GURU NANAK COLLEGE (AUTONOMOUS)

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

Velachery Main Road, Velachery, Chennai – 600042.

B.Com (Honours)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the candidates admitted in the Academic year 2016-17 and thereafter)

VISION

To attain a competitive edge over the other academic courses by virtue of its rigorous academia and training structures and to put the students in a rigorous academic environment wherein they are subject to a strong and competitive syllabi and training programs so that they are transformed into professionals who thrive in a challenging and a competitive corporate environment.

MISSION

To strive to attain academic excellence and to maintain a very high standard of education in the dimensions of commerce, management, finance, economics, taxation and financial analysis and to mould the students into competent professionals with a very strong foundation of ethics and professional etiquette.

PROGRAMME OUTCOME

PO1: Convert Students as real time Professionals in the areas of finance, accounting and taxation.

PO2: Prepare Students to face the challenges in the current job market.

PO3: Apply the knowledge gained in the field of finance, law, taxation, treasury, accounting, etc. and in teaching fields.

PO4: Analyse and interpret various case studies related to Marketing, HR, Finance, Management, Accounting, Accounting standards, Income tax and GST.

PO5: Combine theoretical and practical knowledge through internship and projects

PROGRAMME SPECIFIC OUTCOMES

PS01: Examine the Conceptual knowledge in accounting standards to pursue professional courses

PS02: Prepare students to be proficient in the field of Commerce, Logistics and Supply Chain Management, Research, Corporate Ethics and Governance and Tax.

DEPARTMENT OF COMMERCE HONOURS) COURSE STRUCTURE – (2016-2017)

Semester	Part	Course	Title	Subject Code	Credits	Hours	Internal	External	Total
							Marks		
I	I	Language	Language (Tamil/ Hindi/ Sanskrit/ French)	16UHTAF01/ 16UHHIF01/ 16UHSAF01/ 16UHFRF01	3	4	50	50	100
	II	English	English	16UHENF21	3	4	50	50	100
	III	CORE I	Financial Accounting - I	16UHONC01	4	6	50	50	100
		CORE II	Marketing Practice	16UHONC02	4	5	50	50	100
		CORE III	Principles of Management	16UHONC03	4	4	50	50	100
		CORE IV	Business Economics	16UHONC04	4	5	50	50	100
	IV	NME I	Basic Tamil/ Retail Marketing	16UHBT401/ 16UNME01N	2	2	-	100	100
			Internship - I (two weeks)	16UINT401	2				
			**TOTAL CREDIT – 26/ TOTAL HOURS PER WEEK – 30**						
II	I	Language	Language –II (Tamil/Hindi/ Sanskrit/French)	16UHTAF02/ 16UHHIF02/ 16UHSAF02/ 16UHFRF02	3	4	50	50	100
	II	English	English – II	16UHENF22	3	4	50	50	100
	III	COREV	Financial Accounting –II	16UHONC05	4	6	50	50	100
		CORE VI	Banking Theory & Practices	16UHONC06	4	5	50	50	100
		CORE VII	Services Marketing	16UHONC07	4	4	50	50	100

		CORE VIII	Business Policy &Environment	16UHONC08	4	5	50	50	100
	IV	NME II	Basic Tamil/ Basics of Insurance	16UHBT402/ 16UNME02N	2	2		100	100
			Internship - II (four weeks)	16UINT401	4				

TOTAL CREDIT – 28/ TOTAL HOURS PER WEEK - 30

III	III	CORE IX	Corporate Accounting	16UHONC09	4	6	50	50	100
		CORE X	Business Law	16UHONC10	4	5	50	50	100
		CORE XI	Business Mathematics	16UMATA20	4	5	50	50	100
		CORE XII	Financial Services	16UHONC11	4	5	50	50	100
		CORE XIII	Logistics and Supply chain Management	16UHONC12	4	5	50	50	100
		CORE XIV	International Trade	16UHONC13	4	4	50	50	100
			Internship - III (two weeks)	16UINT401	2				

TOTAL CREDIT – 26/ TOTAL HOURS PER WEEK - 30

IV	III	CORE XV	Business Statistics and Operations Research	16UHONC15	4	5	50	50	100
		CORE XVI	Insurance and Risk Management	16UHONC16	4	4	50	50	100
		CORE XVII	Special Accounts	16UHONC17	4	5	50	50	100
		CORE XVIII	Company Law	16UHONC18	4	5	50	50	100

		CORE XIX	Financial Management	16UHONC19	4	5	50	50	100
		CORE XX	Customer Relationship Management	16UHONC20	4	4	50	50	100
	IV		Environmental Studies	16UEVS401	2	2		100	100
			Internship - IV (four weeks)	16UINT401	4				
**TOTAL CREDIT – 30/ TOTAL HOURS PER WEEK - 30**
V	III	CORE XXI	Cost Accounting	16UHONC21	4	6	50	50	100
		CORE XXII	Corporate ethics and Governance	16UHONC22	4	5	50	50	100
		CORE XXIII	Income Tax, Law and Practice	16UHONC23	4	5	50	50	100
		CORE XXIV	Accounting Standards	16UHONC24	4	5	50	50	100
		CORE XXV	Practical Auditing	16UHONC25	4	5	50	50	100
		CORE XXVI	Research Methodology	16UHONC26	4	4	50	50	100
	IV		Value Education	16UVED401	2			100	100
			Internship - V (two weeks)	16UINT401	2			100	100
**TOTAL CREDIT – 28/ TOTAL HOURS PER WEEK - 30**

VI	**III**	CORE XXVII	Accounting for Decision Making	16UHONC27	4	6	50	50	100
		CORE XXVIII	Human Resource Management	16UHONC28	4	5	50	50	100
		CORE XXIX	Security Analysis and Portfolio Management	16UHONC29	4	5	50	50	100
		CORE XXX	Entrepreneurial Development	16UHONC30	4	4	50	50	100
		CORE XXXI	Business Taxation	16UHONC31	4	5	50	50	100
			Project & Viva-voce	16UHONC32	8	5		100	100
			Extension Activities			1			
		TOTAL CREDIT – 29/ TOTAL HOURS PER WEEK - 30							
		GRAND TOTAL CREDIT 167– / TOTAL HOURS PER WEEK – 180							

SEMESTER-I

GURU NANAK COLLEGE (AUTONOMOUS), CHENNAI – 600 042

(Effective for the batch of candidates admitted in 2016-2019)

CORE I: FINANCIAL ACCOUNTING -I

SUBJECT CODE: 16UHONC01	THEORY & PROBLEMS	100 MARKS
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

❖ **To help students to acquire conceptual knowledge of the financial accounting**

❖ To familiarize students with the basic financial tools with emphasis on applications to Business situations

UNIT – 1 (20 HOURS)

Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings.

UNIT – II (20 HOURS)

Preparation of Receipt and Payments Account, Income and Expenditure Account and Balance Sheet of Non Trading Organization.

UNIT – III (17 HOURS)

Account Current – Average Due Date – Sale or Return Account. Classification of errors – Rectification oferrors – Preparation of Suspense Account. Bank Reconciliation Statement

UNIT – IV (17 HOURS)

Depreciation – Meaning, Causes, Types – Straight-Line Method – Written Down Value method – Sinking Fund method - change of methods- Insurance Claims – Average Clause (Loss of Stock only).

UNIT – V (16 HOURS)

Single Entry – Meaning, features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

Reference Books:

1. R.L. Gupta & V.K Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
2. T.S. Reddy & A.Murthy, Financial Accounting ,Margham Publications, Chennai.
3. Shukla, M.C., T.S Grewal and S.C. Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
4. Jain S. P., and K.LNarang, Financial Accounting, Kalyani Publishers, New Delhi
5. P.C.Tulsian, Advanced Accounting, Tata McGraw Hill, New Delhi
6. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi
7. R.L Gupta & Radhaswamy, Advanced Accounting, (Volume I), Sultan Chands Publication,New Delhi
8. Das K. R., K.M. Sinha, Financial Accounting, Lawyers Book Stall

9. Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd

10. Banerjee B.K, Financial Accounting –A dynamic Approach, Prentice Hall of India Private Limited, New Delhi.

11. Hanif M, A. Mukherjee, Financial Accounting, Tata McGraw Hill Publishing Company

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS :(PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	-
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C	1	-	1
	2	-	-
	3	-	-
	4	-	1
	5	-	1

MARKETING PRACTICE

SUBJECT CODE: 16UHONC02	THEORY	100 MARKS
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

❖ **To provide basic knowledge of concepts, principles, tools and techniques of marketing.**

❖ **To impart better understanding of content of a marketing plan**

❖ **To familiarize the students with the recent trends in marketing**

UNIT – I (15 HOURS)

Introduction to Marketing – Meaning – Definition and Functions of marketing – Marketing Orientations –Role and Importance of Marketing – Classification of Markets

UNIT – II (15 HOURS)

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments) Marketing segmentation – concept – benefits – bases and levels

UNIT – III (15 HOURS)

Introduction to consumer behavior – need for study – consumer buying decision process – buying motives- Pricing decisions- creativity marketing – retail marketing

UNIT – IV (15 HOURS)

Marketing mix – meaning – introduction to stages for new product development – types introduction to product life cycle- Product mix- Price- pricing policy & methods place channels of distribution (levels) -channel members- promotion – communication mix – basic of advertisement, sales promotion &personal selling.

