

# **GURU NANAK COLLEGE (AUTONOMOUS)**

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

Guru Nanak Salai, Velachery, Chennai – 600042.



## **B.Com (Accounting & Finance)**

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

## **Syllabus**

(For the candidates admitted in the Academic year 2018-19 and thereafter)

## **VISION**

To impart value-based quality academia; to equip the students with multi-dimensional talents to face the competitive world in future; to nurture the students to achieve academic excellence embracing holistic and value-based development; to enlighten students by creating multifarious opportunities to kindle their potential and emboldening them to follow their passion".

## **MISSION**

- To provide a fostering and inspiring environment to enhance the potential of the students and ensure that the curriculum helps to bridge the gap between industry and academia.
- To prepare students to tackle the challenges in different facets of life through Application-Oriented skill-based practical learning for moulding the students into technically sound accounts, management and taxation professionals.
- To deliver teaching and learning processes with state of art knowledge in subjects like accounting practices, taxation law, corporate law, human resource management, entrepreneurship and soon.
- To provide the student with an exposure to self-employment avenues
- To impart skill-based training and incubation facilities to promote entrepreneurship

## **PROGRAMME OUTCOMES**

**PO 1:** Explain the Fundamentals of Commerce, Accounting and Finance.

**PO 2:** Apply accounting concepts & theories to enter the work environment with confidence & strength.

**PO 3:** Prioritize & work in solving dynamic challenges of the business environment.

**PO 4:** Summarize the knowledge acquired over the period of study making the learners industry ready with enhanced job skills.

**PO 5:** Develop quantitative aptitude, presentation and analytical skills of the students.

## **PROGRAMME SPECIFIC OUTCOMES**

**PSO 1:** Analyze the financials of business; manage investment portfolios and working capital of business.

**PSO 2:** Measure National Economic Progress and assess Domestic & Global Trade movements

**BACHELOR OF COMMERCE (ACCOUNTING & FINANCE)**  
**COURSE STRUCTURE 2018-2021 BATCH**

Semester	Part	Course	Title	Subject Code	Credits	Hours	Marks		Total
							Internal	External	
I	I	Language	Tamil – I	17UTAMF01	3	6	50	50	100
			Sanskrit – I	16USANF01					
			Hindi – I	16UHINF01					
			French - I	16UHINF01					
	II	English	English- I	16UENGF21	3	6	50	50	100
	III	Core – I	Financial Accounting	17UCAFC01	4	5	50	50	100
	III	Core – II	Principles Of Management	17UCAFC02	4	5	50	50	100
	III	Allied- I	Business Maths & Statistics	17UMATA11	5	6	50	50	100
	IV	I .NME/ Basic/ Advanced Tamil	Analytical And Logical Reasoning	17UNME01A	2	2	50	50	100
Basic Tamil – I			16UBAT401						
Advanced Tamil – 1			16UADT401						
IV	Soft Skills	Language And Communication	17UGSLS01	3	-	50	50	100	
<b>Total Credits - 24 / Total Hours Per Week - 30</b>									
II	I	Language	Tamil – II	17UTAMF02	3	6	50	50	100
			Sanskrit – II	16USANF02					
			Hindi – II	16UHINF02					
			French - II	16UHINF02					
	II	English	English- II	16UENGF2	3	6	50	50	100
	III	Core –III	Business And Corporate Laws	17UCAFC04	4	5	50	50	100
	III	Core – IV	Advanced Financial Accounting	17UCAFC03	4	5	50	50	100
	III	Allied- II	Business Maths And Operations Research	17UMATA13	5	6	50	50	100
	IV	II. NME/ Basic Advanced Tamil	Importance Of Emotional Intelligence	17UNME02G	2	2	50	50	100
Basic Tamil - II			16UBAT402						
Advanced Tamil – II			16UADT402						
IV	Soft skills	Reading And Writing Skills	17UGSLS02	3	-	50	50	100	
<b>Total Credits - 24 / Total Hours Per Week - 30</b>									
III	III	Core Paper- V	Banking	16UCAFC05	4	5	50	50	100
	III	Core Paper- VI	Corporate Accounting	16UCAFC06	4	6	50	50	100
	III	Core Paper - VII	Business Communication	18UCAFC07	4	5	50	50	100
	III	Core Paper- VIII	Practical Auditing	16UCAFA03	4	6	50	50	100
	III	Allied- III	Security Analysis And Portfolio Management	18UCAFA03	5	6	50	50	100
	IV	Soft skills	Job-Oriented Skills	16UGSLS03	3	2	50	50	100
<b>Total Credits - 24 / Total Hours Per Week - 30</b>									

Semester	Part	Course	Title	Subject Code	Credits	Hours	Internal	External	Total
IV	III	Core Paper- IX	Entrepreneurial Development	16UCAFC09	4	5	50	50	100
	III	Core- X	Financial Services	16UCAFC10	4	5	50	50	100
	III	Core-XI	Business Taxation	18UCAFC11	4	5	50	50	100
	III	Core- XII	Advanced Corporate Accounting	16UCAFC12	4	5	50	50	100
	III	Allied- IV	Business And International Economics	18UCAFA04	5	6	50	50	100
	IV	Soft Skills	Computing Skill	16UGSLS04	3	2	50	50	100
	IV	Environment al Studies	Environmental Studies	16UEVS401	2	2	50	50	100
<b>Total Credits - 26 / Total Hours Per Week - 30</b>									
V	III	Core- XIII	Professional Cost Accounting	17UCAFC13	4	6	50	50	100
	III	Core- XIV	Management Accounting	16UCAFC14	4	6	50	50	100
	III	Core – XV	Income Tax Law And Practice - I	18UCAFC15	4	6	50	50	100
	III	Core- XVI	Marketing Management	16UCAFC16	4	5	50	50	100
	III	Elective- I	Foreign Trade	17UCAFE01	5	6	50	50	100
	IV	Value Education	Value Education	16UVED401	2	1	50	50	100
<b>Total Credits - 23 / Total Hours Per Week - 30</b>									
VI	III	Core- XVII	Advanced Financial Management	18UCAFC17	4	6	50	50	100
	III	Core- XVIII	Income Tax Law And Practice – II	18UCAFC18	4	6	50	50	100
	III	Core- XIX	Working Capital Management	18UCAFC19	4	6	50	50	100
	III	Elective- II	Project Viva Voce	18UCAFC20	5	6	50	50	100
	III	Elective- III	Management Of Human Resources	18UCAFE02	5	6	50	50	100
	V	Extension Activity	Community service		1			-	
<b>Total Credits - 23 / Total Hours Per Week - 30</b>									
<b>Grand Total Credits - 144 / Total Hours Per Week – 180</b>									

# **SEMESTER - 1**

**CORE - I**  
**FINANCIAL ACCOUNTING**

<b>SUBJECT CODE : 17UCAFC01</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVE:**

To build the conceptual understanding and get the basic skills in financial accounting for the beginner

**UNIT-I: (20 Hours)**

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance.

**UNIT-II: (20 Hours)**

Preparation of Cash Book, Preparation of Final Accounts of a Sole Trading Concern – Adjustments entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings (simple problems)

**UNIT-III: (18 Hours)**

Classification of errors – Rectification of errors – Preparation of Suspense Account, Insurance claims- Average Clause (Loss of stock only)

**UNIT-IV: (17 Hours)**

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method (simple problems).

