and related fields by invigorating students to be resourceful & creative.

MISSION

- To develop globally competent and socially responsible leaders by creating an urge for continuous learning and a vigor to deal with competitive environment.
- To enlighten students by creating multifarious opportunities to reveal their potential and emboldening them to follow their passion.

PROGRAMME OUTCOMES

PO1: Outline the fundamentals of commerce viz., business studies, finance, Accounting and Management.

PO2: Recognize various managerial and accounting skills needed for better professional opportunities

PO3: Examine the capabilities in varied areas developing communication skills with an aim towards holistic development of learners.

PO4: Develop the capability of decision making at personal and professional levels and inculcate entrepreneurial skills.

PO5: Synthesis the knowledge to face the challenges in competitive global environment.

PROGRAMME SPECIFIC OUTCOMES

PSO1: Apply Management accounting concepts in determining and managing Costs, Revenue, pricing and budgetary techniques.

PSO2: Generate proactive decisions pertaining to business solutions with regard to application of economic principles and techniques at micro and macro level.

BACHELOR OF COMMERCE (GENERAL) COURSE STRUCTURE 2019-20 BATCH

Semester	Part	Course	Title	Subject Code	Hours	Credits	Marks		Total
							Internal	External	
I	I	Tamil	Tamil -I	19UTAM121	6	3	50	50	100
	II	English I	English-I	19UENG221	4	3	50	50	100
	III	Core I	Financial Accounting–I	19UCOM301	6	4	50	50	100
		Core II	Business Communication	19UCOM302	5	4	50	50	100
		Allied I	Economics for Business Decision	19UCOM303	5	5	50	50	100
	IV	Non – Tamil Students: Tamil (VI Std) Tamil Students: Non – Major Elective	Basics of Retail Marketing/ Basic Tamil	19UNME401H	2	2	-	100	100
Soft Skill-English			19UGSL401	2	3	-	100	100	
TOTAL CREDIT – 24 / TOTAL HOURS PER WEEK – 30									
II	I	Tamil II	Tamil -II	19UTAM122	6	3	50	50	100
	II	English II	English-II	19UENG222	4	3	50	50	100
	III	Core III	Financial accounting–II	19UCOM304	6	4	50	50	100
		Core IV	Principles of Management	19UCOM305	5	4	50	50	100
		Allied II	Indian Economic Development	19UCOM306	5	5	50	50	100
	IV	Non – Tamil Students: Tamil (VI Std) Tamil Students: Non – Major Elective	Fundamentals of Insurance/ Basic Tamil	19UNME402H	2	2	-	100	100
Life Skills			Soft Skill-English	19UGSL402	2	3	-	100	100
TOTAL CREDIT – 24 / TOTAL HOURS PER WEEK – 30									
III	III	Core V	Corporate Accounting–I	19UCOM307	6	4	50	50	100
		Core VI	Business Laws	19UCOM308	5	4	50	50	100
		Core VII	Banking Theory law and Practice	19UCOM309	6	4	50	50	100
		Core VIII	Marketing	19UCOM310	5	4	50	50	100
		Allied III	Business Statistics	19UCOM311	6	5	50	50	100
	IV	Soft Skill	Soft Skill-Personality Enrichment	19UGSL403	2	3	-	100	100
TOTAL CREDIT – 24 / TOTAL HOURS PER WEEK – 30									
IV	III	Core IX	Corporate Accounting–II	19UCOM312	5	4	50	50	100
		Core X	Company Law	19UCOM313	5	4	50	50	100
		Core XI	Goods & Services Tax and Customs Laws	19UCOM314	5	4	50	50	100
		Core XII	Financial services	19UCOM315	5	4	50	50	100
	IV	Allied III	Advanced Statistical Methods	19UCOM316	6	5	50	50	100
		Environmental Studies	Environmental Studies	19UEVS401	2	2	-	100	100
		Special Skill	Computing Skill	19UGSL404	2	3	-	100	100
TOTAL CREDIT – 26 / TOTAL HOURS PER WEEK – 30									

V		Core XIII	Cost Accounting	19UCOM317	6	4	50	50	100
		Core XIV	Practical Auditing	19UCOM318	6	4	50	50	100
		Core XV	Entrepreneurial Development	19UIDE317	5	4	50	50	100
		Core XVI	Financial Management	19UCOM319	6	4	50	50	100
	III	Elective I	Income Tax Law & Practice-I	19UCOM320	6	5	50	50	100
	IV	Value Education	Value Education	19UVED401	1	2	-	100	100
		Internship	Internship		-	2	-	-	-

TOTAL CREDIT – 25 / TOTAL HOURS PER WEEK – 30

VI	III	Core XVII	Advanced Cost Accounting	19UCOM321	6	4	50	50	100
		Core XVIII	Management Accounting	19UCOM322	6	4	50	50	100
		Core XIX	Business Environment	19UCOM324	6	4	50	50	100
		Elective II	Income Tax Law & Practice-II	19UCOM323	6	5	50	50	100
		Elective III	Human Resource Management	19UCOM325	6	5	50	50	100
	V	Community Service	Community Service	19UEXT501	-	1	-	-	-

TOTAL CREDIT – 23 / TOTAL HOURS PER WEEK – 30

GRAND TOTAL CREDIT -146 / TOTAL HOURS PER WEEK - 180

SEMESTER I

CORE – I

FINANCIAL ACCOUNTING – I

SUBJECTCODE: 19UCOM301	THEORY & PROBLEMS	MARKS:100
SEMESTER: I	CREDITS:4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To develop the ability in understanding the basic accounting concepts and principles of the accounting process.
2. To familiarise the students with methods of preparing final accounts of sole proprietorship concern.

UNIT-I (20 Hours)

Basic Accounting concepts – Accounting process – Journals, Ledger and Preparation of Trial balance.

UNIT-II (20 Hours)

Final Accounts of sole traders – Common adjustments in the preparation of final accounts – Adjusting and closing entries.

UNIT-III (20 Hours)

Deprecation – Meaning, causes, types – straight line method and written down value method (Change in method excluded)

UNIT-IV (15 Hours)

Insurance claims, claims of stock destroyed including Average Clause.