UNIT – V (15 HOURS)

Recent trends in marketing – basic understanding of E-marketing – consumerism – market research, MIS(Management information system), marketing regulation

Reference Books:

1. SaxenaRajan, Marketing Management, Sultan Chands & Sons, New Delhi.
2. Michael, JEtzel., Bruce J Walker and William J Stanton, Marketing ,13th edition, McGraw Hill, New York
3. Kotler, Philip and Gary Armstrong, Principles of Marketing, 13th edition, Pearson Education, New Delhi.
4. Still and Cundiff, Marketing Management, Prentice Hall Inc. Ltd.,
5. Gupta C. B. and Dr.N.Rajan Nair, Marketing Management, Sultan Chand Ltd., New Delhi
6. Kumar A., Meenakshi, Marketing Management, Vikas Publishing House, New Delhi.
7. Sherlekar S. A, Marketing Management, Himalaya Publishing House, Mumbai.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	

	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	-	
	4	1	
	5	-	

CORE III

PRINCIPLES OF MANAGEMENT

SUBJECT CODE: 16UHONC03	THEORY	100 MARKS
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

❖ **To impart to the students an understanding of state of art of management & business concepts.**

❖ **To prepare them to face the emerging challenges of managing resources, business process and managing managers**

UNIT I   **(12 HOURS)**

Meaning and Definition of Management-Principles of Management - Classification of Managerial functions - Importance of Management –Management Thoughts – Classical- Neo Classical – Modern Theories – Taylor – Fayol – Mayo –Hawthrone.

UNIT II   **(12 HOURS)**

Planning-Meaning, Objectives, Steps, Types, MBO, Decision-making- Meaning, Advantages & Disadvantages, Process.

UNIT III   **(12 HOURS)**

Organizing – Authority Responsibility - Delegation and Decentralization

UNIT IV   **(12 HOURS)**

Direction – Nature and Purpose - Leadership – styles of leadership - Motivation-Theories of Maslow and Herzberg

UNIT V   **(12 HOURS)**

Communication Process - Channels, Networks, Barriers, Overcoming of Barriers
– Coordination – Control - Meaning, Steps, Advantages & Disadvantages

Reference Books:

1. Gupta.C.B., Business Management, Sultan Chand & Sons
2. Koontz Harold and Heinz Weihrich ,McGraw Hill Book Company
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India
4. Koontz Harold, HeinchWeihrich, Essentials of Management, Prentice Hall of India
5. Prasad, Manmohan, Management Concept & Practice, Himalaya Publishing House, Mumbai
6. Terry R. George, Principles of Management, Pearsons Education Pvt. Ltd.
7. VasishthNeeru, Principles of Management, Vikas Publishing House

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	-	
	4	1	
	5	-	

CORE IV

BUSINESS ECONOMICS

SUBJECT CODE: 16UHONC04	THEORY	100 MARKS
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

❖ **To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.**

❖ **To impart knowledge on National income and its application in business.**

UNIT I   (15 HOURS)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative- Economics- Definition – 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 – Concept of Efficiency

UNIT II   (14 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   (16 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 – Economies of Scale Cost Classification – Break Even Analysis

UNIT IV   (15 HOURS)

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

UNIT V   (15 HOURS)

National Income – National Product and National Income – per Capital Income problem –Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.

Reference Books:
1. S. Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons – NewDelhi – 02.
3. Francis Cherunilam, Business Environment, Himalaya Publishing House -Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business ,Thomas Nelson Australia -Can-004603454.
5. Chaudhary C.M Business Economics , RBSA Publishers , Jaipur - 03.
6. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	-	
	2	1	
	3	1	
	4	1	
	5	-	

<div align="center">**NON MAJOR ELECTIVE**

NME: – RETAIL MARKETING</div>

SUBJECT CODE: 16UNME01N	THEORY	100 MARKS
SEMESTER: I	**CREDITS: 2**	**TOTAL HOURS: 30**

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 labeling – Franchising concept

UNIT – IV   **(6 HOURS)**

Communication tools used in Retailing – Sales promotion, e-tailing- window display

UNIT - V   **(6 HOURS)**

Supply chain management – definition – importance – Role of information Technology in retailing.

Reference Books:

1. Modern Retail Management – J.N.Jain&P.P.Singh Regal Publications , New delhi
2. Retail Management – Suja Nair, Himalaya Publishing house.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 5 out of 10 questions	1-10	20	100
Total Marks				100

SEMESTER-II

CORE V

FINANCIAL ACCOUNTING II

SUBJECT CODE: 16UHONC05	THEORY& PROBLEMS	100 MARKS
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

❖ **To familiarize the students with the practices of advanced financial accounting**

❖ **To prepare them to understand the practical application of various techniques learnt in Tally Package**

UNIT – I **(18 HOURS)**

Hire Purchase System- Introduction- Accounting Procedure for high value goods-Default and Repossession –Accounting treatment for goods of small value-Hire Purchase Trading Account-Installment Purchase System-Meaning-Accounting Treatment

UNIT – II **(18 HOURS)**

Branch Accounting- Debtors system, Stock and debtors system, Independent branch – Departmental accounts-inter-departmental transfers

UNIT III **(17 HOURS)**

Partnership Accounts- Admission, Retirement, Admission cum Retirement- Death of a Partner (excluding individual& joint life policies)

UNIT IV **(19 HOURS)**

Dissolution-Insolvency of a partner-Garner Vs Murray -Insolvency of more than one and all partners-Piecemeal Distribution –Proportionate Capital Method and Maximum Loss method

UNIT V **(18 HOURS)**

Introduction to Operating system –Windows - File manager –location and identification– safeguards - Tally Package: Configuration of Tally; Tally screens and menus; Company Information – creating, selecting, altering, closing a company; Accounting Information – creating, displaying, altering and deleting groups and ledgers; Introduction to cost – creating, displaying, altering and deleting cost centers and cost categories - Reports – displaying different types of accounting and inventory reports, changing display format of reports, printing reports. Introduction to ERP and SAP

Reference Books:

1. R.L. Gupta & V.K Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
2. T.S. Reddy &A.Murthy, Financial Accounting ,Margham Publications, Chennai.
3. Shukla, M.C., T.S Grewal and S.C. Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
4. Jain S. P., and K.LNarang, Financial Accounting, Kalyani Publishers, New Delhi
5. P.C.Tulsian, AdvancedAccounting, Tata McGraw Hill, New Delhi
6. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi
7. R.L Gupta &Radhaswamy, Advanced Accounting,(Volume I), Sultan Chands

Publication,New Delhi

8. Das K. R., K.M. Sinha, Financial Accounting, Lawyers Book Stall
9. Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd
10. Banerjee B.K,Financial Accounting –A dynamic Approach, Prentice Hall of India Private Limited, New Delhi.
11. Hanif M, A. Mukherjee, Financial Accounting, Tata McGraw Hill Publishing Company

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	1
	2	1	1
	3	1	1
	4	1	1
	5	1	-
SECTION B	1	1	-
	2	1	2
	3	-	2
	4	-	2
	5	-	-
SECTION C	1	-	1
	2	-	1
	3	-	1
	4	-	-
	5	-	-

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CORE VI

BANKING THEORY AND PRACTICES

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SUBJECT CODE: 16UHONC06	THEORY	100 MARKS
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- ❖ **To expose students to the concept, importance and dynamics of banking business.**
- ❖ **To prepare them to understand the theoretical frame work of functioning of banking sector**

UNIT I (15 HOURS)

Commercial banking – definition – classification – banking system – banking system – universal banking –functions – role of commercial banks in economic development – central banking definition – need – principles – central banking Vs commercial banking – functions and role

RBI – functions and working –objective – legal framework – functions

UNIT II (16 HOURS)

E-banking – meaning – services – risk management for e-banking – Internet banking – Internet banking's. Traditional banking – mechanics – drawbacks of Internet banking – Indian scenario and future outlook– Mobile banking – telephone banking – ATM – electronic money – electronic funds transfer – Indian Financial Network (INFINET)

UNIT III (14 HOURS)

Opening bank accounts – type of bank accounts – FDR – pay-in-slip book – donation mortis causa – bank customer – special type of customers – bank lending – sources and factors of lending – negotiable instruments

UNIT IV (15 HOURS)

Crossing – definition – need – types – consequences – opening of crossing – liability of the paying banker– marking of cheques Endorsement – meaning – types – negotiation back – effect – duration and rules –paying banker – dishonoring of a cheque – payment in a crossed

cheque – material alternation –statutory protection

UNIT V (15 HOURS)

Collecting banker – meaning – collecting banker's rule – statutory protection – collecting banker's duty –collection of bills of exchange – agent for collection – paying banker Vs collecting banker – customer grievances – grievances redressal – banking ombudsman – Banking Regulations Act – major provisions

Reference Books:

1. K.P.M. Sundharam, Money, Banking & International Trade - Sulltan Chand & Sons New Delhi.
2. Dr. S. GURUSAMY, Tata McGraw Hill, New Delhi
3. S.V. Vasudevan, Theory of Banking - S.Chand& Company Ltd., - New Delhi.

4. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand&Sons - New Delhi.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	-	
	2	1	
	3	-	
	4	1	
	5	1	

CORE VII

SERVICES MARKETING

SUBJECT CODE: 16UHONC07	THEORY	100 MARKS
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

❖ **To acquaint the students with the basic concepts and future growth in services industry**

❖ **To prepare them to face the emerging challenges of managing resources and distribution of services**

UNIT-I (12 HOURS)

Introduction--characteristics of services, classification of services - distinction between goods and services-, growth and future of service sector

UNIT-II (10 HOURS)

Customer expectations of services- level of expectations, zone of tolerance

UNIT-III (13 HOURS)

Marketing mix- Service product-concepts-supplementary services-new services- Cost of services, Pricing-objectives of pricing-cost based pricing-monetary and non-monetary costs-value based pricing-pricing tactics-applications of pricing

UNIT-IV (13HOURS)

Promotion –designing the promotional mix-personal selling-advertising-sales promotion publicity and public relations - Service location-factors affecting choice of service location-Distribution-methods of distributing services-challenges in distribution of services

UNIT-V (12 HOURS)

People-hiring, training, motivating and retaining employees - Physical evidence-importance of physical evidence in services-services capes Process-designing and managing service processes

Reference Books:
1. Valarie .A. Zeithaml,etal, Service Marketing ,Tata McGraw Hill,2000.
2. Christopher Lovelock, Service Marketing,Pearson Education Asia,2000.
3. Kruise, Service Marketing John Wiley and Sons ltd 2000
4. Christian Gronroos, service Management and Marketing, ,John Wiley and Sons ltd 2000
5. Helen Woodruff,ServicesMarketing,Macmillan India Ltd
6. Jha S M., Service Marketing, Himalaya Publishing House, Mumbai.
7. Verma Harsh V., Service Marketing, Pearson Education, New Delhi.
8. Sankar Ravi, Service Marketing -The Indian experience, ManasPublicaitons, New Delhi.
9. Parasuraman,Zeitham and Berry, Delivering Quality Services, The free press Macmillia.
10. Balachandran S., Excellence in services, Business Publishing House, Bombay.

11. Kotler, Philip, Marketing of Non Profit Organization Prentice Hall of India (P) Ltd. India New Delhi.
12. Balaji. B, Services Marketing & Management, S.Chand& Sons, New Delhi

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

CORE VIII

BUSINESS POLICY AND ENVIRONMENT

SUBJECT CODE: 16UHONC08	THEORY	100 MARKS
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- ❖ **To provide an overview and importance of business environment**
- ❖ **To enable the students to understand the business ethics in the competitive environment**

UNIT I   **(15 HOURS)**

Dimensions of Business Environment-Economic, Political, Cultural, Social, Legal, Demographic, Governmental, Technological, Natural Environment - Environmental Analysis – Need, Importance, Approaches -ETOP and Forecasting techniques

UNIT II   **(12 HOURS)**

Organizational Analysis-Need, Approaches-SAP, SWOT Analysis

UNIT III   **(17 HOURS)**

Global Environment -Globalization-Rationale, Significance, Strategies for globalization, MNCs, FDI in India

UNIT IV   **(16 HOURS)**

Economic and Business Environment - Agreements and Current Issues-WTO, TRIMS and

TRIPS, IPRs-Concepts, Features and requisites for registration of Intellectual Property, Implications to India

UNIT V   **(15 HOURS)**

Corporate Communication- Importance – Methods- Social Networking – Pros & Cons.

Reference Books:
1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa.K, Business Environment, Himalaya Publishing House,Mumbai
3. V.P. Michael, Business Policy and Environment, S. Chand & Co., New Delhi i
4. Raj Agarwal, Business Environment, Excel books, New Delhi
5. Sankaran S. Business Environment, Margham Publications, Chennai
6. Dasgupta and Sengupta, Government and Business in India, Pearsons Education Pvt. Ltd
7. Srinivasan K - Productivity and Social Environment, Vikas Publications
8. Paul, International Business Environment, Prentice Hall of India

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPAERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	-	
	4	1	
	5	-	

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NON-MAJOR ELECTIVE - II

NME: BASIS OF INSURANCE

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SUBJECT CODE: 16UNME02N	THEORY	100 MARKS
SEMESTER: II	CREDITS: 2	TOTAL HOURS: 30

COURSE OBJECTIVES:

To provide the knowledge in Risk Management and Insurance process

Unit – I (15 HOURS)

Origin and history of Insurance – Meaning and definition of Insurance – Features of Insurance - Principles of Insurance – Objectives and advantages of Insurance- Types of Insurance – Insurance Organizations in India and their Profile - Insurance Regulatory and Development Authority – its Duties and Functions

Unit – II (15 HOURS)

Meaning and Definition of Life Insurance – its Features – its Fundamental Principles - Types of policies in Life Insurance – Meaning and Definition of Fire Insurance - its Features – its Fundamental Principles – Types of policies in Fire Insurance - Meaning and Definition of Marine Insurance - its Features – its Fundamental Principles - Types of Policies in Marine Insurance.

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REFERENCE BOOKS:

</div>

1. A.Murthy – Elements of Insurance
2. M.N.Mish – Insurance – Principles and Practice

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 5 out of 10 questions	1-10	20	100
Total Marks				100

SEMESTER-III

CORPORATE ACCOUNTING

SUBJECT CODE: 16UHONC09	THEORY & PROBLEMS	100 MARKS
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

- ❖ **It provides comprehensive understanding of corporate accounting practices and presentation of financial statements as per legal requirements in the organizations.**

- ❖ **It provides an overview of the corporate practice in maintaining the books as per accounting standards especially in company final accounts, alteration of shares, valuation of shares etc.,**

UNIT- I   **(18 HOURS)**

Advanced problems in issue and buy back of shares and debentures – underwriting of shares and

Debentures

UNIT- II   **(15 HOURS)**

Acquisition of Business

UNIT- III   **(18 HOURS)**

Final Accounts of joint stock companies as per new guidelines, Legal requirements – divisible profits, managerial remuneration, profits prior to incorporation

UNIT- IV   **(18 HOURS)**

Alteration of share capital and internal reconstruction, Accounting for price level changes

UNIT- V   **(21HOURS)**

Liquidation of joint stock companies – statement of affairs and deficiency account –

Liquidator's statement of account

Reference Books:

1. M.C. Shukla& T.S. Grewal, Advanced Accounting, S.Chand& Co. Ltd. New Delhi
2. P. Jain and K.L Narang, Corporate Accounting, Kalyani Publishers, New Delhi
3. R.L. Gupta and M. Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
4. S. N. Maheswari, Advanced Accounting, Sultan Chand & Sons, New Delhi

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	1	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C	1	-	1
	2	-	1
	3	-	1
	4	-	-
	5	-	-

BUSINESS LAW

SUBJECT CODE: 16UHONC10	THEORY	100 MARKS
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- ❖ **To assist the students to learn the elements of general contract.**
- ❖ **To enable the students to understand and deal with various contracts in his/her day-to- day life, be it for his business or profession.**
- ❖ **To enable the students to learn and understand the special contracts.**

UNIT -I (25 HOURS)

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent- Legality of object – Void contracts – Contingent contracts – Performance of contract -Discharge of contract – Remedies for Breach of contract – Quasi contracts

UNIT-II (15 HOURS)

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

UNIT- III (10 HOURS)

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller

UNIT- IV (13 HOURS)

Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage

UNIT –V (12 HOURS)

Information Technology Act – Introduction – Overview of Cyber law

Reference Books:

