ST. XAVIER'S COLLEGE (AUTONOMOUS)

PALAYAMKOTTAI - 627 002

(Recognized as "College with Potential for Excellence" by UGC)
(Accredited by NAAC at "A⁺⁺" Grade with a CGPA of 3.66 out of 4 in IV Cycle)
(Star College Programme by DBT, Govt. of India.)

Affiliated to Manonmaniam Sundaranar University

Tirunelveli

SYLLABUS

Preserve this copy of the syllabus until you complete the course, as it is an

important document of your present course of study.

Name _____

B.COM

Choice Based Credit System (CBCS)

(w.e.f. June 2021)

PROGRAMME SPECIFIC OUTCOMES – B.COM

Upon completion of the courses, the student would be able to

PSO 1: Specify potential legal issues that arise in the operations of business to make effective decisions.

PSO 2: Demonstrate computer literacy acquired in business through the latest version of the accounting package Tally.

PSO 3: Assemble financial information from different sources and offer the same for further analysis, validation and decision making.

PSO 4: Handle the customers in business establishments more politely and efficiently to increase the volume of business and profit for organisations.

PSO 5: Gain knowledge in the process of developing new products and methods of promotion in adopting online and offline modes of marketing.

PSO 6: Analyse income and expenditure account and balance sheet of non-profit organizations with the help of given receipts and payments accounts with additional information.

PSO 7: Identify the different sources of raising revenue for Government expenditure and the manner in which unequal distribution of wealth in the society is mitigated among the different segments of people in the society through taxation.

PSO 8: Provide information about the outcome of business operations, financial position and cash flow of organizations to make decisions concerning allocation of the resources.

PSO 9: Evaluate the process of determining the right price for products after arriving at the expenses, depreciation and other liabilities.

PSO 10: Administer effectively the different services covered under E-banking in business context to provide faster, better customer service and to improve the volume of business in day to day operations.

Note from the Department of Commerce

Ever since the college became Autonomous, Commerce department has been striving to make the Academic Programme value based, relevant to times and futuristic. The Choice Based Credit System (CBCS) followed for Commerce students presently is the outcome of a decade old continuous academic exercise practiced in the department. The members of the faculty feel proud that their efforts have been crystallized into a credible package for the benefit of the students community.

The B.Com programme at St. Xavier's college is specially designed to equip the students for Employment and Entrepreneurship. In order to promote these twin objectives, the Board of Studies of Commerce has decided that the students should Pass in the "Lower grade Typewriting Examination in English" conducted by the Department of Technical Education, Government of Tamilnadu or in the Typewriting Examination in English conducted by St.Vincent de Paul type writing Institute functioning at St. Xavier's college, Palayamkottai. The students who are not physically competent enough to sit for the examination and pass in the lower grade typewriting examination in English should complete any one of the Extra Credit Courses offered by the department. The extra credit course opted in lieu of typewriting examination should be done after receiving due approval from the department. The students should pass in the typewriting examination during the first year of the B.Com programme and two extra credits will be awarded for the successful completion of such examination.

Further, the B.Com students should complete "Microsoft Office" (MS Office) during the second year and Tally, certified by the Tally Academy during the third year of the B.Com programme. One and two extra credits will be awarded for the courses Microsoft office and Tally respectively.

Industrial visits and educational tour are an integral part of the curriculum. The department will initiate necessary arrangements for the conduct of visits and tour which gives an opportunity for the students to observe and learn from the real work environment.

The department takes pleasure in making the academic life of the students in the campus more fruitful. The earnest co-operation of the students is essential to make the same more pleasant and memorable.

The students should keep a copy of this syllabus book in safe custody along with other certificates. This would be more useful when the students plan for higher studies especially to receive the eligibility certificate which becomes mandatory for admission to different programmes in Indian and foreign educational institutions.

B.Com Course Pattern

Sem	Status	Subject Code	Title of the Paper	Hrs.	Credits
I	Lang	21 UGT 11	General Tamil-I	6	3
	Lang	21UGH 11	Hindi-I	(6)	(3)
	Lang	21 UGF 11	French-I	(6)	(3)
	Lang	21 UGE 11	General English-I	6	3
	Core	21 UCG 11	Financial Accounting	6	5
	Allied	21 UCGA 11	Business Economics	6	5
	NME 1	21 UNM 11	Salesmanship / Consumer Rights	2	2
	SBE 1	21 USB 11	Integrated Personality Development	2	2
	VE	21 UVE 11	Religion/Ethics	2	2
			Total	**30**	**22**
II	Lang	21 UGT 21	General Tamil-II	6	3
	Lang	21 UGH 21	Hindi-II	(6)	(3)
	Lang	21 UGF 21	French-II	(6)	(3)
	Lang	21 UGE 21	General English-II	6	3
	Core	21 UCG 21	Business Accounting	6	5
	Allied	21 UCGA 21	Marketing	6	5
	NME 2	21 UNM 21	Tourism Marketing / Basic Accountancy	2	2
	SBE 2	21 USB 21	Life Issues and Coping Skill Development	2	2
	SBE 3	21 USB 22	Professional English for Commerce	2	2
			Total	**30**	**22**
III	Core	21 UCG 31	Corporate Accounting	6	4
	Core	21 UCG 32	Business Organisation and Management	6	4
	Core	21 UCG 33	Business Law	6	3
	Allied	21 UCGA 31	Business Mathematics	6	5
	SBE 4	21 USB 31	Human Rights and Social Analysis	2	2
	SBE 5	21 USB 32	Skills for Customer Service/ Stock Market	2	2
	ES	21 UES 31	Environmental Studies	2	2
			Total	**30**	**22**
IV	Core	21 UCG 41	Company Law	6	4
	Core	21 UCG 42	Advanced Corporate Accounting	6	4
	Core	21 UCG 43	Business Communication	6	3
	Allied	21 UCGA 41	Business Statistics	6	5
	Elect	21 UCGE 41	Human Resource Management / Principles and Practice of Insurance	4	4
	SBE 6	21 USB 41	Fundamentals of Marketing / On-Line Trading and DEMAT Operation	2	2
			Total	**30**	**22**
V	Core	21 UCG 51	Contemporary Banking	5	4
	Core	21 UCG 52	Cost Accounting	5	4
	Core	21 UCG 53	Income Tax Law and Practice	5	4
	Core	21 UCG 54	Financial Services	5	4
	Core	21 UCG 55	Customer Relationship Management	5	4
	Elect	21 UCGE 51	Logistics Management / Stock Market Operation	5	5
			Total	**30**	**25**

VI	Core	21 UCG 61	Entrepreneurial Training and Development	6	5
	Core	21 UCG 62	Management Accounting	6	5
	Core	21 UCG 63	Auditing	6	5
	Core	21 UCG 64	Indirect Taxes	6	5
	Elective	21 UCGE 61	Investment Management / Business Ethics	6	6
			Total	**30**	**26**
			STAND		1
			Microsoft Office		1
			Tally		2
			Typewriting		2
			Net Total	**180**	**145**

B.Com (Optional) Course Pattern

Sem	Status	Subject Code	Title of the Paper	Hrs.	Credits
I	Lang	21 UGT 11	General Tamil-I	6	3
	Lang	21 UGH 11	Hindi-I	(6)	(3)
	Lang	21 UGF 11	French-I	(6)	(3)
	Lang	21 UGE 11	General English-I	6	3
	Core	21 UCO 11	Financial Accounting	6	5
	Allied	21 UCOA 11	Computer Fundamentals (Theory and Practical)	6	5
	NME 1	21 UNM 11		2	2
	SBE 1	21 USB 11	Salesmanship / Consumer Rights	2	2
	VE	21 UVE 11	Integrated Personality Development Religion/Ethics	2	2
			Total	**30**	**22**
II	Lang	21 UGT 21	General Tamil-II	6	3
	Lang	21 UGH 21	Hindi-II	(6)	(3)
	Lang	21 UGF 21	French-II	(6)	(3)
	Lang	21 UGE 21	General English-II	6	3
	Core	21 UCO 21	Business Accounting	6	5
	Allied	21 UCOA 21	HTML5 and CSS3(Theory and Practical)	6	5
	NME 2	21 UNM 21	Tourism Marketing / Basic Accountancy	2	2
	SBE 2	21 USB 21	Life Issues and Coping Skill Development	2	2
	SBE 3	21 USB 22	Professional English for Commerce	2	2
			Total	**30**	**22**
III	Core	21 UCO 31	Corporate Accounting	6	4
	Core	21 UCO 32	Business Organisation and Management	6	4
	Core	21 UCO 33	Business Law	6	3
	Allied	21 UCOA 31	Programming in Java (Theory and Practical)	6	5
	SBE 4	21 USB 31	Human Rights and Social Analysis	2	2
	SBE 5	21 USB 32	Skills for Customer Service/ Stock Market	2	2
	ES	21 UES 31	Environmental Studies	2	2
			Total	**30**	**22**
IV	Core	21 UCO 41	Company Law	6	4
	Core	21 UCO 42	Advanced Corporate Accounting	6	4
	Core	21 UCO 43	Programming in Python (Theory and Practical)	6	3
	Allied	21 UCOA 41	Business Statistics	6	5
	Elect	21 UCOE 41	Multimedia (Theory and Practical) / Oracle (Theory and Practical)	4	4
	SBE 6	21 USB 41	Fundamentals of Marketing / On-Line Trading and DEMAT Operation	2	2
			Total	**30**	**22**
V	Core	21 UCO 51	Contemporary Banking	5	4
	Core	21 UCO 52	Cost Accounting	5	4
	Core	21 UCO 53	Income Tax Law and Practice	5	4
	Core	21 UCO 54	Financial Services	5	4
	Core	21 UCO 55	PHP and MySQL (Theory and Practical)	5	4
	Elect	21 UCOE 51	Visual Basic .NET (Theory and Practical) / C# and ASP.NET (Theory and Practical)	5	5
			Total	**30**	**25**