**UNIT-V: (15 Hours)**

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method (simple problems)

**PRESCRIBED TEXTBOOKS:**

1. T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications Chennai –5/e
2. Financial Accounting – Dr. S. Manikandan and R. Rakesh Shankar –3rd Edition-SCITECH Publisher
3. Dalston L. Cecil and Jenitra L. Merwin, Financial Accounting, Learn Tech press, Trichy, 1st Edition 2015

**REFERENCE BOOKS:**

1. Jain & Narang, Financial Accounting - Kalyani Publishers. New Delhi. 2014
2. R.L. Gupta & V.K. Gupta Advanced Accounting - Sultan Chand & Sons. New Delhi.
3. Shukla Grewal Advanced Accounting – S Chand New Delhi 18th Edition
4. P.C. Tulsian – Financial Accounting Forth Impression, 2009.
5. S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers –New Delhi.

**WEB REFERENCES:**

1. <http://www.accountingcoach.com>
2. <http://www.learnaccountingforfre>

**E.com Question paper pattern:**

Section	Question Component	Numbers	Marks	Total
Section A	<b>Definition / Principles</b> Answer any 10 out of 12 questions	1 – 12	2	<b>20</b>
Section B	<b>Short Answer</b> Answer any 5 out of 8 questions	13–20	8	<b>40</b>
Section C	<b>Essay</b> Answer any 2 out of 4 questions	21– 24	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	1
	Unit – 2	1	2
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	1	1
Section B	Unit – 1	1	1
	Unit – 2	-	1
	Unit – 3	-	2
	Unit – 4	1	1
	Unit – 5	-	1
Section C	Unit – 1	-	1
	Unit – 2	-	1
	Unit – 3	-	-
	Unit – 4	-	1
	Unit – 5	-	1

**CORE –II**  
**PRINCIPLES OF MANAGEMENT**

<b>SUBJECT CODE: 17UCAFC02</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVE:**

To enable the students to acquire knowledge on principles, concepts and functions of management and inherit the importance of decision making

**UNIT-I:**

**(20 Hours)**

Management: Importance – Definition – Is Management art or science – Functions of Management: POLC framework - Role and Functions of a Manager- Managerial skill – Levels of Management – Application of management in various functional areas – Production, Accounting and Finance, Marketing and Personnel Management.

**UNIT-II:**

**(15 Hours)**

Evolution of Management: Classical school of thought: Henry Fayol, Peter Drucker, Elton Mayo, Max Weber - Modern School of Thought: Systems Approach, Contingency approach, Kaizen's approach.

**UNIT-III:**

**(15 Hours)**

Planning: Meaning - Objectives of planning - Importance of planning – Types of planning - Decision making: Nature and significance- Process of Decision making – Types of Decision making- Styles of decision making – analytical decision making, behavioral decision making, conceptual decision making – Decision making techniques – Decision trees, payback analysis and simulations.

**UNIT-IV:**

**(15 Hours)**

Organizing – Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing: Work specialization, Authority, Chain of Command, Delegation and Span of Control. Types of Organizational Structure – Line Organizational Structure, Staff organizational structure, Divisional Organization structure, Product/Project organizational structure, Matrix Organizational Structure and Hybrid Organizational Structure.

**UNIT-V:**

**(10 Hours)**

Co-ordination: What is co-ordination – Need for co-ordination, Types of co-ordination and essential requisites for excellent coordination. Controlling: Meaning and Importance–Function of Controlling, Process of controlling and types of Control.

**PRESCRIBED TEXTBOOKS:**

1. C.B. Gupta , Management Theory & Practice - Sultan Chand & Sons - New Delhi, 16<sup>TH</sup> Edition.
2. L.M. Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi, 8<sup>th</sup> Edition.

**REFERENCE BOOKS:**

1. P.C.Tripathi & P.N.Reddy, Principles of Managements- Tata McGraw Hill-New Delhi,5thEdition
2. Weihri chand Koontz, Management –A GlobalPerspective,8<sup>th</sup> Edition.
3. N. Premavathy, Principles of Management-Sri Vishnu Publication –Chennai 8<sup>th</sup>Edition
4. J. Jayashankar, Business Management –Margham Publications–Chennai

**WEB REFERENCE:**

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. [https://www.tutorialspoint.com/management\\_principles/management\\_principles\\_tutorial.pdf](https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf)

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition</b> Answer Any 10 out of 12 Questions (each in 50 words)	1-12	3	30
<b>Section B</b>	<b>Short Answer</b> Answer Any 5 out of 8 questions (each in 300 words)	13-20	6	30
<b>Section C</b>	<b>Essay</b> Answer Any 4 out of 6 questions (each 1200 words)	21-26	10	40
<b>TOTAL</b>		<b>100</b>		

**Distribution Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit- 1	3	
	Unit- 2	2	
	Unit- 3	3	
	Unit- 4	2	
	Unit- 5	2	
<b>Section B</b>	Unit- 1	2	
	Unit- 2	2	
	Unit- 3	2	
	Unit- 4	1	
	Unit- 5	1	
<b>Section C</b>	Unit- 1	1	
	Unit- 2	2	
	Unit- 3	1	
	Unit- 4	1	
	Unit-5	1	

**ALLIED: I**  
**BUSINESS MATHS & STATISTICS**

<b>SUBJECT CODE : 17UMATA11</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVES:**

- To understand the concepts of ratio, proportion and progression.
- To understand the concept and application of Simple and Compound interest in business.
- To introduce basic concepts of Statistics and understand the Statistical techniques used for business data analysis.

**UNIT-I: (15 Hours)**

Algebra – Ratio – Proportion- Arithmetic Progression- Geometric Progression.

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

Interest – Simple Interest- Compound Interest- Discount on bills- Annuities- Annuity certain- Annuity due - Immediate Annuity- Annuity Contingent- Perpetual Annuity- Deferred Annuity- Present Value.

**UNIT-III: (25 Hours)**

Introduction to Statistics –Definition - Measures of Central tendency – Mean, median and mode – Dispersion, Quartile Deviation, Mean Deviation, Standard Deviation

**UNIT-IV: (20 Hours)**

Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients.

**UNIT-V: (15 Hours)**

Time Series Analysis – Index number

**PRESCRIBED TEXTBOOKS:**

1. P.R. Vittal – Business Mathematics
2. Sanchetti D.C. & V.K. Kapoor – Business Mathematics
3. Statistical Methods – S.P. Gupta, Sultan2000.

**REFERENCE BOOKS:**

1. Sanchetti & Kapoor, Business Mathematics, KGSaur,1979
2. Draper and Klingman, Mathematical Analysis, Harper &Row,1986
3. Copper, Business Research methods, R D Irwin,1985
4. Loven Rubin, Kirk Patrik, Quantitative approaches to Management, SultanChand,2004
5. Vohra N.D. - Quantitative Techniques in Management Tata
6. McGraw Hill – New Delhi
7. Soni R.S. - Business Mathematics – Pitamber Publishing house.
8. Navaneetham P. – Business Mathematics

9. Kapoor V.K. - Business Mathematics, Sultan Chand & Sons, Delhi  
 10. Statistics–Elhance

**WEB REFERENCE:**

1. <https://www.easycalculation.com/tutorial.php>
2. <http://people.brunel.ac.uk/~mastijb/jeb/or/contents.html>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
C	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit– 1	1	1
	Unit– 2	1	1
	Unit– 3	2	1
	Unit– 4	2	
	Unit– 5	2	1
Section B	Unit– 1	1	
	Unit– 2		1
	Unit– 3		2
	Unit– 4	2	
	Unit– 5		2
Section C	Unit– 1		
	Unit– 2		1
	Unit– 3		1
	Unit– 4		1
	Unit-5		1

**NON MAJOR ELECTIVE - 1**  
**ANALYTICAL AND LOGICAL REASONING**

<b>SUBJECT CODE : 17UNME01A</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 2</b>	<b>TOTAL HOURS:: 30</b>

(Common to BBA, B. Com (A&F), B. Com (BM), B. Com (MM), B. Com(ISM), B. Com (HON))