1.N.D. KAPOOR, Elements of Mercantile Law, Sulthan Chand &Co

2. N.D. KAPOOR, Business Laws, Sulthan Chand &Co

3. KRISHNAN NAIR, Law of Contracts, Orient Longman Publishers.

4. Dr. M.R. Sreenivasan, 2005, Business Law 2nd Ed Margham Publication, Chennnai

5. P.C. Tulsian Business Laws, 2nd Ed, Tata Mcgraw Hill, New Delhi

6. R.S.N Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S. Chand & Co., New Delhi

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPAERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

BUSINESS MATHEMATICS

SUBJECT CODE: 16UMATA 20	THEORY & PROBLEMS	100 MARKS
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

❖ **To enhance their knowledge in basics of mathematics**

❖ **To familiarize the students with the mathematical concepts and their application in general business operations**

❖ **To prepare them to face the competitive exams**

UNIT – I (10 HOURS)

Theory of Sets - Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets

(10 HOURS)

UNIT – II

Algebra - Ratio, Proportion and Variations

UNIT – III (20 HOURS)

Permutation and Combination, Binominal Theorem, Exponential and Logarithmic Series Arithmetic, Geometric and Harmonic Progressions

UNIT – IV (20 HOURS)

Differential Calculus - Differentiation – Meaning -, Rules: Maxima and Minima of Univar

ate Functions: Application of Maxima and Minima in Business

UNIT – V (15 HOURS)

Interest and Annuity – Banker's Discount – Binary Number System - Matrices – Meaning and

Operations– Matrix inversion – Solutions to Linear Equations – Payroll, Wages and Commission

Reference Books:

1. Business Mathematics – P.R.Vittal
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor
3. Business Mathematics – B.M. Agarwal
4. Business Mathematics – R.S. Soni

Note: No Theory Questions to be
asked

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	1	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C	1	-	1
	2	-	1
	3	-	1
	4	-	-
	5	-	-

CORE XII
FINANCIAL SERVICES

SUBJECT CODE: 16UHONC11	THEORY	100 MARKS
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

❖ **To understand the meaning and significance of the financial services available in India.**

❖ **To expose the students with the role of financial services in the development of the capital market and the economy of the country.**

UNIT- I – Financial Services: An Overview **(15 HOURS)**

Financial Services: Concept – functions – financial services market – growth of financial services in India – Credit cards: origin and history – concept – features, facilities and services – classification of credit cards – credit card frauds – credit cards and e-commerce –Credit Information Bureau (CIB) – benefits and drawbacks of credit cards – Debit Cards: concept And mechanism – dangers and precautions in the use of debit cards – smart cards

UNIT- II – Credit rating, commercial bill financing and consumer finance **(20 HOURS)**

Credit rating: concept – origin – features and advantages – growth factors for credit Rating system – major issues – credit rating agencies – regulatory framework – major factors in credit rating – equity rating – Commercial Bill Financing: meaning of commercial bills – features and advantages of commercial bill financing – precautions by a banker – steps in discounting and purchasing of bills – Consumer finance: meaning – types – mode – factors – consumer finance practice in India – pricing of consumer finance – marketing of consumer finance – consumer credit scoring – case for and case against consumer finance –hire-purchase and installment credit system

UNIT- III – Insurance, factoring and leasing **(12 HOURS)**

Insurance: concept – principles – reinsurance – life insurance – general insurance –insurance services – regulatory framework – Factoring: definition – mechanism – characteristics –types – advantages and disadvantages – players in factoring services – functions of a factor –factoring costs –factoring Vs bills discounting – RBI guidelines on factoring – cost-benefit analysis of factoring – forfaiting – factoring Vs forfaiting – Leasing: concept – characteristics –types – financial lease Vs financial lease – tests for financial lease – myths about leasing –participants in leasing – leasing process – services of a lessor – advantages – limitations – tax aspects of leasing – funding aspects of leasing – MPBF

UNIT- IV – Merchant banking and mutual funds **(15 HOURS)**

Merchant banking: definition – functions – code of conduct – regulatory framework – Mutual funds: definition – products and schemes – managing mutual funds in India – SEBI'

Requirements on AMC – functions of AMC – working mechanism of mutual funds – portfolio Management process in mutual funds – operational efficiency of mutual funds – UTI – regulatory structure of mutual funds in India – AMFI – MMMFs- stock-invest: meaning – features – mechanism –

Benefits and drawbacks – book-building: concept – characteristics

UNIT- V – Securitization   (13 HOURS)

Securitization: definition – pass through certificates – features – need – SPV –
Mechanism – purposes – asset characteristics – application – benefits – economic functions – Limitations
– securitization and financial intermediation – capital markets and securitization –Securitization as a risk
management tool.

Books for reference

1. GURUSAMY S, Financial Services, Tata McGraw Hill

2. GURUSAMY S, Merchant Banking and Financial Services, Tata McGraw Hill

3. Khan M Y, Financial Services, Tata McGraw Hill

4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit,
Wadhwaand Company

5. Lee, S J, Venture Capital Manual, Warren Gorham and Lamont Inc, Boston

6. Machiraju, Merchant Banking, Wiley Eastern, New Age International

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS		
		THEORY	**PROBLEMS**	
SECTION A	1	2		
	2	2		
	3	2		
	4	2		
	5	2		
SECTION B	1	1		
	2	1		
	3	2		
	4	2		
	5	2		
SECTION C	1	1		
	2	1		
	3	-		
	4	1		
	5	-		

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CORE XIII

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

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SUBJECT CODE: 16UHONC12	THEORY	100 MARKS
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- ❖ **To expose the students to the concept, evolution and importance of logistics and supply chain management**
- ❖ **To familiarize the various mode of transportation network**
- ❖ **To provide an insight on emerging technologies, scope, challenges and issues of logistics management**

UNIT- I (15 HOURS)

Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management – Competitive advantages of Logistics – Functions of logistics management – Principles –Logistics Network – Integrated Logistics system. Supply chain management –

Nature and Concepts –Value chain – Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.

UNIT- II (15 HOURS)

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing – Material handling – Order Processing –Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

UNIT- III (15 HOURS)

Transportation - Position of Transportation in Logistics and Supply chain management – Road, Rail, Ocean, Air, Transport Multi model transport – containerization – CFS – ICDS Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

UNIT- IV (15 HOURS)

Logistical Information system (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management. Components of logistic system – transportation – Inventory carrying – warehousing – order processing – Ocean transport – ships – types – measurement of capacity of ships –shipping information.

UNIT- V (15 HOURS)

Issues and challenges for developing countries – Multi Model transportation – Role of containerization –Problems – Legal aspects of shipping – The Indian carriage of Goods by Sea Act, 1925 – Multi Model Transportation of Goods Act, 1993. Characterizing practices – Port Procedures – Exporting General Merchandise – Containerized cargo for export through Inland container Depots – Bill of lading - Infrastructure development – Air Transport – Comparative evaluation of transport system – Decision Criteria – Advantages of Air transport – Importance – Insurance aspects of logistics.

Reference Books:

1. KrishnaveniMuthiah, 'Logistics Management and Seaborne Trade' Himalaya PublishingHouse.

2. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan IndiaLtd.

3. Martin Christoper, 'Logistics and Supply Chain Management' Pearson Education, 2003.

4. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	-	
	4	1	
	5	-	

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CORE XIV

INTERNATIONAL TRADE

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SUBJECT CODE: 16UHONC13	THEORY	100 MARKS
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

❖ **To help the students to have an insight into the interactive relationship among various countries**

❖ **To offer the students an understanding of international marketing and its Environment.**

❖ **To impart the students the overseas market research, sources of marketing Information and the guidelines on how to identify foreign markets.**

❖ **To guide the students for product planning adaptation for exports.**

UNIT- I (12 HOURS)

International Trade – Importance of International Trade, Theories of Foreign Trade: Theories of Adam Smith, Ricardo, Haberler'sHechsher–Ohlin

UNIT- II (12 HOURS)

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over View)

UNIT- III (12 HOURS)

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing.

UNIT- IV (12 HOURS)

Import Management – Import Procedure and Documents – Import Finance

UNIT- V (12 HOURS)

International Economic Organizations and its Functions -IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

Reference Books:

1. Francis Cherunilam, International Trade and Export Management - Himalaya PublishingHouse - Mumbai – 04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) – PearsonEducation Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group Wadsworth Publishing Company - California.
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi -14.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	-	
	4	-	
	5	1	

SEMESTER-IV

CORE XV

BUSINESS STATISTICS AND OPERATIONS RESEARCH

SUBJECT CODE: 16UHONC15	THEORY & PROBLEMS	100 MARKS
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- ❖ **To introduce basic concepts of Statistics.**
- ❖ **To provide Statistical techniques for business data analysis.**
- ❖ **To familiarize the students with introduction to operations research and its application**

UNIT- I (10 HOURS)

Introduction – Meaning and definition of statistics – Collection and tabulation of statistical data – Presentation of statistical data – Graphs and diagrams – Measures of central tendency – Arithmetic mean, median, mode, harmonic mean and geometric mean.