UNIT-V (15 Hours)

Accounts from incomplete records (Single Entry) - Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs method – Conversation method.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. R. L. Gupta & M. Radhaswamy – Advanced Accountancy, Sultan Chand, New Delhi.
2. R.L Gupta & V.K. Gupta – Financial Accounting – Sultan Chand Publishing, New Delhi.

REFERENCE BOOKS:

1. T.S.Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai.
2. Dr.S.Manikandan ,Financial Accounting, SciTech Publications, Chennai.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

CORE –II
BUSINESS COMMUNICATION

SUBJECTCODE: 19UCOM302	THEORY	MARKS:100
SEMESTER: I	CREDITS:4	TOTAL HOURS: 75

COURSE OBJECTIVES

1. To enable the students to acquire effective oral and written communication skills.
2. To enlighten the students in drafting Letters, Circulars, Orders and Reports relevant to Business.

UNIT-I (15 Hours)

Business Communication – Meaning and Definition – process – need – Methods: verbal, non-verbal – channels of communication: formal, in-formal – dimensions of communication: upward, downward, horizontal, diagonal – Principles of Effective Communication – Barriers to Communication.

UNIT-II (15 Hours)

Business Letters – Lay out – Kinds of Business Letters – Preparation of Bio-Data/Resume – Interview – Appointment- Joining Report – Promotion – Transfer.

UNIT-III (15 Hours)

Business Letters – Enquiries – Replies- Orders – Sales Letters – Circulars- Complaints.

UNIT-IV (15 Hours)

Bank Correspondence – Insurance Correspondence – Correspondence with shareholders, Directors.

UNIT-V (15 Hours)

Report Writing – Agenda – Minutes of the Meeting – Modern forms of Communication.

PRESCRIBED TEXT BOOKS

1. C.B.Gupta - Basics of Business Communication, Sultan Chand & Sons.
2. Rajendra Pal- Basics of Business Communication, Sultan Chand & Sons.

REFERENCE BOOKS:

1. Dr. Marlene Morais and John Joseph Adaikalam- Business Communication.
2. S.Sankaran – Business Communication, Margham Publications.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=130556023X>
2. <https://books.google.co.in/books?isbn=0618990488>
3. <https://books.google.co.in/books?isbn=0538466251>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
	Total Marks			100

Distribution of Questions:

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

ALLIED – I
ECONOMICS FOR BUSINESS DECISION

SUBJECTCODE: 19UCOM30	THEORY	MARKS:100
SEMESTER: I	CREDITS: 5	TOTAL HOURS: 75

COURSE OBJECTIVES

1. To enable the students to understand the concepts and theories of Business Economics
2. To enable the students to learn how the economic principles are applied in business decision making process.

UNIT-I (15 Hours)

Definition- Nature ,Scope and importance of Business Economics – Role of Business Economist – Positive and Normative Economics.

UNIT-II (15 Hours)

Meaning of demand – Distinctions of demand – Law of Demand – Elasticity of demand – Supply concepts.

UNIT-III (16 Hours)

Consumer Behaviour Theories- Law of Diminishing Marginal Utility - Equi- Marginal Utility- Indifference Curve- Properties

UNIT-IV (16 Hours)

Production – Factors of Production - Production theories - Law of Variable Proportion, Law of Returns to Scale.- Iso Quants

UNIT-V (13 Hours)

Pricing – Objectives – Factors influencing pricing – Classification of Pricing – Break Even Analysis.

PRESCRIBED TEXT BOOKS

1. Business Economics – E. Dharmaraj – Scitech publications
2. S.Shankaran , Business Economics – Margham publications Ch -17

REFERENCE BOOKS:

1. A.L. Ahuja , Business Economics – RBSA publishers Jaipur – 03

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0470021128>
2. <https://books.google.co.in/books?isbn=1451602391>
3. <https://books.google.com/books?isbn=0333961110>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
	Total Marks			100

Distribution of Questions:

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

NON MAJOR ELECTIVE – I
BASICS OF RETAIL MARKETING

SUBJECTCODE: 19UNME401H	THEORY	MARKS:100
SEMESTER: I	CREDITS:2	TOTAL HOURS: 30

COURSE OBJECTIVES

1. To expose the students to various trend in retail business.
2. To provide the basic understanding to broad set of specialized activities and techniques in managerial retail business.
3. To motivate the students to take up retailing business as a carrier.

UNIT-I **(6 Hours)**

Retailing-Definition-Retail marketing – Growth of organized retailing in India – Importance of Retailing.

UNIT-II **(6 Hours)**

Functions of Retailing – Characteristics of Retailing –Types of Retailing – Store Retailing – non store Retailing.

UNIT-III **(6 Hours)**

Retail Location Factors – Branding in Retailing – Private Labelling – Franchising concept.

UNIT-IV **(6 Hours)**

Communication tools used in retailing – sales promotion, E- Retailing – Window Display.

UNIT-V **(6 Hours)**

Supply Chain Management – Definition – Importance – Role of information technology in Retailing.

PRESCRIBED TEXT BOOKS

1. Gilbert Pearson , Retail Marketing Education Asia , 2001
2. Vedamani Gibson , Retail Marketing Jaici Publishing House New Delhi– 2000

REFERENCE BOOKS:

- 1.Herman & Evans Retail Management Phi , New Delhi -2001
- 2.Michael Levy and Barton A Weitz , Retail Management Tata Mc , Graw hill,New Delhi - 2001
3. Dr. L. Natarajan , Retail Marketing , Margham Publication Chennai.

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Essay Answer any 5 out of 10 questions (Each in 1200 words)	1-10	20	100
	Total Marks			100

Distribution of Questions:

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

SEMESTER II

CORE – III
FINANCIAL ACCOUNTING – II

SUBJECTCODE: 19UCOM304	THEORY & PROBLEMS	MARKS:100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVE

1. To impart skills in accounting for various kinds of business transactions.

UNIT-I **(15 Hours)**

Meaning & features, legal provisions of Hire Purchase Act, calculation of Interest, Journal entries in the books of Vendee and Vendor, preparation of various ledger, in the books of hire purchaser and seller.

UNIT-II **(15 Hours)**

Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors System.

