

Sem	Course Code	Core I: Professional English -I	Total Marks: 100		Hours Per Week	Credits
I	21UAFCT101		CIA: 50	ESE: 50	4	4
Course Objectives:						
1. To develop the language skills of students by offering adequate practice in professional contexts. 2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year Commerce and Management students. 3. To focus on developing students' knowledge of domain specific registers and the required language skills.						
Course Outcomes (CO): On completion of the course, students should be able to						
CO 1	Recognise their own ability to improve their own competence and skills in using the language					K1 - K4
CO 2	Develop their competence in the use of English with particular reference to workplace situation with confidence and acceptable manner					
CO 3	Enhance the importance of negotiation strategies and thereby improve their LSRW skills					
CO 4	Create and develop their skills in interpreting visuals and presentations					
CO 5	Sharpen their critical thinking related to life and professional ethics					
K1: Remember; K2: Understand; K3: Apply; K4: Analyze						
Unit - I	Communication					
Listening: Listening to instructions Speaking: Telephone etiquette and official phone conversations Reading: Short passages (3 passages selected from Commerce and Management) Writing: Letters and Emails in professional context Grammar in Context: Wh and Yes or no, Q tags, Imperatives Vocabulary: Word formation, Creating antonyms using Prefixes, Intensifying prefixes (E.g inflammable) Changing words using suffixes: Noun Ending, Adjectives Endings, Verb Endings						
Unit - II	Description					
Listening: Listening to process description Speaking: Role play Formal: With faculty and mentors in academic environment, work place						



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work place communication- Informal: with peers in academic environment, workplace communication.

Reading: Reading passages in trade/ commerce/ management Writing: Writing sentences definition (e.g ledger) and extended definitions(e.g.accountancy) – picture description – Description of fashion and Beauty products (A small Write up promoting the products/ an objective review of the product in 150-200 words)

Grammar in Context: Connectives and Linkers

Vocabulary: Synonyms(Register) – Compare and contrast expressions.

Unit - III

Negotiation Strategies

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific)

Speaking: Brainstorming. (Mind mapping). Small group discussions (Subject- Specific)

Reading: Longer Reading text.(Comprehensive Passages)

Writing: Essay Writing (250 words essay on topics related to commerce and management like recording business transactions)

Grammar in Context: Active voice and passive voice - if conditional

Vocabulary: Register specific – Collocations – Phrasal Verbs

Unit - IV

Presentation Skills

Listening: Listening to presentation - Listening to lectures. Watching – documentaries (Discovery / History channel)

Speaking: Short talks. Making Formal Presentations (Power point)

Reading: Reading a written speech by eminent personalities in the relevant field/ short poems/ short biography

Writing: Writing Recommendations- Interpreting Visuals- Charts / Tables/ Flow Diagrams

Grammar in Context: Models

Vocabulary: Register specific – Single word substitution.

Unit - V

Critical Thinking Skills

Listening: Listening to advertisements/ News and brief documentary films (with Subtitle).

Speaking: Simple problems and suggesting solutions.

Reading: Motivational stories and professional competence, professional ethics and life skills (Subject – Specific)

Writing: Problem and Solution essay– Creative writing –Summary writing in 200 words

Grammar in Context: Make Simple Sentences

Vocabulary: Fixed Expressions.

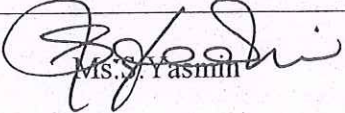

SKILL DEVELOPMENT ACTIVITIES

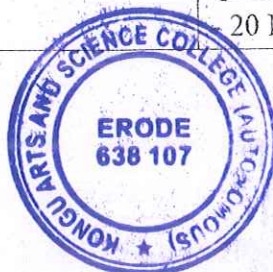
1. Design and demo of an advertisement copy for an illustrative product or services
2. Profile and Biography of an eminent personality (PPT and or Short talk)
3. Identify a prospective entrepreneur and conceptualize a case study. (Draft and presentation)



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TEXT BOOK	
1.	Professional English for Commerce and Management-I - TANSCHÉ.
REFERENCE BOOKS	
1.	Simon Sweeney, English for Business Communication, Student's Book, Second Edition, Cambridge University Press, 2003.
2.	Michael McCarthy, Felicity O'Dell, English Vocabulary in Use: Advanced, First South Asian Edition, Cambridge University Press, 2003.
WEB RESOURCES	
1	https://nptel.ac.in/courses/109/104/109104030/
2	https://www.edubull.com/courses/online-english-speaking-courses-video-english/tofel-ilets/basic-courses/professional-english-part-2
3	http://www.autojini.com/blog/importance-of-branding-in-the-automobile-
4	https://www.edubull.com/courses/online-english-speaking-courses-video-english/tofel-ilets/basic-courses/professional-english-part-2
5	https://commons.wikimedia.org/w/index.php?title=File:Elon_Musk_Ro
6	http://www.fearlessmotivation.com/2017/08/31/elon-musk-greatest-

Course Designed By	Verified By	Approved By HOD
Dr.P.Poongodi Dr.M.Jayanthi Dr.M.Thangam	 Ms.S. Yasmin	 Dr.K.K.A.Alaguappan
QUESTION PAPER PATTERN		
SECTION - A (10 X 1 = 10 Marks)	SECTION - B (4 X 10 = 40 Marks)	
(Vocabulary) (MCQ, Info-gap questions - domain specific vocabulary)	(Reading: Two long domain-specific comprehension passages with questions pertaining to understanding and analysis - 20 Marks) (Writing: Descriptive/narrative/persuasive writing questions pertaining to domain-specific vocabulary 20 Marks)	




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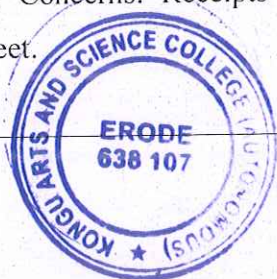
Mapping of COs with POs and PSOs												
PO/PSO CO	PO\							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S	M	M	S	S	S	S	S
CO 2	S	S	S	S	S	M	M	S	S	S	M	S
CO 3	S	S	M	M	M	M	S	S	S	M	S	S
CO 4	S	M	M	M	M	M	M	S	M	M	S	M
CO 5	S	S	S	S	M	S	S	S	M	M	S	S


S-Strong, M-Medium, L-Low




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Sem	Course Code	Core II FINANCIAL ACCOUNTING - I	Total marks: 100		Hours per week	Credits
			CIA: 25	ESE:75		
I	21UAFCT102				4	4
COURSE OBJECTIVES						
1. To grasp the basic accounting concepts, principles & conventions and observe their implications while recording transactions and events.						
2. To enable the students to know about the rectification of errors and BRS.						
3. To understand the qualitative characteristics that will help to develop the skill in course of time to prepare financial statements.						
COURSE OUTCOMES(CO), On completion of the course, students should be able to						
CO 1	Plan the accounting concepts & procedures and significance of double entry system.					K1-K4
CO 2	Apply the concept of book keeping and rectification of errors.					
CO 3	Assess the Bank reconciliation statement and apply how to resolve difference between cash book and pass book in a systematic manner					
CO 4	Analyze the technique of accounting relating to accommodation bills and its special treatment.					
CO 5	Evaluate the calculation procedure involved in the preparation of financial statements.					
K1: Remember; K2: Understand; K3: Apply; K4: Analyze						
Unit -I						
Accounting: Meaning, Objectives – Book keeping – Distinction between Book keeping and Accounting - Branches of Accounting – Accounting Concepts and Conventions - Double Entry System of Accounting – Advantages of Double entry system – Journal, Ledger and Trial balance.						
Unit -II						
Subsidiary Books: Meaning – Preparation of Purchase Book- Sales Book- Purchases Returns Book - Sales Return Book- Cash Book – Rectification of Errors.						
Unit -III						
Final Accounts of Sole Traders with Adjustments - Bank Reconciliation Statement.						
Unit -IV						
Bill of Exchange: Promissory Notes – Trade Bill – Accommodation Bill – Accounting for Bill of Exchange – Dishonor of Bills – Endorsement of Bills – Average Due Date – Account Current. (Product Method only)						
Unit -V						
Final Accounts of Non –Trading Concerns: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.						





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SKILL DEVELOPMENT ACTIVITIES


1. Draft the specimen of various Subsidiary Books.
2. Collect a Trial Balance from a sole Trader and prepare Final Accounts
3. Collect Receipts and Payment Account of a Non - trading Concern and prepare a note on the contents




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TEXT BOOK		
1	T.S.Reddy & Dr. A.Murthy, "Financial Accounting", Margham Publications, Chennai, 2018.	
REFERENCE BOOKS		
1	R.L.Gupta & M.Radhaswamy, "Advanced Accountancy", Sulthan Chand, New Delhi, 2018.	
2	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publishers, Ludiana, 2012.	
3	T.S.Grewal, S.C.Gupta, "Introduction to Accountancy", S.Chand Publishing, New Delhi, 2016.	
4	M.Hanif, A.Mukherjee, "Modern Accountancy-Vol.1", McGraw Education(India) Private Limited, Chennai, 3 Edition, 2018.	
5	Dr.M.A.Arulanandam, Dr.K.S.Raman, "Advanced Accounting", Himalya Publishers, New Delhi, 7 Edition, 2019.	
Course Designed by	Verified by	Approved by HOD
Ms.N.Santhamani	Dr.P.Parvatham	Dr.K.K.A.Alaguappan
QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	5 x 5 = 25 Marks (Either or choice) Two questions from each unit




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Mapping of COs with PO and PSOs

PO/PSO CO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	S	S	S	S	S	S	M	S
CO2	S	M	M	M	S	M	S	M	S	M	M	M
CO3	S	M	S	M	S	S	S	S	M	S	M	S
CO4	S	S	S	S	S	S	M	M	M	M	M	M
CO5	S	M	M	S	S	M	M	M	M	S	S	M

S- Strong; M-Medium; L-Low



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Sem	Course code	CORE - III INTRODUCTION TO COMPUTER APPLICATION	Total Marks:100		Hours Per Week	Credits
I	21UAFCT103		CIA : 25	ESE :75	4	4

Course Objectives:

1. To make the students familiarize with basic computer terminologies.
2. To develop the ability of obtaining thorough knowledge of computer hardware, software and its components
3. To enable the students to know the importance of Computer in Business

Course Outcomes (CO): On completion of the course, students should be able to

CO 1	Demonstrate about the basic concepts of Computer.	K1 -K4
CO 2	Assess about MS word.	
CO 3	Apply the formula for entering in worksheet.	
CO 4	Utilize the knowledge about creation of Power point.	
CO 5	Analyse about MS Access.	

K1: Remember; K2 :Understand; K3 :Apply; K4 :Analyze


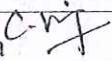

Unit -I	Introduction to Computer
Introduction to Computer – Generation of Computers – Classification of Computers – Characteristics of Computers – Hardware and Software. Introduction to Windows – Working within a window – Tool bars, Menu bars, Dialog boxes – Working with files and folders.	
Unit – II	MS Word
MS Word – Creating a new document – Editing – Working with margins, Pages and line spacing – Adding Headers, Footers and page numbering – Printing documents – Faxing and e-mailing documents – Adding Graphics to Documents.	
Unit – III	MS Excel
MS Excel – Creating a new Work book – Entering data into the worksheet – Editing worksheet – Adding Cell borders and shading working with ranges – Managing and Printing.	

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Unit – IV	MS Power Point
MS PowerPoint – Creating a New presentation – Working with slides in different views – Printing presentation – Inserting, Deleting and copy slides – Rearranging slides – Adding and modifying slides text – Adding graphics to slide.	
Unit – V	MS Access
MS Access – Creating a New Database– Creating and Editing table – Entering and Editing data in table – Creating relationships between tables – Creating and modifying a form – Sorting, filtering and indexing data – Creating a query – Creating and Customizing a report.	
TEXT BOOK	
1	Sanjay Saxena, MS-Office 2007, Vikas Publishing House Private Ltd, New Delhi.

REFERENCE BOOKS		
1	Sangita Sardana and Sunil Malhotra, Introduction to Information Technology, Kalyani Publishers, New Delhi, Edition 2018.	
2	Mr. Kalpesh Patel, MS-Office 2018, Computer world publications, Gujarat, Edition 2014.	
3	Alexis Leon & Mathew Leon, Introduction to Information technology, 2 nd Edition, Vikas Publications, 2019.	
Web Resources		
1	https://www.klientsolutes.com/microsoft-word-introduction-what-is-microsoft-word/	
2	https://cookieegroup.com/introduction-to-computer-applications-and-concepts/	
Course Designed By	Verified By	Approved By HOD
Dr.G.Gomathi 	Dr.C. Vidhya 	Dr.K.K.A. Alaguappan 



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QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
10 x 1=10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	5x5 = 25 Marks (Either or choice) Two questions from each unit

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	M	M	S	M	S	M	S	S
CO2	S	S	S	M	M	M	S	M	S	M	S	S
CO3	S	S	S	M	M	S	M	M	S	M	S	S
CO4	S	S	M	S	M	S	M	M	S	M	S	S
CO5	S	S	S	M	M	M	M	M	S	M	S	S

S-Strong, M-Medium, L-Low



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Sem	Course code	Allied Course I: BUSINESS ECONOMICS	Total Marks:100		Hours Per Week	Credits
I	21UAFAT104			CIA : 25	ESE :75	4

Course Objectives:

1. To understand the Economic Theories and its applications in business.
2. To develop economics based analytic skills for business.
3. To equip the students with the fundamental concepts of Production , Cost and Market Structure.