VI	Core	21 UCO 61	Entrepreneurial Training and Development	6	5
	Core	21 UCO 62	Management Accounting	6	5
	Core	21 UCO 63	Auditing	6	5
	Core	21 UCO 64	Desktop Publishing (Theory and Practical)	6	5
	Elective	21 UCOE 61	Project (in VB.NET / PHP MYSQL)	6	6
			Total	**30**	**26**
			STAND		1
			Microsoft Office		1
			Tally		2
			Typewriting		2
			Net Total	**180**	**145**

FINANCIAL ACCOUNTING
(SUBJECT CODE: 21 UCG 11)

SEMESTER – 1	CORE	HOURS – 6	CREDITS-5

Course outcomes:
At the end of the course the students will be able to

- Retrieve the concept and convention of accounting and also the nuances of double entry book keeping.
- Calculate the final accounts of trading concerns.
- Utilize the concept of depreciation and gain knowledge with regard to various methods of depreciation.
- Verify the policy of non trading concern and undertake the concept of income and expenditure account.
- Attributes of single entry system and the methods of ascertaining profit under this system.
- Improve the knowledge of accounting system available in India.

UNIT I – INTRODUCTION

An overview of Indian and International accounting Standards - Subsidiary Books - Trial Balance - Rectification of Errors - Bank Reconciliation Statements.

(20 hours)

UNIT II – FINAL ACCOUNTS

Capital and Revenue Receipts-Capital and Revenue expenditure- Closing Entries-Adjusting Entries- Final Accounts -Trading Account, Manufacturing Accounts, Profit and Loss Accounts and Balance Sheet **(15 hours)**

UNIT III – DEPRECIATION ACCOUNTING

Depreciations-Meaning-Need for Providing Depreciation-Methods of Depreciation: Straight Line Method, Diminishing Balance Method, Annuity Method, Sum of Digits method, Depreciation Fund Method & Insurance Policy Method.
(Depreciation As per AS 10) **(20 hours)**

UNIT IV – ACCOUNTS OF NON-TRADING CONCERN

Non Trading Concern-Characteristics of Non-trading Concerns-Receipts & Payments Account-Income & Expenditure Account & Balance Sheet. **(20 hours)**

UNIT V – SINGLE ENTRY SYSTEM

Preparation of Accounts from incomplete records-Net worth Method-Conversion of single entry into double entry **(15 hours)**

TEXT BOOK:

T.S. Reddy and Dr. A. Murthy, "Financial Accounting", Margham Publications, Chennai, Revised Edition 2016.

REFERENCE BOOKS

1. Shukla M.C & Grewal T.S, "Advanced Accountancy", S. Chand & Company Ltd., New Delhi, 2008.
2. S.P. Jain and K.LNarang, "Advanced Accountancy", Kalyani Publishers, New Delhi.
3. Arulanandam M.A & Raman K.S, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 2008.

| SEMESTER - I | ALLIED | HOURS-6 | CREDITS-5 |

Course outcomes:

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

- Comprehend the basic concepts of Business Economics.
- Understand the basic tools of business economic analysis.
- Know the application of the concepts and economic theories in the business organizations.
- Acquire skills that will help them to take a rational decisions in issues related to Business Economics
- Help the students to understand the sound theoretical framework of the subject of the Business Economics.
- Apply the economic theory into business models

UNIT-I INTRODUCTION TO BUSINESS ECONOMICS

Economics-Meaning and Definition -Distinction between Microeconomics and Macroeconomics; Business Economics- Meaning- Definition-Nature and Scope of Business Economics- Economic concepts in Business Application; Goods-Concepts- Classification; Commodity-Concept-Classification; Utility-Concept- Measurements of Utility- Law of Diminishing Marginal Utility; Factors of Productions- Land, Labor, Capital and Organization-Features –Importance in Business formation. **(18 Hours)**

UNIT-II DEMAND AND DEMAND FORECASTING ANALYSES

Demand- Meaning- classifications- Individual and Market demand; Law of Demand-Changes in Demand- Determinants of Demand- Exceptions to Law of Demand; Elasticity of Demand Meaning-Types of Elasticity of demand-Price Elasticity- Income Elasticity- Cross Elasticity; Demand Forecasting- Meaning- Scope and Importance- objectives- Types-Requirements and Techniques of Demand forecasting. **(18 Hours)**

UNIT-III SUPPLY AND PRODUCTION ANALYSES

Supply-Meaning- Classifications- individual supply and market supply- Law of supply-Changes in supply -Determinants of supply; Production-Meaning- Production function- Short-run and Long- run production functions- The Law of Variable Proportions – The Law of Returns to Scale. **(18 Hours)**

UNIT -IV COST, REVENUE AND BREAK EVEN ANALYSES

Cost- Meaning- Various types of costs- Cost and its application in decision making of Business - Relationship between cost and Production; Revenue- Meaning- Types- Total

Revenue- Average Revenue- Marginal Revenue- Relationship between AR and MR. Break even Analysis- Meaning- Uses- Components- Approaches to Break Even Analysis.

(**18 Hours**)

UNIT-V PRICE DETERMINATION UNDER DIFFERENT MARKET STRUCTURES

Price Determination- Meaning- Equilibrium Price Determination- Government Policy on Price Determination- Maximum and Minimum Price Fixation in Business; Market- Meaning- Features- Types of Markets- Price Determination Under Perfect Competition- Monopolistic Competition-Monopoly Market. (**18 Hours**)

TEXT BOOK

Dr. Maria John Kennady, 'Micro Economics' Himalaya Publishing House, Banagaluru. Karanataka.

REFERENCE BOOKS

1. Dr. J.P Mishra 'Business Economics' SathiyaBahavan Publications, Agra, New Delhi.
2. Dr. Kuldep Gupta and Dr. Rajkumar, ' Business Economics Application and Analysis',
   Udh Publishers & Distributers, New Delhi.
3. Koutsoyiannis 'Modern Micro Economics' The Macmillan Press Limited, London.

COMPUTER FUNDAMENTALS (THEORY)
(SUBJECT CODE: 21 UCOA 11)

SEMESTER - I	ALLIED	HOURS-6	CREDITS-5

Course outcomes

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

- Identify the different types of computers and the parts of the computer system
- Discuss the factors that affects the performance of the computers
- Demonstrate how to browse and search the internet
- Examine the system for any performance issues
- Choose the appropriate Computer based on the configuration and price
- Change the computer settings to suit the individual needs.

UNIT I - EXPLORING COMPUTERS AND THEIR USES

The Computers Defined - Computers for Individual users–Computers in Society. Looking inside the Computer System: The Parts of a Computer System – The Information Processing Cycle – Essential Computer Hardware – Software Brings the Machine to Life – Computer Users **(15 hours)**

UNIT II - INTERACTING WITH COMPUTERS, PROCESSING DATA AND OPERATING SYSTEM BASICS

Using the Keyboard **–** Using the Mouse. How Computers Process Data – Factors Affecting Processing Speed. Operating System Basics: Purpose - Operating Systems Types– Enhancing the OS with Utility Software – PC Operating Systems **(20 hours)**

UNIT III - NETWORKING, INTERNET AND WORLD WIDE WEB

Networking Basics: The Uses of a Network – Common Types of Networks – Network Media – Network Linking Devices. Internet –Internet's Major Services – Understanding the World Wide Web: How the Web Works? – Using the browser and the World Wide Web – Searching the Web -Doing Business in the Online World: E-Commerce at the Consumer Level – E-Commerce at the Business Level **(20 hours)**

UNIT IV - DATABASE MANAGEMENT SYSTEMS AND COMPUTER PROGRAMS

Databases and Database Management Systems – Working with a Database. Creating Computer Programs: Meaning – Hardware/Software Interaction – Process of solving problems through Programs – Structured and Object Oriented Programming. Programming Languages: Categories of Programming Languages – World Wide Web Development Languages. **(20 hours)**

UNIT V - FEATURES OF WINDOWS

Start Menu - Task bar – Control Panel – System Recovery Options – Optimizing Windows for Better Performance. Creating, Copying, Moving, Renaming, Saving, Searching and Deleting Files/Folders. **(15 hours)**

TEXT BOOK:

Peter Norton, "Introduction to Computers", 7th Edition, Tata McGraw Hill Education Private Limited.

