

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 (Honours)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the candidates admitted in the Academic year 2019-20 and thereafter)

VISION

To attain a competitive edge over the other academic courses by virtue of its rigorous academia and training structures and to put the students in a rigorous academic environment wherein they are subject to a strong and competitive syllabi and training programs so that they are transformed into professionals who thrive in a challenging and a competitive corporate environment.

MISSION

To strive to attain academic excellence and to maintain a very high standard of education in the dimensions of commerce, management, finance, economics, taxation and financial analysis and to mold the students into competent professionals with a very strong foundation of ethics and professional etiquette.

PROGRAMME OUTCOME

PO1: Convert Students as real time Professionals in the areas of finance, accounting and taxation.

PO2: Prepare Students to face the challenges in the current job market.

PO3: Apply the knowledge gained in the field of finance, law, taxation, treasury, accounting, etc. and in teaching fields.

PO4: Analyze and interpret various case studies related to Marketing, HR, Finance, Management, Accounting, Accounting standards, Income Tax and GST.

PO5: Combine theoretical and practical knowledge through internship and projects

PROGRAMME SPECIFIC OUTCOMES

PS01: Examine the Conceptual knowledge in accounting standards to pursue professional courses

PS02: Prepare students to be proficient in the field of Commerce, Logistics and Supply Chain Management, Research, Corporate Ethics and Governance and Tax.

B.COM (HONOURS)
COURSE STRUCTURE 2019-22 Batch

Semester	Part	Course Component	Subject Name	Subject Code	Credit	Hours	Marks		Total	
							Internal	External		
I	I	Language	Language (Tamil/Hindi/Sanskrit/French)	19UHTA121/ 19UHII121/ 19UHSA121/ 19UHFR121	3	4	50	50	100	
	II	English	English	19UHEN221	3	4	50	50	100	
	III	CORE I	Financial Accounting -I		19UHON301	4	6	50	50	100
		CORE II	Marketing Practice		19UHON302	4	5	50	50	100
		CORE III	Principles of Management		19UHON303	4	4	50	50	100
		CORE IV	Business Economics		19UHON304	4	5	50	50	100
	IV	NME I	Basic Tamil/ Analytical and Logical Reasoning		19UBAT401/ 19UNME401K	2	2		100	100
		Internship - I (two weeks)		19UINT401	2					
CREDIT TOTAL = 26										
II	I	Language	Language –II (Tamil/Hindi/Sanskrit/French)	19UHTA122/ 19UHII122/ 19UHSA122/ 19UHFR122	3	4	50	50	100	
	II	English	English – II	19UHEN222	3	4	50	50	100	
	III	CORE V	Financial Accounting -II		19UHON305	4	6	50	50	100
		CORE VI	Banking Theory & Practices		19UHON306	4	5	50	50	100
		CORE VII	Services Marketing & Customer Relationship Management		19UHON307	4	4	50	50	100
	IV	CORE VIII	Business Policy & Environment		19UHON308	4	5	50	50	100
		NME II	Basic Tamil/ Fundamentals of Corporate Communication		19UBAT402/ 19UNME402KK	2	2		100	100
		Internship - II (four weeks)		19UINT401	4					
CREDIT TOTAL = 28										
III	III	CORE IX	Corporate Accounting		19UHON309	4	6	50	50	100
		CORE X	Business Law		19UHON310	4	5	50	50	100
		CORE XI	Business Mathematics		19UMAT340	4	5	50	50	100
		CORE XII	Financial Services		19UHON311	4	5	50	50	100
		CORE XIII	Logistics and Supply Chain Management		19UHON312	4	5	50	50	100
	CORE XIV	International Trade		19UHON313	4	4	50	50	100	
		Internship - III (two weeks)		19UINT401	2					
CREDIT TOTAL = 26										
IV	III	CORE XV	Business Statistics and Operations Research		19UMAT347	4	5	50	50	100
		CORE XVI	Insurance and Risk Management		19UHON314	4	4	50	50	100
		CORE XVII	Special Accounts		19UHON315	4	5	50	50	100
	IV	CORE XVIII	Company Law		19UHON316	4	5	50	50	100
		CORE XIX	Financial Management		19UHON317	4	5	50	50	100
		CORE XX	Entrepreneurial Development		19UHON318	4	4	50	50	100
			Environmental Studies		16UEVS401	2	2		100	100
	Internship - IV (four weeks)00		19UHON401	4						
CREDIT TOTAL = 30										
V	III	CORE XXI	Cost Accounting		19UHON319	4	6	50	50	100
		CORE XXII	Corporate ethics and Governance		19UHON320	4	4	50	50	100
		CORE XXIII	Income Tax Law and Practice I		19UHON321	4	6	50	50	100
		CORE XXIV	Accounting Standards		19UHON322	4	4	50	50	100
		CORE XXV	Practical Auditing		19UHON323	4	5	50	50	100
		CORE XXVI	Research Methodology		19UHON324	4	5	50	50	100
	IV		Value Education		19UVED301	2			100	100
		Internship - V (two weeks)		19UHON401	2			100	100	
CREDIT TOTAL = 28										

		CORE XXVII	Management Accounting	19UHON325	4	6	50	50	100
		CORE XXVIII	Human Resource Management	19UHON326	4	5	50	50	100
VI	III	CORE XXIX	Security Analysis and Portfolio Management	19UHON327	4	4	50	50	100
		CORE XXX	Income Tax Law and Practice II	19UHON328	4	6	50	50	100
		CORE XXXI	Business Taxation	19UHON329	4	4	50	50	100
			Project & Viva-voce	19UHON330	8	5		100	100
				Extension Activities		1			
CREDIT TOTAL = 29									
OVERALL CREDIT TOTAL = 167									

SEMESTER - I

CORE - I
FINANCIAL ACCOUNTING -I

SUBJECT CODE :19UHON301	THEORY & PROBLEMS	MARKS 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

- **To help students to acquire conceptual knowledge of the financial accounting**
- **To familiarize students with the basic financial tools with emphasis on applications to Business situations**

UNIT – 1

(20 Hours)

Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings.
(Simple problems only).

UNIT – II

(20 Hours)

Preparation of Receipt and Payments Account, Income and Expenditure Account and Balance Sheet of Non Trading Organization (Simple problems only)

UNIT – III

(17 Hours)

Account Current – Average Due Date – Sale or Return Account - Classification of errors – Rectification of errors – Preparation of Suspense Account - Bank Reconciliation Statement. (Simple problems only)

UNIT – IV

(17 Hours)

Depreciation – Meaning, Causes, Types – Straight-Line Method, Written down Value method, Sinking fund method (Theory & Sums) - Fire Insurance Claims (Loss of stock). (Simple problems only)

UNIT – V

(16 Hours)

Single Entry – Meaning, features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method (Simple problems only).

Reference Books:

1. R.L. Gupta & V.K Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
2. T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai.
3. Hanif M, A. Mukherjee, Financial Accounting, Tata McGraw Hill Publishing Company
4. Shukla, M.C., T.S Grewal and S.C. Gupta, Advanced Accounting, Sultan Chands & Sons,

New Delhi.

5. Jain S. P., and K.LNarang, Financial Accounting, Kalyani Publishers, New Delhi
6. P.C.Tulsian, Advanced Accounting, Tata McGraw Hill, New Delhi
7. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi
8. R.L Gupta &Radhaswamy, Advanced Accounting, (Volume I), Sultan Chands Publication, New Delhi
9. Das K. R., K.M. Sinha, Financial Accounting, Lawyers Book Stall
10. Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd
11. Banerjee B.K,Financial Accounting –A dynamic Approach, Prentice Hall of India Private Limited, New Delhi.

Note: No theory questions should be asked.

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	-	3
	2	-	2
	3	-	3
	4	-	2
	5	-	2
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	-	1
	2	-	1
	3	-	1
	4	-	2
	5	-	2
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1 (Q.no 20)	-	1
	2	-	1
	3	-	-
	4	-	1
	5	-	

CORE –II: MARKETING PRACTICE

SUBJECT CODE: 19UHON302	THEORY	MARKS 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS:75

COURSE OBJECTIVES:

- To provide basic knowledge of concepts, principles, tools and techniques of marketing.
- To impart better understanding of content of a marketing plan

- To familiarize the students with the recent trends in marketing

UNIT – I (15 Hours)

(CASE STUDY)

Introduction to Marketing – Meaning – Definition and Functions of marketing – Marketing Orientations – Role and Importance of Marketing – Classification of Markets

UNIT – II (15 Hours)

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments) - Marketing segmentation – concept – benefits – bases and levels

UNIT – III (15 Hours)

Introduction to consumer behaviour – need for study – consumer buying decision process – buying motives- Pricing decisions- creativity marketing – retail marketing

UNIT – IV (15 Hours)

Marketing mix – meaning – introduction to stages for new product development –Types - introduction to product life cycle- Product mix- Price- pricing policy & methods - place- channels of distribution (levels), channel members- promotion – communication mix – basic of advertisement, sales promotion & personal selling.

