

B. Com (Corporate Secretaryship)

Course Structure and Syllabus

(For the candidates admitted from the academic year 2023-2024 onwards)

CHOICE BASED CREDIT SYSTEM-

LEARNING OUTCOMES BASED CURRICULUM FRAME WORK (CBCS-LOCF)



THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS)

(Nationally Re-Accredited by NAAC with B⁺⁺)

(Affiliated to Bharathidasan University, Tiruchirappalli)

ELAMBALUR, PERAMBALUR – 621 220



Vision

- ❖ The Department is committed to educate and train innovate and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

Mission

- ❖ To secure and deliver knowledge through teaching, research and extension activities
- ❖ To seek continuous improvement in the quality of education to remain globally competitive
- ❖ To consolidate, strengthen and update the existing programmes.
- ❖ To expand and diversify to cover the frontier areas by introducing newly certain innovative academic programmes.
- ❖ To foster research in regional studies that too of interdisciplinary nature
- ❖ To keep regular interaction with business and industry with the help of establishment of chairs and entering into MOUs.
- ❖ To undertake extension and consultancy activities
- ❖ To improve soft skills to bring about balanced personality development of the learners

PROGRAMME OUTCOMES:

1. Become knowledgeable in the subject of corporate laws and apply those provisions for the benefit of the employer / organization.
2. Gain analytical skills in the field of accounting and taxation.
3. Determine the professional ethics of the business and contribute for community living and nation building.
4. Enhance communication skills, teamwork, group dynamics and leadership qualities.
5. Provide solutions to overcome the challenges in the area of finance and administration.

PROGRAMME SPECIFIC OUTCOMES:

1. A concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.
2. Imparting specific knowledge on Company law and secretarial practice.
3. Motivate to become an entrepreneur and nature the entrepreneurial skills.
4. Hands on training in GST and Income tax returns filing, Corporate Correspondence, venture creation and industrial training.
5. Train to develop managerial skills individually and collectively for better corporate management at local and global level.

Thanthai Hans Roever College (Autonomous), Elambalur, Perambalur - 621 220

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CHOICE BASED CREDIT SYSTEM–LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS- LOCF)

(For the candidates admitted from the academic year 2023 - 2024 onwards)

Semester	Part	Course Code	Title of the Course	Ins. Hours/ Weeks	Credits	Exam Hours	CIA (Max)	ESE (Max)	Total (Max)
1	I	23UT1/H1	Language	6	3	3	25	75	100
1	II	23UE1	English	6	3	3	25	75	100
1	III	23UCO1CC1	Financial Accounting	6	5	3	25	75	100
1	III	23UCO1CC2	Corporate Correspondence	6	5	3	25	75	100
1	III	23UCM1AC1	Corporate E Management	4	3	3	25	75	100
I	IV	23UCO1SE1	NME - I	2	2	3	25	75	100
			Value Added Course*		2*	2	50	50	100*
Total				30	21	-	-	-	600
2	I	23UT2/H2	Language	6	3	3	25	75	100
2	II	23UE2	English	6	3	3	25	75	100
2	III	23UCO2CC3	Advanced Financial Accounting	5	5	3	25	75	100
2	III	23UCO2CC4	Business Organization & Office Management	5	5	3	25	75	100
2	III	23UCM2AC2	Security Laws & Regulation of Financial Markets	4	3	3	25	75	100
2	IV	23UCO2SE2	NME – II	2	2	3	25	75	100
2	IV	23UCO2SE3	Fundamentals of Auditing	2	2	3	25	75	100
			Value Added Course*		2*	2	50	50	100*
Total				30	23	-	-	-	700
3	I	23UT3/H3	Language	6	3	3	25	75	100
3	II	23UE3	English	6	3	3	25	75	100
3	III	23UCO3CC5	Cost Accounting	5	5	3	25	75	100
3	III	23UCO3CC6	Company Law & Secretarial Practice - I	4	4	3	25	75	100
3	III	23UMS3AC3	Organizational Behavior	4	3	3	25	75	100
3	IV	23UCO3SE4	Business Building Skills	2	2	3	25	75	100
3	IV	23UCO3SE5	Corporate Social Responsibility	2	2	3	25	75	100
3	IV	23UGS	Gender Studies	1	1	3	25	75	100
			Value Added Course*		2*	2	50	50	100*
Total				30	23	-	-	-	800
4	I	23UT4/H4	Language	6	3	3	25	75	100

4	II	23UE4	English	6	3	3	25	75	100
4	III	23UCO4CC7	Financial Management	5	5	3	25	75	100
4	III	23UCO4CC8	Company Law & Secretarial Practice II	5	5	3	25	75	100
4	III	23UMS4AC4	Management Concepts	4	3	3	25	75	100
4	IV	23UCO4SE6	Soft Skill	2	2	3	25	75	100
4	IV	23UES	Environmental Studies	2	2	3	25	75	100
			Value Added Course*		2*	2	50	50	100*
Total				30	23	-	-	-	700
5	III	23UCO5CC9	Management Accounting	6	5	3	25	75	100
5	III	23UCO5CC10	Income Tax Law & Practice – I	6	5	3	25	75	100
5	III	23UCO5CC11	Business Laws	5	4	3	25	75	100
5	III	23UCO5CC12PW	Project with Viva-Voce	3	3	-	Evaluation-80 Vica voce - 20		100
5	III	23UCO5DE1	Business Taxation	4	4	3	25	75	100
5	III	23UCO5DE2	Entrepreneurial Development	4	4	3	25	75	100
5	IV	23UVE	Value Education	2	2	3	25	75	100
			Summer Internship**		2*				
			Value Added Course*		2*	2	50	50	100*
Total				30	27	-	-	-	700
6	III	23UCO6CC13	Corporate Accounting	6	5	3	25	75	100
6	III	23UCO6CC14	Income Tax Law & Practice – II	6	5	3	25	75	100
6	III	23UCO6CC15	Banking Theory Law & Practice	6	4	3	25	75	100
6	III	23UCO6DE3	Human Resource Development	6	4	3	25	75	100
6	III	23UCO6DE4	Modern Marketing	6	4	3	25	75	100
6	V		Extension Activity	-	1	-	-	-	-
			Value Added Course*		2*	2	50	50	100*
Total				30	23	-	-	-	500
Grand Total				180	140				4000

** Summer Internship after 4th semester during summer vacation -30 Hours and 2 credits will be included in the 5th semester.

***Extra Credit Course which will not be included in the total CGPA**

*Value added course (Outside Instruction hours: 30 hours)

List of Allied Courses

- Corporate E Management
- Security Laws & Regulation of Financial Markets
- Organizational Behavior
- Management Concepts

List of Core Courses

Core Course –I – Financial Accounting
Core Course –II – Corporate Correspondence
Core Course –III – Advanced Financial Accounting
Core Course –IV- Business Organization & Office Management
Core Course –V - Cost Accounting
Core Course –VI – Company Law & Secretarial Practice - I
Core Course –VII - Financial Management
Core Course –VIII – Company Law & Secretarial Practice - II
Core Course – IX – Management Accounting
Core Course – X – Income Tax Law & Practice - I
Core Course – XI – Business Laws
Core Course – XIII – Corporate Accounting
Core Course – XIV – Income Tax Law & Practice - II
Core Course – XV – Banking Theory Law & Practice

List of Discipline Specific Elective Course

- Business Taxation
- Entrepreneurial Development
- Human Resource Development
- Modern Marketing

Skill Enhancement Course:

Skill Enhancement Course-1(NME-1) – Logistics Management
Skill Enhancement Course-2(NME-2) – Everyday Banking
Skill Enhancement Course-3 – Fundamentals of Auditing
Skill Enhancement Course-4 – Business Building Skills
Skill Enhancement Course-5 – Corporate Social Responsibilities
Skill Enhancement Course- 6– Soft Skill

List of Value Added Courses

Course Code	Course Title
23UCOVA1	Labour Law
23UCOVA2	Consumer Behaviour
23UCOVA3	General Law
23UCOVA4	Customer Relationship Management
23UCOVA5	Insurance Principles and Practice
23UCOVA6	Brand Management

Course details:	No. of Courses & Credits	Total Credits
<u>Part I</u>		
Tamil	4 * 3	12
<u>Part II</u>		
English	4 * 3	12
<u>Part III</u>		
Core Course	11 * 5 + 3 * 4	67
Core Course: Project with Viva-Voce	1 * 3	3
Allied Course	4 * 3	12
Discipline Elective	4 * 4	16
<u>Part IV</u>		
Skill Enhancement Courses	6 * 2	12
Gender Studies	1 * 1	1
Environmental Studies	1 * 2	2
Value Education	1 * 2	2
<u>Part V</u>		
Extension Activity	1 (Credit Only) 1	

Note:

	Internal Marks	External Marks
1. Theory	25	75
2. Practical	40	60
3. Separate passing minimum is prescribed for Internal and External marks		

FOR THEORY

The passing minimum for CIA shall be 40% out of 25 marks [i.e. 10 marks]

The passing minimum for Semester Examinations shall be 40% out of 75 marks [i.e. 30 marks]

FOR PRACTICAL

The passing minimum for CIA shall be 40% out of 40 marks [i.e. 16 marks]

The passing minimum for Semester Examinations shall be 40% out of 60 marks [i.e. 24 marks]

- Project : 100 Marks (The Project will be evaluated by an Internal and an External Examiner)
Dissertation- 80 Marks
Viva Voce - 20 Marks

SEMESTER – I

Course Code:23UCO1CC1
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE –I – FINANCIAL ACCOUNTING

OBJECTIVES:

1. To understand the fundamentals of accounting and the preparation of financial statements
2. To gain knowledge on accounting for non-Trading organizations.
3. To learn the accounting concepts relating to Single Entry System
4. To understand the basics of Account Current and Average due date
5. To impart knowledge on the different types of depreciation methods.

COURSE OUTCOMES

1. Recall and explain the fundamentals of accounting and the preparation of financial statements.
2. Explain and preparation of Income and Expenditure account and balance sheet on-trading organizations.
3. Accounting under single entry system
4. Knowledge of Average due date and account current.
5. Classify, apply and compute the different methods of depreciation

UNIT I: FINAL ACCOUNTS

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 and creditors - Interest on Capital and Drawings.

