



SRM

INSTITUTE OF SCIENCE & TECHNOLOGY
(Deemed to be University u/s 3 of UGC Act, 1956)

**B.Com (Honours) in International Accounting and Finance
(Integrated with Association of Chartered Certified Accountants
(ACCA))**

Curriculum & Syllabi

(Applicable for candidates admitted from 2018 - 2019)

UNDER CHOICE BASED CREDIT SYSTEM

Department of Commerce

Faculty of Science and Humanities

SRM Institute of Science & Technology

SRM Nagar, Kattankulathur – 603 203

B.Com (Honours) International Accounting & Finance (With full integration with ACCA)

Program Educational Objectives (PEOs)

- PEO1. Graduates will have skills and knowledge to excel in their professional career in Commerce and Computer
- PEO2. Graduates will contribute and communicate effectively within the team to grow into leaders
- PEO3. Graduates will practice lifelong learning for continuing professional development
- PEO4. Graduates will have the capability to continue their formal education and successfully complete an advanced degree
- PEO5. Graduates will contribute to the growth of the nation and society by applying acquired knowledge in technical, computing and managerial skills.

Student outcomes (SOs)

The curriculum and syllabus for Bachelor degrees (2018) conform to outcome based teaching learning process. In general, FOURTEEN STUDENT OUTCOMES (a-n) 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 computing, mathematics, and basic sciences appropriate to the discipline
- b. An ability to analyze a problem, and identify and define the computing requirements appropriate to its solution
- c. An ability to design, implements, and evaluate a computer-based system, process, component, or program to meet desired needs
- 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 computing 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 computing practice.

- j. An ability to use and apply current technical concepts and practices in the core information technologies
- k. An ability to identify and analyze user needs and take them into account in the selection, creation, evaluation, and administration of computer-based systems
- l. An ability to effectively integrate IT-based solutions into the user environment
- m. An understanding of best practices and standards and their application
- n. An ability to assist in the creation of an effective project plan.

COURSE OBJECTIVE

The B.com (Honours) International Accounting & Finance is an Undergraduate Program in commerce which is integrated with ACCA (Association of chartered certified Accountants) Curriculum. The Program offers the students a unique opportunity to get the award of the ACCA advanced Diploma in Accounting & Business and B.sc in Applied Accounting from Oxford Brookes University alongside their B.com (Honours) International Accounting & Finance from University.

Students also get an opportunity to pursue the ACCA professional qualification by taking the seven examinations.

What is full integration with ACCA?

The ACCA course structure is fully mapped on to the syllabus of the university/college. This is given in the table below. The exemptions available for the college/university students who register under this B Com (Honours) (International Accounting & Finance) course are also indicated as below:

ACCA examination	Integrated?	Exemption available?
F1– Accountant in Business	Yes	Yes
F2– Management Accounting	Yes	Yes
F3– Financial Accounting	Yes	Yes
F4– Corporate & Business Law	Yes	Yes
F5– Performance management	Yes	Yes
F6– Taxation	Yes	Yes
F7– Financial Reporting	Yes	No
F8– Audit & Assurance	Yes	No
F9– Financial Management	Yes	No
Strategic Business Leader	Yes	No
Strategic Business Reporting	Yes	No
Any TWO of the following to be taken:		
Advanced Financial Management	Yes	No
Advanced Performance Management	Yes	No
Advanced Taxation	No	No

Advanced Audit & Assurance	No	No
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Proposed semester-wise mapping of the first 9 papers of ACCA qualification

Semester	Paper	ACCA equivalent	Credits
1	Language - I	No	4
1	Language - I	No	4
1	Organisation Management	F1	4
1	Basics of Financial Accounting	F3	4
1	Principles of Management	F1	4
1	Entrepreneurial Development	No	
2	Language - II	No	4
2	Language - II	No	4
2	Basics of Cost Accounting	F2	4
2	Financial Reporting - I	F7	4
2	Business Law	F4	4
2	Principles of Marketing	No	
3	Taxation – I	F6	4
3	Performance Management - I	F5	4
3	Performance Management - II	F9	4
3	Business Statistics - I	F5	4
3	Financial Management - I	No	
3	Banking Theory Law & Practice	No	
4	Taxation – II	F6	4
4	Financial Reporting - II	F7	4
4	Principles of Audit	F8	4
4	Business Statistics - II	F9	4
4	Financial Management - II	No	
4	Financial Services	No	
5	Corporate Reporting - I	SBR	4
5	Governance, Ethics & Professional skills	SBL	4
5	Business Strategy & Analysis - I	SBL	4
5	Advanced Financial Management - I	AFM	4
5	Advanced Performance Management-I	APM	4
5	Advanced Auditing	No	
6	Corporate Reporting - II	SBR	4
6	Business Strategy & Analysis - II	SBL	4
6	Advanced Financial Management - II	AFM	4
6	Advanced Performance Management-II	APM	4
6	Computer Applications in Accounting	No	
6	Project work	No	

	SBL – Strategic Business leader SBR – Strategic Business Reporting AFM – Advanced Financial Management APM – Advanced performance management		
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The syllabus for the ACCA equivalent papers from F1 to F9 and four professional papers (SBL, SBR, AFM & APM) is provided below (except for F4 and F6). This is drafted considering the learning outcomes as required by the ACCA.

The syllabus for F4 (Law) and F6 (Taxation) would be designed by the university based on Indian business law and Taxes (Income tax & GST)

The syllabus for non-ACCA papers would be designed by the university as per their choice.

The credits for each paper will be decided by the university as per their scheme of credit.

Curriculum & Syllabi
(Applicable for candidates admitted from 2018 - 2019)

FIRST YEAR - FIRST SEMESTER							
CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	TOTAL OF LTP	CREDIT
LANGUAGE	ULT18101	TAMIL - I	4	1	0	5	4
	ULH18101	HINDI - I					
	ULF18101	FRENCH - I					
	ULE18101	ENGLISH - I					
COMPULSORY CORE	UIA18101	ORGANISATION MANAGEMENT	4	1	0	5	4
	UIA18102	BASICS OF FINANCIAL ACCOUNTING	4	1	0	5	4
	UIA18103	PRINCIPLES OF MANAGEMENT	4	0	0	4	4
ALLIED	UIA18104	BUSINESS ECONOMICS	4	0	0	4	4
SUPPORTIVE COURSE (INTERNAL EVALUATION)	CAC18101	SOFT SKILLS	2	0	0	2	2
TOTAL			26	4	0	30	26

FIRST YEAR - SECOND SEMESTER							
CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	TOTAL OF LTP	CREDIT
LANGUAGE	ULT18201	TAMIL - II	4	1	0	5	4
	ULH18201	HINDI - II					
	ULF18201	FRENCH - II					
	ULE18201	ENGLISH - II					
COMPULSORY CORE	UIA18201	BASICS OF COST ACCOUNTING	4	1	0	5	4
	UIA18202	FINANCIAL REPORTING – I	4	1	0	5	4
	UIA18203	BUSINESS LAWS	4	1	0	4	4
ALLIED	UIA18204	PRINCIPLES OF MARKETING	4	1	0	5	4

SUPPORTIVE COURSE (INTERNAL EVALUATION)	CAC18201	QUANTITATIVE AND APTITUDE AND LOGICAL REASONING I	2	0	0	2	2
EXTENSION ACTIVITY	UNS18201	NSS	0	0	0	0	1
	UNC18201	NCC					
	USO18201	NSO					
	UYG18201	YOGA					
TOTAL			26	6	0	31	27

SECOND YEAR - THIRD SEMESTER							
CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	TOTAL OF LTP	CREDIT
COMPULSORY CORE	UIA18301	TAXATION – I	4	1	0	5	4
	UIA18302	PERFORMANCE MANAGEMENT –I	4	1	0	5	4
	UIA18303	PERFORMANCE MANAGEMENT – II	4	1	0	5	4
ALLIED	UIA18304	BUSINESS STATISTICS-I	4	1	0	5	4
SKILL BASED ELECTIVE - I	UIA18E51	FINANCIAL MANAGEMENT – I	0	3	3	6	3
	UIA18E52	BANKING THEORY LAW AND PRACTICE					
NON-MAJOR ELECTIVE		COURSE OFFERED BY OTHER DEPARTMENTS	2	0	0	2	2
SUPPORTIVE COURSE (INTERNAL EVALUATION)	CAC18301	QUANTITATIVE APTITUDE AND LOGICAL REASONING II	2	0	0	2	2
TOTAL			20	7	3	30	23