UNIT- II (15 HOURS)

Measures of Variation – Standard deviation, mean deviation – Quartile deviation – Skewnessand Kurtosis– Lorenz curve. Simple Correlation – Scatter diagram – Karl Pearson's Correlation – Rank Correlations –Regression

UNIT III (10 HOURS)

Analysis of Time series – Methods of measuring trend and seasonal variations- Index Numbers – Consumers price index and cost of living indices – Statistical Quality control - Sampling procedures – Simple, stratified and systematic

UNIT- IV (15 HOURS)

Hypothesis testing – Fundamental ideas – Large Samples test – Small sample test – t, F, Chi – square(without proof) – Simple application. Use of SPSS

UNIT- V (25 HOURS)

Introduction to OR – Meaning & scope – characteristics – models in OR. - LPP – formulation – graphical method – Simplex method – Dig M method application in business – merits & demerits – Transportation model-basic feasible solution – formulation, Solving a TP. Assignment models-Formulation-solution

Reference Books:
1. P.R Vittal, Business Mathematics & Statistics
2. S.C.Gupta and V.K.Kapoor.
3. Hamdy A Taha, Operation Research - An Introduction Prentice Hall of India - New Delhi.
4. P.K. Gupta & Man Mohan, Problems in Operations Research - Sultan Chand & Sons New Delhi.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	-
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C	1	-	-
	2	-	1
	3	-	1
	4	-	-
	5	-	1

COREXIV

INSURANCE AND RISK MANAGEMENT

SUBJECT CODE: 16UHONC16	THEORY	100 MARKS
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

❖ **To understand the nature of insurance and the principles that governs general insurance.**

❖ **To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies**

❖ **To understand the functions and organizations of insurance industry, claim valuation and changes in insurance sector.**

UNIT I (15 HOURS)

Risk and risk management process - risk identification - evaluation - risk management techniques - selecting and implementing risk management techniques.

UNIT II (15 HOURS)

Commercial risk management applications - property - liability-commercial property insurance different policies and contracts - business liability and risk management insurance - workers' compensation and risk financing.

UNIT III (15 HOURS)

Personal risk management applications - property – liability - risk management for auto owners risk management for home owners.

UNIT IV (15 HOURS)

Risk management applications - loss of life - loss of health - retirement planning and annuities employee benefits - financial and estate planning.

UNIT V (15 HOURS)

Risk management environment - industry - functions and organization of insurers - Government regulation of insurance sector - IRA - Privatization of insurance business in India - changes in Insurance Act -Insurance intermediaries insurance products pricing, claim valuation **-** Foreign insurers in India.

Reference Books:

1. Rejda, George E., "Principles of Risk Management and Insurance", 6th Edn, Addison Wesley, Longman, 1998.
2. McNamara, "Principles of Risk Management and Insurance", Addison-Wesley
3. Dorfman, "Introduction to Risk Management and Insurance", Prentice Hall, 1998.
4. Williams; Heins, "Risk Management and Insurance", McGraw Hill Pub.
5. James S. Treischmann; Sandra G. Gustavson, " Risk Management and Insurance", South-WesternThomson Learning.

6. SenguptaMrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi, 1997. 7. StewaralDdoss VS Kaveri Total Quality assessment in Insurance, Akaksha publishing house, NewDelhi, 2002.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	-	
	2	1	
	3	1	
	4	1	
	5	-	

SPECIAL ACCOUNTS

SUBJECT CODE: 16UHONC17	THEORY & PROBLEMS	100 MARKS
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

❖ **To familiarize students with the accounting treatment for issue shares and debenture to run the company with long term source of funds.**

❖ **To enable students to prepare the financial statements of Joint Stock Companies.**

❖ **To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.**

UNIT- I (10 HOURS)

Valuation of Goodwill & Shares

UNIT- II (15 HOURS)

Accounting for Mergers and Amalgamation- Absorption.

UNIT- III (18 HOURS)

Holding Companies – consolidation of Balance sheet – treatment of mutual Owings, contingent

liabilities –unrealized profit – revaluation of assets – bonus issue and payment of dividend

(intercompany holdings excluded)

UNIT –IV (16 HOURS)

Banking Company Accounts

UNIT- V (16 HOURS)

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000

Reference Books:
1. R.L.Gupta and M. Radhaswamy Advanced
Accounting
2.T.S. Reddy&A.Murthy Corporate Accounting
3.S.P.Jain and K.L. Narang Corporate Accounting
4.M.C. Shukla and T.S. Grewal Advanced Accounting
5. M.A. Arulanandam and K.S.Raman Corporate
Accounting
6.S.N. Maheswari Advanced Accountancy

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	-
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C	1	-	-
	2	-	1
	3	-	1
	4	-	1
	5	-	-

CORE XVIII

COMPANY LAW

SUBJECT CODE: 16UHONC18	THEORY	100 MARKS
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- ❖ **To make the students understand the significant provisions of the Companies Act**
- ❖ ❖ **To introduce the formalities in the formation of a company.**
- ❖ **To expose the students to the main charter of a company and the raising of capital in a company.**

UNIT – I (25 HOURS)

Introduction – Definition of Company – Characteristics – Is Company a Citizen? – Lifting of the Corporate Veil – Illegal Association - Kinds of Company. Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Promoter – Preliminary Contracts — Memorandum of Association – Articles of Association – contents – alterations -Doctrine of Constructive Notice – Indoor Management – Ultra vires.

UNIT – II (10HOURS)

Prospectus – Contents – red herring prospectus – shelf prospectus - Mis-statement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus Commencement of Business

UNIT - III (10HOURS)

Share Capital – Meaning – Kinds – Alteration of Capital – Reduction of Capital —dematerialization and rematerialisation of securities - Transfer and Transmission of shares.

UNIT – IV (20HOURS)

Membership in company – Member and shareholders – Who can become a member, - Cessation of membership – Rights and liabilities of members – Meetings of members – types & class of meeting - Extra ordinary- AGM- Provisions relating to conduct of meeting

UNIT – V (10HOURS)

Management & Administration- Directors- Appointment & Removal – Rights & Duties including KMP

Reference Books:
1. N.D.Kapoor – Company Law
2. P.P.S.Gogna – A Text Book of Company Law
3. A.K. Majumdar and G.K. Kapoor Company Law & Practice, Taxman Publications
4. P.K.Ghosh&Dr.V.Balachandran – Outline of Company Secretary Practice

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	-	
	3	-	
	4	1	
	5	1	

CORE XIX

FINANCIAL MANAGEMENT

SUBJECT CODE: 16UHONC19	THEORY & PROBLEMS	100 MARKS
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- ❖ **To introduce the students to the fundamentals of finance.**
- ❖ **To develop an understanding of tools that is used to evaluate investment projects.**
- ❖ **To provide knowledge on concepts, methods & procedures involved in using financial management for managerial decision making.**

UNIT –I (10 HOURS)

Financial management – Introduction, scope - finance and other related disciplines Financial Functions

- Financial Goals: Profit Maximization Vs Wealth Maximization – Concept of time value of money -

Sources of financing - Short term and Long term

Capitalization - over and under Capitalization.

UNIT-II (20 HOURS)

Concept of Cost of Capital - Measures of Specific and Overall cost of capital - Financing Decision –

Leverage - Operating, Financial and combined - Determinants of Capital structure

UNIT-III (15 HOURS)

Capital Budgeting - Estimating cash flows - Evaluation Techniques, Traditional and

Discounted cash flow techniques (Risk analysis Excluded).

UNIT IV (20 HOURS)

Dividend Decision: Factors determining dividend policy - stable dividend policy - stock dividend –

Working Capital Management: Need for working capital – Determinants of working capital -

computation of working capital - management of cash, Inventory, Accounts Receivable and Accounts

Payable (Simple problems only)

UNIT V (10 HOURS)

Financial markets - Money market - capital market - Recent Trends in capital market -

Mutual Funds - Factories - Forecasting - Depositories

Reference Books: M.Y.Khan and P.K.Jain - Basic Financial Management
1 I.M.Pandey – Financial Management
2 S.M.Maheswari - Financial Management

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	1	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C	1	1	-
	2	-	1
	3	-	1
	4	-	-
	5	-	-

CORE XX

CUSTOMER RELATIONSHIP MANAGEMENT

SUBJECT CODE: 16UHONC20	THEORY	100 MARKS
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

❖ **To highlight the importance of customer expectations and customer satisfaction.**

❖ **To learn how to deal with customer complaints**

❖ **To high light the methods to retain customers in business and to develop a long term Relationship with customer through appropriate strategies.**

UNIT- I (13 HOURS)

Customer Relationship Management - Measurement - Qualitative Measurement Methods – Quantitative Measurement Methods - Calculating Relationship Indices.

