

# **GURU NANAK COLLEGE (AUTONOMOUS)**

**Velachery, Chennai – 600 042**  
**(Accredited with “A” Grade by NAAC)**



## **BACHELOR OF COMMERCE**

**DEPARTMENT OF COMMERCE (HONOURS)**  
**(THREE YEARS)**

**(SEMESTER SYSTEM WITH CREDITS)**

**Regulations & Syllabus**  
**(2017-2020)**

## **B.Com (Honours) Programme**

### **SEMESTER SYSTEM WITH CREDITS**

**(Effective from the Academic year 2017--2020)**

### **OBJECTIVES**

The main objectives of the program as follows:

- i. To develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge of commercial sciences
- ii. To help understand methods and processes of commerce in every area of activity
- iii. To expose them to the areas of application of knowledge in business firms and industrial organizations, and
- iv. To enable them to acquire complete basic and intermediary practical knowledge of various commerce subjects with the sole purpose of making them self dependent and easily employable

### **CHOICE BASED CREDIT SYSTEM (CBCS) WITH GRADING**

The College follows the CBCS with grades under the semester pattern. Every course paper is provided with a credit point based on the quantum of subject matter, complexity of the content and the hours of teaching allotment. This is done after a thorough analysis of the content of each subject paper by the members of the Board of studies and with the approval of the Academic Council. Students are also offered with a choice of a variety of Job-oriented courses, Elective courses and courses involving Soft-skills. Students are permitted to choose any course of their interest during the study period and earn extra credits and certificates in addition to the regular hardcore (compulsory) subjects.

The evaluation method under CBCS involves a more acceptable grading system that reflects the personality of the student. This is represented as Cumulative Grade Point Average (CGPA) and Grade Point Average (GPA) which are indicators of Academic Performance of the student. It provides students scope for horizontal mobility as well as empowers them with the flexibility of learning at their convenience.

### **ELIGIBILITY FOR ADMISSION**

Candidates for admission to the first year of the degree of B. Com (Hons) Program shall be required to have passed Plus Two examination with an aggregate of 75%

marks in 'Commerce Group' consisting of papers such as Commerce, Accountancy and Business Mathematics.

### **DURATION OF THE COURSE**

The UG course is of three year duration with six semesters. The odd semester include the period from June to November and the even semester from December to April. There shall not be less than 90 working days for each semester.

### **COURSE OF STUDY**

The main subject of study for Bachelor's Degree shall consist of the following:

#### **FOUNDATION COURSES:**

**PART – I** Tamil or Classical Language (Hindi / Sanskrit/French)

**PART – II** English

#### **CORE COURSES:**

**PART – III** consisting of (a) Main subjects, (b) Allied Subjects, (c) Elective subjects related to the main subject of study, Internship and projectwork.

#### **PART–IV**

1. **(a)** Those who have not studied Tamil up to XII standard, and taken a non-Tamil language under **Part – I** shall take Tamil comprising of Two courses (level will be at 6<sup>th</sup> standard).

**(b)** Those who have studied Tamil up to XII standard, and taken a non— Tamil language under **Part –I** shall take **Advanced Tamil** comprising of two courses.

**(c)** Others who do not come under a or b can choose **non-major elective comprising of two courses.**

2. Environmental Studies (IV Semester)

3. Value Education ( V Semester)

#### **PART –V Compulsory Extension Service**

A candidate shall be awarded one credit for compulsory extension service.

All the students shall enroll for **NSS / NCC / NSO (Sports & Games) Rotract/ Youth red cross or any other service organization** in the college and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the college before **31<sup>st</sup> March in a year.** If a student **LACKS 40 HOURS**

**ATTENDANCE** in the first year, he / she shall have to compensate the same during the subsequent years. Literacy and population, educational field work shall be compulsory components in the above extension service activities.



**GURU NANAK COLLEGE (AUTONOMOUS), CHENNAI – 6000 042**

**(Effective for the batch of candidates admitted in 2017-2020)**

**DEPARTMENT OF COMMERCE (HONOURS)**

**COURSE STRUCTURE – (2017-2020)**

Sem. No.	Part No.	Course Component	Subject Name	Credits	No. of Hours	Marks		
						CIA	ESE	TOT
I	I	Language	Language	3	4	50	50	100
	II	English	English	3	4	50	50	100
	III	CORE I	Financial Accounting -I	4	6	50	50	100
		CORE II	Marketing Practice	4	5	50	50	100
		CORE III	Principles of Management	4	4	50	50	100
		CORE IV	Business Economics	4	5	50	50	100
	IV	NME I	Basic Tamil/ Analytical and Logical Reasoning	2	2		100	100
			Internship - I (two weeks)	2				
<b>TOTAL</b>				<b>26</b>	<b>30</b>			
II	I	Language	Language –II	3	4	50	50	100
	II	English	English – II	3	4	50	50	100
	III	COREV	Financial Accounting -II	4	6	50	50	100
		CORE VI	Banking Theory & Practices	4	5	50	50	100
		COREVII	Services Marketing	4	4	50	50	100
		COREVIII	Business Policy & Environment	4	5	50	50	100
	IV	NME II	Basic Tamil/ Fundamentals of Corporate Communication	2	2		100	100
			Internship - II (four weeks)	4				
<b>TOTAL</b>				<b>28</b>	<b>30</b>			
III	III	CORE IX	Corporate Accounting	4	6	50	50	100
		CORE X	Business Law	4	5	50	50	100
		CORE XI	Business Mathematics	4	5	50	50	100
		CORE XII	Financial Services	4	5	50	50	100
			Logistics and Supply chain Management	4	5	50	50	100
		CORE XIII		4	5			
		CORE XIV	International Trade	4	4	50	50	100
			Internship - III (two weeks)	2				
<b>TOTAL</b>				<b>26</b>	<b>30</b>			

IV	III	CORE XV	Business Statistics and Operations Research	4	5	50	50	100
		CORE XVI	Insurance and Risk Management	4	4	50	50	100
		CORE XVII	Special Accounts	4	5	50	50	100
		CORE XVIII	Company Law	4	5	50	50	100
		CORE XIX	Financial Management	4	5	50	50	100
		CORE XX	Customer Relationship Management	4	4	50	50	100
	IV		Environmental Studies	2	2		100	100
			Internship - IV (four weeks)	4				
TOTAL				30	30			
V	III	CORE XXI	Cost Accounting	4	6	50	50	100
		CORE XXII	Corporate ethics and Governance	4	5	50	50	100
		CORE XXIII	Income Tax Law and Practice	4	5	50	50	100
		CORE XXIV	Accounting Standards	4	5	50	50	100
		CORE XXV	Practical Auditing	4	5	50	50	100
		CORE XXVI	Research Methodology	4	4	50	50	100
	IV		Value Education	2			100	100
			Internship - V (two weeks)	2			100	100
TOTAL				28	30			
VI	III	CORE XXVII	Accounting for Decision Making	4	6	50	50	100
		CORE XXVIII	Human Resource Management	4	5	50	50	100
		CORE XXIX	Security Analysis and Portfolio Management	4	5	50	50	100
		CORE XXX	Entrepreneurial Development	4	4	50	50	100
		CORE XXXI	Business Taxation	4	5	50	50	100
			Project & Viva-voce	8			100	100
			Extension Activities	1				
	TOTAL			29	25			
			GRAND TOTAL CREDITS	167				