**COURSE OBJECTIVES:**

- To describe the problem-solving process
- To make the students identify various problem-solving techniques and its application in business.
- To know the tips and tricks to solve the alphanumeric series and blood relation chart quicker.
- To help students to solve Direction based questions easily.
- Venn diagrams enable students to organize information visually so they are able to see the relationships between two or three sets of items

**UNIT-I:** (6 Hours)

Logical reasoning Introduction- Number Series

**UNIT-II:** (6 Hours)

Statement and assumptions – Statement and conclusion

**UNIT-III:** (6 Hours)

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

**UNIT-IV:** (6 Hours)

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

**UNIT-V:** (6 Hours)

Venn Diagrams – Image Series

**REFERENCE BOOKS:**

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

**WEB REFERENCES:**

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

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
A	Multiple choice Questions	1-50	1	<b>50</b>
<b>TOTAL MARKS</b>				<b>50</b>

**Distribution of Questions:**

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

# **SEMESTER - II**

**CORE III**  
**BUSINESS AND CORPORATE LAWS**

<b>SUBJECT CODE : 17UCAFC04</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

(Common to BBA, B. Com (A&F), B. Com (BM), B. Com (MM))

**COURSE OBJECTIVE:**

Inherit the knowledge about the legal methodology involved in business by the students

**UNIT-I: (21 Hours)**

Law of contract – Nature of contract - Classification - Offer and acceptance – capacity of parties to contract – Free consent – Consideration – Legality of object – Agreement Declared Void. – Contingent Contracts.

**UNIT II: (15 Hours)**

Performance of contract–Discharge of contract –Remedies for breach of contract–Quasi contracts (General Contract – Sections 1 to 75) –Contract of Indemnity–Guarantee

**UNIT-III: (12 Hours)**

Sale of goods Act – Definition – Sale - Agreement to Sell – Distinction between sale and Agreement to Sell–ConditionandWarranties–DistinctionbetweenconditionsandWarranties-Rightsandduties of annual paid seller.

**UNIT-IV: (12 Hours)**

Company – Meaning – Characteristics - Kinds of companies - Memorandum of Association – Contents - Articles of Association - contents – Distinction between Memorandum and Articles - Prospectus - Meaning-Contents-Types-Misstatements in prospectus.

**UNIT-V: (15 Hours)**

Shares –Meaning- Kinds- Debentures –Meaning-Kinds- Distinction between Shares and Debentures- Annual General Meeting-Meaning-Extra-Ordinary General Meeting- Meaning- Board Meeting- Meaning-Procedure for the conduct of the meetings Meaning of Notice, Agenda, Quorum, Voting, Proxy, Minutes- Resolution-meaning and types.

**PRESCRIBED TEXTBOOKS:**

1. Business Laws – N.D. Kapoor, Sultan Chand Publications, 15<sup>th</sup> Edition
2. Legal Systems in Business – P. Saravanel, S. Sumathi, Himalaya Publishing House, 2011.
- 3.

**REFERENCE BOOKS:**

1. P.C. Tulsian, Business Laws, Tata McGrawHill, 2<sup>nd</sup> Edition.
2. M.R. Sreenivasan, Business Laws – Margham Publications, Chennai
3. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12<sup>th</sup> Edition. New Age International (P) Ltd Publishers.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition</b> Answer Any 10 out of 12 Questions (each in 50 words)	1-12	3	30
<b>Section B</b>	<b>Short Answer</b> Answer Any 5 out of 8 questions (each in 300 words)	13-20	6	30
<b>Section C</b>	<b>Essay</b> Answer Any 4 out of 6 questions (each 1200 words)	21-26	10	40
<b>TOTAL</b>		<b>100</b>		

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

## CORE IV

### ADVANCED FINANCIAL ACCOUNTING

<b>SUBJECT CODE : 17UCAFC03</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVE:**

To familiarize students with different kinds of businesses such as Branch, Hire Purchase, Departments and Partnership Accounts

**UNIT-I: (15 Hours)**

Branch Accounts: - Dependent branches –Stock and debtor system

**UNIT-II: (12 Hours)**

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

**UNIT-III: (13 Hours)**

Hire Purchase and installment – Default and repossession – Hire Purchase trading account – Installment Purchase System.

**UNIT-IV: (20 Hours)**

Admission of a partner – Retirement of a partner –Death of partner

**UNIT-V: (15 Hours)**

Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932) – Insolvency of all partners – Gradual realization of assets and piecemeal distribution.

**PRESCRIBED TEXTBOOKS:**

1. T.S. Reddy &A. Murthy, Financial Accounting - Margham Publications-Chennai.

**REFERENCE BOOKS:**

1. R.L. Gupta &V.K. Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi. Jain & Narang, financial Accounting - Kalyani Publishers –New Delhi.
2. Shukla Grewal, Advanced Accounting – S Chand – New Delhi.
3. P.C. Tulsian, Financial Accounting
4. S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers –NewDelhi.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	2	<b>20</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	8	<b>40</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	
	Unit – 2	2	1
	Unit – 3	2	
	Unit – 4	1	2
	Unit – 5	2	
<b>Section B</b>	Unit – 1	1	1
	Unit – 2		1
	Unit – 3		2
	Unit – 4		1
	Unit – 5	1	1
	Unit – 1		1
<b>Section C</b>	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit - 5		1

**ALLIED II**  
**BUSINESS MATHS AND OPERATIONAL RESEARCH**

<b>SUBJECT CODE : 17UMATA13</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVES:**

- To understand set theory.
- To use the concept of permutation and combination in day to day life.
- To give an insight into Operations research techniques used in business for critical decision making.

**UNIT-I: (15 Hours)**

Theory of sets – Set theory – Definition, Elements and types of sets, Operations on sets, Relations and functions of sets.

**UNIT-II: (18 Hours)**

Permutation and combination, Binomial Theorem, Exponential series.

**UNIT-III: (20 Hours)**

Introduction to OR – LPP – Formulations, Graphical method, Simplex method  
( $\leq$ ) (Simple Problems only) – Network Analysis – PERT & CPM (No crashing).

**UNIT-IV:**

Assignment and Transportation Problems. **(20 Hours)**

**UNIT-V: (17 Hours)**

Sampling Techniques – Types of Sample and Sampling procedures – Tests of Significance – Normal, t, F, Chi-square–Simple problems.

**PRESCRIBED TEXTBOOKS:**

1. P.R. Vittal –Business Mathematics
2. Statistical Methods – S.P. Gupta, Sultan2000.
3. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications

**REFERENCE BOOKS:**

1. Statistics-Elhance
2. Operations Research – Hira and Gupta, Chand.
3. Operations Research – Handy and A. Taha, Macmillan Publishers.

**WEB REFERENCE:**

1. <https://www.easycalculation.com/tutorial.php>
2. <https://www.easycalculation.com/tutorial.php>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	<b>20</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	8	<b>40</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problem
<b>Section A</b>	Unit – 1	2	1
	Unit – 2	2	1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	2	
<b>Section B</b>	Unit – 1		2
	Unit – 2		1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5		1
<b>Section C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit - 5		1

## **NON MAJOR ELECTIVE – II**

### **IMPORTANCE OF EMOTIONAL INTELLIGENCE**

<b>SUBJECT CODE : 17UNME02G</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 2</b>	<b>TOTAL HOURS: 30</b>

**(Common to B. Com (A&F), B. Com (MM), B. Com(ISM)) COURSE**

#### **COURSE OBJECTIVES:**

- To evoke knowledge amongst students on Emotional Intelligence
- To make students understand the importance of self-awareness and self-development

#### **UNIT-I: (6 Hours)**

Introduction -Emotional Intelligence–Meaning, Benefits, Importance of emotions - Self-awareness and Competencies Psychological Needs. EQ vs IQ.

