

GURU NANAK COLLEGE (AUTONOMOUS)

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

Velachery Main Road, Velachery, Chennai – 600042.



B.Com (General)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the candidates admitted in the Academic year 2016-17 and thereafter)

VISION

- To act as a spur to innovative teaching aids with adherence in the curriculum of commerce, management and related fields by invigorating students to be resourceful & creative.

MISSION

- To develop globally competent and socially responsible leaders by creating an urge for continuous learning and a vigor to deal with competitive environment.
- To enlighten students by creating multifarious opportunities to reveal their potential and emboldening them to follow their passion.

PROGRAMME OUTCOMES

PO1: Outline the fundamentals of commerce viz., business studies, finance, Accounting and Management.

PO2: Recognize various managerial and accounting skills needed for better professional opportunities

PO3: Examine the capabilities in varied areas developing communication skills with an aim towards holistic development of learners.

PO4: Develop the capability of decision making at personal and professional levels and inculcate entrepreneurial skills.

PO5: Synthesis the knowledge to face the challenges in competitive global environment.

PROGRAMME SPECIFIC OUTCOMES

PSO1: Apply Management accounting concepts in determining and managing Costs, Revenue, Pricing and budgetary techniques.

PSO2: Generate proactive decisions pertaining to business solutions with regard to application of economic principles and techniques at micro and macro level.

BACHELOR OF COMMERCE (GENERAL) COURSE STRUCTURE 2016-17 BATCH

Semester	Part	Course	Title	Subject Code	Hours	Credits	Marks		Total
							Internal	External	
I	I	Language	Tamil - I	16UTAMF01	6	3	50	50	100
	II	English	English-I	16UENGF21	4	3	50	50	100
	III	Core - I	Financial Accounting–I	16UCOMC01	6	4	50	50	100
		Core - II	Business Communication	16UCOMC02	5	4	50	50	100
		Allied I	Economics for Business Decision	16UCOMA01	5	5	50	50	100
	IV	Non – Tamil Students: Tamil (VI Std) Tamil Students: Non – Major Elective	Basics of Retail Marketing/Basic Tamil	16UNME01H	2	2	-	100	100
Soft Skill-English			16UGSLS01	2	3	-	100	100	
TOTAL CREDIT – 24/ TOTAL HOURS PER WEEK - 30									
II	I	Language	Tamil - II	16UTAMF02	6	3	50	50	100
	II	English	English-II	16UENGF22	4	3	50	50	100
	III	Core III	Financial Accounting–II	16UCOMC03	6	4	50	50	100
		Core IV	Principles of Management	16UCOMC04	5	4	50	50	100
		Allied II	Indian Economic Development	16UCOMA02	5	5	50	50	100
	IV	Non – Tamil Students: Tamil (VI Std) Tamil Students: Non – Major Elective	Fundamentals of Insurance/Basic Tamil	16UNME02H	2	2	-	100	100
Soft Skill-English			16UGSLS02	2	3	-	100	100	
TOTAL CREDIT – 24/ TOTAL HOURS PER WEEK - 30									
III	III	Core V	Corporate Accounting–I	16UCOMC05	6	4	50	50	100
		Core VI	Business Laws	16UCOMC06	5	4	50	50	100
		Core VII	Banking and Financial Services	16UCOMC07	6	4	50	50	100
		Core VIII	Marketing	16UCOMC08	5	4	50	50	100
		Allied III	Business Statistics	16UMATA22	6	5	50	50	100
	IV	Skill Based Subjects	Soft Skill-Personality Enrichment	16UGSLS03	2	3	-	100	100
TOTAL CREDIT – 24/ TOTAL HOURS PER WEEK - 30									
IV	III	Core IX	Corporate Accounting–II	16UCOMC09	6	4	50	50	100
		Core X	Company Law	16UCOMC10	5	4	50	50	100
		Core XI	Business Taxation	16UCOMC11	5	4	50	50	100
		Core XII	Research Methodology	16UCOMC12	5	4	50	50	100
		Allied IV	Operations Research	16UCOMA04	6	5	50	50	100
	IV	Skill Based Subjects	Computing skill	16UGSLS04	1	3	-	100	100

		Environmental Studies	Environmental Studies	16UEVS401	2	2	-	100	100
TOTAL CREDIT – 26/ TOTAL HOURS PER WEEK - 30									
V	III	Core XIII	Cost Accounting	16UCOMC13	6	4	50	50	100
		Core XIV	Practical Auditing	16UCOMC14	6	4	50	50	100
		Core XV	Entrepreneurial Development	16UCOMC15	5	4	50	50	100
		Core XVI	Financial Management	16UCOMC16	6	4	50	50	100
		Elective -I	Income tax law & Practice-I	16UCOME01	6	5	50	50	100
IV	Value Education	Value Education	16UVED401	1	2	-	100	100	
TOTAL CREDIT – 23/ TOTAL HOURS PER WEEK - 30									
VI	III	Core XVII	Advanced Cost Accounting	16UCOMC17	6	4	50	50	100
		Core XVIII	Management Accounting	16UCOMC18	6	4	50	50	100
		Core XIX	Business Environment	16UCOMC19	6	4	50	50	100
		Elective -II	Income tax law & Practice-II	16UCOME02	6	5	50	50	100
		Elective -III	Human Resource Management	16UCOME03	6	5	50	50	100
V	Extension Activities	Community Service		-	1	-	-	-	
TOTAL CREDIT – 23/ TOTAL HOURS PER WEEK - 30									
GRAND TOTAL CREDIT – 144 / TOTAL HOURS PER WEEK – 180									

SEMESTER I

CORE - I
FINANCIAL ACCOUNTING – I

SUBJECT CODE: 16UCOMC01	THEORY & PROBLEMS	MARKS: 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To help the students a sound understanding of basic accounting concepts and principles of the accounting process.
2. To familiarize the students with methods of preparing final accounts of sole proprietorship concern and Non – trading organisations.
3. To inculcate the ability to rectify the errors arising at different stages of the accounting process.

UNIT-I **(20 Hours)**

Basic Accounting concepts – Accounting process – Journals, Ledger and Preparation of Trial balance.

UNIT-II **(20 Hours)**

Final Accounts of sole traders – Common adjustments in the preparation of final accounts – Adjusting and closing entries.

UNIT-III **(20 Hours)**

Deprecation – Meaning, causes, types – straight line method and written down value method (Change in method excluded)

UNIT-IV **(15 Hours)**

Insurance claims, claims of stock destroyed including Average Clause.

UNIT-V **(15 Hours)**

Accounts from incomplete records (Single Entry) - Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs method – Conversation method.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. R. L. Gupta & M. Radhaswamy – Advanced Accountancy, Sultan Chand , New Delhi.
2. R.L Gupta & V.K. Gupta – Financial Accounting – Sultan Chand Publishing, New Delhi.