SECOND YEAR - FOURTH SEMESTER							
CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	TOTAL OF LTP	CREDIT
COMPULSORY CORE	UIA18401	TAXATION – II	4	1	0	5	4
	UIA18402	FINANCIAL REPORTING – II	4	1	0	5	4
	UIA18403	PRINCIPLES OF AUDIT	4	1	0	5	4
ALLIED	UIA18404	BUSINESS STATISTICS-II	4	1	0	5	4
SKILL BASED ELECTIVE - II	UIA18E53	FINANCIAL MANAGEMENT – II	0	3	3	6	3
	UIA18E54	FINANCIAL SERVICES					
NON-MAJOR ELECTIVE		COURSE OFFERED BY OTHER DEPARTMENTS	2	0	0	2	2
SUPPORTIVE COURSE (INTERNAL EVALUATION)	CAC18401	VERBAL ABILITY AND REASONING	2	0	0	2	2
TOTAL			20	7	3	30	23

THIRD YEAR - FIFTH SEMESTER							
CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	TOTAL OF LTP	CREDIT
COMPULSORY CORE	UIA18501	CORPORATE REPORTING –I	4	1	0	5	4
	UIA18502	GOVERNANCE, ETHICS AND PROFESSIONAL SKILLS	4	1	0	5	4
	UIA18503	BUSINESS STRATEGY AND ANALYSIS - I	4	1	0	5	4
	UIA18504	ADVANCED FINANCIAL MANAGEMENT - I	4	1	0	4	4
CORE ELECTIVE - I	UIA18E01	ADVANCED PERFORMANCE MANAGEMENT - I	3	1	0	4	4
	UIA18E02	LOGISTICS AND					

		SUPPLY CHAIN MANAGEMENT					
CORE ELECTIVE - II	UIA18E03	ADVANCECD AUDITING	3	1	0	4	4
	UIA18E04	CREATIVITY AND INNOVATION MANAGEMENT					
SUPPORTIVE COURSE	UES18501	ENVIRONMENTAL STUDIES	3	0	0	3	3
TOTAL			25	6	0	30	27

THIRD YEAR - SIXTH SEMESTER							
CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	TOTAL OF LTP	CREDIT
COMPULSORY CORE	UIA18601	CORPORATE REPORTING – II	4	1	0	5	4
	UIA18602	ADVANCED FINANCIAL MANAGEMENT - II	4	1	0	5	4
	UIA18603	BUSINESS STRATEGY AND ANALYSIS - II	4	1	0	5	4
	UIA18604	PROJECT	0	0	0	0	4
CORE ELECTIVE - III	UIA18E05	ADVANCED PERFORMANCE MANAGEMENT - II	3	1	0	4	4
	UIA18E06	TOTAL QUALITY MANAGEMENT					
CORE ELECTIVE - IV	UIA18E07	HUMAN RESOURCE MANAGEMENT	3	1	0	4	4
	UIA18E08	COMPUTER APPLICATION IN ACCOUNTING					
SUPPORTIVE COURSE	CAC18601	COMMUNICATION SKILLS	2	0	0	2	2
TOTAL			20	5	0	25	26

SEMESTER - I
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 - பொருதடக்கை 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
End Semester Weightage							50%
Total							100%

**வினாத்தாள் அமைப்பு
முதல் பருவம்**

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

1. அகமதிப்பீட்டுத் தேர்வு - 50 மதிப்பெண்கள்
2. புறமதிப்பீட்டுத்தேர்வு - 50 மதிப்பெண்கள்
(வினாத்தாள் -100 மதிப்பெண்கள்)

வினாத்தாள் அமைப்பு

	வினாப்பிரிவு	வினாக்கள் இயல்பு	மதிப் பெண்கள் (100)
1.	சுருக்கமாக விடையளித்தல்	12 வினாக்கள் (பத்திற்கு மட்டும் விடையளித்தல் வேண்டும்) செய்யுள்- 5, இலக்கிய வரலாறு -5, மொழிப்பயிற்சி-1 உரைநடை-1.	10 x 4= 40
2.	இருபக்க அளவில் விடையளித்தல்	7 வினாக்கள் (ஐந்திற்கு மட்டும் விடையளித்தல் வேண்டும்) செய்யுள்- 3, இலக்கிய வரலாறு -2, மொழிப்பயிற்சி - 1, உரைநடை-1.	5 x 6 = 30
3.	கட்டுரை வடிவில் விடையளித்தல்	5 வினாக்கள் (மூன்றனுக்கு மட்டும் விடையளித்தல்) செய்யுள்- 3, இலக்கிய வரலாறு -1, உரைநடை அல்லது மொழிப்பயிற்சி -1	3x 10 = 30

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 (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. 1.PRAYOJAN MULAK HINDI – MADHAV SONTAKKE
2. A PRACTICAL GUIDE TO ENGLISH TRANSLATION AND COMPOSTITION – 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	50%
End Semester Weightage							50%
Total							100%

Question Paper Pattern

First Semester

ULH 18101

HINDI I

TIME : 3HRS

MAX : 100 MARKS

Section –A (40 Marks)

1. Multiple choice question from prose (six questions, five to be answered) (5X2=10)
2. Technical Terminology (English to Hindi) (Six questions, five to be answered) (5X2=10)
3. Short question from prose (50 words) (Six questions, five to be answered) (5X4=20)

Section –B (30 Marks)

4. To 10. Annotation from prose and one act play (Seven questions, Five to be answered) (5X6=30)

Section –C (30 Marks)

11. Essay question from prose eitheror type
12. Essay question from One Act play eitheror type
13. Official letter, Demi-Official letter and Computer.

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.

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%

**Question Paper Pattern
First Semester
ULF18101 French-I**

Time: 3 hours**Mark: 100****Série – A (40 Marks)**

1. Distinguez le masculin et le féminin : (5 Marks)
2. Complétez avec les pronoms sujets : (5 Marks)
3. Mettez à la forme négative: (5 Marks)
4. Complétez avec l’adjectif possessif : (5 Marks)
5. Complétez les phrases avec chez ou avec : (5 Marks)
6. Ecrivez les heures en toutes lettres : (5 Marks)
7. Complétez avec les nationalités: (5 Marks)
8. Ecrivez les adjectifs à la forme qui convient : (5 Marks)

Série – B (30 Marks)

1. Conjuguez les verbes au futur proche : (5 Marks)
2. Quel est le participe passé des verbes suivants : (5 Marks)
3. Conjuguez les verbes au présent : (10 Marks)
4. Conjuguez les verbes au passé composé : (10 Marks)

Série – C (30 Marks)

1. Transformez les phrases avec « Est-ce-que »: (5 Marks)
2. Répondez aux questions en utilisant (Oui, non, si) (5 Marks)
3. Complétez avec le mot qui convient pour posez une question: (5 Marks)
4. Lisez le document et répondez aux questions : (5 Marks)
5. Complétez les phrases avec les mots de la liste : (5 Marks)
6. Associez les mots de chaque colonne (5 Marks)

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULE18101	English-I	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 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

1. Cambridge University Press, Raymond Murphy, *Essential Grammar in Use* 3rd 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%

Question Paper Pattern
Second Semester
ULE 18101
English - I

Time : 3hrs

Max : 100 Marks

Section –A (40 Marks)

1. Multiple choice Language Components Spotting the Errors(Six question, Five to be answered) (10X1=10)
2. Autobiography of Concrete Objects (Two Passages) (5X2=10)
3. Story through Images (Two Passages) (2 X 10=20)

Section – B (30 Marks)

4. To 10. Annotation from Prose, Poetry and Short Story (6X5=30)

Section – C (30 Marks)

11. Essay question from Poem eitheror type
12. Essay question from Prose...
13. Essay questions from short Stories

Part III	I Year – First Semester – Core Paper	L	T	P	Total of LTP	C
UIA18101	ORGANISATION MANAGEMENT	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To understand the types of business and the way they are structured	e	i	g	
2.	To understand the role of corporate governance	f	n		
3.	To understand the impact of external environment on the organisation	h	m		

UNIT I - TYPES OF ORGANISATION & STAKEHOLDER ANALYSIS

Definition and common features of business organisation, the purpose & types of organisation and their main features such as profit-oriented, not-for-profit, public sector, Co-operatives and Non-government (NGOs)-Stakeholders of an organisation – internal & external – objectives of stakeholders – how an organisation should satisfy these objectives – the power & interest of stakeholders in the organisation (use of Mendelow matrix)

UNIT II - EFFECT OF ENVIRONMENT ON ORGANISATION

Political & legal factors – how the policy framework of political system & legal framework influence the business organisation in terms of employment, consumer protection, data security

Macro-economic factors – understanding the effect of macro-economic policies, inflation, interest rates, unemployment, fiscal & monetary policies, global economic environment

Social & demographic factors – impact of changes in social structure, values and demographic changes

