

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 (Bank Management)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Syllabus

(For the candidates admitted in the Academic year 2020-21 and thereafter)

Vision

- To provide blend of technical, managerial and social skills in the field of banking

Mission

- To elevate and disseminate specialized knowledge in the banking and finance sector
- To lay emphasis on recent trends in banking.

Programme Outcomes

PO 1: Imparting knowledge on various financial services

PO 2: Training students on nuances of banking communication

PO 3: Application of the knowledge of accounting fundamentals, and techniques relevant to banking.

PO 4: Making students understand ethical standards with reference to accounting practices.

PO 5: Encouragement of entrepreneurship among students

Programme Specific Outcomes

PSO 1: Acquiring analytical and problem-solving skills in various disciplines of management, business, accounting, tax, finance and law pertaining to banking.

PSO 2: Providing practical exposure to practices of banking

COURSE STRUCTURE

B.Com BM 2020 -23 Batch

Semester	Part	Course	Title	Subject Code	Hours	Credits	Marks		Total	
							CIA	ESE		
I	I		LANGUAGE-I (Tamil/French/Hindi/Sanskrit)	19UTAM121/ 19UFRE121/19 UHIN121/19U SAN121	6	3	50	50	100	
	II		ENGLISH-I	19UENG221	4	3	50	50	100	
	III	CORE PAPER I	FINANCIAL ACCOUNTING (COMMON TO GEN, CS, A&F, MM, BM, ISM &BBA)	20UCOM301	6	4	50	50	100	
		CORE PAPER II	PRINCIPLES OF MANAGEMENT (COMMON TO GEN, CS, A&F,MM, BM, ISM &BBA)	20UCOM302	5	4	50	50	100	
		ALLIED I	MONETARY ECONOMICS	20UCBM303	5	5	50	50	100	
	IV	NON-MAJOR ELECTIVE I	ANALYTICAL & LOGICAL REASONING (COMMON TO B.COM (GEN), B.COM (A&F), B.COM (BM), B.COM (CS) B.COM (MM), B.COM (ISM), B.B.A., B.COM (HONS))	19UNME401K /19UADT401/1 9UBAT401	2	2	-	100	100	
		SOFT SKILL	INTRODUCTION TO STUDY SKILLS	19UGSL401	2	3	-	100	100	
				TOTAL		30	24	250	450	700
	II	I		LANGUAGE-II(Tamil – II/French-II/Hindi-II/Sanskrit-II)	(19UTAM122/ 19UFRE122/19 UHIN122/19U SAN122	6	3	50	50	100
		II		ENGLISH-II	19UENG222	4	3	50	50	100
III		CORE PAPER III	ADVANCED FINANCIAL ACCOUNTING (COMMON TO GEN, CS, A&F & BM)	20UCOM304	6	4	50	50	100	

IV	CORE PAPER IV	MARKETING MANAGEMENT (COMMON TO GEN, CS, A&F,MM, BM, ISM &BBA)	20UCOM305	5	4	50	50	100	
	ALLIE D – II	INTERNATIONAL ECONOMICS (COMMON TO BBA)	20UBBA306	5	5	50	50	100	
	NON-MAJOR ELECTIVE II	IMPORTANCE OF EMOTIONAL INTELLIGENCE(COMM ON TO B.COM (GEN),B.COM(CS), B.COM (A&F), B.COM(BM), B.COM (MM), B.COM (ISM), B.B.A.)	19UNME402K /19UBAT402/ 19UADT402	2	2	-	100	100	
	SOFT SKILL-II	LIFE SKILLS	19UGSL402	2	3	-	100	100	
			TOTAL		30	24	250	450	700
III	CORE PAPER V	CORPORATE ACCOUNTING (COMMON TO GEN, CS, A&F, MM, BM)	20UCOM307	6	4	50	50	100	
	CORE PAPER VI	MANAGEMENT ACCOUNTING (COMMON TO GEN, CS, A&F, MM, BM, ISM &BBA)	20UCOM308	6	4	50	50	100	
	CORE PAPER VII	BUSINESS COMMUNICATION (COMMON TO GEN, CS, A&F, MM, BM, ISM &BBA)	20UCOM309	5	4	50	50	100	
	CORE PAPER VIII	BUSINESS AND CORORATE LAWS (COMMON TO MM,BM,GEN,A&F&B BA)	20UCOM310	5	4	50	50	100	
	ALLIED III	BUSINESS STATISTICS I (COMMON TO GEN,CS, A&F, MM, BM, ISM BBA)	20UCOM311	6	5	-	100	100	
	IV	SOFT SKILL III	JOB-ORIENTED SKILLS	19UGSL403	2	3	-	100	100
			TOTAL		30	24	200	400	600

Semester	Part	Course	Title	Subject Code	Hours	Credits	Marks		Total
							Internal	External	
IV	III	CORE PAPER IX	ADVANCED CORPORATE ACCOUNTING (COMMON TO GEN, CS, A&F &BM)	20UCOM312	6	4	50	50	100
		CORE PAPER X	FINANCIAL MANAGEMENT (COMMON TO GEN,CS,A&F,MM,BM,ISM &BBA)	20UCOM313	5	4	50	50	100
		CORE PAPER XI	GOODS & SERVICE TAX AND CUSTOMS LAW (COMMON TO GEN, CS, A&F,BM & BBA)	20UCOM314	5	4	50	50	100
		CORE PAPER XII	FINANCIAL SERVICES (COMMON TO A&F, BBA, BM)	20UBBA315	5	4	50	50	100
		ALLIED IV	BUSINESS STATISTICS II (COMMON TO GEN,CS,A&F,MM,BM, ISM& BBA)	20UCOM316	5	5	50	50	100
	IV		ENVIRONMENTAL STUDIES	19UEVS401	2	2	-	100	100
		SOFT SKILL IV	COMPUTING SKILLS	19UGSL404	2	3	-	100	100
			TOTAL		30	26	250	450	700
	V	III	CORE PAPER XIII	COST ACCOUNTING (COMMON TO GEN, CS, A&F, MM, BM)	20UCOM317	6	4	50	50
CORE PAPER XIV			ENTREPRENEURIAL DEVELOPMENT (COMMON TO GEN, CS, A&F,MM, BM, ISM & BBA)	20UCOM318	5	4	50	50	100
CORE PAPER XV			INCOME TAX LAW & PRACTICE-I (COMMON TO GEN, CS, A&F & BM)	20UCOM319	6	4	50	50	100
CORE PAPER XVI			PRACTICAL AUDITING (COMMON TO GEN, CS, A&F, MM, BM)	20UCOM320	5	4	50	50	100
INTER DISCIPLINAR			PERSONAL INVESTMENT PLANNING	19UIDE316	6	5	-	100	100

		Y ELECT IVE-I							
	IV		VALUE EDUCATION	19UVED401	2	2	-	100	100
			INTERNSHIP	20UINT401		2			
			TOTAL		30	25	200	400	600
VI	III	CORE PAPER XVII	CREDIT AND RISK MANAGEMENT IN BANKING	19UCBM323	6	4	50	50	100
		CORE PAPER XVIII	INCOME TAX LAW & PRACTICE-II (COMMON TO GEN, CS, A&F &BM)	20UCOM322	6	4	50	50	100
		CORE PAPER XIX	BANKING LAW AND PRACTICE	20UCBM321	6	4	50	50	100
		ELECT IVE II	HUMAN RESOURCE MANAGEMENT (COMMON TO GEN, CS, A&F,MM, BM, ISM &BBA)	20UCOM323	6	5	50	50	100
		ELECT IVE III	PROJECT VIVA VOCE	20UCBM324	6	5	-	100	100
	IV		COMMUNITY SERVICE	20UEXT501		1			
				TOTAL		30	23	200	300
			GRAND TOTAL		180	146	1350	2450	3800

SEMESTER - I

CORE I

PAPER TITLE: FINANCIAL ACCOUNTING

SUBJECT CODE: 20UCOM301	THEORY & PROBLEMS	MARKS: 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS : 90

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVES

1. To study the basic concepts and Accounting Standards.
2. To understand the procedures of Accounting under Single entry system.
3. To foster knowledge on Depreciation Accounting.
4. To get exposure to insurance claims and Bank reconciliation statement.
5. To acquire knowledge and applicability of Departmental accounts.

UNIT I

(20 Hours)

Meaning and Scope of Accounting - Branches of Accounting – Objectives of Accounting - Brief outline on Indian Accounting Standards - Preparation of Final Accounts - Trading Account- Profit & Loss Account - Balance Sheet – Adjusting Entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings.

UNIT II

(20 Hours)

Accounts from incomplete records (Single Entry System) – Meaning, Features, Defects, Differences between Single entry and Double entry system - Net worth method - Conversion method.

UNIT III

(18 Hours)

Depreciation - Meaning – Causes – Difference among Depreciation, Amortization and Depletion - Concept of Depreciation – Different Methods of Depreciation-providing Depreciation as per Indian Accounting Standard – Straight Line Method and Written Down Value Method (Change in method excluded)

UNIT IV

(17 Hours)

Bank Reconciliation statement-Insurance claims, claim for loss of stock destroyed including Average Clause

UNIT V

(15 Hours)

Departmental Accounting need, features, Basis of Apportionment of Expenses, treatment of Inter - Departmental Transfers at cost or Selling Price-Treatment of Expenses that cannot be apportioned – Preparation of Departmental profit and loss account.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Gupta.R.L&Gupta.V.K,2005,Financial Accounting,Sultan Chand&Sons,New Delhi, 6th edition.
2. Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5th edition.
3. Dr.S.Manikandan, Financial Accounting, Scitech Publications, Chennai.