UNIT – V (15 Hours)

Recent trends in marketing – basic understanding of E-marketing – consumerism – market research, MIS (Management information system), marketing regulation

Reference Books:

1. SaxenaRajan, Marketing Management, Sultan Chands & Sons, New Delhi.
2. Kotler, Philip and Gary Armstrong, Principles of Marketing, 13th edition, Pearson Education, New Delhi.
3. Michael, J. Etzel., Bruce J Walker and William J Stanton, Marketing ,13th edition, McGraw Hill, New York
4. Still and Cundiff, Marketing Management, Prentice Hall Inc. Ltd.,
5. Gupta C. B. and Dr.N.Rajan Nair, Marketing Management, Sultan Chand Ltd., New Delhi
6. Kumar A., Meenakshi, Marketing Management, Vikas Publishing House, New Delhi.
7. Sherlekar S. A, Marketing Management, Himalaya Publishing House, Mumbai.

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPER)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	3	
	2	3	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	1	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1 (Q20)	1	
	2	1	
	3	1	
	4		
	5	-	

CORE III: PRINCIPLES OF MANAGEMENT

SUBJECT CODE: 19UHON303	THEORY	MARKS 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

- To impart to the students an understanding of state of art of management & business concepts.
- To prepare them to face the emerging challenges of managing resources, business process and managing managers

UNIT I (CASE STUDY) (12 Hours)

Meaning and Definition of Management-Principles of Management - Classification of Managerial functions - Importance of Management –Management Thoughts – Classical, Neo Classical, Modern Theories – Taylor, Fayol, Mayo, Hawthorne

UNIT II (12 Hours)

Planning-Meaning, Objectives, Steps, Types – MBO - Decision-making- Meaning, Advantages & Disadvantages, Process

UNIT III (12 Hours)

Organizing – Authority Responsibility - Delegation and Decentralization

UNIT IV (12 Hours)

Directing – Nature and Purpose - Leadership – Styles of leadership– Motivation- Theories of Maslow and Herzberg

UNIT V (12 Hours)

Communication Process - Channels, Networks, Barriers, Overcoming of Barriers – Coordination – Control - Meaning, Steps, Advantages & Disadvantages

Reference Books:

1. Gupta C.B., Business Management, Sultan Chand & Sons
 2. Koontz Harold and Heinz Weihrich ,McGraw Hill Book Company
 3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons
 4. Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India
 5. Koontz Harold, Heinz Weihrich, Essentials of Management, Prentice Hall of India
 6. Prasad, Manmohan, Management Concept & Practice, Himalaya Publishing House, Mumbai
 7. Terry R. George, Principles of Management, Pearson’s Education Pvt. Ltd.
- Vasishth Neeru, Principles of Management, Vikas Publishing House

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	2	
	2	2	
	3	3	
	4	3	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	1	
	5	2	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1(Q20)	1	
	2	1	
	3	1	
	4	-	
	5	-	

CORE IV: BUSINESS ECONOMICS

SUBJECT CODE:19UHON304	THEORY	MARKS 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.
- To impart knowledge on National income and its application in business.

UNIT I

(15 Hours)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative – Economics – Definition, 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 – Concept of Efficiency

UNIT II

(14 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

(CASE STUDY)

(16 Hours)

Consumer Behaviour: 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 – Economies of Scale Cost Classification – Break Even Analysis

UNIT IV

(15 Hours)

Product Pricing: Price and Output Determination under Perfect Competition - Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

UNIT V

(15 Hours)

National Income – National Product and National Income – Per Capita Income problems –Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.

Reference Books:

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons – New Delhi – 02.
3. Francis Cherunilam, Business Environment, Himalaya Publishing House -Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business, Thomas Nelson Australia -Can

-004603454.

5. Chaudhary C.M Business Economics, RBSA Publishers, Jaipur - 03.
6. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	3	
	2	2	
	3	2	
	4	3	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	1	
	5	2	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	1	
	2	1	
	3(Q20)	1	
	4	-	
	5	-	

NME 1 –ANALYTICAL AND LOGICAL REASONING

SUBJECT CODE: 19UNME401K	THEORY & PROBLEMS	MARKS: 100
SEMESTER: I	CREDITS: 2	TOTAL HOURS: 30

COURSE OBJECTIVES:

- **To enable students to learn to describe the problem-solving process**
- **To make the students identify various problem-solving techniques and apply these in solving business problems**
- **To Understand thinking models and practice exercises to help in thinking outside-the-box and generate a larger solution space**
- **To Understand creativity and blocks to creativity**
- **To Arrive at objective, well-reasoned decisions in a reasonable time**

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 alpha numeric 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 R.S.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:

Section	Question Component	Numbers	Marks	Total
A	Multiple choice Questions	1-50	2	100
TOTAL MARKS				100

Distribution of Questions:

Sections	Units	No. of Questions
		Problems
Section A	Unit – 1	10
	Unit – 2	10
	Unit – 3	10
	Unit – 4	10
	Unit – 5	10

SEMESTER - II

CORE V: FINANCIAL ACCOUNTING -II

SUBJECT CODE : 19UHON305	THEORY & PROBLEMS	MARKS 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

- **To familiarize the students with the practices of advanced financial accounting**
- **To prepare them to understand the practical application of various techniques learnt in Tally Package**

UNIT – I

(18 Hours)

Hire Purchase System – Introduction- Accounting Procedure for high value goods- Default and Repossession –Accounting treatment for goods of small value- Hire Purchase Trading Account- Instalment Purchase System – Meaning, Accounting Treatment

UNIT – II

(18 Hours)

Branch Accounting- Debtors system, Stock and debtors system, Independent branch – Departmental accounts – Inter-departmental transfers

UNIT III

(17 Hours)

Partnership Accounts- Admission, Retirement, Admission cum Retirement, Death of a Partner (excluding individual & joint life policies)

UNIT IV

(19 Hours)

Dissolution-Insolvency of a partner-Garner vs. Murray -Insolvency of more than one and all partners – Piecemeal Distribution –Proportionate Capital Method and Maximum Loss method

UNIT V

(18 Hours)

Introduction to Operating system –Windows - File manager –location and identification– safeguards - Tally Package: Configuration of Tally; Tally screens and menus - Company Information – creating, selecting, altering, closing a company - Accounting Information – creating, displaying, altering and deleting groups and ledgers - Introduction to cost – creating, displaying, altering and deleting cost centres and cost categories - Reports – displaying different types of accounting and inventory reports, changing display format of reports, printing reports - Introduction to ERP and SAP

Reference Books:

1. R.L. Gupta & V.K Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
2. Hanif M, A. Mukherjee, Financial Accounting, Tata McGraw Hill Publishing Company
3. T.S. Reddy &A.Murthy, Financial Accounting Margham Publications, Chennai.
4. Shukla, M.C., T.S Grewal and S.C. Gupta, Advanced Accounting, Sultan Chands &

Sons, New Delhi.

5. Jain S. P., and K.LNarang, Financial Accounting, Kalyani Publishers, New Delhi
6. P.C.Tulsian, Advanced Accounting, Tata McGraw Hill, New Delhi
7. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi
8. R.L Gupta & Radhaswamy, Advanced Accounting, (Volume I), Sultan Chands Publication, New Delhi
9. Das K. R., K.M. Sinha, Financial Accounting, Lawyers Book Stall
10. Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd
11. Banerjee B.K, Financial Accounting –A dynamic Approach, Prentice Hall of India Private Limited, New Delhi.