UNIT- II (11 HOURS)

Customer Relationship Survey Design - Statistical Analysis of Customer Surveys - Using Customer Relationship Survey Results.

UNIT- III (12 HOURS)

Relationships in Marketing - Relationship Concepts - Relationship Drivers - Lasting Relationships

UNIT –IV (12 HOURS)

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership.

UNIT –V (12 HOURS)

The Technological Revolution – Relationship Management – Changing Corporate Cultures

Reference Books:

1. John Egan, "Relationship Marketing, Exploring Relational Strategies In Marketing", Prentice Hall.

2. John Anton, "Customer Relationship Management", Prentice Hall.

3. Jagdish N Sheth and AtulParvatiyar, "Handbook of Relationship Marketing", Response Books, 2002.

4. Anderson, "Customer Relationship management", Tata McGraw Hill, 2002

5. David Strutton; Lou E. Pelton; James R. Lumpkin, "Marketing Channels: A Relationship ManagementApproach", McGraw-Hill Higher Education.

6. John Gosney&ThombsBochm, CRM essentials, Prenteie Hall, 2000.

7. Bryan Bergeron John Wiley & sons, Essentials of CRM, 2002

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

ENVIRONMENTAL STUDIES

SUBJECT CODE: 16UEVS401	THEORY	100 MARKS
SEMESTER: IV	CREDITS: 2	HOURS PER WEEK: 30

COURSE OBJECTIVES:

To create awareness among the student's community about the Environmental Issues,

Causes and Remedies.

UNIT 1: Multidisciplinary nature of environmental studies   **(4 HOURS)**

Definition, scope and importance-Need for public awareness.

UNIT 2: Natural Resources: **(5 HOURS)**

Renewable and non-renewable resources: Natural resources and associated problems.

a) **Forest resources**: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

b) **Water resources**: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) **Mineral resources**: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) **Food resources**: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) **Energy resources** : Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.

f) **Land resources**: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources.

Equitable use of resources for sustainable lifestyles.

UNIT 3 : Ecosystems   **(4 HOURS)**

Concept of an ecosystem.

• Structure and function of an ecosystem.

• Producers, consumers and decomposers.

• Energy flow in the ecosystem.

• Ecological succession.

• Food chains, food webs and ecological pyramids.

• Introduction, types, characteristic features, structure and function of the following ecosystem :-

a. Forest ecosystem

b. Grassland ecosystem

c. Desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT 4 : Biodiversity and its conservation   (3 HOURS)

• Introduction – Definition: genetic, species and ecosystem diversity.

• Bio geographical classification of India

• Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic And option values

• Biodiversity at global, National and local levels.

• India as a mega-diversity nation, Hot-sports of biodiversity.

• Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.

• Endangered and endemic species of India

• Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT 5 : Environmental Pollution   (4 HOURS)

Definition

• Cause, effects and control measures of:-

a. Air pollution

b. Water pollution

c. Soil pollution

d. Marine pollution

e. Noise pollution

f. Thermal pollution

g. Nuclear hazards

• Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.

• Role of an individual in prevention of pollution.

• Pollution case studies.

• **Disaster management: floods, earthquake, cyclone and landslides**.

UNIT 6 : Social Issues and the Environment   (4 HOURS)

• From Unsustainable to Sustainable development

• Urban problems related to energy

• Water conservation, rain water harvesting, watershed management

• Resettlement and rehabilitation of people; its problems and concerns. Case Studies

• Environmental ethics: Issues and possible solutions.

• Climate change, global warming, acid rain, ozone layer depletion, nuclear Accidents andholocaust. Case Studies.

- Wasteland reclamation.

- Consumerism and waste products.

- Environment Protection Act.

- Air (Prevention and Control of Pollution) Act.

- Water (Prevention and control of Pollution) Act

- Wildlife Protection Act

- Forest Conservation Act

- Issues involved in enforcement of environmental legislation.

- Public awareness.

UNIT 7 : Human Population and the Environment (3 HOURS)

- Population growth, variation among nations.

- **Population explosion – Family Welfare Program me. Environment and human health.**

- Human Rights.

- Value Education.

- **HIV/AIDS**.

- Women and Child Welfare.

- Role of Information Technology in Environment and human health.

- Case Studies

UNIT 8: Field work (3 HOURS)

- Visit to a local area to document environmental assets- river/forest/grassland/hill/mountain• Visit to a local polluted site-Urban/Rural/Industrial/Agricultural

- Study of common plants, insects, birds.

- Study of simple ecosystems-pond, river, hill slopes, etc.

PRESCRIBED

BOOKS REFERENCE BOOKS

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 5 out of 10 questions	1-10	20	100
Total Marks				100

SEMESTER-V

CORE XXI

COST ACCOUNTING

SUBJECT CODE: 16UHONC21	THEORY & PROBLEMS	100 MARKS
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

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

❖ **To teach the students to calculate the element-wise and the total cost of product and services.**

❖ **To understand the methods of costing adopted by different types of industries**

UNIT-I: **(18 HOURS)**

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting –Meaning, scope, objectives, importance, advantages and limitations of Cost Accounting – Cost centre –Profit centre . Meaning of Activity based costing.

UNIT-II: **(15 HOURS)**

Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations. - Contract Costing – ascertainment of profit from incomplete contracts.

UNIT-III: **(21 HOURS)**

Material Management & Stores Control – Purchase routine- Stock levels – Stock turnover ratio – Bin card– Stores ledger – Perpetual inventory system – ABC method of stock control – Material handling –Control of wastage, scrap, spoilage and defectives – Pricing of issues – FIFO, LIFO, HIFO, base stock, simple average, weighted average, standard price, inflated price and market price methods.

UNIT-IV: **(18 HOURS)**

Labour cost – Time card and job card – Overtime and idle time – Labour turnover – Methods of wage payment – Methods of incentive schemes. Overheads – Factory, administration, selling and distribution –Classification – Allocation – Apportionment and absorption of factory overheads

UNIT-V: **(18 HOURS)**

Variance analysis- Materials & Labour.

Reference Books:

1. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. 2.T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications
4. 3.Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand & Sons
5. 4.V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand & Sons
6. 5.R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	-
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C	1	1	-
	2	-	-
	3	-	1
	4	-	1
	5	-	-

CORE XXII
CORPORATE ETHICS AND GOVERNANCE

SUBJECT CODE: 16UHONC22	THEORY	100 MARKS
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

❖ **To create an understanding of the importance of Corporate culture for Business Management and strategies**

❖ **To provide the macro socio-cultural factors that influence corporate culture.**

❖ **To facilitate the students to have knowledge of the need for corporate governance**

❖ **To enable the students to understand the parameters of accountability to the stakeholders**

UNIT – I (15 HOURS)

Concept of ethics – sources – ethics and morals – justice – fairness – values – normative ethical theory –relevance of business ethics – arguments for and against – business values for 21st century – ethics in Indian business

UNIT – II (15 HOURS)

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value references - Does ethics pay – ethical pitfalls of investment industry – corporate scams and its effects – law as an instrument of ethics

UNIT – III (15 HOURS)

Corporate social responsibility – meaning – promoting – stakeholders' satisfaction – corporate Responsiveness – managing socially responsible business - Environment responsibility – ethics and ecology– advertise and information disclosure – work ethics and professional responsibility

UNIT – IV (15 HOURS)

Corporate Governance – meaning scope – transparency – disclosures share holders' welfare vs. Stakeholder's approach - Independent Directors –Executive and compensation – agency problem – Agency costs – stock option plan

UNIT – V (15 HOURS)

SEBI and corporate governance– governance committees –Audit committees - Shareholder's grievances committee - investor protection – Management discussion analysis – shareholders information – Disclosure requirements - Role of accountants and auditors –accountability – professional Codes & values – shareholders activisms

Reference Books:

1. R.C.Sekhar – Ethical Choices in Business – Response Books, 2002

2. Corporate Governance and business Ethics by All India Management Association –
Excell Books

3. William H. Shaw, Business Ethics – Thomson Publications

4. N. Balasubramanyan, Corporate boards and Governance – Sterling publishers

5. Reference on corporate governance and directors duties and responsibilities –
publicationof Institute of Company Secretaries

6. Neville Bain & David Band, "Winning Ways through corporate governance"
   – Macmillanpublishers

7. Nareshchandra committee report published in Chartered secretary, feb 2003 – VI.33, No.2.

8. SEBI report on corporate governance published in Economic Developments in
India, Vol:20,1999

9. John Harper, "Chairing the Board", Kogan press

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

CORE XXIII

INCOME TAX LAW AND PRACTICE

SUBJECT CODE: 16UHONC23	THEORY & PROBLEMS	100 MARKS
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

❖ **To introduce the students to the concepts of Income tax.**

❖ **To give an insight into the different heads of income and the authorities under the Act.**

❖ **To help the students in computation of income**
tax.