REFERENCE BOOKS:

3. T.S.Reddy & A. Murthy, Financial Accounting, Margum Publications, Chennai.
4. Dr.S.Manikandan ,Financial Accounting, Scitech Publications, Chennai.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=81269>
2. [9935https://books.google.co.in/books?isbn=9966254455](https://books.google.co.in/books?isbn=9966254455)
3. <https://books.google.co.in/books?isbn=0470635290>

Question Paper Pattern:

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

Distribution of Questions:

Section	Units	No. of Questions	
		Theory	Problems
A	Unit – 1	-	3
	Unit – 2	-	3
	Unit – 3	1	1
	Unit – 4	1	0
	Unit – 5	1	2
B	Unit – 1	-	1
	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4	-	1
	Unit – 5	1	1
C	Unit – 1	-	-
	Unit – 2	-	1
	Unit – 3	-	1
	Unit – 4	-	1
	Unit – 5	-	

CORE-II

BUSINESS COMMUNICATION

SUBJECT CODE: 16UCOMC02	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS:75

COURSE OBJECTIVES

1. To enable the students to acquire effective oral and written communication skills.
2. To enlighten the students in drafting Letters, Circulars, Orders and Reports relevant to Business.

UNIT-I (15 Hours)

Business Communication – Meaning and Definition – Methods – Types – Principles of Effective Communication – Barriers to Communication.

UNIT-II (15 Hours)

Business Letters – Lay out – Kinds of Business Letters – Preparation of Bio- Data/Resume – Interview – Appointment- Joining Report – Promotion – Transfer.

UNIT-III (15 Hours)

Business Letters – Enquiries – Replies- Orders – Sales Letters – Circulars-Complaints.

UNIT-IV (15 Hours)

Bank Correspondence – Insurance Correspondence – Correspondence with shareholders, Directors.

UNIT-V (15 Hours)

Report Writing – Agenda – Minutes of the Meeting – Modern forms of Communication.

PRESCRIBED TEXT BOOKS

1. Rajendra Pal- Basics of Business Communication, Sultan Chand & Sons.

REFERENCE BOOKS:

1. Dr. Marlene Morais and John Joseph Adaikalam- Business Communication.
2. S.Sankaran – Business Communication, Margham Publications.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=130556023X>
2. <https://books.google.co.in/books?isbn=0618990488>
3. <https://books.google.co.in/books?isbn=0538466251>

Question Paper Pattern:

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

Distribution of Questions:

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

ALLIED –1

ECONOMICS FOR BUSINESS DECISION

SUBJECT CODE: 16UCOMA01	THEORY	MARKS: 100
SEMESTER : I	CREDITS : 5	TOTAL HOURS:75

COURSE OBJECTIVES

1. To enable the students to understand the concepts and theories of Business Economics
2. To enable the students to learn how the economic principles are applied in business decision making process.
3. To enlighten the students about the Indian Economy and indicators of Economic development

UNIT-I

(15 Hours)

Definition- Nature ,scope and its importance – Role of Business Economist – Positive and Normative Economics.

UNIT-II

(15 Hours)

Meaning of demand – Distinctions of demand – law of demand – Elasticity of demand – supply concepts.

UNIT-III

(16 Hours)

Consumer Behaviour theories- Law of Diminishing Marginal Utility - Equi- Marginal Utility- Indifference Curve and its properties.

UNIT-IV

(16 Hours)

Production function, Law of variable proportion, Law of Returns to scale – ISO Quants - Economies of Scale.

UNIT-V

(13 Hours)

Pricing, objectives and methods – factors determining pricing - Cost Classification – Break Even Analysis

PRESCRIBED TEXT BOOKS

1. Indian Economy – I.C. Dingara
2. Business Economics – E. Dharmaraj – Scitech publications

REFERENCE BOOKS:

1. S.Shankaran , Business Economics – Margham publications Ch -17
2. Indian Economy – Shankaran – Margham publications.
3. A.L. Ahuja , Business Economics – RBSA publishers Jaipur – 03

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=04700211282>.
2. <https://books.google.co.in/books?isbn=1451602391>
3. <https://books.google.co.in/books?isbn=1486019501>

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

Distribution of Questions:

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

NON MAJOR ELECTIVE – I

BASICS OF RETAIL MARKETING

SUBJECT CODE: 16UNME01H	THEORY	MARKS: 100
SEMESTER : I	CREDITS : 2	TOTAL HOURS:30

COURSE OBJECTIVES

1. To expose the students to various trend in retail business.
2. To provide the understanding to broad set of specialized activities and techniques in managerial retail business.
3. To motivate the student to take up retailing business as a carrier.

UNIT-I (6 Hours)

Retailing-Definition-Retail marketing – Growth of organized retailing in India – importance of retailing.

UNIT-II (6 Hours)

Functions of Retailing – Characteristics of Retailing –Types of Retailing – Store Retailing – Non store Retailing.

UNIT-III (6 Hours)

Retail Location Factors – Branding in Retailing – Private Labelling – Franchising concept.

UNIT-IV (6 Hours)

Communication tools used in retailing – sales promotion, E- Retailing – Window Display.

UNIT-V (6 Hours)

Supply Chain Management – Definition – Importance – Role of information technology in Retailing.

PRESCRIBED TEXT BOOKS

1. Gilbert Pearson , Retail Marketing Education Asia , 2001
2. Vedamani Gibson , Retail Marketing Jaici Publishing House New Delhi – 2000

REFERENCE BOOKS:

1. Herman & Evans Retail Management Phi , New Delhi -2001
2. Michael Levy and Barton A Weitz , Retail Management Tata Mc , Graw hill, New Delhi - 2001
3. Dr. L. Natarajan , Retail Marketing , Margham Publication Chennai.

WEB REFERENCES:

1. https://guruiignou.com/ignou-brl-002-study-material/#google_vignette
2. http://www.govtwomencollegeslm8.org/e_content/Commerce/II%20M.Com/Retail%20Marketin g.pdf

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Essay Answer any 5 out of 10 questions (Each in 1200 words)	1-10	20	100
	Total Marks			100

Distribution of Questions:

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

SEMESTER II

CORE-III
FINANCIAL ACCOUNTING-II

SUBJECT CODE: 16UCOMC03	THEORY & PROBLEMS	MARKS: 100
SEMESTER : II	CREDITS : 4	TOTAL HOURS:90

COURSE OBJECTIVE

1. To impart skills in accounting for various kinds of business transactions.

UNIT-I **(15 Hours)**

Meaning & features, legal provisions of Hire Purchase Act, calculation of Interest, Journal entries in the books of Vendee and Vendor, preparation of various accounts in the ledger in the books of hire purchaser and seller.