Technological factors – information technology – automation, digitisation

UNIT III - COMPETITION ANALYSIS

Understanding the role of competition and its impact on the business organisation, use of competition data to evaluate performance

Understand the influence of competition on business using Porter's Five Forces model

Understand the competitive position of an organisation by analysing competitive factors using SWOT analysis and Porter's Value Chain

UNIT IV - ORGANISATION STRUCTURE

The formal & informal structures – types of structures such as entrepreneurial, functional, divisional, matrix and boundary-less organisations – suitability and relative merits & demerits of the types of organisation

Principles of business governance – separation of ownership from management – concept of span of control

Centralisation vs decentralisation of business functions – shared services approach – offshoring & outsourcing of business functions – Hierarchical levels of business organisation

UNIT V - GOVERNANCE

Principles of corporate governance – stewardship function of the Board

Role of committees in governance such as audit committee, remuneration committee, recruitment committee, shareholders relations committee Governance & social responsibility of an organisation – role of ethics in business

Course Nature: Practical						
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
Total						100

Part III	I Year – First Semester – Core Paper	L	T	P	Total of LTP	C
UIA18102	BASICS OF FINANCIAL ACCOUNTING	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand the purpose of financial accounting, comprehend the qualitative characteristics of financial statements.	i	h	g		
2.	To exhibit use of double entry system in recording transaction	i	n			
3.	To prepare of financial statements and the interpretation thereof	i	m			

UNIT I - PURPOSE OF FINANCIAL ACCOUNTING

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses

UNIT II - QUALITATIVE CHARACTERISTICS OF FINANCIAL STATEMENTS

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understand ability and timeliness

UNIT III - ACCOUNTING RECORDS & DOUBLE ENTRY ACCOUNTING SYSTEM

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts

UNIT IV - RECORDING TRANSACTIONS

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements

UNIT – V TRIAL BALANCE, FINANCIAL STATEMENTS

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilization

Text and Reference Book:

Kaplan - Kaplan Publishing – UK

Course Nature : Practical								
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	50		
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total		
	Marks	10	10	15	15	50		
Total						100		
Part III	I Year – First Semester – Core Paper			L	T	P	Total of LTP	C
UIA18103	PRINCIPLES OF MANAGEMENT			4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand strategic, managerial & operating levels of management with regard to the principles of authority, responsibility & accountability	e	i	f		
2.	To understand the role of various functions of management	F	J			
3.	To understand the role of leadership with regard to different leadership styles	g	n			

UNIT I - LEVELS OF MANAGEMENT IN AN ORGANISATION

Understand the functions, role and information needs of various levels of management such as strategic, middle management & operational levels – delegation of authority – communication – formal & informal organisation

UNIT II - MANAGEMENT FUNCTIONS

Understand the role of different functions within an organisation such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources – relationship between accounting and other business functions

UNIT III - FUNCTIONS OF MANAGEMENT

Understand the fundamental functions of management such as planning, organising, decision-making, communicating, coordinating and control

UNIT IV - MANAGEMENT AND LEADERSHIP THEORIES

Management theories founded by Taylor, Fayol, Mayo, Mintzberg and Drucker - Define leadership – different types of leadership styles – Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – managing teams

UNIT V - USE OF FINANCIAL SYSTEMS AND IT IN ORGANISATION MANAGEMENT

Role of financial systems in the organisation with respect to data capturing, accounting and control of business - Understand the linkage between financial systems and other functions of management and departments - Understand importance of IT systems in planning, monitoring & controlling the activities of business functions

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total of LTP	C
UIA18104/UCM 18104/ UPA18104	BUSINESS ECONOMICS	4	0	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To learn the basic theories in economics in connection with business	h	m			
2	To understand the various economics models and tools required to run a business	d	m			

UNIT - I

Introduction to economics- wealth and scarcity views on economics- positive and normative economics definition –scope and importance of business economics-relationship between business economics and other subjects - objectives of business firm-basic economic problem- various economic systems- economic concepts in business application

UNIT - II

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

UNIT - III

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

UNIT - IV

Production: law of variable proportion- law of returns to scale- producer's equilibrium-economies 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	50%
End Semester Weightage							50%
Total							100%

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total of LTP	C
CAC18101	SOFT SKILLS	2	0	0	2	2

COURSE OBJECTIVE

To enhance holistic development of students and improve their employability skills

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	d	e	f	h	m	n
2.	To develop professionalism with idealistic, practical and moral values	d	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	d	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, 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.

YEAR	SEMESTER	CODE	ACTIVITIES	MARKS	TOTAL
1	1	CAC18101	Class Room Activities	20 marks	100 marks
			Communication Activities	50 marks	
			LMS	20 marks	
			Participation	10 marks	

SEMESTER - II
இரண்டாம் பருவம்

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

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
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

1. எட்டுத்தொகை : 1. ஐங்குறுநூறு (பாடல் - 203), 2. கலித்தொகை - பாலைத்திணை (பாடல் - 9), 3. புறநானூறு (பாடல் - 235)
2. பத்துப்பாட்டு - முல்லைப்பாட்டு (அடிகள் - 6-21)
3. 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 தோளிபங்கன் (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 - படலம் நின்ற பிணை மானுக்குப் - - 5
பாடல்கள் (பாடல் எண்கள் : 61 - 65)

கிறித்துவம்

இரட்சண்ய யாத்ரீகம் - 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 கண்கள் - தக்கையின் மீது நான்கு
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%

**வினாத்தாள் அமைப்பு
இரண்டாம் பருவம்**

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

1. அகமதிப்பீட்டுத் தேர்வு - 50 மதிப்பெண்கள்
2. புறமதிப்பீட்டுத்தேர்வு - 50 மதிப்பெண்கள்
(வினாத்தாள் -100 மதிப்பெண்கள்)

வினாத்தாள் அமைப்பு

	வினாப்பிரிவு	வினாக்கள் இயல்பு	மதிப்பெண்கள் (100)
1.	சுருக்கமாக விடையளித்தல்	12 வினாக்கள் (பத்திற்கு மட்டும் விடையளித்தல் வேண்டும்) செய்யுள்- 5, இலக்கிய வரலாறு -5, சிறுகதை-2.	10 x 4 = 40
2.	இருபக்க அளவில் விடையளித்தல்	7 வினாக்கள் (ஐந்திற்கு மட்டும் விடையளித்தல் வேண்டும்) செய்யுள்- 3, இலக்கிய வரலாறு -2, சிறுகதை-2.	5 x 6 = 30
3.	கட்டுரை	5 வினாக்கள்	

	வடிவில் விடையளித்தல்	(மூன்றனுக்கு மட்டும் விடையளித்தல்) செய்யுள்- 3, இலக்கிய வரலாறு -1, சிறுகதை-1	3x 10 = 30
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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		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 – POETRY

(30 Hours)

1. KABIR, TULSI, RAHIM, BIHARI
2. KAIDI 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 PARISHBHASHA 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%

**Question Paper Pattern
Second Semester
ULH18201
HINDI-II**

Time : 3hrs

Max : 100 Marks

Section –A (40 Marks)

1. Multiple choice question from prose (5X2=10)
(six questions, five to be answered)
2. Technical Terminology (English to Hindi) (5X2=10)
(Six questions, five to be answered)
3. Short question from prose (50 words) (5X4=20)
(Six questions, five to be answered)

Section –B (30 Marks)

4. To 10. Annotation from prose and one act play (Seven questions, Five to be answered) (5X6=30)

Section –C (30 Marks)

11. Essay question from prose eitheror type
12. Essay question from One Act play eitheror type
13. Official letter, Demi-Official letter and Computer.

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 numériques 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.