UNIT-III **(20 Hours)**

Departmental Accounts need, features, Basis for Allocation of Expenses, treatment of Inter - Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

UNIT-IV **(20 Hours)**

Admission of a Partner, Retirement and death of a partner including treatment of goodwill.

UNIT-V **(20 Hours)**

Dissolution of partnership firms including piecemeal distribution of assets.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. R. L. Gupta & M. Radhaswamy – Advanced Accountancy, Sultan Chand , New Delhi.
2. R.L Gupta & V.K. Gupta – Financial Accounting – Sultan Chand Publishing, New Delhi.

REFERENCE BOOKS:

1. T.S.Reddy & A. Murthy, Financial Accounting, Margum Publications, Chennai.
2. Dr.S.Manikandan ,Financial Accounting, Scitech Publications, Chennai.

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1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

CORE –IV
PRINCIPLES OF MANAGEMENT

SUBJECTCODE: 19UCOM305	THEORY	MARKS:100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES

1. To enable the students to appreciate the contribution made by management and learn towards the basic principles and functions of management.
2. To provide opportunities to apply the general function of management in day –to day managerial practice.

UNIT-I **(20 Hours)**

Management: Importance – Definition- Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Evolution of Management thoughts : Scientific Management – F.W.Taylor, Administrative Management – Henry Fayol, The Human Relationship Management School – Hawthorne Experiment.

UNIT-II **(15 Hours)**

Planning: Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision-making – Process of Decision-making – Types of Decision.

UNIT-III **(15 Hours)**

Organisation: Types of Organisations – Organisation Structure – Span of Control and Committees – Departmentalisation – Informal Organisation.

UNIT-IV **(15 Hours)**

Authority – Delegation – Decentralisation –Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and purpose.

UNIT-V **(10 Hours)**

Co-ordination - Need, Type and Techniques and requisites for excellentCo- ordination – Controlling – Meaning and Importance – Control Process

PRESCRIBED TEXT BOOKS

1. C.B.Gupta, Management Theory & Practice -Sultan Chand & Sons - New Delhi.
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi.

REFERENCE BOOKS:

1. P.C. Tripathi & P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi.
2. Wehrich and Koontz, Management – A Global Perspective.
3. N.Premavathy, Principles of Management - Sri Vishnu Publication - Chennai.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0070220883>
2. <https://books.google.co.in/books?isbn=07546198423>.
3. <https://books.google.co.in/books?isbn=05471484>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

ALLIED- II
INDIAN ECONOMIC DEVELOPMENT

SUBJECTCODE: 19UCOM306	THEORY	MARKS:100
SEMESTER: II	CREDITS: 5	TOTAL HOURS: 75

COURSE OBJECTIVES

1. To enable the students to know about the major constituents of Indian Economy.
2. To enhance the knowledge of the students to learn about the economic planning.

UNIT-I (15 Hours)

Economic growth and Economic Development-Features of economic development- Indicators of economic development-National Income - Basic concepts and computation of National Income

UNIT-II (15 Hours)

Major problems of Indian Economy-Poverty-Inequalities- Unemployment- Population- Causes , Consequences and Remedial measures to solve the problems .

UNIT-III (15 Hours)

Agriculture –Contribution to economic development- Green Revolution and its importance – Objectives of Land Reform measures-Food policy and Public Distribution System

UNIT-IV (15 Hours)

Industry-Types of Industries - Role of industries in economic development- Importance of Large Scale Industries – Small Scale Industries – Problems and Remedies.

UNIT-V (15 Hours)

Economic Planning - Five Year plans in India-Achievements and failures- Economic development under Five Year Plans

PRESCRIBED TEXT BOOKS

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy – Problem of Development of Planning - Wishwa Prakashan - New Age of International Ltd.

REFERENCE BOOKS:

1. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai.
2. G. Maheshkumar, Indian Economy, AR Publications, Chennai.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=04700211282>.
2. <https://books.google.co.in/books?isbn=1451602391>
3. <https://books.google.com/books?isbn=0333961110>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
	Total Marks			100

Distribution of Questions:

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

NON MAJOR – II
FUNDAMENTALS OF INSURANCE

SUBJECTCODE: 19UNME402H	THEORY	MARKS:100
SEMESTER: II	CREDITS: 2	TOTAL HOURS: 30

COURSE OBJECTIVE

1. To ensure the students to understand in the basic and fundamentals of insurance

UNIT-I **(6 Hours)**

Origin and History of insurance – Meaning and Definition on Insurance – Features of Insurance Principles of Insurance – Objective and Advantage of Insurance - types of insurance

UNIT-II **(6 Hours)**

Insurance Organizations in India and Their Profile – Insurance Regulatory and Development Authority – Its Duties and Functions.

UNIT-III **(6 Hours)**

Meaning and Definition of Life Insurance – Its Features – Its Fundamental Principles
Type of Policies in Life Insurance

UNIT-IV **(6 Hours)**

Meaning and Definition of Fire Insurance – its features. Its Fundamental Principles –
Types of Policies in Fire Insurance

UNIT-V **(6 Hours)**

Meaning and Definition of Marine Insurance – its Features – Its Fundamental Principles
– Types of Policies in Marine Insurance.

REFERENCE BOOKS:

1. M.N.MISH : Insurance – Principles and Practice

WEB REFERENCES:

1. <https://books.google.com/books?isbn=05384501502>.
2. <https://books.google.com/books?id=iNnuAAAAMAAJ>
3. <https://books.google.com/books?isbn=1533697442>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Essay Answer any 5 out of 10 questions (Each in 1200 words)	1-10	20	100
	Total Marks			100

Distribution of Questions:

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

SEMESTER III

CORE -V
CORPORATE ACCOUNTING – I

SUBJECTCODE: 19UCOM307	THEORY & PROBLEMS	MARKS:100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To enable students to understand the accounting treatment relating to issue of shares and underwriting of shares.
2. To understand the procedure for internal reconstruction and capital reduction and valuation of Good will and shares.
3. To familiarize the students with the preparation of financial statement of banking companies

UNIT-I

(20 Hours)

Issue of shares- forfeiture and re-issue of shares. Underwriting of shares-Determination of the liability of underwriters-Complete Underwriting-Partial Underwriting-Firm Underwriting.