REFERENCE BOOKS

1. Goel.D.KandShellyGoel,2018,FinancialAccounting,AryaPublications,2ndedition.
2. Jain.S.P&Narang.K,1999,FinancialAccounting,KalyaniPublishers,Ludhiana,4th edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rdedition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15thedition.
5. Tulsian P.C., 2006, Financial Accounting, PearsonEducation.

E-L EARNING RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	2	1	1	1	-	-
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

CORE II

PAPER TITLE: PRINCIPLES OF MANAGEMENT

SUBJECT CODE: 20UCOM302	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS : 75

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVES:

1. To enable the students to acquire knowledge on principles of management
2. To know the concepts and functions of management
3. To learn the importance, types, process and techniques of decision making
4. To understand the Organisation structure and its importance
5. To develop the knowledge in coordination and controlling techniques

UNIT I

(20Hours)

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

UNIT II

(15 Hours)

Evolution of Management; Administrative Management: Henry Fayol, Scientific Management: F.W.Taylor, Bureaucratic management: Max Weber, Human relations management: Elton Mayo, Modern Management: Peter Drucker - Approaches to Management: Systems approach & contingency approach, Kaizen's approach.

UNIT III

(15 Hours)

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

UNIT IV

(15 Hours)

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

UNIT V

(10 Hours)

Introduction to co-ordination – Need for co-ordination, Types of co-ordination and essential requisites for excellent co-ordination. Controlling: Meaning and Importance – Functions of controlling, process of controlling and types of Control. - Introduction to Management Information System (MIS)

RECOMMENDED TEXTBOOKS

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - New Delhi, 16th Edition.

- L.M.Prasad,Principles&PracticeofMangement–SulatanChand&Sons–New Delhi, 8thEdition.

REFERENCE BOOKS

- P.C.Tripathi&P.N.Reddy,PrinciplesofManagements–TataMc.GrawHill–New Delhi, 5thEdition
- Weihrich and Koontz, Management – A Global Perspective, 8thEdition.
- N.Premavathy,PrinciplesofMangement–SriVishnuPublication–Chennai8thEdition
- J.Jayashankar, Business Management - Margham Publications-Chennai

E-L EARNING RESOURCES

- <http://www.12manage.com>
- <http://www.businessballs.com>
- http://www.tutotrialspoint.com/management_principles/management_principlestutorial.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

ALLIED I
PAPER TITLE: MONETARY ECONOMICS

SUBJECT CODE: 20UCBM303	THEORY	100MARKS
SEMESTER: I	CREDITS: 5	TOTAL HOURS: 75

COURSE OBJECTIVES:

- To help students understand the most important theories in monetary economics
- To enable the students to understand the role of monetary policy on the economy.

Unit -I **(10Hours)**

Money - Functions and classification - Role of money in capitalist, socialist and mixed economies.

Unit-II **(10Hours)**

Value of money - Fishers equation - Cambridge equation - superiority of Cambridge equation over Cash Transaction.

Unit-III **(15Hours)**

Monetary standards - Paper currency -Systems of note issue - Indian currency system - Development and problems

Unit-IV **(20Hours)**

Factors influencing money supply - Money supply and price level - Keynesian approach - Neutrality of money - Real balance effect - Patinkin - Friedman's Restatement of quantity theory of Money.

Unit - V **(20 Hours)**

Business Cycles: - Phases, types and Theories - Inflation : Causes, types and remedies - Effects of inflation on Production, Consumption and distribution - Deflation - effects and control.

RECOMMENDED TEXTBOOKS:

1. Sankaran .S : Monetary Economics
2. Vaish .M.C. : Monetary Theory

REFERENCE BOOKS:

1. Jhingan .M.L. : Monetary Economics
3. Seth M.L. : Money, Banking and International Trade
4. Vaish .M.C. : Monetary Theory
5. Cauvery and Others : Monetary Economics
6. Gupta .S.B. : Monetary Economics
7. Sethi .T.T. : Monetary Economics
8. Kishore, G. Kulkarni : Modern Monetary Theory
9. Gupta .G.P. : Monetary Policy of the Reserve Bank of India
10. Mithani, D.M. : Money, Banking, International trade & Public finance

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	2	-	1	-	1	-
III	3	-	2	-	2	-
IV	2	-	2	-	1	-
V	3	-	2	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

NON MAJOR ELECTIVE – I

PAPER TITLE: ANALYTICAL AND LOGICAL REASONING

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

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

Course Objective:

- 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

RECOMMENDED TEXTBOOKS

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016 Paper Back edition

REFERENCE BOOKS

1. A Modern Approach to Verbal and Non-verbal Reasoning – Revised edition by R.S. Agarwal – Publisher – S. Chand and Company Pvt. Ltd.

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Multiple Choice Questions	1-50	1	50

Break up of questions for problem

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

Syllabus for Under Graduates

**DEPARTMENT OF ENGLISH
UG Part IV SOFT SKILLS
2019 Batch onwards**

2020-21

FIRST YEAR

FIRST SEMESTER: Introduction to Study Skills

CREDITS:2

30 hrs.

Objectives

- to help, develop and improve the vocabulary of the learners
- to help the learners develop the skill of inference
- to help the learners to acquire writing skills in English

Use of Dictionary and Dictation

Speech Sounds in English & Right Pronunciation

Stress & Intonation

Vocabulary Building Exercises

Listening and Reading Comprehension

Paragraph and Essay Writing

Books for Reference:

1. Hewings, Martin. 1999. *Advanced English Grammar: A Self- study Reference and Practice Book for South Asian Students. Reprint 2003. Cambridge University Press. New Delhi.*
2. Lewis Norman. 1991. *Word Power Made Easy.*
3. Mohan, Krishna & Meenakshi Raman. 2000. *Effective English Communication. Tata Mc Graw Hill Publishing Company Ltd.*
4. Mohan, Krishna & Meera Banerji. 2001. *Developing Communication Skills. Macmillan.*
5. Syamala. 2002. *Effective English Communication for You. Emerald Publishers, Chennai.*
6. Harishankar, Bharathi. Ed. *Essentials of Language and Communication. University of Madras.*
7. Swan, Michael and Catherine Walter. 1990. *The Cambridge English Course-2. Cambridge University Press.*

SEMESTER - II

CORE III

PAPER TITLE: ADVANCED FINANCIAL ACCOUNTING

SUBJECT CODE:20UCOM304	THEORY & PROBLEMS	MARKS: 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS : 90

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM))

COURSE OBJECTIVES :

1. To demonstrate the accounting procedure for Branch Accounts under debtor's system and stock & debtor system.
2. To explain the concept of Hire purchase transactions, calculation of interests and various accounting treatments of Hire purchase & Installments system.
3. To compile the accounting procedure for admission and treatment of goodwill.
4. To analyze the accounting treatment of retirement of partnership and death of a Partner, executor's account.
5. To discuss the various procedures for accounting treatment of Dissolution, Garner Vs Murray, and piece meal distribution.

UNIT I

(15 Hours)

Branch Accounts – Dependent Branches – Debtors System - Goods invoiced at cost and Invoice price - Stock & Debtors System – Goods invoiced at cost and Invoice price. (Simple problems only)

UNIT II

(15 Hours)

Hire-purchase and Installment System – Default and repossession – Installment Purchase System. (Excluding “Hire Purchase Trading A/c”) (Simple problems only)

UNIT III

(20 Hours)

Partnership Accounts – Admission of a Partner- Adjustment in the profit sharing ratio – Adjustment for Goodwill – Application of Accounting Standard (AS) 10 – Revaluation of assets & Liabilities – Adjustment of capitals.

UNIT IV

(20 Hours)

Retirement of a Partner – Profit sharing ratio – Treatment of goodwill on retirement/death of a partner - Death of a Partner – mode of payment, Joint Life Policy.

UNIT V

(20 Hours)

Dissolution of partnership – Insolvency of a partner (application of Indian Partnership Act, 1932) – Insolvency of all partners – gradual realization of asset and piece meal distribution. (Simple problems only)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Financial Accounting - R.L.Gupta & M.Radhaswamy – Sultan Chand & sons.
2. Financial Accounting - T.S.Reddy & A.Murthy – Margham Publications

REFERENCE BOOKS:

1. Principles and practice of Accounting - R.L.Gupta & V.K.Gupta – sultan chand & sons.
2. Financial Accounting – S.P. Jain & K. L. Narang – Kalyani Publishers.

E-L EARNING RESOURCES

1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	1	1	1	1	-	-
III	2	1	1	1	-	1
IV	2	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

CORE IV
PAPER TITLE: MARKETING MANAGEMENT

SUBJECT CODE:20UCOM305	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 75

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM),
B.Com (ISM), BBA)

COURSE OBJECTIVES

1. To develop an understanding about the basic concepts of marketing.
2. To determine the various methods of promotion in marketing.
3. To provide an insight on the various marketing channels along with modern technology.
4. To understand the consumer behavior process & marketing ethics.
5. To demonstrate the concept of product life cycle and pricing.

UNIT I

(14 Hours)

Fundamentals of Marketing – Role of Marketing – Relationship of Marketing with other functional areas – concept of marketing mix-marketing approaches – various Environmental factors affecting the marketing functions.