Course Outcomes (CO): On completion of the course, students should be able to

CO 1	Outline the basic concept of Business Economics and Economic Theories.	K1-K4
CO 2	Identify the determinants of the utility and demand analysis.	
CO 3	Demonstrate the production analysis and cost decisions making.	
CO 4	Assess the market structures and Price discrimination.	
CO 5	Explain Macro Economics and National Income.	

K1 :Remember; K2 :Understand; K3 :Apply; K4 :Analyze

Unit -I

Nature and Scope of Business Economics

Business Economics: Meaning- – Nature - Scope - objectives of Business economics - Economic theories applied in Business Analysis - Role and Responsibilities of a Business Economist- Relationship between Economics and Business.

Unit - II

Demand Analysis

Utility analysis – Concept of utility - Law of diminishing marginal utility – Nature of Demand- Determination of Demand - Law of Demand – Elasticity of demand – Indifference curve Analysis – Consumer Surplus.



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Unit – III	Production and Cost concepts
Production and Cost concepts - Factors of Production – Law of diminishing returns – Law of returns to scale – Cost concepts- Cost curves.	
Unit – IV	Market Structure
Market Structure - Pricing under Perfect competition – Monopoly – Monopolistic competition – Oligopoly – Duopoly. Price discrimination –Types – Conditions - Concept of Dumping.	
Unit – V	Macro Economics and National Income
Macro economics: Meaning-Importance –Limitations. National Income: Definition - Concept - Measurement of National Income - Difficulties in Measurement of National Income - Factors Determining National Income.	
SKILL DEVELOPMENT ACTIVITIES:	
1.To solve the Economic Problems by using the Mathematical Tools.	
2.To analyze the Demand of a Product for a Particular Company.	
3.To draft the pricing strategy of different market conditions.	
TEXT BOOK	
1	P.N Chopra,2012,Business Economics,Kalyani Publishers,New Delhi
2.	Dr.S.Sankaran, 2020, Business Economics. Margham Publication,Chennai.

REFERENCE BOOKS	
1	Dr.DD.Chaturvedi,Business Economics II(Macro),International Book House pvt.ltd,2012.
2	Cauvery.R., Dr.Sudha Nayak. U.K., Girija.M.and Dr.Meenakshi.R. 2010. Managerial Economics. S.Chand, New Delhi.
3	Maheswari.K.L and Varshney.R.L. 2014. Managerial Economics. 22nd Edition, Chand Sons, New Delhi.
Web Resources	
1.	https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf
2.	http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf
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Course Designed By	Verified By	Approved By HOD
Dr.C.Vidhya Ms.S.Savitha <i>C.V.</i> <i>S.S.</i>	<i>G.G.</i> Ms.G.Gurusanthosini	<i>M.A.</i> Dr.K.K.A.Alaguappan

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
10 x 1=10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	5x5 = 25 Marks (Either or choice) Two questions from each unit

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	M	S	S	M	S	M	S	M	S
CO2	S	M	S	M	S	S	S	S	S	S	S	S
CO3	S	S	S	M	S	S	S	S	S	S	M	S
CO4	S	S	S	M	S	S	M	S	M	M	M	M
CO5	S	S	S	S	S	S	S	S	S	M	S	S

S-Strong, M-Medium, L-Low



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Sem	Course Code	CORE IV : PROFESSIONAL ENGLISH - II	Total Marks: 100		Hours Per Week	Credits
II	21UAFCT201		CIA: 50	ESE: 50	4	4

Course Objectives:

1. To develop their competence in the use of English with particular reference to the workplace situation.
2. To enhance the creativity of the students which will enable them to think of innovative ways to solve issues in the workplace.
3. To develop their competence and competitiveness and thereby improve their employability skills.

Course Outcomes (CO): On completion of the course, students should be able to

CO 1	Identify the importance of linguistic competence in workplace environment.	K1 – K4
CO 2	Develop LSRW skills for academic and career purposes.	
CO 3	Illustration of digital competence for Vlogs and Webpage designing.	
CO 4	Application of digital competence for innovation and imagination in recent business scenario.	
CO 5	Applying the effective business correspondence with brevity and clarity at workplace.	

K1: Remember; K2: Understand; K3: Apply; K4: Analyze

Unit –I**Communicative Competence**

Listening: Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions).

Speaking: Small group discussions (the discussions could be based on the listening and reading passages - open ended questions).

Reading: Two subject-based reading texts followed by comprehension activities/exercises.

Writing: Summary writing based on the reading passages.

Unit – II**Persuasive Communication**

Listening: Listening to a product launch- sensitizing learners to the nuances of persuasive communication.

Speaking: Debates - Just-A Minute Activities

Reading: Reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions.

Writing: Dialogue writing- Writing an argumentative / persuasive essay.

Unit – III**Digital Competence**

Listening: Listening to interviews (subject related).

Speaking: Interviews with subject specialists (using video conferencing skills) Creating Vlogs (How to



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become a vlogger and use vlogging to nurture interests – subject related).
 Reading: Selected sample of Web Page (subject area).
 Writing: Creating Web Pages-Reading Comprehension: Essay on Digital Competence for Academic and Professional Life. The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area.

Unit – IV

Creativity and Imagination

Listening: Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites - E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>).
 Speaking: Making oral presentations through short films - subject based.
 Reading: Essay on Creativity and Imagination (subject based).
 Writing - Basic Script Writing for short films (subject based) - Creating blogs, flyers and brochures (subject based) - Poster making - writing slogans/captions (subject based).

Unit – V

Workplace Communication and Basics of Academic Writing

Speaking: Short academic presentation using PowerPoint.
 Reading and Writing: Product Profiles, Circulars, Minutes of Meeting.
 Writing an introduction, Paraphrasing, Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis), Capitalization (use of upper case)..

SKILL DEVELOPMENT ACTIVITIES

1. Role Play / Mock Interview
2. Just- a – Minute Talk or One to One Student Interaction
3. Application of Digital Competence :
 Mock panel Discussion of Entrepreneurs / Organize an Interview for Young Startups.

TEXT BOOKS

1. Professional English for Commerce and Management-II - TANSCHÉ.
syllabus.b-u.ac.in/tansche/pecm1.pdf

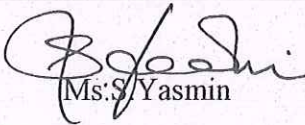

REFERENCE BOOKS

1. Alice Oshima & Ann Hogue, Writing Academic English, Second Edition, Addison Wesley Publishing Company, 1991.



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	Wesley Publishing Company, 1991.
2.	Lyn R. Clark, Kenneth Zimmer, Joseph Tinervia, Business English and Communication, Seventh Edition, MacMillan / McGraw-Hill, Imprint 1991.
WEB RESOURCES	
1.	Book Material: https://drive.google.com/file/d/1FbcKJleXwXhfiFYfKisNDfR51GXNrrmN/view?usp=sharing
	Unit 1 Video: https://drive.google.com/file/d/1cPXTVXQpAmz3qacgnp3f3kCQJkGi6XDI/view?usp=sharing Unit 2 Video: https://drive.google.com/file/d/1TwRZvTSgIOel_YVtpei_p6q9WV901F6Q/view?usp=sharing Unit 3 Video :
2.	https://drive.google.com/file/d/1Eic3mTIVAncoZOnSwkhSNUEv4jOIL2_/view?usp=sharing Unit 4 Video https://drive.google.com/file/d/1vXQBQ04nAZqCsaxyqEWdP feXB6P-9KXY/view?usp=sharing Unit 5 Video https://drive.google.com/file/d/11v2H_Uu9J_ZDrJLo3IN6 -xligXJ5OkB/view?usp=sharing

Course Designed By	Verified By	Approved By HOD
Dr.P.Poongodi Dr.M.Jayanthi Dr.M.Thangam	 (Ms.S.Yasmin)	 Dr.K.K.A.Alaguappan
QUESTION PAPER PATTERN		
SECTION - A (10 X 1 =10 Marks)	SECTION - B (4 X 10 = 40 Marks)	
(Vocabulary)(MCQ, Info-gap questions - domain specific vocabulary)	(Reading: Two long domain-specific comprehension passages with questions pertaining to understanding and analysis - 20 Marks) (Writing: Descriptive/narrative/persuasive writing questions pertaining to domain-specific vocabulary - 20 Marks)	





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Mapping of COs with POs and PSOs												
PO/PSO CO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S	M	M	S	S	S	S	S
CO 2	S	S	S	S	S	M	M	S	S	S	M	S
CO 3	S	S	M	M	M	M	S	S	S	M	S	S
CO 4	S	M	M	M	M	M	M	S	M	M	S	M
CO 5	S	S	S	S	M	S	S	S	M	M	S	S

S-Strong, M-Medium, L-Low




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Sem	Course Code	CORE V FINANCIAL ACCOUNTING - II	Total marks: 100		Hours per week	Credits
			CIA: 50	ESE:50		
II	21UAFCT202				4	4

COURSE OBJECTIVES

1. To learn to practice the accounting treatments for consignment transactions.
2. To enable the students to know about the evaluation of depreciation from the total value of property and its useful life.
3. To facilitate knowledge about the preparation of Hire purchase and Partnership accounts.

COURSE OUTCOMES(CO), On completion of the course, students should be able to

CO 1	Prepare the accounting statements of consignment.	K1-K4
CO 2	Identify the methods and applications of Depreciation.	
CO 3	Apply the system of accounting followed in Hire Purchase system.	
CO 4	Analyze accounting treatment required for admission and retirement in partnership firms.	
CO 5	Evaluate the accounting procedures involved in dissolution of partnership.	

K1: Remember; K2: Understand; K3: Apply; K4: Analyze**Unit -I**

Consignment: Meaning – Features – Distinction between Sale and Consignment – Accounting treatment in the books of Consignor and Consignee: Cost Price Method - Invoice Price Method.

Unit -II

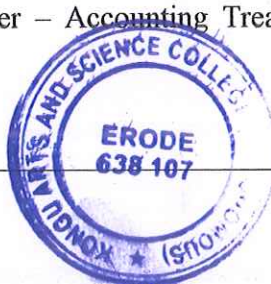
Depreciation Accounting: Meaning – Causes and uses – Accounting Standard (AS-10: Property, Plant and Equipment) - Methods of providing Depreciation : Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method – Machine Hour Rate Method – Insurance Policy Method.

Unit -III

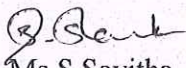
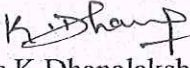

Hire Purchase and Installment Systems of Accounting: Meaning – Difference between Hire Purchase and Installment System – Interest Calculation - Default and Repossession – Hire Purchasing Trading account.

Unit -IV

Partnership Accounts: Admission of a Partner –Revaluation Account – Capital Accounts and Balance Sheet -Retirement and Death of Partner – Accounting Treatment for Retirement and Death of a Partner.



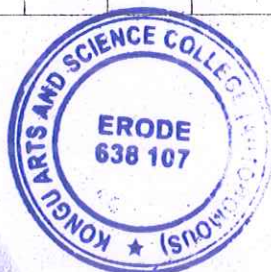
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Unit - V		
Dissolution of Partnership Firm – Insolvent of a Partner – Garner Vs Murray – Insolvency of all partners – Piecemeal Distribution.		
TEXT BOOK		
1	T.S.Reddy & Dr. A.Murthy, “Financial Accounting”, Margham Publications, Chennai, 2018.	
REFERENCE BOOKS		
1	R.L.Gupta & M.Radhaswamy, “Advanced Accountancy”, Sulthan Chand, New Delhi, 2018.	
2	S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publishers, Ludiana, 2012.	
3	T.S.Grewal, S.C.Gupta, “Introduction to Accountancy”, S.Chand Publishing, New Delhi, 2016.	
4	M.Hanif, A.Mukherjee, “Modern Accountancy-Vol.1”, McGraw Education (India) Private Limited, Chennai, 3 Edition, 2018.	
5	Dr.M.A.Arulanandam, Dr.K.S.Raman, “Advanced Accounting”, Himalya Publishers, New Delhi, 7 Edition, 2019.	
Course Designed by		
 Ms.S.Savitha		
Verified by		
 Ms.K.Dhanalakshmi		
Approved by HOD		
 Dr.K.K.A.Alaguappan		
QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 5 = 25 Marks (Either or choice) Two questions from each unit	5 x 8 = 40 Marks (Either or choice) Two questions from each unit

Mapping of COs with PO and PSOs

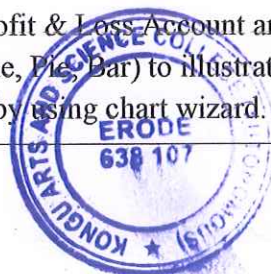
CO \ PO/PSO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	M	S	M	S	M	S	S	M
CO2	M	M	M	M	S	M	S	S	M	M	S	M
CO3	M	S	M	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	M	S	S	S	M	S	S	S
CO5	S	S	M	S	M	M	S	S	M	S	S	S

S- Strong; M-Medium; L-Low



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Sem	Course code	CORE-VI COMPUTER PRACTICAL – I (Office Package)	Total Marks:100		Hours Per Week	Credits
II	21UAFCP203		CIA:50	ESE:50	4	4
Course Objectives:						
<ol style="list-style-type: none"> To make the students familiarize in MS Office. To develop the skill of students by imparting about the database maintenance in every type of applications. To get insight knowledge on Ms- Publisher. 						
Course Outcomes (CO): On completion of the course, students should be able to						
CO 1	Acquire Knowledge on text, features, templates and wizard.					K1 –K4
CO 2	Demonstrate the Preparation of Financial Statement and Charts by using Ms-Excel.					
CO 3	Gain exposure on Presentation of Slides					
CO 4	Understand the Preparation of Employee Data Base and Student Data Base.					
CO 5	Know about the various Designing Techniques.					
K1: Remember; K2 :Understand; K3 :Apply; K4 :Analyze						
Unit –I						
MS Word						
<ol style="list-style-type: none"> Create a word document using formatting features. Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. Prepare an invitation for the college function using Text boxes and clip art. Prepare the Class Time Table using table format. Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. Prepare a Mail Merge for an interview call letter. 						
Unit – II						
MS Excel						
<ol style="list-style-type: none"> Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard. 						



