

**BACHELOR OF COMMERCE  
IN  
CORPORATE SECRETARYSHIP**

**CURRICULAM AND SYLLABUS  
(For Students admitted from academic year 2018 – 2019 onwards)**

**UNDER CHOICE BASED CREDIT SYSTEM**

**DEPARTMENT OF CORPORATE SECRETARYSHIP AND ACCOUNTING &  
FINANCE FACULTY OF SCIENCE AND HUMANITIES  
SRM INSTITUTE OF SCIENCE AND TECHNOLOGY  
SRM NAGAR, KATTANKULATHUR – 603203**

**BACHELOR OF COMMERCE – B.Com**  
**(Corporate Secretary ship)**  
**(For students admitted from the academic year 2018-2019 onwards)**  
**Curriculum**

**SEMESTER I**

Career Stream Title	Subject Code	Subject title	L	T	P	Total of LTP	C
Language	ULT18101	Tamil – I	4	1	0	5	4
	ULH18101	Hindi – I					
	ULF18101	French – I					
	ULE18101	English – I					
Compulsory Core	UCC18101	Financial Accounting –I	4	1	0	5	4
	UCC18102	Principles of Management	4	1	0	5	4
	UCC18103	Business Communication	4	0	0	4	4
Allied-1	UCC18104	Managerial Economics	4	0	0	4	4
Supportive Course (Internal Evaluation)	CAC18101	Soft skills	2	0	0	2	2
<b>Total</b>			<b>26</b>	<b>4</b>	<b>0</b>	<b>30</b>	<b>26</b>

**SEMESTER II**

Career Stream Title	Subject Code	Subject title	L	T	P	Total of LTP	C
Language	ULT18201	Tamil – II	4	1	0	5	4
	ULH18201	Hindi – II					
	ULF18201	French – II					
	ULE18201	English – II					
Compulsory Core	UCC18201	Financial Accounting – II	4	1	0	5	4
	UCC18202	Entrepreneurial Development	4	1	0	5	4
	UCC18203	Banking Theory Law & Practice	4	0	0	4	4
Allied-2	UCC18204	Indian Economy	4	0	0	4	4
Supportive	CAC18201	Quantitative Aptitude and	2	0	0	2	2

course (Internal Evaluation)		Logical Reasoning – I					
Extension Activities	UNS18201	NSS	0	0	0	0	1
	UNC18201	NCC					
	UNO18201	NSO					
	UYG 18201	YOGA					
<b>Total</b>			<b>26</b>	<b>4</b>	<b>0</b>	<b>30</b>	<b>27</b>

### II YEAR SEMESTER – III

Career Stream Title	Subject Code	Subject title	L	T	P	Total of LTP	C
Compulsory Core	UCC18301	Advanced Company Accounts – I	4	1	0	5	4
	UCC18302	Business Laws	4	1	0	5	4
	UCC18303	Corporate Governance and Ethics	4	1	0	5	4
Allied-3	UCC18304	Business Statistics – I	4	1	0	5	4
Skill Based Elective- I	UCC18E51	Goods and Services Tax	4	2	0	6	3
	UCC18E52	Customer Relationship Management					
Non-Major Elective		Open Elective – I	2	0	0	2	2
Supportive Course (Internal Evaluation)	CAC18301	Quantitative Aptitude and Logical Reasoning -II	2	0	0	2	2
<b>Total</b>			<b>24</b>	<b>6</b>	<b>0</b>	<b>30</b>	<b>23</b>

### SEMESTER IV

Career Stream Title	Subject Code	Subject title	L	T	P	Total of LTP	C
Compulsory Core	UCC18401	Advanced Company Accounts – II	4	1	0	5	4
	UCC18402	Company Law	4	1	0	5	4
	UCC18403	Stock Market Operations	4	1	0	5	4
Allied-4	UCC18404	Business Statistics – II	4	1	0	5	4
Skill Based Elective-II	UCC18E53	Corporate Finance	4	2	0	6	3
	UCC18E54	Fundamentals of Insurance					
Non-Major Elective		Open Elective – II	2	0	0	2	2
Supportive Course (Internal Evaluation)	CAC18401	Verbal Ability and Reasoning	2	0	0	2	2
<b>Total</b>			<b>24</b>	<b>6</b>	<b>0</b>	<b>30</b>	<b>23</b>

### III YEAR SEMESTER – V

Career Stream Title	Subject Code	Subject title	L	T	P	Total of LTP	C
Compulsory Core	UCC18501	Practical Cost Accounting	4	1	0	5	4
	UCC18502	Income Tax Law Theory, & Practice –I	4	1	0	5	4
	UCC18503	Secretarial Practice	4	1	0	5	4
	UCC18504	Labour Laws	4	0	0	4	4
Core Elective-I	UCC18E01	Financial Management	3	1	0	4	3
	UCC18E02	Corporate Restructuring					
Core Elective - II	UCC18E03	Securities Law	3	1	0	4	3
	UCC18E04	Foreign Exchange Management					
Supportive Course (Internal Evaluation)	UES18501	Environmental Studies	3	0	0	3	3
<b>Total</b>			<b>25</b>	<b>5</b>	<b>0</b>	<b>30</b>	<b>25</b>

### SEMESTER VI

Career Stream Title	Subject Code	Subject title	L	T	P	Total of LTP	C
Compulsory Core	UCC18601	Management Accounting & Practices	4	1	0	5	4
	UCC18602	Income Tax Law Theory & Practice II	4	1	0	5	4
	UCC18603	Computer Application in Business-Tally	0	0	5	5	3
Project	UCC18604	Project Work & Viva Voce	0	5	0	5	5
Core Elective-III	UCC18E05	Research Methodology	3	1	0	4	3
	UCC18E06	Business Environment					
Core Elective -IV	UCC18E07	Practical Auditing	3	1	0	4	3
	UCC18E08	Corporate Culture and Practices					
Supportive Course (Internal Evaluation)	CAC18601	Communication Skills	2	0	0	2	2
<b>Total</b>			<b>16</b>	<b>9</b>	<b>5</b>	<b>30</b>	<b>24</b>

### Department of Corporate Secretaryship and Accounting Finance

#### Program Educational Objectives (PEOs)

- PEO1. Ensure the graduates possess the necessary knowledge and skill-set to shine in their professional careers in commerce and other related fields.
- PEO2. Transforming the graduates into competitive & vibrant human resource by fine-tuning their professionalism, communication, leadership skills and socially responsible behavior.
- PEO3. Preparing the graduates to fit into the global standards & Industrial needs.
- PEO4. Inspire the Graduates to become entrepreneurs, leaders, or responsible officials in government machinery by providing hands on approach teaching-learning experience and technical know-how.
- PEO5. Encourage the graduates to be technically and professionally sound in managing all spheres of business units..

#### Student outcomes (SOs)

The curriculum and syllabus for Bachelor degrees (2018) conform to outcome based teaching learning process. In general, FOURTEEN STUDENT OUTCOMES (a-o) have been identified and the curriculum and syllabus have been structured in such a way that each of the courses meets one or more of these

outcomes. Student outcomes describe what students are expected to know and be able to do by the time of graduation. These relate to the skills, knowledge, and behaviors that students acquire as they progress through the program. Further each course in the program spells out clear instructional objectives which are mapped to the student outcomes.

- a. An ability to apply knowledge of analyzing concepts accounting, and basic sciences appropriate to the discipline
- b. An ability to analyze a problem, and identify and define the human and mechanical requirements appropriate to its solution
- c. An ability to understand, adapt and improve on global benchmarking practices in the concerned disciplines.
- d. An ability to function effectively on teams to accomplish a common goal
- e. An understanding of professional, ethical, legal, security and social issues and responsibilities
- f. An ability to communicate effectively with a range of audiences
- g. An ability to analyze the local and global impact of issues on individuals, organizations, and society
- h. Recognition of the need for and an ability to engage in continuing professional development
- i. An ability to use current techniques, skills, and tools necessary for commercial practices.
- j. An ability to use and apply current technical concepts and practices in the core accounting & commerce related disciplines
- k. An ability to identify and analyze user needs and take them into account in the selection, creation, evaluation, and administration of product or services
- l. An ability to effectively integrate IT-based solutions into the user environment
- m. An understanding of best practices and global standards and their application conforming to the global benchmarking practices
- n. An ability to assist in the creation of an effective project plan.
- o. An ability to behave socially responsible way in the competitive globalised world without compromising on socially, ethically & environmental friendly practices.

**முதல் பருவம்**

குறியீட்டு எண்	பாடம்	L	T	P	Total LTP	C
ULT18101	தமிழ் – I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	இரண்டாயிரம் ஆண்டுகாலத் தமிழின் தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.	e	f	h	m	n
2.	காலந்தோறும் தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வழியாகக் கூறுவதாகவும், மொழியின் கட்டமைப்பைப் புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.	e	f	h	n	
3.	வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல கூறுகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.	e	f	d	n	

**அலகு – 1**

**இக்காலக் கவிதைகள் - 1**

1. பாரதியார் – கண்ணன் என் சேவகன்
2. பாரதிதாசன் – தமிழ்ப்பேறு
3. அப்துல் ரகுமான் – அவதாரம்
4. மீரா – கனவுகள் +கற்பனைகள் = காகிதங்கள்
5. து. நரசிம்மன் – மன்னித்துவிடு மகனே

**அலகு – 2**

**இக்காலக் கவிதைகள் - 2**

1. ராஜா சந்திரசேகர் – கைவிடப்பட்ட குழந்தை
2. அனார் – மேலும் சில இரத்தக் குறிப்புகள்
3. சுகிர்தராணி – அம்மா
4. நா.முத்துக்குமார் – தூர்

**அலகு – 3**

**சிற்றிலக்கியம்**

1. கலிங்கத்துப் பரணி – பொருடக்கை வாள் எங்கே... ( பாடல் - 485)
2. அழகர்கிள்ளை விடு தூது – இதமாய் மனிதருடனே... (கண்ணி - 45)
3. நந்திக் கலம்பகம் – அம்பொன்று வில்லொடிதல்... ( பாடல் - 77)
4. முக்கூடற் பள்ளு – பாயும் மருதஞ் செழிக்கவே... (பாடல் - 47)
5. குற்றாலக் குறவஞ்சி – ஓடக் காண்பதுமே... (பாடல் - 9)

### காப்பியங்கள்

மணிமேகலை - உலகவறவி புக்க காதை - “மாசுஇல் வால்ஒளி! - இந்நாள் போலும் இளங்கொடி கெடுத்தனை” . (28 அடிகள்)

### அலகு - 4 - தமிழ் இலக்கிய வரலாறு

1) சிற்றிலக்கியம் - தோற்றமும் வளர்ச்சியும், 2) புதுக்கவிதை - தோற்றமும் வளர்ச்சியும், 3) சிறுகதை - தோற்றமும் வளர்ச்சியும், 4) புதினம் - தோற்றமும் வளர்ச்சியும், 5) உரைநடை - தோற்றமும் வளர்ச்சியும்

### அலகு -5

#### மொழிப்பயிற்சி :

1. கலைச்சொல்லாக்கம், 2. அகரவரிசைப்படுத்துதல், 3. மரபுத்தொடர் / பழமொழி, 4. கலை விமர்சனம், 5. நேர்காணல்

#### உரைநடைப் பகுதி :

1. உ.வே.சாமிநாதையர் - சிவதருமோத்திரச் சுவடி பெற்ற வரலாறு,
2. தஞ்சாவூர்க் கவிராயர் - கூஜாவின் கோபம்,
3. இரா.பச்சியப்பன் - மாடல்ல மற்றையவை

#### பார்வை நூல்கள்

1. கைலாபதி, க., தமிழ் நாவல் இலக்கியம் ,குமரன் பதிப்பகம், வடபழனி. 1968.
2. சுந்தரராஜன், பெ.கோ ., சிவபாதசுந்தரம், சோ., தமிழில் சிறுகதை வரலாறும் வளர்ச்சியும், க்ரியா, சென்னை, 1989.
3. பரந்தாமனார், அ.கி., நல்ல தமிழ் எழுத வேண்டுமா, பாரி நிலையம், சென்னை, 1998,
4. பாக்யமேரி, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, என்.சி.பி. எச். பதிப்பகம், சென்னை, 2011
5. வல்லிக்கண்ணன், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், அன்னம், சிவகங்கை, 1992.

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
End Semester Weightage							50%
Total							100%

## SEMESTER - I

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULH18101	HINDI-I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To express and communicate literature which is part of life	e	f	h	m	n
2.	To incorporate day to day personal and professional life's need to communicate in the language.	e	f			
3.	To help the students to imagine and express their mind through literature	e	f			

### UNIT I - PROSE

(35 Hours)

- |  |                              |
|--|------------------------------|
| 1. BADE GHAR KI BETI                     | - PREMCHAND                  |
| 2. VAISHNAV KI FISLAN<br>(VYANGYA KATHA) | - HARISHANKAR PARSAI         |
| 3. BENAM RISHTA                          | - MRIDULA GARG               |
| 4. U TSAH                                | - RAMCHANDAR SHUKLA (NIBAND) |
| 5. PURUSKAR                              | - JAYSHANKAR PRASAD          |
| 6. HARDAM.COM                            | - ALKA SINHA                 |

### UNIT II - ONE ACT PLAY

(15 Hours)

- |                           |                          |
|---------------------------|--------------------------|
| 1. MAHABHARAT KI EK SANJH | - BHARAT BHUSHAN AGRAWAL |
| 2. REED KI HADDI          | - JAGDISH CHANDR MATHUR  |

### UNIT III - CORRESPONDENCE

(10 Hours)

1. OFFICIAL LETTER
2. DEMI-OFFICIAL LETTER

### UNIT IV - CINEMA

(10 Hours)

- |                   |                        |
|-------------------|------------------------|
| 1. PANCHLIGHT     | - PHANISHWAR NATH RENU |
| 2. CHANDI KA JUTA | - BAL SHAURI REDDI     |

### UNIT V - TECHNICAL TERMINOLOGY

(5 Hours)

#### BOOK REFERENCE

1. PRAYOJAN MULAK HINDI – MADHAV SONTAKKE
2. A PRACTICAL GUIDE TO ENGLISH TRANSLATION AND COMPOSTITION – K.P. THAKUR

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULF18101	French-I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To encourage greater written skills through comprehension writing and composition writing	e	f	h	m	n
2.	Improve their oral and written skills through a combination of theory and practice.	e	f			
3.	Extend and expand their savoir-faire through the acquisition of latest skills and techniques by practical training.	e	f			

### Unité-I (15 heures)

**Salut-Saluer-** Entrer en contact avec quelqu'un – se présenter – s'excuser- *tu* ou *vous* ? Les jours de la semaine – Quelques formules de politesse – L'alphabet – Quelques consignes de classe – Je, tu, vous, il. Elle – Etre – Quelques nationalités – Masculin et féminin –Les nombres de 0 à 10 – Quelques sigles.