Under Part IV of the course, students are required to register separately for two Non-Major Elective papers, choosing preferably papers offered by other departments during the First and Second semester. The marks obtained under Part IV would not be included for classification of the candidate although a pass is mandatory. Students should have obtained the minimum credit under Part V to be eligible to receive the degree.

## 1. EXAMINATIONS

For Internal & External Examination, Passing Minimum shall be of 50% (Fifty Percentage) for languages and 60% (sixty percentage) for core subjects/Project and Viva-voce.

## CONTINUOUS INTERNAL ASSESSMENT

Continuous assessment will be made by teachers responsible for the course they teach on dates centrally fixed by the college. Every semester has two centralized CIA examinations and one model examination for each paper. The Continuous Assessment Tests (CAT) of one and a half hour duration would be held on completion of 30 and 60 working days each semester. Students who fail to write one or more CATs will have to register for a re-test after obtaining clearance from the HOD and Dean Academics. Re-test is generally not allowed except in the case of students who miss CA tests because they were away on those days representing college in sports or cultural activities or for any justifiable reason acceptable to the Principal/Dean. Principal/Dean may grant special permission to such candidates for taking just one additional paper of three hour duration covering the entire syllabus of that paper. This test should be taken before the commencement of the End of Semester Examination of that semester. A Model exam of three hours duration will be held at the end of each semester. The schedule for these tests is as follows:

C.I.A.Test	Schedule	Syllabus Coverage
I	After 30 working days from the commencement of the semester	40%
II	After 60 working days of the semester	80%
III (model)	After 80 working days of the semester	95%

The components for the CIA are as follows:

Internal Components			
Assessment Type	Nature	Maximum marks	% of Weightage
CIA	Written test I	50	5
	Written test II	50	5
	Model examination	100	10
	Assignment		10
	Class activities		15
	Attendance		5
	<b>Total</b>		<b>50</b>

The class activity relates to a programme of accepted innovative techniques such as seminars, quiz, portfolio creation, MCQ, power point presentation, objective tests, role play etc. This class activity for evaluation will be fixed before the commencement of the semester with the approval of the HOD.

A student should attend at least one test in order to declare him/her as pass in the internal assessment tests even though he/she has got pass marks in the overall internal components. Candidates who fail in a paper for want of sufficient marks in CIA will have to seek improvement by coming back to the semester for CA exams or repeating it after the completion of the course at the time of regular CIA.

A record of all such assessment procedures will be maintained by the department and is open for clarification by the students. Students will have the right to appeal to the Principal in case of glaring disparities in marking.

CIA marks for practical subjects will be awarded by the respective faculty based on the performance of the student in the model practical examination, observation notebook, submission of record books, regularity and attendance to the practical classes. The attendance particulars for practical classes will be maintained by the concerned faculty.

## **2. Internship**

In order to pave way for industry-integrated learning and also to enable students to obtain better practical knowledge and hands-on experience, every student shall undergo Internship for a period of **fourteen weeks** as specified below:-

Two weeks of Internship at the end of the first, third and fifth Semesters.

Four weeks of Internship at the end of the second and fourth Semesters respectively

The internship shall be practice oriented. The students shall have to go to the offices of the companies with which the MOU is signed by the college or shall receive On-job training on the diverse fields of activities of other companies.

## **3. Project & Viva-voce Examinations:**

Students shall submit a project report at the end of 6<sup>th</sup> Semester but before the commencement of examination on areas such as Accounting, Finance, Banking, Marketing, Human Resource Management or any other related field of study of Commerce.

The Project marks shall consist of the following:

Viva voce	50 marks
Evaluation	50 marks
Total	100 marks



#### Breakup details for Evaluation

Methodology	15 marks
Analysis	25 marks
Summary	10 marks
Total	50 marks

The project evaluation and Viva-voce examination shall be done internally by the Project Guide.

It shall be supervised by external experts from institution like IIT, IIM, ICAI, ICWAI, ICSI, Industry experts of the MOU Companies / professors from other affiliated colleges, who have put is a minimum of 25 years of service.

#### 4. Marks for attendance will be awarded as per the following:

Percentage of General Attendance	Marks awarded
90-100	5
75-89	4
60-75	3
<60	0

#### 5. **END OF SEMESTER EXAMINATIONS (ESE)**

- Examinations will be conducted during each semester after the completion of a minimum of 90 working days. Examinations will be held for all papers of the course in Nov/Dec and April/May for all UG and PG courses. Practical examinations will be conducted only during the end of the even semester either before the commencement of the theory exam or after the theory exams. The schedule for ESE Practical will be notified by the Controller of Examinations in consultation with the Dean of Sciences.
- A candidate will be permitted to appear for the End of Semester examinations for any semester if:
  - ❖ He / She secures not less than 75% of attendance in the working days during the semester.
  - ❖ His / Her conduct has been satisfactory
  - ❖ He / She should have applied for the examination
  - ❖ He / She should have paid the requisite examination fee.
- The attendance requirements to appear for the ESE is as follows:
  - Students must have **75%** of attendance in each part of the course of study to appear for the examination.
  - Students who have **65% to 74.9%** of attendance shall apply for condonation in the prescribed form along with the prescribed fee after obtaining permission from the Dean. Students cannot claim condonation as a matter of right. Submission of medical certificate is normally not accepted to condone

shortage of attendance.

- Students who have **50% to 64.9%** of attendance will fall under the—Withheld category. Such students cannot take the ESE exams. They should apply to the Principal for permission to write the next supplementary examination and pay the requisite fee for this purpose.
- Students who have less than **50%** of attendance fall under the—detained category and **are not** permitted to appear for the examination. **They shall redo the semesters after completion of the course and appear for the examination after securing the required percentage of attendance.** The decision of **Principal** remains final and binding in all respects.
- Students who do not get the minimum marks to pass in the ESE shall compulsorily re-appear for the paper in the subsequent semester after paying the required fee.
- Candidates who fail in any of the papers in the UG and PG End of Semester examinations shall complete the paper concerned within 5 years from the date of admission to the particular course. If they fail to do so, they shall re-register their names and take the examination in the revised regulations/syllabus of the paper in force at the time of their reappearance. In the event of removal of that paper consequent to change of regulation and/or curriculum after 5-year period, the candidate shall have to take up an equivalent paper in the revised syllabus as suggested by the Chairman, Board of Studies concerned.