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4. Prepare a Product Life Cycle which should contain the following stages:

Introduction, Growth, Maturity, Saturation, Decline.

Unit – III

MS PowerPoint

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc.
2. Design a Power Point Presentation of organization details for 5 levels of hierarchy of a Company by using organization chart.
3. Design a Power Point presentation for the Seminar/Lecture Presentation using animation effects.
4. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out.

Unit – IV

MS Access

1. Prepare a payroll for employee database of an organization with the following Details:
Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create a Report for the Employee database.
3. Create mailing labels for student database which should include
Atleast three Table and must have at least two fields with the following details:
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.

Unit – V

MS- Publisher

1. Create a Business card using Ms- Publisher.
2. Design a Birthday card using Ms- Publisher.
3. Develop a Broucher using Ms- Publisher.



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TEXT BOOK

- | | |
|---|---|
| 1 | Sanjay Saxena, MS-Office 2000, Vikas Publishing House Private Ltd, New Delhi. |
|---|---|

REFERENCE BOOKS

- | | |
|---|---|
| 1 | R.K. Taxali, "PC Software for windows made simple", Tata McGraw Hill publications Private Limited |
| 2 | Mr. Kalpesh Patel, MS-Office 2018, Computer world publications, Gujarat, Edition 2014. |

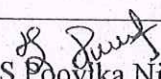
Web Resources

- | | |
|---|---|
| 1 | https://www.electricteacher.com/tutorials.htm |
| 2 | https://www.learningcomputer.com/microsoftword/tutorial/word2010/ |

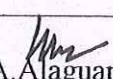
Course Designed By

Verified By

Approved By HOD


 Ms. S. Poovika Nishanthini


 Ms. N. S. Nanthamani



 Dr. K. K. A. Alaguappan

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	M	M	S	M	S	M	M	M
CO2	S	S	M	M	M	M	S	M	S	M	S	S
CO3	S	M	S	M	M	M	S	M	S	M	M	S
CO4	S	S	S	M	M	S	S	S	S	S	S	S
CO5	S	S	S	M	M	M	S	S	S	S	M	M

S-Strong, M-Medium, L-Low



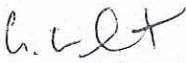
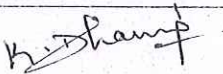


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Sem	Course code	ALLIED COURSE – II BUSINESS LAW		Total Marks:100	Hours Per Week	Credits
		CIA : 50	ESE :50			
II	21UAFAT204				4	4
Course Objectives:						
<ol style="list-style-type: none"> To provide knowledge on basic concepts, principles and theories in simple business law. To understand and acquire knowledge about the formulation, interpretation, and application of business law. To have the conceptual clarity about the process of winding up and remedies in discharge of contract & its impact on business 						
Course Outcomes (CO): On completion of the course, students should be able to						
CO 1	Familiar with General Principles of Law of Contract.					K1-K4
CO 2	Learn the basic principles in Discharge and Remedies of Contract.					
CO 3	Procure familiarity in Agency and Principal relationship.					
CO 4	Gain exposure on Common Carrier and Sale of Goods Act.					
CO 5	Acquire knowledge on Negotiable Instrument Act.					
K1 :Remember; K2 :Understand; K3 :Apply; K4 :Analyze						
Unit –I	Indian Contract Act-1872					
Indian Contract Act, 1872 – Contract – Essentials of Valid Contract – Offer and Acceptance - Consideration - Contractual Capacity – Free consent – Legality of Object						
Unit – II	Discharge and Remedies of Contract					
Discharge of Contract – Remedies for Breach of Contract – Quasi Contract – Contingent Contract - Contract of Indemnity and Guarantee – Rights of surety – Discharge of surety.						
Unit – III	Contract of Agency					
Law of Agency – Creation of Agency - Classification of Agents – Relations of Principal and Agents – Relations of Principal with Third Parties – Termination of Agency. Pledge – Rights of Pawnee and Pawnor– Rights and liabilities of Finder of lost Goods.						




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Unit – IV	Common Carrier and Sale of Goods Act - 1930
Common Carrier - Rights and duties of Common carriers – Contract of Carriage of Goods by Sea – Bill of Lading and Charter party. Sale of Goods Act 1930 – Sale and agreement to sell – Rules regarding passing of property in goods - Condition and Warranties – Actual and Implied – Principle of “Caveat Emptor” and its Limitations.	
Unit – V	Negotiable Instrument Act - 1881
Negotiable Instruments – Notes, Bills and Cheques – Parties to a Negotiable Instrument – Presentment of a Negotiable Instrument – Dishonor of a Negotiable Instrument – Discharge of Negotiable Instrument.	
TEXT BOOK	
1	N.D.Kapoor , Business Laws, Sultan Chand & Sons, 31 st Revised Edition, 2020

REFERENCE BOOKS		
1	G.K. Varshney, Elements of Business Law for CS Foundation Course, Sultan Chand & Sons, 2003	
2	N.D.Kapoor , Elements of Mercantile Law, Sultan Chand & Sons, 34 th Edition , 2014.	
3	R.S.N. Pillai and Bhagavathi, Business law, Sultan Chand & Sons, 2006.	
Web Resources		
1.	http://kamarajcollege.ac.in/Department/Corporate/III%20Year/003%20Core%2015%20-%20Business%20Law%20-%20V%20Sem.pdf	
2.	https://www.aminotes.com/2018/02/business-law-study-material-law-105.html	
Course Designed By	Verified By	Approved By HOD
 Ms. G. Gurusanthosini	 Ms. K. Dhanalakshmi	 Dr. K. K. A. Alaguappan




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QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
10 x 1=10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	5x5 = 25 Marks (Either or choice) Two questions from each unit

Mapping of COs with POs and PSOs:

PO/PSO CO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	M	M	S	S	S	M	M	S
CO2	M	M	S	S	S	M	S	S	S	S	M	S
CO3	S	S	S	S	S	S	M	S	S	S	S	S
CO4	S	M	S	S	S	S	S	S	M	S	M	S
CO5	S	M	S	S	S	S	S	S	M	S	S	S

S-Strong, M-Medium, L-Low




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Sem	Course Code	Foundation Course – II: Value Education	Total Marks: 50		Hours Per Week	Credits
II	21VE01			CIA :-	ESE :50	2

Course Objectives:

1. To inculcate human values in the minds of students.
2. To introduce the different types of rights, duties and the glimpses of Indian Constitution to the students.
3. To sensitize students on various gender issues and to bring about value change.

Course Outcomes (CO): On completion of the course, students should be able to

CO 1	Identify the values to be adopted in their personal, Professional and social life.	K1 – K4
CO 2	Develop personality and social cohesion through various skills inculcated.	
CO 3	Construct co-ordinal relationship with the family members.	
CO 4	Identify the challenges and uncertainties of the dynamic environment and empowered to confront them with clarity, courage and composure.	
CO 5	Buildup social sense and commitment and to discriminate social evils from virtues.	

K1 :Recall; K2 :Understand; K3 :Apply; K4 :Analyze

Unit –I	Role of Value-Based-Education in Society and the Salient values for life
<p>Introduction- Goal of Education -Value Education or Value-Based Education-Concept of Values-Definitions of Values- Role of Value-Based-Education in Society- Values and Ethics</p> <p>Value Education - its purpose and significance in the present world – Value system</p> <p>Salient values for life - Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity , and inclusiveness, Self esteem and self confidence, punctuality.</p>	
Unit – II	The Art of Nurturing Soft Skills
<p>Time, task and resource management – Problem solving and decision making skills- Interpersonal and Intra personal relationship - Stress Management – Team work – Positive and creative thinking.</p>	


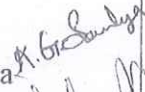
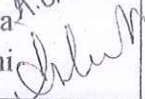



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Unit – III	Harmony in Family
Family values - Components, structure and responsibilities of family - Neutralization of anger - Adjustability – Threats of family life - Caring for needy and elderly - Time allotment for sharing ideas and concerns.	
Unit – IV	Youth Empowerment
The significance of youth period – Autonomy Versus dependence – Feeling of Inferiority – Vocational Problems – Social discrimination – Peer Group Influence.	
Unit – V	Social Values, Etiquettes and Handling Social Evils
Faith, Service and Secularism - Social Sense and Commitment - Gender Equity - Students and Politics - Social Awareness, Social Etiquettes, Consumer Awareness, Consumer Rights and Responsibilities - Redressal Mechanisms.	
Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence.	
TEXT BOOK	
1	VALUE EDUCATION Compiled and Edited by Dr. V.Krishnaveni, Dr. K.G. Santhiya and Dr. V. Anbumani, Published by Kongu Arts and Science College, Erode, 2018 (UNIT 1 – UNIT 5)
2	VALUE EDUCATION : NEED OF THE HOUR, Dr. Yojana Yatin Patil, , Published by Pasaaydaan Foundation, 2015 (UNIT I)
REFERENCE BOOKS	
1	S.Ignacimuthu , “ Values for Life - Better Yourself Books”, Mumbai, 1991.
2	Shiv Khera, “You Can Win”, Macmillan Publishers India Ltd, Revised Edition, 2010.
Web Resources	
1	https://harappa.education/harappa-diaries/social-etiquette (UNIT V)



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 KONGU ARTS AND SCIENCE COLLEGE
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 NANJANAPURAM, ERODE - 638 107

Course Designed By		Verified By				Approved By HOD						
 Dr. V. Krishnaveni		Dr. K. G. Sandiya  Dr. V. Anbumani 				 Dr. K. K. A. Alaguappan						
QUESTION PAPER PATTERN												
SECTION – A												
100 X ½ = 50 Marks												
Answer ALL the questions												
Multiple Choice Questions												
Mapping of COs with POs and PSOs:												
CO	PO							PSO				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S	S	S	S	S	S	M	S
CO 2	M	S	S	M	S	M	S	S	S	S	M	S
CO 3	M	S	S	M	S	M	S	M	M	M	M	M
CO 4	S	S	S	S	S	M	S	S	S	S	M	S
CO 5	S	M	S	S	S	S	S	S	S	S	M	S
S-Strong, M-Medium, L-Low												




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Sem.	Course Code	CORE PAPER - V CORPORATE ACCOUNTING - I	Total Marks: 100		Hours Per Week	Credits
III	17UAFCT301		CIA: 25	ESE: 75	5	4

Objective:

To enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

Course outcome:

The student will be able to

- CO1 Remember the accounting procedures for Issue of shares.
- CO2 Understand the application of redemption of Preference Shares and Debentures.
- CO3 Apply the underwriting procedures for Shares and Debentures.
- CO4 Analyze the financial statements of the corporate as per accounting standards.
- CO5 Evaluate the value of goodwill and shares of company.

UNIT - I

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Surrender of Shares.

UNIT - II

Redemption of Redeemable Preference Shares – Issue and Redemption of Debentures – Various Methods of Redemption of Debentures.

UNIT – III

Underwriting of Shares and Debentures – Marked and Unmarked applications – Firm Underwriting.

UNIT - IV

Profit Prior to Incorporation - Final Accounts of Companies – Calculation of Managerial Remuneration.



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UNIT - V

Valuation of Goodwill - Methods of Valuation of Goodwill – Valuation of Shares – Methods of Valuation of Shares.

NOTE: Distribution of Marks: Theory - 20% and Problems- 80%

TEXT BOOK:

T.S.Reddy & Dr. A.Murthy, “Corporate Accounting”, Margham Publications, Chennai, 2016.


BOOKS FOR REFERENCE:

1. R.L.Gupta and M.Radhaswamy. “Company Accounts”, Sulthan Chand and Sons, 2014, New Delhi.
2. Maheswari, “Corporate Accounting”, Vikas Publishing House, 2012, New Delhi.
3. Shukla M.C.Grewal T.S.Gupta and S.L , “ Advanced Accountancy”, S.Chand and Company, 2010, New Delhi.
4. S.P. Jain and K.L. Narang, “Advanced Accounting”, Kalyani Publishers, 2012, Ludiana.
5. Arulanandham & Raman, “Advanced Accountancy”, Himalya Publishers, 2011, New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
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ERODE - 638 107.