#### **UNIT-II: (6 Hours)**

Personality Analysis -Distinct Personality Type-Handwriting Analysis, Color preference, listening, Profile, Self Esteem, Will power, Confidence

#### **UNIT-III: (6 Hours)**

Negative Traits - Anger Management -Negative Syndrome and Attitude-Negative thinking-Guilt Quotient Stress and Emotion, Adapting to Loneliness

#### **UNIT-IV: (6 Hours)**

Positive Traits-Humor and Happiness- Empathetic Ability-Sensitivity profile-Empowered personality, Self-Empowerment

#### **UNIT-V: (6 Hours)**

Self-analysis: Psychological growth and adjustment- Personal Development plan- Successful Negotiator Personal SWOT Analysis, Celebrating Life.

#### **PRESCRIBED TEXTBOOKS:**

1. What's Your Emotional IQ, Dr. Aparna Chattopadhyay, Pustak Mahal, and May 2004.
2. Emotional Intelligence in a Week, Jill Dann, Hodder & Stoughton, 10 Editions,2007.

#### **REFERENCE BOOKS:**

1. Emotional Intelligence: Why It Can Matter More Than IQ Paperback – September 27, 2005by Daniel Goleman

#### **WEB REFERENCE:**

1. [www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt](http://www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt)
2. [www.personality\\_project.org](http://www.personality_project.org)
3. [www.donblake.com/module5/resources/emotionalintelligence.doc](http://www.donblake.com/module5/resources/emotionalintelligence.doc)

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Descriptive Questions Answer any 5 out of 8	1-8	10	<b>50</b>
<b>TOTAL MARKS</b>				<b>50</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of</b>
		<b>Theory</b>
<b>Section A</b>	Unit – 1	1
	Unit – 2	2
	Unit – 3	2
	Unit – 4	2
	Unit – 5	1

# **SEMESTER - III**

**CORE V  
BANKING**

<b>SUBJECT CODE : 16UCAFC05</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : III</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

(Common to B. Com (A&F), B. Com (MM))

**COURSE OBJECTIVE:**

To make the students understand the concepts and working of the banking system.

**UNIT-I: (15 Hours)**

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

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

Relationship between Banker and Customer – KYC norms - Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Closure of an account.

**UNIT-III: (15 Hours)**

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards, Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer-Electronic Clearing System.

**UNIT-IV: (15 Hours)**

CRM – Meaning - Importance of customer relations – Customer grievances and redressal – Ombudsman – Functions, Powers & Duties.

**UNIT-V: (15 Hours)**

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonor of Cheques -Role of Collecting Banker.

**PRESCRIBED TEXTBOOKS:**

1. **Varshney and Sundaram**, Banking and financial system of India, Sultan Chand Publishers, 2000
2. **Sekar**, Banking theory & practice, Vikas Publishing House, 1999

**REFERENCE BOOKS:**

1. **Vasant Desai**, Indian banking, Book well Publishers, New Delhi, 1997
2. **Mathur**, Indian Banking, Performance, Problems and Challenges, Book well Publishers, New Delhi, 2000
3. Banking and Financial Systems – B. Santhanam (Margham Publishers)
4. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

**CORE VI  
CORPORATE ACCOUNTING**

<b>SUBJECT CODE : 16UCAFC06</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : III</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

(Common to B.COM (A&F), B.COM (BM) and B.COM (MM))

**COURSE OBJECTIVE:**

To give the students an exposure to issue & redemption of shares, company final accounts and valuation of shares & goodwill

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

Issue of Shares – Various Kinds: Issued at par and a premium – Forfeiture – Reissue – Underwriting of Shares: Determining the liability of underwriters: complete, partial, firm underwriting.

**UNIT-II: (17 Hours)**

Redemption of Preference Shares Redemption at par and at premium out of profits, Redemption at par out of fresh issue, Redemption at a premium, partly out of profit and partly out of fresh issue – Profits Prior to Incorporation.

**UNIT-III: (20 Hours)**

Preparation of Company final accounts – Company balance sheet. (As per revised schedule)  
(Simple problems only)

**UNIT-IV: (15 Hours)**

Valuation of Shares: Net assets method, Yield method and Valuation of Goodwill: Average profit method, super profit method and Capitalization method. **(Simple Problems only)**

**UNIT-V: (20 Hours)**

Alteration of Share Capital, Internal Reconstruction and Reduction of Capital.

**PRESCRIBED TEXTBOOKS:**

1. T.S. Reddy A. Murthy Corporate Accounting, Margham Publication, Chennai.
2. Shukla, Grewal and Gupta Advanced Accounts, S. Chand New Delhi.

**REFERENCE BOOKS:**

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.
2. S.P. Jain and N.L. Narang Advanced Accounting Kalyani Publication.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	1	2
	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4	1	2
	Unit – 5	1	1
<b>Section B</b>	Unit – 1	1	1
	Unit – 2		2
	Unit – 3		1
	Unit – 4	1	1
	Unit – 5		1
<b>Section C</b>	Unit – 1		1
	Unit – 2		
	Unit – 3		1
	Unit – 4		1
	Unit - 5		1

**CORE VII**  
**BUSINESS COMMUNICATION**

<b>SUBJECT CODE : 18UCAFC07</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : III</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

(Common to BBA, B. Com (A&F), B. Com (BM), B. Com (MM) B. Com(ISM))

**COURSE OBJECTIVE:**

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

**UNIT-I: (20 Hours)**

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these Barriers. Types of Communication: Verbal, Non-verbal– Characteristics of Verbal communication and Non-verbal Communication Merits and Demerits of Verbal and Non-verbal communication.

**UNIT-II: (25 Hours)**

Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine. Business Letters and Layout: Parts, Structure, Layouts— Full Block, Modified Block, Semi – lock, Principles of Effective Letter Writing. Report Writing – Agenda, Minutes of Meeting – Memorandum– Circular Notes.

**UNIT-III: (10 Hours)**

**Personal Correspondence**-Job Application Letter and Resume Letter of Acceptance of Job Offer, Interoffice-Memo, Letter of Resignation

**UNIT-IV: (10 Hours)**

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

**UNIT-V: (10 Hours)**

Modern Forms of Communication: Fax – Email – Video Conferencing – Benefits and Perils of communication through social media: Website and Apps.

**PRESCRIBED TEXTBOOKS:**

1. N.S. Raghu Nathan, B. Santana – Margham Publications, Chennai, 3<sup>rd</sup> Edition
2. C.B. Gupta, Business communication, Organization and Management, 2014.

**REFERENCE BOOKS:**

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

**WEB REFERENCES:**

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

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
Section A	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	30
Section B	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
Section C	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
Section B	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
Section C	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit- 5	1	

**CORE VIII  
PRACTICAL AUDITING**

<b>SUBJECT CODE : 16UCAFA03</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : III</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

(Common to B.Com (A&F), B.COM (BM))

**COURSE OBJECTIVE:**

To provide in depth knowledge of auditing principles, concepts and appreciate the general auditing practice.

**(20 Hours)**

**UNIT-I:**

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning, definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit.

**(20 Hours)**

**UNIT-II:**

Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers-vouching of cash receipts and payments Vouching of outstanding assets and liability–verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and Valuation.

**UNIT-III:**

**(20 Hours)**

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re- appointment – ceiling on the number of Auditor ship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification.

**UNIT-IV:**

**(15 Hours)**

Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation.

**UNIT-V:**

**(15 Hours)**

EDP audit – meaning -Division of auditing in EDP environment – Impact of computerization on audit approach-online computer system audit – Types of online computer systems – audit around with the computers – procedure of audit under ERP system.