UNITII: ACCOUNTS FOR NON-TRADING CONCERN

Receipts and Payments – Income and expenditure – Balance sheet of non-trading organization

UNITIII: SINGLE ENTRY SYSTEM

Meaning and features of Single entry and double entry System-Methods of calculation of profit–statement of Affairs Method-conversion method.

UNITIV: AVERAGE DUE DATE AND ACCOUNT CURRENT

Average Due Date - Meaning, need, calculation of average due date–consideration of holidays intervening in the Period –Account Current – Meaning and purpose, Forward method, Product method, Periodical balance method – Insurance claims –Average clause(Loss of stock only).

UNITV: DEPRECIATION

Meaning - Causes of depreciation -- Methods of providing Depreciation – Straight line Method – Diminishing Balance Method.

TEXTBOOKS:

1. T.S. Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
2. S.Thothadri &S.Nafeesa, Financial accounting, MCGrawHill Education, NewDelhi.
3. M.V.Nagarajan .Financial accounting, Vidhya publications.

REFERENCES:

1. S.P.Jain&N.L.NarangS.P.Jain&N.L.Narang,FinancialAccounting,KalyaniPublishers,NewDe
lhi.
2. M.C.Shukla,T.SGrewal,S.C.Gupta.AdvancedAccounting.S.Chand&Co.NewDelhi.

WEB RESOURCES:

1. <https://www.investopedia.com/terms/f/financialaccounting.asp>
2. <https://www.coursera.org/learn/wharton-accounting>
3. <https://unacademy.com/content/ssc/study-material/financial-Accounting/basic-concepts-and-conventions-of-financial-accounting/>

Theory: 80% Problem: 20%

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	23UCO1CC1	Financial Accounting					6				
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – I

Course Code:23UCO1CC2
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE –II – CORPORATE CORRESPONDENCE

OBJECTIVES:

1. To inherit the knowledge on introduction to communication.
2. To analyze the different types of communication.
3. To demonstrate the knowledge communication in business environment
4. To learn the basic understanding of drafting of legal deeds and documents.
5. To make the students to understand the drafting of responses and replies.

COURSEOUTCOMES:

1. Inherit the knowledge on introduction to communication.
2. Identify & analyses the different types of communication.
3. Develop and demonstrate the knowledge communication in business environment.
4. Learn the basic understanding of drafting of legal deeds and documents.
5. Enlighten the methods of drafting response and replies.

UNITI: INTRODUCTION TO COMMUNICATION

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.

UNITII: TYPES OF COMMUNICATION & CORPORATE CORRESPONDENCE

Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers)

UNITIII: COMMUNICATION IN CORPORATE ENVIRONMENT

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

UNITIV:DRAFTINGOFDOCUMENTS

Partnership Deed- Power of Attorney- Lease deed– Affidavit – Indemnity Bond- Gift deed - Memorandum and articles of association of a company - Annual Report of a company.

UNITV: DRAFTING REPLIES & RESPONSES

Drafting replies to regulatory show cause notices– review of business documents and press releases – Responding to proxy advisory reports -Response to media replies –Crisis communication.

TEXTBOOKS

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

REFERENCES:

1. RajendraPal&J.S.Korlahalli,EssentialsofBusinessCommunication-SultanChand&Sons-NewDelhi
2. Shirley Taylor, Communication for Business-Pearson Publications -New Delhi.
3. Bovee,Thill, Schatzman,Business CommunicationToday-Pearson Education Private Ltd.-NewDelhi.
4. Penrose, Raspberry, Myers, Advanced Business Communication-Bangalore.

WEB RSOURCES:

1. <https://www.ansarada.com/business-readiness/corporate/shareholder-correspondence>
2. www.newagepublishers.com
3. www.managementstudyguide.com
4. www.businesscommunication.org

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	23UCO1CC2	Corporate Correspondence					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – I

Course Code:23UCO1AC1
Instruction Hours: 4
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ALLIED COURSE –I – CORPORATE E MANAGEMENT

OBJECTIVES:

1. To teach the basics of Computer and devices.
2. To enlighten about the operating systems hardware, software
3. To introduce the concept of internet
4. To introduce the basics of Multimedia
5. To teach about E-Commerce

COURSEOUTCOMES:

1. Define computer, its classification and uses in business.
2. Discuss and explain the operating system, hardware and software and computer networks.
3. Demonstrate a basic use of internet, email in current scenario and beware of it.
4. Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.
5. To communicate the legal framework of e-commerce and assess the various modes of electronic payment system.

UNITI –INTRODUCTION TO COMPUTERS

Introduction to computers – Characteristics – Classification – Advantages & Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices –Input Devices & Output Devices.

UNITII-OPERATING SYSTEM

Concept of Operating System– Functions – Advantages–Classification-Assembler, Compiler, Interpreter– Hardware & Software and its types, Computer Networks –Classification–Typology of Networks.

UNITIII- INTRODUCTION TO INTERNET

Introduction to Internet– Advantages & Uses of Internet- Requirements of internet-Internet Service Providers (ISPs), IP Addressing –Domain Name-Web Browser- E-Mail–Advantages & Disadvantages of E-Mail.

UNITIV-MULTIMEDIA

Multimedia – meaning –Basic Concepts & Elements of Multimedia- Text, Images, Sound/ Audio, Video, Graphics and Animations – Uses of multimedia in Education and Entertainment.

UNITV-E-COMMERCE

E-Commerce –Benefits – Nature- Classification of E-commerce –Advantages & Disadvantages of E-Commerce. Traditional Commerce vs. E-Commerce – Payment through Electronic mode.

TEXTBOOKS:

1. Fundamentals of Computer Science and Communication - Alexix Leon, Mathew Leon-Engineering.
2. Fundamentals of Information Technology-Alexix Leon, Mathew Leon

REFERENCES:

1. Every Students guide to Internet.–John Callahan.
2. E-Commerce-K.K.BajaiandDebjani Nag –The cutting edge of Business.
3. Introduction to Information Technology–P.Rizwan Ahmed– Margham Publications.
4. E-Commerce-Dr.K.Abirami Devi & Dr.M.Alagammai–Margham Publications.

WEBSOURCES:

1. <https://edu.gcfglobal.org/>
2. https://onlinecourses.swayam2.ac.in/cec19_cs06/preview

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	23UCM1AC1	Corporate E Management					4	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – I

Course Code:23UCO1SE1
Instruction Hours: 2
Credits: 2

Exam Hours: 3
Internal Marks: 25
External Marks: 75

NME I – LOGISTICS MANAGEMENT

OBJECTIVES:

1. To provide an opportunity to learn the fundamentals of logistics
2. To create and interest in students to explore the field of logistics and allied industries for employment and business.
3. To know supply chain management
4. To learn warehousing technology
5. To understand concept and equipment of material handling

COURSEOUTCOMES:

1. Understand the basic concepts of Logistics.
2. Identify the opportunities in the field of logistics.
3. Understand customer services
4. Identify various technology utilized in warehousing
5. Understand performance measurement

UNIT-I

Concepts of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing

UNIT -II

Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management –Principles – Logistics Network- Integrated Logistics system.

UNIT-III

Supply chain management –Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing –3PLsand4PLs–Supplychainrelationships–Customerservices.

UNIT-IV

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerization, Bar-coding, RFID and WMS.

UNIT- V

Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems– Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply Chain Management – Performance measurements.

TEXT BOOKS:

1. John J.Coyle, C.John Langley.JR.,Robert A.Novack , BrianJ.Gibso Supply Chain Management A Logisticss Perspectiv e–CENGAGE, NewDelhi
2. JoelD.Wisner,Keah–ChoonTan,G.KeongLeong Principles of Supply Chain Management A Balanced Approach–CENGAGE, NewDelhi

REFERENCES:

1. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', MacMillan India Ltd, 2003.
2. Chase, R.B., Shankar, R. and Jacobs, F.R. 'Operations Management and Supply Chain Management', McGrawHill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson Education India, 6th edition, 2016.

WEB -RESOURCES:

1. www.managementstudyguide.com
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
5. https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8ynny_3ANzZMsJJjeuxMg-S0f0hGcn

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	23UCO1SE1	Logistics Management					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code:23UCO2CC3
Instruction Hours: 5
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE –III-ADVANCED FINANCIAL ACCOUNTING

OBJECTIVES

1. To enable the students to ascertain the accounting procedures relating to Non Profit organizations.
2. To acquaint the students with the accounting procedures of various forms of business
3. To enable the students to understand the concept and accounting treatment of Hire Purchase system.
- 4 To enable the students to ascertain the admission, retirement and death of a partnership account
5. . To gain the knowledge of dissolution and insolvency of partner

COURSE OUTCOMES:

At the end of the course ,the student will be able to;

- Understand the concept of Non-profit organisations and its accounting process.
- Comprehend the concept of single-entry system and preparation of statement of affairs.
- Familiarize with the concept of Hire Purchase system
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm and Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

Unit-I:Accounting for Non Profit Organisations: Non Profit Entities- Meaning -Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit-II: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

Unit-III: Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor -Default and Repossession (including Problems).

Unit-IV: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

Unit-V: Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

Text Books:

1. AdvancedAccountancy: TS ReddyandAMurthyby Margham Publications.
2. FinancialAccounting:SNMaheswari&SKMaheswaribyVikasPublications.
3. PrinciplesandPracticeofAccounting:R.L. Gupta&V.K.Gupta, SultanChand&Sons.

Reference Books:

1. AdvancedAccountancy:R.L.Gupta&Radhaswamy, SultanChand&Sons..

2. AdvancedAccountancy(Vol-II):S.N.Maheshwari&V.L.Maheswari,Vikaspublishers.
3. AdvancedAccountancy:Dr.G.Yogeshwaran,JuliaAllen-PBPPublications.
4. Accountancy–III:Tulasian,TataMcGrawHillCo.
5. Accountancy–III:S.P.Jain&K.LNarang,KalyaniPublishers.