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%

**Question Paper Pattern
Second Semester
ULF18201 French-II**

Time: 3 hours

Mark: 100

Série – A (40 Marks)

1. Complétez par une préposition : (à, de) (5 Marks)
2. Complétez les phrases avec une préposition de lieu : (5 Marks)
3. Complétez avec « qql' un, personne, qql chose, rien » : (5 Marks)
4. Répondez aux questions en utilisant le pronom COI» : (5 Marks)
5. Remplacez les mots soulignés par un pronom « Y » : (5 Marks)
6. Reliez les deux phrases avec « qui, que, où » : (5 Marks)
7. Complétez avec l'adjectif démonstratif : (5 Marks)
8. Chassez l'intrus : (5 Marks)

Série – B (30 Marks)

1. Conjuguez les verbes à l'impératif : (5 Marks)
2. Mettez les verbes au passé composé : (5 Marks)
3. Conjuguez les verbes à l'imparfait: (10 Marks)
4. Conjuguez les verbes au futur simple: (10 Marks)

Série – C (30 Mark)

1. Donnez les conseils en utilisant les verbes « devoir » « falloir » : (5 Marks)
2. Complétez les phrases avec tout, tous, toute ou toutes: (5 Mark)
3. Transformez les questions sur le même modèle : (5 Mark)
4. Lisez le document suivant et répondez aux questions : (5 Mark)
5. Complétez les phrases avec les mots de la liste : (5 Mark)
6. Associez les mots de chaque colonne (5 Mark)

SEMESTER II

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULE18201	English-II	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 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 BOOK

1. Cambridge University Press, Raymond Murphy, *Essential Grammar in Use* 3rd 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%

**Question Paper Pattern
Second Semester
ULE 18201
English II**

Time : 3hrs

Max : 100 Marks

Section –A (40 Marks)

1. Multiple choice Language Components Spotting the Errors(Six question, Five to be answered) (10X1=10)
2. Open ended stories (Two Passages) (5X2=10)
3. Road mapping/ movie review (Two Passages) (2 X 10=20)

Section – B (30 Marks)

4. To 10. Annotation from Prose, Poetry and Short Story (6X5=30)

Section – C (30 Marks)

11. Essay question from Poem eitheror type
12. Essay question from Prose...
13. Essay questions from short Stories/ Play

Part – 3	I Year – Second Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18201	BASICS OF COST	4	1	0	5	4

	ACCOUNTING				
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INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To develop the knowledge and understanding of nature, purpose and scope of managerial information	e	h	f		
2.	To understand the concept of costs and methods of costing	f	i			
3.	To use of budgets and standard costs for planning & control	g	k			

UNIT I - INFORMATION FOR MANAGEMENT

Sources of data (internal & external) –concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres

UNIT II - ACCOUNTING FOR COSTS – MATERIAL & LABOUR

Accounting for material costs – ordering, receiving & issuing material –methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios

UNIT III - ACCOUNTING FOR COSTS – OVERHEADS

Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs

UNIT IV - METHODS OF COSTING

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

UNIT V - BUDGETING & STANDARD COSTS

Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature: Practical						
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
Total						100

Part – 3	I Year – Second Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18202	FINANCIAL REPORTING - I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand the use and application of IFRS and accounting for transactions using accounting standards	e	m	f		
2.	To prepare single entity financial statement	f	n			
3.	To analyze and interpretation of accounting statements	g	i			

UNIT I - USE OF IFRS AND IND AS

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time

UNIT II - APPLICATION OF IFRS - IND AS FOR TRANSACTIONS

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

UNIT III - REVENUE RECOGNITION

Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

UNIT IV - PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

UNIT V - ANALYSIS OF FINANCIAL STATEMENTS

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	I Year – Second Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18203	BUSINESS LAWS	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	To understand Indian contract act	e	j	m		
2.	To understand the void and voidable agreements	f	k	n		
3.	To understand contract of agency, duties and rights of principle, termination of agency	g	f			

UNIT – I

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

UNIT - II

Capacity - Free consent, Void and Voidable agreements – illegal agreements

UNIT – III

Performance –Tender - Quasi contract – Discharge - Remedies for breach of contract.

UNIT - IV

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

UNIT - V

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

Course Nature: Practical								
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	50		
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total		
	Marks	10	10	15	15	50		
Total						100		
SUBJECT CODE	SUBJECT TITLE			L	T	P	Total of LTP	C

UIA18204	PRINCIPLES OF MARKETING	4	1	0	5	4
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INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To learn the marketing concepts	e	g	k		
2.	To understand the 4 P's of marketing strategies	f	h	i		
3.	To understand the sales management	i	n			

UNIT – I

Fundamentals of Marketing - Role of Marketing - Relationship of Marketing with other functional areas - Concept of marketing mix - Marketing approaches - Various environmental factors affecting the marketing functions.

UNIT - II

Buyer Behaviour - Consumer goods and Industrial goods - Buying motives – Factors influencing buyer behaviour- Influencing factors on Consumer Behaviour– Buying situation. Market segmentation - Need and basis of Segmentation - Targeting - Positioning Buyer behaviour; decision process

UNIT – III

Sales Forecasting - Various methods of Sales Forecasting. The Product - Characteristics - benefits – classifications - Consumer goods - Industrial goods - New Product Development process - Product Life Cycle - Branding - Packaging.

UNIT – IV

Pricing - Factors influencing pricing decisions - pricing objectives - pricing policies and procedures. Physical Distribution: Importance - Various kinds of marketing channels - distribution problems. Sales Management: Motivation, Compensation and Control of Salesmen.

UNIT - V

A brief overview of: Advertising - Publicity - Public Relations - Personal Selling – Direct selling and Sales promotion.

TEXT BOOKS

1. Dr. K. Nirmala Prasad and Sherlaker Marketing Management
2. J.C. Gandhi Marketing
3. Ramasamy Namakumari Principles of Marketing

REFERNCES

1. Rajan Saxena Marketing Management
2. William J Stanton Marketing
3. Philip Kotler Principles of Marketing

Course Nature: Practical						
Assessment Method (Max.Marks: 100)						
In	Assessment	Observation	Output	Model	Regularity	Total

Semester	Tool	Note Book	Result in time	Examination	and Discipline	
	Marks	10	10	20	10	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	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		Student Outcomes					
At the end of this course the learner is expected:							
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
4.	To adopt new techniques in solving problem	a	b	h	i	j	m

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

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, 3rd Edition
4. Edgar Thrope, Test Of Reasoning for Competitive Examinations, Tata Mcgraw Hill, 4th Edition
5. <http://fw.freshersworld.com/placementweek/papers.asp>

YEAR	SEMESTER	CODE	ACTIVITIES	MARKS	TOTAL
1	2	CAC18201	Assignment 1	20 Marks	100 marks
			Assignment 2	20 Marks	
			Surprise Test 1	25 Marks	
			Surprise Test 2	25 Marks	
			Participation	10 Marks	

SEMESTER – III

Part – 3	II Year – Third Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18301	TAXATION - I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand the direct taxation	e	i	g		
2.	To understand the income from Salaries, House Property and Business/Profession	f	n			
3.	To understanding the assessment procedures	f	c			

UNIT - I

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

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

UNIT - IV

Income from business or profession – Allowable and not allowable expenses - General deductions – Its principles – Provisions relating to depreciation – deemed business profits chargeable to profits to tax compulsory maintenance of books of account - audit of accounts of certain persons – special provision for computing incomes on estimated basis under sections 44 AD and 45 AE – Computation of income from business or profession.

UNIT – V

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

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature: Practical
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	II Year – Third Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18302	PERFORMANCE MANAGEMENT - I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand and apply modern techniques of management accounting	e	h	n		
2.	To understand & apply decision-making techniques	f	i			
3.	To develop the knowledge and skills in the management accounting	g	j			

UNIT I - ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES

Activity-based-costing – use of appropriate cost drivers – calculation of costs per driver & per unit – comparing the ABC and traditional absorption costing; Target costing – derive a target cost in manufacturing & service industry – suggest how a target cost gap can be reduced

UNIT II - ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES

Life cycle costing – costs involved at different stages of life cycle – benefits & application of life cycle costing; Throughput accounting – theory of constraints – calculation & interpretation of Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs

UNIT III - DECISION MAKING TECHNIQUES

Understand & apply the concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship – calculate & interpret break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions

UNIT IV - PRICING DECISIONS AND RISK ANALYSIS

Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing

UNIT V - RISK ANALYSIS IN BUSINESS DECISIONS

Understand the risk & uncertainty in short term and their impact on business

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature: Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	II Year – Third Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18303	PERFORMANCE MANAGEMENT - II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand and apply advanced budgetary control system and standard costing system	e	h	n		
2.	To understand & apply tools for performance management in private sector and non-profit organization	f	l			
3.	To analyze financial and non-financial performance of an entity	g	j			

UNIT I - ADVANCED BUDGETARY CONTROL AND STANDARD COSTING

Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets – preparation of flexed budgets – beyond budgeting model – employee participation in budgetary system – quantitative analysis using high-low method, applying learning curve model –

UNIT II - STANDARD COSTING – VARIANCE ANALYSIS

Advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers

UNIT III - PERFORMANCE ANALYSIS

Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach

UNIT IV - DIVISIONAL PERFORMANCE

Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices

UNIT V - BEHAVIOURAL CONSIDERATIONS

Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organization

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature: Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SEMESTER III

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total of LTP	C
UIA18304	BUSINESS STATISTICS-I	4	1	0	5	4

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, 4th 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(2) Chapter-8, 9 (271-304),(337 -342)

Unit V : Vol(1)Chapter-10,11(389-423, 451-460)

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%

Part – 3	II Year – Third Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18E51	FINANCIAL MANAGEMENT - I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand the functions of financial management	e	i	f		
2.	To understand the impact of economic environment on financial management	f	j			
3.	To develop the knowledge of using various tools & techniques for working capital management	g	k			