**PRESCRIBED TEXTBOOKS:**

1. Practical Auditing – B.N. Tandon Sultan Chand andCo.,
2. Practical Auditing – Dr. Radha, Prasanna Publications.

**REFERENCE BOOKS:**

1. Auditing – D.P. Jain Konark Publishers Pvt.Ltd.
2. Auditing Principles and practice–Ravinder Kumar and virender Sharma, Eastern economy edition.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	2	
	Unit -5	1	

**ALLIED III**  
**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

<b>SUBJECT CODE : 18UCAFA03</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : III</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVE:**

- To create awareness among the students about various investment avenues available in India and to equip them with advanced tools and techniques for making profitable investment decisions and to prepare their own portfolio of investment.

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

Investment; Importance-investment Vs speculation and gambling investment process risk-systematic risk- steps in investment process. Investment avenues – types – Marketable assets from Primary and Secondary Market – Equity shares, Preference, Shares and Debentures. Trading Mechanism. Mutual Funds, Definition, Types.

**UNIT-II: (17 Hours)**

Investment environment – Sources of Investment Information – Approaches of Security analysis - Market Indicators – Security price movements – Fundamental analysis technical analysis – Dow Theory - Random walk theory–efficient market hypothesis.

**UNIT-III: (20 Hours)**

Company analysis – Components of company analysis - Financial analysis – Financial Statement – Ratio analysis - EPS, DPS – dividend yield ratio – ROI, ROCE, Risk – return – Measurement of risk.

**UNIT-IV: (15 Hours)**

Portfolio management – portfolio theory – objectives – Traditional and modern portfolio theory – portfolio management process – portfolio planning – portfolio selection Evaluation – Portfolio revision - Portfolio Analysis–Morkowitz's Approach.

**UNIT-V: (20 Hours)**

Capital Market Theory – Assumptions – Capital Asset Pricing Model (CAPM) – Estimating Betas Securities market line arbitrage pricing theory – Derivatives options – Futures – Swaps.

**PRESCRIBED TEXTBOOKS:**

1. V.K. Bhalla “Investment Management”
2. Fisher and Jordan – Security analysis and Portfolio management
3. Investment Management by L. Natarajan, Margham publications,2007
4. Investment Management by Hiriappa, New age internationalpublications,2008.
5. Punithavathy Pandian - Security analysis and portfolio management

**REFERENCE BOOKS:**

1. V. A. Avadhani “Studies in Indian Financial System”
2. M. Gorden “The Investment financing and valuation corporation”
3. Preet Singh “Investment Management”.

**WEB REFERENCES:**

1. [www.halifax.co.uk/investments/pdfs/sw51813.pdf](http://www.halifax.co.uk/investments/pdfs/sw51813.pdf)
2. [http://www.nseindia.com/education/content/nse\\_rapid\\_series.htm](http://www.nseindia.com/education/content/nse_rapid_series.htm)
3. [www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf](http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf)

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit -5	2	

# **SEMESTER - IV**

**CORE IX**  
**ENTREPRENEURIAL DEVELOPMENT**

<b>SUBJECT CODE 16UCAFC09</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : IV</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

(COMMON TO B.B.A, B.COM (A&F), B.COM (BM), B.COM (MM) & B.COM (ISM))

**COURSE OBJECTIVE:**

To create awareness among students about entrepreneurship and its importance

**UNIT-I: (13 Hours)**

Concept of Entrepreneurship - Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.

**UNIT-II: (20 Hours)**

Entrepreneurial Development Agencies-Commercial Banks–District Industries Centre–National Small Industries Corporation – Small Industries Development Organization – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI–IRDBI

**UNIT-III: (15 Hours)**

Project Management - Business idea generation techniques – Identification of Business opportunities- Feasibility study – Marketing, Finance, and Technology & Legal Formalities -Preparation of Project Report –Tools of Appraisal.

**UNIT-IV: (12 Hours)**

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs –Critical Evaluation.

**UNIT-V: (15 Hours)**

Economic development and entrepreneurial growth - Role of entrepreneur in economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play, Geographic Concentration, Franchising / Dealership – Development of Women Entrepreneurship.

**PRESCRIBED TEXTSBOOKS:**

1. Jayashree Suresh – Entrepreneurial development, Margham Publication.
2. Dr. C.B. Gupta & Dr. S.S. Khanka – Entrepreneurship and Small Business.

**REFERENCE BOOKS:**

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai –Project Management
4. Holt – Entrepreneurship – New Venture Creation
5. J.S. Saini & S.I. Dhameja – Entrepreneurship and small business.
6. P.C. Jain – Handbook for New Entrepreneurs

**WEB REFERENCE:**

1. [www.inderscience.com/jibed](http://www.inderscience.com/jibed)
2. <http://www.slideshare.net/balajisetty/entrepreneurship-development-8886110>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Section	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	

	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit –5	1	

**CORE X  
FINANCIAL SERVICES**

<b>SUBJECT CODE 16UCAFC10</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : IV</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

**(Common to B.B. A, B. Com (A&F), B. Com (BM), B. Com (MM))**

**COURSE OBJECTIVE:**

To impart knowledge about the various financial services.

**UNIT-I: (15 Hours)**

Meaning and importance of Financial Services– Types of financial services – Financial services and economic environment – Players in Financial Services Sector.

**UNIT-II: (20 Hours)**

Merchant Banking: Meaning, Functions– Issue management: Pre Issue management and Post issue activities – Managing of new issues – Underwriting: meaning, types of underwriting –Capital market: Meaning, Definition, Capital market instruments: equity shares, Preference shares and Debentures. Types of capital market: Primary market and Secondary market – Stock Exchange: Meaning and definition, Characteristics of stock exchange, Operators at stock exchange, BSE, NSE and OTCEI – Listing: Meaning, objectives and advantages – Types of speculators - Role of SEBI.

**UNIT-III: (10 Hours)**

**Leasing:** Meaning, types of lease, features of lease agreement - Hire purchase - Concepts and features – Distinguishing features between hire purchase and leasing. Factoring –Definition and meaning, Functions of Factor, types of factoring.

**UNIT-IV: (15 Hours)**

Venture Capital: Meaning, Features, Functions, Modes or Forms of venture capital– Credit Rating: Meaning, Advantages and disadvantages, CRISIL, ICRA, and CARE Consumer Finance: Meaning and types of consumer finance.

**UNIT-V: (15 Hours)**

Mutual Funds: Meaning–Types: Based on Ownership, Operation, Objectives and Location- Advantages and Disadvantages of mutual fund – Institutions Involved – UTI.

**PRESCRIBED TEXTBOOKS:**

1. Financial Services – M.Y. Khan, 3rd Edition, 2004, Tata McGraw Hill Publications.
2. Financial Services – B. Santhanam, Margham Publications.
3. Financial services – K.S. Dinesh Kumar, Shri Sai PublishersDistributors,2014.

**REFERENCE BOOKS:**

1. Law of Insurance – Dr.M.N. Mishra, 2014, Sultan Chand Publications.
2. Indian Financial System – H.r. Machiraju, 4<sup>th</sup> Edition, 2010, Vikas Publications.
3. A Review of Current Banking Theory and Practice – S.K.Basu., 2<sup>nd</sup> Edition, MacMillan Publications, London.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	2	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

**CORE XI**  
**BUSINESS TAXATION**

<b>SUBJECT CODE : 18UCAFC11</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : IV</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

(Common to BBA, B.Com (A&F), B.Com (BM))

**COURSE OBJECTIVE:**

To familiarize students with the basic concepts of direct tax and indirect tax

**UNIT-I: TAXATION AND TAX SYSTEM IN INDIA (10 Hours)**

History of Taxation – Elements of Tax – Objectives of Taxation – Canons of Taxation – Tax System in India – Classification of Taxes.

**UNIT-II: CUSTOMS ACT 1962 (15 Hours)**

Customs Act – Definition, Concepts and Scopes – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

**UNIT-III: INTRODUCTION TO GST (15 Hours)**

Introduction - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Exemptions Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

**UNIT-IV: TAXABLE EVENTS UNDER GST (15 Hours)**

Introduction – Concepts of Supply – Types of Supply – Composite Supply – Mixed Supply – Composite Levy-value and time of Supply-Introduction – Time of Supply of Goods – Time of Supply of Service – Value of Supply and its Provisions.