UNIT II

(14 Hours)

Consumer – Customer – Buying Process – Introduction to Buyer Behavior – Factors influencing buyer Behaviour, Market segmentation – Need and basis of Segmentation – Targeting – Positioning – CRM and Customer Satisfaction.

UNIT III

(17 Hours)

The Product – Goods - Services – Ideas - Characteristics – benefits – Classifications – Consumer goods – Industrial goods – Difference between Consumer goods and Industrial goods New Product Development process – Product life Cycle – Introduction , Growth , Maturity, Decline. Branding – Packaging & Labeling – Pricing – Meaning, Objectives and Types of Pricing.

UNIT IV

(16 Hours)

Physical Distribution: Importance – Channels of Distribution of consumer goods, Distribution of industrial goods and Distribution of Agricultural goods – Levels of channels: Zero level, one level, two levels and three level channel- Distribution issues-online Marketing-Green Marketing.

UNIT V

(14 Hours)

Promotion – Meaning, Objective, Types – A brief overview of Advertising – Different types of Advertising - Publicity – Public Relations – personal selling – Direct selling and Sales promotion – Dealer Promotion – Customer Promotion

RECOMMENDED TEXTBOOKS

1. Kotler, P. (2007). *Marketing Management – The Millennium Edition* Prentice Hall of India Private Limited. *New Delhi*, 35-8.
2. Pillai & Bagavathi, R. S. N. (1999). *Marketing Management*. *S. Chand & Co. Ltd.*

REFERENCE BOOKS

1. Joshi, G. (2009). *Information Technology for retail*. Oxford University Press, Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). *Marketing management: A strategic decision-making approach*. McGraw-Hill Higher Education.

3. Pradhan,S.(2011).*Retailingmanagement:Textandcases*.TataMcGraw-HillEducation.
4. Ramaswamy,V.S.,&Namakumari,S.(2009).*Marketingmanagement:Global perspective, Indian context*.Macmillan.
5. Withey,F.(2006).*MarketingFundamentals.TheOfficialCIMCoursebook06/07*.Taylor& Francis.

E-LEARNING RESOURCES

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
6. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
7. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	2	-	1	-	1	-
III	2	-	2	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

ALLIED II
PAPER TITLE: INTERNATIONAL ECONOMICS

SUBJECT CODE:20UBBA306	THEORY	100 MARKS
SEMESTER: II	CREDITS: 5	TOTAL HOURS : 75

(Common to B.B.A, B.Com (BM))

COURSE OBJECTIVES:

- To impart the knowledge about international trade and export management.
- To create awareness about the different international economic organizations and its functions

UNIT I (20Hours)

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

UNIT II (18 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 (10Hours)

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

UNIT IV (15Hours)

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

UNIT V (12Hours)

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law

RECOMMENDED TEXTBOOKS

1. Robert J. Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.
2. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi - 14.

REFERENCE BOOKS

1. Paul R. Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd - Delhi – 92.
2. Dr. S. Sankaran, International Economics, Margham Publications, Chennai.
3. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai – 04.

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	-	2	-
II	2	-	2	-	1	-
III	2	-	1	-	1	-
IV	2	-	2	-	1	-
V	3	-	2	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

NON MAJOR ELECTIVE – II

IMPORTANCE OF EMOTIONAL INTELLIGENCE

SUBJECT CODE :19UNME402K	THEORY	MARKS : 100
SEMESTER : II	CREDITS : 2	TOTAL HOURS : 30

(Common to B.Com (Gen), B.Com (CS), B.Com (AF), B.Com (MM), B.Com (ISM), B.Com (BM) and BBA)

COURSE OBJECTIVES

1. To evoke knowledge amongst students on Emotional Intelligence.
2. To make students understand the importance of self-awareness and self-development.
3. To outline the Students about Positive and Negative traits.
4. To demonstrate about self-Analysis.

UNIT I-

(6 Hrs)

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

UNIT II-

(6 Hrs)

Personality Analysis -Distinct Personality Type-Hand writing Analysis, Colour preference, listening, Profile, Self Esteem, Will power, Confidence

UNIT III-

(6 Hrs)

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

UNIT IV-

(6 Hrs)

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

UNIT V-

(6 Hrs)

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

RECOMMENDED TEXTBOOKS

1. What's Your Emotional IQ, Dr.Aparna Chattopadhyay, Pustak Mahal, May 2004.
2. Emotional Intelligence In A Week, Jill Dann, Hodder & Stoughton, 10 Edition, 2007.

REFERENCE BOOKS

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

E-LEARNING RESOURCES

1. www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt
2. www.personality_project.org
3. www.donblake.com/module5/resources/emotionalintelligence.doc

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

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

Break up of questions for theory

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

Syllabus for Under Graduates

**DEPARTMENT OF ENGLISH
UG Part IV SOFT SKILLS
2019 Batch onwards**

2020-21

FIRST YEAR

SECOND SEMESTER: Life Skills

CREDITS:2

30 hrs.

Objectives

- to build the confidence of learners to face the challenges of a globalized society
- to sensitize learners' ethical, moral and social values in their work environment
- to help them understand how to overcome stress-related problems
- to train the learners to use their time effectively

SWOC Analysis

Etiquette

Stress Management

Time Management

Discussion of Success Stories

- i. Auto-suggestions
- ii. Problem solving
- iii. Decision Making
- iv. Presentation Skills-Oral/PPT

Books for Reference:

1. Pease, Allen. 1998. *Body Language: How to read other's thoughts by their gestures.* Sudha Publications. New Delhi.
2. Powell. *In Company.* MacMillan
3. <http://www.essentiallifekills.net//>

SEMESTER - III

**CORE V
CORPORATE ACCOUNTING**

SUBJECT CODE:20UCOM307	THEORY & PROBLEMS	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS : 90

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM))

COURSE OBJECTIVES

1. To prepare the journal entries of issue of shares and compute underwriter's liabilities.
2. To demonstrate thorough knowledge of relevant accounting treatment of redemption of preference shares and the ability to find the profit prior to incorporation of companies.
3. To demonstrate thorough knowledge in preparation of financial statements of companies as per the provisions of Companies Act 2013.
4. To select the appropriate methods of valuation of shares and goodwill and perform the accounting treatment of the company.
5. To learn about the concepts of various procedures for alteration of share capital and accounting treatment in respect of internal reconstruction of a company

UNIT I (22Hours)

Meaning of shares – Kinds of Shares – Issue of shares- Forfeiture and Reissue- Underwriting of shares-Determination of the liability of underwriters-Complete underwriting- partial underwriting- Firm underwriting.

UNIT II (17 Hours)

Redemption of preference shares- Revenue profit and capital profit – Minimum fresh issue of shares. Profits prior to incorporation, Treatment of Profit or Loss Prior to Incorporation in Financial Statement as per revised format of Companies Act 2013 – Basis of Apportionment of expenses(Simple problems only).

UNIT III (20 Hours)

Company final accounts-Preparation of statement of profit & loss and company balance sheet as per Revised format (Schedule VI) of companies Act.-Computation of Managerial Remuneration.

UNIT IV (16Hours)

Valuation of Goodwill-Meaning-Nature-Factors affecting goodwill-Methods of valuation of goodwill - Valuation of Shares – Need – Methods of valuation of shares.

UNIT V (15Hours)

Alteration of Share Capital – Different kinds of Alteration of Share Capital - Internal Reconstruction and Reduction of Share Capital (Simple Problems only)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Corporate Accounting: Gupta R. Land Radhaswamy M., Sultan Chand & Sons, New Delhi.(2013)
2. Corporate Accounting: Reddy T.S & Murthy A, Volume 1 & 2, Sixth Edition, Margham Publications, Chennai.(2014)

REFERENCE BOOKS

1. Corporate Accounting: Arulanandam M.A. and Raman K.S-Himalaya PublishingHouse.
2. CorporateAccounting-I:JainS.P,NarangK.L,AgrawalSimmi&SehgalMonikaNinth Edition ,Kalyani Publishers, Ludhiana(2018).
3. Advanced Accountancy : Maheswari S.N; Volume 1,10th Edition; VikasPublishing.
4. ShuklaM.C,GrewalT.S.and.GuptaS.C;),CorporateAccounting;SChand&Sons,New Delhi.;

E-LEARNING RESOURCES

1. https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ
2. <https://commerceease.com/terms-of-issue-of-shares/>
- 2 <https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/>
4. <https://blog.ipleaders.in/rules-share-capital-alteration/>
5. <https://books.google.co.in/books?isbn=8131754510>
6. <https://books.google.co.in/books?isbn=8120346270>
7. <https://books.google.co.in/books?isbn=8126908394>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	-
III	1	1	-	1	-	1
IV	2	1	1	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

CORE VI
PAPER TITLE: MANAGEMENT ACCOUNTING

SUBJECT CODE: 20UCOM308	THEORY & PROBLEMS	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM),
B.Com (ISM), BBA)

COURSE OBJECTIVES

1. To enable the students to acquire sound knowledge of concepts, methods and techniques of management accounting.
2. To apply the analytical skills associated with the interpretation of accounting reports.
3. To evaluate the results of profitability, liquidity, solvency and efficiency levels in the business.
4. To communicate the knowledge about fund flow and cash flow statements under (AS-3) and also the concept of budgetary control.
5. To evaluate the classification of budgets.