#### **Instant Examinations. (Special Supplementary Examination)**

In order to provide an opportunity to the final UG and PG students to obtain the degree in the same year itself and to facilitate vertical mobility, special supplementary End of Semester examinations will be conducted in about 20 days from the date of publication of results every year for the final semester theory papers and also for the candidates who fail in only one theory paper of the previous semesters. Students, who wish to apply for special supplementary End of Semester examinations, can do so within 7 days from the date of publication of results.

**Malpractice cases, if any, will not be permitted to appear for Supplementary Examination**

The details of the ESE is as follows:

External Component			
Assessment type	Comprehensive	Maximum mark	% of Weightage
External Exam	3 hour examination	100	50
	<b>Grand total(CIA+ESE)</b>		<b>100</b>

#### **a. CONDUCT OF EXAMINATION**

- Chief Superintendent of exams will be the Principal or a person appointed by him. The conduct of end of semester examination lies with the team headed by the Chief Superintendent.
- Time-table for examinations will be finalized the office of the Controller of Examinations and will be displayed well in advance i.e., 20 days prior to the

commencement of examination.

- The Hall tickets for eligible students will be issued **5** days prior to the commencement of examination.
- For Subjects like Environmental Studies, Value Education etc. End Semester Examinations may be conducted on-line or along with the regular ESE.

**b. VALUATION**

- Valuation of the answer scripts are undertaken at the central valuation camp lead by the Controller of Examination or the Camp Officer appointed by the Controller of Examinations.
- Single valuation of answer scripts by external examiners is adopted for both UG and PG courses.

**c. PUBLICATION OF RESULTS**

The Examination results will be published on the web during the second / third week of May for the II, IV and VI semester examinations and during the second / third week of December for the I, III and V semester examinations

**6. PROVISION FOR OBTAINING PHOTOCOPY AND REVALUATION OF VALUED ANSWER SCRIPTS**

- ❖ A student can request the Principal for a photocopy of the answer book within seven days from the announcement of the results. Such requests should be endorsed by the HOD and submitted along with the prescribed fees for forward transcription to the COE.
- ❖ Students intending to go for revaluation after obtaining the photocopy of the answer script, shall apply to the COE in the prescribed format along with fees duly endorsed by the HOD and Principal. The application should reach the COE within 7 days from receipt of the photocopy of the answer script.
- ❖ Revaluation / obtaining photocopy of answer scripts is permissible only for the current semester papers and not for any arrear paper.
- ❖ For re-valuation, the answer papers will be valued by two external examiners separately and the average mark of the valuations will be taken into account.
- ❖ The revaluation results will be forwarded to the Principal within 15 working days.
- ❖ Revised mark statement will be issued after withdrawing the previous one, if the marks obtained in revaluation are higher than the marks obtained earlier. In other cases, the original marks obtained earlier will be retained and the matter will be intimated to the student concerned as 'No change'.

**a. CLASSIFICATION OF PERFORMANCE – GRADING SYSTEM FOR THE SEMESTER**

A candidate shall be declared to have qualified for the award of the Degree provided the candidate has successfully completed the Programme requirements and has passed all the prescribed subjects of study in all the semesters.

**Conversion of Marks to Grade Points and Letter Grade (Performance in a paper/course)**

Range of Marks		Grade Points		Letter Grade		Description	
PG &UG		PG &UG		PG &UG		PG &UG	
90-100		9.0-10.0		O		Outstanding	
80-89		8.0-8.9		D+		Excellent	
75-79		7.5-7.9		D		Distinction	
70-74		7.0-7.4		A+		VeryGood	
60-69		6.0-6.9		A		Good	
50-59		5.0-5.9		B		Average	
PG	UG	PG	UG	PG	UG	PG	UG
00-49	40-49	0.0	4.0-4.9	U	C	Re-appear	Satisfactory
	00-39		0.0		U		Re-appear
ABSENT		0.0		AAA		ABSENT	
B.Com(Hons)		B.Com(Hons)		B.Com(Hons)		B.Com(Hons)	
00-59		0.0		U		Reappear	

**Classification of Grades**

CGPA		GRADE		CLASSIFICATION OF FINAL RESULT	
PG&UG		PG&UG		PG&UG	
9.5-10.0		O+		First Class –	
9.0andabovebutbelow9.5		O		First class-outstanding*	
8.5andabovebutbelow9.0		D++		First Class with Distinction*	
8.0andabovebutbelow8.5		D+			
7.5andabovebutbelow8.0		D			
7.0andabovebutbelow7.5		A++		FirstClass	
6.5andabovebutbelow7.0		A+			
6.0andabovebutbelow6.5		A			
5.5andabovebutbelow6.0		B+		SecondClass	
5.0andabovebutbelow5.5		B			
PG	UG	PG	UG	PG	UG
0.0andabovebutbelow5.0	4.5andabovebutbelow5.0	U	C+	Re –appear	ThirdClass
	4.0andabovebutbelow4.5		C		
	0.0andabovebutbelow4.0		U		Re-

\* The candidates who have passed in the first appearance and within the prescribed semester of the UG/PG Programme(Core, Allied, Elective, Project and Internship courses) alone are eligible.

### Grading For a Semester/Year:

$$\text{GRADE POINT AVERAGE [GP]} = \sum_i C_i G_i / \sum_i C_i$$

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses (passed) in a semester/year}}$$

### For the entire programme:

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \sum_n \sum_i C_{ni} G_i / \sum_n \sum_i C_{ni}$$

(CGPA is calculated only if the candidate has passed in all the courses in the entire programme)

$C_i$  = Credits earned for course  $i$  in any semester /year.

$G_i$  = Grade Point obtained for course  $i$  in any semester /year.

$n$  refers

to the semester/year in which such course

was credited.  $C_i$  = Credits earned for

course  $i$  in any semester.

$G_n$  = Grade Points obtained for course  $i$  in any semester.