UNIT-II

(15 Hours)

Profit prior to incorporation- Liquidation of companies- order of payment- calculation of liquidator's remuneration- Preparation of Liquidators final statement of accounts.

UNIT-III

(20 Hours)

Alteration of share capital-Internal reconstruction and reduction of capital-Valuation of Good will and shares-Methods of Valuation of Goodwill-Average profits method-Super profit method- Capitalization method-Methods of Valuation of shares-Net assets method-Yield method-Fair value method.

UNIT-IV

(20 Hours)

Financial statement of banking companies- Preparation of profit and loss account -Balance sheet.

UNIT-V

(15 Hours)

Accounting for price level changes -Social responsibility accounting-Human resource accounting- Mechanised Accounting (Theory only).

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Corporate Accounting-T.S. Reddy & A.Murthy- Margham publishers.
2. Corporate Accounting-R.L.Gupta&Radhaswamy-Sultan chand &sons.New Delhi.

REFERENCE BOOKS::

1. Advanced Accounting-M.C.Shukla&T.S.Grewal.
2. Advanced Accounting-S.P.Jain &K.L.Narang.Kalyani publishers.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8131754510>
2. <https://books.google.co.in/books?isbn=8120346270>
3. <https://books.google.co.in/books?isbn=8126908394>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

CORE- VI
BUSINESS LAWS

SUBJECTCODE: 19UCOM308	THEORY	MARKS:100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVE

1. To make the students understand the significant provisions of General Contract and Special Contracts.

UNIT-I (15 Hours)
Indian Contract Act – Formation – Terms of contract – Forms of Contract – Offer and acceptance – Consideration.

UNIT-II (15 Hours)
Persons Incompetent to contract – Free Consent – Agreements with unlawful object – Wagering agreements and Contingent contracts.

UNIT-III (15 Hours)
Performance of contract – Discharge – Remedies for breach of contract – Quasi contract.

UNIT-IV (15 Hours)
Sale of Goods Act-Formation of contract of sale-Passing of property in goods- Performance of contract of sale.

UNIT-V (15 Hours)
Conditions and warranties – Rights of unpaid seller.

PRESCRIBED TEXT BOOKS

1. Business Laws- N.D. Kapoor , Sultan Chand and Sons
2. Business Laws – M.R. Sreenivasan , Margam Publications
3. Business Laws – M.V. Dhandapani, Sultan Chand and Sons

REFERENCE BOOKS:

1. Mercantile Law – S. Badre Alam and P. Saravanavel
2. Business Law – R.S.N. Pillai – S. Chand
3. Mercantile Law – Gogna, S. Chand

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0764142402>
2. <https://books.google.co.in/books?isbn=0748766472>
3. <https://books.google.co.in/books?isbn=0748766774>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
	Total Marks			100

Distribution of Questions:

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

CORE -VII
BANKING THEORY, LAW AND PRACTICE

SUBJECTCODE: 19UCOM309	THEORY	MARKS:100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To expose the students to various concepts in Indian Banking system.
2. To make the students understand the provisions of the Banking Regulations Act, 1949.
3. To familiarize the students with various functions of a modern banker.

UNIT-I **(20 Hours)**

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

UNIT-II **(20 Hours)**

Commercial Banks – Functions – Traditional and Modern- Types of Deposits, Principles of lending- agency and general utility services.

UNIT-III **(20 Hours)**

E-Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System- Core Banking- Real time gross settlement (RTGS) - SWIFT- National Electronic Funds Transfer (NEFT) - KYC.

UNIT-IV **(15 Hours)**

Opening of an Account – Types of customers (Individuals, firms, Trusts, and Companies) –Importance of customer relations – Customer grievances and redressal – Ombudsman.

UNIT-V **(15 Hours)**

Negotiable instruments: Promissory Note – 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 TEXT BOOKS:

1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan Chand Co.
2. Banking and Financial Systems – B. Santhanam(Margham Publishers)

REFERENCE BOOKS:

1. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications
2. Indian Banking – Parameswaran – S. Chand and Co.
3. Banking Law Theory and Practice – Tanon

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0471292192>
2. <https://books.google.co.in/books?isbn=1904727891>
3. <https://books.google.co.in/books?isbn=8131752666>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

**CORE -VIII
MARKETING**

SUBJECTCODE: 19UCOM310	THEORY	MARKS:100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES

1. To expose students to the importance of marketing in the business world.
2. To enable students to understand the various aspects in marketing.

UNIT-I (15 Hours)

Marketing- Introduction – Meanings – Definition – Functions – Role and importance – Kinds of Market – Marketing Managements – Marketing Process –Marketing Management Orientation marketing Plan – Marketing Mix.

UNIT-II (15 Hours)

Marketing Environment – Managing Marketing information – Consumer Markets – Consumer Buying Decision Process – Business Markets – Business Buyer Behaviour Process – Market Segmentation.

UNIT-III (15 Hours)

Product – Types of Products – Product Mix – New Product Development– Product Life Cycle Strategy, Pricing – Pricing Objectives – Kinds of Pricing –Factors Affecting Pricing – Pricing Strategies.

UNIT-IV (15 Hours)

Marketing Channels – Functions – Types – Event Management –Channel design management channel behaviour; Marketing Communication Mix – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix

UNIT-V (15 Hours)

Competitor Analysis and Strategies – Social Responsibility and Ethics – Recent Trends in Marketing : A Basic understanding of E-Marketing , Consumerism , Market Research , MIS and Marketing Regulations.

PRESCRIBED TEXT BOOKS

1. Kotler Philip, Armstrong Gary , agnihotri y. prafulla, ehsan UI Haque , principles of marketing – A South Asian Perspective , 13th Edition , Pearson 2009

REFERENCE BOOKS:

1. Rajan Nair, Marketing, Sultan Chand & Sons Publications, New Delhi.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0764112775>
2. <https://books.google.co.in/books?isbn=0324591098>
3. <https://books.google.co.in/books?isbn=0415380804>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
	Total Marks			100

Distribution of Questions:

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

**ALLIED - III
BUSINESS STATISTICS**

SUBJECTCODE: 19UCOM311	THEORY & PROBLEMS	MARKS:100
SEMESTER: III	CREDITS: 5	TOTAL HOURS: 90

COURSE OBJECTIVE

1. To provide knowledge in statistics methods and applications and to offer expertise in statistics analysis

UNIT-I

(20 Hours)

Introduction: Statistics - Definitions; Variables - Quantitative and Qualitative data – Primary and Secondary - Collection of data - Census method - Sampling methods - Precautions while using secondary data.