UNIT- I (10HOURS)

Meaning of Income-Important definitions under the Income Tax Act-scope of total income

Residential Status and Incidence of tax of an Individual – Income exempt from Tax.

UNIT- II (20HOURS)

Income from Salaries- scope of salary income- Allowances, Perquisites and its valuation-Deduction

from salary income. Income from House Property- Computation of Annual Value-Deductions from

annual Value.

UNIT- III (15 HOURS)

Income from Business or Profession- Basic Principles of arriving at business income-Losses incidental

to trade-specific deductions in computing income from business- General deductions.

UNIT- IV (15 HOURS)

Capital Gains- Short term and long-term gains-Transfer of Capital Asset-Certain transactions that do

not constitute transfer- Computation of capital gains- Capital gains under different circumstances-

exempted capital gains. Income from other sources- Deductions in computing income under this head.

UNIT- V (15 HOURS)

Set off and carry forward of losses- Assessment of individual's total income using deductions

under sections 80C,80CCC,80D,80G.

Reference Books:
1. Dr. Vinod Singhania, Students Guide to Income Tax. Taxman Publications Pvt.Ltd, New Delhi.
2. P. Gaur,D.B.Narang, Income Tax Law and Practice, KalyaniPublications.
3. T.S. Reddy,Y.HariPrasad Reddy, Income Tax Theory Law andPractice,MarghamPublication,Chennai.
4. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	1	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B	1	-	2
	2	-	2
	3	-	2
	4	-	1
	5	1	-
SECTION C	1	-	-
	2	-	1
	3	-	1
	4	-	1
	5	-	-

CORE XXIV

ACCOUNTING STANDARDS

SUBJECT CODE: 16UHONC24	THEORY	100 MARKS
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

❖ **To impart the basic knowledge of international accounting standards**

❖ **To help them to prepare and present the financial statements as per International Financial Reporting System (IFRS)**

UNIT- 1 **(10 HOURS)**

The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice the powers and duties of the external auditors -the audit report and its qualification for accounting statements not in accordance with best practice

UNIT- II **(15 HOURS)**

The IASB's Framework for the Preparation and Presentation of Financial Statements Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IAS 1)- The preparation of cash flow statements (IAS 7) Reporting Performance; the measurement of income - extraordinary items prior period items

UNIT- III **(10HOURS)**

The treatment in an enterprise's financial statements of shares, debentures, dividends and interest –the recognition of revenue (IAS 18) - the distribution of profit and the maintenance of capital - The disclosure of related parties to a business (IAS 24).

UNIT- IV **(20 HOURS)**

The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares Contingencies and events occurring after the balance sheet date (IAS 10)- Provisions, contingent liabilities and contingent assets (IAS 37).

UNIT –V **(20 HOURS)**

Property, Plant and Equipment (IAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals -Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets (IAS 38 and IAS 36) -recognition, valuation, amortization and impairment. Tax in financial accounts and government grants (IAS12+20), and deferred tax (IAS 12).

Reference Books:

1. D.S Rawat, Taxmann Students guide to Accounting standards

2. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata
McGraw Hill

3. Dalal Gaggar Kshirsagar, Accounting Standards & Corporate Accounting
   Practices, Wadhwaand Company Nagpur.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	-
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C	1	1	-
	2	-	1
	3	-	1
	4	-	-
	5	-	-

CORE XXV

PRACTICAL AUDITING

SUBJECT CODE: 16UHONC25	THEORY	100 MARKS
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

❖ **To appreciate the role of auditing in business.**

❖ **To familiarize with provisions of the Companies Act, 1956 relating to the appointment, duties and liabilities of an auditor.**

❖ **To familiarize the students with the concepts of internal control.**

UNIT- I (15 HOURS)

Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit

UNIT –II (15 HOURS)

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files

Internal Control–Characteristics – Evaluation, Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor

UNIT- III (15 HOURS)

Audit Sampling, Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchase return, Sales, Sales return). Verification & Valuation of Assets & Liabilities.

UNIT –IV (15 HOURS)

Internal Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor, Professional Ethics

UNIT- V (15 HOURS)

Audit Committee- Constitution -Audit Report-characteristics – types of opinion- Information System Audit.

Reference Books:

1. DinkarPagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi

2. S. Vengadamani, Practical Auditing, Himalaya Publishing House, Mumbai

3. Sharma T.R., Auditing Principles & Problems, SahityaBhawan, Agra

4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill
Publishing CompanyLtd., New Delhi

5. B.L.Tandon , Auditing, Sultan chand& Sons, New Delhi.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

CORE XXVI

RESEARCH METHODOLOGY

SUBJECT CODE: 16UHONC26	THEORY	100 MARKS
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

- ❖ **To help the students to identify the research problems and the concept of hypothesis.**
- ❖ **To familiarize the students with data collection, various testing tools and its application.**
- ❖ **To enhance their knowledge in analyzing, interpretation, and drafting research reports.**
- ❖ **To expose them to SPSS**

applications

UNIT- I   **(12 HOURS)**

Introduction to research methodology – meaning and purpose – Types of Research; Research design –

steps in selection & formulation of a research problem – steps in research

UNIT- II   **(12 HOURS)**

Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques –

sampling error and sample size

UNIT- III   **(12 HOURS)**

Measurement & scaling techniques – Data collection – methods – testing validity and reliability

UNIT- IV   **(12 HOURS)**

Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical

analysis – elements of processing through computers (Application of SPSS)

UNIT -V   **(12 HOURS)**

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports

– style &conventions in reporting – steps in drafting of report

Reference Books:
1. Dr M Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin. Inc
3. Robert G Murdick, Business Research – Concepts & Practice, International text
book Company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
5. Ravilochanan, Research Methodology

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

VALUE EDUCATION

SUBJECT CODE:16UVED401	THEORY	100 MARKS
SEMESTER: V	CREDITS: 2	HOURS PER WEEK: 10

COURSE OBJECTIVES:

❖ Values are socially accepted norms to evaluate objects, persons, and situations that form part and parcel ofsociality.

❖ A value system is a set of consistent values andmeasures.

❖ Knowledge of the values are inculcated througheducation.

❖ It contributes in forming true human being, who isable to face life and make it meaningful.

Unit I (2 HOURS)

Value education-its purpose and significance in thepresent world – Value system – The role of culture andcivilization-Holistic living – Balancing the outer and inner –Body, Mind and Intellectual level- Duties and responsibilities.

Unit II (2 HOURS)

Salient values for life- Truth, commitment, honestyand integrity, forgiveness and love, empathy and ability tosacrifice, care, unity , and inclusiveness, Self-esteem and self-confidence, punctuality – Time, task and resource management– Problem solving and decision making skills- Interpersonaland Intra personal relationship – Team work – Positive andcreative thinking

Unit III : (2 HOURS)

Human Rights – Universal Declaration of HumanRights – Human Rights violations – National Integration – Peaceand non-violence – Dr. A P J Kalam's ten points for enlightenedcitizenship – Social Values and Welfare of the citizen – Therole of media in value building.

Unit IV (2 HOURS)

Environment and Ecological balance –interdependence of all beings – living and non-living. Thebinding of man and nature – Environment conservation andenrichment.

Unit V (2 HOURS)

Social Evils – Corruption, Cyber-crime, Terrorism –Alcoholism, Drug addiction – Dowry – Domestic violence –untouchability – female infanticide – atrocities against women-How to tackle them

Books forReference

1. M.G.Chitakra: Education and Human Values, A.P.H.Publishing Corporation, New Delhi, 2003.

2. Chakravarthy, S.K. : Values and ethics for Organizations: Theory and Practice, Oxford University Press, NewDelhi , 1999.