UNIT-II **(15 Hours)**

Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors System.

UNIT-III **(20 Hours)**

Departmental Accounts need, features, Basis for Allocation of Expenses, treatment of Inter - Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

UNIT-IV **(20 Hours)**

Admission of a Partner, Retirement and death of a partner including treatment of goodwill.

UNIT-V **(20 Hours)**

Dissolution of partnership firms including piecemeal distribution of assets.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. R. L. Gupta & M. Radhaswamy – Advanced Accountancy, Sultan Chand , New Delhi.
2. R.L Gupta & V.K. Gupta – Financial Accounting – Sultan Chand Publishing, New Delhi.

REFERENCE BOOKS:

1. T.S.Reddy & A. Murthy, Financial Accounting, Margum Publications, Chennai.
2. Dr.S.Manikandan ,Financial Accounting, Scitech Publications, Chennai.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0470021128>
2. <https://books.google.co.in/books?isbn=1451602391>
3. <https://books.google.co.in/books?isbn=1486019501>

Question Paper Pattern:

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

Distribution of Questions:

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

CORE-IV
PRINCIPLES OF MANAGEMENT

SUBJECT CODE: 16UCOMC04	THEORY	MARKS: 100
SEMESTER : II	CREDITS : 4	TOTAL HOURS: 75

COURSE OBJECTIVES

1. To enable the students to appreciate the contribution made by management and learn towards the basic principles and functions of management.
2. To provide opportunities to apply the general function of management in day – to day practice

UNIT-I

(20 Hours)

Management: Importance – Definition- Nature and Scope of Management Process - Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.

UNIT-II

(15 Hours)

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

UNIT-III

(15 Hours)

Organisation: Types of Organisations – Organisation Structure – Span of Control and Committees – Departmentalisation – Informal Organisation.

UNIT-IV

(15 Hours)

Authority – Delegation – Decentralisation –Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and purpose.

UNIT-V

(10 Hours)

Co-ordination - Need, Type and Techniques and requisites for excellent Co-ordination – Controlling – Meaning and Importance – Control Process.

PRESCRIBED TEXT BOOKS

1. C.B.Gupta, Management Theory & Practice -Sultan Chand & Sons - New Delhi.
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi.

REFERENCE BOOKS:

1. P.C. Tripathi & P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi.
2. Weihrich and Koontz, Management – A Global Perspective.
3. N.Premavathy, Principles of Management - Sri Vishnu Publication - Chennai.

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C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
	Total Marks			100

Distribution of Questions:

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

ALLIED-II
INDIAN ECONOMIC DEVELOPMENT

SUBJECT CODE: 16UCOMA02	THEORY	MARKS: 100
SEMESTER : II	CREDITS : 5	TOTAL HOURS:75

COURSE OBJECTIVES

1. To enable the students to understand the concepts and theories of Business Indian economic development
2. To enable the students to learn how the economic principles are applied in business decision making process.
3. To enlighten the students about the Indian Economy and indicators of Economic development

UNIT-I **(15 Hours)**

Economic growth and economic Development-Features of economic development- Indicators of economic development-National Income - Basic concepts and computation of National Income

UNIT-II **(15 Hours)**

Major problems of Indian Economy-Poverty-Inequalities- Unemployment-Population- Infrastructural developments & Foreign Trade

UNIT-III **(15 Hours)**

Agriculture –Contribution to economic development- Green Revolution-Irrigation-Minor, Medium, Major irrigation works. Land Reforms-Food policy and Public Distribution System

UNIT-IV **(15 Hours)**

Industry-Role of industries in economic development-Large and Micro Small and Medium Enterprises (MSME) - Various Economic Policies, Liberalization, Globalization

UNIT-V **(15 Hours)**

Five Year plans in India-Achievements and failures-Economic development under Five Year Plans (with special reference to 12th and 13th five year plans) Niti Aayog.

PRESCRIBED TEXT BOOKS

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.

REFERENCE BOOKS:

1. K.N. Agarwal, Indian Economy – Problem of Development of Planing - Wishwa Prakasan - New Age of International Ltd.
2. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0470021128>
2. <https://books.google.co.in/books?isbn=1451602391>
3. <https://books.google.co.in/books?isbn=1486019501>

Question Paper Pattern:

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

Distribution of Questions:

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

NON MAJOR – II

FUNDAMENTALS OF INSURANCE

SUBJECT CODE: 16UNME02H	THEORY	MARKS: 100
SEMESTER : II	CREDITS : 2	TOTAL HOURS: 30

COURSE OBJECTIVE

1. To ensure the students to understand in the basic and fundamentals of insurance

UNIT-I **(6 Hours)**

Origin and History of insurance – Meaning and Definition on Insurance – Features of Insurance

Principles of Insurance – Objective and Advantage of Insurance - types of insurance

UNIT-II **(6 Hours)**

Insurance Organizations in India and Their Profile – Insurance Regulatory and Development

Authority – Its Duties and Functions.

UNIT-III **(6 Hours)**

Meaning and Definition of Life Insurance – Its Features – Its Fundamental Principles Type of

Policies in Life Insurance.

UNIT-IV **(6 Hours)**

Meaning and Definition of Fire Insurance – its features. Its Fundamental Principles – Types

of Policies in Fire Insurance.

UNIT-V **(6 Hours)**

Meaning and Definition of Marine Insurance – its Features – Its Fundamental Principles –

Types of Policies in Marine Insurance.

PRESCRIBED TEXT BOOK

1. A.MURTHY: Elements of Insurance

REFERENCE BOOK:

1. M.N.MISH : Insurance – Principles and Practice

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Essay Answer any 5 out of 10 questions (Each in 1200 words)	1-10	20	100
	Total Marks			100

Distribution of Questions:

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

SEMESTER III

CORE – V
CORPORATE ACCOUNTING – I

SUBJECT CODE: 16UCOMC05	THEORY & PROBLEMS	MARKS: 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS: 90

COURSE OBJECTIVES

- 1.To enable students to understand the accounting treatment relating to issue of shares and underwriting of shares.
- 2.To understand the procedure for internal reconstruction and capital reduction and valuation of Good will and shares .
- 3.To familiarize the students with the preparation of financial statement of banking companies

UNIT-I **(20 Hours)**

Issue of shares- forfeiture and re-issue of shares. Underwriting of shares-Determination of the liability of underwriters-Complete Underwriting-Partial Underwriting-Firm Underwriting.

UNIT-II **(15 Hours)**

Profit prior to incorporation- Liquidation of companies-Preparation of Liquidators final statement of accounts-Statement of affairs.