WEB -RESOURCES:

1. www.futureaccountants.com
2. www.iimcal.ac.in

Theory: 80% Problem: 20%

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCO2CC3	Advanced Financial Accounting					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 39 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code:23UCO2CC4
Instruction Hours: 5
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE –IV-BUSINESS ORGANISATION & OFFICE MANAGEMENT

OBJECTIVES:

1. To understand different forms of organization
2. To understand various factors affecting business organization and sources of finance
3. To reflect on the functioning of stock exchange and dematerialization
4. To provide insight about office functioning and the importance of office layout
5. To offer knowledge about data processing system and EDP

COURSE OUTCOMES:

1. Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.
2. Analyzing the business factors which are involved in sources of finance.
3. Explaining the functioning of stock exchange SEBI, DEMAT of shares.
4. Remembering office functions, layout and accommodation.
5. Outlining office equipments and EDP.

UNIT –I:

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

UNIT- II:

Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

UNIT- III:

Stock Exchange- Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association- Chamber of Commerce.

UNIT –IV:

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing.

UNIT- V:

Office machines and equipments – Data Processing Systems – EDP – Uses and Limitations – Office Furniture.

TEXT BOOK:

1. Y.K. Bhushan – Business Organisation and Management – Sultan Chand & sons.
2. Shukla – Business Organisation and Management – S. Chand & Company Ltd.,
3. Saksena – Business Administration and Management – Sahitya Bhavan

REFERENCES:

- 1.Singh.B.P &Chopra-BusinessOrganisation and Management–DhanpatRai &sons.
- 2.R.K.Chopra–OfficeManagement –HimalayaPublishingHouse.
- 3.J.C.Deneyer-OfficeManagement.

WEB -RESOURCES:

1. [The Role of Management - Introduction to Business | OpenStax](#)
2. [Business Organization and Management Text and Cases \(researchgate.net\)](#)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCO2CC4	Business Organisation & Office Management					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 40 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code:23UCM2AC2
Instruction Hours: 4
Credits: 3
External Marks: 75

Exam Hours: 3
Internal Marks: 25

ALLIED COURSE-II SECURITY LAWS & REGULATION OF FINANCIAL MARKETS

OBJECTIVES

- 1.To acquire knowledge on primary/ new issue market, secondary market, SEBI guidelines for new issue market and investors protection on it.
- 2.To understand the functioning of stock exchange and related procedures
- 3.To learn the Mechanism of stock exchange trading
- 4.To gain the knowledge about equity shares, debentures, preferences shares
- 5.To understand the functions about credit rating agency

COURSE OUTCOMES:

- 1.Understand the basic knowledge of SEBI guidelines for new issue market.
- 2.Explain the role of stock market and the various role played by its intermediaries
- 3.Demonstrate the functions of stock exchange, mechanics, types and also listing of securities
- 4.Develop the knowledge in new issue market and secondary market
- 5.Communicate the credit ratings agency

UNIT–I Primary Market/New Issue Market

Meaning- Functions Of New Issue Market- Methods Of Floating New Issues- Players Involved In The New Issue Market (Merchant Bankers- Underwriters- Brokers- Registrar-Lead Managers & Banks)- SEBI Guidelines Relating To The Functioning Of The New Issue Market, Disclosure & Investor Protection.

UNIT–II-Secondary Market Stock Exchange

Stock Exchanges – Meaning, Functions, Importance – Types of Brokers- Listing of Securities in Indian Stock Exchange- NSE – BSE – OTCEI – SEBI Guidelines Relating to Listing of Securities.

UNIT–III-Mechanism of Stock Market Trading

Mechanism of Stock Market Trading- Screen Based Trading and Internet Based Trading–Demat Trading and Role of Depositories-Market Derivatives, Advantages and Its types –Futures, Hedge Fund, Forward Options & Swaps. Market Indexes- SENSEX,NIFTY&CNXNIFTY(Basics).

UNIT–IV- Financial Instruments in New Issue and Secondary Market

Treasury bills – commercial bills- certificate of deposits – equity shares- preference shares- sweat equity shares- debentures- American depository receipts- global depository receipts-exchange traded notes–mutual funds.

UNIT-V-Credit Rating Agency

Meaning-Functions-Credit Rating inIndia–Credit Rating Agencies in India- CRISIL & CARE.

TEXTBOOKS:

1. Dr.L.Natrajan –Securities Laws &Market Operations, Margham Pub. Chennai
2. K. Natrajan, E.Gordon Financial Market & Services, Himalaya Publishing House, Mumbai.
3. S.Gurusamy –Securities Laws & Market Operations, Vijay Nichole Prints, Chennai.

REFERENCES:

1. Machi Raju H.R –Working of Stock Exchange in India, New Age International.
2. Chandrate K.R;etal:Capital Issue,SEBI & Listing;Bharat Publishing House.
3. V.K.Bhaliya–Financial Derivatives–Risk Management,Sultan Chand Ltd,NewDelhi.

WEB RESOURCES

1. <http://corporatefinanceinstitute.com>
2. www.bseindia.com
3. www.managementstudyguide.com

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCM2AC2	Security Laws & Regulation Of Financial Markets					4	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 40 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code:23UCO2SE2
Instruction Hours: 2
Credits: 2

Exam Hours: 3
Internal Marks: 25
External Marks: 75

NME II - EVERY DAY BANKING

OBJECTIVES:

1. To introduce the basic concepts of banking and related documents and process
2. To enable the students to gain knowledge about the modern banking techniques.
3. To create the knowledge about customer ID and password changes
4. To learn about the mobile banking and repayment of loan services
5. To understand and learn about ATM and change of PIN

COURSE OUTCOMES:

1. Exhibit the skill to perform basic banking operations and distinguish between basic documents
2. Execute online ,mobile banking and related transactions
3. Develop the skills about online banking
4. Understand the loan and repayment of mobile banking services
5. Familiar with basis of ATM and change of password

UNIT-I

Banking–Definition– Passbook –Cheque book–Format of Cheque–Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft

UNIT II

Application filling – Account Opening form –Fillingup–Documentsrequired-DebitCard–CreditCard–ATMMachine–CashDepositMachine–Passbookprintingmachine.MICR-IFSC-FundtransferthroughECS–NEFT–RTGS–FormfillingforFundtransfer.

UNIT-III

Online Banking–Signup–Process–Requirements–Login– Customer ID–User ID– Pass word – Hints for creating Pass words – change of pass word – on line transactions–Account statements – Fund Transfer – Payment of bills – Utility payments

UNIT- IV

Loans –RepaymentforLoans–otherservices.MobileBanking–meaning–importance–Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD(UnstructuredSupplementary Service Data)-Registration process–through Mobiles

UNIT- V

Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D (Immediate Mobile Payment System) – UPI (Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management –TransferFunds–paying Bills–

Locating ATMs – QR code payments- Alerts and notifications- Tracking Spending habits–Cash back- Safe banking methods.

TEXTBOOKS:

1. B. Santhanam-Banking & Financial systems,Margham Publications

REFERENCES:

2. S.N.Maheshwari Banking theory, law and practice,Kalyani Publications
3. Parameswaran-Indian Banking,S.Chand&Co.

WEBSOURCES:

1. https://en.wikipedia.org/wiki/Online_banking
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCO2SE2	Every Day Banking					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 40Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code:23UCO2SE3
Instruction Hours: 2
Credits: 2

Exam Hours: 3
Internal Marks: 25
External Marks: 75

SKILL BASED ELECTIVE-III - FUNDAMENTALS OF AUDITING

OBJECTIVES:

1. To provide a strong conceptual foundation to enable students to pursue professional courses.
2. To provide broad based knowledge and practice of auditing giving scope for choice of expanded application in various fields.
3. To gain the knowledge about how to verify the assets and liabilities
4. To learn about the remuneration, remuneration and removal of an auditor.
5. To understand and learn about specialized audit

COURSE OUTCOMES:

1. Chartered Accountant
2. Familiar with the basics of auditing
3. Effective understanding of Essentials auditing
4. practice analytical skills in group discussion and debates
5. Develop knowledge in auditing

UNIT I

Auditing- Meaning, Audit- Definition, Objects, Types of Audit-Audit Programme - Meaning, Objectives, Advantages & Disadvantages.

UNIT II

Vouching- Cash Transactions - Credit Sales-Credit Purchases-Payment of Wages-Objects of Internal Check & Difference between Internal Control & Internal Audit.

UNIT III

Verification & Valuation of Assets and Liabilities-Verification of Inventories & Investments.

UNIT IV

Appointment – Qualifications – Removal-Powers & Liabilities of Auditors under the Companies Act of 2013.

UNIT V

Specialized Audits- Points to be considered while Auditing- Educational Institutions- Hotels Banking and Insurance Companies – IT Companies – MNCs. E-Audits: Meaning – Features – Procedures - Advantages & Disadvantages.

TEXT BOOKS:

1. Tandon B. N., Sudharsanam S, and Sundharababu S, Practical Auditing, Sultan Chand & Sons, New Delhi.

REFERENCES:

1. Kowal Gupta, Contemporary Auditing, Mc Graw Hill, New Delhi.
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.

JOURNAL:**WEB RESOURCES:**

1. www.hilmill.com
2. www.computer.org
3. www.tally.co.in

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCO2SE3	Fundamentals Of Auditing					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 41 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – III

Course Code:23UCO3CC5

Instruction Hours: 5

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

CORE COURSE- V- COST ACCOUNTING

OBJECTIVE

1. To understanding about the cost concept, cost ascertainment and methods of costing
2. Understand the meaning of cost accounting and its scope and prepare cost sheets
3. To identify to calculate turnover ratio
4. How to calculate about overheads and learn it
5. To gain the knowledge about methods of costing

COURSE OUTCOMES:

1. Understand the meaning of cost accounting and its scope and prepare cost sheets.
2. Discuss the concept of labour cost, remuneration, incentives and various rate system that are in practice.
3. Enumerate the classification of overheads and concepts relating to it.
4. Calculate Costing using different techniques
5. Develop the skills for tender and quotations

UNIT I

Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting- Classification of Cost – Activity Based Costing - Elements of Cost Sheet

UNIT II

Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues-FIFO-LIFO- Simple Average and Weighted Average method - Base stock method

UNIT III

Labour – Labour Turnover – Causes – Prevention – Methods of Wages Payment – Calculation of Wages – Incentive Bonus Schemes – Treatment of Idle Time & Overtime

UNIT IV

Overheads- Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption - Machine Hour Rate – Under/ Over Absorption of Overheads and its Treatment

UNIT V

Methods of Costing – Unit Costing –Tender and Quotations– Process Costing (With Normal Loss and Abnormal Loss A/c only)

TEXT BOOKS:

- 1.S.P Jain & K.L Narang, Cost Accounting, Kalyani Publishers, New Delhi.
2. A.Murthy and S.Gurusamy, Cost Accounting, Tata Mc Graw Hill,(2005).350

REFERENCES:

1. Charles.T.Horngren, George Foster, Srikant.M.Datar, Cost Accounting, Prentice Hall of India Private Limited, New Delhi.
2. Colin Drury, Management & Cost Accounting, Thomas Learning.
3. S.P Iyengar, Cost Accounting, Sultan Chand & Sons - New Delhi.