### Unité-II (15 heures)

**Enchanté-** Demander de se présenter – Présenter quelqu'un – La négation : ne...pas – Les adjectifs possessifs –Etre, avoir-quelques verbes en –er – C'est, il est – L'interrogation par l'intonation – Quelques professions – Les nombres de 11 à 69 – Oui, non, si. **J'adore !-** Exprimer ses goûts –échanger sur ses projet – Aller – Moi aussi – Nous, ils, elles – La conjugaisons des verbes en –er être et avoir – Faire du, de l', de la +sport – Les nombres après 69 – On=nous – Le futur proche – Quelques indicateurs de temps – Les adjectifs possessifs.

### Unité-III (15 heures)

**Tu veux bien** – Demander à quelqu'un de faire quelque chose – Demander poliment – Parler d'actions passées –Il y a – Les articles définis et indéfinis – Les marques du pluriel des noms – Les pronoms après une préposition (avec lui, chez, moi) – Le passé composé – Pouvoir, vouloir, venir, connaître.

**Unité-IV (15 heures)**

**On se voit quand ?** - Proposer, accepter, refuser une invitation – indiquer la date – Prendre et fixer un rendez-vous –Demandez et indiquer l'heure –Les pronoms compléments directs me, te, nous, vous –Pourquoi ? Parce que – Quel(s), Quelle(s) – L'interrogation avec est-ce que – Finir- Savoir – L'heure et la date – Les mois de l'année – Quelques indicateurs de temps

**Unité-V (15 heures)**

**Bonne idée !** – Exprimer son point de vue positif et négatif – s'informer sur le prix – S'informer sur la quantité – Exprimer la quantité – La négation : ne ...pas de – Les articles partitifs – Combien ? –Un peu de, beaucoup de,... –Qu'est-ce que, combien – offrir, croire – Penser à, penser de – Plaire à – Les couleurs – Le masculin et le féminin des adjectifs – Les pronoms compléments directs le, la, les.

**Référence**

“**Latitudes-1**” Méthode de français, REGIME MERIEUX, YVES LOISEAU Les éditions Didier, Paris, 2012.

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULE18101	English-I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	To enable the students to think in English	e	f	h	m	n
2.	To become aware of the regional literature and the writers.	e	f	d		
3.	To equip students with the awareness and strategies needed to enable the study of English as a lifelong process.	e	f	d		

### UNIT I - POETRY

(15 Hours)

1. Yayum Nyayum – Kurunthogai 40
2. My Grandmother's House – Kamala Das
3. Transgender – Olivia Kent
4. Obituary – A K Ramanujam

### UNIT II - PROSE

(15 Hours)

1. On Marriages – Nirad C Choudhary
2. Response to Welcome addresses ii) Why Do We Disagree – Swami Vivekananda
3. I have a dream – Martin Luther King

### UNIT III - SHORT STORY

(15 Hours)

A Nincompoop – Anton Chekhov

1. The Rat – Ashokamitran
2. Quantum of Solace – Ian Flemming
3. Squirrel - Ambai

### UNIT III - POPULAR LITERATURE

(15 Hours)

1. Shabdo -Kaushik Ganguli
2. TEDX Talks
3. John Lennon - Imagine
4. Bob Marley - No woman no cry

### UNIT V - LANGUAGE COMPONENT

(15 Hours)

1. Spot the Errors
2. Jumbled Sentence
3. Homophones & Homonyms

4. Idioms and Phrases
5. Antonyms and Synonyms
6. Story through Images
7. Hints Development
8. Autobiography of Concrete Objects
9. Advertisements
10. Slogan Writing

### TEXT BOOK

Cambridge University Press, Raymond Murphy, *Essential Grammar in Use* 3<sup>rd</sup> Edition 2010

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18101	FINANCIAL ACCOUNTING – I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To provide knowledge on the fundamental of financial accounting.	a	b	j		
2.	To expose the student to various financial transaction and its current application.	f	f	h		
3.	To make the students viable in accounting aspects	n	n	f		

### UNIT I - BASIC ACCOUNTING CONCEPTS

Meaning and scope of accounting, basic accounting concepts and conventions - objectives of accounting - accounting transactions- double entry book keeping- journal, ledger, and preparation of trial balance preparation of cash book.

### UNIT II - AVERAGE DUE DATE AND FINAL ACCOUNTS

Average due date and account current - preparation of final accounts of a sole trading concern - adjustments - closing stock, outstanding and prepaid items, depreciation, provision of bad debts, provision for discount on debtors, interest on capital and drawing.

### UNIT III - RECTIFICATION OF ERRORS AND BRS

Classification of errors- rectification of errors- preparation of suspense account - bank reconciliation statement (only simple problems)

### UNIT VI – DEPRECIATION

Depreciation- meaning, causes, types- straight line method- written down value method (change in method excluded). Insurance claims- average clauses (loss of stock only)

### UNIT V - SINGLE ENTRY SYSTEM

Single entry system - meaning, features, defects, differences between single entry and double entry system- statement of affairs method – conversion method (only simple problems)

**Note: (Theory: 20%; Problem: 80%)**

### TEXT BOOKS

1. Reddy T.S. & Murthy A. Reprint (2013) - Financial Accounting- Margham Publication- Chennai. (all the 5 units)
2. Jain & Narang (2013.)- Financial Accounting, Kalyani Publications, New Delhi.

### REFERENCES

1. Gupta R.L. & Gupta V.K. (2010) - “Advanced Accounting’- Sultan Chand Publication - New Delhi.
2. Jawahar Lal, Seema (2011), *Financial accounting*, S. Chand & Company Publication, New Delhi.
3. Shulka & Grewal- *Advanced Accounting*- S Chand Publication – New Delhi.

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18102	PRINCIPLES OF MANAGEMENT	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To introduce the student to the various management concepts	a	e	i		
2.	To explain the various function of management.	i	f	n		
3.	To make the students get managerial skills to enhance in working Life	k	j	h		

### UNIT - I

Introduction-concept, nature, process and significance of management- managerial roles and skills- contributions made by Taylor, Henry fayol, Elton mayo .

### UNIT - II

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

### UNIT - III

Organizing: Types of Organisations- (Line and staff, Committees, projects, matrix)Informal Organisation, Organisation Structure-Span of Control -delegation- Departmentation-Authority- Uses of authority - Diff between Authority and Power, Responsibility- Decentralisation–Distinction between Centralization and Decentralisation.

### UNIT - IV

Staffing- meaning and functions. Directing- nature, purpose and Scope. Leadership- Traits and types

### UNIT - V

Co-ordination-Need, Type and Techniques –Distinction between Co-ordination and Co-operation- Requisites for excellent Co-ordination-Controlling-Meaning and Importance - Control Process – Techniques.

### TEXT BOOK

1. T.Ramasamy, V.Surekha, Jeyashankar, Management Principles- Margham Publications

### REFERENCES

1. Manmohan Prasad (2012): *Management –Concepts and Practices*, Himalayan Publishing House, Pvt. Ltd., New Delhi
2. Gupta R N (2011): *Principles of Management*, Chand S., New Delhi
3. Charles W L Hill, Steven McShane, *Principles of Management*, McGraw –Hill
4. Harold Koontz and Cyril O'Donnell (2010) *Principles of Management, An Analysis of managerial Functions*, McGraw Hill Book Company, New Delhi.

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18103	BUSINESS COMMUNICATION	4	0	0	4	4

<b>INSTRUCTIONAL OBJECTIVES</b>		<b>Student Outcomes</b>				
At the end of this course the learner is expected:						
1.	To learn the basic theories in business communication	a	b	k		
2.	To understand the various communication models and tools required to run a business	d	h	c		
3.	To make the students well equipped in all aspects letter writing formats	f	n	d		

### UNIT I - INTRODUCTION

Definition – objectives – Types - Principles of effective communication - Barriers to communication - Business Letters - Layout

### UNIT II – KINDS OF LETTERS

Kinds of Business Letters: Interview – Appointments – Acknowledgement – Promotion – Enquires - Replies- Orders- Sales- Circular- complaints.

### UNIT III – CORRESPONDENCE LETTERS

Bank Correspondence- Insurance Correspondence- agency Correspondence- Correspondence with shareholders, Directors

### UNIT IV – REPORT WRITING

Reports Writing- characteristics of good report- classification of report- Agenda, Minutes of Meeting- Memorandum- Office order- Circular-Notes.

### UNIT V – MODERN COMMUNICATIONS

Modern Forms of Communication: Fax- e-mail- Video conferencing- internet- Website and their use in Business.

### TEXT BOOK

1. Varinder Kumar, Bodh Raj(2013 Edn), Business Communication, Kalyani Publishers, New Delhi, (all the 5 units)

### REFERENCES

1. Urmila Rai, S.M Rai (2013), “*Business Communication*”, Himalaya Publishing House, Mumbai, Edn.
2. Sundar K & Kumara Raj A(2012 Edn) “*Business Communication*”, Vijay Nicole, Chennai.

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the subject	L	T	P	Total of LTP	C
UCC18104	MANAGERIAL ECONOMICS	4	0	0	4	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	To learn the basic theories in economics in connection with business	b	n	h		
2.	To understand the various economics models and tools required to run a business	f	i	j		
3.	To make the students to have importance and need of business economics	h	j	n		

### UNIT - I

Introduction to economics- wealth, welfare and scarcity views on economics- positive and normative economics - managerial economics definition –scope and importance of managerial economics-objectives of business firm-basic economic problem- and other concepts used in managerial economics.

### UNIT - II

Demand function: meaning of demand-determinants and distinction of demand- law of demand –elasticity of demand: types of elasticity of demand–Meaning of demand forecasting: objectives of demand forecasting – types of demand forecasting- Methods of demand forecasting

### UNIT - III

Consumer behavior: law of diminishing marginal utility – equi-marginal utility-indifference curve-definition, properties and consumers equilibrium.

### UNIT - IV

Production: law of variable proportion- law of returns to scale- producer's equilibrium-economics of scale - cost classification –break even analysis.

### UNIT - V

Product pricing: price and output determination under perfect competition, monopoly, monopolistic competition-oligopoly- pricing objectives and methods

## REFERENCES

1. Satish Munjal, Business Economics, RBSA Publishers, Delhi
2. Sarma Mankar, Business Economics, Himalayan Publishing House, New Delhi
3. Jayaprakash Reddy, Advanced Business Economics, APH Publishing Corporation, Delhi
4. Misra & Puri, Business Economics, Himalayan Publishing House, New Delhi
5. Ahuja H L, Business Economics, S. Chand & Co, New Delhi

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
End Semester Weightage							50%
Total							100%

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
CAC18101	SOFT SKILLS	2	0	0	2	2

<b>COURSE OBJECTIVE</b>	To enhance holistic development of students and improve their employability skills
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INSTRUCTIONAL OBJECTIVES		Student Outcomes					
At the end of this course the learner is expected:							
1.	To acquire inter personal skills and be an effective goal oriented team player	a	e	f	h	m	n
2.	To develop professionalism with idealistic, practical and moral values	b	e	f	h	m	n
3.	To acquire communication and problem solving skills	d	e	f	h	m	n
4.	To re-engineer their attitude and understand its influence on behavior	c	e	h			

## UNIT I – ATTITUDE

(6 Hours)

Who am I? SWOT analysis, Importance of self confidence and self esteem, Factors influencing attitude, Challenges and lessons from attitude

**UNIT II – COMMUNICATION (6 Hours)**

Practice activities (JAM, spin a story, diagram description, etc...), Activities for evaluation (Extempore, speaking news, book review)

**UNIT III – GOAL SETTING (6 Hours)**

SMART goals, Blue print for success, Short term, Long term, Life time goals, Value of time, Diagnosing time management and Prioritizing work

**UNIT IV – PUBLIC SPEAKING (6 Hours)**

Activities for evaluation (Surveying and reporting, Debate, Group discussion)

**UNIT V – CREATIVITY (6 Hours)**

Out of box thinking, lateral thinking

**REFERENCES**

1. Covey Sean, Seven habits of highly effective teens, New York, Fireside Publishers, 1998.
2. Carnegie Dale, How to win friends and influence people, New York, Simon and Schuster, 1998.
3. Thomas A Harris, I am ok, you are ok, New York, Harper and Row, 1972.
4. Assessment Method (Max.Marks: 100)

Assessment Method (Max.Marks: 100)	
CAC18101	
Class Room Activities	20 marks
Communication Activities	50 marks
LMS	20 marks
Participation	10 marks
<b>Total</b>	<b>100 marks</b>