UNIT I (15 Hours)

Management Accounting: Meaning- nature, scope and functions of management accounting- role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statements - objectives and methods of financial statements analysis comparative, common size statements and Trend analysis.

UNIT II (20 Hours)

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turnover ratios.

UNIT III (20 Hours)

Funds flow statement - objectives - uses and limitations - preparation of funds flow statement - schedule of changes in working capital – non fund items - adjusted profit and loss account.

UNIT IV (20 Hours)

Cash flow statement – significance- preparation of cash flow statement as per INDAS3- Cash from Operating, Investing and Financing activities.

UNIT V (15 Hours)

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classification of Budgets based on Time, Functions and Flexibility. Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Maheswari, D.S, "Principles of Management Accounting" Sultan Chand & Sons. Delhi-53,

17thEdition

2. Reddy, T. S., & Murthy, A, Financial accounting. Margham Publication, 15thEdition.

REFERENCE BOOKS

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles andPractice.
2. Hingorani, R. (2005). Grewal. ManagementAccounting.
3. Khan, M. Y., & Jain, P. K. (2017). Management Accounting and FinancialAnalysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, VijayNicole
5. Srinivasan, N. P., & Murugan, M. S., Accounting for management. S.Chand.

E-L EARNING RESOURCES

1. <https://www.wallstreetmojo.com/ratio-analysis/>
2. <https://books.google.co.in/books?isbn=0070620237>
3. <https://books.google.co.in/books?isbn=1853963836>
4. <https://books.google.co.in/books?isbn=8131731782>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	-
II	1	2	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	1
TOTAL	6	6	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

CORE VII
PAPER TITLE: BUSINESS COMMUNICATION

SUBJECT CODE: 20UCOM309	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS : 75

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM),
B.Com (ISM), BBA)

COURSE OBJECTIVES

1. To discuss the importance and essentials of communication in business activities.
2. To draft the various types of business letter and to practice the same.
3. To demonstrate the various types of business enquiries.
4. To compile the different types of correspondence relating to the company and secretarial practice.
5. To utilize the knowledge about the vital role played by computer in business entities.

UNIT I (15Hours)

Meaning and Definition of Business Communication – Process – need – Methods: oral or verbal, non-verbal – written Communication – Audio – Video Communication - channels of communication: formal, in-formal – dimensions of communication: upward, downward, horizontal, diagonal – Principles of Effective Communication – Barriers to Communication.

UNIT II (15Hours)

Understanding the purpose of writing a Business Letter – 4 C's of Good Communication: correctness – Clarity – Conciseness – Courtesy – Characteristics of a Good Business Letter - Stages of writing Business Letters – Lay out - Kinds of Business Letters.

UNIT III (15 Hours)

Persuasive Letters – Enquiries – Replies – Orders – Sales Letters – Circulars – Complaints- Bank Correspondence – Insurance Correspondence – Correspondence with shareholders, Directors.

UNIT IV (15 Hours)

Patterns of Business Presentation – Chronological – Categorical – Cause and Effect – Problem Solution – Elements of presentation- Rules of making effective PowerPoint presentations- Effective Sales Presentation.

UNIT V (15 Hours)

Importance of Report Writing – Kinds of reports – Business Meetings – Agenda – Minutes of the Meeting – Modern forms of Communication. – Social Media – Email Etiquettes – Video Conferencing

RECOMMENDED TEXTBOOKS

1. Rajendra Pal and Korlahalli, Essentials of Business Communication - Sultan Chand & Sons, New Delhi.
2. N.S. Raghunathan, R. Santhanam, Business Communication - Margham Publications

REFERENCE BOOKS

1. Rajendra Pal and Korlahalli, Essentials of Business Communication - Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication of Business - Pearson Publication - New Delhi

3. K.Sundar, A.Kumararaj, Business Communication, Vijay Nichole ImprintsPvt.Ltd.

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory and Letter writing

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	LETTER WRITING	THEORY	LETTER WRITING	THEORY	LETTER WRITING
I	2	-	1	-	2	-
II	2	-	1	1	-	1
III	3	-	1	1	-	1
IV	3	-	1	1	-	1
V	2	-	1	-	1	-
TOTAL	12	-	5	3	3	3
SECTION A - 12			SECTION B - 8		SECTION C - 6	

CORE VIII

PAPER TITLE: BUSINESS AND CORPORATE LAWS

SUBJECT CODE:20UCOM310	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS : 75

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

COURSE OBJECTIVES

1. To inherit the knowledge on the legal aspects involved in business.
2. To impart the performance of contract as per Indian Contract Act, 1872.
3. To create and demonstrate the knowledge about sale of goods Act 1930.
4. To demonstrate Memorandum and Articles of Association.
5. To make the students to understand Meetings of the company.

UNIT I (12Hours)

Law of Contract – Essential elements of a valid contract – Classification of Contracts – Offer and Acceptance – Capacity of parties to Contract – Free Consent – Consideration – Legality of Object – Agreements Declared Void – Contingent Contracts.

UNIT II (21Hours)

Performance of Contract – Discharge of Contract – Remedies for breach of contract – Quasi Contracts (General Contract – Sections 1 to 75) – Contract of Indemnity & Guarantee – Bailment: Meaning, Essential features of Bailment – Duties and Rights of bailor and bailee – Termination of bailment – Pledge – Meaning, Essentials of a valid pledge – Rights and Duties of pawnor and pawnee.

UNIT III (18 Hours)

Contract of Agency - Definition of Agent and Principal - Essentials and legal rules of a valid agency - Creation of Agency - Termination of Agency. Sale of Goods Act - Definition of Sale and Agreement to Sell – Distinction between Sale and Agreement to Sell, Condition and Warranties - Distinction between Conditions and Warranties - Rights and Duties of an unpaid seller.

UNIT IV (12Hours)

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

UNIT V (12 Hours)

SEBI - Introduction and guidelines – Meetings - Annual General Meeting - Meaning - Extraordinary General Meeting - Meaning - Board Meeting - Meaning - Procedure for the conduct of the meetings (Meaning of Notice, Agenda, Quorum, Voting, Proxy) Minutes - Resolution - Meaning and Types

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

1. P.C. Tulsian, Business Laws, Tata Mc Graw Hill, 2nd Edition.

2. M.R. Sreenivasan, Business Laws – Margham Publications ,Chennai
3. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law,12th Edition, New Age International (P) Ltd. Publishers.

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

ALLIED III
PAPER TITLE: BUSINESS STATISTICS – I

SUBJECT CODE: 20UCOM311	THEORY & PROBLEMS	MARKS: 100
SEMESTER: III	CREDITS: 5	TOTAL HOURS : 90

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM),
B.Com (ISM), BBA)

COURSE OBJECTIVES

1. To communicate the origin and basics about the statistics.
2. To demonstrate the classifications, tabulation of data including diagrammatic and graphical methods.
3. To analyze the knowledge of measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean.
4. To explain the characteristics of the range, Quartile deviation, mean deviation, variance, and the standard deviation.
5. To evaluate the measures of skewness – Karl Pearson's coefficient of skewness and Bowley's Coefficient of Skewness.

UNIT-I

(15Hours)

Origin Meaning, Definition and Characteristics of Statistics – Uses and Limitations - Sources of Statistical data – Primary and Secondary – Collection of Primary Data – Direct Personal, Indirect Oral, Mailed Questionnaire and Schedule Methods – Editing of Secondary Data- Scatter diagram.

UNIT-II

(20Hours)

Measures of Central Tendency/Averages – Arithmetic Mean, Median, Quartiles, Deciles, and Percentiles, Mode, Geometric Mean, Harmonic Mean, Combined Mean and Weighted Mean.

UNIT-III

(20Hours)

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation – Co-efficient of Variation.

UNIT-IV

(15Hours)

Measures of Skewness – Meaning, Definition and Types – Karl Pearson's coefficient of Skewness and Bowley's Coefficient of Skewness.

UNIT-V

(20Hours)

Probability – Addition and Multiplication Theorem – Conditional probability – Bayes's Theorem (without proof) – Simple problems.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. S.P.Gupta, Statistical Methods, Sultan Chand & Sons, 2011
2. P.R.Vital, Business Statistics, Margham Publications.

REFERENCE BOOKS

1. E.L.Lehmann , Elements of Statistical Hypothesis , Johu Wiley & Sons.
2. R.S.N.Pillai & B.Bhagavathi, Practical Statistics, S.Chand & Company.

E-LEARNING RESOURCES

<https://books.google.co.in/books?isbn=0764142399>

<https://books.google.co.in/books?isbn=8122400116>

<https://books.google.co.in/books?isbn=8131726029>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	2	-	-	1	-	1
III	1	3	-	2	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

Syllabus for Under Graduates

DEPARTMENT OF ENGLISH
UG Part IV SOFT SKILLS
2019 Batch onwards

2020-21

SECOND YEAR

THIRD SEMESTER: Job-oriented Skills

CREDITS:2

30 hrs.