UNIT-II

(20 Hours)

Classification and Presentation of data - Tabulation - Frequency Distribution – Diagrammatic and Graphical representation of data – Bar diagram – Pie Diagram – Frequency Curve - Ogive Curves – Histogram – Polygon – Lorenz Curve.

UNIT-III

(20 Hours)

Measures of Central Tendency - Mean, Median and Mode, – Measures of Variation – Range, Quartile Deviation, Standard Deviation, Mean Deviation and Coefficients - their characteristics – uses and limitations.

UNIT-IV

(15 Hours)

Skewness – Types and measurement – Karl Pearson – Bowley's.

UNIT-V

(15 Hours)

Time series – components – models – Trend measurement (Graphic and Straight line trend) - Seasonal Index measurement (Simple Average & Moving Averagemethod)

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications

REFERENCE BOOKS:

1. Statistics - Elhance
2. Operations Research – Hira and Gupta, S. Chand.
3. Operations Research – Handy and A. Taha, Macmillan Publishers.
4. Statistical methods- Dr.S.GuruSwamy.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=07641423992>
2. <https://books.google.co.in/books?isbn=81224001163>
3. <https://books.google.co.in/books?isbn=8131726029>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

SEMESTER IV

CORE – IX
CORPORATE ACCOUNTING – II

SUBJECTCODE: 19UCOM312	THEORY & PROBLEMS	MARKS:100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To enable students to understand the accounting treatment relating to amalgamation, absorption and external reconstruction
2. To understand the accounting procedure relating to holding companies and subsidiary companies.
3. To familiarize the students with the preparation of life insurance and general insurance company accounts.

UNIT-I **(15 Hours)**

Amalgamation, Absorption and External reconstruction-Computation of purchase consideration-Pooling of interest method-Purchase method-Accounting treatment-Journal entries-Preparation of Balance sheet.

UNIT-II **(20 Hours)**

Consolidated final statement of Holding companies and Subsidiary companies (Intercompany holdings excluded)

UNIT-III **(15 Hours)**

Accounts of life insurance companies-Life insurance revenue account-Balance sheet- Ascertaining correct Life assurance fund-Preparation of valuation of Balance sheet- Determination of amount due to policy holders.

UNIT-IV **(20 Hours)**

Accounts of general insurance companies-Calculation of Reserve for unexpired risk-Preparation of Revenue account –Profit& loss account and Balance sheet.

UNIT-V **(20 Hours)**

Accounting standards-Meaning-Need for Accounting Standards-Significance of Accounting standards-Provision of Accounting standards (AS)-1, AS-2, AS-3, AS-6 AS-14 and AS-21

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Corporate Accounting-T.S. Reddy & A.Murthy- Margham publishers.
2. Corporate Accounting-R.L.Gupta&Radhaswamy-Sultan chand &sons.New Delhi.

REFERENCE BOOKS:

1. Advanced Accounting-M.C.Shukla&T.S.Grewal
2. Advanced Accounting-S.P.Jain &K.L.Narang.Kalyani publishers.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8131754510>
2. <https://books.google.co.in/books?isbn=8120346270>
3. <https://books.google.co.in/books?isbn=8126908394>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

**CORE – X
COMPANY LAW**

SUBJECTCODE: 19UCOM313	THEORY	MARKS:100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVE

1. To make the students understand the significant provisions of Companies Act 2013

UNIT-I (15 Hours)

Definition of joint stock company – Kinds – Characteristics-Advantages and disadvantages – Formation – Incorporation.

UNIT-II (15 Hours)

Memorandum of association – Contents – Doctrine of Ultra Virus – Articles of Association – Contents – Doctrine of Indoor Management- Prospectus – Contents.

UNIT-III (15 Hours)

Share capital – Kinds of share capital – Voting rights – Borrowing power of companies – Share certificate-Membership of company – Shareholder-Directors.

UNIT-IV (15 Hours)

Meetings and resolutions – Statutory meetings – Annual general Meeting – Quorum – Extra ordinary Meeting – Resolutions – Ordinary and special.

UNIT-V (15 Hours)

Winding up of companies – Modes of winding up – Winding up by the court – Voluntary winding up – Members voluntary winding up – Creditors voluntary winding up.

PRESCRIBED TEXT BOOKS

1. Company Law by N.D.Kapoor
2. Company Law by Avtar Singh
3. Company Law and secretarial practice by P.Srirenganayaki

REFERENCE BOOKS:

1. Company Law by J.Sanathi
2. Company Law by P.M.S.Abdul Gaffoor and S.Thothadri

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0199608024>
2. <https://books.google.co.in/books?isbn=05828941823>
3. <https://books.google.co.in/books?isbn=8171567312>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
	Total Marks			100

Distribution of Questions:

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

CORE-XI

GOODS & SERVICE TAX AND CUSTOMS LAW

SUBJECTCODE: 19UCOM314	THEORY	MARKS:100
SEMESTER:IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES

1. To familiarize students with the basic concepts of Indirect taxes & Customs Act
2. To enable the students to understand the concept and procedure for computation of GST

UNIT-I **(14 Hours)**

History of Taxation – Elements of Tax – Objectives of Taxation – Canons of Taxation – Tax System in India – Classification of Taxes.

UNIT-II **(16 Hours)**

Customs Act – Definition, Concepts and Scopes – Levy and Collection of Customs Duty – 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. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax.

UNIT-IV **(14 Hours)**

Introduction – Concepts of Supply – Types of Supply – Composite Supply – Mixed Supply – Composite Levy Introduction – Time of Supply of Goods – Time of Supply of Service – Value of Supply and its Provisions.

UNIT-V **(16 Hours)**

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

PRESCRIBED TEXT BOOKS:

1. Business Taxation – T.S.Reddy & Y.Hariprasad Reddy, Margham Publications, 2018.
2. ICAI – Indirect Tax Study Material, 2018.