WEB-RESOURCES:

1. <https://www.investopedia.com/terms/c/costaccounting.asp#:~:text=Cost%20accounting%20is%20a%20form,be%20used%20for%20internal%20purposes.>
2. <https://www.investopedia.com/ask/answers/041615/what-are-main-objectives-cost-accounting.asp>

Theory: 80% Problem: 20%

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23UCO3CC5	Cost Accounting					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 42 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – III

Course Code:23UCO3CC6
Instruction Hours: 4
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE-VI-COMPANY LAW & SECRETARIAL PRACTICE I

Objectives:

1. To provide and in-depth knowledge of procedural requirements pertaining to the provisions of the Companies Act 2013.
2. To give up to date information on various aspects of Secretarial practice.
3. To identify the duties of company secretary
4. How to calculate par, premium, forfeiture of shares
5. To identify the membership of a company

COURSE OUTCOMES:

1. Understanding about the basic concepts of a company and role of company Secretary
2. Knowledge about prospectus and shares and various types under each.
3. Detailed understanding about the members and shareholders of the Company
4. Exhibit concepts of meetings, its kinds and the procedure involved understand the role of key managerial personnel in a company
5. Understanding the various types of winding up processes of a company.

UNIT I: INTRODUCTION TO COMPANY

Evolution of Company Law – Meaning and Characteristics of a Company – Illegal Association – Lifting of Corporate Veil – Case Law Soloman vs Soloman – Kinds of Companies – Public – Private – One Person Company – Government Company – Limited and Unlimited Company – Association Not for Profit

UNIT II: PROMOTION AND INCORPORATION

Promoter- Rights- Duties – Liabilities – Incorporation of Company – Jubilee Cotton Mill Vs. Lewis – Rule in Peel's Case – Memorandum and Articles of Association – Effect of Registration – Commencement of Business – Alteration of Memorandum and Articles of Association – Doctrine of Constructive Notice – Ultra Vires and Indoor management – Royal British Bank Vs. Turquand – Duties of Company Secretary in the Formation and Incorporation of Company – Prospectus – Contents – Offer of Securities for Sale – Shelf

Prospectus – Red Herring Prospectus – Civil and Criminal Liabilities for Misstatement for Prospectus – Statement in Lieu of Prospectus

UNIT III: SECRETARY

Secretary – Meaning – Qualification – Disqualification – Key Managerial Personnel – Compliance Office – Powers, Duties and Responsibilities of Secretary – Officers in Default – Removal – Appointment as Compliance Officers – Appointment – Role

UNIT IV: CONCEPT OF CAPITAL

Share Capital – Meaning and Kinds – Alteration of Capital – Issue of shares at par, premium, Forfeiture and surrender of shares – Bonus Issue – Rights Issue – Issue of sweat equity shares – Statutory provisions related to Allotment, Minimum subscription, irregular Allotment – Dematerialization and Re-materialization of securities

UNIT V: MEMBERSHIP IN A COMPANY:

Meaning of the term Member - Difference between a Member and Shareholder –Persons capable of becoming a Member-Methods of becoming a Member-Rights and Liabilities of Member-Transfer and Transmission of Shares – Nomination and its Importance

TEXT BOOKS:

1. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act, 2013)
2. Mr. Srinivasan – Company Law and Secretarial Practice

REFERENCES:

1. P.K.Ghosh & Dr.V.Balachandran – Outline of Company Secretarial Practice
2. B.N. Tandon – Manual of Secretarial practice

WEBRESOURCES:

1. www.indianlawjournal.org
2. www.icsi.edu
3. www.clioindia.com

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23UCO3CC6	Company Law & Secretarial Practice I					4	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓		
Number of Matches(✓) = 43 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – III

Course Code:23UMS3AC3

Instruction Hours: 4

Credits: 3

Exam Hours: 3

Internal Marks: 25

External Marks: 75

ALLIED COURSE III – ORGANISATIONAL BEHAVIOUR

Course Objectives:

1. To expose the students to the fundamentals of Organizational Behavior
2. To help students develop a conceptual understanding of individual behavior
3. To enable the students to put the ideas and skills of OB into practice.
4. To understand the motivational concept of theory
5. To know about group culture and management

Learning Outcomes:

1. To understand the dynamics of individual and organizational behavior and relationships.
2. To understand the importance of organizational behavior in managerial functions.
3. Understanding about the leadership activities
4. Knowledge about concept of motivation
5. Understanding about group behavior.

Unit I

Introduction to Organizational Behavior: Definition, Evolution of the Concept of OB, Contributions to OB by major behavioral science disciplines- Challenge and Opportunities for OB managers - Models of OB study.

Unit II

Foundations of Individual Behavior Attitudes and Job Satisfaction - Components of Attitude - Major Job Attitude - Job Satisfaction.

Unit III

Personality and Values - Personality Determinants – Values: Formation - Types of Values –Perception - Factors influencing perception.

Unit IV

Motivation and Leadership Concept of motivation: Definition -Theories of Motivation -Maslow's need Theory -ERG Theory - Theory X and Theory Y - Two Factor Theory -Theories of leadership - Traits of good Leader - Difference between Leader and Manager.

Unit V

Foundations of Group Behavior -Formation of Group - Group Classification - Group decision making - Understanding teams - creating effective teams- Conflict Process- Conflict management communication.

TEXTBOOKS:

- 1) Kavita Singh, Organizational Behavior, Vikas Publications
- 2) Robbins, Timothy Judge, SeemaSanghi, Organizational Behavior, Stephen Pearson Prentice Hall,12 edition

REFERENCES:

1. Fred Luthans, Organizational Behavior, McGraw Hill Inc.
2. John Newstrom and Keith Davis, Organizational Behavior, Tata McGraw Hill, 11 edition
3. Ashwathapa, Organizational Behavior.

WEB RESOURCES:

- www.algonquincollege.com/ccol/courses/organizational-behaviour/
www.algonquincollege.com/ccol/courses/organizational-behaviour
- [https://www.imi.edu/delhi/organizational behaviour human resources](https://www.imi.edu/delhi/organizational_behaviour_human_resources)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23UMS3AC3	Organisational Behavior					4	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 37 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

SEMESTER – III

Course Code:23UCO3SE4

Instruction Hours: 2

Credits: 2

Exam Hours: 3

Internal Marks: 25

External Marks: 75

SKILL ELECTIVE -IV-BUSINESS BUILDING SKILLS

OBJECTIVES:

1. To introduce the practical aspects of business
2. To impart knowledge on the different forms of business entities
3. To highlight the importance of innovation and creativity
4. To gain basic knowledge on Intellectual Property rights
5. To create awareness about national and state level entrepreneurial ecosystem

COURSE OUTCOMES:

1. Learn the basics of business skills and forms
2. Identify the business opportunities and evaluate the same
3. Learn the concept of creativity, Innovation and invention
4. Explore the modern skills requires to build a successful business
5. Understand the entrepreneurial ecosystem for successful business building

UNIT I

Meaning of Business – Definition of Entrepreneurship-Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.

UNIT II

Meaning of creativity, Invention Vs. Innovation- Innovation and Technology- Need for protecting the innovations and inventions.

UNIT III

Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.

UNIT IV

Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights-Geographical Indications- Basics only.

UNIT V

Overview of Entrepreneurial eco system in India and Tamil-Introduction to National and TamilNadu Startup Policy.

TEXTBOOKS:

1. Reddy,Entrepreneurship:Text&Cases-Cengage,NewDelhi.
2. Kuratko/rao,Entrepreneurship:asouthasianperspective.-Cengage, NewDelhi.
3. Leach/Melicher,EntrepreneurialFinance–Cengage, NewDelhi.
4. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited
5. Khanka.S-Entrepreneurial Development,S.Chand& Co.Ltd.,NewDelhi,2001.
6. SangeetaSharma,EntrepreneurshipDevelopment,PHILearningPvt.Ltd.,2016.

REFERENCES:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F. K., Entrepreneurship - Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R. D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2006.

WEBRESOURCES:

1. <https://www.msde.gov.in/>
2. <http://inventors.about.com/od/entrepreneur/>
3. <http://learnthat.com/tag/entrepreneurship/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23UCO3SE4	Business Building Skills					2	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓		
Number of Matches(✓) = 42 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – III

Course Code:23UCO3SE5

Instruction Hours: 2

Credits: 2

Exam Hours: 3

Internal Marks: 25

External Marks: 75

SKILL ELECTIVE-V-CORPORATE SOCIAL RESPONSIBILITY

OBJECTIVES

1. To give an in depth knowledge on Social Responsibilities of business
2. To study the various perspectives of Corporate Governance, its relevance in the Corporate World
3. To create awareness on the various pollution control acts such as Water Act, Air Act, and Environment Protection Act
4. To create the knowledge about corporate sectors for scope and elements
5. To gain the knowledge about laws.

COURSE OUTCOMES:

1. To identify better brand recognition.
2. To create positive business reputation.
3. To increased sales and customer loyalty.
4. To create operational costs savings.
5. To determine better financial performance.