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM & THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	1	2
	2	1	1
	3	1	1
	4	1	2
	5	1	1
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	-	-
	2	1	-
	3	-	2
	4	-	2
	5	-	2
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1(Q20)	-	1
	2	-	1
	3	-	1
	4	-	-
	5	-	-

COREVI: BANKING THEORY AND PRACTICES

SUBJECT CODE :19UHON306	THEORY	MARKS 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS:75

COURSE OBJECTIVES:

- **To expose students to the concept, importance and dynamics of banking business.**
- **To prepare them to understand the theoretical frame work of functioning of banking sector.**

UNIT I

(15 Hours)

Commercial banking – definition, classification, functions and working – **Structure of Indian banking system** – universal banking – functions – role of commercial banks in economic development – central banking - definition – need – principles – central banking Vs. commercial banking – functions and role RBI – objective – legal framework – functions

UNIT II

(16 Hours)

E-banking – meaning – services – risk management for e-banking – Internet banking – Traditional banking – mechanics – drawbacks of Internet banking – Indian scenario and future outlook – Mobile banking – telephone banking – ATM – electronic money – electronic funds transfer – Indian Financial Network (INFINET)

UNIT III

(14 Hours)

Opening bank accounts – type of bank accounts – FDR – pay-in-slip book – donation mortis cause – bank customer – special type of customers – bank lending – sources and factors of lending – negotiable instruments

UNIT IV

(CASE STUDY)

(15 Hours)

Crossing – definition, need, types, consequences – opening of crossing – liability of the paying banker – marking of cheques - Endorsement – meaning, types – negotiation back – effect – duration and rules – paying banker – dishonoring of a cheque – payment in a crossed cheque – material alternation – statutory protection

UNIT V

(15 Hours)

Collecting banker – meaning – collecting banker’s rule – statutory protection – collecting banker’s duty – collection of bills of exchange – agent for collection – paying banker vs. collecting banker – customer grievances – grievance redressal – banking ombudsman – Banking Regulations Act – major provisions

Reference Books:

1. K.P.M. Sundharam, Money, Banking & International Trade - Sulltan Chand & Sons - New Delhi.

2. Dr. S. GURUSAMY, Tata McGraw Hill, New Delhi
3. S.V. Vasudevan, Theory of Banking - S.Chand& Company Ltd., - New Delhi.
4. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand & Sons -New Delhi.

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	3	
	2	2	
	3	2	
	4	3	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	1	
	5	2	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	1	
	2	1	
	3	-	
	4(Q20)	1	
	5	-	

**CORE VII: SERVICES MARKETING & CUSTOMER
RELATIONSHIP MANAGEMENT**

SUBJECT CODE: 19UHON 307	THEORY	MARKS 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

- **To acquaint the students with the basic concepts and future growth in services industry**
- **To prepare them to face the emerging challenges of managing resources and distribution of services**
- **To expose the students to the concept, evolution and importance of customer relationship management**
- **To provide an insight on emerging technologies, scope, challenges and issues of customer relationship management**

UNIT-I **(12 Hours)**

Services Marketing – Meaning, definition, Introduction - characteristics of service – Classification of Service - Difference between goods and services.

UNIT-II(CASE STUDY) **(10 Hours)**

Services Marketing Mix – Products –New Services – Pricing–Objectives, Types.

UNIT-III **(13 Hours)**

Promotion Mix – Advertising, Personal Selling, Sales Promotion – Growth of Service Sector.

UNIT-IV **(13 Hours)**

Customer Relationship Management – Introduction, Meaning, and Definition – Benefits, Limitations and Objectives – Types of Customer Relationship Management.

UNIT-V **(12 Hours)**

Customer Relationship Management Concepts – Cross Selling - Up Selling – Relationship Marketing – Transactional Marketing – Sales Force Automation.

Reference Books:

1. Valarie .A. Zeithaml, Service Marketing Tata McGraw Hill, 2000.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia, 2000.
3. Kruse, Service Marketing John Wiley and Sons Ltd 2000
4. Christian Gronroos, service Management and Marketing, ,John Wiley and Sons Ltd 2000
5. Helen Woodruff, Services Marketing, Macmillan India Ltd

6. Jha S M., Service Marketing, Himalaya Publishing House, Mumbai.
7. Verma Harsh V., Service Marketing, Pearson Education, New Delhi.
8. John Egan, "Relationship Marketing, Exploring Relational Strategies in Marketing", Prentice Hall.
9. John Anton, "Customer Relationship Management", Prentice Hall.
10. Jagdish N Sheth and AtulParvatiyar, "Handbook of Relationship Marketing", Response Books, 2002.
11. Anderson, "Customer Relationship management", Tata McGraw Hill, 2002
12. David Strutton; Lou E. Pelton; James R. Lumpkin, "Marketing Channels: A Relationship Management Approach", McGraw-Hill Higher Education.
13. John Gosney&Thombs Bochum, CRM essentials, Prentice Hall, 2000.
14. Bryan Bergeron John Wiley & sons, Essentials of CRM, 2002

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	3	
	2	3	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	1	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	-	
	2(Q20)	1	
	3	1	
	4	1	
	5	-	

CORE VIII: BUSINESS POLICY AND ENVIRONMENT

SUBJECT CODE: 19 UHON 308	THEORY	MARKS 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To provide an overview and importance of business environment**
- **To enable the students to understand the business ethics in the competitive environment**

UNIT I

(15 Hours)

Dimensions of Business Environment-Economic, Political, Cultural, Social, Legal, Demographic, Governmental, Technological, Natural Environment - Environmental Analysis – Need, Importance, Approaches -ETOP and Forecasting techniques

UNIT II (CASE STUDY)

(12 Hours)

Organizational Analysis-Need, Approaches-SAP, SWOT Analysis

UNIT III

(17 Hours)

Global Environment – Globalization-Rationale, Significance, Strategies for globalization, MNCs, FDI in India

UNIT IV

(16 Hours)

Economic and Business Environment - Agreements and Current Issues-WTO, TRIMS and TRIPS – IPRs-Concepts, Features and requisites for registration of Intellectual Property, Implications in India

UNIT V

(15 Hours)

Corporate Communication- Importance – Methods- Social Networking – Pros & Cons.

Reference Books:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa.K, Business Environment, Himalaya Publishing House, Mumbai
3. V.P. Michael, Business Policy and Environment, S. Chand & Co., New Delhi

4. Raj Agarwal, Business Environment, Excel books, New Delhi
5. Sankaran S. Business Environment, Margham Publications, Chennai
6. Dasgupta and Sengupta, Government and Business in India, Pearson's Education Pvt. Ltd
7. Srinivasan K - Productivity and Social Environment, Vikas Publications
8. Paul, International Business Environment, Prentice Hall of India

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPAERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	2	
	2	2	
	3	3	
	4	3	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	1	
	5	2	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	-	
	2 (Q20)	1	
	3	1	
	4	1	
	5	-	

NON MAJOR ELECTIVE– II

NME: – FUNDAMENTALS OF CORPORATE COMMUNICATION

SUBJECT CODE: 19 UNME 402 K	THEORY	MARKS 100
SEMESTER: II	CREDITS: 2	TOTAL HOURS: 30

COURSE OBJECTIVES:

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

UNIT I

(6 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.

UNIT II

(6 Hours)

Types of Communication: Verbal, Non-verbal – Characteristics of Verbal communication and Non-verbal communication Merits and Demerits of Verbal and Non-verbal communication. Channels of Communication: Formal and Informal— Vertical, Horizontal, Diagonal, Grapevine.

UNIT III

(6 Hours)

Personnel correspondence - Job Application Letter and Resume Letter of Acceptance of Job Offer, Inter-Office-Memo, Letter of Resignation.

UNIT IV

(6 Hours)

Business Correspondence: Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers).

UNIT V

(6 Hours)

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

Prescribed Texts:

1. N.S. Raghunthan, B. Santhanam – Margham Publications, Chennai, 3rd Edition
2. C.B. Gupta, Business communication, Organisation 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, Raspberry, 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
A	Descriptive Questions	1-10	20	100
TOTAL MARKS				100

Distribution of Questions:

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

SEMESTER - III

CORE IX: CORPORATE ACCOUNTING

SUBJECT CODE: 19UHON309	THEORY & PROBLEMS	MARKS 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

- It provides comprehensive understanding of corporate accounting practices and presentation of financial statements as per legal requirements in the organizations.
- It provides an overview of the corporate practice in maintaining the books as per accounting standards especially in company final accounts, alteration of shares, valuation of shares etc.,

UNIT- I

(18 Hours)

Advanced problems in issue and buy back of shares and debentures – underwriting of shares and Debentures

UNIT- II

(15 Hours)

Acquisition of Business

UNIT- III

(18 Hours)

Final Accounts of joint stock companies as per new guidelines– divisible profits, managerial remuneration, profits prior to incorporation - Legal requirements

UNIT- IV

(18 Hours)

Alteration of share capital and internal reconstruction - Accounting for price level changes

UNIT- V

(21Hours)

Liquidation of joint stock companies – statement of affairs and deficiency account – Liquidator’s statement of account

Reference Books:

1. M.C. Shukla & T.S. Grewal, Advanced Accounting, S.Chand& Co. Ltd. New Delhi
2. P. Jain and K.L Narang, Corporate Accounting, Kalyani Publishers, New Delhi
- 3.R.L. Gupta and M. Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
4. S. N. Maheswari, Advanced Accounting, Sultan Chand & Sons, New Delhi

Note: No theory questions should be asked.