$n$  refers to the semester in which such courses were credited

## 7. Passing Minimum

- For all U.G. Programme except B.Com(Hons) passing minimum of each subject is 40% in CIA, 40% in E.S.E and 40% in aggregate i.e., CIA +ESE

### For B.Com(Hons)

- No passing minimum for internal b) For ESE, passing minimum is 50% for languages, NME, value education, EVS and 60% for core subjects/internship/project and viva voce c) In aggregate the passing minimum (Ext + Int) is 50% for languages, NME, value education, EVS and 60% for core subjects/internship/project and viva voce.
- Passing minimum of each subject/course under PG Programme is 50% in CIA, 50% in ESE and 50% in aggregate i.e., CIA +ESE
- Passing minimum of each subject under Career Oriented Programmes, Certificate Courses and Diploma courses is 40% in CIA and ESE and 40% in aggregate i.e., CIA + ESE. Both UG and PG students are at liberty to study these courses jointly
- Passing minimum for each PG Diploma course offered by a PG Department as apart of the curriculum to its students is 50% in ESE and 50% in aggregate i.e., CIA + ESE, since graduates alone are admitted to these Courses

## **8. REQUIREMENT FOR PROCEEDING TO SUBSEQUENT SEMESTER**

- (a) Candidates shall register their names for the first semester examination after admission in the UG courses.
- (b) Candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidate should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects

## **8. ISSUE OF CERTIFICATES**

### **a. Marksheet**

Mark sheets will be issued every semester to all students who have taken the examination.

### **b. Consolidated MarkSheet**

Consolidated mark sheets will be given to final year students along with total credits earned only to those who have passed all the papers prescribed for the respective degree.

### **c. Transcript**

Students who are desirous to obtain any other certificates like Transcript certificates for joining courses of study in other Universities in India or abroad or for obtaining scholarships, can obtain these certificates from the office of the Controller of Examinations. A requisition letter duly signed by the Student and forwarded by the Principal along with fee challan is to be submitted to the office of the Controller of Examinations. The certificates will be provided within 15 working days.

### **d. Provisional Certificate**

A copy of the results of the successful final year students will be sent to the University of Madras in the prescribed format in July/August and the University will issue a Provisional Certificate through the College. This may take around 2 months.

### **e. Corrections in the Certificates**

Any corrections like name, date of birth etc., can also be made in the certificate. A letter of request duly signed by the student, HOD and Principal along with the prescribed fee paid challan is to be forwarded to the office of the Controller of Examinations. The time line to update will be 15 working days. The amount once paid will not be refunded under any circumstances.

### **f. Issue of Duplicate MarkSheet**

In case of loss of mark sheet / certificate, a duplicate may be provided after submitting a non-traceable certificate issued from the Police station duly signed by an Inspector or Sub Inspector. A requisition letter duly signed by the Principal along with the requisite fees should also be submitted to the office of the Controller of Examinations. Certificates which are torn will not be replaced.

**g. Duplicate Provisional Certificate / Degree Certificate:**

Students have to apply directly to the University of Madras for duplicate provisional certificate and degree certificate.

**h. Verification of Qualification**

The agencies who requests for verification of educational qualifications of students under autonomous mode of this college and students who opt for higher studies / employment and who requires verification of educational qualification, shall apply to the Principal to this effect along with the prescribed fees. The letter of request has to be forwarded to the OCOE. The relevant certificate will be issued within 15 working days from the office of the Principal.

**9. CONVOCATION AND NOTICE**

**1. Convocation**

Students must apply for their Degree certificates along with copy of the provisional certificates in the application form issued by University of Madras and submit the same in the college office on or before the last date fixed by the college. Every year after the Convocation held by University of Madras, the college will hold a Graduation day / convocation in which the Degree certificates will be distributed to the students who are present. For others it will be issued through the college admin office.

**2. Notice**

Candidates who have completed the duration of the course and left the College, can get information regarding Supplementary Examinations, issue of examination application forms, certificates and application for Graduation day through the college web site and general notice board. Regular students will however be informed of the examinations by circulation, in addition to the modes mentioned above.

**No candidate will be communicated individually.**

**The liability lies on the candidates for their certificates. The College shall not be liable for whatever lapse that occurs due to the ignorance of the candidates.**

# **GURU NANAK COLLEGE (AUTONOMOUS)**

**Velachery, Chennai – 600 042**  
**(Accredited with “A” Grade by NAAC)**



## **SYLLABUS**

**DEPARTMENT OF COMMERCE (HONOURS)**

**(w.e.f. 2017-2020)**





**GURU NANAK COLLEGE (AUTONOMOUS), CHENNAI – 6000 042**  
(Effective for the batch of candidates admitted in 2017-2020)

**DEPARTMENT OF COMMERCE (HONOURS)**

**COURSE STRUCTURE – (2017-2020)**

Sem. No.	Part No.	Course Component	Subject Name	Credits	No. of Hours
<b>I</b>	<b>I</b>	Language	Language	3	4
	<b>II</b>	English	English	3	4
	<b>III</b>	CORE I	Financial Accounting -I	4	6
		CORE II	Marketing Practice	4	5
		CORE III	Principles of Management	4	4
		CORE IV	Business Economics	4	5
	<b>IV</b>	NME I	Basic Tamil/ Analytical and Logical Reasoning	2	2
			Internship - I (two weeks)	2	
<b>II</b>	<b>I</b>	Language	Language –II	3	4
	<b>II</b>	English	English – II	3	4
	<b>III</b>	COREV	Financial Accounting -II	4	6
		CORE VI	Banking Theory & Practices	4	5
		COREVII	Services Marketing	4	4
		COREVIII	Business Policy &Environment	4	5
	<b>IV</b>	NME II	Basic Tamil/ Fundamentals of Corporate Communication	2	2
			Internship - II (four weeks)	4	
<b>III</b>	<b>III</b>	CORE IX	Corporate Accounting	4	6
		CORE X	Business Law	4	5
		CORE XI	Business Mathematics	4	5
		CORE XII	Financial Services	4	5
		CORE XIII	Logistics and Supply chain Management	4	5
		CORE XIV	International Trade	4	4
			Internship - III (two weeks)	2	