UNIT I

Social Responsibility of Business-Meaning and Concept-Variou Areas of Social Responsibility-Social Responsibility of Business towards Different Groups-Views on Social Responsibility-Arguments for and against Social Responsibility-Factors Influencing Corporate Social Responsibility-Triple Bottom Line Approach of Corporate Social Responsibility - Elements of Corporate Social Responsibility

UNIT II

Hurdles in the fulfillment of Corporate Social Responsibility of Business-Suggestions for Removal - Corporate Social Responsibility in India-Corporate Social Responsibility Committee (Under 135 of Companies Act 2013)-Corporate Social Responsibility Policies Corporate Social Responsibility Activities - Companies (Corporate Social Responsibility Policy) Rules, 2014

UNIT III

Social Audit – Meaning – Objectives – Benefits – Methods – Obstacles - Social Audit in India - Case Study Cement Corporation of India

UNIT IV

Corporate Governance-Meaning and Scope-Origin-Code of Corporate Governance-Elements of Good Corporate Governance-Principles-Central Issues in Corporate Governance Corporate Governance Practices- Corporate Governance in Family Business, State Owned Business-Birla Committee Report-Corporate Governance of Listing Agreement in India

UNIT V

Laws Relating to Prevention and Control of Air Pollution and Water Pollution –Environment (Protection) Act, 1986.

TEXT BOOKS:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
2. Namita Gopal, Business Environment, Tata McGraw Hill Education Private Limited, New Delhi
3. Bare Acts: Air Act, Water Act, and Environment Protection Act.

REFERENCES:

1. Dilip Goswami, A Hand Book on Pollution Control, Sultan Chand & Sons, New Delhi
2. Memoria. Memoria, Business Planning, Himalaya Publishing House, Mumbai.

WEB-RESOURCES:

1. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>
2. <https://www.businessnewsdaily.com/4679-corporate-social-responsibility.html>
3. <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23UCO3SE5	Corporate Social Responsibility					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓		
Number of Matches(✓) = 43 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – IV

Course Code:23UCO4CC7

Instruction Hours: 5

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

CORE COURSE-VII- FINANCIAL MANAGEMENT

OBJECTIVES:

1. To acquaint the students with fundamental knowledge of Financial Management
2. To understand the concepts of cost of capital.
3. To learn about the Capital Structure and leverage.
4. To gain knowledge about capital budgeting.
5. To acquire knowledge about the Working capital management and dividend policy.

COURSEOUTCOMES:

1. Understand basic concept of financial management.
2. Analyze the various cost of capital with respect of manage the funds.
3. Apply the Leverage in EBIT and EPS analysis
4. Compute the various models of Dividend Policy.
5. Understand the various concepts of Working Capital Management and divided policy

UNIT-I

Financial Management - Nature and Scope - Objectives – Finance Functions – Role of Finance Manager – Profit Maximization – Wealth Maximization – Time Value of Money

UNIT -II

Cost of Capital – Significance – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earning – Weighted Average Cost of Capital

UNIT-III

Capital Structure – Theories – Net Income Approach, Net Operating Income Approach, MM Approach, Traditional Approach - Factors Influencing Capital Structure – Sources of Finance - Leverage – Financial, Operating and Combined Leverage –Leverage and Effect on Shareholders Return

UNIT-IV

Capital Budgeting- Importance – Techniques - Payback Method – Discounted of Return Method - Profitability Index – Capital Rationing

UNIT- V

Working Capital – Gross and Net Concepts – Need for Working Capital – Permanent and Variable Working Capital – Determinants of Working Capital – Financing Working Capital requirement- Dividend Decisions – Factors influencing Dividend Policy

TEXT BOOKS:

1. M Pandey, Financial Management, Vikas Publications, New Delhi.
2. S.N Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi

REFERENCES:

1. M Y Khan & P K Jain, Basic Financial Management, Tata McGraw Hill, New Delhi
2. A.Murthy, Financial Management, Margham Pulications
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.

WEB -RESOURCES:

1. www.yahoofinance.com
2. www.moneycontrol.com
3. www.khanacademy.org

Theory: 60% Problem: 40%

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	23UCO4CC7	Financial Management					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓	✓	
Number of Matches(✓) = 39 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – IV

Course Code:23UCO4CC8
Instruction Hours: 5
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE-VIII- COMPANY LAW & SECRETARIAL PRACTICE-II

OBJECTIVES:

1. To know about the procedures to form a company.
2. To know about the types of company meetings.
3. To know about the accounts and audit of a company.
4. To know about the Shares and debentures.
5. To know about the procedures for wind up a company.

COURSEOUTCOMES:

1. Knowledge regarding the procedures to form a company.
2. Knowledge about the types of company meetings.
3. Knowledge regarding how to prepare the accounts and audit of a company.
4. Knowledge how to raise their owned capital and borrowings.
5. Knowledge about the procedure for wind up a company.

UNIT- I COMPANY MANAGEMENT

Board of Directors-Kinds of Directors-Requirements of Woman Director and Importance of Independent Director-Director Identification Number and its Significance – Qualification and Disqualification-Retirement-Resignation-Removal and Vacation of Office of Director- Duties of Directors – Code of Conduct- Disclosure of Interest by Directors –Related Party Transaction - Key Managerial Personnel- Whole Time Key Managerial Personnel – Appointment and Remuneration

UNIT –II MEETINGS AND PROCEDURS

Board Meetings – Annual General Meeting - Committee Meeting- Mandatory Committees and its Importance- Role and Composition- Powers of the Board and Video Conference- Notice of meetings- Voting (Section 106,107,108) - Proxies - Agenda and Minutes of Proceedings of meeting - Role of Company Secretary - Shareholders Meeting- Kinds of Meetings Compliance of Legal Requirement- Electronic Voting- Postal Ballot – Role of Company Secretary- Rules Relating to General Meetings- Resolutions (Section 114 -117) Kinds of Resolutions

UNIT-III DIVIDENDS, ACCOUNTS AND AUDIT

Declaration and Payment of Dividend and the legal procedure and compliance requirement. Appointment of Auditors – Internal and Branch Audit, Statutory Audit, Secretarial Audit-Importance Eligibility, Qualification and Disqualification-Remuneration- Powers and Duties-Prohibited Services- Auditor's Report

UNIT-IVBORROWING POWERS

Methods of Raising Funds – Powers of the Board and Shareholders – Deposit Versus Debentures – Rules and Requirement Relating to Raising Funds through Deposits and Debentures- Kinds of Debentures- Creation of Charges- Modification and Satisfaction of Charge- Difference between Share and Debenture and its Holders

UNIT- V MERGER, COMPROMISE AND WINDING UP

Merger-Procedure for Merger-Compromise with Creditor and Members-Power of NCLT to enforce Compromise-Reconstruction and Amalgamation-Procedure to be followed- Acquisition of shares of dissenting Shareholders-Winding up- Meaning of Winding Up- Modes of Winding Up- Winding up by the Court- Grounds for Compulsory Winding Up -Middles Borough Assembly Room Vs Assembly- Winding Up of a private company- commencement of winding up

TEXT BOOKS:

1. M.C.Shukla and S.S. Gulshan Principles of Company Law
2. N.D. Kapoor, Elements of Company Law , Sultan Chand and Sons
3. Gaffoor and Thothadri, Company Law , Vijay Nicole Imprints (P) Ltd
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons
5. V. Balachandran& M. Govindarajan,A Student Handbook on Company Law and Practice, Vijay Nicole Imprints (P) Ltd.

REFERENCES:

1. S.BadriAlam and Saravanavel , Company Law, Himalaya Publications
2. Alan Dignam, John Lowry, Company Law, Oxford University Books
3. P P S Gogna, A Text Book of Company Law, S.Chand Publishing
4. N.D. Kapoor, Company Law and Secretarial Practice , Sultan Chand and Sons

WEB -RESOURCES:

1. <https://e-book.icsi.edu/>
2. <https://www.taxmann.com/virtualbooks/product/7110-company-law-%7C-virtual-book>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	23UCO4CC8	Company Law & Secretarial Practice-II					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓			✓	
CO5	✓	✓	✓			✓	✓	✓	✓	✓	
Number of Matches(✓) = 38 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – IV

Course Code:23UMS4AC4
Instruction Hours: 4
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ALLIED COURSE IV– MANAGEMENT CONCEPTS

OBJECTIVES:

1. To expose students to the history of management thought.
2. To facilitate students, understanding of their own managerial skills for decision making
3. To Examine the complexity of organization structure for business
4. To understand the importance of communication,
5. To aware of controlling techniques used in organization.

COURSEOUTCOMES:

1. To Understand the Evolution and theory of Management,
2. To develop the students to take decisions in various fields.
3. To get a knowledge about various organization structure and its responsibility,
4. To develop the flow of communication among the people,
5. To examine and practice the suitable leadership pattern in organization

UNIT-I-INTRODUCTIONTOMANAGEMENT:

Management-Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession- Functions of Managers - Development of Management Thought- Contributions by F.W.Taylor, HenryFayol.

UNIT–II ROLEOFPLANNING:

Planning-Classification-Objectives-Characteristics-Steps-Process-Types-Methods-Advantages-Limitations,Decision Making-Policies.

UNIT–III ORGANIZATIONSTRUCTURE:

OrganizationandStructure-Types-SupervisionandSpanofControl-Departmentation- OrganisationCharts-AuthorityandResponsibility-DelegationandDecentralization

UNIT–IV MOTIVATIONANDCOMMUNICATION:

Motivation-Types-Theories- Maslow, Herzberg ,McGregor and Others–Communication- Principles-Types and Barriers of Communication.

UNIT–V LEADERSHIP:

Leadership - Functions- Styles - Theories- Coordination-Features-Types and Techniques- Control-Process-Effective Control System-Techniques of Control.

TEXTBOOKS:

1. L.M.Prasad,PrinciplesandPracticeofManagement-SultanChandandCompany
2. K.Sundar,PrinciplesofManagement-VijayNicoleImprintsPrivateLimitedChennai

REFERENCES:

1. FredLuthans,Organisational Behaviour-Mcgraw Hill NewYork
2. LouisA .Allen Management And Organisation- Mcgraw Hill Tokyo
3. WeihrichAndKoontzEt.AIEssentialsofManangement–TataMcgrawHillNewDelhi.