Sem.	Course Code	CORE VI: COMPANY LAW AND SECRETARIAL PRACTICE - I	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
III	17UAFCT302				5	4

OBJECTIVE:

To acquire knowledge about the types of companies, incorporation of a public limited company and share capital under the Companies Act 2013.

COURSE OUTCOME

On Completion of this course students will be able to

- CO1 Understand the characteristics and different types of Companies.
- CO2 Understand the provisions regarding incorporation of public limited company.
- CO3 Know the contents of Articles of Association and know about the Prospectus.
- CO4 Gain knowledge on the concept of share capital.
- CO5 Acquire knowledge about the role of Company Secretary.

UNIT – I

The Companies Act 2013 – introduction. Company – definition – characteristics – corporate veil. Classification of companies- on the basis of incorporation, liability, control and number of members. One person company – Small Company – Dormant Company. Differences between public company and private company.


UNIT – II

Promoter – Fiduciary position of a promoter. Pre-incorporation contracts. Procedure for incorporation – certificate of incorporation (CIN – Corporate Identity Number) – commencement of business. Memorandum of Association – contents – alteration of Memorandum of Association. Doctrine of Ultra Vires.

UNIT – III

Articles of Association – contents – alteration of Articles of Association. Difference between Memorandum and Articles. Doctrine of Constructive notice – Doctrine of Indoor Management – exceptions. Prospectus – types – contents – misstatement in prospectus and its consequences.




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UNIT - IV

Share capital – meaning- kinds of shares. Issue of shares – rights issue – issue of bonus shares. Duties of secretary relating to issue of shares. Debentures – types. Difference between shares and debentures. Share certificates and share warrants. Duties of secretary in issue of share certificate and warrants.

UNIT - V

Membership of company – distinction between member and shareholder. Methods of becoming member – rights and liabilities of member. Company Secretary – definition – appointment. Functions, duties, rights and liabilities of Company Secretary.

TEXT BOOK:

- 1) N.D.Kapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi, 30th Edition.
- 2) J.Santhi, Company Law and Secretarial Practice, Margham Publications, Chennai, 2016 Edition.


BOOKS FOR REFERENCE:

- 1) Avtar Singh, Company Law, Eastern Book Company, Lucknow.
- 2) A.K.Mujumdar, Dr G.K.Kapoor, Company Law and Practice, Taxmann, New Delhi

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem.	Course Code	CORE PAPER VII: BUSINESS LAW	Total Marks: 100		Hours Per Week	Credits
III	17UAFCT303		CIA: 25	ESE: 75	5	4

Objective:

To understand and acquire knowledge about the formulation, interpretation, and application of business law.

Course Outcome:

On Completion of this course students will be able to

CO1 Familiar with various types components of contract.

CO2 Learn the basic principles of law that apply to business and business transactions.

CO3 Procure familiarity in various kinds of agents and their terminations

CO4 Gain exposure on Indian Partnership Act.

CO5 Acquire knowledge on Common Carriers and Sale of Goods Act.

UNIT - I

Indian contract Act, 1872 – Contract – Obligation and Agreement – Nature of Contract and Classification – Components of Valid Contract – Offer and Acceptance – Consideration – Capacity – Free Consent – Quasi Contracts.


UNIT - II

Discharge of Contract – Remedies for Breach of Contract – Contract of Indemnity and Guarantee – Rights of surety – Discharge of surety – Pledge – Rights of Pawnee – Rights and liabilities of Finder of lost Goods.

UNIT - III

Law of Agency – Creation of Agency - Classification of Agents – Relations of Principal and Agents – Relations of Principal with Third Parties – Termination of Agency - Contingent contracts.




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UNIT - IV

Indian Partnership Act 1932 –General Nature of Partnership–Implied Authority of Partners – Limitations - Firm's debts and private debts – Priority in discharge - Rights and Liabilities of Partners – Dissolution of Partnership firm.

UNIT - V

Common Carrier - Rights and duties of Common carriers – Contract of Carriage of Goods by Sea – Bill of Lading and Charter party - Sale of Goods Act, 1930 – Sale and agreement to sell – Rules regarding passing of property in goods - Condition and Warranties – Actual and Implied – Principle of "Caveat Emptor" and its Limitations.

TEXT BOOK:


1. N.D.Kapoor , Elements of Mercantile Law, Sultan Chand & Sons, 34th Edition , 2014.


BOOKS FOR REFERENCE:

1. N.D.Kapoor , Business Laws, Sultan Chand & Sons, 2012.
2. G.K. Varshney, Elements of Business Law for CS Foundation Course, Sultan Chand & Sons, 2003.
3. R.S.N. Pillai and Bhagavathi, Business law, Sultan Chand & Sons, 2006.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit




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Sem	Course Code	Core VIII: DATABASE MANAGEMENT SYSTEM	Total Marks: 100		Hours Per Week	Credits
III	17UAFCT304		CIA: 25	ESE: 75	4	3

Objective:

To expose the students about the fundamentals of Database management system.

Course Outcome:

On Completion of this course students will be able to

- CO1 Cognizant with the basic concept of DBMS.
- CO2 Apprehend the different types of Databases.
- CO3 Acquainted with the Knowledge in ER Model.
- CO4 Exposure in Database security.
- CO5 Comprehend the current topics of DBMS and KBMS.

Unit – I

Introduction – Purpose of DBMS – Structure - Advantages and Disadvantages of DBMS – Components of DBMS - DBA – Database users – Functions of DBMS

Unit – II

Entity Relationship Model (ER Model) – Basic Concepts – Components of ER Model - Relationship – One to One Relationship – One to many Relationship – Many to many Relationship – Many to one relationship – Types of ER Diagrams. File Organization – Serial Files – Sequential Files – Index Sequential Files.

Unit - III

Normalization – Normal Forms - Using Joint Dependencies – Network Model – Data Description in the Network Model - Database manipulation.



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Unit – IV

Data base security – Data integrity and control - Database Security Risks – Defense Mechanism. Database Design – Distributed Databases.

Unit – V

Current Topics in Database – Knowledge Based Management Systems – Knowledge and its Representation – Deductive Data base – Expert System.

TEXT BOOK:

Bipin C. Desai - An Introduction to Database System – Galgotia Publications, Revised Edition 2010.


BOOKS FOR REFERENCE:

1. Alexis leon and Mathews leon – Fundamentals of DBMS – Vijay Nicole Imprints Private Limited
2. Henry F. Korth – Database System Concepts – Tata McGraw-Hill Publications

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem	Course Code	ALLIED PAPER – III BUSINESS MATHEMATICS	Total Marks: 100		Hours Per Week	Credits
			CIA:25	ESE:75		
III	17UAFAT305				5	4

OBJECTIVE:

To enable the students to understand the concepts of business Mathematics and its applications.

COURSE OUTCOME:

On successful completion of the course, the students will be able to

CO1 list various types of sets by using Venn diagram

CO2 solve the problems based on commercial Mathematics

CO3 solve the problems by various Matrix operations

CO4 understand the basic concepts of differentiation and its application to Business.

CO5 solve the Linear Programming Problem by graphical method

UNIT – I

Series: Arithmetic and Geometric Progression. (Simple problems)

Set Theory: Set – Methods of description of sets – Types - Operations - Venn diagrams.

UNIT– II

Simple and Compound Interest - Sinking Fund– Discounting of Bills –True Discount– Banker's Discount-Banker's Gain.

UNIT–III

Matrix: Basic Concepts–Addition and Multiplication of Matrices –Inverse of a Matrix– Rank of Matrix - Solution of Simultaneous Linear Equations by Matrix Inverse method.

UNIT–IV

Differentiation: Simple Differentiation – Successive Differentiation. (Excluding Trigonometric Functions)

Uses of the Derivative: Marginal Concepts - Maxima and Minima.

UNIT–V

Linear Programming Problem: General LPP - Mathematical Formulation – Graphical Method - Standard forms of the LPP - Simplex Method.



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TEXT BOOK:

P.A Navnitham ,“Business Mathematics & Statistics”, Jai Publishers, Trichy, 2011.

UNIT I : Chapter 1 : Pages 1 – 10, 17-19, 28-29

: Chapter 3 : Pages 104-125

UNIT II : Chapter 2 :Pages 43 -61, 74,75, 77-88

UNIT III : Chapter 4 : Pages 147 -166, 175-190

UNIT IV : Chapter 6 : Pages 247-263, 267, 269-272


Chapter 7 : Pages 282-284, 288- 294

UNIT V : Chapter 9 : Pages 330 -343, 346-366


BOOKS FOR REFERENCE:

1. P.R.Vittal, ”Business Mathematics and Statistics”, Margham Publications, 2008.
2. V.Sundaresan and S.D.Jayaseelan, ”Introduction to Business Mathematics”, Sultan Chand Co& Ltd, New Delhi, 2012.
3. D.C Sanchetti, and Kapoor, ”Business Mathematics” ,V.K,Sultan chand Co&Ltd, New Delhi, 2007.
4. G.K.Ranganath, C.S.Sampangiram and Y.Rajan, ”Business Mathematics”, Himalaya Publishing House, 2008.
5. Kanti Swarup, P.K.Gupta and Manmohan, ” Operations Research” ,Sultan Chand & Sons, New Delhi, 2011.

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
10x1=10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3x10 = 30 Marks (Answer any three questions) One question from each unit


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Sem.	Course Code	SKILL BASED COURSE1: MARKETING MANAGEMENT	Total Marks: 75		Hours Per Week	Credits
III	17UAFST306		CIA: 20	ESE: 55	3	3

Objective:

To enable the students to acquire knowledge of marketing Functions, product Development, Advertising and Sales Promotion.

Course Outcome:

On Completion of this course students will be able to

CO1 Understand the basic concept of Marketing.

CO2 Be familiar with the knowledge of market segmentation.

CO3 Gain exposure on development of new products and product life cycle.

CO4 Acquire knowledge on pricing and promotion strategies.

CO5 Cognizant with various distribution channels of marketing.

UNIT – I

Marketing – key concepts in Marketing – Nature – importance and role of marketing in business -Scope of marketing – Process of marketing management – functions of Marketing-Evolution of Marketing Concept.

UNIT – II

Market Segmentation: Marketing environment – Macro environment – consumer buying behavior –Concept – factors of Consumer buying decision process – Market Segmentation – requirements of effective segmentation - basis of market segmentation – levels of market segmentation strategies.

UNIT – III

Marketing Mix – elements of Marketing mix- Factors – Importance – Essentials of an effective marketing mix – product –Concept – levels of a product – Product Classification –Product Mix – Product mix strategies – New Product development steps – Product Life cycle(PLC) – Brands – Kinds of Brands.



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UNIT – IV

Price – Price Objectives – factors influencing pricing decisions – pricing policies and methods – Promotion – objectives – Promotion strategies – promotion mix – elements in promotion mix – factors

UNIT – V

Channel of distribution - Meaning – importance of distribution channel - Kinds of channel members – functions of middleman – factors influencing selection of distribution channel –types of distribution channels.

TEXT BOOK :

Dr. C.B.gupta and Dr.N.Rajan Nair, Marketing Management:Text and Cases,15th Edition,2012, Sultan Chand & Sons,New Delhi.


BOOKS FOR REFERENCE:

- 1.R.S.N.Pillai and Bagavathi, Modern Marketing, 4th Edition, S.Chand Publications, 2012
- 2.Gupta C.B, Essentials of Marketing, 3rd Edition, Sultan Chand & Sons, 2010
- 3.Neeru Kapoor, Principles of Marketing, 1st Edition, Prentice Hall Publishers,2014

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 3= 15 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem.	Course code	Non Major Elective CUSTOMER RELATIONSHIP MANAGEMENT	Total Marks: 75		Hours per week	Credits
III	17UACNT306			CIA: -	ESE: 75	2

OBJECTIVE:

- To understand the conceptual foundations of customer relationship management and technology enabled function.

COURSE OUTCOMES:

At end of the course, students will be able to

- CO1 Enable the students to develop the basis of building long term relationship and the customer life cycle.
- CO2 Understand the challenges of developing and managing relationship marketing strategies and programs.
- CO3 Gain knowledge on winning customer retention and building loyalty with customers.
- CO4 Critically analyse the lifetime customer value creation in customer relationship management by enhancing value through service quality.
- CO5 Develop knowledge in database marketing technology and implement best practices in customer relationship management.

UNIT - I

Overview of relationship marketing - Basis of building relationship - Types of relationship marketing - Customer life - Cycle.

UNIT - II

CRM - Evolution of relationship concept - CRM and relationship marketing - CRM strategy.

UNIT - III

Customer retention strategies - Stages - Changing retention rates - Building loyalty through customer retention.

UNIT - IV

Customer lifetime value - Steps - Value chain - Concept of value.

UNIT - V

Database marketing - Analysis of customer relationship technologies - Best practices in marketing technology - Indian scenario.



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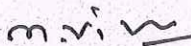
TEXT BOOK:

1. S.Shajahan, Relationship Marketing, Text and cases, Sixth Reprint, 2009, Tata McGraw, Hill Education Private Limited, New Delhi.


BOOKS FOR REFERENCE:

1. Paul Greenberg, CRM at the speed of light, 4th Edition 2010, Tata McGraw, Hill Education Private Limited, New Delhi.
2. Jill Dyche, The CRM Handbook, 1st Indian Reprint, 2002, Pearson Education Limited, New Delhi.
3. H Peeru Mohammed and A Sagadevan, Customer Relationship Management, A Step-by-Step approach, 1st Edition 2002, Vikas Publishing House Pvt. Ltd. New Delhi.