REFERENCE BOOKS:

1. Introduction to Computer Science, ITL Education Solution Ltd, Pearson Education
2. Anita Goel,"Computer Fundamentals",Pearson Education,2nd Edition,2019
3. E.Balagurusamy,"Fundamentals of Computer",McGraw Hill Education,2009

WEB REFERENCE(S):

1. http://windows.microsoft.com/en-us/windows/optimize-windows-better-performance#optimize-windows-better-performance=windows-7
2. http://windows.microsoft.com/en-us/windows/what-are-system-recovery-options#what-are-system-recovery-options=windows-7
3. http://windows.microsoft.com/en-us/windows7/customize-the-start-menu
4. http://windows.microsoft.com/en-us/windows7/help/better-stronger-faster-the-windows-7-taskbar
5. http://www.dummies.com/how-to/content/windows-7-control-panel-features.html

COMPUTER FUNDAMENTALS (PRACTICAL)

DOS:

1. Working with general DOS Commands (CLS, DATE, VOL, VER, TIME)
2. File and Directory related commands
3. Setting/Modifying File/Directory attributes

WINDOWS:

1. Creating Shortcuts
2. Exploring the control panel
3. Creating, renaming, moving, copying, deleting files and folders
4. Working with Notepad
5. Working with Paint
6. Working with WordPad

SALESMANSHIP
(SUBJECT CODE: 21 UNM 11)

SEMESTER-I	NME-1	HOURS-2	CREDITS-2

Course outcomes:

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

- Define the term salesmanship and its significance in the modern era.
- Compile the process of personal selling.
- describe the qualities of a successful sales person
- Infer the various skills required for selling including the competencies required for managing sales territories.
- Formulate the method of closing a sales transaction.
- Utilize the knowledge gained in salesmanship in a real life situation and evaluate himself on the level of competency acquired in selling.

UNIT I - SALESMANSHIP

Salesmanship-Meaning-Definition-Characteristics of salesmanship-Selling and salesmanship-significance of Salesmanship. **(6 hours)**

UNIT II - PERSONAL SELLING

Personal selling- Selling process-Steps invovled in personal selling-Qualities of a successful sales person. **(6 hours)**

UNIT III - SELLING SKILLS-I

Selling skills-Communication skills-Presentation skills-Territory and Time Management skills. **(6 hours)**

UNIT IV - SELLING SKILLS-II

Skills for handling objections-Skills for handling different types of customers-Closing sales transaction successfully. **(6 hours)**

UNIT V - PRACTICAL SESSION

Practical sessions concerning presentation skills and case studies (at least 10 cases).

(6 hours)

TEXT BOOK

Pillai,R.S.N.&Bhagavathy, "Salesmanship",S,Chand&co, New Delhi.

REFERENCE BOOKS

1. Pat Weymes, "How to perfect your Selling Skills", Wheeler Pulishing House, Allahabad.
2. CharelsFutrell, "ABC's of Selling", All India Traveller Book Sellers, New Delhi.
3. S.A.Sherlekar, "Marketing and Salesmanship", Himalaya Publishing House, New Delhi.

BUSINESS ACCOUNTING
(SUBJECT CODE: 21 UCG 21)

SEMESTER -II	CORE	HOURS – 6	CREDITS - 5

Course outcomes:

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

- Recall the procedure of branch and departmental accounts
- Exemplify the accounts of insurance claims
- Execute the concept with regards to Hire purchase and installment accounts
- Formulate the knowledge on the admission and retirement of partnership accounts
- Compose the accounting information of the deceased partner and dissolution of partnership accounts
- Appraise the accounting knowledge of various business concern

UNIT I – BRANCH AND DEPARTMENTAL ACCOUNTS

Need-Types of Branches-Dependent Branches-Accounting for various types of Dependent Branches-Debtors System-stock and debtors system-Final Account System-Departmental accounts –Purpose –Allocation of Expenses.   **(20 hours)**

UNIT II – INSURANCE CLAIMS

Fire insurance claims: Loss of stock policy -Average clause-Consequential Loss or Loss of Profit policy- Terms used- Ascertainment of claims- -entries in the books of accounts
(15 hours)

UNIT III- HIRE PURCHASE AND INSTALLMENT SYSTEM

Definition-Various Terms-Accounting Procedure-Calculation of Interest-Calculation of Cash Price-Accounting treatment-Return of Goods-Hire Purchase Trading Account-Installment Purchase system   **(15 hours)**

UNIT IV- PARTNERSHIP ACCOUNTS (Admission and Retirement of a partner)

Definition-Partners' Capital and Current Account-Appropriation of Profits-Past Adjustments-Admission of a partner-Calculation of New profit sharing Ratio and sacrificing ratio-Treatment of Goodwill As per As 26-Revaluation of Assets and Liabilities-Retirement of a partner.   **(20 hours)**

UNIT V - PARTNERSHIP ACCOUNTS (Deceased partner and Dissolution of firm)

Deceased Partner-Treatment of Joint Life Policies-Dissolution of firm-Accounting Procedure-Insolvency of Partner-insolvency of all Partners-Garner vs Murray   **(20 hours)**

TEXT BOOK:

T.S. Reddy and Dr. A. Murthy, "Corporate Accounting", Margham Publications, Chennai,Revised Edition 2015.

REFERENCE BOOKS:

1. Arulanandam M.A & Raman K.S, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 2008.
2. Shukla M.C & Grewal T.S, "Advanced Accountancy", S. Chand & Company Ltd., New Delhi, 2008.
3. S.P. Jain and K.LNarang, "Advanced Accountancy", Kalyani Publishers, New Delhi.

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MARKETING
(SUBJECT CODE: 21UCGA 21)

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SEMESTER – II	**ALLIED**	**HOURS – 6**	**CREDITS - 5**

Course outcomes:
At the end of the course the students will be able to

- Describe the conventional and modern terminologies used in Marketing.
- Summarise the various factors affecting Marketing mix.
- Predict the future trends in retailing.
- Outline the importance of product innovation.
- Assess the various factors affecting price determination.
- Design promotional mix strategy for new products.

UNIT I - INTRODUCTION

Meaning and Definition of Marketing - Evolution of modern marketing concept-Approaches to the study of marketing-Importance of Marketing-Functions of marketing.

(15 hours)

UNIT II - MARKETING MIX AND MARKET SEGMENTATION

Meaning and importance of Marketing mix-Factors affecting marketing mix-Meaning of Market segmentation- significance of segmentation-Bases for segmentation.   **(15 hours)**

UNIT III - PRODUCT

Meaning-Classification of products- Importance of product innovation-product mix strategies-product life cycle- product failure-development of a New product-Branding-packaging-labeling.   **(20 hours)**

UNIT IV- PRICING

Meaning and importance of price-pricing objectives-factors affecting price determination-methods of pricing-kinds of pricing-Pricing strategies.   **(20 hours)**

UNIT V - PROMOTION AND DISTRIBUTION

Nature of promotion-promotion mix- Advertising, personal selling, Sales Promotion, Publicity-Channels of distribution-selecting a particular type of channel-determining intensity of distribution-nature and importance of retailing-recent trends in retailing-Nature and importance of Direct and digital Marketing.   **(20 hours)**

TEXT BOOK

Pillai. R.S.N. & Bagavathi, Modern Marketing principles and practices, S.Chand & Company, New Delhi

REFERENCE BOOKS

1. Philip kotler. Gary Amstrong, Prafulla Agninotri, Principles of Marketing, pearson education limited, London, 17th Edition (2018)
2. Tejashree patanakar, marketing management, International book house private limited, Mumbai, Edition 2013.
3. Sherlekar S. A, Marketing Management, Himalaya Publishing House, Mumbai, Edition 2010

HTML5 and CSS3 (THEORY)
(SUBJECT CODE: 21 UCOA 21)

SEMESTER - II	ALLIED	HOURS-6	CREDITS-5

Course outcomes

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

- Define the concepts of web application development
- Describe HTML and CSS as a webpage creating tool
- Use Table and Forms in web page designing process
- Integrate CSS in web development
- Select different methods to create web pages
- Design purposeful web pages

UNIT I - BASIC HTML STRUCTURE

Starting Your Web Page - Creating a Title - Creating Headings - Grouping Headings –Common Page Constructs - Creating a Header - Marking Navigation - Creating an Article - Defining a Section - Creating a Footer **(15 hours)**