WEB RESOURCES:

1. <https://theintactone.com/2020/11/10/kmbn101-management-concepts-and-organizational-behaviour/>
2. http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/commerce/01._management_concept_and_organizational_behaviour/01._schools_of_management_thought/et/4388_et_4388_et_01et.pdf

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	23UMS4AC4	Management Concepts					4	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – V

Course Code: 23UCO5CC9
Instruction Hours: 6
Credits:5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE –IX- MANAGEMENT ACCOUNTING

OBJECTIVES

1. To provide an understanding of the basic Principles of Management Accounting and their applications in business.
2. To practices in preparing Fund Flow Statement, Cash Flow Statement and Reporting to Management.
3. To provide an insight into accounting procedure and their applications in complex Business Management.
4. To help the students to plan for funds generation and evaluate the risks in financing.
5. To understand the volume of ratio analysis.

COURSE OUTCOMES:

1. Knowledge of concepts methods, technique and tools for analysis of management accounting.
2. Apply the analytical skills associated with the interpretation of accounting report.
3. Evaluate the results of profitability, liquidity, and solvency and efficiency levels in the business.
4. Communicate the knowledge about fund flow and cash flow statement.
5. Understand about the marginal costing with BEP and P/V Ratio.

UNIT I

Management Accounting – Definition - Scope and Objectives –Cost and Management Accounting.

UNIT II

Ratio Analysis – Ratio for Liquidity – Profitability and Solvency – Leverage – Utility – Limitations of Ratio Analysis.

UNIT III

Fund Flow and Cash Flow Analysis (as per AS 3).

UNIT IV

Budgetary Control – Different Types of Budgets-Production Budget-Purchase Budget-Sales Budget-Cash Budget-Flexible Budget (excluding Capital Budgeting).

UNIT V

Marginal Costing – Break Even Analysis – Profit Volume Ratio.

Problem: 80% Theory: 20%

TEXT BOOK:

1. Dr. Maheshwari S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi.

REFERENCES:

1. Reddy T.S & Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai
2. Khan. M.Y , & Jain P.K., Management Accounting Tata McGraw Hill Publications, New Delhi

WEB RESOURCES:

1. www.finance.best4sites.net
2. www.iimcal.ac.in
3. www.futureaccountant.com

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCO5CC9	Management Accounting					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓		
Number of Matches(✓) = 43 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – V

Course Code:23UCO5CC10
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – X-INCOME TAX LAW AND PRACTICE-I

OBJECTIVES:

1. To enable the students to gain knowledge of the provisions of the Income Tax Act and their obligations.
2. To understand the concept of Income tax.
3. To impart knowledge of the basic principles underlying the important provisions of the Income Tax law relating to the various heads of Incomes.
4. To make the students to gain knowledge of income tax and legal provisions in its application.
5. To understand the method of computation of gain on business or profession and capital gains.

COURSE OUTCOMES:

1. To enable the students to know the basic concepts of income tax.
2. To enable the students to know the determination of house property income.
3. To make the students to understand the method of computation of gain on business or profession and capital gains.
4. To enable the students to know the set-off and carry forward of losses.
5. To enable the students to calculate income tax for individual and companies.

UNIT I

Current Finance Act - Definition of Person, Assessee, Income, Previous Year, Agricultural Income, Capital and Revenue Receipts,- Relevance of Method of Accounting in Computing Income.

UNIT II

Residential Status of Individuals- Firms – HUF - Company – Incidence of Tax - Incomes Exempted under Section 10.

UNIT III

Income under the head Salaries – Basis of Charge- Different forms of Salary - Allowances and Perquisites - Permissible Deductions from Salary Income - Deduction under Section 80C-Problems on Computation of Salary Income

UNIT IV

Income under the head House Property – Basis of Charge- Basis of Computing Income from Self Occupied and Let Out House Property – Special Provisions for Unrealized Rent - Deductions under Section 24 of the Act - Problems on Computation of Income from House Property.

UNIT V

Income under the Head Capital Gains-Basis of Charge-Meaning of Capital Asset-Full Value

of Consideration-Cost of Acquisition and Cost of Improvement-Indexed Cost of Acquisition
 Capital Gain in Special Cases-Exemptions in respect of Capital Gains-Tax on Short Term
 and Long Term Capital Gain-Problems on Computation of Capital Gains.

Problem: 80% Theory: 20%

TEXT BOOK:

1. Dr. Vinod K. Singhania, Dr. Monica Singhania Students Guide to Income Tax, Taxman Publications.

REFERENCES:

1. Gaur V.P and Narang D.B, Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications.

WEB RESOURCES:

1. www.legalserviceindia.com
2. www.indiacorporateadvisor.com

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCO5CC10	Income Tax Law & Practice – I					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓		
Number of Matches(✓) = 44 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – V

Course Code:23UCO5CC11
Instruction Hours:5
Credits:4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE- XI -BUSINESS LAWS

OBJECTIVES

1. To help students become proficient business leaders.
2. To provide students a better grasp of the legal context in which business decisions are made.
3. To educate the students about indemnity and concepts of guarantee.
4. To impart knowledge about operations of Limited Liability of Partnership Act.
5. To explain about the comprehend laws pertained to Intellectual Properties Rights.

COURSE OUTCOMES:

1. To enable the students can identify various laws involved in business operations.
2. To enable the students can apply basic principles of law pertaining to business.
3. To apply the knowledge of hire purchase, auction sales.
4. To apply the knowledge of contract of indemnity, guarantee and its types.
5. To enable the students can understand the operations of Limited Liability Partnership Act.

UNIT I

Indian Contract Act 1872

Contract: Meaning - Definition– Classification of Contracts, Essential Elements of Contract–Discharge of Contracts–Remedies for Breach of Contracts.E-Contract Meaning– Definition–Essential Elements of E-Contract–Types of E-Contracts.

UNIT II

Contract of Indemnity and Guarantee

Contract of Indemnity: Meaning– Definition–Scope of Contract of Indemnity – Rights of the indemnity holder. Contract of Guarantee: Meaning – Definition – Essential elements of Contract of Guarantee–Kinds of Guarantee-Revocation of Guarantee –Discharge of Surety.

UNIT III

Sale of Goods 1930

Sale of Goods – Meaning – Definition – Sale and Agreement to sell – Sale and Hire Purchase – Conditions and Warranties – Duties and Rights of Buyer and Seller –Rights of Unpaid Seller–Doctrine of Caveat Emptor–Auction Sale.

UNIT IV

Limited Liability Partnership Act, 2008(LLP)

Salient Features of LLP, Difference between LLP, Partnership and Company – LLP Agreement-Nature of LLP – Partners and Designated Partners –Incorporation by

Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners-Conversion to LLP, Winding Up and Dissolution.

UNIT V Law Relating to Intellectual Property

Provisions Relating to Patents, Trademarks and Copyrights – Overview of Laws Relating to other Intellectual Property Rights-Enforcement of Intellectual Property Rights.

TEXTBOOKS

1. Kapoor N.D. Business Law. New Delhi: Sultan Chand & Sons, 2019.
2. Pillai N.P.N., Bhagavathy, Legal Aspects of Business, New Delhi, S.Chand, 2013.

REFERENCES:

1. Tulsian, P.C, Business Law, Tata McGraw Hill, New Delhi.
2. Sharma, J.P., and Kanojia, Sunaina. Business Laws, Ane Books Pvt. Ltd., New Delhi.
3. Chadha, P.R, Business Law, Galgotia Publishing Company, New Delhi
4. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.

WEBRESOURCES:

1. <https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>
2. https://www.icai.org/post.html?post_id=15532
3. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper6-New.pdf

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCO5CC11	Business Laws					5	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓		✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓		
Number of Matches(✓) = 42 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER-V

Course Code: 23UCO5CC12PW

Instruction Hours: 3

Credits: 3

Internal Marks: 20

External Marks: 80

Core Course – XII – Project Work

Objective :

- To practice the method of social science research
- To develop skills in using the method of social science research.

Outcomes :

- Obtained greater understanding of real market situations through gathered informations
- Get open to the elements to tools of data collections and use analytical skills.
- Have improved knowledge on research process.
- Have proficiency to practice evidence based research

The student should do a research project and submit dissertation under the guidance of a faculty.

The length of the research report may be between 60-70 pages and not exceeding 75 pages.

1. PROJECT REPORT EVALUATION (Both Internal & External)

I.	Plan of the project	-	10 Marks
II.	Execution of the Plan (Collection Of Data/Organisation of Materials)	-	25 Marks
III.	Presentation of the Report	-	<u>45 Marks</u>
	Total	-	80 Marks

2.	Viva-Voce / Internal & External	-	<u>20 Marks</u>
	Total	-	<u>100 Marks</u>

Semester	Code	Title of the Course					Hours	Credits			
V	23UCO5CC12PW	Project wit Viva-Voce					3	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓			✓	✓	
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓	✓		✓	✓		✓	✓		
CO4	✓			✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) =40 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

SEMESTER – V

Course Code:23UCO5DE1
Instruction Hours:4
Credits:4

Exam Hours: 3
Internal Marks: 2
External Marks: 75

DISCIPLINE ELECTIVE COURSE – I- BUSINESS TAXATION

OBJECTIVES:

1. To enable the students to gain knowledge of the provisions of the Taxation and their obligations.
2. To understand the concept of GST.
3. To impart knowledge of the basic principles underlying the important provisions of the taxation relating to the various registration process.
4. To make the students to gain knowledge of tax and legal provisions in its application.
5. To understand the procedure for import and export of goods.

COURSE OUTCOMES:

1. To enable the students to know the basic concepts of taxation.
2. To enable the students to know the determination of GST.
3. To make the students to understand knowledge of levy & registration.
4. To enable the students to know the set-off and carry forward of losses.
5. To enable the students to calculate GST for individual and companies.