**UNIT-V: REGISTRATION AND REFUND PROCEDURES UNDER GST (20 Hours)**

Introduction – Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Refunds under GST- Assessment and Tax Payment under GST - An overview of tax audit (GST Assessment)

**PRESCRIBED TEXTBOOKS:**

1. Business Taxation – T.S. Reddy & Y. Hariprasad Reddy, Margham Publications, 2018.
2. ICAI – Indirect Tax Study Material, 2018.

**REFERENCE BOOKS:**

1. Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd. New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

**WEB REFERENCES:**

<http://www.idtc.icai.org/gst.html>

<http://idtc.icai.org/gst-topic-wise-study-material-list.html>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	2	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	

Unit - 4	1	
Unit -5	1	

**CORE XII**  
**ADVANCED CORPORATE ACCOUNTING**

<b>SUBJECT CODE : 16UCAFC12</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : IV</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVE**

- To familiarize students with different kinds of businesses such as Branch, Hire Purchase, Departments and Partnership Accounts.

**UNIT-I:** (20 Hours)  
Amalgamation, Absorption and External reconstruction.

**UNIT-II:** (16 Hours)  
Consolidated final statement of Holding companies and subsidiary companies (Inter - company owing excluded) treatment of dividend.

**UNIT-III:** (18 Hours)  
Final statements of Banking companies and Insurance companies (As per New Provisions).

**UNIT-IV:** (16 Hours)  
Liquidation - Statement of affairs (only theory) and Liquidator's Final statement of Account.

**UNIT-V:** (05 Hours)  
Accounting Standards (1,2,3,6,10,14,17,20,21)- Only theory, problems & case studies excluded).

**PRESCRIBED TEXTBOOKS:**

1. T.S. Reddy and A. Murthy, Corporate Accounting, Margham publications, Chennai.
2. M.C. Shukla and J.S. Grewal Advanced Accounts, New Delhi, S. Chand and Company.

**REFERENCE BOOKS:**

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.
2. S.P. Jain and K.L. Narang Advanced Accounts Lodi and Kalyani Publishers.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	1	1
	Unit – 2	2	
	Unit – 3	2	1
	Unit – 4	1	2
	Unit – 5	2	
<b>Section B</b>	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3		2
	Unit – 4		1
	Unit – 5	1	
<b>Section C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit -5		

**ALLIED IV**  
**BUSINESS AND INTERNATIONAL ECONOMICS**

<b>SUBJECT CODE: 18UCAFA04</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVE:**

- To develop basic understanding about the economic and international trade concepts, tools and techniques for their applications in business decisions

**UNIT-I: (20 Hours)**

Introduction to Economics–Wealth, Welfare and Scarcity Views on Economics-Scope and Importance of Business Economics -Concepts: Production Possibility Frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles.

**UNIT-II: (20 Hours)**

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

**UNIT-III: (20 Hours)**

Consumer Behavior: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale–Producer's Equilibrium.

**UNIT-IV: (15 Hours)**

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

**UNIT-V: (15 Hours)**

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates.

**PRESCRIBED TEXTBOOKS:**

1. S.Shankaran, Business Economics - Margham Publications-Ch.-17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons – New Delhi–02.

**REFERENCE BOOKS:**

1. Francis Cherunilam, Business Environment, Himalaya Publishing House-Mumbai–04.
2. Peter Mitchelson and Andrew Mann, Economics for Business, Thomas Nelson Australia–Can-004603454.
3. Chaudhary, C.M Business Economics, RBSA Publishers, Jaipur-03.
4. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi

5. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai-04.
6. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi-92.
7. Robert J. Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
8. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi–

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

# **SEMESTER - V**

## CORE XIII

### PROFESSIONAL COST ACCOUNTING

<b>SUBJECT CODE : 17UCAFC13</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

#### **COURSE OBJECTIVE:**

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

#### **UNIT-I: (10 Hours)**

Nature and scope of Cost Accounting - Cost analysis - Concepts and Classifications. Installation of costing systems, cost centers and profit centers.

#### **UNIT-II: (25 Hours)**

Cost sheets, tenders and quotations- Reconciliation of cost and financial account – Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department, EOQ, Stores records - Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, and WAM

#### **UNIT-III: (20 Hours)**

Labour cost – Computation and control. Time keeping Methods of wage payment – Time rate and Taylor’s differential piece rate system – Halsey, Rowan, Merrick plan (Sundry Premiums Excluded) - Labour turnover. – Replacement, Separation and Flux Method

#### **UNIT-IV: (20 Hours)**

Overheads – Classification, Allocation, Apportionment and Absorption of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) – Machine Hour Rate.

#### **UNIT-V: (15 Hours)**

Process (Normal, Abnormal Loss / Abnormal Gain only) – Contract Costing (Simple problems only) – Operating Costing (Transport Only).

#### **PRESCRIBED TEXTBOOKS:**

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting

#### **REFERENCE BOOKS:**

1. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. –Practical Costing.
2. N.K. Prasad and V.K. Prasad –Cost Accounting.
3. Saxena and Vashist – Cost Accounting.
4. Hansen / Mowen – Cost Management Accounting and Control.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	1	1
	Unit – 2	2	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	1
<b>Section B</b>	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		2
	Unit – 1	1	
<b>Section C</b>	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit - 5		

**CORE XIV**  
**MANAGEMENT ACCOUNTING**

<b>SUBJECT CODE : 16UCAFC14</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

**(Common to B.B.A, B.Com (A&F), B.Com (BM), B.Com (MM), B.Com (ISM))**

**COURSE OBJECTIVE:**

To understand and analyze financial statements to help in managerial decision-making

**UNIT-I: (10 Hours)**

Management accounting – Meaning, nature, scope, functions, need, importance and limitations–  
Management Accounting vs. Cost Accounting, Management Accounting vs. Financial Accounting.

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

Analysis and Interpretation of financial statements–Nature, objectives, essentials and tools, Methods  
– Comparative Statements, Common Size statement and Trend analysis

**UNIT-III: (20 Hours)**

Ratio Analysis–Interpretation, benefits and limitations. Classification of ratios-Liquidity,  
Profitability, Turnover Ratios, and Construction of Balance sheet (simple problems only).

**UNIT-IV: (20 Hours)**

Funds flow Analysis–Meaning of Funds, Importance and uses of Funds Flow Statement –  
Preparation of Working Capital Statement – Funds from operations – Fund Flow Statement  
(simple problems only).

**UNIT-V: (25 Hours)**

Cash Flow Analysis–Meaning of Cash and Cash Equivalents–Preparation of Cash Flow Statement as  
per AS-3, Fund Flow Analysis vs. Cash Flow Analysis. Budgets and Budgetary Control – Meaning,  
Importance, Merits and Demerits, Types of Budget – Production, Cash and Flexible Budget (simple  
problems only).

**PRESCRIBED TEXTBOOKS:**

1. T. S. Reddy and Hari Prasad Reddy, Management Accounting, 2014-Margham Pulication.
2. SN Maheswari, Management Accounting – Sultan Chand & Sons.