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECT IONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	-	
	2	-	
	3	-	
	4	-	
	5	-	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	-	
	2	-	
	3	-	
	4	-	
	5	-	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	-	
	2 (Q 20)	-	
	3	-	
	4	-	
	5	-	

CORE X: BUSINESS LAW

SUBJECT CODE :19UHON310	THEORY	MARKS 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To assist the students to learn the elements of general contract.**
- **To enable the students to understand and deal with various contracts in his/her day-to-day life, be it for his business or profession.**
- **To enable the students to learn and understand the special contracts.**

UNIT –I (CASE STUDY) (20 Hours)

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent

UNIT-II (15 Hours)

Legality of object – Void contracts – Contingent contracts – Performance of contract - Discharge of contract – Remedies for Breach of contract – Quasi contracts

UNIT- III (15 Hours)

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

UNIT- IV (13 Hours)

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller

UNIT –V (12 Hours)

Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage

Reference Books:

1. N.D. KAPOOR, Elements of Mercantile Law, Sultan Chand & Co
2. N.D. KAPOOR, Business Laws, Sultan Chand & Co
3. KRISHNAN NAIR, Law of Contracts, Orient Longman Publishers.
4. Dr. M.R. Srinivasan, 2005, Business Law 2nd Ed Margham Publication, Chennai
5. P.C. Tulsian Business Laws, 2nd Ed, Tata McGraw Hill, New Delhi
6. R.S.N Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S. Chand & Co., New Delhi

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPAERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	3	
	2	2	
	3	3	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	1	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1(Q20)	1	
	2	1	
	3	1	
	4	-	
	5	-	

CORE XI: BUSINESS MATHEMATICS

SUBJECT CODE: 19UMAT340	THEORY & PROBLEMS	MARKS 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To enhance their knowledge in basics of mathematics**
- **To familiarize the students with the mathematical concepts and their application in general business operations**
- **To prepare them to face the competitive exams**

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 (20 Hours)

Binominal Theorem, Exponential and Logarithmic Series.

Unit – III (15 Hours)

Limits and Continuity. Basic concepts of Differential Calculus (excluding trigonometric functions)

Unit – IV (10 Hours)

Algebra-Ratio,Proportion,Permutation and Combination

Unit – V (15 Hours)

Interest and Annuity – Banker’s Discount – Binary Number System – Matrices-Meaning and operations-matrix inversion-solution to linear equations.

Reference Books:

1. Business Mathematics – P.R.Vittal
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor
3. Business Mathematics – B.M. Agarwal
4. Business Mathematics – R.S. Soni

WEBSITES:

1. www.freetechbooks.com/mathematics-f38.html
2. www.e-booksdirectory.com
3. www.freebookcentre.net/SpecialCat/Free-Mathematics-Books-Download.html

Note: No Theory Questions to be asked

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions) 2 marks each	1		2
	2		2
	3		2
	4		2
	5		2
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1		2
	2		1
	3		2
	4		1
	5		2
SECTION C (Question 19 is Compulsory. Answer any 1 out of Q20 & Q21) 20 marks each	1		
	2		
	3		
	4		
	5		

CORE XII: FINANCIAL SERVICES

SUBJECT CODE: 19UHON311	THEORY	MARKS 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To understand the meaning and significance of the financial services available in India.**
- **To expose the students with the role of financial services in the development of the capital market and the economy of the country.**

UNIT- I – Financial Services: An Overview (Case Study) (15 Hours)

Financial Services: Concept, functions – financial services market – growth of financial services in India – Credit cards: origin and history, concept, features, facilities and services – classification of credit cards – credit card frauds – credit cards and e-commerce –Credit Information Bureau (CIB) – benefits and drawbacks of credit cards – Debit Cards: concept and mechanism – dangers and precautions in the use of debit cards – smart cards

UNIT- II – Credit rating, commercial bill financing and consumer finance (20 Hours)

Credit rating: concept, origin, features and advantages – growth factors for credit rating system – major issues – credit rating agencies – regulatory framework – major factors in credit rating – equity rating – Commercial Bill Financing: meaning of commercial bills, features and advantages of commercial bill financing. Consumer finance: meaning, types, mode, factors, - Consumer finance practice in India

UNIT- III –Factoring and leasing (12 Hours)

Factoring: definition, mechanism, characteristics, types, advantages and disadvantages – players in factoring services – functions of a factor –factoring costs –factoring Vs. bills discounting – RBI guidelines on factoring – cost-benefit analysis of factoring – forfaiting – factoring Vs. forfaiting – Leasing: concept, characteristics, and types.

UNIT- IV – Merchant banking and mutual funds (15 Hours)

Merchant banking: definition, functions, code of conduct, regulatory framework –Mutual- funds: definition, products and schemes – managing mutual funds in India – SEBI's Requirements on AMC – functions of AMC - AMFI –book-building: concept, characteristics\

UNIT- V – Securitization (13 Hours)

Securitization: definition – pass through certificates – features, need – SPV –Mechanism, purposes, asset characteristics, application, benefits, economic functions, Limitations – securitization and financial intermediation

Books for reference

1. GURUSAMY S, Financial Services, Tata McGraw Hill
2. GURUSAMY S, Merchant Banking and Financial Services, Tata McGraw Hill
3. Khan M Y, Financial Services, Tata McGraw Hill
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, WadhwaandCompany
5. Lee, S J, Venture Capital Manual, Warren Gorham and Lamont Inc., Boston
6. Machiraju, Merchant Banking, Wiley Eastern, New Age International

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions)) 2 marks each	1	2	
	2	3	
	3	3	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	1	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1(Q20)	1	
	2	1	
	3	1	
	4	-	
	5	-	

CORE XIII: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

SUBJECT CODE: 19UHON312	THEORY	MARKS 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To expose the students to the concept, evolution and importance of logistics and supply chain management**
- **To familiarize the various mode of transportation network**
- **To provide an insight on emerging technologies, scope, challenges and issues of logistics management**

UNIT- I

(15 Hours)

Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management – Competitive advantages of Logistics – Functions of logistics management – Principles –Logistics Network – Integrated Logistics system - Supply chain management – Nature and Concepts –Value chain – Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.

UNIT- II

(15 Hours)

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing - Material handling – Order Processing - Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

UNIT- III

(15 Hours)

Transportation - Position of Transportation in Logistics and Supply chain management – Road, Rail, Ocean, Air, Transport - Multi model transport – containerization – CFS – ICDS - Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

UNIT- IV

(15 Hours)

Logistical Information system (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management - Components of logistic system - ships – types, measurement of capacity of ships –shipping information.

UNIT- V

(15 Hours)

Issues and challenges for developing countries – Multi Model transportation – Role of containerization –Problems – Legal aspects of shipping – The Indian carriage of Goods by Sea Act, 1925 – Multi Model Transportation of Goods Act, 1993 - Characterizing practices – Port Procedures – Exporting General Merchandise – Containerized cargo for export through Inland container Depots – Bill of lading -Infrastructure development – Air Transport and Comparative evaluation of transport system – Decision Criteria – Insurance aspects of logistics.

Reference Books:

1. KrishnaveniMuthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.
2. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.
3. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003.
4. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPER)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	3	
	2	3	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	1	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1(Q20)	1	
	2	1	
	3	1	
	4	-	
	5	-	

CORE XIV: INTERNATIONAL TRADE

SUBJECT CODE: 19UHON313	THEORY	MARKS 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

- To help the students to have an insight into the interactive relationship among various countries
- To offer the students an understanding of international marketing and its Environment.
- To impart the students the overseas market research, sources of marketing Information and the guidelines on how to identify foreign markets.
- To guide the students for product planning adaptation for exports.

UNIT- I **(12 Hours)**

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler, Heckscher–Ohlin

UNIT- II **(12 Hours)**

Balance of Trade - Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro-Dollar Marketing (An Over View)

UNIT- III **(CASE STUDY)** **(12 Hours)**

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing.

UNIT- IV **(12 Hours)**

Import Management – Import Procedure and Documents – Import Finance

UNIT- V **(12 Hours)**

International Economic Organizations and its Functions -IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

Reference Books:

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House -Mumbai – 04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) – Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi - 14.