UNIT I - ROLE & PURPOSE OF FINANCE FUNCTION

Financial objective of a business organisation – shareholder value maximisation v/s profit maximisation, growth in earning per share, total shareholder return – possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organisation

UNIT II - FINANCIAL MANAGEMENT ENVIRONMENT

Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies – nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets such as derivatives

UNIT III - WORKING CAPITAL MANAGEMENT

Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques – management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts – managing cash using Baumol's model and Millar-Orr model – working capital financing strategies

UNIT IV - INVESTMENT APPRAISAL TECHNIQUES

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis

UNIT V - SPECIAL INVESTMENT DECISIONS

Lease v/s buy decision – replacement cycle decision – use of the equivalent annual cost technique – single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method – risk adjusted discount rates

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total of LTP	C
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UIA18E52	BANKING THEORY LAW AND PRACTICE	0	3	3	6	3
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INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand the banking law and practices	e	g	f		
2.	To know the banker & customer relationships	f	h			
3.	To educate the students on the practical application on the banking services	h	j			

UNIT - I

Commercial Banks - Functions - Credit creation - Methods of credit control -Reserve Bank of India - Organization and functions – Recent trends in banking –Online banking – methods – benefits and limitations.

UNIT - II

Banker and Customer - Relationship - Special features - Opening and closing of accounts - Different types of accounts - Forms used in the operation of bank account - Cheque book, Pass book, Mistakes in the pass book - Special types of account holders.

UNIT - III

Negotiable instruments - Definitions - Cheques - Features - Holder and holder in due course - Payment in due course - Crossing - Different types - Endorsements - Different kinds.

UNIT - IV

NEGOTIABLE INSTRUMENTS (CONTINUED) - Paying banker - Material alteration - Refusal of payment by banks - Statutory protection to the paying banker -Collecting banker - Statutory protection.

UNIT - V

Loans and advances - Principles of good lending - Credit- worthiness of borrowers - Modes of securing advances - Lien, Pledge, Mortgage and Hypothecation - Advances against different types of securities - Goods, Documents of title to goods, LIC, FDR, Government Securities – Gold Loans.

TEXT BOOKS

1. Sundaram & Varshney P.N. (2009): Banking Theory Law and Practice; Sultan Chand Sons; New Delhi.
2. Tannan M.L (2010): Banking-Law and Practice in India; Indian Law House, New Delhi.

3. Gordon &Natarajan (2011): Banking Theory Law and Practice; Himalayas Publishing House, New Delhi.

Course Nature: Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	C
CAC18301	QUANTITATIVE APTITUDE AND LOGICAL REASONING-II	2	0	0	2

COURSE OBJECTIVE

To enhance holistic development of students and improve their employability skills

INSTRUCTIONAL OBJECTIVES		Student Outcomes					
At the end of this course the learner is expected:							
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

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, 3rd Edition
4. Edgar Thrope, Test of Reasoning for Competitive Examinations, Tata Mcgraw Hill, 4th Edition
5. <http://fw.freshersworld.com/placementweek/papers.asp>

YEAR	SEMESTER	CODE	ACTIVITIES	MARKS	TOTAL
2	3	CAC18301	Assignment 1	20 marks	100 marks
			Assignment 2	20 marks	
			Surprise Test 1	25 marks	
			Surprise Test 2	25 marks	
			Participation	10 marks	

SEMESTER – IV

Part – 3	II Year – Fourth Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18401	TAXATION - II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand the capital gains and income from other sources	i	e	j		
2.	To understand the GST	j	f			
3.	To understand the procedures of assessment	k	h			

UNIT - I

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 – 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 income – transfer of Income without the transfer asset – assess ability in respect of income of minor child – Set off – Carry forward and Set off - Permissible deductions from gross total income – Sec 80 C to 80 U

UNIT - IV

Assessment of Individuals – Partnership firms and association of persons.

UNIT - V

GST in India: An Introduction – Basic Concepts - Exemption from tax - Procedures under GST – All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work.

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature: Practical
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	II Year – Fourth Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18402	FINANCIAL REPORTING - II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand various accounting standards	e	i	f		
2.	To prepare financial statements for single entity and simple group	f	k			
3.	To know the current developments in financial accounting	g	j			

UNIT I - APPLICATION OF ACCOUNTING STANDARDS

Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement

UNIT II - PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS

Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1)

UNIT III - GROUP ACCOUNTS - BASICS

Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements

UNIT IV - PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS

Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition - computation of group reserves on date of consolidation – fair value adjustments on

consolidation – effects of intra-group trading on consolidation – effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements

UNIT V - CURRENT DEVELOPMENTS IN FINANCIAL ACCOUNTING

Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature: Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	II Year – Fourth Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18403	PRINCIPLES OF AUDIT	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To understand the concept of audit & assurance and the functions of audit	e	i	g	
2.	To secure and handle audit assignments & audit risks	f	j	h	
3.	To prepare the audit report	g	m	i	

UNIT I - AUDIT FRAMEWORK & REGULATION

Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit

UNIT II - AUDIT PLANNING & RISK ASSESSMENT

Obtaining & planning for audit assignments – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work

performed - audit planning & documentation – audit evidence, documentation, working papers

UNIT III - INTERNAL CONTROL & AUDIT TESTS

Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls

UNIT IV - AUDIT EVIDENCE & REPORTING

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – review procedures including subsequent events, going concern, written representations – auditor’s report contents & opinion

UNIT V - AUDIT OF SPECIFIC ITEMS

Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors’ remuneration – details of audit checks for these items and reporting thereof – use of management representation

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SEMESTER IV

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total of LTP	C
UIA18404	BUSINESS STATISTICS-II	4	1	0	5	4

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 ,4th Edition, Sultan Chand & Sons, New Delhi.
2. Sundaresan, V, Ganapathy Subramanian, K.S. and Ganesan,K(2011),Resource Management Techniques,A.R.Publications-Nagapattinam.

Treatment as in:

1. 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)

2. 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.

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%

Part – 3	II Year – Fourth Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18E53	FINANCIAL MANAGEMENT - II	0	3	3	6	3

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To develop the knowledge and understanding of capital structure theories	e	i	k		
2.	To understand and apply concepts of business valuation	f	i			
3.	To understand the use of tools & techniques of financial risk management in the context of foreign currency risks & interest rate risks	g	j			

UNIT I - BUSINESS FINANCE AND SOURCES OF FUNDS

Understand & evaluate various short & long term sources of finance such as equity and debt – methods of raising equity such as rights issue, initial public offer (IPO) – sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara – sources of finance for SME sector including venture capital, crowd funding and angel financing

UNIT II - CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL

Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages – capital structure theories including traditional view and Modigliani-Millar view (without & with tax) – pecking order theory

UNIT III - BUSINESS VALUATIONS

Purpose of business valuation – various situations which demand business valuation – models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method – valuation of debt

UNIT IV - FINANCIAL RISK MANAGEMENT

Sources of & factors influencing Foreign currency risks – types of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation – centralised & decentralised treasury function

UNIT V - RISK MANAGEMENT TOOLS – CURRENCY & INTEREST RATE RISKS

Tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging) – Causes of interest rate fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA)

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature : Practical						
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
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total of LTP	C
UIA18E54	FINANCIAL SERVICES	0	3	3	6	3

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To acquire knowledge in financial services	e	h	n		
2.	To Know – Merchant banking, Hire purchase & Leasing and Venture Capital	f	i			
3.	To understand the role and functions of SEBI	g	j			

UNIT – I

Financial services - meaning and Scope – Types of financial services – Fund and Non-fund based activities- Financial services and economic environment – Players in Financial Services Sector (Banks, NBFCs, Micro Financing Institutions, etc.)- Challenges facing the financial service sector – Modern trends in financial service.

UNIT - II

Merchant Banking in India – Functions and services of merchant banks – merchant bankers in the market making process – Managing of new issues – Underwriting – Capital market – Stock Exchange – Role of SEBI.

UNIT – III

Leasing and Hire purchase – Concepts and features – Types of lease- steps in leasing transactions – Advantage and disadvantages of lease – content of lease agreement- sales tax provisions – accounting treatment of lease- structure of lease industry

UNIT – IV

Venture capital – meaning and scope- initiative in India –venture capital guideline- method of venture financing- Credit Rating – Role and functions of Credit Rating

agencies- SEBI guidelines – limitations – future of credit rating in India (CRISIL, IICRA, CARE).