**REFERENCE BOOKS:**

1. RSN Pillai & Bagavati, Management Accounting - S Chand & Co Ltd – New Delhi.
2. Horngren Sunder Stratton, Introduction to Management Accounting – Pearson Education
3. Dalston. Cecil and Jenitra L. Merwin, Management Accounting, Learn Techpress,  
Trichy, 3rd Edition 2015

**WEB REFERENCES:**

1. <http://pakaccountants.com/courses/managementaccounting/>
2. <http://www.elearnuk.co.uk/course/management-accounting>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	2
<b>Section B</b>	Unit – 4	1	1
	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		2
<b>Section C</b>	Unit – 5		2
	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

**CORE XV**  
**INCOME TAX LAW & PRACTICE – I**

<b>SUBJECT CODE : 18UCAFC15</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVE:**

To impart knowledge about basic concepts of income tax and computation of income under various heads

**UNIT-I: (15 Hours)**

Meaning and features of income –Important definitions under the Income Tax Act – Tax Rates of Individual Assessee – Residential status - Scope of total income – Capital and revenue –Incomes exempt from tax.

**UNIT-II: (25 Hours)**

Heads of income - Salaries – Allowances – Perquisites and their valuations - Deductions from salary- Gratuity – Pension – Commutation of pension – Leave Salary – Profits-in-lieu of salary - Provident funds–Deductions under section 80C.

**UNIT-III: (20 Hours)**

Income from House property – Definition of annual value – Deductions from annual value – Computation of income under different circumstances.

**UNIT-IV: (15 Hours)**

Income from Business or Profession -Allowable and not allowable expenses –General deductions – Provisions relating to depreciation – deemed business profits – Undisclosed Income / Investments - compulsory maintenance of books of accounts – audit of accounts of certain persons - special provision for computing incomes on estimated basis – Computation of income from business or profession.

**UNIT-V: (15 Hours)**

Income Tax Authorities – Powers of the central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers – Assessment Procedures – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Re assessment) - Advance payment of Tax – Meaning and Due dates – Deduction of Tax at source – Meaning - Filing of Return – Various Return Forms – Permanent Account Number (PAN)and its usage.

**PRESCRIBED TEXTBOOKS:**

1. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hari Prasad Reddy Margham Publications.

**REFERENCE BOOKS:**

1. Students Guide to Income Tax – Dr. Vinod K. Singhanian, Taxman Publications Pvt.Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra Goyal Sahitya Bhawan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang, Kalyani Publishers.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	2	1
	Unit – 5	2	
<b>Section B</b>	Unit – 1	1	
	Unit – 2		2
	Unit – 3		2
	Unit – 4	1	1
	Unit – 5	1	
<b>Section C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit - 5	1	

**CORE XVI**  
**MARKETING MANAGEMENT**

<b>SUBJECT CODE : 16UCAFC16</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

(Common to B.B.A, B.Com (A&F), B.Com (BM), B.Com (MM)& B.Com (ISM))

**COURSE OBJECTIVE:**

To outline key marketing concepts and its application to different markets

**UNIT-I: (10 Hours)**

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: (10 Hours)**

Buyer Behavior - Consumer goods and Industrial goods - Buying motives - Factors influencing buyer Behavior, Market segmentation - Need and basis of Segmentation -Targeting -positioning.

**UNIT-III: (20 Hours)**

The Product - Characteristics - benefits - classifications - consumer goods - industrial goods - New Product Development process - Product Life Cycle - Branding –Packaging & Labeling – Pricing-Meaning, Objectives and Types of Pricing.

**UNIT-IV: (20 Hours)**

Promotion –Meaning, Objectives – Types - A brief overview of: Advertising - Publicity - Public Relations - personal Selling – Direct selling and Sales promotion.

**UNIT-V: (15 Hours)**

Physical Distribution: Importance – Channels of Distribution: Distribution of consumer goods, Distribution of industrial goods and Distribution of Agriculture goods– Levels of channels: Zero level, one level, two levels and three level channel–distribution issues.

**PRESCRIBED TEXTBOOKS:**

1. Marketing Management by Sontakki C.N; KalyaniPublishers;2009
2. R.S.N. Pillai and Bagavathi, Modern Marketing, S. Chand & Co, New Delhi.
3. Jayasankar, Marketing, Margham publications, Chennai.

**REFERENCE BOOKS:**

1. Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education (Singapore) Pvt. Ltd, New Delhi.
2. Crrain field, Marketing Management, Palgrave Macmillan

**WEB REFERENCE:**

1. <http://www.marketing91.com/marketing-management/>
2. <https://www.managementstudyguide.com/marketing-management-articles.htm>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b>			
	Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b>			
	Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b>			
	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1		2
	Unit – 2		1
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

**ELECTIVE – I  
FOREIGN TRADE**

<b>SUBJECT CODE : 17UCAFE01</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVE**

This Course aims to impart the knowledge on international business and its various features about foreign trade. It also helps them to understand the import and export payment and risk associated with it

**UNIT-I: (15 Hours)**

Foreign trade – Meaning – Importance – Advantages of Foreign Trade – Exploring Foreign Market Sources.

**UNIT-II: (20 Hours)**

Evaluating Business for International Trade – Planning Production, Finance, People, Fixed Assets, Market research for exporting and importing–Sales Planning

**UNIT-III: (20 Hours)**

International trade and payment – Contractual terms for payment – Making and receiving payment- Foreign trade contracts & Documents – Letter of credit – Bills of Exchange –Transport documents – Bill of Lading – Airway Bill – Multimodal transport documents

**UNIT-IV: (20 Hours)**

Foreign trade risk – Currency exchange rate risk – Hedging risks – Forward contracts –Currency futures and options - Managing transaction and translation exposure – Internal, External Hedge Interest rate risk– Hedging through swaps, FRAs and Options.

**UNIT-V: (15 Hours)**

Financing Exports – Credit advances – Pre shipment credit in foreign currency – Post-shipment finance – Export credit Insurance – Financing Imports. Indian trade Policy – Policies of WTO related to India.

**PRESCRIBED TEXTBOOKS:**

1. Lilm and Raj Agarwal, International Trade, Excel Books.
2. Sudhir Dawra, World trade organization – Functions and activities, an Indian perspective – Radha Publications.
3. Bhattacharya & Muzumdar, ‘International Market &Management’,

**REFERENCE BOOKS:**

1. Bimal Jaiswal and Sunita Srivastava, International Trade, New age International Publishers.
2. Indian Institute of Banking and Finance, International Trade Finance, Taxman Publications.
3. John Wilson, International trade for the small Business, Blackwell Publishers
4. Surendra S. Yadav, P.K. Jain, Max Peyrard, -Foreign exchange markets, Understanding derivatives and other instruments – Macmillan India Ltd.,2002

**WEB REFERENCE:**

1. <http://dgft.gov.in/>-Directorate General of Foreign Trade
2. <https://www.foreign-trade.com/>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

# **SEMESTER - VI**

**CORE XVII**  
**ADVANCED FINANCIAL MANAGEMENT**

<b>SUBJECT CODE</b> <b>18UCAFC17</b>	<b>THEORY &amp;</b> <b>PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVE**

To offer the students relevant, systematic, efficient and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems

**UNIT-I: (15 Hours)**

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management- Role of financial manager in Financial Management.

**UNIT-II: (20 Hours)**

Capital structure planning - Factors affecting capital structures – Determining Debt and equity proportion- Theories of capital structures - Net Income, Net Operating Income and MM approach (simple problems only) – Leverage – Definition- Kinds of Leverages (Simple problems only).

**UNIT-III: (20 Hours)**

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings-weighted Average (or) composite cost of capital(WACC).

**UNIT-IV: (15 Hours)**

Dividend policies – Factors affecting dividend payment –Various Dividend Models - Walter, Gordon and M.M. Hypothesis

**UNIT-V: (20 Hours)**

Capital Budgeting- Definition, Importance and Objectives - Payback period, ARR and NPV method (theory and simple problems only) - Marginal Costing- Meaning, Features, Advantages and Limitations of Marginal Costing – CVP Analysis- Profit Volume Ratio, Break even analysis, Margin of safety (Excluding decision making)–Simple Problems Only.