QUESTION PAPER PATTERN
SECTION - A
(5 X 15 = 75 Marks) (Answer any Five out of Ten Questions)


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Sem.	Course Code	CORE PAPER - IX CORPORATE ACCOUNTING - II	Total Marks: 100		Hours Per Week	Credits
IV	17UAFCT401		CIA: 25	ESE: 75	5	4

Objective:

To develop awareness about Corporate Accounting in conformity with the Provision of Companies" Act and latest amendments thereto with adoption of Accounting Standards.

Course outcome:

On Completion of this course students will be able to

- CO 1 Remember the accounting procedures for amalgamation and absorption methods.
- CO2 Understand the external and internal reconstruction framework of companies.
- CO3 Apply the norms and regulations of banking companies as per Banking Regulation Act.
- CO4 Analyze the financial statements of Insurance companies as per IRDA regulations.
- CO5 Evaluate the legal requirements and preparation of consolidated balance sheet of holding company.

UNIT - I

Amalgamation and nature of merger – nature of purchase – Absorption.

UNIT – II

Reconstruction: External Reconstruction – Internal Reconstruction (Reduction of Share Capital).
Liquidators Final Statement of Accounts.

UNIT - III

Banking Companies – Preparation of Various Schedules and Final Accounts.

UNIT - IV

Insurance Companies – Life Insurance and General Insurance - Preparation of Final Accounts with Schedules.



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UNIT - V

Holding Companies – Legal Provisions- Preparation of Consolidated Final Statements –
Accounts of Electricity Supply Companies (Including Railways / Public Utilities)

NOTE: Distribution of Marks: Theory - 20% and Problems- 80%

TEXT BOOK:

T.S.Reddy & Dr. A.Murthy, “Corporatel Accounting”, Margham Publications, Chennai, 2016.


BOOKS FOR REFERENCE:

1. R.L.Gupta and M.Radhaswamy, “Company Accounts”, Sulthan Chand and Sons, 2014, New Delhi.
2. Maheswari, “Corporate Accounting”, Vikas Publishing House, 2012, New Delhi.
3. Shukla M.C.Grewal T.S.Gupta and S.L , “ Advanced Accountancy”, S.Chand and Company, 2010, New Delhi.
4. S.P. Jain and K.L. Narang, “Advanced Accounting”, Kalyani Publishers, 2012, Ludiana.
5. Arulanandham & Raman, “Advanced Accountancy”, Himalya Publishers, 2011, New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem.	Course Code	CORE X: COMPANY LAW AND SECRETARIAL PRACTICE - II	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
IV	17UAFCT402				5	4

OBJECTIVE:

To enable the students to understand the provisions relating to Company Management, meetings and winding up.

COURSE OUTCOME:

On Completion of this course students will be able to

CO 1 Familiar with the provisions relating to Company Management.

CO 2 Acquire knowledge on borrowing powers of board of directors.

CO 3 Know the provisions relating to meeting.

CO 4 Understand the provisions relating to resolutions and dividend.

CO 5 Identify the provisions relating to winding up.

UNIT – I

Directors – Legal position – appointment. Director Identification Number(DIN). Disqualification of Directors – vacation, removal of Directors. Duties, Powers and Liabilities of Directors. Provisions relating to Managing Director, Whole time Director, Women Director, Resident Director and Manager.

UNIT – II

Borrowing powers – restrictions on powers of Board – Ultra Vires borrowings. Mortgages and charges. Types of charges – registration – effect of non-registration of charges. Company meetings – kinds – provisions and secretarial duties relating to statutory meeting.

UNIT – III

Provisions and secretarial duties relating to Board meetings, Annual General Meetings and Extraordinary General Meetings. Duties of Company Secretary before and after the meetings.



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UNIT – IV

Quorum – Agenda – essentials of a valid motion – proxies – resolutions – ordinary resolution, special resolution, resolution requiring special notice. Voting, poll and postal ballot. Dividend – meaning – declaration of dividend – interim and final dividend. Dividend mandate- secretarial duties.

UNIT – V

Winding up of Company – meaning – modes of winding up. Winding up by Tribunal. Powers of Tribunal. Official liquidator – powers – duties. Contributory – list – liabilities. Consequences of winding up. Secretarial duties in winding up.

TEXT BOOK:


- 1) N.D.Kapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi, 30th Edition.
- 2) J.Sanathi, “Company Law and Secretarial Practice”, Margham Publications, Chennai, 2016 Edition.

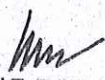
BOOKS FOR REFERENCE:

- 1) Avtar Singh, “Company Law”, Eastern Book Company, Lucknow.
- 2) A.K.Mujumdar, Dr G.K.Kapoor, “Company Law and Practice”, Taxmann, New Delhi

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit




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Sem	Course Code	Core XI- Programming in C	Total Marks : 100		Hours Per Week	Credits
IV	17UAFCT403		CIA : 25	ESE: 75	5	3

Objective:

To impart knowledge on C programming and enable the students to understand the basic concepts and operations of C programming.

Course outcome:

On Completion of this course students will be able to

CO 1 Understand the basic structure of C programming.

CO 2 Gain knowledge on the concept of various decision making statements.

CO 3 Exposure on create and manipulate arrays.

CO 4 Cognizance with structures and pointers.

CO 5 Gain Exposure on write programs and perform the file management.

UNIT – I

Overview of C: History and importance of C. Basic structure of C programming. Executing a C program. C token, constants – numeric and character constants, variables, data types – primary – derived – user defined data types. Operators – evaluation of expressions – precedence of arithmetic operator and rules for evaluation of expression.

UNIT – II

Input and Output operations: Reading and writing a character. Formatted input and output. Decision making and branching: Simple if, if...else, nesting of if...else, else...if ladder and switch. Decision making and looping: while, do...while and for loop.

UNIT – III

Arrays: Introduction – one and two dimensional array – character array – declaring and initializing of array. Strings: Declaring and initializing string variables – string handling functions. Functions: Definition – return values and their types – category of functions.



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UNIT – IV

Structures and Unions: Defining a structure – declaring structure variables – accessing structure members – rules for initializing structures and unions. Pointers: Declaring and initializing of pointer variables – accessing a variable through its pointer – rule for pointer operations.

UNIT – V

File Management in C: Introduction – high level input and output function. Defining and opening C file – fopen – file modes – closing a file – fclose. Input and output operations on files – get C and put C functions – get W and put W functions – fprintf and fscanf functions.

TEXT BOOK:

I.E.Balagurusamy, Programming in ANSI C, Tata McGraw Hill publications.

BOOKS FOR REFERENCE:

- 1) Herbert Schildt, The Complete Reference C, Tata McGraw Hill publications.
- 2) Brain W Kernighan, Dennis M Ritchie, The C Programming language, Prentice Hall of India.
- 3) Yashavant Kanctkar, Let us C, BPB publications.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem.	Course Code	Core XII: COMPUTER PRACTICAL – II(TALLY & C PROGRAMMING)	Total Marks: 100		Hours Per Week	Credits
			CIA: 40	ESE: 60		
IV	17UAFCP404				5	4

Objective :

To enable the students to have an exposure in Tally and C Programming.

Course outcome:

On Completion of this course students will be able to

CO 1 Gain exposure and to get large employment opportunities.

CO 2 Acquire skills in computerized accounting procedures.

CO 3 Cognizant with the ability to use a Accounting system, to create the data needed to solve the variety of business problems.

CO 4 Possess knowledge in C Programming.

CO 5 Gain knowledge of design, develop, and maintain C Programming .


TALLY

Any Eight Problems. Problems should be in the type of ledger creation, voucher entry, preparation of cash book, day book , trial balance, profit and loss account and balance sheet.

C PROGRAMMING

- 1) Program to swap two numbers.
- 2) Program to print the prime numbers upto 100.
- 3) Program to odd and even number upto 100
- 4) Program to print or arrange the given strings into alphabetical order.
- 5) Program to find the given String is Palindrome or Not .
- 6) Program to Print the Fibonacci Series.
- 7) Program to Print the given string in the reverse order.
- 8) Program to Convert the given integer into equivalent words.
- 9) Program to Print the Factorial of a given number
- 10) Program to Print the compute the sum of digits in a given integer.




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Prepare trading, profit and loss A/C and Balance sheet as on 31.03.2017.

Debit	Rs.	Credit	Rs.
Debtors	7770	Creditors	17440
salaries	8000	Sales	156364
Discount allowed	2000	Bills payable	5054
Postage	546	Capital	72000
Bad debts	574	Loan	24000
Interest	2590		
Insurance	834		
Machinery	20000		
Stock(1.4.2016)	19890		
Purchases	124184		
Wages	8600		
Buildings	47560		
Furniture	32310		
	274858		274858

Adjustment:

Stock on hand on 31.03.2017 Rs.28600

BOOKS FOR REFERENCE:

1. Computerised Accounting using Tally.ERP 9 (English) 1 Edition-Sahaj Enterprises
2. E.Balagurusamy, Programming in ANSI C , Tata Mc Graw Hill Publications



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Sem	Course Code	ALLIED PAPER – IV BUSINESS STATISTICS	Total Marks: 100		Hours Per Week	Credits
			CIA:25	ESE:75		
IV	17UAFAT405				5	4

OBJECTIVES:

To enable the students to understand the concepts of business Statistics and its applications.

COURSE OUTCOME:

On successful completion of the course, the Students will be able to

CO1 describe different types , collection and presentation of data.

CO2 determine Measures of Central Tendency and Dispersion.

CO3 understand and distinguish between Correlation and Regression.

CO4 construct Index Numbers and test of Index Numbers.

CO5 analyze and apply Time Series methods.

UNIT – I

Statistics: Meaning and Scope- -Collection of Data-Primary and Secondary data - Methods of collecting Primary and Secondary Data-Classification and Tabulation- Presentation of data by Diagrams-Bar diagram and Pie diagram - Graphic Representation of Frequency Distribution.

UNIT-II

Measures of Central Tendency: Mean, Median and Mode - Geometric Mean and Harmonic Mean (simple problems only).

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

UNIT-III


Correlation: Meaning–Scatter Diagram-Karl Pearson’s Co-efficient of Correlation- Spearman’s Rank Correlation.

Regression Analysis: Meaning of Regression–Regression in Two Variables- Difference between Correlation and Regression.

UNIT-IV

Index Numbers: Meaning, Uses and Methods of Construction–Un-Weighted and Weighted Index numbers–Tests of an Index Number– Cost of Living Index Number.




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UNIT-V

Time Series: Meaning, Components and Models-Methods of Estimating Trend-Graphic, Semi-Average, Moving Average and Method of Least squares.

(The paper should have theory not more than 20% and the remaining 80% problems)

TEXT BOOK:

P.A Navnitham, "Business Mathematics & Statistics", Jai Publishers, Trichy, 2011.

UNIT I : Chapter 1,3,5,6 : Pages 1 – 5, 9-17, 28-39,61-64, 83-91, 99-119, 131-146

UNIT II : Chapter 7,8 :Pages 159- 183, 196-209, 212-227, 251-260, 301 -310, 325-340

UNIT III : Chapter 12,13 : Pages 503-508, 518-522, 540-554, 563-569

UNIT IV : Chapter 10 : Pages 444-463, 467-471

UNIT V : Chapter 14 : Pages 579-601

BOOKS FOR REFERENCE:

1. V.Sundaresan and S.D.Jayaseelan, "Introduction to Business Mathematics", Sultan Chand Co &Ltd, New Delhi, 2012.
2. S.P Gupta, "Statistical Methods", Sultan Chand &Sons, New Delhi, 2012.
3. R.S.N. Pillai, and Bhagavathi , "Statistics" ,S.Chand & Company Ltd, New Delhi, 2008.
4. P.R.Vittal, "Business Mathematics and Statistics", Margham Publications, 2008.
5. S.C Gupta, "Fundamentals of Mathematical Statistics", Sultan Chand & Sons, New Delhi, 2008.

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
10x1=10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3x10 = 30 Marks (Answer any three questions) One question from each unit

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Sem	Course Code	Skill based Course-2 HUMAN RESOURCE MANAGEMENT	Total Marks :75		Hours Per Week	Credits
			CIA : 20	ESE :55	3	3
IV	17UAFST406					

Objective:

To enable the students to understand the concepts and principles of Human Resource Management.

Course outcome:

On Completion of this course students will be able to

- CO 1 Understand the functions of Human Resource Management.
- CO 2 Familiar with importance of Human Resource Planning and Techniques.
- CO 3 Acquire knowledge on Recruitment and Selection process.
- CO 4 Exposure on placement and Induction Programme.
- CO 5 Possess knowledge about the incentive plan and welfare of Employees.

UNIT-I

Human Resource Management: Meaning, Definition, Objectives-Scope-Concepts-Characteristics-Importance –Functions of HRM-Qualities and Role of Human Resource Manager.

UNIT-II

Human Resource Planning-Objectives-Importance-Limitations of Human Resource Planning- Human Resource planning process-Job Analysis –Job design-Techniques of Job Analysis-Job Description-Job Specification-Approaches to Job Design.