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	2	
	2	3	
	3	3	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	1	
	4	2	
	5	2	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	-	
	2	1	
	3(Q20)	1	
	4	1	
	5	-	

SEMESTER - IV

CORE XV: BUSINESS STATISTICS AND OPERATIONS RESEARCH

SUBJECT CODE: 19UMAT347	THEORY & PROBLEMS	MARKS 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To introduce basic concepts of Statistics.**
- **To provide Statistical techniques for business data analysis.**
- **To familiarize the students with introduction to operations research and its application**

UNIT –I (15 Hours)

Introduction-Meaning and definitions of statistics-Measure of central tendency-Arithmetic mean, median, mode ,harmonic mean and geometric mean, Measure of Variation-Standard deviation,meandeviation,Quartile deviations(Simple Problems Only)

UNIT-II (20 Hours)

Karl's Pearson Correlation-Rank Correlation, Regression. Hypothesis Testing-Small sample test - F chi square test (Without proof) (Simple problems only)

UNIT – III (15 Hours)

Analysis of Time Series –Method of measuring trend – Seasonal Variation.
Index Numbers –Consumer price index and cost of living indices-Statistical Quality control.

UNIT -IV (15 Hours)

Introduction to OR-Meaning and Scope-Characteristics-model in OR – LPP – formulation- graphical method-simplex method(less than constraints)

UNIT -V (10 Hours)

Assignment and Transportation Problems

REFERENCE BOOKS

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications
3. Statistics - Elhance
4. Operations Research – Hira and Gupta, S. Chand
5. Operations Research – Handy and A. Taha, Macmillan Publishers

WEBSITES:

4. www.freetechbooks.com/mathematics-f38.html
5. www.e-booksdirectory.com
6. www.freebookcentre.net/SpecialCat/Free-Mathematics-Books-Download.html

Note: No theory questions should be asked.

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	No.OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer all 10 questions) 2 marks each	1	-	2
	2		2
	3		2
	4		2
	5		2
SECTION B (Answer any 5 out of 8 questions) 8 marks each	1		2
	2		1
	3		2
	4		1
	5		2
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q20 & Q21) 20 marks each	1		
	2		
	3		
	4		
	5		

CORE XVI: INSURANCE AND RISK MANAGEMENT

SUBJECT CODE: 19UHON314	THEORY	MARKS 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

- **To understand the nature of insurance and the principles that governs general insurance.**
- **To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies**
- **To understand the functions and organizations of insurance industry, claim valuation and changes in insurance sector.**

UNIT I (12Hours)

Risk and risk management process - risk identification - evaluation - risk management techniques -selecting and implementing risk management techniques.

UNIT II (12Hours)

Commercial risk management applications - property – liability-commercial property insurance - different policies and contracts - business liability and risk management insurance - workers' compensation and risk financing.

UNIT III (12Hours)

Personal risk management applications - property – liability - risk management for auto owners -risk management for home owners.

UNIT IV (12Hours)

(CASE STUDY)

Risk management applications - loss of life - loss of health - retirement planning and annuities - employee benefits - financial and estate planning

UNIT V (12 Hours)

Risk management environment - industry - functions and organization of insurers - Government regulation of insurance sector - IRA - Privatization of insurance business in India - changes in Insurance Act -Insurance intermediaries insurance products pricing, claim valuation - Foreign insurers in India.

Reference Books:

1. Rejda, George E., “Principles of Risk Management and Insurance”, 6th Edn, Addison Wesley, Longman, 1998.
2. McNamara, “Principles of Risk Management and Insurance”, Addison-Wesley
3. Dorfman, “Introduction to Risk Management and Insurance”, Prentice Hall, 1998.

4. Williams; Heins, "Risk Management and Insurance", McGraw Hill Pub.
5. James S. Treischmann; Sandra G. Gustavson, "Risk Management and Insurance", South-Western Thomson Learning.
6. SenguptaMrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi, 1997.
7. StewaralDdoss VS Kaveri Total Quality assessment in Insurance, Akanksha publishing house, New Delhi, 2002.

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	No. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	3	
	2	2	
	3	2	
	4	2	
	5	3	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	1	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	-	
	2	1	
	3	1	
	(Q20)	1	
	5	-	

CORE XVII: SPECIAL ACCOUNTS

SUBJECT CODE: 19UHON315	THEORY & PROBLEMS	MARKS 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- To familiarize students with the accounting treatment for issue shares and debenture to run the company with long term source of funds.
- To enable students to prepare the financial statements of Joint Stock Companies.
- To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.

UNIT- I **(10 Hours)**
Valuation of Goodwill & Shares

UNIT- II **(15 Hours)**
Accounting for Mergers and Amalgamation- Absorption

UNIT- III **(18 Hours)**
Holding Companies – consolidation of Balance sheet – treatment of mutual Owings, contingent liabilities –unrealized profit – revaluation of assets – bonus issue and payment of dividend (intercompany holdings excluded)

UNIT –IV **(16 Hours)**
Banking Company Accounts

UNIT- V **(16 Hours)**
Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000

Reference Books:

1. R.L.Gupta and M. Radhaswamy Advanced Accounting
2. T.S.Reddy&A.Murthy Corporate Accounting
3. S.P.Jain and K.L. Narang Corporate Accounting
4. M.C. Shukla and T.S. Grewal Advanced Accounting
5. M.A.Arulanandam and K.S.Raman Corporate Accounting
6. S.N. Maheswari Advanced Accountancy

Note: No theory questions should be asked.

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
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Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1		3
	2		2
	3		2
	4		3
	5		2
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1		2
	2		1
	3		2
	4		1
	5		1
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1		1
	2		-
	3		1
	4 (Q 20)		1
	5		-

CORE XVIII: COMPANY LAW

SUBJECT CODE: 19UHON316	THEORY	MARKS 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To make the students understand the significant provisions of the Companies Act**
- **To introduce the formalities in the formation of a company.**
- **To expose the students to the main charter of a company and the raising of capital in a company.**

UNIT – I (CASE STUDY) (25 Hours)

Introduction – Definition of Company – Characteristics – Is Company a Citizen? – Lifting of the Corporate Veil – Illegal Association - Kinds of Company - Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Promoter – Preliminary Contracts — Memorandum of Association – Articles of Association – contents – alterations -Doctrine of Constructive Notice – Doctrine of Indoor Management – Ultra vires.

UNIT – II (10 Hours)

Prospectus – Contents – red herring prospectus – shelf prospectus - Misstatement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus - Commencement of Business

UNIT – III (10 Hours)

Share Capital – Meaning – Kinds – Alteration of Capital – Reduction of Capital — dematerialization and re-materialization of securities - Transfer and Transmission of shares.

UNIT – IV (20 Hours)

Membership in company – Member and shareholders – Who can become a member - Cessation of membership – Rights and liabilities of members – Meetings of members – types & class of meeting - Extra ordinary – AGM- Provisions relating to conduct of meeting

UNIT – V (10Hours)

Management & Administration – Directors- Appointment & Removal – Rights & Duties including KMP

Reference Books:

1. N.D.Kapoor – Company Law
2. P.P.S.Gogna – A Text Book of Company Law
3. A.K. Majumdar and G.K. Kapoor Company Law & Practice, Taxman Publications
4. P.K.Ghosh&Dr.V.Balachandran – Outline of Company Secretary Practice

QUESTION PAPER PATTERN:

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Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	2	
	2	2	
	3	2	
	4	3	
	5	3	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	1	
	4	2	
	5	2	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1 Q 20)	1	
	2	1	
	3	-	
	4	1	
	5	-	

CORE XIX: FINANCIAL MANAGEMENT

SUBJECT CODE: 19UHON317	THEORY & PROBLEMS	MARKS 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To introduce the students to the fundamentals of finance.**
- **To develop an understanding of tools that is used to evaluate investment projects.**
- **To provide knowledge on concepts, methods & procedures involved in using financial management for managerial decision making.**

UNIT –I (10 Hours)

Financial management –Introduction, scope-finance and other related disciplines-Financial Functions - Financial Goals: Profit Maximization vs. Wealth Maximization – Concept of time value of money -Sources of financing - Short term and Long term Capitalization - over and under Capitalization. (Theory)

UNIT-II (20 Hours)

Concept of Cost of Capital - Measures of Specific and Overall cost of capital (Simple problems only) - Financing Decision – Leverage-Operating, Financial and combined (Simple problems only) - Determinants of Capital structure (Theory)

UNIT-III (15 Hours)

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques (Risk analysis Excluded). (Simple problems only)

UNIT IV (20 Hours)

Dividend Decision: Factors determining dividend policy- stable dividend policy-stock dividend –Working Capital Management: Need for working capital –Determinants of working capital-computation of working capital-management of cash, Inventory, Accounts Receivable and Accounts Payable (Simple problems only)

UNIT V (10 Hours)

Financial markets - Money market - capital market - Recent Trends in capital market - Mutual Funds -Factories - Forecasting – Depositories. (Theory)

Reference Books:

- 1 M.Y.Khan and P.K.Jain - Basic Financial Management 2
- I.M.Pandey– Financial Management
- 3 S.M.Maheswari- Financial Managemen

QUESTION PAPER PATTERN:

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SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
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Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPER)

SECTIONS	UNITS	No. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	1	2
	2	1	2
	3	1	1
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	-
	2	1	-
	3	-	2
	4	-	2
	5	1	-
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	1	-
	2	-	1
	3 (Q 20)	-	1
	4	-	-
	5	-	-

CORE XX: ENTREPRENEURIAL DEVELOPMENT

SUBJECT CODE: 19UHON318	THEORY	MARKS 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

- **To create awareness about competencies of entrepreneurship and small business management, types of enterprises and Source of finance.**
- **To familiarize students with the requisites needed for being a successful entrepreneur.**
- **To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment.**

UNIT- I (12 Hours)

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship.