UNIT II - TEXT, IMAGES, LINKS

TEXT: Starting a New Paragraph - Creating a Figure - Specifying Time - Quoting Text - Highlighting Text - Creating Superscripts and Subscripts –Using Preformatted Text - Creating a Line Break.IMAGES**:** Inserting Images on a Page – Offering Alternate Text - Specifying Image Size. LINK**:** Creating a Link to another Web Page - Creating Anchors - Linking to a Specific Anchor. **(15 hours)**

UNIT III - WORKING WITH STYLE SHEETS, DEFINING SELECTORS

WORKING WITH STYLE SHEETS:Constructing a Style Rule - Creating an External Style Sheet - Linking to External Style Sheets- Creating an Embedded Style Sheet-Applying Inline Styles. DEFINING SELECTORS: Constructing Selectors -Selecting Elements by Name- Selecting Elements by Class or ID - Selecting Elements by Context-Combining Selectors

(20 hours)

UNIT IV- FORMATTING TEXT WITH STYLES, LAYOUT WITH STYLES

FORMATTING TEXT WITH STYLES: Choosing a Font Family - Specifying Alternate Fonts - Creating Italics - Applying Bold Formatting - Setting the Font Size - Setting the Line Height - Setting All Font Values at Once - Setting the Color - Changing the Text's Background – Aligning Text – Decorating Text. LAYOUT WITH STYLES: The Box Model - Changing the Background - Setting the Height or Width for an Element - Setting the Margins around an Element - Adding Padding around an Element- Setting the Border - Positioning Elements in 3D- Displaying and Hiding Elements. **(20 hours)**

UNIT V- LISTS, FORMS, VIDEO, AUDIO, MULTIMEDIA and TABLES

LISTS: Creating Ordered and Unordered Lists – Choosing Your Markers – Choosing Where to Start List Numbering - Styling Nested Lists - Creating Description Lists. FORMS: Creating Forms - Organizing the Form Elements - Creating Text Boxes - Creating Password Boxes - Creating Radio Buttons - Creating Select Boxes - Creating Checkboxes –Creating Text Areas - Creating a Submit Button - Using an Image to Submit a Form. VIDEO, AUDIO AND MULTIMEDIA: Video File Formats - Adding a Single Video to Your Web Page – Adding Audio File Formats- Adding a Single Audio File to Your Web Page. TABLES: Structuring Tables - Spanning Columns and Rows. **(20 hours)**

TEXT BOOK

Elizabeth Castro, Bruce Hyslop "HTML5 & CSS3", Peachpit Press, 7th Ed., 2012

REFERENCE BOOK(S)

1. Alexis Goldstein, Louis Lazaris, Estelle Weyl, "HTML5 & CSS3 for the Real World", Site Point Pvt. Ltd., 2011.
2. Thomas A. Powell, "HTML and CSS – The Complete Reference", Tata McGraw-Hill, Fifth Edition, 2010
3. Matthew MacDonald, "HTML5: The Missing Manual", O'Reilly, 2011.
4. Kogent Learning Solutions Inc. "HTML5 Black Book: Covers CSS3, JavaScript, XML, XHTML, AJAX, PHP and Jquery", Dreamtech Press, 2011.

HTML5 and CSS3 (PRACTICAL)

1. Designing a simple web page.
2. Designing web page with images
3. Designing web page using lists.
4. Designing web page using hyperlinks.
5. Designing web page using tables.
6. Designing web page using forms.
7. Embed Audio in a Web Page.
8. Embed Video in a Web Page

TOURISM MARKETING
(SUBJECT CODE: 21UNM21)

| SEMESTER -II | NME-2 | HOURS-2 | CREDITS-2 |

Course outcomes:

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

- Identify the knowledge level of students in tourism.
- Discuss the concept of tourism product planning and tourism product life cycle.
- Carry out the reasons for the tourism product failures.
- Formulate the bases and the methods of market segmentation.
- Monitor the pricing policy of tourism products and the factors influencing the pricing methods.
- Formulation of tourism promotion strategies.

UNIT 1- INTRODUCING TOURISM AND TOURISM MARKETING
Tourism-Definition-Meaning-Objectives-Types of Tourism-Tourism Marketing-Meaning and Definition-Purpose-Significance-Ethical Practices of Tourism.

(6 hours)

UNIT 11- TOURISM PRODUCT PLANNING AND DEVELOPMENT
Product-Concept-Definition-Features-Planning Process-Tourism Product Life Cycle-Reasons for product failure. **(6 hours)**

UNIT 111- TOURISM MARKET SEGMENTATION
Market Segmentation-Concept-Definition-Reasons-Importance-Bases for segmentation **(6 hours)**

UNIT 1V- TOURISM PRICING POLICY
Pricing-Factors influencing pricing-Objectives-Pricing policies **(6 hours)**

UNIT V- TOURISM PROMOTION STRATEGY
Tourism advertising-Advertising planning-Selection of media-Tourism publicity-Tools of sales promotion.

(6 hours)

TEXT BOOK
S.M.Jha - Tourism Marketing-Himalaya Publishing House-Edition 2-2015

REFERENCE BOOKS.
1. A.K.Bhatia- International Tourism Management-Sterling publishers private limited-2007
2. Devashish Das Gupta- Tourism Marketing - Pearson Publishing House-1st Edition
3. Manjula Chaudhary- Tourism Marketing - Oxford university press-1st Edition -2011

PROFESSIONAL ENGLISH FOR COMMERCE
(SUBJECT CODE: 21 USB 22)

SEMESTER-II	SBE 3	HOURS-2	CREDITS-2

Course Outcomes:

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

- Recognize their own ability to improve their own competence in using the language
- Use language for speaking with confidence in an intelligible and acceptable manner
- Understand the importance of reading for life
- Read independently unfamiliar texts with comprehension
- Understand the importance of writing in academic life

UNIT I : COMMUNICATION

Listening: Meaning- Essential Elements of listening

Speaking: Brainstorming- Role play-Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures-E-**MAILS:** Essentials of e-mail etiquette-Sample e-mail writing   **(6 hours)**

UNIT II : DESCRIPTION

Listening: Listening to passage and draw a flow chart.

Speaking: Role play

Reading: Skimming-Scanning-In-depth Reading

Writing: Free Writing.   **(6 hours)**

UNIT III : NEGOTIATION STRATEGIES

Listening: Listening to interviews of specialists

Speaking: Brainstorming-Negotiations: Useful expressions- Small group discussions - General tips on group discussion

 Reading: Negotiation Strategies

Writing: Significance of Written Communication in Business-Classification of Essays- Structure of   the essay-Points to ponder in writing   **(6 hours)**

UNIT IV : PRESENTATION SKILLS

Listening: Listening to lectures.

 Speaking: Short talks- the 3P's strategy

 Reading: Reading Comprehension passages

Writing: Recommendations Writing   **(6hours)**

UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension

Speaking: Making effective Power-point presentation

Reading: Note Taking and Note Making

Writing: Creative problem solving skills   **(6 hours)**

CORPORATE ACCOUNTING
(SUBJECT CODE: 21 UCG31)

SEMESTER-III	CORE	HOURS-6	CREDITS- 4

Course outcomes:

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

- Formulate preparation of accounts for issue of shares and debentures
- Explain the concept of underwriting of shares and debentures
- Discuss regarding redemption of preference shares and debentures
- Execute preparation of company final accounts
- Justify the most suitable method of valuing shares and goodwill
- Infer the techniques to reconstruct the accounts of companies internally.

UNIT I - ISSUE OF SHARES AND DEBENTURES

Issue of shares – under subscription and over subscription – Issue of shares at par, premium and discount - Forfeiture and reissue of forfeited shares - Issue of debentures – Underwriting of the shares and debentures – Liability of underwriters. **(20 hours)**

UNIT II - REDEMPTION OF PREFERENCE SHARES

Redemption of preference shares – Redemption out of capital profits and revenue profits - Redemption of debentures – Redemption out of profits and capital – Open market buying method - cum-interest and ex-interest. **(20 hours)**

UNIT III - COMPANY FINAL ACCOUNTS

Preparation of profit and loss account of corporate entities excluding calculation of managerial remuneration – Balance Sheet – Profit prior to incorporation. **(15 hours)**

UNIT IV –VALUATION OF SHARES AND GOODWILL

Valuation of goodwill – Average profit, super profit and capitalization method – Valuation of shares – Net assets and Yield method – concepts and calculation. **(20 hours)**

UNIT V RECONSTRUCTION OF COMPANIES

Alteration of share capital – Capital Reduction – Reorganisation of capital structure - internal reconstruction. **(15 hours)**

Problem 70% Theory 30%

TEXT BOOK

Reddy and Murthy, "Corporate Accounting", Margham Publications, Chennai, Revised Edition 2015.