UNIT-III

Recruitment –Steps involved in Recruitment process-Sources of Job Recruitment-Selection-Process -Methods-Steps-Recruitment Vs Selection. Interview - Importance-Steps in interview process.



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UNIT-IV

Placement and Induction-Concept-Advantages of Induction Programme-Training-Need for Training-Objectives-Types-Performance Appraisal- Process- Methods and Techniques -- Limitations of performance Appraisal.

UNIT-V

Wages and Salary Administration-Principles of Wages and Salary Administration-Factors affecting Wages-Incentives-Essentials of Sound Incentive plan- types- Employee Welfare-provisions relating to Health and Safety.

TEXT BOOKS:

C.B.Gupta-Human Resource management, Sultan Chand& Sons 11th Edition 2009.


BOOKS FOR REFERENCE:

- 1.Gary Dessler- Human resource management,prentice Hall of india private Limited 11thEdition 2009.
2. Aswathappa - Human resource management, M.C.Grawhill Education (India) Pvt Ltd, New delhi, 7th edition 2010.
- 3.L.M.Prasad- Human Resource management, Sultan Chand& Sons 3rd Edition 2014.

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
10x1=10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	3x10 = 30 Marks (Answer any three questions) One question from each unit



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Sem.	Course Code	Non Major Elective RETAIL MANAGEMENT	Total Marks : 75		Hours Per Week	Credits
			CIA : --	ESE:75		
IV	17UACNT407				2	2

OBJECTIVE:

- To enable the students to understand the basics of retailing, trends in retailing and global retail market.

COURSE OUTCOMES:

At end of the course, students will be able to

- CO1 Help the students to establishing retail shop.
- CO2 Acquire the knowledge about the retail strategy.
- CO3 Learn the retail location and store design for establishing retail shop.
- CO4 Understand the retail pricing and policies.
- CO5 Equip the students knowing the necessity of Challenges in Indian and global retailers.

UNIT - I

Retailing - Meaning - Functions - Benefits - Retail format - Concept of life cycle - Retailing as a career - Trends in retailing.

UNIT - II

Retail strategy - Objectives - Steps - Consumer decision making process - Factors influencing retail shopper.

UNIT - III

Retail location - Steps - Types - Store design - Importance - Types of layout - Visual merchandising - Method of display.

UNIT - IV

Retail pricing - Concept - Elements of retail price - Retail pricing policies - Adjustment of retail price.

UNIT - V

Retail in India - Evolution - Challenges - Threat of new entrants - Challenges facing global retailers.

TEXT BOOK:

1. Swapna Pradhan, Retailing Management Text and cases, 4th Edition, 2012, Tata McGraw Hill, New Delhi.

BOOKS FOR REFERENCE:

1. Barry Berman and Joel.R.Evans, Retail Management, 12th Edition, 2012, Prentice Hall of India, New Delhi.
2. Michael Levy, Barton Weitz and Dhruv Grewal, Retailing Management, 9th Edition 2013, Tata McGraw Hill Education Private Limited, New Delhi.
3. Gibson G Vedamani, Retail Management, 4th Edition, 2013, Jaico Publishing House, Mumbai.

QUESTION PAPER PATTERN**SECTION - A**

(5 X 15 = 75 Marks)

(Answer any Five out of Ten Questions)



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Sem	Course Code	ALC: General and Economic Laws	Total Marks :100 ESE :100	Credits 2
IV	17UAFAL408			

Objective:

To enlighten the Students about the basic, general and Economic laws that are needed to start and administer the Organisations.

Course outcome :

On Completion of this course students will be able to

CO1 Understand the fundamental rights and types of rights.

CO2 Gain knowledge on concept of partnership firm.

CO3 Acquire knowledge about the arbitration and its procedures.

CO4 Understand the Salient features of Micro Small and Medium Entreprises.

CO5 Understand the awareness of Money laundering.

UNIT – I

Constitution of India - Preamble – Structure – Fundamental Rights – Right of Equality – Protection in respect of Conviction of Offences – Protection of Life and personal Liberty – Right to Education – Right against Exploitation – Right to Freedom of Religion – Cultural and Educational Rights – Types of Writs.

UNIT – II

Indian Partnership Act, 1932 - Meaning – Essential Elements of Partnership –Types of Partners – Rights and Duties of Partners - Dissolution of Firm. Limited Liability Partnership(LLP) Act, 2008: Concept – Features and Nature of LLP –Distinction between LLP, Partnership and Company. Extent and limitation of liability of LLP and its partners – Conversion of firm / Company to LLP – Winding up and Dissolution of LLP.

UNIT – III

Law of Arbitration in India - types of arbitration; appointment of arbitrators - procedure; judicial intervention; venue - commencement; award - time limited enforceability; interest; recourse against award - appeals; conciliation and compromise; arbitration agencies - ICADR, ICA, chambers of commerce, professional arbitrators; alternate disputes resolution.



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UNIT – IV

Micro Small and Medium Entreprises Development Act (MSMED) , 2006 - Definition – Objectives – Salient Features – Importance of MSME - Classification of Entreprises – Advantages of registration – Registration Process – Factors affecting MSME – Challenges. Dispute resolution mechanism, Sample disclosures to be made under relevant Act.

UNIT - V

Prevention of Money Laundering - Definition – Meaning – Methods – Regulations – Stages in Money Laundering. Offences – Punishment – Adjudication and Confiscation – Obligation of Banking Companies, Financial Institutions and Intermediaries – Search and Seizures – Appellate Tribunal – Special Courts.

TEXT BOOKS:

- 1.N.D.Kapoor & Rajni Abbi, General Laws and Procedures, Sultan Chand & Sons. New Delhi(UNIT – I to IV)
- 2.Sarvaria.S.K, Commentary on the prevention of Money Laundering Act, Universal Law publishing Co., New Delhi. (UNIT – V)

BOOKS FOR REFERENCE:

- 1.B.M.Gandhi, Intrepretation of Statutes, Eastern Book Company, Lucknow
2. Bare Acts of the above Acts

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
<p>10 x 2 = 20 Marks Answer any ten questions out of twelve</p>	<p>5 x 7= 35 Marks (Either / or type Questions) Five questions one from each unit</p>	<p>3 x 15 = 45 Marks (Answer any three Questions out of five) Five questions, one each from every unit</p>




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Sem	Course Code	ALC: Entrepreneurship and Small Business Management	Total Marks :100	Credits
IV	17UAFAL409		ESE :100	2

Objective:

To enrich the knowledge about the development of entrepreneurship and management of small business.

Course outcome :

On Completion of this course students will be able to

CO1 Understand the Concept of entrepreneur.

CO2 Gain knowledge in theories of motivation and entrepreneurial behavior.

CO3 Understand the vital role of women entrepreneur for rural development.

CO4 Acquire knowledge on the concept of small scale industries.

CO5 Familiar with Project Formulation and Project Feasibility

UNIT - I

Entrepreneur- Introduction - Types - Concept - Function and Qualities of a successful entrepreneur – types, Concept and nature of entrepreneur - Role of entrepreneurship in economic development - Distinction between entrepreneur and manager. Development of Entrepreneurship – Environmental factors affecting entrepreneurship - Entrepreneurship development programs - Institutions of entrepreneurship development and Entrepreneurial performance in India.

UNIT – II

Entrepreneurial Motivation – Concept and Theories of motivation - Motives for starting enterprises - Testing entrepreneurial motivation - Developing achievement motivation and entrepreneurial behavior.

UNIT – III

Women Entrepreneurs – Meaning of Women Entrepreneurs - Importance –Factors - Women Entrepreneurs Environment – Empowerment of women by Entrepreneurship. Rural Entrepreneurship – Meaning - Need for rural entrepreneurship - Rural industrialization in retrospect - Problems of rural entrepreneurship and Development of rural entrepreneurship.



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UNIT – IV

Small Business Enterprises – Definitions and Concepts of Small Scale Industries (SSI) – Role of SSI – Government Policy and Development of the Small Scale Sector. Growth and Performance of SSI – Problems for SSI – Prospects of the SSI in a free economy.

UNIT – V

Establishing a Small Business – The start up process - Project identification - Selection of the product - Project Formulation - Assessment of Project Feasibility - Analysis of project - Preparation of Project Report - Selection of site / Location and legal considerations – Strategic, Financial, Marketing, production and Human Resources Management in Small Business.

TEXT BOOKS:

1. Vasant Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Edition 2011.(UNIT – I, II and III)
2. Poornima M Charantimath, Entrepreneurship Development and Small Business Enterprises, Dorling Kindersley (India) Pvt. Ltd., (UNIT – I, II, IV and V)


BOOKS FOR REFERENCE:

Robert D Hisrich, Michael P. Peters and Dean A. Shepherd, Entrepreneurship, Tata McGraw-Hill Publishing Company Limited, 6th Edition, 2007.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 2 = 20 Marks Answer any ten questions out of twelve	5 x 7= 35 Marks (Either / or type Questions) Five questions one from each unit	3 x 15 = 45 Marks (Answer any three Questions out of five) Five questions, one each from every unit



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Sem.	Course Code	CORE PAPER – XIII COST ACCOUNTING	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
V	17UAFCT501				6	4

Objective:

To acquaint the students with concepts and methods involved in cost accounting, book keeping systems and cost ascertainment.

Course outcome:

On completion of this course the students will be able to

CO1 Remember the cost concepts and able to prepare cost sheets.

CO2 Understand various levels and able to find out value of closing stock after material issued.

CO3 Apply the methods of labour turnover and system of wage payment.

CO4 Analyse the allocation, apportionment and absorption methods.

CO5 Evaluate the contract and process accounts.

UNIT – I

Cost accounting – Meaning, objectives and advantages of cost accounting – Difference among financial, Cost and Management accounting – Characteristics of an ideal costing system. Elements of cost – cost classification – methods and types of cost – Preparation of cost sheet – Tenders.

UNIT - II

Materials – Objectives/Need for material control and techniques. Various levels – reorder, minimum, maximum and average stock level – EOQ. Features of ‘ABC’ analysis. Stores control – types of stores. Methods of valuing materials issues – FIFO, LIFO, Simple Average and weighted average.



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UNIT – III

Labour – Labour turnover – Causes – Methods – Replacement method – Separation method – Flux method. Remuneration and Incentive – system of wage payment – time and piece rate – Taylor’s differential and Merricks’s multiple piece rate system, Halsey and Rowan plan.

UNIT – IV

Overhead – Classification of overhead – Allocation, apportionment and reapportionment. Primary and Secondary distribution summary. Absorption of overhead – Machine hour rate.

UNIT - V

Methods of costing - Contract costing - Features of Contract Accounts. Process costing – Features of process costing – Process losses – Waste, Scrap, Normal loss, Abnormal Loss and Abnormal Gain.

Note : Distribution of marks: Theory - 20% and Problems- 80%

TEXT BOOK:


S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers, 25th Edition 2016.

BOOKS FOR REFERENCE:


1. S.N. Maheswari, Cost and Management Accounting, Sultan Chand Publications, New Delhi, Revised Edition 2016.
2. T.S.Reddy & Y.Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, Revised Edition 2017.

QUESTION PAPER PATTERN

SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit


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Sem.	Course Code	Core XIV: Direct Taxes	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
V	17UAFCT502				6	5

Objective:

To impart knowledge of the basic principles of income tax law to the students.

Course outcome:

On completion of this course the students will be able to

- CO 1 Remember the scope of income of residents.
- CO 2 Understand the provisions relating to salary income and house property income.
- CO 3 Apply the provisions to evaluate business and professional income.
- CO 4 Analyze the deductions under gross total income.
- CO 5 Evaluate the aggregate income and tax liability of individual.

UNIT I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Capital Gains

UNIT IV

Income from Other Sources– Deductions from Gross Total Income

UNIT V

Set off and Carry forward of losses – Aggregation of Income - Computation of Tax liability .

NOTE: Distribution of Marks between theory and problem shall be 20% and 80% respectively.

TEXT BOOK

V.P Gaur, D.B Narang, Puja Ghai, Rajeev Puri, “Income Tax Law and Practice” Kalyani Publishers, 2019, New Delhi.




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BOOKS FOR REFERENCE

1. T.S.Reddy, Y.Hari Prasad Reddy, "Income Tax Law and Practice", Margham Publications, 2019, Chennai.
2. Vinod K Singhania & Kapil Singhania, "Direct Taxes Law and Practice", Taxmann's Publications, 2019, New Delhi.
3. Dr H C Mehrotra & Dr S P Goyal "Income Tax Law and Accounts". Sahithya Bhawan Publications, 2019, Agra.
4. Dr R K Jain "Income tax Law and Practice", Sahithya Bhawan Publications, 2019, Agra.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit


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Sem	Course Code	Core XV:-	Total Marks:100		Hours per week	Credits
V	17UAFCT503	Industrial Law	CIA:25	ESE:75	5	4

Objective:

To enable the students with various labour legislations and Welfare of workers.

Course Outcome:

On Completion of this course students will able to

CO 1 Familiarize with the provisions relating to Factories Act.

CO 2 Understand the Industrial disputes and Authorities for Settlement.

CO 3 Acquire knowledge about the provisions for Wages and Bonus.

CO 4 Gain Knowledge on Distribution of Compensation.

CO 5 Gain exposure on benefits to employees.

UNIT- I

Factories Act, 1948: Definitions – Approval, licensing and registration of factories - Provisions relating to Health, Safety, Welfare, Working hours of Adults - Duties of Occupier - Powers of the inspectors.