**இரண்டாம் பருவம்**

குறியீட்டு எண்	பாடம்	L	T	P	Total LTP	C
ULT18201	தமிழ் – II	4	1	0	5	4

பாடத்திட்டத்தின் நோக்கம்		Student Outcomes				
1.	இரண்டாயிரம் ஆண்டுகாலத் தமிழின் தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.	e	f	h	m	n
2.	காலந்தோறும் தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வழியாகக் கூறுவதாகவும், மொழியின் கட்டமைப்பைப் புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.	e	f	d		
3.	வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல கூறுகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.	e	f	n		

**அலகு – 1**

- எட்டுத்தொகை : 1. குறுந்தொகை (பாடல் - 130), 2. நற்றிணை (பாடல் - 27), 3. அகநானூறு ( பாடல் - 86)
- பத்துப்பாட்டு - சிறுபாணாற்றுப்படை (அடிகள் - 126-143)
- பதினெண் கீழ்க்கணக்கு : திருக்குறள் - வெகுளாமை (அதிகாரம் 31), காதல் சிறப்புரைத்தல் (அதிகாரம் 113)

**அலகு – 2**

- எட்டுத்தொகை : 1. ஐங்குறுநூறு (பாடல் - 203), 2. கலித்தொகை - பாலைத்திணை (பாடல் - 9), 3. புறநானூறு (பாடல் - 235)
- பத்துப்பாட்டு - முல்லைப்பாட்டு (அடிகள் - 6 – 21)
- பதினெண் கீழ்க்கணக்கு - 1. நாலடியார் - நல்லார் எனத்தான் (221), 2. திரிகடுகம் - கோலஞ்சி வாழும் குடியும் (33),

3. இனியவை நாற்பது - குழவி தளர்நடை (14), கார் நாற்பது - நலமிகு கார்த்திகை (26),
5. களவழி நாற்பது - கவளங்கொள் யானை (14)

### அலகு - 3

#### சைவம் – பன்னிரு திருமுறைகள்

1. திருஞானசம்பந்தர் - வேயுறு தோளிபங்கள் (இரண்டாம் திருமுறை)
2. திருநாவுக்கரசர் - மனமெனும் தோணி (நான்காம் திருமுறை)
3. சுந்தரர் - ஏழிசையாய் இசைப்பயனாய் (ஏழாம் திருமுறை)
4. மாணிக்கவாசகர் - ஆதியும் அந்தமும் இல்லா (திருவெம்பாவை)
5. திருமூலர் - அன்பு சிவம் இரண்டு (திருமந்திரம்)

#### வைணவம் – நாலாயிரத் திவ்யப் பிரபந்தம்

1. பேயாழ்வார் - திருக்கண்டேன் பொன்மேனி ...
2. பெரியாழ்வார் - கருங்கண் தோகை மயிற் பீலி...
3. தொண்டரடிப்பொடி ஆழ்வார் - பச்சைமாமலை போல்...
4. ஆண்டாள் - கருப்பூரம் நாறுமோ? கமலப்பூ ...
5. திருமங்கையாழ்வார் - வாடினேன் வாடி வருந்தினேன்

#### இஸ்லாமியம்

சீறாப்புராணம் - லம்மானுக்குப் பிணை நின்ற பட - - 5 பாடல்கள் (பாடல் எண்கள் : 61 - 65)

#### கிறித்துவம்

இரட்சணிய யாதீகம் - கடைதிறப்புப் படலம் - 5 பாடல்கள் (பாடல் எண்கள் : 3,9,10,15,16)

### அலகு - 4

#### தமிழ் இலக்கிய வரலாறு

1. சங்க இலக்கியங்கள், 2. நீதி இலக்கியங்கள், 3.பக்தி இலக்கியங்கள், 4. காப்பியங்கள்

### அலகு - 5

#### சிறுகதைகள்

1. புதுமைப்பித்தன் - அகலிகை
2. ந.பிச்சமூர்த்தி - வேப்பமரம்
3. அகிலன் - ஒரு வேளைச் சோறு
4. ஜி. நாகராஜன் - பச்சக் குதிரை
5. கி.ராஜநாராயணன் - கதவு
6. சா.கந்தசாமி - தக்கையின் மீது நாண்கு கண்கள்

7. ஆண்டாள் பிரியதர்ஷினி – மாத்திரை
8. வண்ணதாசன் – ஒரு உல்லாசப் பயணம்
9. சு. தமிழ்ச்செல்வன் – வெயிலோடு போய்
10. பாரததேவி – மாப்பிள்ளை விருந்து

**பார்வை நூல்கள்**

1. அரசு, வீ., இருபதாம் நூற்றாண்டுச் சிறுகதைகள் நூறு, அடையாளம் பதிப்பகம், திருச்சி, 2013
2. அருணாசலம், ப., பக்தி இலக்கியங்கள், பாரி நிலையம், சென்னை, 2010
3. தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை, 2000
4. பாக்யமேரி, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, என்.சி.பி. எச். பதிப்பகம், சென்னை, 2011
5. பசுபதி, ம.வே. செம்மொழித்தமிழ் இலக்கண இலக்கியங்கள், தமிழ்ப் பல்கலைக்கழகம், தஞ்சாவூர், 2010.

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
End Semester Weightage							50%
Total							100%

## SEMESTER II

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULH18201	HINDI-II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	To express and communicate literature which is part of life	e	f	h	m	n
2.	To incorporate day to day personal and professional life's need to communicate in the language.	e	f			
3.	To help the students to imagine and express their mind through literature	e	f			

### UNIT I - POETRY

**(30 Hours)**

1. KABIR, TULSI, RAHIM, BIHARI
2. KAJDI AUR KOKILA - MAKHAN LAL CHATURVEDI
3. AB AUR NAHI - OM PRAKASH VALMIKI
4. PREM KA ROG - KUNWAR NARAYAN
5. MAA GAON ME HAI - DIVIK RAMESH
6. ADHIK NAYA HOTA HUN - LILADHAR MANDLOI

### UNIT II - STORY

**(25 Hours)**

1. VAISHNAVI - YASHPAL
2. DOPAHAR KA BHOJAN - AMARKANT
3. JUNGLE - CHITRA MUDGAL
4. KINARE SE DOOR - RAKESH BIHARI
5. PRECIOUS BABY - ANITA NAIR

### UNIT - III

**(10 Hours)**

1. ADMINISTRATIVE WORDS, ANUVAD : ANUVAD KI PARISHHASHA EVAM BHED

### UNIT - IV

**(10 Hours)**

1. ANUVAD : ENGLISH TO HINDI

## REFERENCES

1. Prayojan Mulak Hindi – Madhav Sontakke
2. A Practical Guide To English Translation And Composition – K.P. Thakur

Course Nature: Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
End Semester Weightage							50%
Total							100%

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULF18201	French-II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	Improve their oral and written skills through a combination of theory and practice.	e	f	h		
2.	Consolidate the knowledge of theoretical aspects of French grammar with examples provided from different angles: from present day literature, day to day conversation.	e	f	m		

### Unité-I (15 heures)

**C'est où ?** – Demander et indiquer une direction – Localiser (près de, en face de,....)  
 - L'impératif – Quelques prépositions de lieu- Les articles contractés au, à la .... – Le passé composé et l'accord du participe passé avec être –Les nombres ordinaux – Ne...plus, ne ... jamais – Les adjectifs numéraux ordinaux – Faire.

### Unité-II (15 heures)

**N'oubliez pas !** - Exprimer l'obligation ou l'interdit – Conseiller – En dans les constructions avec de – Quelque chose, rien – Quelqu'un, personne – Il faut, devoir – Qui, que, où – Les pronoms compléments indirects (me, te, lui, leur...). **Belle vue sur la mer !** – Décrire un lieu –Situer – se situer dans le temps – La place des adjectifs – Des, De devant un adjectif – Le genre des noms de pays – Les prépositions et les noms de villes, de pays, de continents – Tout(e) (s), tous – Y, pronoms complément – Les adjectifs démonstratifs.

**Unité-III (15 heures)**

**Quel beau voyage !-** Raconter – Décrire les étapes d'une action – Exprimer l'intensité et la quantité – Interroger- Les verbes pronominaux – à la pièce, au kilo – un sachet de, un litre de ... -d'abord, puis ... - peu, assez, trop... - En pronom complément – L'interrogation par l'inversion et révision de l'interrogation – Partir.

**Unité-IV (15 heures)**

**Oh !joli !-** Décrire quelqu'un – comparer – Exprimer l'accord ou le désaccord – Se situer dans le temps –L'imparfait – L'imparfait ou le passé composé – la description d'une personne.

**Unité-V (15 heures)**

**Et après ? -** Parler de l'avenir- Exprimer des souhaits – Décrire quelqu'un- S'en aller, partir, quitter – Les indicateurs de temps (en, dans) – Le futur simple – Le subjonctif présent- La place des pronoms à l'impératif.

**Référence:**

“**Latitudes-1**” Méthode de français, REGIME MERIEUX, YVES LOISEAU Les éditions Didier, Paris, 2012.

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULE18201	English-II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	To enable the students to think in English	e	f	h	m	n
2.	To become aware of the world literature and the writers	e	f	d		
3.	To equip students with the awareness and strategies needed to enable the study of English as a lifelong process.	e	f	d		

### UNIT I - Poetry

(15 Hours)

1. The Unknown citizen – Auden
2. Nada Kondro Kada Kondro- Pura Naanooru 187
3. On being Trans- Lee Mokobe
4. Girl Child – Pawani Mathur

### UNIT II - Prose

(15 Hours)

1. Men and Women – Virginia Woolf
2. Farewell Speech of Mark Antony – William Shakespeare
3. The Autobiography of an unknown Indian –Nirad C.Chaudhuri

### UNIT III - Short Stories and Play

(15 Hours)

1. A Wrong Man in Worker's Paradise – Rabindranath Tagore
2. Refund – Karen E.Bender
3. Paper Money – Razia Fasih Ahmad
4. Karukku - Bama

### UNIT IV - Popular Literature

(15 Hours)

1. Paul Simon –The Sound of Silence
2. Tedx Talks – If I had a daughter
3. John Lennon – I have a dream
4. Pink Floyd – Brick in the Wall

### UNIT V - Language Component

(15 Hours)

1. Spot the Errors & Punctuation
2. Antonyms and Synonyms
3. Parts of speech
4. Articles

5. Vowels
6. Road Mapping
7. Movie Review
8. Crossword Puzzles
9. Open ended Stories
10. Quiz

### TEXT BOOKS

Cambridge University Press, Raymond Murphy, *Essential Grammar in Use* 3<sup>rd</sup> Edition 2010

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
End Semester Weightage							50%
Total							100%

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18201	FINANCIAL ACCOUNTING-II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To understand the preparation of accounting for branch and departments	a	i	g	
2	To understand the treatment of partnership accounting	b	n	h	
3	To make the students to learn the various aspects of dissolutions methods	h	j	e	

### UNIT I - BRANCH ACCOUNTING

Branch Accounting – meaning – Objectives - types of branches – accounting treatment – debtors system - Stock and debtors system-Distinction between wholesale profit and retail profit -Independent branch (foreign branches excluded)

### UNIT II - DEPARTMENTAL ACCOUNTING

Departmental Accounting - Basis for allocation of expenses - Inter departmental transfer at cost or selling price.

### UNIT III - HIRE PURCHASES

Hire purchase - accounting treatment - calculation of interest - Default, partial repossession- complete repossession - installment system (simple problems)

### UNIT IV - PARTNERSHIP ACCOUNTS

Partnership- definition-Capital Accounts of Partners-Profit sharing ratios- treatment of Goodwill - Admission of a partner-Retirement of a partner-Death of a partner.

### UNIT V - DISSOLUTION OF PARTNERSHIP FIRM

Dissolution of a Partnership-Insolvency of a Partner (Application of Indian Partnership Act 1932) Insolvency of all partners- Garner Vs Murray - Gradual realization of assets and piecemeal distribution.

**Note: (Theory: 20%; Problem: 80%)**

### TEXT BOOKS

1. Reddy T.S. & Murthy A. (2013): Financial Accounting- Margham Publication- Chennai. (all the 5 units)
2. Jain & Narang (2013): Financial Accounting, Kalyani Publications, New Delhi.

### REFERENCES

1. Gupta R.L. & Gupta V.K. - "Advanced Accounting"- Sultan Chand Publication - New Delhi.
2. Jawahar Lal, Seema, *Financial accounting*, S. Chand & Company Publication, New Delhi.
3. Shulka & Grewal- *Advanced Accounting*- S Chand Publication – New Delhi.

Course Nature : Theory									
Assessment Method (Max.Marks: 100)									
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total		
	Marks	10	10	20	5	5	50%		
End Semester Weightage							50%		
Total							100%		
Subject Code	Title of the Subject				L	T	P	Total of LTP	C
UCC18202	ENTREPRENEURIAL DEVELOPMENT				4	1	0	5	4

<b>INSTRUCTIONAL OBJECTIVES</b> At the end of this course the learner is expected:		<b>Student Outcomes</b>				
1.	To encourage students to become entrepreneurs.	a	f	i		
2	To understand the importance of becoming entrepreneurs	d	c	j		
3	To make the students to learn the various techniques and models of entrepreneurship	e	h	n		

### **UNIT I - INTRODUCTION**

Meaning of Entrepreneur – Entrepreneur and Enterprise – Entrepreneur and Manager – Entrepreneur and Intrapreneur – Qualities (Traits) of True Entrepreneur – Characteristics of Entrepreneur – Types of Entrepreneurs – Functions of an Entrepreneur – Roles of Entrepreneurs in the Economic Development.