3. Satchidananda, M.K.: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991

4. Das, M.S. & Gupta, V.K. : Social Values among Young adults: A changing Scenario, M.D. Publications, NewDelhi, 1995

5. Bandiste, D.D.: Humanist Values: A Source Book, B.R.Publishing Corporation, Delhi, 1999

6. Ruhela, S.P. : Human Values and education, SterlingPublications, New Delhi, 1986

7. Kaul, G.N.: Values and Education in Independent Indian,Associated Publishers, Mumbai, 1975

8. NCERT, Education in Values, New Delhi, 1992

9. Swami Budhananda (1983) How to Build Character APrimer : Ramakrishna Mission, New Delhi

10. A Cultural Heritage of India (4 Vols.), BharatiyaVidyaBhavan, Bombay. (Selected Chapters only)

11. For Life, For the future : Reserves and Remains –UNESCO Publication

12. Values, A Vedanta Kesari Presentation, Sri RamakrishnaMath, Chennai, 1996

13. Swami Vivekananda, Youth and Modern India,Ramakrishna Mission, Chennai

14. Swami Vivekananda, Call to the Youth for NationBuilding, AdvaitaAshrama, Calcutta

15. Awakening Indians to India, Chinmayananda Mission, 2003

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 5 out of 10 questions	1-10	20	100
Total Marks				100

SEMESTER-VI

CORE XXVII

ACCOUNTING FOR DECISION MAKING

SUBJECT CODE: 16UHONC27	THEORY & PROBLEMS	100 MARKS
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

❖ **To understand and analyze financial statement to help in managerial decision making**

❖ **To prepare statements like Cash Flow, Fund Flow, Budgets etc., so as to assist the managements to take meaningful and correct decisions.**

❖ **To learn the various tools and techniques in cost control like variance analysis and budgetary control.**

UNIT- I **(18 HOURS)**

Management accounting – Meaning, nature, scope and functions, need, importance and limitations–

Management Accounting vs. Cost Accounting, Management Accounting vs. Financial Accounting-

Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools Methods.

UNIT- II **(18 HOURS)**

Comparative Statements, Common Size statement and Trend analysis

UNIT- III **(18 HOURS)**

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity,

Profitability, turnover.

UNIT- IV **(18 HOURS)**

Funds flow and Cash flow analysis. Budgets and budgetary control – Meaning, objectives, merits

and demerits.

UNIT- V **(18 HOURS)**

Marginal cost techniques-CVP analysis

Reference Books:

1. S.N.Maheswari, Management Accounting – Sultan Chand & Sons.

2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill

3. RSN Pillai&Bagavati, Management Accounting – S Chand & Co Ltd – New Delhi.

4. HorngrenSunderu Stratton, Introduction to Management Accounting – Pearson Education.

5. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPAERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	-
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C	1	1	-
	2	-	1
	3	-	-
	4	-	1
	5	-	-

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CORE XXVIII

HUMAN RESOURCE MANAGEMENT

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SUBJECT CODE: 16UHONC28	THEORY	100 MARKS
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- ❖ **To understand the nature of human resources and its significance to the organization.**
- ❖ **To familiarize students with the various techniques in HRM that contribute to the overall effectiveness of an organization.**
- ❖ **To bring to the attention of the students the latest trends in managing human resources in an organization.**

UNIT- I (15 HOURS)

Human Resource Management – Nature and Scope of the HRM – Managerial and Operating Functions –Difference between Personnel management and HRM – Human Resource Planning – Recruitment –Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

UNIT- II (15 HOURS)

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs –Development – Methods – Performance Appraisal – Methods – Promotions and Transfers

UNIT- III (15 HOURS)

Remuneration – Factors determining remuneration – Components of Remuneration – Incentives – Benefits– Motivation – Welfare and Social Security Measures

UNIT- IV (15 HOURS)

Collective Bargaining – Worker's participation in Management – Types – Quality Circles – Management by Objectives – Environment of HRM – HRM as a Profession.

UNIT- V (15 HOURS)

Human Resource Audit – Nature – Benefits – Scope – Approaches

Reference Books:

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

2. Ashwathappa – Human Resource Management

3. Gary Deseler – Human Resource Management

4. 4 .L.M.Prasad – Human Resource Management

5. Tripathi –H uman Resource Management

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
Section B	Answer any 5 out of 7 questions	13-20	8	40
Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

CORE XXIX

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SUBJECT CODE: 16UHONC29	THEORY	100 MARKS
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- ❖ **To appreciate the importance of time value of money in the context of investment decisions.**
- ❖ **To analyses the various investment options available in terms of risk and return.**
- ❖ **❖ To identify avenues for the investment of Personal funds.**

UNIT- I (12 HOURS)

Nature and scope of investment management – investment objectives, constraints – factors – Investment process – investment management and portfolio management – factors for investment analysis– impact of economic analysis – impact of industrial analysis role of capital markets.

UNIT- II (18 HOURS)

Understanding the investment environment – sources of investment information – approaches ofsecurity analysis – market indicators – security price movements –fundamental analysis – technical analysis– Dow theory – Random walk theory – efficient market hypothesis – various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis– common stock analysis – economic analysis – economic indicators – industry analysis.

UNIT- III (15 HOURS)

Company analysis components – non financial aspects – financial analysis – financial statement – analysis of prospectus – ratio analysis – EPS, UPS dividend yield – payment ratio – ROI, ROCI - Risk return – market risk – interest rate risk – purchasing power risk – business risk – financial risk – measurement of risk.

UNIT- IV (15 HOURS)

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and Modern portfolio theory. Diversification – Markowiz's approach – portfolio management Process portfolio planning-portfolio analysis-portfolio selection –portfolio evaluation – portfolio revisionvarioussteps involved in the development of portfolio.

UNIT- V (15 HOURS)

Capital market theory – assumptions – risk, investors preference – capital asset pricing model (CAPM) – estimating Betas – significance of betas in portfolio theory – securities market line arbitrage pricing theory-options pricing model-put and call – valuation of various options – futures trading – hedging and forward contracts – Indian stock market and the institutional investors.

Reference Books:

1. Elton, Edwin J., Gruber, Martin J., Brown, Stephen J., Goetzmann, William N., "Modern PortfolioTheory and Investment Analysis", 6th Edn, Wiley, 2003.
2. Prasanna Chandra, "Managing Investments", Tata McGraw Hill, New Delhi, 1999.
3. Lee, Cheng F., "Advances in Investment Analysis and Portfolio Management", Publisher: Science& Technology Books.
4. Sidney Cottle, Grahaan&Dadd's Security Analysis, Tata Mcgraw Hill, 1989.
5. DC Fisher & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall ofIndia, 1999.

QUESTION PAPER PATTERN:

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions	1-12	2	20
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Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

CORE XXX

ENTREPRENEURIAL DEVELOPMENT

SUBJECT CODE: 16UHONC30	**THEORY**	**100 MARKS**
SEMESTER: VI	**CREDITS: 4**	**TOTAL HOURS: 60**

COURSE OBJECTIVES:

❖ **To create awareness about competencies of entrepreneurship and small business management, types of enterprises and Source of finance.**

❖ **To familiarize students with the requisites needed for being a successful entrepreneur.**

❖ **To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment.**

UNIT- I (12 HOURS)

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship.

UNIT- II (12 HOURS)

Women entrepreneurs – definition – problems – development of women entrepreneurship – ruralEntrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking - Geographic Concentration

UNIT- III (12 HOURS)

Search for business idea - sources of project identification – formalities of setting up a unit – projects election – project formulation – feasibility analysis – projects report

UNIT- IV (12 HOURS)

Institutional finance to entrepreneurs – commercial banks – IDBI- IFCI –IIBI – SIDBI –LIC – SIC.

UNIT- V (12 HOURS)

Entrepreneurial development program me – Role and Relevance – role of government – NGO – SIPCOT, DIC, SIDC, NIESBUD – MSME – TCO –Self-employment programs – SIDO – micro finance - SHG –venture capital

Reference Books:

1. C.B. GUPTA and S.P. SRINIVASAN, Entrepreneurial
Development 2.. S.S. KHANKA, Entrepreneurial Development

QUESTION PAPER PATTERN:

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DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	-	
	3	1	
	4	1	
	5	-	

BUSINESS TAXATION

SUBJECT CODE:16UHONC31	THEORY	100 MARKS
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- ❖ **To familiarize students with the basic concepts of GST & Customs**
- ❖ **To enable the students to understand the procedure for computation of various goods on GST and Customs.**

UNIT –I   **(15 HOURS).**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

UNIT- II   **(15 HOURS).**

Taxable event- "Supply" of Goods and Services; Exemption from GST related to small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

UNIT-III   **(15 HOURS).**

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution)

UNIT –IV   **(15 HOURS).**

Payment of Taxes; Refund; Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

UNIT -V   **(15 HOURS).**

Customs - Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.

Reference Books:

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income
Tax, TaxmannPublicationsPvt Ltd., 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 andsolutions,Bharat Law House Pvt. Ltd., New Delhi.

4. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publishers-

QUESTION PAPER PATTERN:

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Section C	Answer any 2 out of 3 questions	21-23	20	40
Total Marks				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPER)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	**PROBLEMS**
SECTION A	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	-	
	4	1	
	5	-	

PROJECT & VIVA VOCE

SUBJECT CODE: 16UHONC32	PROJECT & VIVA VOCE	100 MARKS
SEMESTER: VI	CREDITS: 8	TOTAL HOURS : 75

Students have to undergo a project in the VI semester. Project-based learning not only provides opportunities for students to collaborate and drive their own learning, to apply the desired skills such as problem solving, helps to develop additional skills integral to their future like critical thinking and time management. It also provides some real-world learning experiences.