UNIT-III **(20 Hours)**

Alteration of share capital-Internal reconstruction and reduction of capital-Valuation of Good will and shares-Methods of Valuation of Goodwill-Average profits method-Super profit method-Capitalization method-Methods of Valuation of shares-Net asset method-Yield method-Fair value method.

UNIT-IV **(20 Hours)**

Financial statement of banking companies- Preparation of profit and loss account -Balance sheet.

UNIT-V **(15 Hours)**

Accounting for price level changes -Social responsibility accounting-Human resource accounting – Mechanised Accounting (Theory only).

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Corporate Accounting-T.S. Reddy & A.Murthy- Margham publisher
2. Corporate Accounting-R.L.Gupta&Radhaswamy-Sultan chand

REFERENCE BOOKS:

- 1.&sons.New Delhi. 3.Advanced Accounting-M.C.Shukla&T.S.Grewal
4. Advanced Accounting-S.P.Jain &K.L.Narang.Kalyani publishers.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8131754510>
2. <https://books.google.co.in/books?isbn=8120346270>
3. <https://books.google.co.in/books?isbn=8126908394>

Question Paper Pattern:

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

Distribution of Questions:

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

CORE- VI
BUSINESS LAWS

SUBJECT CODE: 16UCOMC06	THEORY	MARKS: 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS:75

COURSE OBJECTIVE

1. To make the students understand the significant provisions of General Contract and Special Contracts.

UNIT-I **(15 Hours)**

Indian Contract Act – Formation – Terms of contract – Forms of Contract – Offer and acceptance – Consideration.

UNIT-II **(15 Hours)**

Persons Incompetent to contract – Free Consent – Agreements with unlawful object – Wagering agreements and Contingent contracts.

UNIT-III **(15 Hours)**

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

UNIT-IV **(15 Hours)**

Sale of Goods Act-Formation of contract of sale-Passing of property in goods-Performance of contract of sale.

UNIT-V **(15 Hours)**

Conditions and warranties – Rights of unpaid seller.

PRESCRIBED TEXT BOOKS

1. Business Laws- N.D. Kapoor , Sultan Chand and Sons
2. Business Laws – M.R. Sreenivasan , Margam Publications

REFERENCE BOOKS:

3. Business Laws – M.V. Dhandapani, Sultan Chand ad Sons
4. Mercantile Law – S. Badre Alam and P. Saravanavel
5. Business Law – R.S.N. Pillai – S. Chand
6. Mercantile Law – Gogna, S. Chand.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0764142402>
2. <https://books.google.co.in/books?isbn=0748766472>
3. <https://books.google.co.in/books?isbn=0748766774>

Question Paper Pattern:

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

Distribution of Questions:

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

CORE- VII
BANKING AND FINANCIAL SERVICES

SUBJECT CODE: 16UCOMC07	THEORY	MARKS: 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To comprehend the Indian Financial system through banking and financial services.
2. To cognize the Banking system and the concepts of e-banking in order to enable the students to get practical exposure in banking practice.
3. To enlighten the students about the financial services available to develop our economy.

UNIT-I (20 Hours)

Meaning and Definition of Banking –RBI – Functions – Functions of Commercial Banks
–Types of Deposits (Fixed, Current, Savings and Recurring Deposits) – Principles of Lending.

UNIT-II (20 Hours)

E-Banking – Features and Concepts – Services – Paying Banker – Statutory Protection
– Collecting Banker – Rights and Duties.-Maintaining customers’ relationship- Banking
Ombudsman.

UNIT-III (20 Hours)

Financial Instruments - Negotiable Instruments – Promissory Note, Bill of Exchange
and Cheques – Endorsements – Kinds of Endorsements – Crossing – General and Special
Crossing.

UNIT-IV (15 Hours)

Financial Services – Meaning, Importance and types of Financial Services – Players
in Financial Services Sector-- Merchant Banking – Functions – Factoring – Types,
Functions.

UNIT-V (15 Hours)

Leasing and Hire Purchase – Concepts and features – Types of lease accounts.
– Mutual Funds – Meaning- Types – Functions – Advantages.

PRESCRIBED TEXT BOOKS

1. Sundaram and Varshney - Banking Theory, Law and Practice , Sultan Chand & Sons.
2. Dr. Guruswamy – Banking Theory, Law and Practice, Tata Mc Graw Hill

REFERENCE BOOKS:

1. B. Santhanam – Banking Theory, Law and Practice, Margham Publications.
2. Dr. Radha - Financial Services, Prasanna Publishers.
3. B. Santhanam – Financial Services, Margham Publications

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0471292192>
2. <https://books.google.co.in/books?isbn=1904727891>
3. <https://books.google.co.in/books?isbn=8131752666>

Question Paper Pattern:

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

Distribution of Questions:

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

**CORE-VIII
MARKETING**

SUBJECT CODE: 16UCOMC08	THEORY	MARKS: 100
SEMESTER : III	CREDITS : 4	TOTAL HOURS: 75

COURSE OBJECTIVES

1. To expose students to the importance of marketing in the business world.
2. To enable students to understand the elements of the marketing mix.

UNIT-I **(15 Hours)**

Marketing- Introduction – Meanings – Definition – Functions – Role and importance – Kinds of Market – Marketing Managements – Marketing Process – Marketing Management Orientation marketing Plan – Marketing Mix – Relationship Building – Customer Retention Strategies.

UNIT-II **(15 Hours)**

Marketing Environment – Managing Marketing information – Consumer Markets – Consumer Buying Decision Process – Business Markets – Business Buyer Behaviour Process – Market Segmentation - Targeting – Positioning Strategies.

UNIT-III **(15 Hours)**

Product, Services and Branding Strategies – Types of Products – Product Mix – New Product Development – Product Life Cycle Strategy, Pricing – Pricing Objectives – Kinds of Pricing – Factors Affecting Pricing – Pricing Strategies.

UNIT-IV **(15 Hours)**

Marketing Channels – Functions – Types – Event Management –Channel design management channel behaviour – Oraganisation and Conflict; Marketing Communication Mix – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix.

UNIT-V **(15 Hours)**

Competitor Analysis and Strategies – Social Responsibility and Ethics – Citizen and Public Actions to Regulate Marketing – Recent Trends in Marketing : A Basic understanding of E-Marketing , Consumerism , Market Research , MIS and Marketing Regulations.