REFERENCE BOOKS:

1. Dr.Vinod K Singhanian, Monica Singhanian, Students Guide to Income
2. Tax, Taxmann Publications Pvt Ltd., New Delhi.

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

WEB REFERENCES:

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

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

CORE - XII
FINANCIAL SERVICES

SUBJECTCODE: 19UCOM315	THEORY	MARKS:100
SEMESTER:IV	CREDITS:4	TOTAL HOURS: 75

COURSE OBJECTIVES

1. To understand the meaning and significance of the financial services available in India.
2. To expose the students to the role of financial services in the development of the capital market and the economy of the country.

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 **(18 Hours)**

Money market- Meaning- Instruments- Commercial papers- Certificate of Deposit- Repos- Capital Market- New issue market, meaning and functions

UNIT-III **(15 Hours)**

Stock exchange- Meaning- Functions of Stock Exchange- Types of speculators-SEBI – objectives- functions and powers- Merchant Banking- Functions.

UNIT-IV **(15 Hours)**

Venture capital- stages in Venture capital- VCI in India- Credit Rating- Basis-Factoring- Functions and types

UNIT-V **(12 Hours)**

Leasing- types of lease accounts-Hire purchase- concepts and features Underwriting- Consumer finance- advantages.

PRESCRIBED TEXT BOOKS

1. Financial Services – M.Y.Khan
2. Financial Services – B.Santhanam

REFERENCE BOOKS:

1. Law of Insurance – Dr.M.N. Mishra
2. Indian Financial System – H.r. Machiraju
3. A Review of current Banking Theory and Practice – S.K. Basu.

WEB REFERENCES:

1. <https://books.google.com/books?isbn=8131731596>
2. <https://books.google.com/books?isbn=8180692183>
3. <https://books.google.com/books?isbn=8180692183>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
	Total Marks			100

Distribution of Questions:

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

ALLIED -IV
ADVANCED STATISTICAL METHODS

SUBJECTCODE: 19UCOM316	THEORY & PROBLEMS	MARKS:100
SEMESTER:IV	CREDITS: 5	TOTAL HOURS: 90

COURSE OBJECTIVE

1. To provide knowledge in statistics methods and applications and to offer expertise in statistics analysis

UNIT-I (15 Hours)

Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

UNIT-II (22 Hours)

Probability - measurement method – Addition and multiplication theorems – conditional probability– combinations-Probability distributions.

UNIT-III (23 Hours)

Sampling- Sampling methods- sampling error- Sample size and standard error-Sampling distribution- Central limit theorems- Estimating population parameters- point and interval estimates- percentage and mean population from large sample and small sample.

UNIT-IV (15 Hours)

Hypothesis Testing in Sampling – Z, t, F tests, One way ANOVA, Chi-Square (Simple Problem Only)

UNIT-V (15 Hours)

Correlation – Karl Pearson & Spearman's Rank – uses & limitations - Regression analysis – OLS method

Problem 80% and Theory 20%

PRESCRIBED TEXT BOOKS:

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. William C Emory, Business Research Methods, Richard D Irwin, NJ

REFERENCE BOOKS:

1. Donald R Cooper, Business Research Methods 7th Edition, McGraw Hill
2. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8122415229>
2. <https://books.google.co.in/books?isbn=8131301362>
3. <https://books.google.co.in/books?isbn=8122415229>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
	Total Marks			100

Distribution of Questions:

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

SEMESTER V

CORE - XIII

COST ACCOUNTING

SUBJECTCODE: 19UCOM317	THEORY & PROBLEMS	MARKS:100
SEMESTER:V	CREDITS:4	TOTAL HOURS: 90

COURSE OBJECTIVE

1. To enable the students to understand the methods and techniques of costing.

UNIT-I (10 Hours)

Definition, Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications. Installation of costing systems, cost centres and profit centers.

UNIT-II (20 Hours)

Simple Cost sheets- cost sheet with details of overheads- Stock of work in progress and Finished goods, sales price computation- tenders and quotations. Reconciliation of cost and financial accounts.

UNIT-III (25 Hours)

Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department , EOQ , Stores records, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Basestock method and standard price method.

UNIT-IV (15 Hours)

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

UNIT-V (20 Hours)

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

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.

REFERENCE BOOKS:

1. T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting
2. N.K. Prasad and V.K. Prasad – Cost Accounting.
3. N.K. Prasad and V.K. Prasad – Cost Accounting.
4. Hansen / Mowen – Cost Management Accounting and Control.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0070402248>
2. <https://books.google.co.in/books?isbn=8189781502>
3. <https://books.google.co.in/books?isbn=9380901666>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
B	Short Answer Answer any 5 out of 8 questions (Each in 300 words)	13-20	8	40
C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

CORE – XIV
PRACTICAL AUDITING

SUBJECTCODE: 19UCOM318	THEORY	MARKS:100
SEMESTER:V	CREDITS:4	TOTAL HOURS: 75

COURSE OBJECTIVE

1. To gain knowledge of the principles and practice of auditing.

UNIT-I (20 Hours)

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations 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 – Internal check, meaning, objectives.

UNIT-II (20 Hours)

Vouching, meaning and definition, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of credit sales and credit purchase – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

UNIT-III (15 Hours)

Depreciation and reserves – meaning – Auditor’s duty with regard to depreciation – Reserves and provisions- Distinguish reserves and provisions – Depreciation of wasting Assets.

UNIT-IV (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 – Duties of the company auditor – Rights and liabilities of auditors – Audit Report – Preparation and Presentation.

UNIT-V (15 Hours)

EDP audit – meaning – procedure of audit under EDP system- Specialised Audits- points to be considered while Auditing Educational Institutions- Hotels-Banking and insurance companies.

PRESCRIBED TEXT BOOKS

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

REFERENCE BOOKS:

1. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
2. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8121920418>
2. <https://books.google.co.in/books?isbn=5877373412>
3. <https://books.google.co.in/books?isbn=8170231868>

Question Paper Pattern:

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C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

ELECTIVE – I
ENTREPRENEURIAL DEVELOPMENT

SUBJECTCODE: 19UIDE317	THEORY	MARKS:100
SEMESTER:V	CREDITS: 4	TOTAL HOURS: 75

UNIT-I **(15 Hours)**
Entrepreneur – Meaning-Definition-Classification-Qualities-Functions of entrepreneur.