Objectives:

- to prepare the students to be job-ready.
- to help learners use English Language appropriately to the role or situation.
- to develop confidence in them to face Interviews.
- to train them to prepare their own CV/Resume

Different kinds of Interviews

Letter of Application and CV

Technical Writing - Circulars, Memos, Agenda and Minutes

Group Discussion

Review

- i. Books
- ii. Films

Books for Reference:

1. *Harishankar, Bharathi. ed. Essentials of Spoken and Presentation Skills. University of Madras.*
2. *John, Seely. 1998. The Oxford Guide to writing and speaking. Oxford U P, 1998, Delhi.*
3. *The Princeton Language Institute and Lanny Laskowski.2001. 10 days to more confident Public Speaking. Warner Books.*
4. <http://jobsearch.about.com/cs/curriculumvitae.html//>
5. <http://www.cvtips.com//>

QUESTION PAPER PATTERN

UG - SOFT SKILLS

TIME – 3 HRS

MAXIMUM MARKS – 50

PART – A (5X2=10)

Answer any FIVE from the questions given below from Q.No.1 to Q.No.7 (5 out of 7)

PART – B (4X5=20)

Answer any FOUR from the questions given below from Q.No.8 to Q.No.13 (4 out of 6)

PART – C (2X10=20)

Answer TWO questions only choosing one each from Q.No.14 &Q.No.15 (Internal Choice)

SEMESTER - IV

CORE IX

PAPER TITLE: ADVANCED CORPORATE ACCOUNTING

SUBJECT CODE: 20UCOM312	THEORY & PROBLEMS	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM))

COURSE OBJECTIVES

- 1 To understand the accounting concepts and policies related to accounting standards and to identify the relationship for financial reporting purposes.
- 2 To demonstrate a thorough knowledge of relating accounting treatment and the ability to apply them to solve banking company's financial statement based on Indian Accounting Standard.
- 3 To demonstrate a thorough knowledge of relating accounting treatment and the ability to apply them to solve General insurance company's financial statement based on Indian accounting standard.
- 4 To Analyse the accounting procedure of amalgamation of companies, absorption & external reconstruction of companies
- 5 To understand thorough knowledge about the procedure of preparing liquidator's final statement of accounts at the time of winding up of the companies.

UNIT I

(15 Hours)

Indian Accounting Standards – Meaning – Objectives – Significance - Financial Reporting Practices.- Meaning and Scope – Objectives of Financial Reporting - (Theory only)

UNIT II

(20 Hours)

Bank Accounts – Non-Performing Assets (NPA) provision for doubtful debts – Rebate on Bills Discounted - Preparation of Profit and Loss account – Preparation of Balance sheet (as per revised new format) (Simple problem only)

UNIT III

(20 Hours)

Insurance company accounts – Accounting of General Insurance Companies – Fire & Marine Insurance only - Preparation of financial accounts of insurance companies as per revised new format (Life Insurance Companies – Excluded) (Simple problems only)

UNIT IV

(20 Hours)

Amalgamation - Meaning – Types - Calculation of Purchase Consideration – Amalgamation in the Nature of Purchase (Excluding Nature of Merger) - Absorption and External Reconstruction of a company - (Intercompany Investments Excluded) (Simple problem only)

UNIT V

(15 Hours)

Liquidation – Meaning – Order of Payment – Liquidator's Remuneration - Liquidator's Final Statement of Receipts and Payments (Statement of Affairs - Excluded) (Simple problem only).

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Corporate Accounting - R.L.Gupta&Radhasamy – SulthanChand.
2. Corporate Accounting- T.S.Reddy&A.Murthy –MarghamPublication.

REFERENCE BOOKS

1. Company Accounts - Jain &Narang –KalyaniPublishers.
2. Company Accounts – S.N.Maheshwari&S.K.Maheshwari – VikasPublication.

E-L EARNING RESOURCES

1. <http://www.accounting.pl/en/liquidations>
2. <https://books.google.co.in/books?isbn=8131754510>
3. <https://books.google.co.in/books?isbn=8120346270>
4. <https://books.google.co.in/books?isbn=8126908394>
5. https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	-	-
II	1	1	-	2	-	1
III	1	2	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5		4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

CORE X

PAPER TITLE: FINANCIAL MANAGEMENT

SUBJECT CODE: 20UCOM313	THEORY & PROBLEMS	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS : 75

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVES

1. To understand how crucial financial decisions are taken in a firm and gain insight into wealth maximization and profit maximization.
2. To understand the cost of capital, importance of leverage and capitalization.
3. To Demonstrate the Theories of capital structure.
4. To formulate dividend decisions in a firm.
5. To select and apply techniques for short term financial needs of the firm using working capital management concepts.

UNIT I

(12 Hours)

Financial Management – Introduction – Scope – Finance and other related disciplines – Function of Finance – Functions of Finance Manager in 21st Century. Financial Goals: Profit Maximization Vs Wealth Maximization – Time value of money-perpetuity – CMI Amortization.

UNIT II

(17 Hours)

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity-Cost of Preference share capital – Cost of Debt-Cost of Retained Earnings – Weighted Average cost of capital.

UNIT III

(17 Hours)

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure – Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept – Operating Leverage – Financial Leverage and Combined Leverage.

UNIT IV

(12 Hours)

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter's - Gordons's – M.M Hypothesis – Forms of Dividend

UNIT V

(17 Hours)

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value-Internal Rate of Return- Profitability Index, Non – Discounted Cash flow Techniques: Pay back methods – Accounting Rate of Return

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

REFERENCE BOOKS

1. Pandey I.M.: Financial Management, Vikas Publishing House PvtLtd
2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra :Financial management theory and practice, McGraw-Hill Education
4. Dr. Rustagi PR, Fundamentals of Financial management, Taxman's publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

E-L EARNING RESOURCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	-	-	-
II	2	1	-	1	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	2	-	1
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

CORE XI

PAPER TITLE: GOODS & SERVICE TAX AND CUSTOMS LAW

SUBJECT CODE: 20UCOM314	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), BBA)

COURSE OBJECTIVES

1. To discuss the classification and methods, tax system in India, Objectives of taxation, and Cannons of taxation
2. To outline the Concepts, Definitions and Types of Custom duties.
3. To explain the Various assessment procedures and valuation of goods, Clearance of goods
4. To understand the Prohibition of Importation and exportation of goods under Customs Act, powers of various customs officers.
5. To demonstrate the applicability and non-applicability of GST, Exemptions, role of GST Council
6. To discuss the provisions and rules relating to Supply, Types of goods, and Input Tax credit under GST.
7. To compile the various provisions and Importance for Registration, Cancellation.

UNIT I: **(10 Hours)**
History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India – Classification of Taxes.

UNIT II: **(20 Hours)**
Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

UNIT III: **(20 Hours)**
Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Goods exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

UNIT IV: **(10 Hours)**
Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply – Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods – Time of Supply of Service – Value of Supply and its Provision

UNIT V: **(15 Hours)**
Introduction to registration under GST – Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST - Assessment and Tax Payment under GST - GST Audit.

RECOMMENDED BOOKS

1. T.S.Reddy&Y.HariprasadReddy,BusinessTaxation,MarghamPublications,2018.
2. ICAI – Indirect Tax Study Material,2018.

REFERENCE BOOKS

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, TaxmannPublicationsPvt Ltd., NewDelhi.
2. GirishAhiya,Dr.RaviGupta,SystematicApproachtoIncomeTaxandCST,BharatLaw HousePvt. Ltd. NewDelhi.
3. Dr.SanjeevKumar,SystematicApproachtoIndirectTaxeswithPracticalproblemsand solutions,Bharat Law House Pvt. Ltd., NewDelhi.

E-L EARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	1	-	2	-
III	2	-	2	-	1	-
IV	2	-	1	-	1	-
V	2	-	2	-	1	-
TOTAL	12	-	8	-	6	-
	Section-A 12		Section-B 8		Section –C 6	

CORE XII
PAPER TITLE: FINANCIAL SERVICES

SUBJECT CODE:20UBBA315	THEORY	100 MARKS
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

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

COURSE OBJECTIVES:

- To impart knowledge about the various financial services.
- To have a knowledge of venture capital and mutual funds.

UNIT-I: (15 Hours)

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

UNIT-II: (20Hours)

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

UNIT-III: (10 Hours)

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

UNIT-IV: (15 Hours)

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

UNIT – V: Mutual Funds: (15Hours)

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

RECOMMENDED BOOKS

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

REFERENCE BOOKS

1. Law of Insurance – Dr.M.N. Mishra, 2014, Sultan Chand Publications.
2. Indian Financial System – H.r.Machiraju, 4th Edition, 2010, Vikas Publications.

3. A Review of current Banking Theory and Practice – S.K. Basu., 2nd Edition, MacMillan Publications, London.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	1	-	2	-
III	2	-	2	-	1	-
IV	2	-	1	-	1	-
V	2	-	2	-	1	-
TOTAL	12	-	8	-	6	-
	Section-A 12		Section-B 8		Section –C 6	

ALLIED IV

PAPER TITLE: BUSINESS STATISTICS – II

SUBJECT CODE:20UCOM316	THEORY & PROBLEM	MARKS: 100
SEMESTER: IV	CREDITS: 5	TOTAL HOURS: 75

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com(ISM), BBA)

COURSE OBJECTIVES

1. To discuss the scope of correlation and use of regression analysis to estimate the relationship between two variables and its applications
2. To analyse the use of time series models for forecasting and the limitations of the methods
3. To utilize the necessary set of skills in using statistical tool and technique of index number for price level changes.
4. To communicate the methods of interpolation & extrapolation.
5. To compile the various methods of statistical tool of quality monitoring including control charts

UNIT I

(15 Hours)

Correlation Analysis – Meaning, Definition, Significance and Types of Correlation, Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation.

UNIT II

(15 Hours)

Regression Analysis - Meaning and Importance – Regression Lines and Regression equations - X on Y , Y on X , and Properties of Regression Coefficients – Uses of Regression – Difference between Correlation & Regression.