UNIT - V

Mutual Funds – Concept- types/classification of mutual funds- Risks- facilities available to investors – investors rights –mutual fund guidelines- mutual fund in India and abroad – future of mutual fund industry. Securitization- meaning – Concept and procedure – modus operandi - Dematerialization of shares and securities

TEXT BOOK

1. Gordon and Natarajan (2009) Financial Market and Services, Himalaya publishing house Pvt. Ltd

REFERENCES

1. B. Santhanam (2006) Financial Services –, Margham Publications, Chennai,
2. Machiraju H.R (2009): Indian Financial System; Vikas Publication, New Delhi,
3. Khan M.Y (2001): Indian Financial System; Tata McGraw Hill, New Delhi,

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	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	d	f	h	m	n

	repertoire of words					
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

YEAR	SEMESTER	CODE	ACTIVITIES	MARKS	TOTAL
2	4	CAC18401	Assignment 1	20 marks	100 marks
			Assignment 2	20 marks	
			Surprise Test 1	25 marks	
			Surprise Test 2	25 marks	
			Participation	10 marks	

SEMESTER –V

Part – 3	III Year –Fifth Semester – Core Paper -	L	T	P	Total of LTP	C
UIA18501	CORPORATE REPORTING – I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand the corporate reporting practices	j	n	g		
2.	To understand the financial performance report	k	i			
3.	To assess impact of changes in accounting regulation	i	h			

UNIT I - PROFESSIONAL BEHAVIOUR & COMPLIANCE

Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports

UNIT II - REPORTING OF FINANCIAL PERFORMANCE

Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – Non-current tangible & intangible assets recognition & derecognition, measurement bases –income taxes including deferred taxes – provisions & contingencies – share based payments – fair value measurement

UNIT III - INTERPRETATION OF FINANCIAL STATEMENTS

Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments.

UNIT IV - CHANGES IN ACCOUNTING REGULATIONS

Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards – potential implications of the relevant exposure drafts issued

UNIT V - FIRST TIME ADOPTION OF IFRS/IND AS

Concept of transition date for 1st time adoption – selection of accounting policies – process of 1st time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1st time adoption

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature: Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	III Year –Fifth Semester – Core Paper	L	T	P	Total of LTP	C
UIA18502	GOVERNANCE, ETHICS & PROFESSIONAL SKILLS	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To evaluate the effectiveness of governance & agency system	e	i	g	
2.	To apply a range of professional skills in a corporate environment workplace	f	j		
3.	To understand the leadership and ethics	g	k		

UNIT I - CORPORATE GOVERNANCE

Principle-agent relationship in the context of governance –issues connected with separation of ownership and control over organisation activity – stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance – CSR and organisation as a corporate citizen in the context of governance.

UNIT II - GOVERNANCE APPROACHES & SCOPE

Role of institutional investors in governance systems – rules v/s principles approach to governance – duties of directors, functions of the Board, composition balance of the Board – responsibility of the Board for risk management systems internal control – purposes, roles & responsibilities of non-executive directors.

UNIT III - PUBLIC SECTOR GOVERNANCE

Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs – linking strategic objectives of a public sector organisation with governance systems.

UNIT IV - PROFESSIONAL SKILLS IN WORKPLACE

Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgement, exhibit awareness) – analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance and evaluate strategic alternatives) – scepticism (challenging the status-quo and innovate) – evaluation (assess & appraise the business scenario).

UNIT – V LEADERSHIP, ETHICS & GOVERNANCE

Qualities of leadership – leadership & organisational culture – ethical codes & leadership in the context of governance – management behaviour & ethics – ethical threats & safeguards against the threats – handling fraud, bribery & corruption.

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature: Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	III Year –Fifth Semester – Core Paper	L	T	P	Total of LTP	C
UIA18503	BUSINESS STRATEGY & ANALYSIS - I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	To evaluate the current strategic position of an entity in the context of external environment	e	h	e		
2.	To develop the knowledge in tools & techniques of assessing strategic position	f	i			
3.	To understand the strategic alternatives	h	j			

UNIT I - CONCEPTS OF STRATEGY

Understand & explain the fundamental nature of strategy & strategic decisions in different types of organisation – use of the Johnson, Scholes and Whittington (JSW) model – strategic position, strategic choices and strategy action – use of models such as PESTEL, Porter's Diamond in assessing environmental impact – Assessing competitive position using models like Porter's five forces and Porter's value chain

UNIT II - INTERNAL COMPETENCIES, CAPABILITIES AND RESOURCES

Identify organisation's capabilities and competencies in light of the strategic position – assessment of these for sustaining competitive position – use of SWOT model to assess organisation's abilities to assess its capabilities

UNIT III - STRATEGIC CHOICES

Evaluate the suitability, feasibility & acceptability of different strategic choices – pros & cons of strategic choices for product/market diversification in a globalised environment – pricing strategies including the 7-P model and its impact on competitive position – managing the organisation's portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix – use of Ansoff's matrix for developing generic strategies – evaluate different choices such as mergers, acquisitions, alliances, joint ventures and franchises

UNIT IV - STRATEGIC ACTION

Implementing strategic plan – aspects of the change management process – challenges of change management – organising & enabling success – business change life-cycle – Harmon's process-strategy matrix – improving processes in organisation

UNIT – V USE OF TECHNOLOGY IN DEVELOPING STRATEGIC ALTERNATIVES

Use of mobile & cloud technology with their benefits & risks – cloud v/s owned hardware & software – use of big data & data analytics for strategy development – use of data analytics for decisions regarding product development, marketing & pricing – explain the value chain of E-business – IT systems security & control

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	III Year –Fifth Semester – Core Paper	L	T	P	Total of LTP	C
UIA18504	ADVANCED FINANCIAL MANAGEMENT - I	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To understand the role of a senior financial advisor	e	h	n	
2.	To strengthen the knowledge of finance function in a multi-national organization	f	i	i	
3.	To understand mergers and acquisitions, financial evaluation of business reorganization and financial reconstruction	g	j		

UNIT I - ROLE OF SENIOR FINANCIAL ADVISOR

Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

UNIT II - FINANCE IN MULTI-NATIONAL ORGANISATION

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

UNIT III - INTERNATIONAL CORPORATE FINANCE

Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO

UNIT IV - MERGERS & ACQUISITIONS

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover

UNIT V - BUSINESS REORGANISATION & FINANCIAL RECONSTRUCTION

Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature: Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	III Year –Fifth Semester – Core Paper	L	T	P	Total of LTP	C
UIA18E01	ADVANCED PERFORMANCE MANAGEMENT - I	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To use of strategic planning and control models in planning and monitoring business performance	e	h	k		
2.	To assess key external influences on an organization	f	i			
3.	To know the changes in business structure and performance management	j	j			

UNIT I - STRATEGIC PLANNING AND CONTROL MECHANISM

Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning

UNIT II - DEVELOPMENT AND ASSESSMENT OF PERFORMANCE HIERARCHY

Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and it’s linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance

UNIT III - EXTERNAL INFLUENCES ON AN ORGANISATION

Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences

UNIT IV - CHANGES IN BUSINESS STRUCTURE AND PERFORMANCE MANAGEMENT

Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey’s 7-S structure and value chain – impact of organisation structure & culture on performance

UNIT V - DESIGNING MANAGEMENT INFORMATION SYSTEMS

Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total LTP	C
UIA18E02	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES					Student Outcomes		
At the end of this course the learner is expected:							
1.	To acquire knowledge on supply chain management	e	i	f			

2.	To understand the role of logistics management in business	f	j	g		
3.	To understand the global logistics	j	k			

UNIT - I

Introduction of Logistics and Supply Chain – Meaning and Definition - Importance of logistics and Supply Chain – Objectives of Business Logistics - Logistics and Supply Chain Management- Functions of Logistics Management – Supply Chain Macro Processes in a Firm

UNIT - II

Supply chain relationship Management- Channel Structure- Channel relationships- Logistical Service Alliances – Factors stimulating service based alliances - Various Approaches to Study Channels - Description Institutional Approach- Classification of Middleman- Merchant Middleman-Functional Middleman– Graphic approach – Channel Arrangement classification- Conditions for successful supply chain relationships

UNIT - III

Logistics Information System- Information functionality- Linking Logistics into an Integrated Process- Principles of logistics information- Information architecture- Application of information technologies- EDI – Personal Computers- Artificial intelligence or expert system- Communication- Bar coding and Scanning

UNIT - IV

Drivers of supply chain performance- Classification of Supply Chain Drivers-Logistical drivers- Logistical drivers- Cross functional drivers- Facilities-Components of facilities decisions- inventory's role in the Supply Chain- Role in the competitive strategy- Components of inventory decisions- Network Design-Factors influencing network design decisions- Framework for Network Design Decisions- Models for facilities location and capacity allocation -The Capacitated Plant Location Model -Location of plants and warehouses

UNIT - V

Global logistics- Importance of globalisation- Financial Deregulation-Transportation deregulation-Barriers to global logistics- Market & Competition-Financial Barriers- Distribution Channels- The global supply chain- International Logistics & Documentation- Issues in Maritime Industry affecting Global Logistics

TEXT BOOK

1. Dr. S. K Bhat Logistics and Supply Chain Management, Himalaya Publishing House, Chennai.

REFERENCES

1. Mohanty R.P, &Deshmuki S.G, Biztantra Supply Chain Management, New Delhi
2. Dr. L. Natatrajan, Logistics and Supply Chain Management, Margham Publications, Chennai
3. Janat Shah, Supply Chain Management, Pearson Education India

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total LTP	C
UIA18E03	ADVANCED AUDITING	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To acquire knowledge about advanced auditing	e	h	k		
2.	To understand the various methods of auditing the accounts	f	i			
3.	To understand the role of an auditor in an organization	g	j			

UNIT - I

Definition of Audit – Difference between Auditing and Accountancy – Scope of Auditing – Objectives of Auditing –nature and scope of internal check, internal audit and internal control – audit note book and audit working papers.