UNIT- II (12 Hours)

Women entrepreneurs – definition – problems – development of women entrepreneurship – rural Entrepreneurship – problems – relationship between rural and urban markets - Strategic Approaches: Niche strategy – Networking - Geographic Concentration

UNIT-III (CASE STUDY) (12 Hours)

Search for business idea - sources of project identification – formalities of setting up a unit – projects election – project formulation – feasibility analysis – projects report

UNIT- IV (12 Hours)

Institutional finance to entrepreneurs – commercial banks – IDBI- IFCI –IIBI – SIDBI –LIC – SIC.

UNIT- V (12 Hours)

Entrepreneurial development program me – Role and Relevance – role of government – NGO – SIPCOT, DIC, SIDC, NIESBUD – MSME – TCO –Self-employment programs – SIDO – micro finance - SHG –venture capital

Reference Books:

1. C.B.GUPTA and S.P.SRINIVASAN, Entrepreneurial Development
2. S.S. KHANKA, Entrepreneurial Development

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
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Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	No. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	2	
	2	3	
	3	3	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	1	
	5	2	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	1	
	2	1	
	3(Q20)	1	
	4	-	
	5	-	

EVS: ENVIRONMENTAL STUDIES

SUBJECT CODE: 19UEVS401	THEORY	MARKS 100
SEMESTER: IV	CREDITS: 2	TOTAL HOURS: 30

COURSE OBJECTIVES:

To create awareness among the Students community about the Environmental Issues, Causes and Remedies.

UNIT 1: Multidisciplinary nature of environmental studies (4 Hours)

Definition, scope and Importance-Need for public awareness.

UNIT 2: Natural Resources: (5 Hours)

Renewable and non-renewable resources: Natural resources and associated problems.

- a) **Forest resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.
- f) **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT 3: Ecosystems (4 Hours)

Concept of an ecosystem.

- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem: -
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT 4: Biodiversity and its conservation

(3 Hours)

- Introduction – Definition: genetic, species and ecosystem diversity.
- Bio geographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic And option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation, Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT 5: Environmental Pollution

(4 Hours)

Definition

- Cause, effects and control measures of:-
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- **Disaster management: floods, earthquake, cyclone and landslides.**

UNIT 6: Social Issues and the Environment

(4 Hours)

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear Accidents and holocaust. Case Studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.

UNIT 7: Human Population and the Environment

(3 Hours)

- Population growth, variation among nations.
- **Population explosion – Family Welfare Program me. Environment and human health.**
- Human Rights.
- Value Education.
- **HIV/AIDS.**
- Women and Child Welfare.
- Role of Information Technology in Environment and human health. Case Studies

UNIT 8: Field work

(3 Hours)

- Visit to a local area to document environmental assets- river/forest/grassland/hill/mountain
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.

SEMESTER - V

CORE XXI: COST ACCOUNTING

SUBJECT CODE: 19UHON319	THEORY	MARKS 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

- **To enlighten the importance of cost ascertainment, reduction and control**
- **To understand the pricing of material issues and ascertainment of labour cost**
- **To study the various distribution of overheads**
- **To ascertain the operating cost for service industries**
- **To articulate the association between cost and financial statement**

UNIT-I

(18 Hours)

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, scope, objectives, importance, advantages and limitations of Cost Accounting – Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations.

UNIT-II

(18 Hours)

Material – Bin card– Stores ledger – FIFO, LIFO, simple average, weighted average.- Labour – Time Rate, Piece rate – Differential piece rate– Taylor, Merits – Bonus plan (Halsey, Halsey-Weir, Rowan)

UNIT-III

(18 Hours)

Overheads – Primary and secondary distribution- Classification – Allocation – Apportionment and absorption of overheads - Machine Hour Rate.

UNIT-IV

(18 Hours)

Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – cinema theatre - power Supply Costing

UNIT-V

(18 Hours)

Contract Costing – ascertainment of profit from incomplete contracts- Reconciliation of cost and financial accounts

Reference Books:

1. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications
4. Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand & Sons
5. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand & Sons
6. R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.

QUESTION PAPER PATTERN:

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SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
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Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	1	2
	2	1	1
	3	2	1
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	1
	2	-	1
	3	-	1
	4	-	2
	5	-	2
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	-	1
	2 (Q 20)	-	1
	3	-	1
	4	-	-
	5	-	-

CORE XXII: CORPORATE ETHICS AND GOVERNANCE

SUBJECT CODE :19UHON320	THEORY	MARKS 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

- **To create an understanding of the importance of Corporate culture for Business Management and strategies**
- **To provide the macro socio-cultural factors that influence corporate culture.**
- **To facilitate the students to have knowledge of the need for corporate governance**
- **To enable the students to understand the parameters of accountability to the stakeholders**

UNIT – I (CASE STUDY) (12 Hours)

Concept of ethics – sources – ethics and morals – justice – fairness – values – normative ethical theory –relevance of business ethics – arguments for and against – business values for 21st century – ethics in Indian business

UNIT – II (12 Hours)

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value references - Does ethics pay – ethical pitfalls of investment industry – corporate scams and its effects – law as an instrument of ethics

UNIT – III (12 Hours)

Corporate social responsibility – meaning – promoting – stakeholders’ satisfaction – corporate responsiveness – managing socially responsible business - Environment responsibility – ethics and ecology– work ethics and professional responsibility

UNIT – IV (12 Hours)

Corporate Governance – meaning scope- models and benefits – transparency -green governance – E- Governance - Independent Directors- whistle blowing

UNIT – V (12 Hours)

Corporate governance– governance committees - Shareholders grievances committee - investor protection – Management discussion analysis –Role of accountants and auditors –accountability – professional Codes & values

Reference Books:

1. R.C.Sekhar – Ethical Choices in Business – Response Books, 2002
2. Corporate Governance and business Ethics by All India Management Association – Excel Books
3. William H. Shaw, Business Ethics – Thomson Publications
4. N. Balasubramanyan, Corporate boards and Governance – Sterling publishers
5. Reference on corporate governance and directors duties and responsibilities – publication of Institute of Company Secretaries
6. Neville Bain & David Band, “Winning Ways through corporate governance” – Macmillan Publishers
7. Naresh Chandra committee report published in chartered secretary, Feb 2003 – VI.33, No.2.
8. SEBI report on corporate governance published in Economic Developments in India, Vol: 20, 1999
9. John Harper, “Chairing the Board”, Kogan press

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
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SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	3	
	2	3	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	1	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1(Q20)	1	
	2	-	
	3	1	
	4	1	
	5	-	

CORE XXIII: INCOME TAX LAW AND PRACTICE-I

SUBJECT CODE :19UHON321	THEORY & PROBLEMS	MARKS 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

- **To introduce the students to the concepts of Income tax.**
- **To give an insight into the different heads of income and the authorities under the Act.**
- **To help the students in computation of income tax.**

UNIT I

(20 Hours)

Income Tax- Important Definitions under Income Tax Act – Agricultural income – Assessee- Person – Assessment Year – Previous Year – Exceptions to previous year – Income – definition - features – Gross Total Income – Total Income. (Theory)– Residential status (Simple problems) – Scope of total income (Simple problems) - Incomes exempt from tax (Theory).

UNIT II

(20 Hours)

Salaries –Characteristics- Computation of Salary Income- Provident Fund- Allowances – Perquisites and their valuation –Profits – In –Lieu of salary- Payments exempted u/s 10 – Leave Travel – Gratuity – Pension – Commutation of pension – Leave salary – Deductions u/s 16. (Simple problems)

UNIT III

(15 Hours)

Income from House Property – Definition of Annual Value – Types of rental values - Determination of Annual value - Deduction from Annual value – Computation of Income under different circumstances (simple problems)

UNIT IV

(20 Hours)

Income from Business– Definition, Computation of Business Income - Allowable and Not Allowable expenses. Income from Profession – Definition – Computation of Professional income for Doctors, Lawyers and Chartered Accountants. Depreciation u/s 32 – rates – computation of depreciation (simple problems).