REFERENCE BOOKS:

1. Arulandam M.A & Raman K.S, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 2020.
2. Shukal M.C&Grewal T.S, "Advanced Accountancy", S. Chand & Company Ltd., New Delhi, 2017.
3. S.P. Jain and K.LNarang, "Advanced Accountancy", Kalyani Publishers, New Delhi, 2016

BUSINESS ORGANISATION AND MANAGEMENT
(SUBJECT CODE: 21 UCG 32)

SEMESTER-III	CORE	HOURS – 6	CREDITS - 4

Course outcomes

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

- Discuss the nature and objectives of business
- Recognize and recollect the concept of various forms of business
- Examine the knowledge regarding the nature and significance of business management
- Demonstrate the various principles of business management
- Construct the information regarding the functions of management such as staffing, directing and controlling in business
- Verify the concept and different types of business organization

UNIT I - NATURE AND OBJECTIVES OF BUSINESS

Concept of business — Characteristics of business — Objectives of business — Essentials of successful business — Business Environment — Social responsibilities of business — The changing concept of business. **(15 hours)**

UNITII - FORMS OF BUSINESS ENTERPRISES

Sole proprietorship: Meaning, Features, Merits and Limitations — Partnership: Meaning, Features- Co-operative societies: Meaning, Features and Principles — Joint Stock Company: Meaning, Features, Formation and Management — Limited Liability Partnership – One Person Company - Factors influencing the choice of ownership. **(20 hours)**

UNIT III - NATURE AND SIGNIFICANCE OF MANAGEMENT

Meaning of management — Nature of management — Importance of management — Management Vs. Administration – Development of Management thought — Fayol's Principles of management—Taylor's Scientific Management **(20 hours)**

UNIT IV – PLANNING AND ORGANISING FUNCTIONS OF MANAGEMENT

Planning : Meaning, Features, Importance — Steps involved in Planning Process — Organizing — Meaning, Importance and Principles — Span of Control — Delegation — Centralization Vs Decentralization **(15 hours)**

UNIT V – LEADING AND CONTROLLING FUNCTIONS OF MANAGEMENT

Staffing : Meaning and Importance — Directing: Meaning, F eatures and Importance — Controlling: Meaning, Features and Importance, — Steps in the Process of Control Leadership: Meaning and Types **(20 hours)**

TEXT BOOK

Dr. C.B. Gupta, " Business Management", Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. C.D. Balaji and Dr. G. Prasad, "Business Organisation" Margham Publications,Chennai.
2. Dr. J. Jayasankar, " Principles of Management" Margham Publications,Chennai.
3. P.C. Tulsian Vishal Pandey, "Business Organisation and Management",Pearson Publication.Chennai.

BUSINESS LAW
(SUBJECT CODE: 21 UCG 33)

SEMESTER-III	CORE	HOURS-6	CREDITS - 3

Course outcomes:

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

- Understand the basics of Contract Act.
- Ability to know the execution of contact and the special contracts.
- Knowledge about the Sale of goods Act.
- Understand the Negotiable Instruments.
- Working Knowledge about the Negotiable Instruments.
- Applying the various business laws provision in practical life

UNIT I – CONTRACT ACT – INTRODUCTION

Definition of Contract – Classification of contracts – Offer and Acceptance – Consideration – Capacity to contract– Free consent – Effects of mistake.   **(18 Hours)**

UNIT II – EXECUTION OF CONTRACTAND SPECIAL CONTRACTS

Void agreements – Contingent contracts - Discharge of contracts – Quasi contracts- Special Contracts - Indemnity and guarantee – differentiation – kinds of guarantee – rights of surety – discharge of surety , Bailment – classification – duties and rights of bailor and bailee. Law relating to lien – Finder of goods – Pledge – Rights and duties of Pawnor and Pawnee – Pledge by non-owners.   **(18 Hours)**

UNIT III –SALE OF GOODS ACT

Essentials – Sale Vs Agreement to sell –   Sale Vs Hire purchase agreement – Conditions and Warranties – Doctrine of Caveat emptor – Performance of contract of sale – Rights of unpaid seller.   **(18 Hours)**

UNIT IV – NEGOTIABLE INSTRUMENTS ACT –– INTRODUCTION

Definition – Types of negotiable instruments – Promissory Note – Bills of exchange – Cheque – Classification of negotiable instruments – Parties to negotiable instruments – Liability of parties.   **(18 Hours)**

UNIT – V NEGOTIABLE INSTRUMENTS ACT – EXECUTION

Negotiation – Transfer – Instrument obtained by unlawful means – Dishonourof a negotiable instrument – Noting and Protesting – Rules as to compensation – Discharge of Negotiable instruments – Rules of evidence, estoppels and International law – Hundis.

          (18 Hours)

TEXT BOOK:

N.D. Kapoor, "Elements of Mercantile Law", 31st Revised Edition, 2009, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. M.C.Shukla, "A Manual of Mercantile Law", 13th Revised Edition,2009, S. Chand & Company Ltd., New Delhi
2. M C Kuchhal&VivekKuchhal, "Business Laws", 1st Edition,2011,Vikas Publishing House Pvt., Ltd., New Delhi
3. R.S.N. Pillai and Bagavathi, "Business Law", Third Revised Edition, 2010, S. Chand & Company Ltd., New Delhi

BUSINESS MATHEMATICS
(SUBJECT CODE: 21 UCGA 31)

SEMESTER-III	ALLIED	HOURS-6	CREDITS-5

Course outcomes:

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

- Understand the interdependent of various sectors and to find out contribution of various sectors.
- Familiar in calculating different types of interest and its impact on business.
- Acquire the knowledge of calculation of present value and annuities.
- Solve problems using log tables.
- Acquire the knowledge of calculations using binomial and indices
- Learn the laws of indices and its applications

UNIT- I MATRIX ALGEBRA

Meaning — Types of matrices-addition — multiplication-subtraction-transpose of matrix — Determinants of a square matrix — Cramer's rule — Minors and co-factors of a matrix — Adjoint of square matrix — matrix inverse - Simultaneous equation.   (**18 Hours**)

UNIT - II COMMERCIAL ARITHEMATICS

Interest — Annuities — Amortization — Depreciation — present value techniques.
(**18 Hours**)

UNIT - III LOGRITHMS

Solving problems using logarithm and anti logarithm tables – Operation with logarithm – multiplication – division – involution – evolution.   (**18 Hours**)

UNIT - IV BINOMIAL THEOREM

Theorems with any index (statement without proof) — position of terms —Middle term and the term independent of X - binomial co-efficient with n\binomial theorem with positive index only.   (**18 Hours**)

UNIT- V THEORY OF INDICES

Meaning – Positive indices – Zero and unity indices – power raised to power – operation with power function – multiplication of factors with different bases – division of factors with different bases.   (**18 Hours**)

TEXT BOOK

D.C &Kapoor,Sancheti, V.K, "Business Mathemetics", Sultan Chand & sons, New Delhi.

REFERENCE BOOKS

1. Sundaresan, V and Jeyaseelan, "S.D: An Introduction to Mathematics",
2. G.K. Ranganath, C.S. Sampangiam "A Textbook of Business Mathematics", Himalaya Publishing House, Mumbai.

PROGRAMMING IN JAVA (THEORY)
(SUBJECT CODE: 21 UCOA 31)

SEMESTER - III	ALLIED	HOURS-6	CREDITS-5

Course outcomes

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

- Describe how object-oriented concepts are incorporated into Java language
- Discuss the problem-solving and programming techniques using OOP concepts
- Use the Control Structures, Arrays to develop programs
- Structure the programs using OOP concepts
- Select the appropriate control structures in developing programs
- Produce Java applets using applet programming

UNIT- I OVERVIEW OF JAVA

The Creation of JAVA – Why Java is Important to the Internet – Java's Magic: The byte code – The Java Buzzwords - Object Oriented Programming – A First Simple Program – The Java Keywords. Data Types, Variables and Arrays: The Simple Types – Integers – Floating Point Types – Characters – Booleans – Variables – Arrays   **(20 hours)**

UNIT-II OPERATORS, CONTROL STATEMENTS AND CLASS FUNDAMENTALS

Arithmetic Operators – Relational Operators – The Assignment Operators – The? operator – Operator precedence - Java's Selection Statements – Iteration Statements – Jump Statements.Class Fundamentals – Declaring Objects – Assigning Object Reference Variables - Introducing Methods – Constructors   **(20 hours)**

UNIT-III METHOD OVERLOADING, OVERRIDING, INHERITANCE, PACKAGES AND INTERFACES

Overloading Methods – Method Overriding - Inheritance basics – Using Super – Packages **-** Importing packages – Interfaces – Implementing Interfaces.   **(15 hours)**

UNIT-IV EXCEPTION HANDLING AND STRING HANDLING

Exception Handling Fundamentals – Using try and catch – throw – throws – finally The String Constructors – String Length – Special String Operators – Character Extraction – String Comparison – Searching Strings – Modifying a String – Changing the Case of Characters Within a String.   **(15 hours)**

UNIT-V APPLETS, EVENT HANDLING AND AWT

Applet basics – Applet architecture – An Applet Skeleton – Simple Applet display methods – Request repainting – Using the status window. Event Handling: The delegation event model – Using the delegation event model. Working with Windows: Window Fundamentals - Working with Frame Windows - Creating a Frame Window in an Applet.