UNIT-II **(20 Hours)**
Entrepreneurship – Meaning – Definition – Nature – Factors affecting entrepreneurship growth, Pros and Cons of entrepreneurship.

UNIT-III **(15 Hours)**
MSME an overview - Evolution of SSI - Importance - Problems faced by SSI.

UNIT-IV **(12 Hours)**
EDP – Objectives of EDP – Training phases of EDP- Role of Government in organizing EDP's. Women Entrepreneur in India - Problems, Remedial measures.

UNIT-V **(13 Hours)**
Business plan- Sources of ideas-Identification of opportunities and Preparation of project proposal for startups.

PRESCRIBED TEXT BOOKS

1. Srinivasan.N.P. , - Entrepreneurial Development.
2. P.Saravanavel – Entrepreneurial Development.

REFERENCE BOOKS:

1. Vasanth Desai – Project Management.
2. Jayashree Suresh – Entrepreneurial Development.

Question Paper Pattern:

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

CORE – XV
FINANCIAL MANAGEMENT

SUBJECTCODE: 19UCOM319	THEORY & PROBLEMS	MARKS:100
SEMESTER:V	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To enable the students to understand the managerial decisions on the acquisition and effective utilisation of long –term and short – term funds of the organization.
2. To enlighten the students about the maximisation of the profitability of the firm.

UNIT-I **(15 Hours)**
Meaning and objectives and importance of finance - Source of finance – Functions of financial management – Role of Financial manager in financial management.

UNIT-II **(20 Hours)**
Cost of Capital – Cost of Equity – Cost of Preference share capital – Cost of Debt – Cost of Retained Earnings – Weighted Average cost of capital.

UNIT-III **(20 Hours)**
Capital structure – Planning – Factors affecting Capital structure – Determining Debt – Equity proportion – Theories of capital structure – Leverage concept

UNIT-IV **(15 Hours)**
Dividend policy – Factors affecting Dividend payment – Company Law provision on Dividend payment – Various dividend Models.(Walter’s Gordon’s- M.M Hypothesis.)

UNIT-V **(20 Hours)**
Working Capital – Components of Working Capital – Operating Cycle – Factors influencing working capital – Determining or forecasting of working capital requirements.

The proportion between theory and problem 20% and 80%

PRESCRIBED TEXT BOOKS:

1. Dr.S.N. Maheshwari , Sultan chand and sons.
2. Dr. A Murthy , Margham publications

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=812591658X>
2. <https://books.google.co.in/books?isbn=8174465863>
3. <https://books.google.co.in/books?isbn=0070599432>

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Distribution of Questions:

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		Theory	Problems
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	Unit – 3	2	1
	Unit – 4	1	1
	Unit – 5	1	1
B	Unit – 1	1	-
	Unit – 2	-	1
	Unit – 3	-	2
	Unit – 4	1	2
	Unit – 5	-	1
C	Unit – 1	1	-
	Unit – 2	-	-
	Unit – 3	-	1
	Unit – 4	-	1
	Unit – 5	-	1

ELECTIVE– I
INCOME TAX LAW AND PRACTICE – I

SUBJECTCODE: 19UCOM320	THEORY & PROBLEMS	MARKS:100
SEMESTER:V	CREDITS: 5	TOTAL HOURS: 90

COURSE OBJECTIVE

1. To understand the basic concepts of Income Tax and to acquaint knowledge with provisions relating to Salary, House Property, Business or Professional Income and Filing of Returns.

UNIT-I **(15 Hours)**

Meaning and features of income- Important definitions under the Income Tax Act- Residential Status – Scope of Total income – 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 – 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- 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)**

Tax Rates of Individual Assessee – Filing of Return – Various Return Forms – Permanent Account Number (PAN) – Advance payment of Tax – Meaning of Due date – Meaning of Deduction of Tax at Source.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.

REFERENCE BOOKS:

1. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
2. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

WEB REFERENCES:

1. <https://books.google.com/books?isbn=1584773855>
2. <https://books.google.com/books?id=iiQKAAAAMAAJ>
3. <https://books.google.com/books?isbn=813172191>

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

SEMESTER VI

CORE – XVI
ADVANCED COST ACCOUNTING

SUBJECTCODE: 19UCOM321	THEORY & PROBLEMS	MARKS:100
SEMESTER:VI	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To enable students to acquire the versatile costing knowledge in various nature of concern.
2. To make them to understand the techniques of cost control and decision making.

UNIT-I (15 Hours)

Methods of Costing : Unit Costing – Tenders or Quotations – Job Costing – Definition, importance and preparation of job cost sheets- Batch Costing- Determination of Economic Batch Quantity- preparation of Batch cost sheets..

UNIT-II (20 Hours)

Contract Costing – Preparation of Contract Account – Simple financial contracts- transfer of profit to P&L a/c, Treatment of plant in contract a/c- Contractee Account – Preparation of Balance Sheet.

UNIT-III (20 Hours)

Process Costing – Features of Process Costing – Simple Process Accounts, Treatment of opening and closing stock in process a/c – Abnormal Loss and Gains.

UNIT-IV (15 Hours)

Operating Costing – Transport- Computation of passenger transport cost, Power house costing- costing for Cinema Theater.

UNIT-V (20 Hours)

Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety. Marginal Costing – Decision – making - Sales – Mix Exploring New Markets – Make orBuy Decisions – Shut down or Continue.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. S.P. Jain and K.L. Narang: Cost Accounting
2. P.T. Pattanshetty and Dr. Palekar: Cost Accounting

REFERENCE BOOKS:

1. S.P. Iyengar: Cost Accounting
2. Khanna, Pandey, Ahuja and Arora: Cost Accounting
3. T.S. Reddy and Y. Hariprasad Reddy: Cost Accounting
4. Saxena and Vashist: Cost Accounting
5. Hansen/Mowen: Cost management Accounting and Control

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0070402248>
2. <https://books.google.co.in/books?isbn=8189781502>
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	Unit – 2	2	-
	Unit – 3	2	-
	Unit – 4	2	1
	Unit – 5	2	-
B	Unit – 1	1	2
	Unit – 2	-	2
	Unit – 3	-	1
	Unit – 4	-	1
	Unit – 5	-	1
C	Unit – 1	-	1
	Unit – 2	-	1
	Unit – 3	-	1
	Unit – 4	-	-
	Unit – 5	-	1

CORE PAPER – XVII
MANAGEMENT ACCOUNTING

SUBJECTCODE: 19UCOM322	THEORY & PROBLEMS	MARKS:100
SEMESTER:VI	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES

- 1.To enable the students to get knowledge about the various techniques of management principle.
- 2.To make the students to get practical skill in solving management problems.