### **UNIT II - PROJECT FORMULATION**

Establishing an Enterprise – Project Identification – Selection of the Product – Project Formulation – Assessment of Project Feasibility – Preparation of Project Report – Selection of Site (Location).

### **UNIT III - SELECTION OF ORGANIZATION**

Selection of Types of Organization – Sole Proprietorship – Partnership Joint Stock Company – Factors Influencing the Choice of Organization – Sources of Project Finance – Sources of Long Term Finance – Sources of Short Term Finance.

### **UNIT IV - INCENTIVES AND SUBSIDIES**

Incentives and Subsidies – Meaning of Incentives and Subsidies – Need and Problems – Incentives for Development of Backward Area – Incentives for SSI Units in Backward Areas – Taxation Benefits to SSI Units.

### **UNIT V - WOMEN ENTREPRENEURS**

Women Entrepreneurs – Concept – Functions and Role – Problems of Women Entrepreneurs – Suggestions for Development of Women Entrepreneurs – Rural Entrepreneurship – Need – Problems – How to Develop Rural Entrepreneurship.

### TEXT BOOKS

1. Gupta C.B and Srinivasan N.P. (2013): Entrepreneurial Development, Sultan Chand & Sons, New Delhi. (all the 5 units)
2. Jayashree Suresh (2013): Entrepreneurial Development – Margham Publications, Chennai.

### REFERENCES

1. Gupta C.B., “*Entrepreneurship development in India* “– Sultan Chand
2. Khanka S.S., “*Entrepreneurial Development*”, S. Chand & Co., New Delhi.
3. Sarvanavel P, “*Entrepreneurial development* “– Ess Pee kay Publishing House.
4. Jaswer Singh Saini, Entrepreneurship Development, Deep and Deep publications, New Delhi.

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
End Semester Weightage							50%
Total							100%

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18203	BANKING THEORY LAW AND PRACTICE	4	0	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To provide knowledge about the various banking terms.	a	h	d	
2.	To educate the students on the practical applications of banking services.	b	i	h	
3.	To make the students to learn importance of banking service in the modern days	c	j	i	

### UNIT - I

Origin of banks – Banking Regulation Act, 1949 (definition of banking, licensing, opening of branches, functions of banks, (inspection) – Role of banks and economic

development – Central Banking and Role of RBI and their functions.

### UNIT - II

Commercial banks – Functions – Accepting deposits – Lending of funds, e-banking – ATM cards, Debit cards, Credit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – RTGS-CBS.

### UNIT - III

Opening of an account – types of deposit account – types of customers (individuals, firms, trusts and companies) – Importance of customer relations – Customer grievances and redressal – ombudsman.

### UNIT - IV

Principles and types of lending– precautions to be taken by a banker.

### UNIT - V

Negotiable instruments promissory note – bills of exchange, Cheque, Draft – definitions, features – Crossing – Endorsement – Material alteration – Paying banker – Rights and duties – statutory protection – Dishonour of cheques – Role of collecting banker.

### TEXT BOOK

1. B.Santhanam Banking theory Law and Practive – (Margham Publishers)

### REFERENCES

1. Gordon E and K Natarajan (Edn 2013 ) , “Banking Theory Law and Practice”, Himalayan Publishing, Mumbai,
2. Guruswamy (Edn 2013 ) S “Banking Theory Law and Practice”, Vijay Nicole Imprints Ltd, Chennai,

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC 18204 / UCM 18204	INDIAN ECONOMY	4	0	0	4	4

<b>INSTRUCTIONAL OBJECTIVES</b> At the end of this course the learner is expected:		<b>Student Outcomes</b>				
1.	To expose the students to different sectors and issues of the Indian Economy.	e	i	n		
2.	To Understood the nature and structure of Indian Economy	i	n	j		
3.	To gain skills in identifying different issues and examining them in the globalized era.	j	f	h		

### **UNIT I - INDIA AS A DEVELOPING ECONOMY**

Economy growth and Economic development - Features of a Developing Economy - Indicators of Economic Development.

### **UNIT II - NATIONAL INCOME**

National Income - Trends- Structural changes - Regional Development and Disparities.

### **UNIT III - AGRICULTURAL ECONOMY OF INDIA**

Agriculture - Contribution to economic development - Agricultural productivity - Green Revolution - Land reforms - Sources of farm credit - Food subsidy and Public distribution system.

### **UNIT IV - INDUSTRIAL ECONOMY OF INDIA**

Industry - Role of industries in economic development - Industrial development under the planning regime - New economic policy 1991 - Role of public sector and restructuring the public sector - Role of small scale industries in economic development - Information technology industry.

### **UNIT V - FOREIGN TRADE**

Foreign trade – composition, direction, Export-Import policy, balance of payments, role of foreign direct investments in Indian economy.

### **REFERENCES**

1. Gaurav Datt and Ashwani Mahajan C:(2014)Dattand Sundaram's Indian Economy, S.Chand, NewDelhi. Government of India (2007): India Vision 2020, Academic Foundation, NewDelhi.
2. Mishra and Puri, (2005) Indian Economy, Himalaya Publishing House, NewDelhi.
3. Rangarajan, C. (1998): Indian Economy: Essays on Money and Finance, UBS, NewDelhi.

<b>Course Nature : Theory</b>
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Assessment Method (Max.Marks: 100)
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In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
CAC18201	QUANTITATIVE APTITUDE AND LOGICAL REASONING-I	2	0	0	2	2

COURSE OBJECTIVE	To enhance holistic development of students and improve their employability skills						
INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes					
1.	To improve aptitude, problem solving skills and reasoning ability of the students	a	b	i	j	m	n
2.	To help them qualify the written test of competitive exams, campus placements and PSUs	a	b	i	j	m	n
3.	To collectively solve problems in teams and groups	a	b	d	i	j	m n
4.	To adopt new techniques in solving problem	a	b	h	i	j	m n

**UNIT – I (6 Hours)**

Numbers: Classification of numbers – Test of divisibility – Unit digit – HCF and LCM – Remainder theorem – Progression – Simplification – Averages – Combined mean (simple problems)

**UNIT – II (6 Hours)**

Simple interest and compound interest – Word problems

**UNIT – III (6 Hours)**

Problems related to permutation and combination – Probability (simple problems)

**UNIT – IV (6 Hours)**

Reasoning (Analytical and logical): Odd man out – Word series – Number series – Direction test – Blood relationship – Coding and decoding – Seating arrangements

**UNIT – V**

**(6 Hours)**

Problems related to clocks and calendar

**REFERENCES**

1. Dinesh Khattar-The Pearson guide to quantitative aptitude for competitive examinations.
2. Dr. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited.
3. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata Mcgraw Hill, 3<sup>rd</sup> Edition.
4. Edgar Thrope, Test Of Reasoning for Competitive Examinations, Tata Mcgraw Hill, 4<sup>th</sup> Edition.
5. <http://fw.freshersworld.com/placementweek/papers.asp>

Assessment Method (Max.Marks: 100)	
CAC18201/CAC18301/CAC18401	
Assignment 1	20 marks
Assignment 2	20 marks
Surprise Test 1	25 marks
Surprise Test 2	25 marks

### SEMESTER – III

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18301/UAF18301	ADVANCED COMPANY ACCOUNTS – I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To gain knowledge on accounting methods relating to business.	a	c	i		
2	To prepare the students to take professional examinations viz., CA, ICWA, ACS.	b	h	n		
3	To make the students specialized in the accounting	e	i	h		

#### UNIT I - ISSUE OF SHARES

Issue of Shares and Debentures- Various Kinds – Forfeiture – Re-issue- Underwriting of Shares and Debentures.

#### UNIT II - REDEMPTION OF PREFERENCE SHARES AND DEBENTURES

Redemption of Preference Shares and Debentures – Profits prior to Incorporation

#### UNIT III - COMPANY FINAL ACCOUNTS

Preparation of Company Final Accounts – revised Schedule VI – Part I and Part II – Treatment of Fictitious Assets as per AS 26 - Computation of Managerial Remuneration – Corporate Social Responsibility.

#### UNIT IV - VALUATION OF SHARES AND GOODWILL

Valuation of Goodwill – Need – Factors Effecting the Valuation – Methods – Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods.

#### UNIT V – ALTERANTION OF SHARE CAPITAL

Alteration of Shares Capital – Internal Reconstruction and Reduction of Capital

**Note: (Theory: 20%; Problem: 80%)**

### TEXT BOOKS

1. Reddy T.S. & Murthy A(2013), “Corporate Accounting – Margham Publications”, Chennai (all the 5 units)
2. Gupta R.L. & Radhaswamy M, “Sultan Chand & Sons’, New Delhi

### REFERENCES

1. Shukla M.C.Grewal, T.S.Gupta S.C (2013): “Advanced Accounts – S.Chand & Co. Ltd, New Delhi.
2. Jain & Narang, “Advanced Accountancy – Kalyani Publishers
3. Iyengar S.P, *Advanced Accounting* - Sultan Chand & Sons, New Delhi
4. Dr.Ganesan S and Kalavathy S.R., Thirumalai Publications, Nagarkoil.

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
End Semester Weightage							50%
Total							100%

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18302	BUSINESS LAWS	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand the concepts of business law and its importance.	a	h	f		
2	To understand the procedure of application of the business law in various aspects	b	n	h		
3	To make the students to learn practical case laws in business process.	i	g	i		

### UNIT I - INTRODUCTION TO INDIAN CONTRACT ACT

Indian Contract Act-formation-Terms of contract-Forms of contract-Offer and acceptance -Considerations.

### UNIT II - ELEMENTS OF BREACH OF CONTRACT

Capacity-Free consent, Void and Voidable agreements –Illegal agreements - Performance -Tender-Quasi contract-Discharge-Remedies for breach of contract

### UNIT III - BAILMENT AND PLEDGE

Bailment – Meaning and Definition - Rights and Duties - Pledge – Difference between Bailment and Pledge - Indemnity and Guarantee

### UNIT IV - CONTRACT OF AGENCY

Contract of Agency-Types-Creation-Duties and Rights of principal and agent Termination of agency.

### UNIT- V SALE OF GOODS ACT

Sale of Goods Act-Sale or agreement to sell-Formation-Caveat emptor-Implied conditions and warranty-Rights of unpaid seller.

### TEXT BOOKS

1. Kapoor, N D (2010), Business Laws, Sultan Chand and Sons, New Delhi.(all the 5 units)
2. Sreenivasan, M R (2012) Business Law, Margham Publications, Chennai.

### REFERENCES

1. Dhandapani, M V, *Business Laws, Sultan Chand and Sons*, New Delhi.
2. Pillai R S N, *Bussiness Laws*, S Chand, New Delhi
3. Gofna, *Mercantile Law*, S Chand, New Delhi.

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18303	CORPORATE GOVERNANCE AND ETHICS	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	This paper is to introduce students to the concepts of corporate governance	a	h	c		
2	It broadly covers the major components, important stakeholders and highlights the contemporary issues in the field.	a	i	d		
3	To inculcate ethical standards and its principles among the students	f	j	n		

### UNIT I – INTRODUCTION

Evolution – Meaning and Definition of Corporate Governance- History of Corporate Governance. Principles of Corporate Governance-Consequences of Poor Corporate Governance.

### UNIT II - EMERGENCE OF CORPORATE GOVERNANCE (CG)

CG committees and guidelines – working group on Company's Act 1996 – Naresh Chandra committee report – Narayanamurthy Committee report – Irani Committee report.

### UNIT III - CORPORATE GOVERNANCE AND STAKE HOLDERS

Rights and privileges of shareholders - shareholder protection – Grievance redressal process – investor problems and protection.

### UNIT IV - BOARD OF DIRECTORS

Governance issues relating to the Board – role of directors – independent directors – Director's remuneration.

### UNIT V - CURRENTS TRENDS

Corporate Social Responsibility – Ethics and corporate governance – Case studies (Wipro, Infosys and Reliance)

### TEXT BOOKS

1. Jayati Sarkar & Subrata Sarkar(2012) Corporate Governance in India, , Sage,
2. Subash Chandra Das(2008), Corporate Governance in India: An Evaluation, PHI,

<b>Course Nature : Theory</b>
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Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCM18304 / UCC18304 / UIS18304 / UAF18304	BUSINESS STATISTICS-I	4	1	0	5	4

**Common to B.Com (General / Accounting and Finance / Information and System Management / Corporate Secretary ship)**

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To provide a strong foundations in the principles of statistics.	b	e			
2.	To apply statistical techniques for business applications	a				
3.	To emphasis only applications no proof required	g				

### UNIT - I

Definition of statistics –Importance, uses and limitations of statistical methods.

### UNIT - II

Statistical enquiries – Census and sample enquiries- Various Sampling Methods - Importance of data collection - Primary data- Methods of collection of primary data- Secondary data-Sources and procedure for use.

### UNIT - III

Classification and tabulation of statistical data-Presentation of data through diagrams and graphs –Measures of Central tendency - Definition-Merits and limitations –Mean, Median, Mode- graphical method of locating Median.

### UNIT - IV

Measures of Dispersion –Definition and uses – Range - Quartile-Deviation, Mean Deviation and Standard deviation –Lorenz curve. Coefficient of skewness-Karl Pearson’s and Bowley’s.

**UNIT - V**

Concept of Bivariate distribution -Correlation - Definition-Uses –Types – Karl Pearson’s Correlation Co-efficient –Scatter diagram - Spearman’s Rank Correlation Co-efficient - Regression equations –Regression Coefficient –Properties-Simple Problems.

**TEXT BOOK**

- Gupta, S.P. (2012), Statistical Methods, 4<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.