UNIT III

(15 Hours)

Time Series Analysis – Meaning, Need and Components of Time Series – Different Methods – Simple Average Method- Free Hand, Semi Average, Moving Average and Least Square Method- Seasonal Indices.

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UNIT IV

(15 Hours)

Index Numbers – Definition Usage, Methods of Construction of Index Numbers – Types – Unweighted and weighted Index Numbers Simple, Aggregate, Price Relative Methods- Laspeyres, Paasche's, Bowley's and Fisher's Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.

UNIT V

(15 Hours)

Meaning of Sampling - Probability sampling Methods : Simple Random Sampling - Stratified sampling - Systematic sampling - Cluster Sampling - Multi stage Sampling, Non-probability sampling methods: Convenience Sampling - Judgmental Sampling - Quota Sampling - Snowball Sampling - Sampling error and standard error - relationship between sample size and standard error.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Statistical Methods- S.Gupta – Sultan Chand & Sons
2. Statistics –P.R.Vital- Margham Publications.

REFERENCE BOOKS

1. Elements of Statistical Hypothesis – E.L.Lehmann – Johu Wiley & Sons.
2. Practical Statistics – R.S.N.Pillai & B.Bhagavathi – S.Chand & Company.

E-L EARNING RESOURCES

<https://books.google.co.in/books?isbn=8122415229>

<https://books.google.co.in/books?isbn=8131301362>

[s://books.google.co.in/books?isbn=8122415229](https://books.google.co.in/books?isbn=8122415229)

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	2	-	1
IV	1	1	-	1	-	1
V	2	1	1	-	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

PAPER TITLE: 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 I: MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance-Need for public awareness.

UNIT II: NATURAL RESOURCES:

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 groundwater, 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 III: ECOSYSTEMS:

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 IV: BIODIVERSITY AND ITS CONSERVATION:

- Introduction – Definition: genetic, species and ecosystem diversity.
- Biogeographical 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 bio diversity: 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 V: ENVIRONMENTAL POLLUTION:

Definition: Cause, effects and control measures of:-

- Air pollution
 - Water pollution
 - Soil pollution
 - Marine pollution
 - Noise pollution
 - Thermal pollution
 - 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 VI: SOCIAL ISSUES AND THE ENVIRONMENT:

- 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 VII: HUMAN POPULATION AND THE ENVIRONMENT

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

UNIT VIII: FIELD WORK

- 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.

PRESCRIBED BOOKS:

- 1. Environmental studies-St Joseph College Edition**
- 2. Environmental studies- Dr. D.D.Mishra –S.Chand**

REFERENCE BOOKS:

1. Environmental studies – Dr. J.P.Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr.Mahanta K.Kalita – Asiau Books.

GUIDELINES TO THE QUESTION PAPER SETTERS **Question Paper Pattern**

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

COMPUTING SKILLS – LEVEL – I

SUBJECT CODE: 19UGSL404	THEORY & PRACTICALS	MARKS: 100
SEMESTER: IV	CREDITS: 3	TOTAL HOURS: 15

Unit 1

Introduction to computers – classification of computers; Computers inside –Hardware(processing, memory i/o, storage etc), Software (Systems, application); Operating Systems – DOS, LINUX, UNIX, Windows ; Programming – Overview, need and skills;Networking Basics; Virus; Hacking

Unit 2

Word processing - Operating of word documents like open, close, save, print ;Editing Text –tools, formatting,bullets,layout;Navigatingword–Keyword,mouse,documentformatting;paragraph alignment - indentation, headers, footers, numbering; printing – preview,options

Unit 3

File Management – Importance of file management, backing of files, files and folders- editing, deleting, retrieving, renaming, subfolders; Manipulating windows – minimize, maximize; power point basics- terminology- templates, viewing 20

Unit 4

Spreadsheets – MS Excel – opening, entering text and data, formatting, navigating; Formulas- entering, handling and copying; charts- creating, formatting and printing, header and footer, centering of data; printing

Unit 5

Networking-Internetexplorer;www–working,browsing,searching,saving;bookmark–features, favorite,create,delete;printingwebpage;email–creating,receiving,readingandsendingmessages

SEMESTER - V

CORE XIII
PAPER TITLE: COST ACCOUNTING

SUBJECT CODE:20UCOM317	THEORY & PROBLEMS	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS : 90

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM))

COURSE OBJECTIVES

1. To compile the basic concepts used in cost accounting.
2. To compute selling price through cost sheets
3. To outline the basic principles of material control and the latest techniques in inventory control.
4. To evaluate the various surfaces of labor cost control, various methods of remuneration and calculation of wages
5. To explain the classification of the overheads, and Distribution of Overheads Under Primary and Secondary distribution.

UNIT I **(15Hours)**

Definition, Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications.
Installation of costing systems, cost centres and profit centers.

UNIT II **(19Hours)**

Simple Cost sheets - cost sheet with details of overheads - Stock of work in progress and finished goods, sales price computation - tenders and quotations.

UNIT III **(19Hours)**

Material purchase control - stock levels - Aspects, need and essentials of material control. Stores control - Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing - Issue of materials - FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method, standard price method and Retail price Method.

UNIT IV **(18 Hours)**

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

UNIT V **(19 Hours)**

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

1. Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition

REFERENCE BOOKS

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Pillai R. S. N. and Bagavathi V., Cost Accounting, S.Chand, New Delhi

3. Saxena V.K. and Vashist C.D, Cost Accounting, Sultan Chand & Sons, NewDelhi
4. Shukla M.C., Grewal T .S. and Dr.Gupta M.P., Cost Accounting, S.Chand, NewDelhi

E-LEARNING RESOURCES

- 1.<http://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning2>
- 2.<http://www.accountingnotes.net/cost-accounting/cost-sheet/cost-sheet-meaning-advantages-andpreparation/7505>
3. http://www.accountingexplanation.com/materials_and_inventory_cost_control.htm
4. <https://www.tutorsonnet.com/introduction-to-labour-remuneration-homework-help.php>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1		-	-
II	1	1	1	1		1
III	1	1		2		1
IV	1	2		1		1
V	2	1		1		1
TOTAL	7	5	2	5		4
SECTION A 12			SECTION B 7		SECTION C 4	

CORE XIV

ENTREPRENEURIAL DEVELOPMENT

SUBJECT CODE:20UCOM318	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 75

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVES:

1. To discuss the concept of entrepreneurship and its importance.
2. To analyze the scope of various financial institutions for the enhancement of small entrepreneurs.
3. To utilize the various technical tools for the business premises and encounter business ventures.
4. To communicate the important values of EDPs and the Government role played in ED.
5. To design the valuable approaches in the changing economic scenario and to apply the same for the improvement of small scale entrepreneurs.

UNIT I (13Hours)

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

UNIT II (20Hours)

Entrepreneurial Development Agencies - Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Ministry of Micro, Small & Medium Enterprises (MSME)- Prime Minister Employment Generation Programme-Pradhan Mantri Yuva Yojana- All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

UNIT III (15 Hours)

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

UNIT IV (12 Hours)

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Entrepreneurship Development Institute of India (EDII), Role of Government in organizing EDPs – Critical evaluation.

UNIT V (15 Hours)

Economic development and entrepreneurial growth – Role of entrepreneur in economic growth-Strategic approaches in the changing economic scenario for small scale entrepreneurs - Networking, Niche play, Geographic concentration, Franchising / Dealership – Development of Women entrepreneurship - problems – steps taken by Government- Women and Self Help Groups.(SHGs)

RECOMMENDED TEXTBOOKS

1. Gupta, D.C., & Srinivasan, D.N. Entrepreneurship Development in India Sultan Chand & Sons, (2001).
2. Khanka, S. S. Entrepreneurial development. S. Chand Publishing, (2006).

REFERENCE BOOKS

1. Desingu Setty, E., & Krishna Moorthy, P. Strategies for developing women

- entrepreneurship. Akansha Pub. House,(2010).
2. Drucker,P.F.InnovationandEntre-preneurship:PracticeandPrinciples.Harper&Row, (1986).
 3. Gupta, M. Entrepreneurial Development Raj Publishing House,(2006).
 4. Shankar, R.Entrepreneurship Theory & Practice Vijay Nicole Imprints PrivateLtd
 5. Suresh, J. Entrepreneurial Development Margham Publications,(2002).

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/entrepreneur/entrepreneurshipcharacteristicsimportancetyps-and-functions-of-entrepreneurship/5228>
2. <https://landor.com/thinking/eight-principles-of-innovation>
3. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
4. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
5. <https://www.businessmanagementideas.com/entrepreneurship-2/institutional-supportsystem-for-entrepreneurs/18184>
6. <https://www.entrepreneur.com/article/323660>
7. <https://www.entrepreneur.com/article/314723>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	2	-	2	-
III	2	-	1	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

CORE XV

PAPER TITLE: INCOME TAX LAW AND PRACTICE I

SUBJECT CODE: 20UCOM319	THEORY & PROBLEMS	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS :90

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM))

COURSE OBJECTIVES

- 1) To understand the basic concepts & definitions under the Income Tax Act, 1961.
- 2) To ascertain the residential status of an assessee and its incidence of tax.
- 3) To compute salary income under the head salaries.
- 4) To learn the concepts of Annual value associated deductions & the calculation of income from House property.
- 5) To compute the income from Business & Profession.