PRESCRIBED TEXT BOOKS

1. Kotler Philip, Armstrong Gary , agnihotri y. prafulla, ehsan UI Haque , principles of marketing – A South Asian Perspective , 13th Edition , Pearson 2009

REFERENCE BOOKS:

1. Rajan Nair, Marketing, Sultan Chand & Sons Publications, New Delhi.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0764112775>
2. <https://books.google.co.in/books?isbn=0324591098>
3. <https://books.google.co.in/books?isbn=0415380804>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
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C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

ALLIED-III

BUSINESS STATISTICS-I

SUBJECT CODE: 16UMATA22	THEORY & PROBLEMS	MARKS: 100
SEMESTER : III	CREDITS : 5	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To communicate the origin and basics about the statistics.
2. To demonstrate the classifications, tabulation of data including diagrammatic and graphical methods.
3. To analyze the knowledge of measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean.

UNIT-I

(20 Hours)

Introduction: Statistics - Definitions; Variables - Quantitative and Qualitative data – Primary and Secondary - Collection of data - Census method - Sampling methods - Precautions while using secondary data.

UNIT-II

(20 Hours)

Classification and Presentation of data - Tabulation - Frequency Distribution – Diagrammatic and Graphical representation of data – Bar diagram – Pie Diagram – Frequency Curve - Ogive Curves – Histogram – Polygon – Lorenz Curve.

UNIT-III

(20 Hours)

Measures of Central Tendency - Mean, Median and Mode, – Measures of Variation – Range, Quartile Deviation, Standard Deviation, Mean Deviation and Coefficients - their characteristics – uses and limitations.

UNIT-IV

(15 Hours)

Skewness – Types and measurement – Karl Pearson – Bowley's - kurtosis – Types & measurement.

UNIT-V

(15 Hours)

Time series – components – models – trend measurement- Seasonal Index measurement (Simple Average & Moving Average method)

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications
Statistics – Elhance

REFERENCE BOOKS:

3. Operations Research – Hira and Gupta, S. Chand.
4. Operations Research – Handy and A. Taha, Macmillan Publishers.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0764142399>
2. <https://books.google.co.in/books?isbn=8122400116>
3. <https://books.google.co.in/books?isbn=8131726029>

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Distribution of Questions:

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

SEMESTER IV

CORE-IX
CORPORATE ACCOUNTING – II

SUBJECT CODE: 16UCOMC09	THEORY & PROBLEMS	MARKS: 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To enable students to understand the accounting treatment relating to amalgamation, absorption and internal reconstruction
2. To understand the accounting procedure relating to holding companies and subsidiary companies.
3. To familiarize the students with the preparation of life insurance and general insurance company accounts.

UNIT-I **(15 Hours)**

Amalgamation, Absorption and External reconstruction-Computation of purchase consideration- Pooling of interest method-Purchase method-Accounting treatment- Journal entries-Preparation of Balance sheet.

UNIT-II **(20 Hours)**

Consolidated final statement of Holding companies and Subsidiary companies (Intercompany holdings excluded)

UNIT-III **(15 Hours)**

Accounts of life insurance companies-Life insurance revenue account-Balance sheet- Ascertaining correct Life assurance fund-Preparation of valuation of Balance sheet- Determination of amount due to policy holders.

UNIT-IV **(20 Hours)**

Accounts of general insurance companies-Calculation of Reserve for unexpired risk- Preparation of Revenue account –Profit& loss account and Balance sheet.

UNIT-V **(20 Hours)**

Accounting standards-Meaning-Need for Accounting standards-Significance of Accounting standards-Provision of Accounting standards(AS)-1, AS-2,AS-3, AS-6 AS-14 and AS-21

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Corporate Accounting-T.S. Reddy & A.Murthy- Margham publisher
2. Corporate Accounting-R.L.Gupta&Radhaswamy-Sultan chand &sons.New Delhi

REFERENCE BOOKS:

1. Advanced Accounting-M.C.Shukla&T.S.Grewal
2. Advanced Accounting-S.P.Jain &K.L.Narang.Kalyani publishers.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8131754510>
2. <https://books.google.co.in/books?isbn=8120346270>
3. <https://books.google.co.in/books?isbn=8126908394>

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Section	Question Component	Numbers	Marks	Total
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C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

**CORE-X
COMPANY LAW**

SUBJECT CODE: 16UCOMC10	THEORY	MARKS: 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS: 75

COURSE OBJECTIVE

1. To make the students understand the significant provisions of companies act.

UNIT-I (15 Hours)

Definition of Joint Stock Company – Kinds – Formation of Company.

UNIT-II (15 Hours)

Memorandum of Association – Contents- Doctrine of Ultra Vires – Articles of Association – Contents- Doctrine of Indoor Management.

UNIT-III (15 Hours)

Prospectus- Contents – Statement in lieu of Prospectus— Share Capital – Alteration and Reduction of Share Capital.

UNIT-IV (15 Hours)

Meetings and Resolutions – Statutory Meeting – Annual general meeting – Extra Ordinary general meeting – Resolutions – Ordinary & Special.

UNIT-V (15 Hours)

Winding up of a company – Modes of winding up – Winding up by the court – Voluntary winding up – Member`s voluntary winding up – Creditor`s voluntary winding up

PRESCRIBED TEXT BOOKS

1. Company Law – Avtar Singh
2. Company Law N.D. Kapoor
3. M.C.Shukla and S.S. Gulshan – Principles of Company Law

REFERENCE BOOKS:

4. S.M.Shah – Lectures on Company Law
5. S.Badri Alam and Saravanavel - Company Law- Himalaya Publications
6. P.P.S. Gogna – Text Book of Company Law – S.Chand

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0199608024>
2. <https://books.google.co.in/books?isbn=0582894182>
3. <https://books.google.co.in/books?isbn=8171567312>

Question Paper Pattern:

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

Distribution of Questions:

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

CORE-XI
BUSINESS TAXATION

SUBJECT CODE: 16UCOMC11	THEORY	MARKS: 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS:75

COURSE OBJECTIVE

1. To enable the students to know about tax system.

UNIT-I **(14 Hours)**

Objectives of taxation- Cannons of taxation- Tax systems in India- Direct and indirect taxes-

UNIT-II **(16 Hours)**

Central Excise Duty- Classification- Levy and collection- Clearances- Exemption from Excise duty- Refund and Rebate- Offences and penalties- Settlement and Appellate provisions.

UNIT-III **(15 Hours)**

Customs duty – Levy and collection- Exemption- Duty draw back - Organisation – Officers- Powers- Appellate machinery- Infringement- Offences and penalties- duty free zones.

UNIT-IV **(14 Hours)**

Central sales tax Act- Levy and collection- Export and Import – Liability of tax – Registration of dealers – Goods of special importance – Offences and penalties.

UNIT-V **(16 Hours)**

Value added Tax – Objectives – Levy of VAT – Importance of VAT – Arguments – Difficulties – Set off -- Tax credit -- Registration -Assessment- Declaration form – Service tax – Tax rate – Importance – Economic development.