- Unit I** : Vol(1): Chapters-1,(1-23)
- Unit II** : Vol(1): Chapters-3,4 (39-89)
- Unit III** : Vol(1): Chapters 5,6,7 (91-221)
- Unit IV** : Vol(1): Chapter 8,9 (271-335) (337 -342 )
- Unit V** : Vol(1)Chapter-10,11(389-411 ,414 – 423,451 – 460 )

**Question Paper Pattern: Theory:20% ; Problem: 80%.**

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18E51	GOODS AND SERVICES TAX	4	2	0	6	3

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To enable the student to understand the importance of GST.	a	h	n		
2.	To understand the various GST levied in India	c	i	f		
3.	To provide the genesis of GST and its rates on various goods and services	f	j			

### UNIT I - BASICS

Tax Vs Duty; Direct Tax Vs Indirect Tax – Powers of Union/States – Varieties of Indirect Taxes.

### UNIT II - FACTORS FOR LEVY OF CUSTOMS DUTY

First Principles of valuation – Procedure for assessment and payment of Customs Duty – Types of Customs Duty – Warehousing – Drawbacks.

### UNIT III - AN OVERVIEW OF GOODS & SERVICES TAX (GST)

Introduction of Goods & Services Tax in India – Constitutional Amendment under Pre-Goods & Service Tax Regime & Transitional Provisions. Goods & Service Tax: Concepts, Meaning, Significance, Dual GST, features and benefits. GST common portal - Taxes & Duties not subsumed in GST – Rates of GST in India.

### UNIT IV - GOODS AND SERVICE TAX (GST) COUNCIL AND ITS ROLE

Registration and returns – Functions and services performed by Goods and Services Tax Network (GSTN) – E-Way Bill Compliance – Doctrine of unjust enrichment – Anti - Profiteering – Important definitions.

### UNIT V - GOODS AND SERVICE TAX (GST) INCIDENCE

Challenges for the Government after implementation of GST – Principle of Supply; meaning, classification, time and valuation of supply. Integrated Goods and Services Tax mechanism; features, Interstate Vs Intra state supply. Input Tax Credit (ITC): Eligibility and conditions to avail ITC – Reverse charge mechanism.

### TEXT BOOKS

1. Reddy T.S. & Dr. Hariprasad Reddy(2013), Business Taxation, Margham Publications, (all the 5 units)

### REFERENCES

1. Central Excise & Customs Act.
2. Central Sales Act
3. Radhakrishnan, Business Taxation –Kalyani Publishers,

<b>Course Nature : Theory</b>							
<b>Assessment Method (Max.Marks: 100)</b>							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC8E52	CUSTOMER RELATIONSHIP MANAGEMENT	4	2	0	6	3

INSTRUCTIONAL OBJECTIVES					Student Outcomes			
At the end of this course the learner is expected:								
1.	To understand the various methods of CRM				a	j	h	
2.	To understand the CRM strategy				c	n	i	
3.	To enable the learning and importance of CRM				i	g	n	

### UNIT I - INTRODUCTION

Concept of CRM - characteristics and peculiarities of CRM – steps in CRM - relevance of CRM – customer expectations (branding identity, loyalty, innovation).

### UNIT II - CUSTOMER

Customer profile – customer values – customer life cycle – economics of customer care – characteristics of outstanding customer service – managing customer satisfaction.

### UNIT III - CUSTOMER CENTRIC MARKETING

Customer centric business - Customer centric marketing – bonding of customer relationship.

#### UNIT IV - CRM STRATEGY

Customer defection – contact centre's for CRM – CRM strategy.

#### UNIT V - CRM IN ACTION

Client retention programmes – reorganization – customer loyalty – customer rewards programmes – CRM in action – e-solution.

#### TEXT BOOK

1. Shainesh & Jagdish Seth, *CRM, a strategic perspective*, Macmillan, 2006.
2. Graham Roberts & Phillips, *CRM*, Viva books pvt. Ltd., 2003.

#### REFERENCES

1. Jhon Gosney & Thompsbochm, *CRM essentials*, Prentie hall, 2016
2. Bryan Bergeron Jhon wiley & Sons, *essentials of CRM*, 2012

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
CAC18301	QUANTITATIVE APTITUDE AND LOGICAL REASONING-II	2	0	0	2	2

<b>COURSE OBJECTIVE</b>	To enhance holistic development of students and improve their employability skills
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<b>INSTRUCTIONAL OBJECTIVES</b> At the end of this course the learner is expected:	<b>Student Outcomes</b>
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1.	To improve aptitude, problem solving skills and reasoning ability of the student	a	b	i	j	m	n	
2.	To help them qualify the written test of competitive exams, campus placements and PSUs	a	b	i	j	m	n	
3.	To collectively solve problems in teams and group	a	b	d	i	j	m	n
4.	To adopt new techniques in solving problem	a	b	h	i	j	m	n

### UNIT – I

Percentage - Profit or loss - Discount

### UNIT – II

Ratio, proportion - Mixtures and solutions

### UNIT – III

Time and work - Time, Speed and distance; Problems related to pipes and cisterns, Problems related to train, Problems related to boats and streams, Problems related to races

### UNIT – IV

Set theory - Geometry and mensuration - Cubes

### UNIT – V

Data sufficiency - Data interpretation

### REFERENCES

1. Dinesh Khattar-The Pearson Guide to QUANTITATIVE APTITUDE for competitive examinations.
2. Dr. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited
3. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata Mcgraw Hill, 3<sup>rd</sup> Edition
4. Edgar Thrope, Test Of Reasoning for Competitive Examinations, Tata Mcgraw Hill, 4<sup>th</sup> Edition
5. <http://fw.freshersworld.com/placementweek/papers.asp>

Assessment Method (Max.Marks: 100)	
CAC18201/CAC18301/CAC18401	
Assignment 1	20 marks
Assignment 2	20 marks
Surprise Test 1	25 marks



### SEMESTER – IV

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18401/UAF18401	ADVANCED COMPANY ACCOUNTS – II	4	1	0	5	4

<b>INSTRUCTIONAL OBJECTIVES</b> At the end of this course the learner is expected:		<b>Student Outcomes</b>				
1.	To gain accounting knowledge in advanced corporate accounting.	a	e	f		
2.	To prepare the students to take professional examinations viz., CA, ICWA, ACS.	a	n			
3.	To enable the company accounting importance its applications	e	n			

#### **UNIT I - AMALGAMATION AND ABSORPTION**

Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – (Simple Problems Only)

#### **UNIT II - BANK ACCOUNTS**

Bank Accounts: Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (As per New provisions).

#### **UNIT III – INSURANCE COMPANY ACCOUNTS**

Preparation of Final Accounts for General Insurance: (As per IRDA provisions) – Form A – RA, Form B- PL, Form C- BS – (Excluding Life Insurance)

#### **UNIT IV -LIQUIDATION OF COMPANY ACCOUNTS**

Liquidation Accounting – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs

#### **UNIT V -INFLATION ACCOUNTING & FINANCIAL REPORTING**

Inflation Accounting (Accounting for Price level changes) – Methods - Limitations – Accounting Standards - Indian Accounting Standards – International Accounting Standards – Financial Reporting.

**Theory 20% Problems 80%**

### TEXT BOOKS

1. Reddy T.S. & Murthy A (2013): “Corporate Accounting – Margham Publications”, Chennai. (all the 5 units)
2. Gupta R.L. & Radhaswamy M (2013): Sultan Chand & Sons, New Delhi.

### REFERENCES

1. Shukla M.C.Grewal, T.S.Gupta S.C., “Advanced Accounts”– S.Chand & Co. Ltd, New Delhi.
2. Jain & Narang, “Advanced Accountancy” – Kalyani Publishers.
3. Iyengar S.P, “Advanced Accounting” - Sultan Chand & Sons, New Delhi.
4. Dr.S.Ganesan and S.R.Kalavathy, *Thirumalai Publications*, Nagarkoil.

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
End Semester Weightage							50%
Total							100%

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18402	COMPANY LAW	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To enable the students to have a thorough knowledge of the present fundamental principles of the Company Law in India.	a	h	i	
2.	To prepare the students to take professional examinations viz., CA, ICWA, ACS.	d	n	i	
3.	To make the students to learn changes in the company laws in the corporate affairs.	e	f	n	

### UNIT I - INTRODUCTION

Company – Definition – characteristics – lifting the corporate veil – advantages Of incorporation – Administration through various machineries of the companies Act.

### UNIT II - KINDS OF COMPANIES

Classification on the basis of incorporation – on the basis of members - Private and public - Privileges of private company – private and public company distinguished – on the basis of liability – LLP'S – on the basis of ownership - Government Company - Foreign company – on the basis of control - Holding and subsidiary company - producer companies

### **UNIT III - FORMATION OF COMPANY**

Formation of company -Preliminary contracts – certification of incorporation - Promotion -certificate of commencement of business– MCA 21 – scheme for filing statutory documents and other transactions by companies through electronic mode – features of MCA 21.

### **UNIT IV - MEMORANDUM AND ARTICLES OF ASSOCIATION**

Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultravires - Articles of Association - Purpose and content of articles -Alteration of articles - Doctrine of constructive notice and indoor management.

### **UNIT V - RAISING SHARE CAPITAL**

Prospectus – definition – registration - contents – shelf prospectus – deemed prospectus –statement in lieu of prospectus - Misstatement and their consequences – share capital – meaning –kinds – alteration of share capital.

### **TEXT BOOKS**

1. N. D. Kapoor, *Company Law & Secretarial Practice* , Sultan Chand & Sons, New Delhi, 2003
2. Srinivasan, *Company Law and Secretarial Practice*, Margam publications, Chennai, 2005.

### **REFERENCES**

1. R.S.N.Pillai & Bhagwathi, *Business Law*, S. Chand & Co., New Delhi, 2003.
2. A.K. Majumdar and G.K. Kapoor, *Company Law and practice*, Nabhi publications, New Delhi, 2003.

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18403	STOCK MARKET OPERATIONS	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To expose the constituents of the securities market to the students	e	i	n		
2.	To provide a comprehensive understanding of stock market operations in India	f	j	h		
3.	To familiarize the students with the trading and settlement procedures in the stock markets	h	e	f		

### UNIT - I

Primary Market An overview of Indian Securities Market, Meaning, Functions, Intermediaries - Role of Primary Market –New Issues Market –IPO’s –Investor protection in primary market –Recent trends in primary market –SEBI measures for primary market. Current status of Indian securities market –perspective on market growth and technology

### UNIT - II

Secondary Market Meaning, Nature, Functions of Secondary Market –Organisation and Regulatory framework for stock exchanges in India –Defects in working of Indian stock exchanges –secondary market intermediaries - stock brokers, advisors - regulations and code of conduct framed by SEBI- Dematerialisation

### UNIT - III

Listing of Securities: Meaning – Merits and Demerits –Listing requirements, procedure, fee –Listing of rights issue, bonus issue, further issue –Listing conditions of BSE and NSE –Delisting.

### UNIT - IV

Stock Exchanges BSE, NSE & MCX –Different trading systems –Different types of

settlements - Pay-in and Pay-out –Bad Delivery –Short delivery –Auction –Market types, Order types and books –De-mat settlement –Physical settlement –Practical sessions on stock market operations

### UNIT - V

Risk management systems Risk management system in BSE & NSE –Margins – Exposure limits –Surveillance system in –Circuit breakers - Inside Trading, Circular Trading, Price Rigging –market indices

### TEXT BOOK

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.

### REFERENCES

1. Avadhani, Investment and Securities Market in India, Himalaya Publishing House, 2009
2. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill, 2010
3. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers, 2008
4. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication
5. Gurusamy S, Capital Markets, Tata McGraw Hill, 2012

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							50%
<b>Total</b>							100%

SUBJECT CODE	Title of the Subject	L	T	P	Total of LTP	C
UCM18404 / UAF18404 / UIS18404 / UCC18404	BUSINESS STATISTICS-II	4	1	0	5	4

**Common to B.Com (General / Accounting and Finance / Information and System Management / Corporate Secretary ship)**

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To apply Statistical analysis for decision making process	a	b		
2.	To apply Statistical tools for business applications.	b			

**UNIT - I**

Index Numbers -Definition-Uses – Weighted Index Number and Unweighted Index Number-Laspeyre's - Paasche's - Irving Fisher's Index Number --Time Reversal Test and Factor Reversal Test-Construction of Cost of Living Index Number-Family Budget Method and Aggregate Expenditure Method.

**UNIT - II**

Analysis of Time Series – Components of Time Series – fitting of trend by the method of least squares – Moving Average method – Computation of Seasonal Indices by Simple Average Method.

**UNIT - III**

Interpolation and Extrapolation – Newton's and Lagrange's formulae.

**UNIT - IV**

Basics of Operations Research (OR): Characteristics of O.R – Importance of O.R in Industry – O.R and Decision making – Role of computers in O.R- Linear programming: Formulations and Graphical solutions , Canonical & Standard form of Linear Programming problems.

**UNIT - V**

Transportation model: Definition – formulation and solution of transportation models – Initial Basic feasible solution by the methods of North west corner, the row – minima, column – minima, matrix minima( Least cost method) and Vogel's approximation method – Assignment problem by Hungarian method .

**TEXT BOOKS**

1. Gupta, S.P. (2012), Applied Statistical Methods ,4<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.

- Sundaresan, V, Ganapathy Subramanian, K.S. and Ganesan, K (2011), Resource Management Techniques, A.R.Publications-Nagapattinam.