UNIT-I **(10 Hours)**

Management Accounting – Meaning, scope, 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, 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.

UNIT-IV **(25 Hours)**

Fund flow statement- meaning, objectives, merits and demerits- preparation of fund flow statement- cash flow statement- meaning advantages- limitations- preparation of cash flow- statement-types of cash flows- operating, financing, investing cash flow.

UNIT-V **(20 Hours)**

Budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Production, Cash and Flexible Budgets.Capital Expenditure Control – Capital Budgeting Techniques – Pay Back Period – Accounting Rate of Return – Net Present Value Method.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Dr.Maheswari S.N. – Management Accounting.
2. Chadwick – The Essence of Management Accounting

REFERENCE BOOKS:

1. Charles T.Horngren and Gary N.Sundem – Introduction to Management Accounting.
2. Sharma and Shashi K.Gupta – management Accounting
3. T.S. Reddy & Dr. Y.Hariprasad Reddy – Management Accounting.
4. Hansen-Mowen – Cost management Accounting and Control.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0070620237>
2. <https://books.google.co.in/books?isbn=1853963836>
3. <https://books.google.co.in/books?isbn=8131731782>

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

**CORE -XVIII
BUSINESS ENVIRONMENT**

SUBJECTCODE: 19UCOM324	THEORY	MARKS:100
SEMESTER:VI	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVE

1. To enable the students to scan the business environment and appraise various factors which influence on business performance.

UNIT-I (20 Hours)

The concept of Business Environment - its nature and significance – Brief overview of political – Cultural – legal – economic and social environments and their impact on business and strategic decisions.

UNIT-II (15 Hours)

Political Environment – Government and Business relationship in India –Provisions of Indian constitution pertaining to business.

UNIT-III (20 Hours)

Social and Cultural Environment – Impact of foreign culture – Castes and Communities – Linguistic and Religious groups – Types of Social organization – Social responsibilities of business.

UNIT-IV (20 Hours)

Economic Environment – Economic systems and their impact of business – Macro Economic parameters like GDP -growth rate population – Urbanization - Fiscaldeficit – Plan investment – Per Capita Income and their impact on business decisions.

UNIT-V (15 Hours)

Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

PRESCRIBED TEXT BOOKS

1. Sankaran.S. – Business Environment
2. Francis Cherunilam – Business Environment

REFERENCE BOOKS:

1. Aswathappa – Business Environment
2. Daasgupta & Sengupta – Government and Business in India.
3. Srinivasan.K. – Productivity and social Environment.

WEB REFERENCES:

1. <https://books.google.com/books?isbn=1292074604>
2. <https://books.google.com/books?isbn=0080557449>
3. <https://books.google.com/books?isbn=933255912>

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Total Marks				100

Distribution of Questions:

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

ELECTIVE – II
INCOME TAX LAW AND PRACTICE – II

SUBJECTCODE: 19UCOM323	THEORY & PROBLEMS	MARKS:100
SEMESTER:VI	CREDITS: 5	TOTAL HOURS: 90

COURSE OBJECTIVE

1. To acquaint knowledge with provisions relating to Capital gains, Income from other Sources, Deductions, Assessment of Individuals and Powers of Income Tax Authorities.

UNIT-I **(15 Hours)**

Income under Capital Gains – Short term, Long term Capital gains – Certain transactions not included as transfer – Cost of Improvement – Indexation of Cost – Exempted Capital Gains- Computation of Capital Gains.

UNIT-II **(20 Hours)**

Income from other sources – Grossing up – Deductions in computing income under the head Income from other sources.

UNIT-II **(20 Hours)**

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

UNIT-IV **(15 Hours)**

Permissible deductions from gross total income – Sec. 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GGC, 80GG, 80TTA, 80GGA, 80QQB, 80RRB, 80U, – Assessment of individual- Computation of Tax.

UNIT-V **(20 Hours)**

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax Officers – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Re assessment).

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.

REFERENCE BOOKS:

1. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
2. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

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3. <https://books.google.com/books?isbn=8131721914>

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

ELECTIVE -III
HUMAN RESOURCE MANAGEMENT

SUBJECTCODE: 19UCOM325	THEORY	MARKS:100
SEMESTER:VI	CREDITS: 5	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To provide knowledge on understanding managing human resources in organizations.
2. To offer exposure on human resources practices in organizations.

UNIT-I **(15 Hours)**

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

UNIT-II **(15 Hours)**

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career development.

UNIT-III **(20 Hours)**

Remuneration – Components of remuneration – Incentives – Benefits – Motivation – Welfare and social security measures.

UNIT-IV **(20 Hours)**

Labour Relation – Functions of Trade Unions – Forms of collective bargaining- Workers' participation in management – Types and effectiveness – Industrial Disputes and Settlements (laws excluded)

UNIT-V **(20 Hours)**

Human Resource Audit – Nature – Benefits – Scope – Approaches- Human Resource Information System (HRIS)- Need- Benefits- Designing of HRIS- Computerized HRIS.

PRESCRIBED TEXT BOOKS

1. Human Resource Management – V S P Rao
2. Human Resource Management – Ashwathappa

REFERENCE BOOKS:

1. Human Resource Management – C.B.Gupta
2. Human Resource Management – L M Prasad
3. Human Resource Management – Tripathi.
4. Human Resource Management – S. S. Khanna

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0749446315>
2. <https://books.google.co.in/books?isbn=1285974859>
3. <https://books.google.co.in/books?isbn=813175426X>

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	Unit – 4	2	-
	Unit – 5	2	-
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