(20 hours)

TEXT BOOK:

Herbert Schildt, "Java: The Complete Reference", Tenth Edition, McGraw-Hill Education, 2017.

REFERENCE BOOKS:

1. E.Balaguruswamy, "Programming with JAVA", Sixth Edition, McGraw Hill Education, 2019
2. Herbert Schildt, "JAVA - A Beginner's Guide", Seventh Edition, McGraw-Hill Education, 2017
3. Herbert Schildt,JAVA –The Complete Reference",Ninth Edition, McGraw-Hill Education,2017.
4. Archana Soni,Mudit Khetan",Programming in Java",Genuis Publications,2019.

PROGRAMMING IN JAVA (PRACTICAL)

1. Simple Program
2. Program using arrays
3. Program using Selection statements (if and switch)
4. Program using iteration statements (for, while and do .. while)
5. Program using class and objects
6. Program using constructors
7. Program using method overloading
8. Program using inheritance
9. Program using Exception handling
10. Simple applet program
11. Program to handle mouse and keyboard events
12. Creating a frame window in an applet

SKILLS FOR CUSTOMER SERVICE
(SUBJECT CODE: 21 USB 32)

SEMESTER-III	SBE – 5	HOURS 2	CREDITS -2

Course outcomes:

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

- Define customer, customer service and customer service representatives
- Describe the process of customer analysis, after sales customer services and handling customer's complaints.
- Classify the customers, customer's complaints and the skills for customer service.
- Differentiate internal customers and external customers and customer service at the time of sales and after sales customer services.
- Critically analyse customer's needs and expectations.
- Develop strategies for handling the complaints of the customers and to offer better customer service.

UNIT I - INTRODUCTION TO CUSTOMER SERVICE

Meaning of Customer – Internal and External Customers – Meaning and Importance of Customer Service – Services at the Time of sales – Principles of Good Customer Service – Measuring Customer Service. **(6 hours)**

UNIT II - CUSTOMER SERVICE REPRESENTATIVES

Meaning – Roles and Responsibilities – Qualities of a Good Customer Service Representative – Customer Support Team – Customer Support Representative Vs Customer Success Representative – Skills for Customer Service Representatives **(6 hours)**

UNIT III - CUSTOMER ANALYSIS AND CUSTOMER SUPPORT

Meaning – Importance – Bases of Customer Analysis – Types of Customers – Customer Needs and Expectations – KYC Analysis – Components – Customer Services at the time of Sales – Customer Support – Customer Support V Customer Service **(6 hours)**

UNIT IV - AFTER SALES FOLLOW-UP AND SERVICES

Meaning of After Sales Follow-up – Importance – Steps – After Sales Services – Kinds – Importance **(6 hours)**

UNIT V - HANDLING CUSTOMERS' COMPLAINTS AND REVIEWS

Meaning of Customers' Complaints – Common Customers' Complaint - Types of Complaining Customers – Complaint Handling Procedure – Complaint Handling Skills - Dealing with Difficult Customers – Online Customer Review – Benefits – Managing Customer Review **(6 hours)**

REFERENCE BOOKS

1. David E.Deviney, " Outstanding Customer Service: The key to Customer Loyalty", Coastal Training Technologies Corp, USA 1998.
2. Karen Leland and Keith Bailey, " Customer service for Dummies", John Wiley and Sons, 2006
3. RaneeEvenson, " Customer Service Training", Haper Collins Publishers, Third Edition.

COMPANY LAW
(SUBJECT CODE: 21 UCG 41)

SEMESTER-IV	CORE	HOURS-6	CREDITS-4

Course outcomes:

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

- Describe the meaning of company, formation and stages of a company
- Summarize the procedures and incorporation of a company
- Examine the shares and its operation in the company level
- Classify the framework of company management
- Compare and justify the winding up process of the company
- Generate and develop a company

UNIT - I INTRODUCTION TO COMPANY

Company: Meaning- Definition -Characteristics of Company- Historical background of company- Nature and Characteristics of a company- Kinds of companies- Formation of a company- Stages of formation of a company.   **(18Hours)**

UNIT-II PROCEDURE FOR INCORPORATION AND PROSPECTUS

Role of promoters: Meaning - Legal Position of Promoter - Pre-incorporation contracts; Memorandum of Association (MOA): Meaning- Purpose- Contents; Articles of Association (AOA): Meaning-Scope and Extent of Articles of Association- Contents; Prospectus: Meaning - Formalities of issue Prospectus - Misrepresentation of Prospectus.

(18Hours)

UNIT-III MEMBERSHIP AND SHARE CAPITAL

Member: Meaning- Mode of acquiring membership; Share Capital: Meaning and Kinds; Shares: Meaning- Types of Shares - Transfer of shares- Share certificate-Surrenders of shares-Forfeiture of shares; Debenture: Meaning- Issue of debentures-Features-Kinds of debentures.   **(18Hours)**

UNIT-IV COMPANY MANAGEMENT AND ADMINISTRATION

Company Management: Meaning-Role of Administrators- Managing Director: Meaning Appointment of Managing -Kinds-Duties and Liabilities of Managing Director; Company Meeting: Meaning- kinds- Importance- Pre-requisites of a valid meeting; Resolution- Minutes.   **(18Hours)**

UNIT-V AMALGAMATION AND WINDING UP OF A COMPANY

Amalgamation: Meaning- Compromise and Arrangement; winding up: Meaning-Types- Procedure and Mode of winding of a Company.   **(18Hours)**

TEXT BOOK:

P.P.S Gogna 'A Text book by Company Law' (2016) S. Chand Publishing; Eleventh edition (1 January 2016) ISBN-13 : 978-9352531202 New Delhi. India.

REFERENCE BOOKS:

1. N.D.Kapoor on Company Law, Charles Wild and Stuart Weinstein Smith and Keenan, Company Law, Pearson Longman, 2009
2. The New Company Law, Dr. N.V. Paranjape, Central Law Agency. New Delhi.
3. The Indian Companies Act-1956
4. The Indian Companies Act-2013 as amended up to the Date.

ADVANCED CORPORATE ACCOUNTING
(SUBJECT CODE: 21 UCG 42)

| SEMESTER-IV | CORE | HOURS-6 | CREDITS-4 |

Course outcomes:

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

- Describe the procedure for merger and acquisition of companies and to form a new company
- Infer the techniques to reconstruct the accounts of companies externally.
- Illustrate the procedure to prepare the accounts of banking companies
- Construct the accounts of life and general insurance companies
- Formulate preparation of two balance sheets in the accounts of electricity companies
- Reconstruct the consolidated balance sheet of companies

UNIT I: MERGER ACQUISTION AND EXTERNAL RECONSTRUCTION

Mergers and acquisitions as per AS 14, Calculation of Purchase consideration, Closing entries in the books of vendor company and opening entries in the books of purchasing company as amalgamation in the nature of merger – Acquisition of business – External Reconstruction – Net assets and Net Payment method(excluding inter-company owing and unrealized profit in stock). **(20 hours)**

UNIT II: ACCOUNTS OF BANKING COMPANIES

Accounting system of banking companies- books required – slip system of posting – capital adequacy ratio- final accounts: profit and loss account & balance sheet – explanation of terms in balance sheet: money at call and short notice, advances, bills for collection acceptance , endorsements and other obligations, bills payable, rebate on bills discounted and income recognition. **(15 hours)**

UNIT III: ACCOUNTS OF INSURANCE COMPANIES

Accounting principles for preparation of financial statements – preparation of financial statements: revenue a/c (shareholder's account), balance sheet – explanation of terms in revenue account – determination of profit in life insurance business. **(20 hours)**

UNIT IV: DOUBLE ACCOUNT SYSTEM

Concept of Double account system - Accounts of electricity supply companies- clear profit - reasonable return-capital base - disposal of surplus - replacement of an asset.

(20 hours)

UNIT V: HOLDING COMPANIES

Holding Companies- Preparation of Consolidated Balance sheet - minority interest – cost of control - pre-acquisition and post-acquisition profit – treatment of goodwill in subsidiary company – elimination of common transaction – treatment of Fictitious assets – treatment of unrealized profit in stock.