<b>IV</b>	<b>III</b>	<b>CORE XV</b>	Business Statistics and Operations Research	4	5
		<b>CORE XVI</b>	Insurance and Risk Management	4	4
		<b>CORE XVII</b>	Special Accounts	4	5
		<b>CORE XVIII</b>	Company Law	4	5
		<b>CORE XIX</b>	Financial Management	4	5
		<b>CORE XX</b>	Customer Relationship Management	4	4
	<b>IV</b>		Environmental Studies	2	2
			Internship - IV (four weeks)	4	
<b>V</b>	<b>III</b>	<b>CORE XXI</b>	Cost Accounting	4	6
		<b>CORE XXII</b>	Corporate ethics and Governance	4	5
		<b>CORE XXIII</b>	Income Tax Law and Practice	4	5
		<b>CORE XXIV</b>	Accounting Standards	4	5
		<b>CORE XXV</b>	Practical Auditing	4	5
		<b>CORE XXVI</b>	Research Methodology	4	4
	<b>IV</b>		Value Education	2	2
			Internship - V (two weeks)	2	
<b>VI</b>	<b>III</b>	<b>CORE XXVII</b>	Accounting for Decision Making	4	6
		<b>CORE XXVIII</b>	Human Resource Management	4	5
		<b>CORE XXIX</b>	Security Analysis and Portfolio Management	4	5
		<b>CORE XXX</b>	Entrepreneurial Development	4	4
		<b>CORE XXXI</b>	Business Taxation	4	5
			Project & Viva-voce	8	
			Extension Activities	1	
			<b>TOTAL CREDITS</b>	<b>167</b>	



**GURU NANAK COLLEGE (AUTONOMOUS), CHENNAI – 6000 042**  
(Effective for the batch of candidates admitted in 2017-2020)

**CORE I: FINANCIAL ACCOUNTING -I**

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
----------------------	--------------------------	------------------

**SEMESTER: I**

**CREDITS: 4**

**NO.OF HOURS PER WEEK: 06**

**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 Hrs**

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 Hrs**

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

**UNIT – III**

**17 Hrs**

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

**UNIT – IV**

**17 Hrs**

Depreciation – Meaning, Causes, Types – Straight-Line Method, Written down Value method, Sinking fund method (Theory & Sums only) - Fire Insurance Claims (Loss of stock).

**UNIT – V**

**16 Hrs**

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.L Narang, 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

**DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	-
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	-	1
	2	-	1
	3	-	-
	4	-	1
	5	-	-

## **CORE II: MARKETING PRACTICE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: I**

**CREDITS: 4**

**NO.OF HOURS PER WEEK: 05**

### **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 Hrs**

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

### **UNIT – II**

**15 Hrs**

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

### **UNIT – III**

**15 Hrs**

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

### **UNIT – IV**

**15 Hrs**

Marketing mix – meaning – introduction to stages for new product development – 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 Hrs**

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

**Reference Books:**

1. Saxena Rajan, Marketing Management, Sultan Chands & Sons, New Delhi.
2. Michael, JEtzel., Bruce J Walker and William J Stanton, Marketing ,13<sup>th</sup> edition, McGraw Hill, New York
3. Kotler, Philip and Gary Armstrong, Principles of Marketing, 13<sup>th</sup> 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.

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4		
	5	-	

### **CORE III: PRINCIPLES OF MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: I**

**CREDITS: 4 NO. OF HOURS PER WEEK: 04**

**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 Hrs**

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, Hawthorne.

**UNIT II**

**12 Hrs**

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

**UNIT III**

**12 Hrs**

Organizing – Authority Responsibility - Delegation and Decentralization

**UNIT IV**

**12 Hrs**

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

**UNIT V**

**12 Hrs**

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 ,Mc Graw Hill Book Company
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons

4. Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India
5. Koontz Harold, Heinch Weihrich, Essentials of Management, Prentice Hall of India
6. Prasad, Manmohan, Management Concept & Practice, Himalaya Publishing House, Mumbai
7. Terry R. George, Principles of Management, Pearsons Education Pvt. Ltd.
8. Vasishth Neeru, Principles of Management, Vikas Publishing House

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	



## **CORE IV: BUSINESS ECONOMICS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: I**

**CREDITS: 4 NO. OF HOURS PER WEEK: 05**

### **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 hrs**

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 Value of money and Discounting Principles – Concept of Efficiency

### **UNIT II**

**14 Hrs**

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 Hrs**

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 Hrs**

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

### **UNIT V**

**15 Hrs**

National Income – National Product and National Income – Per Capital Income problems – 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.
9. Francis Cherunilam, Business Environment, Himalaya Publishing House -Mumbai – 04.
10. Peter Mitchelson and Andrew Mann, Economics for Business ,Thomas Nelson Australia -Can -004603454.
11. Chaudhary,C.M Business Economics , RBSA Publishers , Jaipur - 03.
12. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

## NME 1 –ANALYTICAL AND LOGICAL REASONING

<b>SUBJECT CODE :</b>	<b>THEORY/PRACTICALS</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 2</b>	<b>No. OF HOURS PER WEEK : 2</b>

### Course Objective:

- To enable students to learn to describe the problem-solving process
- To make the students identify various problem-solving techniques and apply these in solving business problems
- To Understand thinking models and practice exercises to help in thinking outside-the-box and generate a larger solution space
- To Understand creativity and blocks to creativity
- To Arrive at objective, well-reasoned decisions in a reasonable time

### UNIT-I (6 Hrs)

Logical reasoning Introduction- Number Series

### UNIT-II (6 Hrs)

Statement and assumptions – Statement and conclusion

### UNIT-III (6 Hrs)

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

### UNIT-IV (6 Hrs)

Direction Sense Test – Data Interpretation from bar chart, pie chart.

### UNIT-V (6 Hrs)

Venn Diagrams – Image Series

### Reference Books

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

### Web References:

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

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	Multiple choice Questions	1-50	2	100
TOTAL MARKS				100

**Distribution of Questions:**

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

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
----------------------	--------------------------	------------------

**COURSE OBJECTIVES:**

- ## UNIT – I 18 Hrs

UNIT – II 18 Hrs

UNIT III 17 Hrs

UNIT IV 19 Hrs

**UNIT V** **18 Hrs**

Page  
29

**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.L Narang, 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

**DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	1	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	-	1
	2	-	1
	3	-	1
	4	-	-
	5	-	-

## **CORE VI: BANKING THEORY AND PRACTICE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: II      CREDITS: 4      NO. OF HOURS PER WEEK: 05**

### **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 Hrs**

Commercial banking – definition, classification, functions and working – **Structure of Indian 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 – objective – legal framework – functions

### **UNIT II 16 Hrs**

E-banking – meaning – services – risk management for e-banking – Internet banking – 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 Hrs**

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 Hrs**

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 alteration – statutory protection

### **UNIT V 15 Hrs**

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.