UNIT-I

(20 Hours)

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income

Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax.

Exempted Incomes - Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

UNIT-II

(20 Hours)

Income from Salaries- Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(C).

UNIT-III

(20 Hours)

Income from house property - Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

UNIT-IV

(20 Hours)

Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.

UNIT- V

(10 Hours)

Administration of Income Tax Act -Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE BOOKS

1. Manoharan T.N & Hari.G.R., (2018) Students' Handbook on Taxation, Snow White

Publications Pvt. Ltd.

2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi.
5. Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
6. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

E-LEARNING RESOURCES

- 1) <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
- 2) <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
- 3) <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>
- 4) <https://www.hrblock.in/guides/house-property-deductions>
- 5) <https://books.google.com/books?isbn=1584773855>
- 6) <https://books.google.com/books?id=iiQKAAAAMAAJ>
- 7) <https://books.google.com/books?isbn=813172191>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	40
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	2	-	2	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	2	-	1	-	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

CORE XVI

PAPER TITLE: PRACTICAL AUDITING

SUBJECT CODE: 20UCOM320	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS : 75

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM) & B.Com (MM))

COURSE OBJECTIVES

1. To Brief about concepts of auditing and its usage in various fields.
2. To demonstrate the scope, features of vouching and verification of assets and liabilities.
3. To learn about the depreciation, provisions and reserves, and the auditor's duty.
4. To study the appointment of auditors, their responsibilities and presentation of audit report.
5. To know the audit procedures in service sector.

UNIT I

(15 Hours)

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classification of audits – Audit planning, meaning – Audit Programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control - meaning , definition, objectives.

UNIT II

(15 Hours)

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

UNIT III

(15 Hours)

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

UNIT IV

(15 Hours)

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditorship - Removal of auditor – Remuneration – auditor's lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation.

UNIT V

(15 Hours)

EDP audit – meaning - procedure of audit under EDP system – specialized Audits – points to be considered while auditing Educational Institutions – Hotels – Banking and Insurance companies.

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

1. Auditing – D.P. Jain Konark Publishers Pvt.Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and Virender Sharma, Eastern economy edition.
3. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
4. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

E-LEARNING RESOURCES

<https://books.google.co.in/books?isbn=8121920418>

<https://books.google.co.in/books?isbn=5877373412>

<https://books.google.co.in/books?isbn=8170231868>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	2	-
II	3	-	2	-	1	-
III	2	-	1	-	-	-
IV	3	-	2	-	2	-
V	2	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A - 12			SECTION B - 8		SECTION C - 6	

INTER-DISCIPLINARY ELECTIVE I
PAPER TITLE: PERSONAL INVESTMENT PLANNING

SUBJECT CODE: 19UIDE316	THEORY	100 MARKS
SEMESTER: V	CREDITS: 5	TOTAL HOURS : 90

COURSE OBJECTIVES:

- To understand the meaning and necessity of investment.
- To identify the investment opportunity in various areas

UNIT I-INTRODUCTION (12 Hours)

Introduction about investment, Difference between investment, speculation and gambling-
Features of investment- Importance of Investments- Types of Investors.

UNIT II - INVESTMENT OPPORTUNITIES-I (17Hours)

Meaning – Non- marketable financial assets, equity shares, preference shares, Debentures,
Gilt Edged Securities, Post office savings deposits (Term deposits, MIS, KVP, NSC, NSS)

UNIT III- STOCK EXCHANGE AND NEW ISSUE MARKET (23Hours)

Meaning and definition of stock exchange- Introduction & Functions of SEBI- Listing of
securities – Stock brokers – Sub brokers, Types of brokers – Types of speculators (Bull, Bear,
Stag)- Meaning of NSE , BSE , OTCEI- Steps for opening a Demat Account.

UNIT IV- INVESTMENT OPPORTUNITIES –II (23Hours)

Provident fund, Types of PF, Features of PPF, Unit trust of India - Bank deposits (Current, SB
account, FD, RD) – Investment in precious objects- Investment based Insurance policies
– Real estate- Mutual Funds, Definition, Types.- Investment in commodity trading.

UNIT V – PERSONAL INVESTMENT PATTERN (15 Hours)

Analysing the opportunities of investment applicable to the current scenario- Developing personal
investment pattern for individuals.

RECOMMENDED TEXTBOOKS:

- Investment Management by L. Natarajan, Morgan publications, 2007
- Investment Management by V.K. Bhalla, S.Chand Publications, 2014

REFERENCE BOOKS:

- Study Material
- Investment Management by Hiriappa, New age international publications, 2008

E-L EARNING RESOURCES:

- www.personalfinance.byu.edu
- www.halifax.co.uk/investments/pdfs/sw51813.pdf
- www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	20
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2		1		1	
II	2		1		1	
III	3		3		2	
IV	3		2		1	
V	2		1		1	
TOTAL	12		8		4	
SECTION A 12			SECTION B - 8		SECTION C - 4	

VALUE EDUCATION

SUBJECT CODE: 19UVED401	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 2	TOTAL HOURS: 30

Unit 1: Education and Values

Definition, Concept, Classification, Theory, Criteria and Sources of values Aims and objectives of value education

Role and Need for value education in the contemporary society, Role of education in transformation of values in society

Role of parents, teachers, society, peer group and mass media in fostering values

Unit 2: Value Education and Personal Development

Human Values: Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Scientific Vision, relevancy of human values to good life.

Character Formation towards Positive Personality

Modern challenges of adolescents: emotions and behavior

Self-analysis and introspection: sensitization towards gender equality, differently abled,

Respect for - age, experience, maturity, family members, neighbors, strangers, etc.

Unit 3: Human Rights and Marginalized People

Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, minorities, transgender, differently abled etc

Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment – communal harmony –concept –religion and its place in public domain –secular civil society

Unit4: Value Education towards National and Global Development

Constitutional Values:(Sovereign, Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, Fraternity)

Social Values: (Pity and Probity, Self-Control, Universal Brotherhood).

Professional Values:(Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality,

Faith).

Religious and Moral Values: (Tolerance, Wisdom, character).

Aesthetic Values: (Love and Appreciation of literature, fine arts)

Environmental Ethical Values

National Integration and international understanding.

Need of Humanistic value for espousing peace in society. Conflict of cross-cultural influences, cross-border education

Unit 5:

Guru Nanak Devji's Teachings

Relevance of Guru Nanak Devji's teachings' relevance to Modern Society

The Guru Granth sahib

The five Ks

Values and beliefs

Rights and freedom (Right of equality, Right to Education, Right to Justice, Rights of women, Freedom of religion, Freedom of culture, Freedom of assembly, Freedom of speech)

Empowerment of women

Concept of Langar

Eminent Sikh personalities

REFERENCES

1. Dr.Abdul Kalam. *My Journey-Transforming Dreams into Actions*. Rupa Publications, 2013.
2. Steven R Covey, *8th Habit of Effective People (From Effectiveness to Greatness)*, Free Press, NewYork, 2005.
3. Prem Singh, G.J. (2004). '*Towards Value Based Education*', University News. Vol. 42 (45): P.11-12.
4. V.R. Krishna Iyer.*Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow*, Eastern Law House (1999, Reprint 2018)
5. <http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf>

SEMESTER - VI

CORE XVII
PAPER TITLE: CREDIT AND RISK MANAGEMENT IN BANKING

SUBJECT CODE : 19UCBM323	THEORY	100 MARKS
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

- To learn about the various forms of credit extended by banks and the security system prevalent in safeguarding from NPAs.
- To focus on the credit risk and the governance of credit risk management and analyses

UNIT-I (25 Hours)

Bank credit – Basic Principles and Approach – Three C’s – Purpose of lending – Security aspects – business experience/Management – Market – Purpose Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various Committees – Tandon – Chore, Nayak and such other committees – Brief details.

UNIT-II (13 Hours)

Lending to Different Customers – Individuals – Partnership – Limited companies – Trust – Association – Legal aspects – Documents to be called for.

UNIT-III (25 Hours)

Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans (Activity Based) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel. Infrastructure : Power – Petrol – Port – Agriculture: Crop – Plantation – Well – Motor Pump set – Tractor etc. Miscellaneous : Self – Employed. Business loan (Borrower Based) – Small Business : Self Employed – Transport – Trade – Hotel – Others – Approach – Assessment – Supervision – Recovery Medium and Large Scale: Small Scale Industries – Corporate – Approach – Assessment – Sanction – Disbursement – Follow Up – Recovery Agriculture : Small, Medium and Big Farmers – Short term and Medium term Loans – Corporate Borrowers. Government sponsored: Priority sector lending – Lead Bank Scheme – Government sponsored loan to Weaver section – Subsidy.

UNIT-IV (15 Hours)

Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement – Monitoring – Follow Up – Review – Creation of Charge – Analysis of Balance sheet – Profit and Loss account – Cash flow and Fund flow working – Project approach

UNIT V (12 Hours)

NPA – Causes and Remedial Measures – Management of NPA’s – Debt Recovery Tribunals – Asset Reconstruction Fund.