**PRESCRIBED TEXTBOOKS:**

1. Financial Management – Prasanna Chandra
2. Financial Management – S.N.Maheshwari
3. Dalston L. Cecil, Financial Management, Learn Tech press, Trichy,2ndEdition2015.

**REFERENCE BOOKS:**

1. Financial Management -I.M.Pandey
2. Financial Management – Y.Khan and Jain

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	2	1
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	2	1
<b>Section B</b>	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3		2
	Unit – 4	1	1
	Unit – 5		1
<b>Section C</b>	Unit – 1	1	
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit -5		1

**CORE XVIII**  
**INCOME TAX LAW & PRACTICE – II**

<b>SUBJECT CODE : 18UCAFC18</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVE**

To provide an insight on practical knowledge required for Tax procedures and systems

**UNIT-I: (25 Hours)**

Income under capital gains – Short term, long term capital gains – 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: (15 Hours)**

Income from other sources – their computation – grossing up – deductions in computing income under the head and other related provisions.

**UNIT-III: (20 Hours)**

Clubbing of Income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off - Carry forward and set off of losses.

**UNIT-IV: (15 Hours)**

Permissible deductions from gross total income – Sec. 80C, 80CCC, 80CCCD, 80DD, 80DDB, 80E, 80G,80GG,80GGA,80U.

**UNIT-V: (15 Hours)**

Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession, Capital gains, Income from other sources including deductions under Sec. 80C, 80CCC, 80CCCD,80DD, 80DDB, 80E, 80G,80GG,80GGA, 80U) – Computation of Tax liability.

**PRESCRIBED TEXTBOOKS:**

1. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hari Prasad Reddy Margham Publications.

**REFERENCE BOOKS:**

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt.Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra Goyal Sahitya Bhawan Publications.
3. Income Tax Law & Practice V.P. Gaur &D.B. Narang, Kalyani Publishers.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	2	1
	Unit – 5	1	1
<b>Section B</b>	Unit – 1		2
	Unit – 2		2
	Unit – 3	1	
	Unit – 4		2
	Unit – 5		1
<b>Section C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit -5		1

**CORE XIX**  
**WORKING CAPITAL MANAGEMENT**

<b>SUBJECT CODE :</b> <b>18UCAFC19</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVE**

To provide knowledge on application of the principles and concepts of financial theory to problems and decisions associated with short-term (working) capital

**UNIT-I:**

**(15 Hours)**

Working capital meaning – Importance of working capital management- components of working capital- Factors Influencing working capital requirements – Estimating working capital management- Working capital life cycle – Roles of finance manager in working capital.

**UNIT-II:**

**(15 Hours)**

Financing current Assets: Different approach to financing current Assets – Conservative, aggressive and matching approach- Sources of finance - Committees on working capital finance.

**UNIT-III:**

**(20 Hours)**

Cash Management: Importance – Factors influencing cash balance – Determining optimum cash balance – cash budgeting - controlling and monitoring collection and disbursements.

**UNIT-IV:**

**(20 Hours)**

Receivables Management: Credit policy variables credit standards-credit period–cash discount and collection efforts – credit evaluation – control of receivables.

**UNIT-V:**

**(20 Hours)**

Inventory Management: Need for Inventories and Importance of its management – Techniques for managing Inventory–Economic order quantity (EOQ)–Stock levels–Analysis of Investment in inventory – Selective inventory control – ABC, VED, FSN Analysis.

**PRESCRIBED TEXTBOOKS:**

1. Hrishikesh Bhattacharya Working Capital Management strategies and Techniques prentice hall of India2001.
2. Joshi R.N. Cash Management, New AgeInternationalPublishers1999.

**REFERENCE BOOKS:**

1. K.M. Chitnis, Working capital Management of large Industrial units, Dastane Ramchandra and company Poona.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	1
	Unit – 4	1	1
	Unit – 5	2	1
	Unit – 1	1	
	Unit – 2	2	
<b>Section B</b>	Unit – 3		1
	Unit – 4		2
	Unit – 5		2
<b>Section C</b>	Unit – 1	1	
	Unit – 2		
	Unit – 3		1
	Unit – 4		1
	Unit -5		1

## ELECTIVE II

### PROJECT

<b>SUBJECT CODE :</b> <b>18UCAFC20</b>	<b>PROJECT</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS: 90</b>

#### COURSE OBJECTIVE

To provide an opportunity to apply the theoretical knowledge to the practical business situations and prepare a project report relevant to the topic or problem, after analyzing the same methodologically making intelligent observation and offering practical suggestions

The Project Work will be evaluated by an External Examiner (drawn by the COE from the panel of Experts suggested by the Board of Studies) and internal examiner (drawn by the Chairman of BOS, from the panel of Guides/ Supervisors).

Project Work will be individual work done by each and every student separately. It shall carry 50 marks and Viva – Voce examination 25 marks, in addition to Continuous Internal Assessment marks of 25. The CIA marks will be awarded by the Guide / Supervisor, who is nominated by the Department for each student.

For the Project work and Viva – Voce examination, the student must secure 40% to obtain a pass (i.e. 30 marks out of 75 in the end – semester examination).

The project work can be in any one of the following areas:

***International Business/Foreign Exchange/Financial Management/Portfolio Analysis/Stock Market Analysis/Financial Statement Analysis/Cost Analysis any other related to Finance and Financial Services / Human Resource / Marketing.***

The Project may be in the form of:

- (a) Analysis based on Secondary data – e.g. Analysis of financial statements of two or more companies for at least 2 or more financial years, analysis of wage patterns of employees (not less than 50) in a factory.
- (b) Analysis based on primary data – e.g. consumer behavior in respect of a product or service, investment pattern or behavior of a group of investors belonging to a particular category.
- (c) Proposal of a small business.

**ELECTIVE III**  
**MANAGEMENT OF HUMAN RESOURCES**

<b>SUBJECT CODE :</b> <b>18UCAFE02</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVE:**

To introduce to the students, the functional department of human resource management and acquaint them with planning, its different functions in an organization

**UNIT-I: (20Hours)**

Nature and scope of Human Resources Management – Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Sources of Recruitment – Selection – Methods of Selection – Process of Selection - Uses of various tests – Interview techniques in selection and placement.

**UNIT-II: (20 Hours)**

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Effectiveness of Training- Performance Appraisal – Traditional and Modern Methods - Transfer – Promotion and termination of services –Career Development.

**UNIT-III: (20 Hours)**

Remuneration–Components of remuneration–Incentives–Benefits–Motivation–Abraham Maslow’s theory, McGregor’s “X”, “Y”, William Ouchi’s “Z” Theory-Herzberg’s two factor theory and Vroom’s valence expectancy theory – McClelland’s Need Achievement theory

**UNIT-IV: (15 Hours)**

Labour Relation – Functions of Trade Unions – Forms of collective Bargaining-Workers’ participation in management–Types and Effectiveness

**UNIT-V: (15 Hours)**

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration–Adjudication–Settlement.

**PRESCRIBED TEXTBOOKS:**

1. Essentials of Human Resource Management and Industrial Relations- P.Subba Rao – Himalaya Publishing House-2010
2. Human Resource Management – L M Prasad- Third Edition Reprint 2014 – Sultan Chand & Sons.
3. Human Resource Management – Aswathappa -5<sup>th</sup> Edition–McGraw-Hill

**REFERENCE BOOKS**

1. Human Resource Management – Garry Deseler -11<sup>th</sup> Edition –Pearson International
2. Human Resource Management- By [Dr Charmine E.J. Härtel](#), [Dr Yuka Fujimoto](#)–2<sup>nd</sup> Edition

**WEB REFERENCE:**

1. <https://www.wiziq.com/tutorials/human-resource-management>
2. <https://www.sophia.org/tutorials/introductory-human-resource-concepts>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (Each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL</b>			<b>100</b>	

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	