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	-	
	4	1	
	5	-	



## **CORE VII: SERVICES MARKETING**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: II**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 04**

**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**

**12 Hrs**

**UNIT-I**

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

**UNIT-II**

**10 Hrs**

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

**UNIT-III**

**13 Hrs**

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**

**13 Hrs**

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 Hrs**

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

**Reference Books:**

1. Valarie .A. Zeithaml,etal, Service Marketing ,Tata Mc Graw 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,Services Marketing,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

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	-	
	2	1	
	3	1	
	4	1	
	5	-	

## **CORE VIII: BUSINESS POLICY AND ENVIRONMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: II**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

**COURSE OBJECTIVES:**

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

**15 Hrs**

**UNIT I**

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 Hrs**

Organizational Analysis - Need, Approaches - SAP, SWOT Analysis

**UNIT III**

**17 Hrs**

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

**UNIT IV**

**16 Hrs**

Economic and Business Environment - Agreements and Current Issues -WTO, TRIMS and TRIPS – IPRs - Concepts, Features and requisites for registration of Intellectual Property, Implications in India

**UNIT V**

**15 Hrs**

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

**DISTRIBUTION OF QUESTIONS: (THEORY PAPAERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	-	
	3	1	
	4	1	
	5	-	

## NON MAJOR ELECTIVE – II

### NME: – FUNDAMENTALS OF CORPORATE COMMUNICATION

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: II**

**CREDITS: 2**

**NO. OF HOURS PER WEEK: 02**

#### **COURSE OBJECTIVES:**

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

#### **UNIT I**

**(6 Hours)**

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to Overcome these Barriers.

#### **UNIT II**

**(6 Hours)**

Types of Communication: Verbal, Non-verbal – Characteristics of Verbal communication and Non-verbal communication Merits and Demerits of Verbal and Non-verbal communication.Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine.

#### **UNIT III**

**(6 Hours)**

**Personnel correspondence** - Job Application Letter and Resume Letter of Acceptance of Job Offer, Inter-Office-Memo, Letter of Resignation.

#### **UNIT IV**

**(6 Hours)**

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

#### **UNIT V**

**(6 Hours)**

Report Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular Notes- Correspondence with share holders –Correspondence with directors.

#### **Prescribed Texts:**

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

**Reference Books:**

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

**Web References:**

1. <http://www.businesscommunication.org>
2. <http://www.iabc.com>
3. <http://www.etiquettetrainer.com>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Descriptive Questions	1-10	20	100
TOTAL MARKS				100

**Distribution of Questions:**

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

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
----------------------	--------------------------	------------------

**NO. OF HOURS PER WEEK: 06**

- ❖ 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..

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

## Acquisition of Business

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

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

Liquidation of joint stock companies – statement of affairs and deficiency account – Liquidator's statement of account

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

**DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	1	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	-	1
	2	-	1
	3	-	1
	4	-	-
	5	-	-



## **CORE X:BUSINESS LAW**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: III**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

**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**

**20 Hrs**

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent

**UNIT-II**

**15 Hrs**

Legality of object – Void contracts – Contingent contracts – Performance of contract - Discharge of contract – Remedies for Breach of contract – Quasi contracts

**UNIT- III**

**15 Hrs**

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

**UNIT- IV**

**13 Hrs**

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

**UNIT –V**

**12 Hrs**

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

**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, Chennai
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

**DISTRIBUTION OF QUESTIONS: (THEORY PAPAERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

## CORE XI: BUSINESS MATHEMATICS

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK: 05</b>

### 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

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

### Unit – II

Binominal Theorem, Exponential and Logarithmic Series.

### Unit – III

Limits and Continuity. Basic concepts of Differential Calculus (excluding trigonometric functions)

### Unit – IV

Algebra-Ratio, Proportion, Permutation and Combination

### Unit – V

Interest and Annuity – Banker's Discount – Binary Number System-Matrices-Meaning and operations-matrix inversion-solution to linear equations.

### 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

### WEBSITES:

1. [www.freetechbooks.com/mathematics-f38.html](http://www.freetechbooks.com/mathematics-f38.html)
2. [www.e-booksdirectory.com](http://www.e-booksdirectory.com)
3. [www.freebookcentre.net/SpecialCat/Free-Mathematics-Books-Download.html](http://www.freebookcentre.net/SpecialCat/Free-Mathematics-Books-Download.html)

**DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1		2
	2		2
	3		2
	4		2
	5		2
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1		2
	2		1
	3		2
	4		1
	5		2
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1		
	2		
	3		
	4		
	5		

## **CORE XII: FINANCIAL SERVICES**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: IV**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

### **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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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

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

### DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

### **CORE XIII: LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: IV**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

**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 Hrs**

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 Hrs**

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

**UNIT- III**

**15 Hrs**

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 Hrs**

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 - ships – types, measurement of capacity of ships – shipping information.

**UNIT- V**

**15 Hrs**

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 and Comparative evaluation of transport system – Decision Criteria – Insurance aspects of logistics.

### Reference Books:

1. KrishnaveniMuthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.
2. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.
3. Martin Christoper, 'Logistics and Supply Chain Management' Pearson Education, 2003.
4. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004

### DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

## **CORE XIV: INTERNATIONAL TRADE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: III**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 04**

**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 Hrs**

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler, Hechsher–Ohlin

**UNIT- II**

**12 Hrs**

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 Hrs**

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

**UNIT- IV**

**12 Hrs**

Import Management – Import Procedure and Documents – Import Finance

**UNIT- V**

**12 Hrs**

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

**Reference Books:**

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House -Mumbai – 04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) – Pearson Education 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.

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	-	
	4	1	
	5	-	

## **SEMESTER: IV**

### **CORE XV: BUSINESS STATISTICS AND OPERATIONS RESEARCH**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: IV**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

#### **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**

Introduction-Meaning and definitions of statistics-Measure of central tendency-Arithmetic mean,median,mode,harmonic mean and geometric mean,Measure of Variation-Standard deviation,meandeviation,Quartile deviations(Simple Problems Only)

#### **UNIT-II**

Karl'sPearson Correlation-Rank Correlation,Regression.Hypothesis Testing-Small sample test-t,F,chi square test (Without proof)-Simple problems only.

#### **UNIT – III**

Analysis of Time Series –Method of measuring trend – Seasonal Variation.  
Index Numbers –Consumer price index and cost of living indices-Statistical Quality control.

#### **UNIT -IV**

Introduction to OR-Meaning and Scope-Characteristics-model in OR-LPP-formulation-graphical method-simplex method(less than constraints)

#### **UNIT -V**

Assignment and Transportation Problems.

#### **REFERENCE BOOKS**

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications
3. Statistics - Elhance
4. Operations Research – Hira and Gupta, S. Chand.
5. Operations Research – Handy and A. Taha, Macmillan Publishers

Note: No theory questions should be asked.