RECOMMENDED TEXTBOOKS

1. Indian Financial System and Commercial Banking – IIB
2. Special and preferred sector Finance – IIB

3. Management and Accounting and Financial Management –IIB

REFERENCE BOOKS:

1. Prudential Accounting Norms and Audit of Banks – Naganatham M. and Jayaraman .
2. Annual Reports of RBI

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	2	-	1	-	1	-
III	3	-	2	-	2	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 1 - 12			SECTION B - 8		SECTION C - 6	

CORE XVIII
PAPER TITLE: INCOME TAX LAW & PRACTICE-II

SUBJECT CODE: 20UCOM322	THEORY & PROBLEMS	MARKS: 100
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 90

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM))

COURSE OBJECTIVES:

1. To compute Income from Capital Gain under section 45 to 55, and to analyse the various exemptions under the capital gains
2. To analyze the various provisions contained under section 56 to 59 of the Income tax Act, 1961 under the heads "Income from Other Sources"
3. To outline the various provisions relating to "Aggregation of income" and "Set-Off and Carry Forward of Losses"
4. To prepare gross total income and to analyze the provisions under section 80C to 80U relating to individuals
5. To compile the procedure for computation of tax on income for assessment of individual for the current assessment year under the Income Tax Act., 1961

UNIT-I (20Hours)
Capital Gains - Capital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains – Loss under head Capital Gains.

UNIT-II (15Hours)
Income from other sources - Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources – Loss under the head Other Sources.

UNIT-III (20Hours)
Aggregation of income - Provisions relating to income of other persons to be clubbed in Assesses Total Income – Income of minor Child – Deemed Incomes.
Provisions relating to Set-off & Carry forward and Set-off of Losses.

UNIT-IV (20 Hours)
Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income. (Theory only)
Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) (Simple problems)

UNIT- V (15Hours)
Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals. (Simple problems)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Income Tax Theory, law and practice - T.S.Reddy & Dr. Y.Hari Prasad Reddy – Margham publications.
2. Income Tax law and practice. – V.P.Gaur & D.B.Narang.

REFERENCE BOOKS:

1. Students Guide to Income tax – Dr. VinodK. SignHania&Dr. MonicaSighania –Taxmann.
2. Income tax service tax & VAT – Dr. Girish Ahuja&Dr. Ravi Gupta – Bharat lawhouse.

E-L EARNING RESOURCES

<https://books.google.com/books?isbn=1584773855><https://books.google.com/books?isbn=8131721914><https://books.google.com/books?id=iiOKAAAAMAAJ>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	2	1	-	1	-	1
III	2	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

CORE XIX
PAPER TITLE: BANKING LAW AND PRACTICE

SUBJECT CODE: 20UCBM321	THEORY	100 MARKS
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 90

COURSE OBJECTIVES:

- To expose the students to various concepts in the Banking Law
- To make the students understand the working of the banks and the banking instruments used in the system.

UNIT-I **(15 Hours)**

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

UNIT-II **(21 Hours)**

Definition of Banker-Definition of Customer-General relationship between Banker and customer –Rights and duties of banker-Different types of customers-Customer identification and KYC norms.

Debt Recovery Act- Definitions and objectives-Establishment of Tribunal and Appellate Tribunal - Jurisdiction, Powers and Authority of Tribunals - Procedure of Tribunals - Recovery of Debt Determined by Tribunal –Miscellaneous

UNIT-III **(18 Hours)**

Negotiable instruments: Promissory notes- Bills of Exchange-Cheques, Crossing, Endorsement-Material alteration-Paying Banker-Rights and Duties; Statutory protection- Dishonour of cheques-Role of Collecting Banker.

UNIT-IV **(18 Hours)**

E-Banking-Forms of E-Banking-Features and benefits of online banking-Importance of E-Banking in business-Development in E-Payments-Key benefits of internet banking- Drawbacks of internet banking-Internet banking frauds-Prevention of online frauds-RBI guidelines-Mobile banking-Services offered by mobile banking-Top 10 mobile wallets in India-Electronic fund transfer- Types.

UNIT-V **(18 Hours)**

Customer grievance –Grievance redressal-Banking Ombudsman-Banking Ombudsman scheme-Procedure of redressal of grievance-Appointment of Banking Ombudsman-Powers and duties of Ombudsman-Grounds of Complaint-Procedure for filing complaint-Appeal against the award-Redressal for customer complaints against banks-steps for complaints.

RECOMMENDED TEXTBOOKS:

1. Banking Law, Theory and Practice – Sundaram and Varshney – Sultan Chand Co.,
2. Banking and Financial Systems – B. Santhanam, Margham Publishers

REFERENCE BOOKS

1. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.
2. Indian Banking – Parameswaran – S.Chand and Co,

3. Banking Law Theory and Practice –Tanon
4. Banking Law Theory and Paractice –Sherlaker&Sherlaker.
5. Banking Regulation Act,1949
6. Negotiable Instruments Act, 1881
7. Banking Theory Law andPractice, Dr. S. Guruswamy, Fourth Edition

E-L EARNING RESOURCES:

1. <https://www.doccity.com>
2. <https://www.atozinbanking.com>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	3	-	2	-	2	-
III	2	-	2	-	1	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

ELECTIVE II
PAPER TITLE: HUMAN RESOURCE MANAGEMENT

SUBJECT CODE : 20UCOM323	THEORY	MARKS : 100
SEMESTER : VI	CREDITS : 5	TOTAL HOURS : 90

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM),
B.Com (ISM), BBA)

COURSE OBJECTIVES

1. To explain the importance of Human Resource Management and its Processes concerned with various management activities and to run an effective organization.
2. To outline different methods and techniques of Training and Performance Appraisal that are used in an organization
3. To assess the different methods and techniques relating to administration and to retain the human resources.
4. To discuss the various mechanisms in HR environment that are capable of applying the principles and techniques as professionals for developing human resources in an organization.
5. To predict the different faces of executives and preparing policies and practices based on it and Human Resource audit

UNIT I

(16 Hours)

HRM Concepts and Functions, Role, Status and competencies of HR Manager - HR Policies – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment – Differences between personnel management and HRM

UNIT II

(20 Hours)

Human Resource Planning – Job Analysis – Job Description, Job Specification and Job Evaluation – Recruitment and Selection – meaning - Process of Recruitment – Sources of Recruitment – Internal Sources – External Sources - Meaning and Process of Selection – Selection Tests And Interviews – Placement

UNIT III

(18 Hours)

Induction – Mentoring – Concepts and Importance of Training and Development Needs- Training and Development Methods - on the Job Training – off the Job Training – Evaluating Training Effectiveness – Career Development.

UNIT IV

(20 Hours)

Objectives and importance of Performance Appraisal - Methods and techniques of Performance Appraisal – Potential Appraisal, Type of transfers and promotions – Problems in Performance Appraisal – Essentials of Effective Appraisal System – Termination of Services.

UNIT V

(16 Hours)

Compensation – Concept and Policies - Wage and Salary Administration – Methods of Wage Payments and Incentive Plans - Fringe Benefits – Performance linked compensation – Monetary and Non-Monetary benefits.

RECOMMENDED TEXTBOOKS

1. Aswathappa, K. (2013). *Human resource management: Text and cases*. Tata McGraw-Hill Education.
2. Gupta, C. B. (2011). *Human Resource Management: New Delhi*. Sultan Chand & sons Educational publishers.

REFERENCE BOOKS

1. DeCenzo, D. A., Robbins, S. P., & Verhulst, S. L. (2016). *Fundamentals of Human Resource Management*, John Wiley & Sons.
2. Dessler, G., & Varrkey, B. (2005). *Human Resource Management, 15e*. Pearson Education India.
3. Durai, P. (2009). *Human Resource Management* (Publisher: Dorling Kindersley (India) Pvt. Limited).
4. Prasad, L. M. (2006). *Human Resource Management* (Sultan Chand & Sons).
5. Rao, P. S. (2009). *Personnel and human resource management* (pp. 236-345). Himalaya Publishing House.

E-L EARNING RESOURCES

1. <https://bohatala.com/impact-of-internal-and-external-environment-on-human-resource-management>
2. <https://studiousguy.com/human-resource-planning/>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>
5. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality-of-work-life-qwl.html>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	-	1	-
II	3	-	2	-	2	-
III	2	-	2	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12			SECTION B 8		SECTION C 6	

ELECTIVE III
PAPER TITLE: PROJECT

SUBJECT CODE : 20UCBM324	THEORY &PRACTICAL	MARKS : 100
SEMESTER : VI	CREDITS : 5	TOTAL HOURS : 90

COURSE OBJECTIVES:

1. To give an opportunity to students to have an experiential learning through outside classroom activity.
2. To make the students learn life values such as learning from others, listening to others, teamwork, commitment, co-ordination, meeting deadlines, sharing, adapting etc. as the project is done in groups.
3. To add value through practical experience in the relevant field of project.

Modus Operandi:

2. A group of 3 students will be assigned a project in the beginning of the final year in the field of banking, finance, auditing, insurance or related areas.
3. The students would be asked to prepare the theoretical content and practical component (Questionnaire).
4. The Questionnaire would be corrected by the respective faculty-in-charge.
5. The same will be administered to the employees of the organisation in the relevant field of project work.
6. Based on the filled-in questionnaire, the students would do data entry, classify, tabulate and analyse the results to conclude on the findings in the area chosen for study.
7. The project report shall be submitted to the college before the due date prescribed by the department and the college has to certify the same and submit to the OCOE 15 days prior to the commencement of the End Semester Examinations.
8. The project shall be evaluated through internal project (50 marks) and external Viva-voce examination (50 marks).
9. The external examination shall be conducted by the panel of examiners suggested by the Controller of Examinations from time to time.
10. Those who fail to present the project report will have to redo the project work and submit to the college for the next external examination.