(15 hours)

Problem 70% Theory 30%

TEXT BOOK

      Reddy and Murthy, "Corporate Accounting", Margham Publications, Chennai,Revised Edition 2015.

REFERENCE BOOKS:

1. Arulanandam M.A & Raman K.S, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 2020.
2. Shukal M.C&Grewal T.S, "Advanced Accountancy", S. Chand & Company Ltd., New Delhi, 2017.
3. S.P. Jain and K.LNarang, "Advanced Accountancy", Kalyani Publishers, New Delhi, 2016

BUSINESS COMMUNICATION
(SUBJECT CODE: 21 UCG 43)

SEMESTER-IV	CORE	HOURS – 6	CREDITS - 3

Course outcomes:

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

- Understand business communication concepts that serve as a basis for effective spoken and written communication in a business setting.
- Understand complexities in written and spoken formats and express complex ideas accurately in written and spoken formats.
- Get exposure to business writing, preparation of reports and presentations.
- Acquire skills and competencies to compose effective business correspondence.
- Apply business communication strategies and principles to prepare effective communication for business situations
- Nurture skills to develop and deliver effective presentations and reporting

UNIT I INTRODUCTION

Definition - Types - Nature and Scope of Communication - Need and Principles of Communication- Reasons for communication failure-Barriers to Communication - Communicative skills - Communication Ethics- Medium of communication-Modern Techniques: Video Conference - E mail, Text Messaging- Communication media - Importance of E- Communication **(Hours 16)**

UNIT II BUSINESS CORRESPONDENCE

Analysis of Business Letter - Effective Letter writing - Appearance and Layout-Letter of Enquiry - Replies, offers and Quotations - Orders - Execution - Cancellation- Complaints and Settlements. **(Hours 16)**

UNIT III KINDS OF BUSINESS CORRESPONDENCE

Sales Letter - Purchase of Sales Letter - Advantages of Sales Letter - Structure of Sales Letter - Drafting Sales Letter - Follow- up Letters - Specimen of Sales Letter - Principles for Collection-Classification of Customers - Hints on the Drafting of Collection Letter -Stages in Collection - Specimen Letters of Collection **(Hours 20)**

UNIT IV WRITING SKILLS

Form and Contents of the Letter of Application - Testimonials - References - Specimen Applications - Some particular Hints to the Students Regarding the Letter of Appointment, Circular Letter - Objectives of a Circular Letter - Drafting Circular Letter- Notices-Specimen Notices. **(Hours 20)**

UNIT V REPORTING AND PRESENTATION

Business Reports - Importance, Need and Qualities of a Good Report - Visual Charts in writing reports-Functions of a Report -Types of Report - Citation Rules in Reports - Minutes vs Report-Report Style **(Hours 18)**

TEXT BOOK:

Rajendra Pal and J.S. Korlahalli: Essentials of Business Communication Sultan chand & Sons, New Delhi.

REFERENCE BOOKS

1. Bovee and Thill, Business Communication Today, Tata MeGraw Hill, New Delhi
2. Urmila Rai & S.M. Rai, Business Communication, Himalaya Publishing House
3. Raj Kumar, Basic Business Communication, Excel Books, New Delhi

PROGRAMMING IN PYTHON (THEORY)
(SUBJECT CODE: 21 UCO 43)

SEMESTER - IV	CORE	HOURS-6	CREDITS-3

Course outcomes:

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

- List the salient features of the Language
- Compare the features with JAVA
- Utilize the control statements to develop programs
- Relate the features with JAVA
- Appraise the ease of programming using Python
- Design programs using different features of the language

UNIT I: INTRODUCTION AND OVERVIEW

Features of Python – Comparison – Comments – Operators - Variables and Assignment – Numbers – Strings - Lists and Tuples - Dictionaries. Syntax and Style: Statements and Syntax - Variable Assignment – Identifiers - Basic Style Guidelines - Memory Management - Python Application Examples.   **(15 hours)**

UNIT II: PYTHON OBJECTS, NUMBERS AND STRINGS, SEQUENCES

Python Objects - Standard Types - Other Built-in Types - Internal Types - Standard Type Operators, Standard Type Built-in Functions, Categorizing the Standard Types. Numbers and Strings: Introduction to Numbers – Integers - Floating Point Real Numbers - Complex Numbers – Operators - Built-in Functions - Sequences: Strings - Strings and Operators - Built-in Functions, String Built-in Methods.

(20 hours)

UNIT III: LISTS, CONDITIONALS AND LOOPS

Lists: Operators - Built-in Functions - List Type Built-in Methods. Tuples: Tuple Operators and Built-in Functions. Conditionals and Loops: if statement - else Statement -elif Statement - while Statement - for Statement - break Statement - continue Statement - pass Statement.

(20 hours)

UNIT IV: FILES AND INPUT/OUTPUT, ERRORS AND EXCEPTIONS

Files and Input/output: File Objects, File Built-in Function, File Built-in Methods, File Built-in Attributes. Errors and Exceptions: Exceptions in Python – Detecting and Handling Exceptions –Raising Exceptions – Assertions –Creating Exceptions.

(15 hours)

UNIT V: FUNCTIONS AND OBJECT ORIENTED PROGRAMMING

Functions – Calling Functions – Creating Functions –Formal Arguments - Variable Scope. Object Oriented Programming:Creating Classes – Class Attributes – Instances – Instance Attributes – Binding and Method Invocation– Composition – Subclassing and Derivation – Inheritance – Built-in-functions for Classes.   **(20 hours)**

TEXT BOOK

Chun, J Wesley, Core Python Programming, 2nd Edition, Pearson, 2007 Reprint 2010.

REFERENCE BOOK(S)

1. Barry, Paul, Head First Python, 2 nd Edition, O Rielly, 2010.
2. Lutz, Mark, Learning Python, 4 th Edition, O Rielly, 2009.
3. John V. Guttag, Introduction to Computation and Programming Using Python, Revised and Expanded Edition, The MIT Press, 2013
4. Guido Van Rossum and Fred,"An Introduction to Python",Network theory Ltd,2011

PROGRAMMING IN PYTHON (PRACTICAL)

1. A Simple Program using Input and Output statements.

2. Program using Control Structures

3. Program using Sequences

4. Program using Strings

5. Program using Lists

6. Program using Tuples

7. Program using Files

8. Program to handle Exceptions

9. Program using Functions

10. Program using Classes

11. Program using Inheritance

BUSINESS STATISTICS
(SUBJECT CODE: 21 UCGA 41)

SEMESTER-IV	ALLIED	HOURS-6	CREDITS - 5

Course outcomes:

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

- Learn practical importance and the usage of central value and its reliability.
- Find out the relationship between various economic parameters.
- Acquire the knowledgeof arriving future value by relating the past values.
- Familiar with the measurement of major economic parameters and its effects.
- Find out the relationship between various attributes and its impact.
- Measure the changes in prices and cost of living

UNIT I - MEASURES OF CENTRAL TENDENCY

Statistics — meaning — primary and secondary data — different methods of collecting primary data — spot enquiry, Indirect and enquiry — Questionnaire method — Sources of secondary data — classification and tabulation. Average — meaning — requirements of a good average — types of averages — Mean — Median — Mode. Dispersion in general sense and relative sense —Measures of dispersion using Mean deviation from Mean and Standard deviation. **(18 Hours)**

UNIT II - CORRELATION

Correlation — meaning and definition — mathematical methods of studying correlation — Karl Pearson's co-efficient of correlation — Spearman's rank correlation.

(18 Hours)

UNIT III - REGRESSION

Regression — meaning and definition — Difference between correlation and regression — regression equations — regressions co-efficient. **(18 Hours)**

UNIT IV - INTERPOLATION, EXTRAPOLATION AND ASSOCIATION OF ATTRIBUTES

Interpolation and Extrapolation — meaning — Newton's method for equal intervals — Binomial expansion methods (one missing value)— Lagrange's method. -Association of attributes — meaning of association — Yole's co-efficient of Association. **(18 Hours)**

UNIT V - INDEX NUMBERS

Meaning - Method of construction, Lasyper's Method, Paasche's Method, Dorbish and Bowley's Method, Fisher's Ideal Method, Marshall-Edgeworth method, Kelly's method - Time Reversal Test - Factor Reversal Test - Circular Test - Chani base, Fixed base - Base Shifting - Consumer Price Index -Cost of living Index Number. **(18 Hours)**

TEXT BOOK

S.P. Gupta, "Statistical Methods", Sultan chand & sons, New Delhi.

REFERENCE BOOKS

1. R.S.N. Pillai & Bagavathy – "Statistics", S.Chand &Company Private ltd. 2014
2. D.C &Kapoor,Sancheti, V.K, "Statistics", Sultan Chand & sons, New Delhi.
3. S.C.Gupta & Indra Gupta, "Business Statistics", Himalaya Publishing House, Mumbai,2017.