UNIT - II

Vouching of cash transactions – trading transactions – Audit of various ledger – Outstanding liabilities, Assets – Scrutinizing of expense Accounts – Income Accounts – Asset accounts – Liabilities Balance sheet Audit – Direct confirmation of Balances – Capital and Revenue Expenditures –Verification and Valuation of Assets and Liabilities.

UNIT - III

Depreciation and Reserves – Meaning Depreciation on wasting assets.

UNIT - IV

Appointment Auditor – Appointment of First Auditor – Filing of casual vacancy – Ceiling on number of audits – Appointment of Auditor of Govt. company – Auditors Remuneration – Removal of Auditors – Qualifications & Disqualification. Powers and Duties of Auditors. Special considerations in company Audit. Presentation of financial statements. Audit of Share Capital. Audit of Dividends and Debentures. Audit of Branch office Accounts. Special Audit u/s 233A. Cost Audit.

UNIT - V

Investigation – Distinction between investigation and Auditing – Objectives of investigations – Classes of Investigation – Liabilities of an Auditor – Legal position – Liabilities under companies Act –Liability under Statute – Civil Liability – Criminal Liability – Liability under IPL – Liability of Honorary Auditor – Liability of Joint Auditor – Liability – Liability of Auditor of Holding company – Liability for un-audited Accounts – Independence of Auditors – Importance.

TEXT BOOKS

1. Basu, Auditing: Principles and Techniques, Dorlington Kindersley (India) Pvt. Ltd
2. Chauhan K S, Auditing, Suchita Publication

REFERENCES

1. Pandu A, *Principles of Auditing*, Serial Publication, India Pathak J P, Auditing in a Computerized Environment, Allied Publishes, India.
2. Ravinder Kumar Virender Sharma, Auditing Principles and Practices, Prentice Hall, India

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total LTP	C
UIA18E04	CREATIVITY AND INNOVATION MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To acquire the knowledge about creativity and innovation management	e	h	k		
2.	To acquire the knowledge about problems solving techniques	f	i	m		
3.	To provide awareness on the attributes of thinking, sources of innovation, creative problem solving and techniques of unblocking creativity	g	j			

UNIT - I

Introduction – Definitions – Main Components – Individual and Group Creativity – Creativity at an Individual Level – Brain Processes - Barriers for Individual Creativity – Barriers to Organizational Creativity – Developing Creativity – Creating a Climate for Creativity – Convergent Thinking – Divergent thinking – Difference between Convergent and Divergent thinking – Idea Generation Techniques: Sparking Creativity – Thinking Hats Methods.

UNIT - II

Attributes of Good Thinkers – Components of Critical Thinking - Creative Process – The Creative Person – qualities of a creative person – Differences between Critical and Creative Thinking – Thinking of Left and Right Brain – Right Brain Vs. Left Brain – Mental Fitness Exercises for the brain - Lateral Thinking – Vertical Thinking –

Difference between Lateral and Vertical thinking – Attitudes Towards Lateral Thinking – Basic nature – Need – Uses – Techniques

UNIT - III

Innovation – Sources of Innovation- Making Sense of Innovation – Categories of Innovation – Managing Innovation Development within Organizations – Managerial Roles and Behaviors in support of Innovation- Invention – Difference between innovation and invention- Suspend judgement- Analogies- Lateral Thinking – Creativity Exercises.

UNIT - IV

Problem – problem solving – Creative Problem Solving – Steps in the Creative Problem Solving Process – Rules for Creative Problem Solving – Models of Techniques of Creative Problem Solving – Brainstorming- Mind Mapping - Mental Gym quiz

UNIT – V

Blocks to Creativity – Techniques help to overcome blocks of creativity – Strategies for Unblocking – Fears and Disabilities – Energy for your Creativity – Making the Environment More Creative

TEXT BOOK

1. Rizwan Ahmed, P (2015) Creativity and Innovation Management, Margam Publications

Course Nature : Practical						
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
Total						100

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 man made-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.

FIELD WORK

Students will visit any one of the following place of interest and submit a written report by the end of the semester:

1. Visit to a hospital/industry/canteen for solid waste management
2. Visit to a chemical industry to study about the practices followed there for waste disposal
3. Visit to Vandalur zoo for study of animal conservation/plants- flora and fauna
4. Study of simple ecosystems-lake/hill slopes
5. Naming the trees in the campus at SRM
6. Study of common plants, insects, birds in the neighbourhood
7. Study of common diseases and their prevention
8. Optional: Street plays and rally for awareness of obesity/diabetes/ vitamin D deficiency/health issues/ waste management/ solid waste management/ no plastics/ energy consumption/wild life protection.

REFERENCES

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

e-BOOK

1. Bharucha Erach, *“The Biodiversity of India”*, Mapin Publishing Pvt. Ltd., Ahmedabad – 380013, India, Email:mapin@icenet.net (R)

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%

SEMESTER – VI

Part – 3	III Year –Sixth Semester – Core Paper	L	T	P	Total of LTP	C
UIA18601	CORPORATE REPORTING - II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To understand reporting of financial performance	e	h	i		
2.	To acquire knowledge about group financial statements	f	i			
3.	To know the accounting for changes in group structures	j	n			

LEARNING OUTCOMES

1. Reporting of financial performance
2. Group financial statements including group cash flow statements and accounting for associates & joint arrangements
3. Accounting for changes in group structures
4. Foreign transactions & entities

UNIT I - REPORTING FINANCIAL PERFORMANCE

Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans)

UNIT II - GROUP FINANCIAL STATEMENTS

Definition and application of business combination concept – identifying the acquirer & applying the control principle – cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows – consolidating joint arrangements & associates

UNIT III - CHANGES IN GROUP STRUCTURE

Acquisition of subsidiary with a view to sale – implications of loss of control over subsidiary on group accounts – group accounts of a complex group including vertical and D-shaped group, concept of effective ownership – accounting for acquisition in stages – disposal of entities with or without loss of control

UNIT IV - FOREIGN TRANSACTIONS & ENTITIES

Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for translation of foreign currency balances into functional currency of a parent – accounting for foreign assets & liabilities

UNIT V - CURRENT DEVELOPMENTS

Environmental & social reporting – convergence between national & international reporting standards – practice of integrated reporting

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature: Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	III Year –Sixth Semester – Core Paper	L	T	P	Total of LTP	C
UIA18602	ADVANCED FINANCIAL MANAGEMENT - II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To acquire knowledge about financing of investment including international investments	e	h	k		
2.	To strengthen the knowledge on advanced risk management techniques	f	i			
3.	To know the concepts of mergers and acquisitions	g	j			

UNIT I - ADVANCED INVESTMENT APPRAISAL TECHNIQUES

Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only

setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM

UNIT II - COST OF CAPITAL

Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management

UNIT III - INTERNATIONAL PROJECT APPRAISAL

Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

UNIT IV - ADVANCED RISK MANAGEMENT

Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) *candidates are expected to illustrate working knowledge of setting up the hedging* – managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)

UNIT V - MERGERS & ACQUISITIONS

Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups & firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

Text and Reference Book:

Kaplan - Kaplan Publishing – UK

Course Nature : Practical						
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
Total						100

Part – 3	III Year –Sixth Semester – Core Paper	L	T	P	Total of LTP	C
UIA18603	BUSINESS STRATEGY & ANALYSIS - II	4	1	0	5	4

INSTRUCTIONAL OBJECTIVES					Student Outcomes		
At the end of this course the learner is expected:							
1.	To understand and apply the process of risk management	e	h	n			
2.	To strengthen the knowledge on organization control and audit	f	i	j			
3.	To develop the knowledge on finance function in planning and decision-making, innovation and change management.	g	k				