**WEBSITES:**

4. [www.freetechbooks.com/mathematics-f38.html](http://www.freetechbooks.com/mathematics-f38.html)
5. [www.e-booksdirectory.com](http://www.e-booksdirectory.com)
6. [www.freebookcentre.net/SpecialCat/Free-Mathematics-Books-Download.html](http://www.freebookcentre.net/SpecialCat/Free-Mathematics-Books-Download.html)

**DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	-	2
	2	-	2
	3		2
	4		2
	5		2
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1		2
	2		1
	3		2
	4		1
	5		2
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1		
	2		
	3		
	4		
	5		

## **CORE XVI: INSURANCE AND RISK MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: IV**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

**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 Hrs**

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

**UNIT II**

**15 Hrs**

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 Hrs**

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

**UNIT IV**

**15 Hrs**

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

**UNIT V**

**15 Hrs**

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.

#### **DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	-	
	2	1	
	3	1	
	4	1	
	5	-	

## CORE XVII: SPECIAL ACCOUNTS

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK: 05</b>

### **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 Hrs**

Valuation of Goodwill & Shares

### **UNIT- II** **15 Hrs**

Accounting for Mergers and Amalgamation - Absorption

### **UNIT- III** **18 Hrs**

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 Hrs**

Banking Company Accounts

### **UNIT- V** **16 Hrs**

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



### DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	1	2
	2	-	1
	3	1	1
	4	-	2
	5	1	1
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	-	1
	2	1	1
	3	-	2
	4	1	1
	5	-	1
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	1
	2	-	-
	3	-	-
	4	-	1
	5	-	-

## **CORE XVIII: COMPANY LAW**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: IV**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

**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 Hrs**

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 – Doctrine of Indoor Management – Ultra vires.

**UNIT – II**

**10 Hrs**

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**

**10 Hrs**

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

**UNIT – IV**

**20 Hrs**

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**

**10 Hrs**

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

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	-	
	4	1	
	5	-	

## **CORE XIX: FINANCIAL MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY/PROBLEMS</b>	<b>100 MARKS</b>
----------------------	------------------------	------------------

**SEMESTER: IV**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

**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 Hrs**

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 Hrs**

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 Hrs**

Capital Budgeting - Estimating cash flows - Evaluation Techniques, Traditional and Discounted cash flow techniques (Risk analysis Excluded).

**UNIT IV**

**20 Hrs**

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 Hrs**

Financial markets - Money market - capital market - Recent Trends in capital market - Mutual Funds - Factories - Forecasting - Depositories

**Reference Books:**

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

### DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	1	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	-
	2	-	1
	3	-	1
	4	-	-
	5	-	-

## **CORE XX: CUSTOMER RELATIONSHIP MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: IV**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 04**

### **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 Hrs**

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

### **UNIT- II**

**11 Hrs**

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

### **UNIT- III**

**12 Hrs**

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

### **UNIT –IV**

**12 Hrs**

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership

### **UNIT –V**

**12 Hrs**

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, Prentie Hall, 2000.
7. Bryan Bergeron John Wiley & sons, Essentials of CRM, 2002

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

## EVS:ENVIRONMENTAL STUDIES SYLLABUS

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
----------------------	--------------------------	------------------

**SEMESTER: IV**

**CREDITS: 2**

**NO. OF HOURS PER WEEK: 02**

### **COURSE OBJECTIVES:**

**To create awareness among the Students community about the Environmental Issues, Causes and Remedies.**

#### **UNIT 1: Multidisciplinary nature of environmental studies**

**4 Hrs**

Definition, scope and importance-Need for public awareness.

#### **UNIT 2: Natural Resources:**

**5 Hrs**

**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 Hrs**

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 Hrs**

- 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-spots 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 Hrs**

##### **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 Hrs**

- 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 and holocaust. 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 Hrs**

- 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 Hrs**

- 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****DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	1	
	5	-1	

## **SEMESTER: V**

### **CORE XXI: COST ACCOUNTING**

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
----------------------	--------------------------	------------------

**SEMESTER: V**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

#### **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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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.

**DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	1	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	-
	2	-	1
	3	-	1
	4	-	-
	5	-	-

## **CORE XXII: CORPORATE ETHICS AND GOVERNANCE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: V**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

### **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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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

### **UNIT – V**

**15 Hrs**

SEBI and corporate governance– governance committees – Audit committees - Shareholders 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 – publication of Institute of Company Secretaries
6. Neville Bain & David Band, “Winning Ways through corporate governance” – Macmillan publishers
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 t he Board”, Kogan press

### DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	-	
	3	1	
	4	1	
	5	-	

### **CORE XXIII:INCOME TAX THEORY, LAW AND PRACTICE**

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
----------------------	--------------------------	------------------

**SEMESTER: V**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

**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**

**10 Hrs**

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**

**20 Hrs**

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 Hrs**

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 Hrs**

Capital Gains - Short term and Long term gains - Transfer of Capital asset - 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 Hrs**

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 K.Singhania, Students Guide to IncomeTax, Taxmann Publications Pvt.Ltd, New Delhi.
- 2.P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
- 3.T.S.Reddy,Y.Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.
- 4.Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

### DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	1	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	-
	2	-	1
	3	-	1
	4	-	-
	5	-	-



### **CORE XXIV: ACCOUNTING STANDARDS**

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 5</b>

#### **COURSE OBJECTIVES:**

- ❖ **To impart the basic knowledge and understand the concepts of accounting standards**
- ❖ **To know various Accounting standards and relate relevant accounting standards at various situations**

#### **UNIT- 1**

Introduction to Accounting standards - meanings-objectives-setting process-Benefits & Limitation-Need for Convergence towards Global Standards-Introduction to International Accounting Standard Board- Meaning of IFRS.

#### **UNIT- II**

Enterprises to which the accounting standards apply-Implication of mandatory status-Financial items to which the accounting standards apply-Applicability of Accounting Standards -List of Accounting Standards. Disclosure of Accounting Policies (AS 1)- Accounting assumptions-conventions-manner of disclosure-Disclosure of Changes in Accounting Policies- Disclosure of deviations from fundamental accounting assumptions.

#### **UNIT- III**

Valuation of Inventory (AS 2)- meaning of Containers & Empties, Costs of inventory, Costs of purchase- measurement of inventories- - meaning of Costs of purchase- Costs of Conversion- Exclusions from the cost of inventories. Cash Flow Statement (AS 3)- meaning-Classification Cash Flows-Cash flow reporting-disclosures. Contingencies and Events Occurring after the Balance Sheet Date(AS 4)-meaning.

#### **UNIT- IV**

Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies (AS 5)-meaning. Depreciation Accounting (AS6)- meaning-methods- Revenue Recognition (AS 9)- Accounting for Fixed Assets(AS 10)- identification of fixed asset-Components of costs- Amount substituted for historical costs-Retirement and disposal.