PRESCRIBED TEXT BOOKS

1. Central Excise Act.
2. Custmes Act.

REFERENCE BOOKS:

3. Central sales tax Act.
4. Practical Approach to Income Tax – Ahuja Girish and Gupta Ravi.
5. Business Taxation T.S. Reddy and Dr. Hari Prasad Reddy.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=3642032842>
2. <https://books.google.co.in/books?isbn=1259051471>
3. <https://books.google.co.in/books?isbn=02780008>

Question Paper Pattern:

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

Distribution of Questions:

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

CORE– XII
RESEARCH METHODOLOGY

SUBJECT CODE: 16UCOMC12	THEORY & PROBLEMS	MARKS: 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS: 75

UNIT-I **(15 Hours)**
Research – Meaning and purpose – Types of Research – Pure and Applied, Survey, Case Study, Experimental and exploratory – Research Design – Steps in research – steps in selection and formulation of research problem – review of literature.

UNIT-II **(18 Hours)**
Probability - measurement method – Addition and multiplication theorems – conditional probability– combinations-Probability distributions-Binomial, Poisson and Normal distributions.

UNIT-III **(15 Hours)**
Sampling- Sampling error- Hypothesis Testing in Sampling – Z, t, F tests, One way ANOVA, Chi–Square (Simple Problem Only).

UNIT-IV **(15 Hours)**
Correlation – Karl Pearson & Spearman’s Rank – uses & limitations - Regression analysis – OLS method.

UNIT-V **(12 Hours)**
Report writing – Types of report – Contents – Style and Convention – Steps in drafting report
Problem 60% and Theory 40%

PRESCRIBED TEXT BOOKS

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. William C Emory, Business Research Methods, Richard D Irwin, NJ

REFERENCE BOOKS:

1. Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill
2. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8122415229>
2. <https://books.google.co.in/books?isbn=8131301362>
3. <https://books.google.co.in/books?isbn=812241522>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
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Total Marks				100

Distribution of Questions:

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

**ALLIED-IV
OPERATIONS RESEARCH**

SUBJECT CODE: 16UCOMA04	THEORY & PROBLEMS	MARKS: 100
SEMESTER : IV	CREDITS : 5	TOTAL HOURS: 90

COURSE OBJECTIVE

1. To impart knowledge on the various techniques of operations research

UNIT-I (15 Hours)

Introduction to Operations Research – Meaning – Definition – Origin and history – Characteristic features – Scope – Steps – Techniques – Application – Limitations.

UNIT-II (23 Hours)

Linear Programming Problem (LPP) – Meaning – Assumptions – Applications – Formulating LPP – Advantages – Limitations – Formulating LP Model (Simple Problems only) – Obtaining Optimal Solution for Linear Programming Problem (LPP) – Graphical Method – Problems – Simplex Method for \leq type and for slack and variable case – Maximisation function (Simple Problems only)

UNIT-III (22 Hours)

Transportation Problems (Initial Basic Feasible Solution) – Assumptions – Degenerate solution – North-west Corner method – Least Cost method – Vogel’s approximation method.

UNIT-IV (15 Hours)

Assignment problems – features – Hungarian method (Simple Problems only)

UNIT-V (15 Hours)

Network analysis – Network diagram and critical path problems without crashing - PERT and CPM – Differences.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Agarwal N P and Sonia Agarwal, Operations Research and Quantitative Techniques, RBSA Publishers, New Delhi, 2009
2. Anand Sharma, Operations Research, Himalayan Publishing House, 2014, Mumbai

REFERENCE BOOKS:

1. Gurusamy S, Elements of Operations Research, Vijay Nicole Imprints, 2015, Chennai
2. Gupta P K and Gupta S P, Quantitative Techniques and Operations Research, Sultan Chand and Sons, 2014, New Delhi
3. Kapoor V K, Operations Research Techniques for Management, Sultan Chand and Sons, 2012, New Delhi

WEB REFERENCES:

1. <http://www.learnaboutor.co.uk/>
2. <http://www.theorysociety.com/>
3. <http://www.orcomplete.com/>
4. <http://www.orsi.i>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Definition / Principle Answer any 10 out of 12 Questions (Each in 50 words)	1-12	2	20
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C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

SEMESTER V

CORE-XIII
COST ACCOUNTING

SUBJECT CODE: 16UCOMC13	THEORY & PROBLEMS	MARKS: 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To compile the basic concepts used in cost accounting.
2. To compute selling price through cost sheets.
3. To outline the basic principles of materials control and the latest techniques in inventory control.

UNIT-I **(10 Hours)**

Nature and scope of Cost Accounting, Cost analysis, concepts and classification. Installation of costing system, cost centres and profit centers.

UNIT-II **(20 Hours)**

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

UNIT-III **(25 Hours)**

Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.

UNIT-IV **(15 Hours)**

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

UNIT-V **(20 Hours)**

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

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.

REFERENCE BOOKS:

1. T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting
2. N.K. Prasad and V.K. Prasad – Cost Accounting.
3. Saxena and Vashist – Cost Accounting.
4. Hansen / Mowen – Cost Management Accounting and Control.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0070402248>
2. <https://books.google.co.in/books?isbn=8189781502>
<https://books.google.co.in/books?isbn=9380901666>

Question Paper Pattern:

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

Distribution of Questions:

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

CORE – XIV
PRACTICAL AUDITING

SUBJECT CODE: 16UCOMC14	THEORY	MARKS: 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS:90

COURSE OBJECTIVES

1. To discuss the concept of entrepreneurship and its importance.
2. To analyze the scope of various financial institutions for the enhancement of small entrepreneurs.
3. To utilize the various technical tools for the business premises and encounter business ventures.

UNIT-I

(25 Hours)

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.

UNIT-II

(15 Hours)

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

(15 Hours)

Depreciation and reserves – meaning – Auditor’s duty with regard to depreciation – Reserves and provisions- Distinguish reserves and provision – Depreciation of wasting Assets.

UNIT-IV

(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 Auditorship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification – 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 EDP system.

PRESCRIBED TEXT BOOKS

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

REFERENCE BOOKS:

1. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
2. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8121920418>
2. <https://books.google.co.in/books?isbn=5877373412>
3. <https://books.google.co.in/books?isbn=8170231868>

Question Paper Pattern:

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C	Essay Answer any 2 out of 4 questions (Each in 1200 words)	21-24	20	40
Total Marks				100

Distribution of Questions:

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

CORE-XV

ENTREPRENEURIAL DEVELOPMENT

SUBJECT CODE: 16UCOMC15	THEORY	MARKS: 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS:75

COURSE OBJECTIVE

1. Inculcate values of entrepreneurship and develop entrepreneurial qualities. Motivate them to become successful entrepreneurs.