UNIT V

(15 Hours)

Assessment of individuals (covering incomes under salary, house property, business or profession) (Simple problems) – Filing of returns – Permanent Account Number (PAN) and its usage. (Theory)

Reference Books:

1. Dr. Vinod, K.Singhania, Students Guide to IncomeTax, Taxmann Publications Pvt.Ltd, New Delhi.
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.
4. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.

QUESTION PAPER PATTERN:

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Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	1	1
	2	1	2
	3	1	2
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	-	2
	2	-	2
	3	-	1
	4	-	1
	5	1	-
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	-	-
	2 (Q 20)	-	1
	3	-	1
	4	-	1
	5	-	-

CORE XXIV: ACCOUNTING STANDARDS

SUBJECT CODE :19UHON322	THEORY & PROBLEMS	MARKS 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

- **To impart the basic knowledge and understand the concepts of accounting standards**
- **To know various Accounting standards and relate relevant accounting standards at various situations**

UNIT- 1

(15 Hours)

Introduction to Accounting standards - meanings-objectives-setting process-Benefits & Limitation-Need for Convergence towards Global Standards-Introduction to International Accounting Standard Board- Meaning of IFRS.

UNIT- II

(10 Hours)

Enterprises to which the accounting standards apply-Implication of mandatory status-Financial items to which the accounting standards apply-Applicability of Accounting Standards -List of Accounting Standards. Disclosure of Accounting Policies (AS 1)- Accounting assumptions-conventions-manner of disclosure-Disclosure of Changes in Accounting Policies- Disclosure of deviations from fundamental accounting assumptions.

UNIT- III (COMPULSORY QUESTION – CASH FLOW ONLY) (15 Hours)

Valuation of Inventory (AS 2)- meaning of Containers & Empties, Costs of inventory, Costs of purchase- measurement of inventories- - meaning of Costs of purchase- Costs of Conversion- Exclusions from the cost of inventories. Fund Flow and Cash Flow Statement (AS 3) [Simple Problems only] - meaning- Classification Cash Flows-Cash flow reporting-disclosures. Contingencies and Events Occurring after the Balance Sheet Date (AS 4)- meaning.

UNIT- IV

(10 Hours)

Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies (AS 5)-meaning. Depreciation Accounting (AS6)- meaning-methods- Revenue Recognition (AS 9)- Accounting for Fixed Assets(AS 10)- identification of fixed asset- Components of costs-Amount substituted for historical costs-Retirement and disposal.

UNIT –V**(10 Hours)**

Accounting for investments (AS 13) - Meaning of Fair value, market value, Forms of investment, Cost of investment, Disposal of investment. Accounting for Amalgamations (AS 14) - meaning- Types of amalgamations-methods of amalgamations-Treatment of reserves, goodwill in amalgamation-Disclosure. Intangible Assets (AS26) - meaning.Provisions,Contingent Liabilities and Contingent Assets (AS 29)-meaning.

Prescribed Books:

1. D.S Rawat, Taxmann Students guide to Accounting standards
2. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata, McGraw Hill

Reference Books:

1. Financial Accounting study material from Institute of Chartered Accountants of India
2. DalalGaggarKshirsagar, Accounting Standards & Corporate Accounting Practices, WadhwaandCompany Nagpur.

QUESTION PAPER PATTERN:

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Total				100

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		THEORY	PROBLEMS
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	2	3	-
	3	3	-
	4	2	-
	5	2	-
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	2	2	-
	3	1	1
	4	1	-
	5	1	-
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	1	-
	2	-	-
	3 (Q 20)	-	1
	4	-	-
	5	1	-

CORE XXV: PRACTICAL AUDITING

SUBJECT CODE :19UHON323	THEORY	MARKS 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To appreciate the role of auditing in business.**
- **To familiarize with provisions of the Companies Act, 1956 relating to the appointment, duties and liabilities of an auditor.**
- **To familiarize the students with the concepts of internal control.**

UNIT- I (CASE STUDY) (15 Hours)

Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit

UNIT –II (15 Hours)

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files
Internal Control–Characteristics – Evaluation, Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor

UNIT- III (15 Hours)

Audit Sampling, Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchase return, Sales, Sales return) - Verification & Valuation of Assets & Liabilities.

UNIT –IV (15 Hours)

Internal Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor, Professional Ethics

UNIT- V (15 Hours)

Audit Committee- Constitution -Audit Report-characteristics – types of opinion- Information System Audit.

Reference Books:

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S. Vengadamani, Practical Auditing, Himalaya Publishing House, Mumbai
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi
5. B.L. Tandon, Auditing, Sultan Chand & Sons, New Delhi.

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Total				100

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	5	2	
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	4	2	
	5	1	
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	2	1	
	3	1	
	4	-	
	5	-	

CORE XXVI: RESEARCH METHODOLOGY

SUBJECT CODE: 19UHON324	THEORY	MARKS 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To help the students to identify the research problems and the concept of hypothesis.**
- **To familiarize the students with data collection, various testing tools and its application.**
- **To enhance their knowledge in analysing, interpretation, and drafting research reports.**
- **To expose them to SPSS applications**

UNIT- I (15 Hours)

Introduction to research methodology – meaning and purpose – Types of Research - Research design –steps in selection & formulation of a research problem – steps in research

UNIT- II (CASE STUDY) (15 Hours)

Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size

UNIT- III (15Hours)

Measurement & scaling techniques – Data collection – methods – testing validity and reliability

UNIT- IV (15 Hours)

Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS)

UNIT –V (15 Hours)

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style &conventions in reporting – steps in drafting of report

Reference Books:

1. Dr M Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin. Inc.
3. Robert G Murdock, Business Research – Concepts & Practice, International text book Company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
5. Ravilochanan, Research Methodology

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	5	2	
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	3	2	
	4	1	
	5	2	
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	2(Q20)	1	
	3	1	
	4	-	
	5	-	

PART- IV: VALUE EDUCATION

SUBJECT CODE: 19UVED301	THEORY	MARKS 100
SEMESTER: V	CREDITS: 2	TOTAL HOURS:

COURSE OBJECTIVES:

- Values are socially accepted norms to evaluate objects, persons, and situations that form part and parcel of sociality.
- A value system is a set of consistent values and measures.
- Knowledge of the values are inculcated through education.
- It contributes in forming true human being, who is able to face life and make it meaningful.

Unit I (6 Hours)

Value education-its purpose and significance in the present world – Value system – The role of culture and civilization-Holistic living – Balancing the outer and inner –Body, Mind and Intellectual level- Duties and responsibilities.

Unit II (6 Hours)

Salient values for life- Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity , and inclusiveness, Self-esteem and self- confidence, punctuality – Time, task and resource management– Problem solving and decision making skills- Interpersonal and Intra personal relationship – Team work – Positive and creative thinking

Unit III: (6 Hours)

Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr. A P J Kalam’s ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building

Unit IV (6 Hours)

Environment and Ecological balance –interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment

Unit V (6 Hours)

Social Evils – Corruption, Cyber-crime, Terrorism –Alcoholism, Drug addiction – Dowry – Domestic violence –untouchability – female infanticide – atrocities against women-How to tackle them

Books for Reference

1. M.G.Chitakra: Education and Human Values, A.P.H.Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K.: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Satchidananda, M.K.: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991
4. Das, M.S. & Gupta, V.K. : Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995
5. Bandiste, D.D.: Humanist Values: A Source Book, B.R.Publishing Corporation, Delhi, 1999
6. Ruhela, S.P. : Human Values and education, Sterling Publications, New Delhi, 1986
7. Kaul, G.N.: Values and Education in Independent Indian, Associated Publishers, Mumbai, 1975
8. NCERT, Education in Values, New Delhi, 1992
9. Swami Budhananda (1983) How to Build Character Primer : Ramakrishna Mission, New Delhi
10. A Cultural Heritage of India (4 Vols.), Bharatiya Vidya Bhawan, Bombay. (Selected Chapters only)
11. For Life, For the future : Reserves and Remains –UNESCO Publication
12. Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996
13. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai
14. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta
15. Awakening Indians to India, Chinmayananda Mission, 2003

SEMESTER - VI

**CORE: XXVII
MANAGEMENT ACCOUNTING**

SUBJECT CODE :19UHON325	THEORY & PROBLEMS	MARKS 100
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

- **To understand marginal costing techniques in decision making**
- **To study the financial statement analysis and interpret the results**
- **To learn the various tools and techniques in ratio analysis**
- **To acquire knowledge in Budgetary Control technique for managerial decision**

UNIT- I

(18 Hours)

Management Accounting - meaning & nature of management accounting, scope of management accounting, distinction between management accounting, financial accounting & cost accounting

UNIT- II

(18 Hours)

Marginal costing techniques- feature of marginal costing – advantages and limitation of marginal costing – Marginal and absorption costing - Break even analysis and break-even point – cost volume profit (CVP) analysis

UNIT- III

(18 Hours)

Analysis of financial statements, users of financial statements- tools of financial statement analysis – Comparative statements, common size statements and trend analysis.