**Treatment as in:**

- Gupta, S.P. (2012), Applied Statistical Methods, 4th Edition, Sultan Chand & Sons, New Delhi.  
**Unit I:** Chapter-13(535-579)  
**Unit II:** Chapter-14(611-640 and 650-661)  
**Unit III:** Chapter-15(673-675 and 681-689)
- Resource Management Techniques by Prof.V.Sundaresan, K.S.Ganapathy Subramanian, K. Ganesan.  
**Unit IV:** Chapter 1 (1.1 to 1.8) and Chapter 2, Chap 3 (3.1.1 to 3.1.4, 3.2.1)  
**Unit V:** Chapter 7(7.1), Chap 8.

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

**Question Paper Pattern: Theory: 20% ; Problem: 80%.**

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18E53	CORPORATE FINANCE	4	2	0	6	3

<b>INSTRUCTIONAL OBJECTIVES</b>		<b>Student Outcomes</b>				
At the end of this course the learner is expected:						
1.	To make the students to have through knowledge about corporate sector	e	i	f		
2.	To enable the students to obtain the corporate social responsibility	f	n			
3.	To make the students to learn about the corporate structure and its implementations	g	h			

**UNIT I - INTRODUCTION**

Corporate Finance - Nature and Importance – Objectives – Functions of Finance Manager – Sources of raising finance - Long term – short term.

## UNIT II - CORPORATE FINANCIAL PLANNING

Corporate Financial Planning – Importance - need – Problems in Corporate Financial Planning - Overtrading – Under trading – Over and Under Capitalization.

## UNIT III - CAPITAL MARKETS

Capital Markets - Primary Markets – Secondary Market – Functions - SEBI Guidelines relating to Capital markets – Recent trend in Capital market.

## UNIT IV - INDUSTRIAL FINANCIAL INSTITUTIONS

Industrial Financial Institutions – IFCI – SFC – IDBI – ICICI – IRCI – Credit Guarantee Corporation – Challenges of financing Corporate growth – Public corporations – Private Corporation – Government Policies on Industrial Finance.

## UNIT V - CORPORATE GOVERNANCE

Corporate Governance – Meaning – Objectives – Shareholding Structure – Management Structure and Processes – Stakeholders relationship - Transparency and disclosures – Financial Disciplines.

## TEXT BOOK

1. Kucghal S.C., (2012):Corporate Finance, Sultan Chand Publications, New Delhi (all the 5 units)

## REFERENCES

1. Khan Y. and Jain P.J. (2013): “*Financial Mangement*”, Tata McGraw-Hill Education,
2. Gurusamy S (2011): “*Financial Services*”, Margham Publications, Chennai

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18E54	FUNDAMENTALS OF INSURANCE	4	2	0	6	3

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand the nature of insurance and the principles that governs general insurance.	e	h	d		
2	To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies .	i	n	f		
3	To understand the importance of burglary insurance and personal accident insurance	f	j	h		

#### UNIT - I

Insurance –An Overview Meaning, functions, nature and principles of insurance – importance of insurance to society, individuals, business and government.

#### UNIT - II

Life Insurance Meaning and features of life insurance contract –classification of policies –Annuities –selection of risk –measurement of risk –calculation of premium – investment of funds –policy conditions –comparison between Life Insurance and general insurance.

#### UNIT - III:

Fire Insurance Meaning and features of fire insurance –classification of policies – policy conditions –payment of claim –Reinsurance –Double insurance

#### UNIT - IV

Marine Insurance Meaning and elements of marine insurance –classification of policies –policy conditions –premium calculation –marine losses –clauses in marine insurance policy.

#### UNIT V

Miscellaneous Insurance Personal Accident Insurance –Motor Insurance –Burglary Insurance –Employers Liability Insurance. Course

### TEXT BOOKS

1. Mishra M.N., Insurance Principles and Practice, S. Chand & Co. Ltd., New Delhi, 2007

### REFERENCES

1. Bodla B.S., Garg M.C. & Singh K.P., Insurance Fundamentals, Environment and Procedure, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. Ganguly Anand, Insurance Management, New Age International Publishers, New Delhi

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
End Semester Weightage							50%
Total							100%

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
CAC18401	VERBAL ABILITY AND REASONING	2	0	0	2	2

### COURSE OBJECTIVE

To instill confidence in students and develop skills necessary to face the challenges of competitive exams and placements

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To enable the students understand the syntax of English and develop their lexical skills	d	f	h	n	
2.	To develop comprehension and interpretation skills	d	e	f	h	n
3.	To enhance vocabulary skills and improve repertoire of words	d	f	h	m	n
4.	To help the students succeed in competitive exams and placements	j	m	n		

### UNIT – I

Spotting error, Change of speech, Change of voice

**UNIT – II**

Synonyms, Antonyms, Idioms, Phrasal verbs, One word substitution

**UNIT - III**

Sentence improvement, Sentence completion (Grammar based)

**UNIT - IV**

Sentence completion (Vocabulary based), Odd word

**UNIT - V**

Reading comprehension, Word analogy, Para jumble

**REFERENCES**

1. Hari Mohan Prasad and Meenakshi Upadhyay, Objective English for Competitive Examinations, McGraw Hill Education.
2. Norman Lewis, Word Power Made Easy New Revised and Expanded Edition, Goyal publication, 2011
3. Raymond Murphy, Intermediate English Grammar, Cambridge University Press, 2007

Assessment Method (100Marks)	
CAC18201/CAC18301/CAC18401	
Assignment 1	20 marks
Assignment 2	20 marks
Surprise Test 1	25 marks
Surprise Test 2	25 marks

### SEMESTER – V

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18501	PRACTICAL COST ACCOUNTING	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand the methods of cost accounting	a	e	n		
2	To familiarize the methods of application of costing techniques	d	f	i		
3	To strengthen the cost accounting policies and its applications	c	h	j		

#### UNIT I - INTRODUCTION

Cost Accounting-Nature and scope- concepts and classifications – Installation of costing systems, cost centers and profit centers - Cost sheets- tenders-Quotation

#### UNIT II - MATERIAL COSTING

Material control – meaning, objectives , need, organization of material control – techniques of material control – ABC Analysis –VED Analysis – EOQ – Stores control – meaning –levels of stocks – pricing of material issues – FIFO, LIFO, Simple and Weighted Average Methods.

#### UNIT III - LABOUR COST

Labour cost – computation and control - Time keeping - Methods of wage payment – Time rate and Piece rate system - Payroll procedures - Idle time and over time - Labour turnover.

#### UNIT IV - OVERHEADS

Overheads – meaning - Classification of overheads – Allocation and Apportionment of overheads – Primary and Secondary Distribution of overheads.

#### UNIT V - MACHINE HOUR RATE

Absorption and Control of Overheads – Machine Hour Rate – Labour Hour Rate.

**Note: (Theory: 20%; Problem: 80%)**

### TEXT BOOK

1. T S Reddy & Y Hari Prasad Reddy (edition 2012.), Cost Accounting, Margham Publications, (all the 5 units)
2. Maheswari S N (2013): Problems and Solutions in Cost Accounting, Sultan Chand Sons, New Delhi. (all the 5 units)

### REFERENCES

1. Reddy T S & Y Hari Prasad Reddy, (2012), "Cost Accounting", Margham Publications
2. Iyengar S P (2013): "Cost Accounting Principles and Practice", Sultan Chand & Sons, New Delhi.
3. Pillai R S N & V Bagavathi (2013): "Cost Accounting", S.Chand Publications, new Delhi
4. Jain S P, K L Narang (2013): "Cost Accounting", Kalyani Publishers, New Delhi.

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
End Semester Weightage							50%
Total							100%

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18502	INCOME TAX LAW THEORY & PRACTICE – I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To impart knowledge on the basic principles of direct tax laws.	a	g	n		
2.	To equip students about the computation of income and taxation.	f	h	i		
3.	To enable the students to be well-equipped in the taxation policy and its operations	i	f	h		

### UNIT I - INTRODUCTION

Meaning of Income – Canons of Taxation and the Income Tax Act – Important definitions under the Income Tax Act, Scope of Total Income - Residential Status – Incomes exempt from Tax.

## **UNIT II - INCOME FROM SALARY**

Heads of Income – Salaries – Allowances – Perquisites and their Valuations – Deductions from salary – Other related provisions – Gratuity – Pension – Commutation of Pension – Provident Fund – Rebate.

## **UNIT III - INCOME FROM HOUSE PROPERTY**

Income from house property – Definition of annual value - deductions - Computation of a let out and a self-occupied property.

## **UNIT IV - INCOME FROM BUSINESS OR PROFESSION**

Income from business or profession – Allowable and not allowable expenses - General deductions – Its principles – Provisions relating to depreciation – deemed business profits – Computation of income from business or profession.

## **UNIT V - ASSESSMENT PROCEDURES**

Filing of return of income assessment procedure in brief – due date of Filing the return – defective return – Belated return – revised return – self assessment – Best judgment assessment – various income tax authorities.

**Note: (Theory: 20%; Problem: 80%)**

## **TEXT BOOK**

1. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. (all the 5 units)
2. Reddy T S & Hariprasad Reddy Y - Income Tax Theory, Law and Practice, Margham Publication, Chennai (all the 5 units)

## **REFERENCES**

1. Bhagavathi Pasad , *“Income Tax Law and Account “*– Vishwa Prakasan, New Delhi
2. Vinod K. Singhanian, *“Students Guide to Income Tax”*, Taxman.Publication, New Delhi

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18503	SECRETARIAL PRACTICE	4	1	0	5	4

<b>INSTRUCTIONAL OBJECTIVES</b>		<b>Student Outcomes</b>				
At the end of this course the learner is expected:						
1.	To enable the students to acquire in depth knowledge about secretarial practices in companies	e	h	j		
2.	To enable the students to learn the various provisions of company law relating to meetings and resolutions.	i	n			
3.	To familiarize the students with various statutory obligations of a company to its shareholders.	f	i			

### UNIT I - INTRODUCTION

Definition – types of secretary – Company secretary – legal position – qualification – appointment – rights – duties and liabilities – dismissal of company secretary.

### UNIT II - SHARES

Definition- stocks and shares – types of shares – issue of shares – compliance with SEBI guidelines – application for shares – allotment of shares – provisions – secretarial duties relating to application and allotment of shares – Returns as to allotment – purchase by company of its own shares – Buyback of shares – issue of shares at premium – issue of shares at discount – Bonus shares – Guidelines for issue of Bonus shares – secretarial duties.

### UNIT III - TRANSFER AND TRANSMISSION OF SHARES

Transfer – statutory provisions – powers of directors to reject transfers – procedure of transfer – register of transfer – Blank transfer – duties relating to transfer of shares – Transmission of shares – procedure - differences between transfer and transmission – Duties of a secretary relating to transmission.

### UNIT IV - MEETINGS & PROCEDURES

Company meetings – Statutory meeting – Statutory report – Provisions of the companies Act – Secretarial duties – Annual general meeting – business transacted at the annual general meeting – Secretarial duties – Extra ordinary general meeting – Board meetings – Class meetings – Secretarial duties – convening and conduct of meeting – proper authority – notice – quorum – chairman – proxies.

### UNIT V - AGENDA, MINUTES & RESOLUTIONS

Agenda – loophole agendum - Minutes of the meeting – kinds – contents – provisions relating to minutes - Resolutions – kinds – Registration of resolutions.

### TEXT BOOKS

1. Kapoor N.D., Company Law and Secretarial Practice, Sultan Chand and sons, New Delhi, 2010.

### REFERENCES:

1. Majumdar A.K. and Kapoor G.K, Company Law and Secretarial Practice, Taxman Publications, New Delhi, 2005.
2. Ghosh P.K., Company Law & Secretarial Practice, Sultan Chand & Sons., Delhi, 2008.

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18504	LABOUR LAWS	4	0	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To familiarize the students with respect to various labour legislation like Factories Act, Industrial Disputes Act, etc	e	j	g		
2	To expose the students to legislation's relating to welfare of workers such as Payment of wages Act, Workman's Compensation Act, etc.	f	h			
3	To make the students to understand and appreciate the importance of Industrial legislations to Labor, Business and Society	i	n			

### UNIT I - INTRODUCTION

Labour law – Its scope and object – Regulation of labour in the interest of employees – The evolution of the concepts of master and servant giving place to employer and employee –Theory of Laissez Faire and state regulations of Labour – Common law and Labour legislation – Its special features.

### UNIT II - FACTORIES ACT AND WORKMAN'S COMPENSATION ACT

Factories Act, 1948: Definitions – Health – Safety – Welfare –Working hours of women and young children - Annual leave with wages – Penalties. Workman's Compensation Act, 1926: Defenses available to employers before passing of the Act – Rules - Defences available to employers – Amount of compensation – Occupational diseases.

### UNIT III - PAYMENT OF WAGES ACT & MINIMUM WAGES ACT

The Payment of Wages Act, 1936: Definitions- Rules for payment of wages- Deductions from wages- Maintenance of registers &records- Inspectors-Appeal- Penalties- Payment of Minimum Wages Act – provisions.

### UNIT IV - INDUSTRIAL DISPUTE ACT

Industrial dispute Act, 1947 - Meaning - Objectives - Definitions- Relief notice of charge in condition - Grievance - Settlement authority - Reference of dispute - Arbitration - Strikes and lock Outs - Layoff -Retrenchment – Special provisions - Unfair labour practices.

### UNIT V - THE CONTRACT LABOUR (REGULATION AND ABOLITION) ACT AND TRADE UNION ACT

The Contract Labour (Regulation and Abolition) Act, 1970 - Registration of Establishments Employing Contract Labour - Licensing Of Contractors - Welfare and Health of Contract Labour. The Trade Union Act, 1926: Definition - Registration of trade Unions - Funds of trade union - rights and liabilities of registered trade union - Recognition of Trade Unions - Penalties.