UNIT-I (15 Hours)

Entrepreneur – meaning – types – qualities – classification – concept of Entrepreneurship – Factors influencing entrepreneurship–Functions of Entrepreneurship.

UNIT-II (20 Hours)

Entrepreneurial Development Agencies – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute –Entrepreneurial Development Programmes (EDP) – Role of Government in organizing EDPs.

UNIT-III (15 Hours)

Introduction to Small Scale Industries –Role of SSI in economic growth – Project Management -Business Idea generation techniques- Identification of business opportunities .

UNIT-IV (12 Hours)

Feasibility study of Projects – Marketing, Finance, Technology & Legal formalities. Preparation of Project Report.

UNIT-V (13 Hours)

Role of entrepreneur in economic development - Women Entrepreneurship – Problems and promotion of women entrepreneurs – Role of Government in developing women entrepreneurs.

PRESCRIBED TEXT BOOKS

1. Srinivasan.N.P. , - Entrepreneurial Development.
2. P.Saravanavel – Entrepreneurial Development

REFERENCE BOOKS:

1. Vasanth Desai – Project Management
2. Jayashree Suresh – Entrepreneurial Development

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8122414346>
2. <https://books.google.co.in/books?isbn=8170991153>
3. <https://books.google.co.in/books?isbn=8121918014>

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Distribution of Questions:

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

CORE–XVI
FINANCIAL MANAGEMENT

SUBJECT CODE: 16UCOMC16	THEORY & PROBLEMS	MARKS: 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To enable the students to understand the managerial decisions on the acquisition and effective utilization of long –term and short – term funds of the organization.
2. To enlighten the students about the maximization of the profitability of the firm.

UNIT-I (15 Hours)

Meaning and objectives and importance of finance - Source of finance – Functions of financial management – Role of Financial manager in financial management.

UNIT-II (20 Hours)

Cost of Capital – Cost of Equity – Cost of Preference share capital – Cost of Debt – Cost of Retained Earnings – Weighted Average cost of capital.

UNIT-III (20 Hours)

Capital structure – Planning – Factors affecting Capital structure – Determining Debt – Equity proportion – Quires of capital structure – Leverage concept

UNIT-IV (15 Hours)

Dividend policy – Factors affecting Dividend payment – Company Law- Provision on Dividend payment – Various dividend Models.

UNIT-V (20 Hours)

Working Capital – Components of Working Capital – Operating Cycle – Factors influencing working capital – Determining or forecasting of working capital requirements.

Theory 40% and Problems 60%

PRESCRIBED TEXT BOOKS:

1. Dr.S.N. Maheshwari , Sultan chand and sons.

REFERENCE BOOKS:

1. Dr. A Murthy , Margham publications

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=812591658X>
2. <https://books.google.co.in/books?isbn=8174465863>
3. <https://books.google.co.in/books?isbn=0070599432>

Question Paper Pattern:

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Distribution of Questions:

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

ELECTIVE – I
INCOME TAX LAW AND PRACTICE–I

SUBJECT CODE: 16UCOME01	THEORY & PROBLEMS	MARKS: 100
SEMESTER : V	CREDITS : 5	TOTAL HOURS:90

COURSE OBJECTIVE

1. To understand the basic concepts of Income Tax and to acquaint knowledge with provisions relating to Salary, House Property, Business or Professional incomes and filing of Returns.

UNIT-I (15 Hours)

Meaning and features of income- Important definitions under the Income Tax Act- Residential status – Scope of total income – 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 – 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- 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)

Tax Rates of Individual Assessee – Filing of Return – Various Return Forms – Permanent Account Number (PAN) – Advance payment of Tax – Meaning of Due date – Meaning of deduction of Tax at Source.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.

REFERENCE BOOKS:

1. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
2. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=812591658X>
2. <https://books.google.co.in/books?isbn=8174465863>
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Total Marks				100

Distribution of Questions:

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

SEMESTER VI

CORE-XVII
ADVANCED COST ACCOUNTING

SUBJECT CODE: 16UCOMC17	THEORY & PROBLEMS	MARKS: 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To enable students to acquire the versatile knowledge in costing for various service industries.
2. To make them to understand the techniques of cost control and decision making.
3. To enable the students to prepare operating cost sheet for services sector.

UNIT-I **(15 Hours)**
Methods of Costing: Unit Costing – Tenders or Quotations – Job Costing – Batch Costing EBQ.

UNIT-II **(20 Hours)**
Contract Costing – Preparation of Contract Account – Contractee Account – Preparation of Balance Sheet.

UNIT-III **(20 Hours)**
Process Costing – Features of Process Costing – Process Accounts – Process Losses and Gains.

UNIT-IV **(15 Hours)**
Operating Costing – Transport, Power Supply, Cinema Theater.

UNIT-V **(20 Hours)**
Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety. Marginal Costing – Decision – making - Sales – Mix Exploring New Markets – Make or Buy Decisions – Shut down or Continue.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS:

1. S.P.Jain and K.L. Narang : Cost Accounting
2. P.T.Pattanshetty and Dr.Palekar : Cost Accounting
3. S.P.Iyengar : Cost Accounting
4. Khanna, Pandey, Ahuja and Arora : Cost Accounting

REFERENCE BOOKS:

1. T.S.Reddy and Y. Hariprasad Reddy : Cost Accounting

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0070402248>
2. <https://books.google.co.in/books?isbn=8189781502>
3. <https://books.google.co.in/books?isbn=9380901666>

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Distribution of Questions:

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		Theory	Problems
A	Unit – 1	2	-
	Unit – 2	2	-
	Unit – 3	2	1
	Unit – 4	2	-
	Unit – 5	1	2
B	Unit – 1	1	1
	Unit – 2	-	1
	Unit – 3	1	1
	Unit – 4	-	1
	Unit – 5	-	1
C	Unit – 1	-	1
	Unit – 2	-	1
	Unit – 3	-	1
	Unit – 4	-	-
	Unit – 5	-	1

CORE–XVIII
MANAGEMENT ACCOUNTING

SUBJECT CODE: 16UCOMC18	THEORY & PROBLEMS	MARKS: 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To enable the students to acquire sound knowledge of concepts, methods and techniques of management accounting.
2. To apply the analytical skills associated with the interpretation of accounting reports.
3. To evaluate the results of profitability, liquidity, solvency and efficiency levels in the business.

UNIT-I

(10 Hours)

Management Accounting – Meaning, scope, 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, 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, capital structure and leverage.

UNIT-IV

(25 Hours)

Funds flow and Cash flow statements. Budgets and budgetary control – Meaning objectives, merits and demerits Types of Budgets – Production, Cash and Flexible Budgets.