UNIT –II

Industrial Disputes Act, 1947: Objects - Authorities for settlement - Strikes and Lockouts – Prohibition of strikes and Lockout- Lay-off and retrenchment - Transfer and Closing down of undertakings – Provisions relating to Lay-off, Retrenchment and Closure.

UNIT- III

Payment of Wages Act, 1936: Objects - Rules for payment of Wages - Deduction from wages - Maintenance of records and registers. Payment of Bonus Act, 1965: Objects - Eligibility for Bonus - Disqualification for Bonus - Determination of Bonus.



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UNIT -IV

The Employees Compensation Act, 1923: Definitions - Disablement - Types - Rules regarding employees Compensation - Amount of Compensation - Distribution of Compensation- Notice and claim.

UNIT -V

Employee's State Insurance Act, 1948: Objects - Employees State Insurance Corporation - Powers and Duties - Medical Benefit Council - Purposes of ESI Fund - Rate of contribution - Rules regarding contribution - Benefits to employees.


Text book:

N.D. Kapoor, Industrial Law, Sultan Chand & Sons, 14th Revised Edition 2011.


Books for Reference:

1. N.D. Kapoor, Hand Book of Industrial Law, Sultan Chand & Sons, 2011.
2. Dr.P.C.Tulsian, Business and Industrial Law, S.Chand & Company Ltd.
3. P.P.S.Gogna, Business and Industrial Law, S.Chand & Company Ltd.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit


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Sem.	Course Code	Core XVI: Corporate Finance	Total Marks: 100		Hours Per Week	Credits
V	17UAFCT504		CIA: 25	ESE:75	5	4

Objective: To enable the students to understand the conceptual framework of corporate finance.

Course Outcome:

On Completion of this course the students will be able to

CO1 Acquire knowledge in corporate finance.

CO2 Understand the principles of sound financial plan.

CO3 Evaluate the concept of cost of capital.

CO4 Familiarize with leverage and capital structure.

CO5 Gain exposure on management of cash, receivables and inventories.

UNIT – I

Corporate finance - Definition - Importance of corporate finance - Finance function – Aims and Scope of finance function - Objectives of corporate finance – Functional areas of financial management – Functions of a financial manager.(Theory only)

UNIT – II

Financial Planning – Objectives of Financial plan – Principles of Sound Financial plan - Considerations in formulating Financial Plan - Steps in Financial planning - Limitations of financial planning – Capitalisation – Over-Capitalisation – Causes – Under-Capitalisation – Causes. (Theory only)

UNIT – III

Cost of capital – Significance – Factors Determining the Cost of Capital – Classifications – Determination of Cost of Capital – Preference, Equity and Retained earnings – Weighted average Cost of Capital (Problems).



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UNIT – IV

Leverage – Types of Leverage – Operating Leverage – Financial Leverage – Composite Leverage – Significance of operating and financial leverage – Capital structure – Patterns of Capital structure – Theories of capital structure – Net income (NI) approach – Net Operating Income (NOI) approach – Traditional approach – Modigliani and Miller (MM) Approach.
(Problems)

UNIT – V

Management of cash – Objective and Nature of Cash Management - Receivables management – Purpose – Cost of Maintaining Receivables – Aspects of Management of Receivables - Inventory Management – Need, Benefits and risk of Holding Inventory – Techniques of Inventory Management. (Theory only)

Note: Distribution of Marks: Theory 80 % and Problems 20%.

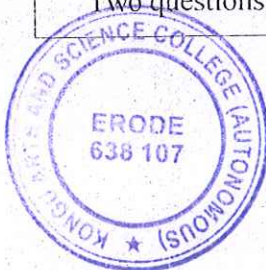
Text Book:

Shashi K. Gupta and R.K. Sharma, Financial Management Principles and Practice,
Kalyani Publishers, Edition 2012.

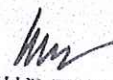
Books for Reference:

1. Prasanna Chandra , Financial Management, Tata McGraw-Hill Education, 2014.
2. Khan & Jain, Financial Management, Tata McGraw-Hill Education.
3. I.M Pandey, Financial Management, Vikas publishing House Pvt Ltd, 11th Edition.

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
10 x 1=10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three questions) One question from each unit



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Sem.	Course Code	ELECTIVE - I VISUAL BASIC (Theory)	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
V	17UAFET505				5	4

Objective:

To impart the basic concepts of visual basic and its applications.

Course outcome:

The Students will be able to

- CO1 Understand the VB applications and create a new application
- CO2 Apply various controls in VB forms.
- CO3 Gain knowledge on applications with menus
- CO4 Analyse VB programs with control structures
- CO5 Evaluate using of built –in functions and general functions in VB applications

UNIT – I

Visual Basic: Introduction – features – Form Window, Code window, properties window, Tool box – versions – Application types – creating an Application-VB first time setup.

UNIT – II

Form and controls: Objectives – form – working with control – label control – text box control – command buttons – option buttons – frames – check boxes – picture controls – image control – Resizing and moving controls.

UNIT – III

Creating menus – Analyzing VB Data – Data types – Variables - Variable storage – Operators – Analyzing the order of operators.

UNIT – IV

Controlling Programs – Conditional Operators, Data Combining Conditional Operators with Logical Operators. IF Statement – IF with ELSE – An early Exit – Nesting IF.... ELSE Statements – Use of AND and Conditional Logic.



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UNIT – V

Built in VB Functions – String Functions – Date Functions – Conversion Functions – The Nature of VB Programs – Mastering Program Structure – Calling General Procedures – Internal Functions.

Text Book


Greg Perry, SAMS Teach Yourself Visual Basic 6 in 21 Days, Teach media, 2009.


Books for Reference:

1. Paul Sheriff, Visual Basic 6, Prentice Hall of India.
2. Gary Cornell, Visual Basic 6 from the ground up, Tata McGraw-Hill Education, Edition 2007.
3. Julia Case Bradley & Anita C. Millspaugh, Programming in Visual Basic 6.0, Edition 2011.

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
10 x 1 = 10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three questions) One question from each unit




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Sem	Course Code	Skill Based -3 ENTREPRENEURIAL DEVELOPMENT	Total Marks :75		Hours Per Week	Credits
			CIA : 20	ESE :55		
V	17UAFST508				3	3

Objective:

To enable the students acquire knowledge of entrepreneurship and the students should have understand EDP, Project management and financial support to Entrepreneurship Development.

COURSE OUTCOME

On completion of this course, Students will be able to

- CO 1. Remember the characteristics and functions of Entrepreneurship.
- CO 2. Understand the concepts of Project Management.
- CO 3. Apply the Growth of Entrepreneurship Development Programmes.
- CO 4. Analyze the Project formulation and preparation of a project Report.
- CO 5. Evaluate the source of Institutional finance supporting projects.

UNIT – I

EDP - Meaning – Characteristics – Function – Types of Entrepreneurship- Economic Development


UNIT – II

Project Management – Meaning of Project – Concepts – Categories – Objectives – Product life cycle phases – Characteristics of a Project – Project Manager – Role and Responsibility of Manager.

UNIT – III

Growth – Factors Affecting Entrepreneurship – Economic and Non- Economic factors – Entrepreneurship Development Programmes – Need – Objectives – Course Contents – Phases – Evaluation of EDPs – Creativity – Self -efficiency- locus of control – risk taking – leadership – Communication.




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UNIT – IV

Project Identification – Selection – Project Formulation – Project Preparation – Contents of a Project Report – Planning Commission Guidelines for Formulating a Project – Specimen of a Project report.

UNIT – V

Source of Finance for a Project – Institutional Finance Supporting Projects – Project evaluation – Objectives – Types – Method.

TEXT BOOK:


1) S.S.Khanka, Entrepreneurial Development, 4th Edition 2010, Sultan Chand & sons, New Delhi.


BOOKS FOR REFERENCE:

- 1) S.L.Gupta, Arun mittal Entrepreneurship Development, 1st Edition – 2011, International book House P.Ltd. New Delhi.
- 2) Vasant Desai – Dynamics of Entrepreneurial Development and Management – 4th revised Edition, Himalaya Publishing houses – Mumbai.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit




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Sem.	Course Code	ALC : PERFORMANCE MANAGEMENT	Total Marks: 100	Credits
V	17UAFAL509		ESE:100	2

Objective:

To enable the students to understand, analyse and implement the concepts of Performance management, feedback and Appraisal in their career.

Course Outcome

On completion of this course, students will be able to

CO 1 Remember the overview of performance management.

CO 2 Understand the theory of performance management.

CO 3 Know about the mechanics of performance management planning and documentation.

CO 4 Evaluate the methods of performance appraisal.

CO 5 Gain Exposure on feedback of appraisal.

UNIT-I

Introduction to Performance Management - Definition – Evolution – Aims – Purpose-Principles and overview of Performance Management. Dimensions of Performance Management.

UNIT-II

Theoretical Framework of Performance Management - Goal Theory - Control Theory - Social Cognitive Theory - Organisational Justice Theory and its Application in Performance Management.

UNIT-III

Mechanics of Performance Management Planning and Documentation - Need for Structure and Documentation - Manager's Responsibility and Employee's Responsibility in Performance Planning Mechanics and Documentation - Mechanics of Performance Management Planning and Creation of Performance Management Document.



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UNIT-IV

Performance Appraisal - Definitions. Dimensions. Purpose. Necessity of Performance Appraisal - Usage by Organisations - Characteristics of Performance Appraisal - Performance Appraisal Process. Performance Appraisal Methods - Traditional Methods - Modern Methods.

UNIT-V

Performance Appraisal Feedback – Role, Types and Principles - Impact of 360 Degree Feedback on Organisations - Issues in Performance Management – Team Performance, Performance of Learning Organisations and Virtual Teams.

Text Book:

Aquinis Pearson, Performance Management, Sultan Chand & Sons Publications.


Books for Reference:

1. Davinder Sharma, Performance Management, Himalaya Publishing house.
2. Sharma, Performance Management, Sultan Chand & Sons Publications.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 2 = 20 Marks Answer any ten questions out of twelve	5 x 7 = 35 Marks (Either /or type Questions) Five questions one from each unit	3 x 15 = 45 Marks (Answer any three Questions out of Five) Five Questions, one each from every unit



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Sem.	Course Code	ALC : BUSINESS ANALYSIS	Total Marks: 100	Credits
V	17UAFAL510		ESE:100	2

Objective:

To enable the students to acquire the basic analytical knowledge of various business situations and problems.

Course Outcome

On completion of this course, students will be able to

CO 1 Remember the concept of business analysis.

CO 2 Know about Strategy analysis.

CO 3 Acquire knowledge on Investigation techniques.

CO 4 Understand the knowledge on Stakeholder analysis and management.

CO 5 Gain Exposure on business process and business Architecture.

UNIT – I

Business Analysis – Meaning and Importance - Development of Business Analysis – Scope of Business Analysis Work – Business Analyst – Role and Responsibilities of a Business Analyst – personal Qualities, Business Knowledge and Professional Techniques.

UNIT – II

Strategy Analysis – Definition – Strategy Development – External and Internal Environment analysis. Business analysis process model – Stages in Business analysis process model – objectives of the process model stages. **UNIT – III**

Investigation Techniques – Objectives and Importance – Interviews – Observation – Workshops – Scenarios – Prototyping – Quantitative Approaches – Documenting the current situation.

UNIT – IV

Stakeholder Analysis and Management – Stakeholder categories – Analysing Stakeholders – Stakeholder Management Strategies – Managing Stakeholders – Business Activity Models.



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UNIT – V

Modeling business processes – Organisational View of Business Processes – Improving Business Processes – Defining the Solution – Gap Analysis – Business Architecture – Business Architecture Techniques.

Text Book:

James Cadle, Debra Paul & Paul Turner, Business Analysis Techniques, BCS Learning and Development Ltd, 3rd Edition, 2014.


Books for Reference:

1. Halady.P, Business analytics, PHI Learning Pvt. Ltd, New Delhi.
2. R.N. Prasad & Seema Acharya, Fundamentals of Business Analytics, Wiley Publications.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
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Sem	Course Code	Core XVII:- Management Accounting	Total Marks :100		Hours Per Week	Credits
			CIA : 25	ESE :75		
VI	17UAFCT601				6	4

Objective

To acquaint the students with the Concepts and techniques of Management Accounting that facilitate for Managerial Decision Making.

Course Outcome

- On Completion of this Course, Students will be able to
- CO1 Understand the Management accounting concepts and its purpose
 - CO2 Analyse the various types of ratios
 - CO3 Evaluate the Concept of working capital.
 - CO4 Remember the marginal costing techniques.
 - CO5 Apply the knowledge acquired for preparation of Budgets.

UNIT –I

Management Accounting – Objectives and Scope – Relationship among Management Accounting, Cost Accounting and Financial Accounting – Advantages and Limitations of Management Accounting – Tools of management accounting.


UNIT –II

Ratio Analysis – Steps in Ratio Analysis – Importance of Ratio Analysis – Nature – Limitations – Classifications of Ratios – Solvency Ratios -Short term(liquidity and turnover ratios) - Profitability Ratios

UNIT – III

Working Capital –Kinds and Sources of Working Capital - Statement of Working Capital Requirements and its Computations -Difference between Funds flow statement and Cash Flow statement – Preparation of Funds Flow Statement and Cash Flow statement(AS 3).