### TEXTS BOOKS

1. N.D. Kapoor, A handbook on Industrial Laws, Sultan Chand & Sons, New Delhi, 2005.
2. H.Samuel, Industrial Law, Vikhas Publications New Delhi, 2002.

### REFERENCES

1. Malhotra, The Law of Industrial Disputes, Vikhas Publications New Delhi.2004.
2. J.R. Carby Hall, Principles of Industrial Law, Pearson Publication. 2003.

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18E01	FINANCIAL MANAGEMENT	3	1	0	4	3

<b>INSTRUCTIONAL OBJECTIVES</b>		<b>Student Outcomes</b>				
At the end of this course the learner is expected:						
1.	To understand the various finance sources	e	i	h		
2	To understand how to take capital budgeting and investment decisions	f	n	i		
3	To inculcate and make the students to be viable in the financial investments effectively	h	f	n		

### UNIT - I

Finance Functions Financial Management - Meaning and Significance-Objectives and Goals of Financial management –Finance Functions - Factors affecting Financial Decision - Functions of Finance Manager – Time value of money

### UNIT - II

Capital Structure Meaning –Factors affecting capital structure-EBIT-EPS Analysis-Indifferent Point of EBIT - Capital Structure theories-Leverage-Meaning and types of Leverages

### UNIT - III

Cost of capital Meaning and Significance - Theories of Cost of Capital-Cost of Debt, Preference Share and Equity - Weighted Average Cost of Capital

### UNIT - IV

Capital Budgeting Meaning and Significance –Capital Budgeting Process –Project Appraisal techniques –Selection Process under Capital Rationing

### UNIT V

Working Capital Management Working Capital Management –Factors affecting Working Capital- methods of forecasting working capital

**Note: (Theory 20% Problem80%)**

### TEXT BOOK

1. Maheshwari S.N., Financial Management, Sultan Chand & Sons, New Delhi, 2006 COURSE

### REFERENCES

1. Khan M.Y. and Jain P. K., Management Accounting & Financial Analysis, 2 n d Edition, Tata McGraw Hill Publishers, New Delhi, 2006
2. Pandey I.M., Financial Management, Penguin Books Ltd., 10th Edition, New Delhi, 2010
3. Kishore M Ravi, Financial Management, Taxmann, New Delhi, 2011

Course Nature : Theory								
Assessment Method (Max.Marks: 100)								
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total	
	Marks	10	10	20	5	5	50%	
End Semester Weightage							50%	
Total							100%	
Subject Code	Title of the Subject			L	T	P	Total of LTP	C
UCC18E02	CORPORATE RESTRUCTURING			3	1	0	4	3

<b>INSTRUCTIONAL OBJECTIVES</b> At the end of this course the learner is expected:		<b>Student Outcomes</b>				
1.	To make the students to Know the Corporate Restructuring Models	e	f	n		
2	To Make the Students to Expose Financial, Securities Operation	c	g	h		
3	To learn about the operations and trends of stock operations and its importance among the students	h	i	g		

### **UNIT - I**

Meaning of Corporate Restructuring - Need, Scope and Modes of Restructuring  
 Historical Background - Emerging Trends

### **UNIT - II**

Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Merger and Amalgamation - Introduction  
 Legal, Procedural, Economic,

### **UNIT - III**

Financial Restructuring - Reduction of Capital - Reorganization of Share Capital Buy-Back of Shares - Concept and Necessity - Procedure for Buy-Back of Shares by Listed and Unlisted Companies

### **UNIT - IV**

Financial Alternatives - Merits and Demerits - Funding through various Types of Financial Instruments including Equity and Preference Shares, Debentures, Securities with Differential Rights, Swaps, Stock Options; ECBs, Funding through Financial Institutions and Banks

### **UNIT - V**

Case studies on corporate restructuring, Mergers and acquisitions.

### TEXT BOOKS

1. Patrick A. Gaughan (2011), Mergers, Acquisitions, and Corporate Restructurings, Wiley Publication.
2. Sangeet Kedia (2017), Corporate Restructuring Valuation & Insolvency, Pooja Law House

### REFERENCE

1. CS.Anup Jain(2015), Corporate- Restructuring Valuation and Insolvency, S.chand Publications

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18E03	SECURITIES LAW	3	1	0	4	3

<b>INSTRUCTIONAL OBJECTIVES</b>		<b>Student Outcomes</b>				
At the end of this course the learner is expected:						
1.	To Equip the Students to understand securities transactions	e	h	f		
2.	To impart securities contract regulation to the students	d	n	h		
3.	To make the students to have well aquatinted knowledge in the securities law	f	i			

### UNIT - I

Indian financial system – Meaning, Functions – Structure and organization of financial system.

## UNIT - II

### Regulatory Framework relating to Securities Market Intermediaries

Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Custodians, Credit Rating Agencies, Venture Capitalists

## UNIT - III

### Issue and Listing of Securities

Listing of Securities - Issue of Capital and Disclosure Requirements (ICDR) Procedure for Issue of Various Types of Shares and Debentures - Employee Stock Option Scheme and Employee Stock Purchase Scheme - Delisting of Securities

## UNIT - IV

### Securities Contracts (Regulation) Act, 1956

Definition, Application for recognition of stock exchanges, Grant of recognition to stock exchanges – Withdrawal of recognition to stock exchanges - Annual reports to be furnished to Central Government by stock exchanges.

## UNIT - V

### SEBI Act, 1992

Objective, Power and Functions of SEBI - Securities Appellate Tribunal, Appeals, Appearance before SAT

## TEXT BOOKS

1. MY.Khan (2007 Edition), Indian Financial System, Tata Mc Graw hill, Newdelhi.
2. Kondaiah Jonnalagadd (2015), Securities Law, Lexis Nexis.

## REFERENCE

1. N.S.Zad(2017), Capital market and securities law, Taxmanns.

Course Nature : Theory									
Assessment Method (Max.Marks: 100)									
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total		
		Marks	10	10	20	5	5	50%	
End Semester Weightage							50%		
Total							100%		
Subject Code	Title of the Subject				L	T	P	Total of	C

					<b>LTP</b>	
UCC18E04	FOREIGN EXCHANGE MANAGEMENT	3	1	0	4	3

<b>INSTRUCTIONAL OBJECTIVES</b>		<b>Student Outcomes</b>				
At the end of this course the learner is expected:						
1.	To expose the importance of FOREX market to the students	f	i	e		
2.	To familiarize the students with the factors determining exchange rates	e	n	f		
3.	To provide students the risk management techniques in FOREX transactions	h	h	i		

### UNIT - I

Introduction Foreign exchange - Need for foreign exchange - Balance of Payment accounting –Components of Balance of Payments; current account, capital account and reserve account –methods of payment in international trade - Risks involved in international business

### UNIT - II

Foreign Exchange market Features, Participants and importance of foreign exchange market - Evolution of exchange rates system - Functions of Foreign Exchange Department of RBI - The Role of Commercial Banks –administrative set up under FEMA

### UNIT - III

Exchange Control Exchange Control –Objectives and Methods of Exchange Control, Exchange Control in India - sources of foreign currency –effects of foreign investments on exchange rate - Foreign Direct Investments, Foreign portfolio investments

### UNIT - IV

Exchange rate determination Rate of Exchange, Types of Exchange Rates; Fixed exchange rates - Flexible exchange rates, factors influencing exchange rates –the effects of exchange rates in foreign trade - Theories of determination of foreign exchange rates –types of forex transactions - Need for stability in foreign exchange rate

### UNIT - V

Exchange Risk Management Risks in foreign exchange transactions - Foreign exchange risk exposures –types; transaction, translation and economic exposures –

risk management techniques - Spot market and Forward market Rates, Cross rates – exchange quotations - hedging operations - forward contract, currency futures contracts –features of futures

### TEXT BOOK

1. Jeevanandan C, Foreign Exchange & Risk Management, Sultan Chand & Sons, 2011

### REFERENCES

1. Chatterjee, A.K , Principles of Foreign Exchange, Himalaya Publishing House,2008
2. Bhalla V.K, Investment Management, S. Chand Publication, 2012
3. Beedu R.R, Foreign Exchange Risk Management, Snow White Publications Pvt Ltd, 2006 Jeevanandan C, A Brief Course of Foreign Exchange Arithmetic, Sultan Chand & Sons, 2010 5.RBI, Exchange Control Manual, 2011 C

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
<b>In Semester</b>	<b>Assessment Tool</b>	<b>Cycle Test I</b>	<b>Cycle Test II</b>	<b>Model Examination</b>	<b>Assignment</b>	<b>Attendance</b>	<b>Total</b>
	<b>Marks</b>	<b>10</b>	<b>10</b>	<b>20</b>	<b>5</b>	<b>5</b>	<b>50%</b>
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Subject Title	L	T	P	Total of LTP	C
UES18501	ENVIRONMENTAL STUDIES	3	0	0	3	3

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	To gain knowledge on the importance of natural resources and energy	a			g	
2.	To understand the structure and function of an ecosystem		b		h	
3.	To imbibe an aesthetic value with respect to biodiversity, understand the threats and its conservation and appreciate the concept of interdependence				f	
4.	To understand the causes of types of pollution and disaster management			e		j
5.	To observe and discover the surrounding environment through field work				m	n

#### **UNIT I - INTRODUCTION TO NATURAL RESOURCES/ENERGY (9 Hours)**

Natural Resources – Definition – Scope and Importance – Need for Public Awareness – Renewable and Non-renewable Resources: Natural resources and associated problems. Forest resources and over-exploitation – Water resources and over-utilization – Mineral resource extraction and its effects - Food resources - food problems and Modern agriculture - Energy resources and its future.

#### **UNIT II - ECOSYSTEMS (9 Hours)**

Concept of an ecosystem-structure and function of an ecosystem-producers, consumers and decomposers- ecological succession- food chains(any 2 Examples)- food webs(any 2 Examples)-ecological pyramids.

#### **UNIT III-ENVIRONMENTAL POLLUTION /DISASTER MANAGEMENT (9 Hours)**

Definition-causes, effects and control measures of: Air, Water and Soil pollution- e-waste management- Disaster management: Natural and manmade-food/earthquake/cyclone, tsunami and landslides.

#### **UNIT IV - SOCIAL ISSUES AND THE ENVIRONMENT (9 Hours)**

Sustainable development- Climate change: global warming, acid rain, ozone layer depletion and nuclear radiation- Environment Protection Act (any 2) air, water, wildlife and forest.

#### **UNIT V - HUMAN POPULATION AND THE ENVIRONMENT (9 Hours)**

Population growth, variation among nations - Population explosion—Family Welfare Programme - Environment and human health - Human rights - Value education - HIV/AIDS - Women and Child Welfare - Role of Information Technology in environment and human health.

### REFERENCES

1. Bharucha Erach, (2013), Textbook of Environmental Studies for Undergraduate Courses (Second edition). Telangana, India: Orient BlackSwan.
2. Basu Mahua, Savarimuthu Xavier, (2017), SJ Fundamentals of Environmental Studies. Cambridge, United Kingdom: Cambridge University Press.
3. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
4. De A.K., Environmental Chemistry, Wiley Eastern Ltd.

### e-BOOK

Bharucha Erach, the Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380013, India, Email:mapin@icenet.net (R)

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

## SEMESTER – VI

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18601	MANAGEMENT ACCOUNTING & PRACTICES	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To gain knowledge of basic concepts and their applications in the area of Management Accounting	a	e	f		
2	To make the students to understand fund flow operation and budgetary process	i	h	g		
3	To strengthen the students in the management accounting practices and its implementation	i	n	h		

### UNIT - I

Management Accounting - Meaning, objectives, functions - Advantages and limitations - Differences between Financial accounting and management accounting - Financial statement analysis –Various kinds of Techniques- Comparative and common size statements - Trend Analysis.

### UNIT - II

Ratio analysis - Meaning, significance, advantages and limitations of Ratio analysis - Classification of accounting ratios - Basic purposes of various ratios - Liquidity, Solvency, Turnover and Profitability ratios - Computation of ratios.

### UNIT - III

Fund Flow Analysis - Meaning - Concept of fund - Sources and uses of funds - Fund flow statement - Uses of fund flow statement - Cash Flow Analysis - Meaning - Preparation of Cash Flow Statement - Objectives and limitations of cash flow statement - Differences between fund flow statement and cash flow statement.

### UNIT - IV

Budget and Budgetary control - Meaning, objectives, Advantages and limitations of budgetary control - Functional budget - Flexible Budget. (Simple problems only)

## UNIT - V

Marginal Costing – Meaning, Definition- Difference between Absorption Costing and Marginal Costing – CVP Analysis – BEP Analysis – Break Even Chart. (Excluding Decision – Making Problems) Rate of Return Method and Accounting Rate of Return Method.

**Note: (Theory: 20%; Problem: 80%)**

## TEXT BOOK

1. Reddy T.S. and Hari Prasad Reddy (2013): Management Accounting, Margham Publications, Chennai (all the 5 units)

## REFERENCES

1. Maheswari S.N. (2013): “*Management Accounting*”, Sultan Chand, New Delhi
2. Gupta S.P. (2013): “*Management Accounting*”, Sultan Chand, New Delhi.

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
End Semester Weightage							50%
Total							100%

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18602	INCOME TAX LAW THEORY & PRACTICE – II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To equip students about the computation of incomes		e	g	
2.	To impart knowledge on the basic principles of direct tax laws.	i	f	h	
3.	To make the students well equipped about the taxes and its recent current trends	i	e	n	

## UNIT I - INCOME FROM CAPITAL GAINS

Income under capitals gains – short term, long term capital gains – transfer of capital assets – certain transactions not included as transfer – cost of acquisition – cost of

improvement – indexation of cost – capital gains under different circumstances – Exempted capital gains – computation of capital gains.