#### **UNIT –V**

Accounting for investments (AS 13)- Meaning of Fair value, market value, Forms of investment, Cost of investment, Disposal of investment. Accounting for Amalgamations (AS 14)- meaning- Types of amalgamations-methods of amalgamations-Treatment of reserves, goodwill in amalgamation-Disclosure. Intangible Assets(AS 26)- meaning. Provisions,Contingent Liabilities and Contingent Assets(AS 29)-meaning.

**Prescribed Books:**

1. Financial Accounting study material from Institute of Chartered Accountants of India
2. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata, McGraw Hill

**Reference Books:**

1. D.S Rawat, Taxmann Students guide to Accounting standards
2. DalalGaggarKshirsagar, Accounting Standards & Corporate Accounting Practices, Wadhwa andCompany Nagpur.

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

## **CORE XXV:PRACTICAL AUDITING**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: V**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

### **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 Hrs**

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

### **UNIT –II**

**15 Hrs**

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 Hrs**

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

### **UNIT –IV**

**15 Hrs**

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

### **UNIT- V**

**15 Hrs**

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

### **Reference Books:**

1. Dinkar Pagare, 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, Sahitya Bhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi
5. B.L.Tandon , Auditing, Sultan chand & Sons, New Delhi.

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

## **CORE XXVI: RESEARCH METHODOLOGY**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: V**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 04**

**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 Hrs**

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 Hrs**

Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size

**UNIT- III**

**12 Hrs**

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

**UNIT- IV**

**12 Hrs**

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 Hrs**

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

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

## PART- IV: VALUE EDUCATION

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: V**

**CREDITS: 2**

**NO. OF HOURS PER WEEK: 02**

### **COURSE OBJECTIVES:**

- ❖ Values are socially accepted norms to evaluate objects, persons, and situations that form part and parcel of sociality.
- ❖ A value system is a set of consistent values and measures.
- ❖ Knowledge of the values are inculcated through education.
- ❖ It contributes in forming true human being, who is able to face life and make it meaningful.

### **Unit I**

**6 Hrs**

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

### **Unit II**

**6 Hrs**

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

### **Unit III :**

**6 Hrs**

Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr. A P J Kalam's ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building

### **Unit IV**

**6 Hrs**

Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment

### **Unit V**

**6 Hrs**

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

### **Books for Reference**

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, New Delhi, 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.), Bharatiya VidyaBhavan, 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, Advaita Ashrama, Calcutta
15. Awakening Indians to India, Chinmayananda Mission, 2003



**SEMESTER: VI**

**CORE XXVII: ACCOUNTING FOR DECISION MAKING**

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
----------------------	--------------------------	------------------

**SEMESTER: VI**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

**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 Hrs**

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 Hrs**

Comparative Statements, Common Size statement and Trend analysis

**UNIT- III**

**18 Hrs**

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

**UNIT- IV**

**18 Hrs**

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

**UNIT- V**

**18 Hrs**

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. Horngren, Sunderu Stratton, Introduction to Management Accounting – Pearson Education.
5. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication.

**DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	1	1
	2	1	1
	3	1	1
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	-
	2	-	1
	3	-	1
	4	-	-
	5	-	-

## **CORE XXVIII: HUMAN RESOURCE MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: VI**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

**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 Hrs**

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 Hrs**

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

**UNIT- III**

**15 Hrs**

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

**UNIT- IV**

**15 Hrs**

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

**UNIT- V**

**15 Hrs**

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 .L.M.Prasad – Human Resource Management
5. Tripathi –H uman Resource Management

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

## CORE XIX: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: VI**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

### **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 Hrs**

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**

**13 Hrs**

Understanding the investment environment – sources of investment information – approaches of security analysis – market indicators – security price movements – fundamental analysis – technical analysis – Dow theory – Random walk theory – efficient market hypothesis – 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**

**11 Hrs**

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**

**12 Hrs**

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 revision - various steps involved in the development of portfolio.

### **UNIT- V**

**12 Hrs**

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 Portfolio Theory 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 of India, 1999.

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	

## **CORE XXX: ENTREPRENEURIAL DEVELOPMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: VI**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 04**

### **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 Hrs**

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

### **UNIT- II**

**12 Hrs**

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

### **UNIT- III**

**12 Hrs**

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 Hrs**

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

### **UNIT- V 12 Hrs**

Entrepreneurial development programme – 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

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	1	
	4	-	
	5	-	



## **CORE XXXI: BUSINESS TAXATION**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
----------------------	---------------	------------------

**SEMESTER: VI**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

### **COURSE OBJECTIVES:**

- ❖ **To familiarize students with the basic concepts of direct tax and indirect tax**
- ❖ **To enable the students to understand the procedure for computation of various indirect taxes.**

### **UNIT -I**

**15 Hrs**

Tax – features – canons – objectives of taxation - Tax vs Duty – Direct Tax vs Indirect Tax – Powers of Union / States – varieties of indirect taxes – movement towards GST.

### **UNIT- II**

**15 Hrs**

Central excise duty - concept and definitions - Basis of levy - Types of Excise Duty – Classification & Valuation of Goods – Clearance of Goods – Procedure for assessment and payment of excise duty – Philosophy of CENVAT - Registration & Filing of Returns

### **UNIT-III**

**15 Hrs**

Customs Act – objectives – levy and collection – classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods – warehousing provisions - Duty drawback provisions.

### **UNIT –IV**

**15 Hrs**

Value Added Tax - short title and commencement – definition - advantage of VAT over the existing tax law – registration – charging sections - Input Tax Credit - Reversal – concept of exempted sales and zero rated sales

### **UNIT -V**

**15 Hrs**

Service Tax – Definition - Statutory Framework – Levy & Collection – Administration – Principles of Valuation – Persons liable to pay service tax – conditions incidental to procedure for assessment and payment of service tax – Service Tax Returns - Registration

### **Reference Books:**

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.

3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions,Bharat Law House Pvt. Ltd., New Delhi.

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

**DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)**

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions ) 2 marks each	1	2	
	2	2	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C (Answer any 2 out of 3 questions) 20 marks each	1	1	
	2	1	
	3	-	
	4	1	
	5	-	

### QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer all 10 questions ) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-10	2	20
SECTION B (Answer any 5 out of 8 questions) 8 marks each	SHORT ANSWERS Answer any 5 out of 8 questions (each in 300 words)	11-18	8	40
SECTION C (Answer any 2 out of 3 questions) 20 marks each	ESSAY Answer any 2 out of 3 questions (each in 1200 words)	19-21	20	40
Total				100

=====