UNIT I - RISK MANAGEMENT

Identification, assessment & measurement of risk – framework of risk management systems – concepts of risk appetite and risk response – strategic & operational risks – assessing severity & probability of risk events – TARA framework for risk responses by management – monitoring of risks management strategies

UNIT II - ORGANISATION CONTROL & AUDIT

Features of effective internal control system – information flow for internal control – evaluating effectiveness of internal control system – role of internal control systems to help prevent fraud, errors & waste – importance of internal audit function – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting

UNIT III - FINANCE FUNCTION IN PLANNING & DECISION MAKING

Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – role of finance function in investment

decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques

UNIT IV - INNOVATION MANAGEMENT

Enabling organisation success through organising, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment

UNIT V - CHANGE MANAGEMENT

Different types of strategic change & its implications – assess organisation culture using Balogun & Hope Hailey’s contextual features – managing change using Lewin’s 3 stage model – assessing effectiveness of organisational processes & change therein using Harmon’s process-strategy matrix – leading and managing change projects – post project reviews

Text and Reference Book:

Kaplan - Kaplan Publishing - UK

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total of LTP	C
UIA18604	PROJECT	0	0	0	0	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To acquire knowledge about basic Programming skills	n	j	h		
2.	To strengthen the knowledge on structures, arrays etc., of C programming	n	k			
3.	To develop program using the features in C Language for problem solving.	n	i			

PROJECT DESCRIPTION: GUIDELINES:

1. Project report is the compulsory component of the syllabus to bridge the gap between theory and practice.
2. The field of specialization is Human Resources, Marketing, Finance and related commerce and management based topics.
3. The project work should be neatly presented in not less than 60 pages and not more than 100 pages
4. Paper Size should be A4
5. 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style - Font: Times New Roman / Font Size: 12 for text)
6. Subheading shall be typed in the Font style (Font: Times New Roman / Font Size: 14 for headings) The report should be professionally prepared.
7. The candidate should submit periodical report of the project to the supervisor.
8. Two reviews will be conducted before the Viva Voce
9. 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 Examination – 50Marks
 Project Evaluation and viva voce – External Examination – 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 : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

Part – 3	III Year –Sixth Semester – Core Paper	L	T	P	Total of LTP	C
UIA18E05	ADVANCED PERFORMANCE MANAGEMENT - II	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES					Student Outcomes				
At the end of this course the learner is expected:									
1.	To acquire knowledge about basic Programming skills								
2.	To strengthen the knowledge on structures, arrays etc., of C programming								
3.	To develop program using the features in C Language for problem solving.								

UNIT I - PERFORMANCE MEASUREMENT IN PRIVATE SECTOR

Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators

UNIT II - DIVISIONAL PERFORMANCE & TRANSFER PRICING

Evaluation of performance in divisional organisation – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment

UNIT III - PERFORMANCE MANAGEMENT SYSTEMS - PMS

Components of a PMS - Developing PMS in context of an organisation – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system

UNIT IV – PERFORMANCE MEASUREMENT IN NOT-FOR-PROFIT ORGANISATIONS (NFP)

Assess diversity of performance objectives in NFP organisation – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators

UNIT V - ALTERNATIVE VIEWS OF PERFORMANCE MANAGEMENT

Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models

Text and Reference Book:

Kaplan - Kaplan Publishing – UK

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total of LTP	C
UIA18E06	TOTAL QUALITY MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To acquire knowledge about basic Programming skills	e	i	g	
2.	To strengthen the knowledge on structures, arrays etc., of C programming	f	j		
3.	To develop program using the features in C Language for problem solving.	g	k		

UNIT - I

Introduction – Need for quality – Historical Development – Definitions of quality – Dimensions of product and service quality – Total quality Management – Meaning, Definition, Basic concepts of TQM – TQM Framework — Barriers to TQM

UNIT - II

Leadership – Strategic quality planning, Quality Councils – Employee involvement – Motivation, Empowerment, Teamwork, Quality circles Recognition and Reward, Performance appraisal – Continuous process improvement – PDCA cycle, 5S.

UNIT – III

The seven traditional tools of quality – New management tools – Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT– Bench marking – Reason to bench mark, Bench marking process – FMEA – Stages, Types.

UNIT - IV

Quality Function Development (QFD) – Taguchi quality loss function – TPM – Concepts, improvement needs – Performance measures.

UNIT - V

Need for ISO 9000 – ISO 9001-2008 Quality System – Elements, Documentation, Quality Auditing – QS 9000 – ISO 14000 – Concepts, Requirements and Benefits - TQM Implementation in manufacturing and service sectors.

TEXTBOOKS

1. Dale H. Besterfield, et al. (2006) “Total quality Management”, Pearson Education Asia,
2. P. Saravanel& S. Balakumar, Margham Publications Chennai

REFERENCES

1. Suganthi.L and Anand Samuel, (2006) “Total Quality Management”, Prentice Hall (India) Pvt. Ltd.,
2. Janakiraman.B and Gopal .R.K., “Total Quality Management – Text and Cases”, Prentice Hall (India) Pvt. Ltd., 2006.

Course Nature : Practical						
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
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total of LTP	C
UIA18E07	HUMAN RESOURCE MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES					Student Outcomes		
At the end of this course the learner is expected:							
1.	To acquire knowledge about basic Programming skills				e	h	i
2.	To strengthen the knowledge on structures, arrays etc., of C programming				f	i	f
3.	To develop program using the features in C Language for problem solving.				j	k	

UNIT - I

Introduction to Human Resource Management: Introduction, Concept of Human Resource Management- objectives-significance- Functions of Human Resource Management, Role and Skills of human resource manager

UNIT - II

Human Resource Planning: Process of Human Resource Planning, HR Forecasting, Techniques-Process of Job Analysis - Job Description -Practical Session

UNIT - III

Recruitment and Selection: Concept of Recruitment - Sources of Recruitment, Selection, Selection Process, Application Forms, Selection Test, Interviews, Evaluation, Placement

UNIT - IV

Training and Management Development: Meaning of Training, Methods of Training, Concept and Need for Performance Appraisal- Appraisal Methods-Practical Session

UNIT – V

Grievance Procedure: Concept of Grievance, Causes of Grievances, Grievance Redressal Procedure (Moot Court) – Case Study- Objectives – Analysis of Case

REFERENCE

1. P. SubbaRao Human resource Management, Himalaya Publishing House- New Delhi

TEXT BOOKS

1. Dr. C.D. Balaji Human resource Management , Margham Publications- Chennai
2. Dr. J. Jayasankar Personnel Management, Margham Publications- Chennai

Course Nature : Practical						
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total
	Marks	10	10	15	15	50
Total						100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total of LTP	C
UIA18E08	COMPUTER APPLICATION IN ACCOUNTING	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES				Student Outcomes			
At the end of this course the learner is expected:							
1.	To acquire knowledge about basic Programming skills	a	c				
2.	To strengthen the knowledge on structures, arrays etc., of C programming	a	b	i			
3.	To develop program using the features in C Language for problem solving.	a	c	i			

Maximum Mark 100 (Internal 50; external 50)

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

Course Nature : Practical							
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	50
End Semester	Assessment Tool	Record Note Book	Program Writing	Debugging	Result / Output	Total	
		Marks	10	10	15	15	50
Total						100	
SUBJECT CODE	SUBJECT TITLE		L	T	P	Total of LTP	C
CAC18601	COMMUNICATION SKILLS		2	0	0	2	2

COURSE OBJECTIVE

To develop skills in oral and written communication.

INSTRUCTIONAL OBJECTIVES	Student Outcomes
At the end of this course the learner is expected:	

1.	To develop comprehension and interpretation skills	d	e	f	h	n	
2.	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
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 - ESSENTIAL ASPECTS OF COMMUNICATION

(4 Hours)

Sender – Message – Receiver, Facing the audience, body language, eye contact, attire

UNIT II - ORAL COMMUNICATION – I

(10 Hours)

Face to face conversation, telephonic conversation, Video conference, Extempore, Debate

UNIT III - ORAL COMMUNICATION – II

(10 Hours)

Group Communication, Ad zap, Mime, skit

UNIT IV - WRITTEN COMMUNICATION

(6 Hours)

Review writing, resume writing, letter writing, e- mail drafting

REFERENCE

1. Alex K, Soft Skills – Know you and know the world, S Chand & Co Ltd, 2010

YEAR	SEMESTER	CODE	ACTIVITIES	MARKS	TOTAL
3	6	CAC18601	E mail drafting	20 marks	100 marks
			Case study analysis	25 marks	
			Presentation	25 marks	
			Professional writing	20 marks	
			Participation	10 marks	