### **UNIT II - INCOME FROM OTHER SOURCES**

Income from other sources – as a residuary head of in – their computation – grossing up – deduction in computing income under this head and other related provisions.

### **UNIT III - CLUBBING OF INCOMES**

Clubbing of income – transfer of Income without the transfer asset – Circumstances under which the individual is assessable respect of remuneration of spouse – Assess ability of income from assets transferred to spouse, sons, wife, another person's for the benefit of spouse – assess ability in respect of income of minor child – Set off – Carry forward and Set off.

### **UNIT IV - PERMISSIBLE DEDUCTIONS**

Permissible deductions from gross total income – Sec 80 CC to 80 O

### **UNIT V - ASSESSMENT PROCEDURES**

Assessment of Individuals – Partnership firms and association of persons.

**Note: (Theory: 20%; Problem: 80%)**

### **TEXT BOOKS**

1. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. (all the 5 units)
2. Reddy T S & Hariprasad Reddy Y, Income Tax Theory Law and Practice, Margham Publications, Chennai (all the 5 units)

### **REFERENCES**

1. Bhagavathi Pasad , “Income Tax Law and Account “– Vishwa Prakasan, New Delhi
2. Vinod K. Singhanian, “Students Guide to Income Tax”, Taxman. Publication, New Delhi

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							50%
<b>Total</b>							100%

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UAF18603	COMPUTER APPLICATION IN BUSINESS – TALLY	0	0	5	5	3

<b>INSTRUCTIONAL OBJECTIVES</b> At the end of this course the learner is expected:		<b>Student Outcomes</b>				
1.	To equip students about the computer applications and operations	a	e	f		
2.	To impart knowledge on the usage of tally	b	h	i		
3.	To make the students well equipped preparing various accounts through computer	c	n			

## TALLY

### ➤ Company Information

- Company creation
- Select Company
- Shut Company
- Alter Company
- Split Company Data
- Backup and Restore

### ➤ Gateway of Tally

- Accounts info
  - Groups
  - Ledgers
  - Voucher Types
- b. Inventory info
  - Stock Group
  - Stock Category

- Stock item
- Unit of Measures
- Godown
- Accounting Vouchers
- Inventory Vouchers

➤ **Display**

- Trial Balance
- Day Book
- Accounts Book
- Statement of Accounts
- Inventory Books
- Statement of Inventory
- Cash flow and Fund flow

<b>Course Nature : Practical</b>						
Assessment Method (Max.Marks: 100)						
In Semester	Assessment Tool	Observation Note Book	Output Result in time	Model Examination	Regularity and Discipline	Total
		Marks	10	10	20	10
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
<b>Total</b>						<b>100</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18604	PROJECT WORK AND VIVA VOCE	0	5	0	5	5

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To equip students prepare the report and data collections	n	d	e		
2	To impart knowledge preparing the report writing	n	c	f		
3	To have practical exposure of collections of data and analysis for its results	n	h	i		

### PROJECT DESCRIPTION GUIDELINES

- Project report is the compulsory component of the syllabus to bridge the gap between theory and practice.
- The field of specialization is Human Resources, Marketing, Finance and related commerce and management based topics.
- The project work should be neatly presented in not less than 60 pages and not more than 100 pages
- Paper Size should be A4
- 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style - Font: Arial / Font Size: 12 for text)
- Subheading shall be typed in the Font style (Font: Arial / Font Size: 14 for headings)  
The report should be professionally prepared.
- The candidate should submit periodical report of the project to the supervisor.
- Two reviews will be conducted before the Viva Voce
- Each candidate should submit hardcopy ( 3 copies) and a soft copy in CD to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate

### EVALUATION SCHEME

Project Evaluation and viva voce – Internal Examiner – 50Marks

Project Evaluation and viva voce – External Examiner – 50 Marks

### TOTAL MARKS - 100 Marks

If a candidate fails to submit the Project Work or fails to appear for the Viva Voce Examination then the Candidate should submit or appear only in the next Viva Voce Examination

Course Nature : Project						
Assessment Method (Max.Marks: 100)						
In	Assessment	Review 1	Review	Review 3	Attendance	Total

Semester	Tool	(Abstract)	2			
	Marks	10	10	20	10	50
End Semester	Assessment Tool	Report and Presentation	Analysis	Findings and Conclusion	Viva-Voce	Total
	Marks	10	10	20	10	50

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18E05	RESEARCH METHODOLOGY	3	1	0	4	3

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To gain insights into how scientific research is conducted	d	h	n		
2	To gain insights into how scientific research is conducted quality and extension potential of research and equip students to undertake research.	e	i	h		
3	To make the students to learn data collection and interpretations, preparation of reports.	f	j			

### UNIT I - INTRODUCTION

Research Methodology – meaning - Definition - Objectives - importance –limitation of research methods.

### UNIT II - TYPES OF RESEARCH

Types of Research - Research Purposes - research problems - Research Design.

### UNIT III - SAMPLING METHODS

Sampling Design - Different Types of Sampling Design - Simple Random - Sampling - Stratified Random Sampling - Systematic Sampling - Cluster Sampling - Area Sampling - Multistage Sampling

### UNIT IV - METHODS OF DATA COLLECTION

Methods of Data Collection - Collection of Primary Data –secondary data - Drafting Questionnaire - Data Collection through Questionnaire - Data Collection through Schedules - Collection of Secondary Data

### UNIT V - RESEARCH REPORTS

Research Reports - Structure and Components of Research Report, Types of Report, Layout of Research Report, Mechanism of writing a research report

**TEXT BOOKS**

1. C.R. Kothari (2013): Research Methodology Methods and Techniques, 2/e, VishwaPrakashan, (all the 5 units)
2. Bendat and Piersol (2001), Random data: Analysis and Measurement Procedures, Wiley Interscience.

**REFERENCES**

1. Richard I Levin amp; David S.Rubin(2005), “Statistics for Management”, 7/e, Pearson Education,.
2. Donald R. Cooper, Pamela S. Schindler(2006.), “Business Research Methods”, 8/e, Tata McGraw-Hill Co. Ltd.,

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18E06	BUSINESS ENVIRONMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand business environment its importance	d	h	i		
2	To understand its significance in business to protect the environment	e	h	g		
3	To enable the students to learn the environmental importance and protection.	f	n			

### UNIT I - BUSINESS ENVIRONMENT

The concept of Business Environment – cultural, legal, and social environment - their impact on business strategic decisions

### UNIT II - POLITICAL ENVIRONMENT

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

### UNIT III - SOCIAL ENVIRONMENT

Social environment-Cultural heritage-social attitudes-Impact of foreign culture-castes and communities-joint family systems-linguistic and religious groups-Types of social organization-social responsibilities of business

### UNIT IV - ECONOMIC ENVIRONMENT

Economic Environment-Economic systems and their Impact of business-Macroeconomic parameters like GDP-growth rate population-Urbanization-Fiscal deficit-Plan investment-Per capita income and their impact on business decisions-Five Year Planning.

### UNIT V - FINANCIAL ENVIRONMENT

Financial Environment-Financial system-Commercial banks-Financial Institutions-Reserve Bank of India (RBI) - Stock Exchange-Industrial Development Bank of India(IDBI)-Non Banking Financial Companies.

### TEXT BOOK

- Justin Paul(2012), “*Business Environment*”, Tata McGraw Hill Publishing, Co. Ltd., New Delhi
- Suresh Bedi, Mdu, Rohtak (2010), “*Business Environment*”, Excel Publishing, India.

## REFERENCES

1. Shaikh Saleem, “*Business Environment*”, Pearson Education Pvt. Ltd., India
2. Chidambaram, “*Business Environment*”, Vikas Publishing House Pvt., India
3. John Kew, John Stredwick, “*Business Environment*”, Jaico Publishing House, New Delhi.

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18E07	PRACTICAL AUDITING	3	1	0	4	3

<b>INSTRUCTIONAL OBJECTIVES</b>		<b>Student Outcomes</b>				
At the end of this course the learner is expected:						
1.	To appreciate the role of auditing in accounting for business.	e	h	g		
2	To familiarize with the provisions of the companies act relating to the appointment, conduct and liabilities of an auditor	f	n	h		
3	To make the students to understand the importance and its role in the accounting field.	i	j			

### UNIT - I

Introduction Auditing –Definitions –Objective –Classification –Advantages and limitations of Auditing –Investigation vs. Auditing - Auditing standards

### UNIT - II

Statutory Auditor Company Auditor –Qualities, Qualification, Disqualification, Appointment and Removal of auditors –Rights, Duties and Liabilities of auditors – Audit report –Types of opinion

### UNIT - II

Audit Planning & Control Audit files –Audit programme –Audit note book –Audit working paper – Internal Control –Internal check –Internal audit –Internal audit vs. external audit

#### UNIT - IV

Vouching Vouching –objects –Importance –Vouching of cash transaction; receipts and Payments –vouching of trade transaction –Vouching of Impersonal Ledgers

#### UNIT - V

Verification and Valuation Mode and object of verification –Verification and valuation of assets –Verification of liabilities –Auditor’s duty as regards verification and valuation of Assets and Liabilities –Audit of provisions and reserves

#### TEXT BOOK

1. Dinkar Pagare, Principles & Practice of Auditing, Sultan Chand & Sons, New Delhi, 2011

#### REFERENCES

1. Spicer & Pegler, Auditing, MacMillan Publication, New Delhi, 2000
2. Tandon B.N., Practical Auditing, S.Chand Publishers, New Delhi, 2010

<b>Course Nature : Theory</b>							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
	Marks	10	10	20	5	5	50%
<b>End Semester Weightage</b>							<b>50%</b>
<b>Total</b>							<b>100%</b>

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC18E08	CORPORATE CULTURE AND PRACTICES	3	1	0	4	3

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To create an understanding of the importance of Corporate culture for Business Management and strategies.	c	h	f		
2	To provide an understanding of how corporate culture is created, maintained and changed.	e	i	h		
3	To provide the macro socio-cultural factors that influence corporate culture.	f	n			

### UNIT I - INTRODUCTION

Meaning - Definition - importance and scope - Role of values in shaping corporate culture. Cultural variables: Individual –social -national and professional variables - Corporate mission & vision.

### UNIT II - THE CULTURAL WEB

Organizational structure – rituals& routines - stories& symbols - Heros& power structures - control systems. Edgar Schien' approach to organizational culture - Hofstead's findings on cross-cultural dimensions.

### UNIT III - CREATING CORPORATE CULTURE

Establishing values - creating vision –operationalising values and vision - socialization of employees to the corporate culture - managing cultural change: key elements of change - the change process – creating and sustaining corporate culture.

### UNIT IV - TYPOLOGIES OF CORPORATE CULTURE

Deal & Kennedy's Corporate Tribes model - Handy's Typology: Power culture – role - Task culture - Personality culture. Reimann& Weiner's Generic Corporate culture types: Entrepreneurial – strategic - Chauvinistic and Exclusive. Amarchand & Jayaraj's model of Value oriented culture types: Growth - Person-oriented - Mixed and Weak culture.

### UNIT V - COMPARATIVE CULTURAL PERSPECTIVES

American – European - Japanese and Southeast Asian styles of corporate culture. Socio-cultural features of India and their impact on Indian business.

### TEXT BOOK

1. Ulrich, *Managing Corporate Culture*, Macmillan publications, 2000.

## REFERENCES

1. Terrence E.Deal& Allen A. Kennedy: *Corporate cultures, the rites and rituals of corporate life*, Addison-Wesley, 1982.
2. D. Amarchand&B. J. Jayaraj: *Corporate Culture & Organisational Effectiveness*, Global Business Press, New Delhi. 1992.
3. Biswas R.K., *Organisational Climate and Culture*, Altar Publishing House, 2010.

Course Nature : Theory							
Assessment Method (Max.Marks: 100)							
In Semester	Assessment Tool	Cycle Test I	Cycle Test II	Model Examination	Assignment	Attendance	Total
		Marks	10	10	20	5	5
End Semester Weightage							50%
Total							100%

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Subject Code	Title of the Subject	L	T	P	Total of LTP	C
CAC18601	COMMUNICATION SKILLS	2	0	0	2	2

## COURSE OBJECTIVE

To inculcate professional ethics and improve employability skills

INSTRUCTIONAL OBJECTIVES		Student Outcomes					
At the end of this course the learner is expected:							
1.	To actively participate in formal discussions and manifest professional skills such as working in team, empathy, communicating appropriately and assertiveness	d	e	f	h	m	n
2.	To foster problem solving and decision making skills through case studies on work ethics, decision making, organizational behavior etc.,	d	e	f	h	m	n
3.	To build confidence to face audience and overcome stage fear with necessary training in public speaking and presentation skills	d	e	f	h	m	n
4.	To develop written business communication skills	d	e	f	h	m	n

### UNIT –I

Etiquettes- social, professional, communication, dining and grooming etiquettes

### UNIT – II

Interpersonal skills- Empathy, Managing conflicts, Effective decision making

**UNIT - III**

Team work- Role of leader and effective leadership, Role of team members and team ethics,

Case study analysis (in teams) to understand team dynamics

**UNIT - IV**

Professional writing- Report, Letter, Summary and e-mail

**UNIT - V**

Presentation skills- Importance of verbal and non-verbal communication, Body language, Use of appropriate language

**REFERENCES**

1. 'How to deliver a presentation' By Paul Newton; e-book
2. 'A-Z of Presentation' By Eric Garner; e-book
3. 'Emotional Intelligence' By Daniel Coleman

<b>Assessment Method (100Marks)</b>	
CAC18601	
E mail drafting	20 marks
Case study analysis	25 marks
Presentation	25 marks
Professional writing	20 marks
Participation	10 marks
<b>Total</b>	<b>100 marks</b>