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UNIT – IV

Marginal costing – Features of Marginal Costing – Advantages and Disadvantages of Marginal Costing – Marginal Costing and Break Even Analysis – PV Ratio – Margin of Safety – computation of Marginal Cost Statement.

UNIT – V

Budgeting – objectives of Budgeting – Essentials of Budgetary Control – Classifications of Budgets – Merits and Limitations – Purchase Budget - Cash Budget - Production Budget– Sales Budget – Master Budget - Fixed Budget - Flexible Budget.

Note : Distribution of marks: Theory - 20% and Problems - 80%

Text Book


S.N.Maheswari, Principles of Management Accounting, Sultan Chand & Sons, 17th Edition Reprint 2018.


Books for Reference

1. T.S.Reddy and Hariprasad Reddy, Management Accounting, Margham Publications.
2. R.S.N.Pillai and Bagavathi, Management Accounting, S.Chand Publications.
3. Gupta Shashi K & Sharma R.K, Management Accounting, Kalyani Publishers.

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
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(Multiple Choice, Four Options)	(Either or Choice)	(Answer any Three Questions)
Two Questions from each unit	Two Questions from each unit	One Question from each unit




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Sem	Course Code	Core XVIII:- Indirect Taxes	Total Marks :100		Hours Per Week	Credits
			CIA : 25	ESE :75	6	4
VI	17UAFCT602					

Objective

To aware the students about various indirect taxes levied on goods and services.

Course Outcome

At the end of the course, students will be able to

- CO 1 Remember the nature of taxation system in India.
- CO 2 Understand the strength, threats, opportunities and challenges of GST
- CO 3 Apply the GST law comprehensively in a concise manner.
- CO 4 Analyze the liabilities and input tax credit adjustments in filing GST returns
- CO 5 Evaluate the e-way bills in a clear and lucid manner.

UNIT I

Taxation and Tax System In India: Definition of Tax – Features of tax – Canons of Taxation – Characteristics of Good Tax System in India – Distinguish between direct and indirect taxes- Indirect taxes levied by Central Government and State Governments- Goods and Service Tax (GST): History of GST- Dimensions of GST – GST Bills – Difference between previous tax structure and GST- SWOC of GST in India - Types of GST in India – CGST, SGST, IGST and UTGST – GST rates.

UNIT II

Supply under GST: meaning of supply - scope of supply - supply in the course of business - time of supply – value of supply - procedure for maintenance of records - furnishing of returns - provisions relating to outward and inward supplies- Provisions relating to levy and collection of GST- Mixed supply – composite supply – aggregate turnover.

UNIT III

Input tax credit – eligibility and conditions for availing input tax credit- exempt supplies- Apportionment of credit and blocked credits - refund of un-utilised input credit tax – Transfer of ITC- Export and Import of Services – Export and Import of Goods – Zero rated supply – refund of taxes in case of zero rated supply.



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UNIT IV

Persons liable for registration – Persons exempt from registration – Notified category of persons – compulsory registration – procedure for registration – procedure for issuance of registration certificate - suo moto registration - cancellation of registration. – Assessment and audit - furnishing of returns- provisions relating to refund of tax – E-way bill: Issue of e-way bill-generating e-way bills – E-way bill format and its provisions.

UNIT V

Customs Act 1962 – Levy and collection of Custom Duty – Appointment of Customs Officer - Detection and Prevention of Illegal Imports and Exports – Valuation of Goods – Imports and Export procedures – Exemptions from Customs Duty – Remission and abatement – Clearance of Goods for Home Consumption.

Text Book

T S Reddy and Y Hari Prasad Reddy, Business Taxation, Margham Publications, 2019, Chennai.


Books for Reference

1. Dr P K Sinha & Dr Sachin u Chavan, Indirect Taxation, Everest Publishing House, 2019, Pune.
2. CA Kamal Garg, Indirect tax Laws, Pooja Law Publishing co., Publications , 2018, New Delhi.
3. Dr. N. K. Jha , CA Baijul Anand Mehta, CA Nishesh Vilekar, Taxation-Indirect taxes - I 2019, Himalaya Publishing House, 2017, New Delhi.
4. V S Datey & Vineeth Sodhani, Indirect Tax Law, Taxmann's Publication, 2019, New Delhi.

QUESTION PAPER PATTERN		
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Sem	Course Code	Core XIX:- Economic and other Legislations	Total Marks :100		Hours Per Week	Credits
VI	17UAFCT603		CIA : 25	ESE :75	5	4

Objective:

To develop the skills of students in the legal framework of economic and other related legislations.

Course Outcome:

- On completion of this course the students will be able to
- CO1 Remember the concepts of prevention of money laundering
 - CO2 Understand the provisions of Essential commodities Act
 - CO3 Gain exposure on transfer of property laws
 - CO4 Familiarize with Stamp Act provisions
 - CO5 Evaluate and understand the provisions relating to registration of property.

UNIT-I

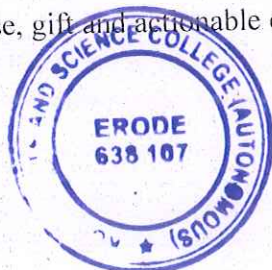
The Prevention of Money Laundering Act, 2002 – Concepts and Definitions – Process, Impact and Prevention of Money Laundering – Adjudicating Authority - Obligations of RBI and financial Institutions – RBI guidelines on KYC, AML and CFT.

UNIT-II

The Essential Commodities Act, 1955 – Object and Scope - Essential Commodities – Powers of Central Government regarding Essential Commodities – Nature of Order Passed under the Act - Seizure and Confiscation of Essential Commodities – Sale of the Confiscated Commodity – Appeal against confiscation order.

UNIT-III

The Transfer of Property Act 1882 - Definitions – Types of properties –Movable and Immovable Property – Rules relating to Transfer of Property – Properties which cannot be transferred – Rules against Perpetuity – Doctrine of Lis Pendens – Provisions relating to sale, Mortgage, charge, lease, gift and actionable claims.



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UNIT-IV

The Indian Stamp Act 1899 – Methods of stamping – Consequences of non-stamping and under stamping – Impounding of instruments – determination of stamp duty payable – adjudication – allowances and refund – penal provisions – E- stamp.

UNIT-V

Registration Act 1908- registration-Compulsory and optional – time and place of registration – consequences of non-registration –description of property – miscellaneous provisions.

Text Book:

S.S. Gulshan, Economic labour and Industrial Law and Practice, Sultan Chand & Sons, 2006.


Books for Reference:

1. ICSI Study Material, Economic and Labour Laws, 2015.
2. A.M.Satarwad: Mulla on the Transfer of property Act 1882, N.M.Tripathy Private Ltd Bombay.

QUESTION PAPER PATTERN		
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Sem.	Course Code	Elective II –INTERNET AND E COMMERCE	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
VI	17UAFET604				5	4

Objective:

To enable the students to understand the concepts and applications in internet for electronic Trade.

COURSE OUTCOMES:

On Completion of this course, Students will be able to

CO1 Remember the word processing terminology and concepts.

CO2 Understand the format of Internet addressing.

CO3 Apply the mechanism of Electronic commerce technologies.

CO4 Analyze the several functions of EDI and to build appropriate function suitable for evaluating the data.

CO 5 Evaluate the system analysis and design .

UNIT-I

Internet: Introduction -Internet Software's - Clients and Server – Protocols - Internet Protocols – TCP/IP – File Transfer Protocol(FTP) – Hypertext Transfer Protocol(HTTP) – Telnet – Gopher – Wechsler Adult Intelligence Scale(WAIS). Hosts, Hub, routers and Terminals – services – Hardware Requirements – Software Requirements – Facilities – Intranet – Extranet.

UNIT-II

Internet Addressing: Standard Address and format – *Domain Name System* (DNS) – Uniform Resource Locator (URL) – Simple Mail Transfer Protocol (SMTP). E-Mail: Advantages – Mail Headers, address, sending mail, sending copies of message – Reading Mail, Replying to a message, Forwarding and bouncing mail - Features of an e-mail.

UNIT-III

E-Commerce: Definition – Framework – Impact – Benefits – Classification and applications of Electronic commerce technologies.



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UNIT-IV

Electronic Data Interchange (EDI): Definition – Building Blocks of EDI Systems – Value added networks – Benefits and Applications of EDI. Electronic Payment Systems: Introduction – Basic Characteristics of online payment systems – Prepaid and Post-paid Electronic Payment Systems.

UNIT-V

System Analysis and Design: System Study – System Analysis and Design – System Development and Implementation – System Maintenance – System Evaluation.

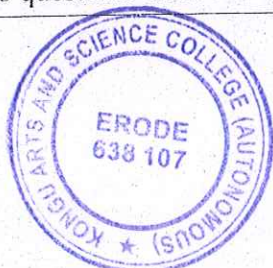
Text Books:

1. Harley Hahn, The Internet – Complete Reference, Hill Publishing Company Limited, 2010, New Delhi. (Unit-I, II & V)
2. Bharat Bhasker, Electronic Commerce, Tata McGraw Hill Publishing Co Ltd, 2011, New Delhi. (Unit-III & IV)


Books for Reference:

1. Management Information Systems and Corporate Communication ACS (Intermediate) - Study Material Published by ICSI, New Delhi.
2. Ravi Kalakota & Andrew B. Whinston, Frontiers of Electronic Commerce, Dorling Kindersley (India) Pvt. Ltd, Edition 2006.
3. Alexis Leon & Mathews Leon, Internet for Everyone, Leon Tech World, 2007, Chennai.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem.	Course Code	ELECTIVE - III VISUAL BASIC (Practical)	Total Marks: 100		Hours Per Week	Credits
VI	17UAFEP607			CIA: 40	ESE: 60	5

Objective:

To impart the basic knowledge about the Visual basic applications.

Course outcome:

The Students will be able to

CO1 Design and develop VB applications with format functions and mathematical logic

CO2 Develop VB program to calculate percentage and simple interest

CO3 Design a VB application to perform arithmetic operations and display advertisement.

CO4 Develop a VB application to generate payroll and average the names in alphaptical order

CO5 Design a VB program that was string functions and menus.

1. Develop a VB Program to find factorial of a Number.
2. Design a form with text box to perform the alignment and format function.
3. Develop a VB Program to get name and marks details of a student. Then find out the total marks and percentage of the marks
4. Develop a VB Program to calculate the simple interest.
5. Develop a VB Program to build a simple Calculator with basic Arithmetic operations.
6. Design a form to display an advertisement banner using image box control.
7. Develop a VB Program to get the pay details of an employee and to calculate the net pay and taxable amount.
8. Develop a VB Program to allow the user to enter the names of country in an text box. Create command buttons to display all the names in Alphabetical order in the list box and to delete the countries from the list box.
9. Develop a VB Program to display a form, which has 3 menu items called Line, Circle and box. When clicking on each, display the appropriate output.
10. Develop a VB Program to reverse the text using String functions.




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Text Book

Greg Perry. SAMS Teach Yourself Visual Basic 6 in 21 Days, Teach media, 2009.

Books for Reference:

1. Paul Sheriff, Visual Basic 6, Prentice Hall of India.
2. Gary Cornell, Visual Basic 6 from the ground up, Tata McGraw-Hill Education, Edition 2007.
3. Julia Case Bradley & Anita C. Millspaugh, Programming in Visual Basic 6.0, Edition 2011.


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Sem.	Course Code	Skill Based Course 4:Practical Auditing	Total Marks: 75		Hours Per Week	Credits
VI	17UAFST610		CIA: 20	ESE: 55	3	3

Objective:

To enable the students to understand the concepts, principles and practical approach of auditing.

Course Outcome

On completion of this course, students will be able to

CO 1 Identify the responsibilities of auditor and the purpose of audit.

CO 2 Perceive the theoretical knowledge of audit planning.

CO 3 Gain Exposure to audit environment and specialized audits.

CO 4 Comprehend knowledge of verification and Valuation of Balance sheet items.

CO 5 Exposure to Investigation and audit.

UNIT – I

Auditing – Origin – Definition – Objectives – Classification of Audit – Advantages and limitations – Qualities of an Auditor – Rights, duties and liabilities of Auditors.

UNIT – II

Audit Planning – Benefits of Audit Planning – Factors affecting Audit Planning – Audit programme – Advantages of Audit programme– Audit control.

Unit- III

Internal control – Internal check and Internal Audit – Audit Note Book – Working papers – External Audit - Difference between Internal and External Audit . Specialized Audits: Educational Institutions – Hospitals – Cinemas – Clubs – Hotels – Publishers.

UNIT –IV

Verification and Valuation of Assets and Liabilities – Auditor's position regarding the Valuation and Verifications of Assets and Liabilities - Valuation of fixed Assets and floating Assets -Valuation of Investments.



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UNIT- V

Investigation - Difference between Investigation and Auditing - objects of Investigation -powers of Inspector - Duties of the Investigator - Compulsory removal of business -Investigator's report.

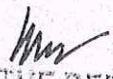
Text Book:

B.N. Tandon, S.Sudharsanam & S. Sundharababu, A hand book of Practical Auditing, S.Chand & Co Ltd, Edition 2012.


Books for Reference:

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, Edition 2013.
2. Kama! Gupta, Auditing, Tata Megraw hill Publications, Edition 2012.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
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