UNIT- IV

(18 Hours)

Ratio Analysis: meaning, scope, advantages and limitations- Types of ratios - Profitability, Turnover, and Solvency - Construction of balance sheet.

UNIT- V

(18 Hours)

Budgetary Control – Meaning – Preparation of various Budgets – Sale Budget - Production Budget – Flexible Budget - Cash Budget

Reference Books:

1. S.N.Maheswari, Management Accounting – Sultan Chand & Sons.
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. RSN Pillai & Bagavati, Management Accounting – S Chand & Co Ltd – New Delhi.
4. Horngren Sunderu Stratton, Introduction to Management Accounting – Pearson Education.
5. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication.

QUESTION PAPER PATTERN:

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Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPER)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	2	-
	2	1	2
	3	1	2
	4	1	1
	5	1	1
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	-
	2	-	2
	3	-	1
	4	-	1
	5	-	2
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1	-	-
	2 (Q 20)	-	1
	3	-	-
	4	-	1
	5	-	1

CORE XXVIII: HUMAN RESOURCE MANAGEMENT

SUBJECT CODE :19UHON326	THEORY	MARKS 100
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

- **To understand the nature of human resources and its significance to the organization.**
- **To familiarize students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.**
- **To bring to the attention of the students the latest trends in managing human resources in an organization.**

UNIT- I (CASE STUDY) (15 Hours)

Human Resource Management – Nature and Scope of the HRM – Managerial and Operating Functions –Difference between Personnel management and HRM – Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

UNIT- II (15 Hours)

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs – Development – Methods – Performance Appraisal – Methods – Promotions and Transfers

UNIT- III (15 Hours)

Remuneration – Factors determining remuneration – Components of Remuneration – Incentives – Benefits– Motivation – Welfare and Social Security Measures

UNIT- IV (15 Hours)

Collective Bargaining – Worker’s participation in Management – Types – Quality Circles – Management by Objectives – Environment of HRM – HRM as a Profession.

UNIT- V (15 Hours)

Human Resource Audit – Nature – Benefits – Scope – Approaches

Reference Books:

1. V.S.P.Rao – Human Resource Management
2. Ashwathappa – Human Resource Management
3. Gary Deseler – Human Resource Management 4
- .L.M.Prasad – Human Resource Management
5. Tripathi –Human Resource Management

QUESTION PAPER PATTERN:

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Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	3	
	2	3	
	3	2	
	4	2	
	5	2	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	1	
	2	1	
	3	2	
	4	2	
	5	1	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1(Q20)	1	
	2	1	
	3	1	
	4	-	
	5	-	

CORE XXIX: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SUBJECT CODE: 19UHON327	THEORY	MARKS 100
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

- **To appreciate the importance of time value of money in the context of investment decisions.**
- **To analyses the various investment options available in terms of risk and return.**
- **To identify avenues for the investment of Personal funds.**

UNIT- I (case study) (12 Hours)

Nature and scope of investment management – investment objectives, constraints – factors – Investment process – investment management and portfolio management

UNIT- II (13 Hours)

Understanding the 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 – various forms of market efficiency.

UNIT- III (11 Hours)

Company analysis components – non-financial aspects - Risk return – market risk – interest rate risk – purchasing power risk – business risk – financial risk – measurement of risk.

UNIT- IV (12 Hours)

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and Modern portfolio theory - Diversification – Markowitz’s approach – portfolio management process – portfolio planning-portfolio analysis-portfolio selection –portfolio evaluation –portfolio revision – various steps involved in the development of portfolio.

UNIT- V (12 Hours)

Capital market theory – assumptions – risk, – capital asset pricing model (CAPM) - securities market line - arbitrage pricing theory-options pricing model-put and call -Indian stock market and the institutional investors.

Reference Books:

1. Elton, Edwin J., Gruber, Martin J., Brown, Stephen J., Goetz Mann, William N., “Modern Portfolio Theory and Investment Analysis”, 6th Edn, Wiley, 2003.
2. Prasanna Chandra, “Managing Investments”, Tata McGraw Hill, New Delhi, 1999.
3. Lee, Cheng F., “Advances in Investment Analysis and Portfolio Management”, Publisher: Science & Technology Books.
4. Sidney Cottle, Grahaan & Dadd’s Security Analysis, Tata McGraw Hill, 1989.
5. DC Fisher & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India, 1999.

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	2	1	
	3	1	
	4	-	
	5	-	

CORE XXX: INCOME TAX LAW AND PRACTICE-II

SUBJECT CODE :19UHON328	THEORY & PROBLEMS	MARKS 100
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

- **To introduce the students to the concepts of Income tax.**
- **To give an insight into the different heads of income and the authorities under the Act.**
- **To help the students in computation of income tax.**

UNIT I (20 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 (simple problems)

UNIT II (20 Hours)

Income from Other Sources –their computation –grossing up – deduction in computing income under the head (Simple problems)

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. (Simple problems)

UNIT IV (20 Hours)

Permissible deductions from gross total income–Sec.80C, 80CCC, 80D, 80G, - Assessment of Individual (Covering Capital Gains, Income from Other Sources). (Simple problems)

UNIT V (10 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 Judgment Assessment – Income Escaping Assessment (Re- assessment)-Advance payment of Tax –Meaning and Due dates – Deduction of Tax at source-Meaning. (Theory)

Reference Books:

1. Dr. Vinod K.Singhania, Students Guide to IncomeTax, Taxmann Publications Pvt.Ltd, New Delhi.
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, MarghamPublication, Chennai.
4. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	1	2
	2	1	1
	3	1	1
	4	1	1
	5	2	1
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	-	2
	2	-	2
	3	-	1
	4	-	1
	5	1	-
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1 (Q 20)	-	1
	2	-	1
	3	-	-
	4	-	-
	5	1	-

CORE XXXI: BUSINESS TAXATION

SUBJECT CODE: 19UHON329	THEORY	MARKS 100
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 60

COURSE OBJECTIVES:

- To familiarize students with the basic concepts of GST & Customs
- To enable the students to understand the procedure for computation of various goods on GST and Customs.

UNIT –I(CASE STUDY) (12 Hours)

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

UNIT- II (12 Hours)

Taxable event- “Supply” of Goods and Services; Exemption from GST related to small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

UNIT-III (12 Hours)

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution)

UNIT –IV (12 Hours)

Payment of Taxes; Refund; Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

UNIT -V (12 Hours)

Customs - Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.

Reference Books:

1. Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, TaxmannPublicationsPvt Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law HousePvt. Ltd. New Delhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions,Bharat Law House Pvt. Ltd., New Delhi.
4. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publishers-

QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION A (Answer any 10 out of 12 questions) 2 marks each	DEFINITION / PRINCIPLE Answer all the questions (each in 50 words)	1-12	2	20
SECTION B (Answer any 5 out of 7 questions) 8 marks each	SHORT ANSWERS (Answer any 5 out of 7 questions) 8 marks each (each in 300 words)	13-19	8	40
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	ESSAY (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
Total				100

DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A (Answer any 10 out of 12 questions) 2 marks each	1	3	
	2	2	
	3	2	
	4	2	
	5	3	
SECTION B (Answer any 5 out of 7 questions) 8 marks each	1	2	
	2	1	
	3	1	
	4	2	
	5	1	
SECTION C (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	1(Q20)	1	
	2	1	
	3	-	
	4	1	
	5	-	

PROJECT & VIVA VOCE

SUBJECT CODE: 16UHON330	PROJECT & VIVA VOCE	100 MARKS
SEMESTER: VI	CREDITS: 8	TOTAL HOURS: 75

Students have to undergo a project in the VI semester. Project-based learning not only provides opportunities for students to collaborate and drive their own learning, to apply the desired skills such as problem solving, helps to develop additional skills integral to their future like critical thinking and time management. It also provides some real-world learning experiences.