UNIT I

Indirect taxation – Introduction – Features of Indirect Taxation – Advantages and Disadvantages of Indirect Taxation – Canons of Taxation – Types of Taxes – Advantages and Disadvantages of Single tax – Advantages and Disadvantages of Multiple tax

UNIT II

Overview of Goods and Service Tax – Definitions – Central Goods and Service Tax (CGST) – State Goods and Service Tax (SGST) – Integrated Goods and Service Tax (IGST) – Union Territory Goods and Service Tax (UTGST)/ (UGST) – Differences between CGST, SGST, IGST and UGST – Concept of Destination based Consumption Tax – Dual Levy – IGST Model .

UNIT III

Levy and Registration – Levy of GST – Registration of dealers under GST – Introduction – Liability for Registration – Exemption from Registration – Process of Registration – GST Unique Identity Number – Deemed Registration – Supply – Meaning and Scope of supply of Goods and Services

UNIT IV

Place of Supply – Time of Supply – Valuation – Input Tax Credit – Introduction – Conditions for taking ITC – Limitations on availing ITC – Restrictions on availing ITC – Manner of availing and utilizing Input Tax Credit .

UNIT V

Customs Act, 1962 – Levy, Collection and Types of Customs Duty – Procedure in Clearance of Import and Export of Goods – Rules regarding Warehousing – Customs Duty Draw Back

TEXT BOOKS:

1. Dr. Vinod K. Singhania, Dr. Monica Singhania Students Guide to Income Tax, Taxman Publications
2. Vashishtha Chaudhary, IRS, CA Ashu Dalmia, CA Shaifaly Girdharwal, GST A Practical Approach, Taxmann Publications, New Delhi

REFERENCE BOOKS:

1. Gaur V.P and Narang D.B, Income Tax Law and Practice, Kalyani Publishers, New Delhi
2. Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications
3. Jain's R K, GST Law Manual, Centax Publications Pvt. Ltd, New Delhi
4. Shweta Jain, GST Law & Practice, A Section – Wise Commentary on GST, Taxmann Publications, New Delhi

WEBRESOURCES:

1. <http://www.cbec.gov.in/resources/htdocs-cbec/gst/draft-model-gst-law-25-11-2016.pdf>
2. <http://icmai.in/icmai/Taxation/upload/GST-In-India-vol1.pdf>
3. www.taxguru.in
4. www.legalserviceindia.com
5. www.indiacorporateadvisor.com

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCO5DE1	Business Taxation					4	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓		
Number of Matches(✓) = 43 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – V

Course Code:23UCO5DE1
Instruction Hours:4
Credits:4

Exam Hours: 3
Internal Marks: 2
External Marks: 75

DISCIPLINE ELECTIVE COURSE – II- ENTREPRENEURIAL DEVELOPMENT

OBJECTIVES:

1. To enable the students in the entrepreneurial skills Development.
2. To motivate the students to become an entrepreneur.
3. To identify the best existing and upcoming business ideas and opportunities.
4. To encourage self employment tendencies.
5. To know the sources of help and support available for starting a small scale industry.

COURSE OUTCOMES:

1. Understand the basic development of entrepreneurship as a profession.
2. Identify and implement systems for collecting and analyzing information to monitor the performance of a new firm.
3. Understand the differences between an entrepreneurial venture and an ongoing business operation.
4. Understand the role and significance of entrepreneurship as a career, in the firm, and in society.
5. Understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.

UNIT I

Meaning and Concept of Entrepreneurship – Entrepreneurial Culture and Structure- Types of Entrepreneurs-Qualities and Functions of Entrepreneurs-Entrepreneurial Motivation-Views of Peter Drucker, Schumpeter and Walker- Theories of Entrepreneurial Origin- Intrapreneurs

UNIT II

Role of Entrepreneurial in Economic Development – Factors Determining the growth of Entrepreneurs – Sources of Entrepreneurship in India – Causes for the slow growth – Entrepreneurship and Environment.- Identification of Business Ideas -Micro, Small and Medium Enterprises – Definition - Policy framework and support measures – Institutional Support

UNIT III

Project Appraisal – Meaning – Classification – Project Ideas – Project Formulation – Feasibility Study Report – Project Selection – Project Life Cycle

UNIT IV

Institutions Assisting Entrepreneurs: Commercial Banks- DIC, SIDO ,SISI, SIPCOT, TIIC, KVIC, TCOs, NAYE,SEZs –Small Scale Industry Policy – Meaning of Incentives and Subsidies – Need for Incentives – Problems of Incentives – Scheme of Incentives in Operation – Incentives for Development of Backward Areas – Incentives for SSI in Backward Areas – Seed Capital Assistance – Taxation Benefits SSI Units

UNIT V

Women Entrepreneurship – Concept of Women Entrepreneurs and Empowerment – Functions – Role – Characteristics – Problems – Development of Women Entrepreneurs.

TEXT BOOKS:

1. Gupta C.B. and Srinivasan N.P Entrepreneur Development, Sulthan Chand New Delhi.
2. Wehrich Heinz, Canice Mark V and Koontz Harold, Management – A Global and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.
3. Bruce R. Barringer, R. Duane Ireland, Entrepreneurship – Successfully Launching New Ventures, Pearson Education, 2008.

REFERENCE BOOKS:

1. Saravanavel .P, Entrepreneurial Development, ESS Pee Kay Publishing House, New Delhi.
2. Desai Vasant, Dynamics of entrepreneurial Development, Himalaya Publication House, Mumbai.
3. Khanka S.S, Entrepreneurial Development, S. Chand & co, New Delhi
4. David.H.Holt, Entrepreneurship – New Venture Creation, Prentice Hall of India, New Delhi.

WEBRESOURCES:

1. <https://www.vedantu.com/commerce/entrepreneurship-development-process#:~:text=Entrepreneurship%20development%20is%20the%20process.and%20its%20development%20and%20expansion.>
2. <https://www.ediindia.org/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCO5DE2	Entrepreneurial Development					4	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓		✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓		
Number of Matches(✓) = 43 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – VI

Course Code:23UCO6CC13
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE- XIII–CORPORATE ACCOUNTING

OBJECTIVES:

1. To make learner to understand format of company final accounts and various schedules of company final accounts.
2. To make learner to acquaint information of buy-back of shares and their legal formalities
3. To acquaint learner with various methods and techniques of amalgamation
4. To understand sources of financial activities towards company
5. Develop among learners' various skills of corporate techniques to be applied for minimization of cost and maximization of profit.

COURSEOUTCOMES:

1. To make learner to acquaint information of buy-back of shares and their legal formalities
2. To acquaint learner with various methods and techniques of amalgamation
3. To understand sources of financial activities towards company
4. To Develop among learner's various skills of corporate techniques to be applied for minimization of cost and maximization of profit
5. To know about banking and insurance company accounts.

UNIT-I

Shares - Introduction legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue-accounting entries.

UNIT –II:

Debentures -Issue and redemption of debentures - methods of redemption of debenturesinstallment - cum-interest and Ex-interest redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act

UNIT –III:

Amalgamation - purchase consideration- accounting treatment - pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

UNIT -IV:

Accounts of Holding company - legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding)

UNIT- V:

Final accounts of banking companies (new format) and Insurance companies (New Format)

Problem: 80% Theory: 20%

TEXT BOOKS:

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal - S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy - Sultan Chand & Sons, New Delhi.

3. Advanced Accountancy by Jain and Narang - Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan - Vijay Nicole Imprints (P) Ltd, Chennai.

REFERENCES:

1. Advanced Accountancy by Arulanandam and Raman - Himalayan Publishers, New Delhi.
2. Corporate accounting by Mohamed Hanif-amazon
3. Fundamentals of Corporate Accounting; Authors, Mohammed Hanif, Amitabha Mukherjee Publisher, McGraw-Hill Education

WEB -RESOURCES:

1. <https://razorpay.com/blog/business-banking/corporate-accounting/#:~:text=Corporate%20accounting%20refers%20to%20the,statement%20and%20the%20balance%20sheet.>
2. <https://academy.tax4wealth.com/public/blog/corporate-accounting>
3. <https://www.upcounsel.com/define-corporate-accounting>

Theory: 80% Problem: 20%

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCO6CC13	Corporate Accounting					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓			✓	
CO5	✓	✓	✓			✓	✓	✓	✓	✓	
Number of Matches(✓) = 38 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – VI

Course Code:23UCO6CC14
Instruction Hours: 4
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE-XIV-INCOME TAX LAW & PRACTICE - II

OBJECTIVES:

1. To acquaint the students with fundamental knowledge of Business and Profession
2. To understand the concepts of income from other sources.
3. To learn about the income with and without transfer of asset.
4. To gain knowledge about Permissible deductions.
5. To acquire knowledge about the PAN and procedure for assessment.

COURSE OUTCOMES:

1. Understand basic concept of Business and Profession.
2. Analyze the various concepts of income from other sources.
3. Apply the income with and without transfer of asset.
4. Compute the various models of Permissible deductions.
5. Understand the various concepts of procedure for assessment

UNIT I

Income from Business/Profession –Basis of charge - Method of Accounting - Specific Deductions under the Act-Specific Disallowances - Deemed Profits - Permissible methods of Valuation of Closing Stock - Problems on Computation of Income from Business and Profession.

UNIT II

Income under the Head Income from Other Sources-Dividend-Interest on Securities-Casual Incomes-Permissible Deductions from Income from Other Sources-Problems on Computation of Income from Other Sources.

UNIT III

Clubbing of Income-Transfer of Income Without Transfer of Asset-Problems on Clubbing of Income-Setoff and Carry Forward of Losses-Inter Source and Inter Head Adjustments Problems on Set Off and Carry Forward of Losses.

UNIT IV

Permissible Deductions admissible for Individuals (In respect of payments -80C, CCC, CCD, CCG, D, DD, DDB, E, G, GG, GGA, GGC, in respect of Incomes – Sec 80 IA, IAB, IB, IC, ID, IE, JJA, QQB, RRB, TTA, 80U) from Gross Total Income - Assessment of Income of an Individual-Tax Liability-Problems on Computation of Taxable Income.