UNIT-V

(20 Hours)

Capital Expenditure Control – Capital Budgeting Techniques – Pay Back Period – Accounting Rate of Return – Net Present Value Method.

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS:

1. Dr.Maheswari S.N. – Management Accounting.
2. Chadwick – The Essence of Management Accounting
3. Charles T.Hornrgren and Gary N.Sundem – Introduction to Management Accounting.

REFERENCE BOOKS:

1. T.S. Reddy & Dr. Y.Hariprasad Reddy – Management Accounting.

2. Sharma and Shashi K.Gupta – management Accounting

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0070620>
2. [37https://books.google.co.in/books?isbn=18539](https://books.google.co.in/books?isbn=1853937)
3. [3836https://books.google.co.in/books?isbn=8131731782](https://books.google.co.in/books?isbn=8131731782)

Question Paper Pattern:

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C	Essay Answer any 2 out of 4 questions	21-24	20	40

Distribution of Questions:

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		Theory	Problems
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	Unit – 2	2	-
	Unit – 3	1	2
	Unit – 4	2	-
	Unit – 5	1	2
B	Unit – 1	1	-
	Unit – 2	-	1
	Unit – 3	-	2
	Unit – 4	-	1
	Unit – 5	-	2
C	Unit – 1	-	-
	Unit – 2	1	-
	Unit – 3	-	1
	Unit – 4	-	1
	Unit – 5	-	1

CORE–XIX
BUSINESS ENVIRONMENT

SUBJECT CODE: 16UCOMC19	THEORY	MARKS: 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS: 90

COURSE OBJECTIVES

1. To enable the students to scan the business environment and appraise various factors which influence on business performance
2. To know the political environment and government intervention in the Business industry.
3. To find out the Social and cultural factors in the Business environment.

UNIT-I **(20 Hours)**

The concept of Business Environment - its nature and significance – Brief overview of political – Cultural – legal – economic and social environments and their impact on business and strategic decisions.

UNIT-II **(15 Hours)**

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

UNIT-III **(20 Hours)**

Social Environment – Cultural heritage – Social attitudes – impact of foreign culture – castes and communities – joint family systems – linguistic and religious groups – Types of social organization – social responsibilities of business.

UNIT-IV **(20 Hours)**

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

UNIT-V **(15 Hours)**

Financial Environment – Financial system – Commercial Banks – Financial Institutions – RBI Stock Exchange – IDBI – Non-Banking Financial Companies (NBFCs).

PRESCRIBED TEXT BOOKS:

1. Sankaran.S. – Business Environment
2. Francis Cherunilam – Business Environment
3. Aswathappa – Business Environment

REFERENCE BOOKS:

4. Daasgupta & Sengupta – Government and Business in India.
5. Srinivasan.K. – Productivity and social Environmen

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=8131731588>
2. <https://books.google.co.in/books?isbn=8189611372>
3. <https://books.google.co.in/books?isbn=00708324X>

Question Paper Pattern:

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Distribution of Questions:

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

ELECTIV– II
INCOMETAXLAW ANDPRACTICE– II

SUBJECT CODE: 16UCOME02	THEORY & PROBLEMS	MARKS: 100
SEMESTER : V	CREDITS : 5	TOTAL HOURS:90

COURSE OBJECTIVE

1. To acquaint knowledge with provisions relating to Capital gains, Income from other Sources, Deductions, Assessment of Individuals and Powers of Income Tax Authorities.

UNIT-I **(15 Hours)**

Income under capital gains – short term, long term capital gains – certain - transactions not included as transfer – Cost of improvement – Indexation of cost – Exempted Capital gains- Computation of Capital gains.

UNIT-II **(20 Hours)**

Income from other sources – Grossing up – Deductions in computing income under the head Income from other sources.

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, 80QQB, 80RRB,80U, – Assessment of individual- Computation of Tax.

UNIT-V **(20 Hours)**

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT) ,
Commissioners of Income Tax and Income Tax Officers – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Re assessment).

Proportion of theory and problems: 20% and 80%

PRESCRIBED TEXT BOOKS

1. Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.

REFERENCE BOOKS:

3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
4. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

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		Theory	Problems
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	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4	1	2
	Unit – 5	2	-
B	Unit – 1	-	2
	Unit – 2	-	1
	Unit – 3	-	2
	Unit – 4	-	2
	Unit – 5	1	-
C	Unit – 1	-	1
	Unit – 2	-	1
	Unit – 3	-	-
	Unit – 4	-	1
	Unit – 5	-	1

ELECTIVE-III
HUMAN RESOURCE MANAGEMENT

SUBJECT CODE: 16UCOME03	THEORY	MARKS: 100
SEMESTER : V	CREDITS : 5	TOTAL HOURS: 90

COURSE OBJECTIVE

1. To provide knowledge on understanding managing human resources in organizations.

UNIT-I **(15 Hours)**

Human Resource Management (HRM): Concepts-Role- Competencies of HR Manager
Functions of HR manager-Human Resource Planning –Job analysis- Job description and Specification.

UNIT-II **(15 Hours)**

Human Resource Information System - Recruitment- Sources of Recruitment- Selection strategies- Stages in selection process- Training and Development- Advantages of training .

UNIT-III **(20 Hours)**

Compensation management - Reward System--Wage and Salary administration-Incentives and Fringe Benefits- Motivation , Theories and methods - Morale and Productivity.

UNIT-IV **(20 Hours)**

Performance Appraisal System-Objectives of performance Appraisal-Process- Performance Criteria-Benefits and Constraints-Performance review sequence-New trends in Performance Appraisal Systems.

UNIT-V **(20 Hours)**

Quality of Work Life- Health, Safety, Welfare and Social security – Grievance Redressal-
-Worker’s participation in management-International HRM-Cross Cultural problems of MNC’s - The Future Trends.

PRESCRIBED TEXT BOOKS

1. Gary Dersler, “Human Resource Management”, Prentice Hall,1999
3. P E Beaumont, “ Human Resource Management”, Sage,1993.

REFERENCE BOOKS:

1. Milkovich G T& Boudreau J W, “Personnel/Human Resource Management-A Diagnostic Approach”, Illinois, Richard D Irwin Inc,1998.
2. Ian Beard Well &Len Holden, “Human Resource Management”, McMillan Ltd,2003.

WEB REFERENCES:

1. <https://books.google.co.in/books?isbn=0749446315>
2. <https://books.google.co.in/books?isbn=1285974859>
3. <https://books.google.co.in/books?isbn=813175426X>

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Total Marks				100

Distribution of Questions:

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		Theory	Problems
A	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	2	-
B	Unit – 1	2	-
	Unit – 2	2	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
C	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-