UNIT V

Return of Income- Revised Return- Defective Return- Return of Loss -Permanent Account Number (PAN)- Procedure for Assessment- Types of Assessments – Income Tax Authorities

TEXT BOOKS:

1. Dr. Vinod K. Singhania, Dr. Monica Singhania Students Guide to Income Tax, Taxman Publications

REFERENCES:

1. Gaur V.P and Narang D.B, Income Tax Law and Practice, Kalyani Publishers, New Delhi 2. Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications

WEB -RESOURCES:

1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1404.pdf
2. https://www.icsi.edu/media/webmodules/ATLP_Practice_Questions_Direct%20Tax_&International_Taxation.pdf
3. <https://www.thetreasurenotes.in/2022/10/income-tax-law-and-practice-question-paper-solved-2022-dibrugarh-university.html>

Problems: 80% Theory: 20%

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCO6CC14	Income Tax Law & Practice-II					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓			✓	
CO5	✓	✓	✓			✓	✓	✓	✓	✓	
Number of Matches(✓) = 38 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – VI

Course Code:23UCO6CC15
Instruction Hours: 6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE-XV-BANKING THEORY LAW & PRACTICE

OBJECTIVES:

1. To understand the relationship between a banker and a customer
2. To study the various accounts operated by a banker.
3. To understand the role and functions of Financial Institution.
4. To understand the various types of cheque.
5. To understand and study the modern technique adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like E-banking, credit card, debit card etc

COURSEOUTCOMES:

1. Understand basic rules regarding banks.
2. Analyze the various open of an account.
3. Gain knowledge about financial institutions.
4. Compute the various models of Cheque.
5. Understand the modern technique for online banking.

UNIT I

Origin of Banks – Definition of Banking – Functions of Banks – Central Banking and Role of RBI and their Functions – Commercial Banks – Functions – Accepting Deposits – Relationship between Banker and Customer- Garnishee Order – Clayton’s Case

UNIT II

Opening of an Account – Special types of Customers – Firm – Joint Stock Companies – NRI Account – Types of Bank Accounts – Fixed Deposit Account – Savings Account – Recurring deposit – Operation of bank account – Facility of Nominations – Closing of Bank account – Customer Grievances and Redressal (Service Recovery) – Banking Ombudsman

UNIT III

Principles of Lending- Types of Loan- Loans and advances- Functions- Financial Institutions- Types of Loans and Functions (ICICI, IFCI, IDBI, SIDBI)

UNIT IV

Negotiable Instruments – Cheques - Crossing of Cheques – Endorsements - Payments and Collection of Cheques

UNIT V

Recent trends in Banking - e-Services: Internet Banking- NEFT, RTGS, IMPS -Tele Banking – Home Banking- Gold Banking-ATM-Credit Card-Debit Card-Gold /Platinum Card-Teller System-Electronic Fund Transfer-Electronic Cheque - PIN- SWIFT- Cloud computing – Block claim – Bit coin

TEXT BOOKS:

1. Sundaram and Varshney, Banking Law Theory and Practice, Sultan Chand & Sons, New Delhi.
2. Dr. Guruswamy. G, Banking Theory, Law and Practice, Vijay Nicolas Inprints (P) Ltd, Chennai.

REFERENCES:

1. Santhanam B, Banking and Financial Systems, Margham Publishers, Chennai
2. Parameswaran.R and Natarajan. S ,Indian Banking , Sultan Chand & Company Ltd., New Delhi.

WEB -RESOURCES:

1. <https://www.amazon.in/Banking-Theory-Law-Practice-Gurusamy/dp/8182095069>
2. <https://www.amazon.in/Banking-Theory-Practice-Natarajan-Gordon/dp/9351427749>
3. <https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCO6CC15	Banking Theory Law & Practice					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓			✓	
CO5	✓	✓	✓			✓	✓	✓	✓	✓	
Number of Matches(✓) = 38 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – VI

Course Code:23UCO6DE3

Instruction Hours: 4

Credits: 3

Exam Hours: 3

Internal Marks: 25

External Marks: 75

DISCIPLINE ELECTIVE-III-HUMAN RESOURCE DEVELOPMENT

OBJECTIVES:

- 1.To expose students to the history of management thought.
- 2.To facilitate students, understanding of their own managerial skills for decision making
- 3.To Examine the complexity of organization structure for business
- 4.To understand the importance of communication
- 5.To aware of controlling techniques used in organization

COURSE OUTCOMES:

1. To build an understanding and perspective of HRD as discipline appreciating learning strategies to organizational problems.
2. To learn the skills of developing a detailed plan for need and implementation of HRD program in the organization.
3. To learn role of learning in action as an individual and group
4. To develop a perspective of HRD beyond organizational realities including national HRD.
5. To understand contemporary realities of HRD and its interface with technology

UNIT- I INTRODUCTION

HRD: Definition, Evolution of HRD from Personnel Management-Developmental Perspective of HRD-HRD at Macro and Micro Levels-Outcomes of HRD in the National and Organizational Contexts. Qualities and Competencies required in a HRD Professional-Importance of HRD in the Present Context.

Organizational Culture and Climate: Meaning and Types of Organizational Culture and Climate- Role of HRD in Promoting a Development Oriented Culture and Climate in the Organizations.

UNIT –II DEVELOPMENT OF HUMAN CAPACITY

Development of Human Capacity: Aptitude, Knowledge, Values Skills of Human Relations- Responsiveness, Loyalty and Commitment, Transparency- Leadership Development.

Learning Organization: Organizational Learning – Importance of Experiential Learning- Learning Organization – Knowledge Management – Achieving Organizational Effectiveness and Excellence.

UNIT –III HUMAN RESOURCE AUDIT

Evaluating HRD: Human Resource Accounting- HR Audit and Bench Marketing-Impact- Assessment of HRD Initiatives on the Bottom-Line of an Organization.

UNIT – IV ORGANIZATIONAL DEVELOPMENT

Organizational Development (OD): Meaning of OD, OD Interventions, OD Programs and Techniques: Behaviour Modeling, Gaming, Encounter Groups, Quality of

Work life (QWL) and Quality of Life Programs, Grid Training, Benefits of OD: OD Consultant.

UNIT –V TRAINING AND DEVELOPMENT

Recent Trends in HRD and OD: Training for Trainers and HRD Professionals, Promoting Research in HRD and OD. Impact of Developments in the other fields such as Psychology, Business Management, Communication and Information Technology Appraisal, Training and Development, Career Planning & Succession Planning.

TEXT BOOKS:

1. Dr.K.Sundar,“HumanResourceDevelopment”,MarghamPublications,2003.
2. Dr.Jayashankar,“HumanResourceDevelopment”,KalyaniPublications,2011.

REFERENCES:

1. Dr.Tripatti,“HumanResourceDevelopment”,Sultan&sonsPublications,2018.
2. Dr.S.P.Iyankar“HumanResourceDevelopment”,Kalyani Publications,2010.

WEB -RESOURCES:

1. https://ebooks.lpude.in/commerce/mcom/term_2/DCOM407_DMGT406_HUMAN_RE_SOURCE_MANAGEMENT.pdf

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
VI	23UCO6DE3	Human Resource Development					6	4				
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓		
CO2	✓	✓	✓		✓	✓	✓		✓			
CO3	✓	✓	✓	✓			✓	✓	✓	✓		
CO4	✓	✓		✓	✓	✓	✓	✓		✓		
CO5	✓	✓	✓			✓	✓	✓	✓	✓		
Number of Matches(✓) = 40 Relationship: High												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – VI

Course Code:23UCO6DE4
Instruction Hours: 4
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks: 75

DISCIPLINE ELECTIVE-IV-MODERN MARKETING

OBJECTIVES:

1. To expose students to the history of marketing thought.
2. To understanding of marketing of environment
3. To learn about product life cycle.
4. To understand the digital marketing
5. To expose aware of service sector in India.

COURSEOUTCOMES:

1. To Understand the Concept and approaches to marketing.
2. To develop the students to take decisions in consumer behavior.
3. To get a knowledge about various product development.
4. To learn the skills of developing digital marketing
5. To gain knowledge about services marketing

UNIT- I

Introduction to Marketing Meaning and Definition - Goals-Concepts of Marketing - Approaches to Marketing - Functions of Marketing - Recent trends in Marketing –Green Marketing and Grey Marketing - Retailing - Relationship Marketing - Customer Relationship Marketing and Social Marketing.

UNIT –II

Marketing Environment Types of Environments -Demographic, Economic, Natural, Political, Legal and Socio-Cultural Environments. Market Segmentation –Meaning and Definition - Basis of Market Segmentation - Consumer Behaviour –Factors influencing Consumer Behaviour.

UNIT –III

Marketing Mix Meaning and Elements - Product, Product Mix - Product Line - Product Life Cycle - Product Planning - New Product Development - Branding - Packing and Packaging - Pricing –Factors Influencing Pricing -Methods of Pricing and Pricing Policy - Physical Distribution –Meaning -Factors affecting Channels of distribution -Types of Marketing Channels - Promotion – Meaning and Significance of Promotion -Personal Selling and Advertising.

UNIT – IV

Digital Marketing Introduction - Features - Process of Digital Marketing - advantages and disadvantages - E-Marketing - Mobile Marketing - Market Disruption caused by Digital Marketing - Challenges and Suitability of Digital Marketing in India

UNIT –V

Services Marketing Meaning of Services - Characteristics of Services - Classification of Services - Marketing of Services - Difference between Products and Services Marketing - Challenges of Services Marketing - Marketing Mix in Service Industry - Growth of Services Sector in India.

TEXT BOOKS:

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai.

REFERENCES:

1. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
2. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
3. Wehrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi

WEB -RESOURCES:

1. <https://www.mckinsey.com/capabilities/growth-marketing-and-sales/our-insights/modern-marketing-what-it-is-what-it-isnt-and-how-to-do-it>
2. <https://entrepreneurhandbook.co.uk/modern-marketing-concept-features-benefits/>
3. <https://www.projectcubicle.com/modern-marketing-approach/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCO6DE4	Modern Marketing					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓	✓	
CO3	✓	✓	✓	✓			✓	✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓			✓	✓	✓	✓	✓	
Number of Matches(✓) = 42 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High