HUMAN RESOURCE MANAGEMENT
(SUBJECT CODE: 21 UCGE 41)

SEMESTER-IV	ELECTIVE	HOURS-4	CREDITS-4

Course outcomes:

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

- Interpret the concept of Human resource management
- Identify the process of human resource planning
- Monitor the recruitment and selection process of various companies
- Compose the procedure for training and motivational programme
- Demonstrate the method of Merit rating and Performance of human resource
- Infer concrete attributes of Human Resource Management

UNIT I - INTRODUCTION TO HUMAN RESOURCE MANAGEMENT

Meaning and Definition-Functions of HRM- Characteristics —Needs &Importance-Roles of HR manager-Principles of HRM-HR Versus Personnel Management.   **(10 hours)**

UNIT II - HUMAN RESOURCE PLANNING

Meaning —Needs-Importance-Benefits-Factors affecting HRP-Process of HRP-Requisites for successful HRP-Job analysis purpose—Steps in job analysis-Job description-Job specification –Job evaluation-Objectives-Principles-Basic procedure-Advantages &Disadvantages.   **(10 Hours)**

UNIT III - RECRUITMENT AND SELECTION PROCESS

Meaning-Definition-Factors affecting recruitment-Steps on recruitment process-Recruitment policy-Sources of recruitment-Methods of recruitment-Selection-Meaning-Steps in selection procedure-promotion-Demotion-Transfer.   **(15 hours)**

UNIT IV - TRAINING AND MOTIVATION

Meaning and Definition-Characteristics-Needs-Importance-Methods of training-Motivation-Meaning-Characteristics -Importance-Techniques of Motivation-Theories of Motivation (Maslow's need theory, Mc Gregors x theory y. theory, Herberg's two factor theory, Mc clellands learned needs theory).   **(15 hours)**

UNIT V - MERIT RATING AND PERFORMANCE APPRAISAL

Meaning &Definition- Objectives —Uses and Importance-Limitations and Problems of Merit Rating-Performance Appraisal- Methods of Performance Appraisal-Essentials of Performance Appraisal System-Process of Performance Appraisal System —Merit Rating Versus Performance Appraisal.   **(10 hours)**

TEXT BOOK

C. B. Memoria, S. V. Gankar , "Human Resource Management", (7TH Edition) Himalaya publishing House.

REFERENCE BOOKS

1. Dr. J. Jeyasankaran, "Human Resource Management" Margham Publications, Chennai(2018).
2. P. SubbaRao, "Personal and Human Resource Management", Himalaya Publishing House.(2014)
3. K. Aswathappa, "Human Resource Management", Tata Mc Graw Hill.

MULTIMEDIA (THEORY)
(SUBJECT CODE: 21 UCOE41)

SEMESTER - IV	ELECTIVE	HOURS-4	CREDITS-4

Course outcomes

At the end of the course the students will be able to
- Recall the tools and animation options
- Describe Flash and 3ds Max interface
- Implement the animation techniques
- Compare the animation techniques in Flash and 3ds Max
- Select the appropriate software/tools for animation
- Produce animations using timeline and action scripts

UNIT I - FLASH'S BASIC ELEMENTS

Flash Stage - Flash toolbox - Using the tools - Flash Panels – Timeline - Layers - Drawing Objects -Drawing Lines and Fills –Using Colors - Rotating, Skewing &Scaling - Grouping Objects.   **(10 hours)**

UNIT II - ANIMATIONS, GRAPHICS AND SOUNDS

Creating Animations - Tween Types - Motion Tween - Shape Tween - Creating Guides – Creating a Mask - Working with Symbols - Working with library - Working with Imported Graphics - Working with Sounds -Adding Sounds - Editing Sounds - Setting Sound Output Options.   **(15 hours)**

UNIT III - ACTION SCRIPTS

Action Script Basics - Data Types Basics - Using Action Scriptsto Control Actions - Using Action ScriptstoControl Properties – Actions and Event Handlers   **(10 hours)**

UNIT IV - 3Ds MAX INTERFACE ELEMENTS, VIEW PORTS AND OBJECTS

3ds Max interface Elements - Working with View Ports - Working with Objects - Primitive Objects - Modifying the Primitive - Saving Objects - Transforming Objects - Freezing the Objects - Cloning the Objects -Mirroring Objects - Grouping the Objects

(10 hours)

UNIT V - MODIFIERS AND ANIMATIONS

Modifier types - Using modifiers - Understanding objects and sub objects - Applying different modifiers - Animation in 3ds max - Understanding frames, key frames and keys - Animation tools - Changing the number of frames - Animating objects in auto key and set key mode - Motion panel - Animating different Objects   **(15 hours)**

TEXT BOOK(S)

1. Brain Underdahl, "Macromedia Flash MX -- A Beginner's Guide", Dreamtech Press, 2002
2. Brain Underdahl, "3ds Max is Simple Steps", Dreamtech Press, 2007 Edition

REFERENCE BOOKS

1. Teach yourself Macromedia Flash MX in 24 Hrs.
2. Macromedia Flash 8 Bible - Robert Reinhardt Snow Dowd.
3. 3ds Max7 Fundamentals, Beyond Courseware Manual - Focal Press
4. Brain Underdahl,"Macromedia Flash MX-The Complete Reference",McGraw-Hill,2002.

MULTIMEDIA (PRACTICAL)

1. Create a simple animation in flash.

2. Create a flash animation using multiple layers.

3. Create a flash animation of moving an object along a path using add motion guide layer.

4. Create a text and image masking animation in flash.

5. Create a flash animation using Button symbols.

6. Create a flash animation using color tweening.

7. Create flash animation of displaying a digital clock using action script.

8. Create a simple animation in 3ds Max.

9. Creating 3ds Max animation by applying modifiers to the objects.

10. Create a 3ds Max animation of moving an object along a path using path constraint.

FUNDAMENTALS OF MARKETING
(SUBJECT CODE: 21 USB 41)

SEMESTER – IV	SBE 6	HOURS – 2	CREDITS - 2

Course outcomes:

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

- Interpret the concept marketing and its related fundamental dimensions.
- Explain the various classifications of market
- Identify the different functions of marketing
- Infer the factors influencing marketing mix and the significance of segmentation.
- Differentiate the various stages of product lifecycle and the different kinds of pricing.
- Evaluate the channels of distribution for better selection and the role of salesman in enhancing corporate sales volume.

UNIT I - MARKETING

Meaning and Definition-Selling Vs. Marketing-Importance of Marketing-Approaches to the study of Marketing. **(6 hours)**

UNIT II - MARKET AND FUNCTIONS OF MARKETING

Meaning and classification of market – functions of exchange – functions of physical supply-Facilitating functions. **(6 hours)**

UNIT III - MARKETING MIX AND MARKET SEGMENTATION

Meaning and Definition-Factors influencing Marketing Mix-Meaning and Definition of Market segmentation-Significance of Segmentation. **(6 hours)**

UNIT IV - PRODUCT AND PRICING

Meaning and Definition of Product-Types of Product-Product Life Cycle-Concept of Pricing-Pricing Objectives-Kinds of Pricing **(6 hours)**

UNIT V - PLACE AND PROMOTION

Meaning of Channels of Distribution-Types of channels-Factors affecting choice of channel-Meaning of Promotion-Meaning and Importance of Advertising--Meaning and importance of Sales Promotion-Advertising and Publicity **(6 hours)**

TEXT BOOK

1. RSN Pillai, "Modern Marketing", Sultan Chand and Sons, New Delhi

REFERENCE BOOKS

1. N Rajan Nair, "Marketing", Sultan chand & sons, New Delhi.
2. SA Sherlekar, "Marketing", Himalaya Publishing House, New Delhi.
3. William J.Stanton, "Fundamentals of Marketing", Mc Graw Hill companies.

<div align="center">**CONTEMPORARY BANKING**

(SUBJECT CODE: 21 UCG 51)</div>

SEMESTER-V	CORE	HOURS-5	CREDITS-4

Course outcomes:

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

- Expose students to the concept and practices adopted in the banking industry
- Educate students about the practical relevance and importance of banking
- Elucidate the broad functions of banks and to understand the working of the rbi
- Enable students acquire knowledge regarding the instrument used in banks
- Facilitate learners to get idea about the e-banking and its various dimensions and to learn the importance to be updated on the developments of the banking sector and practise the same.
- Understand and gain knowledge regarding the customer services of banking

UNIT I - INTRODUCTION TO BANKING

Definition of Banking, Banker and Customer — Types of Banking — Services of a Commercial Banker —Types of Bank accounts—Procedure for opening a bank account— Principles and Types of Bank lending-Special types of customers — Relationship between Banker and Customer — Banker's rights and obligations. **(Hours 15)**

UNIT II - BANKING SYSTEM IN INDIA

Banking structure in India —Indigenous Banker — Commercial banks — Scheduled banks — Co-operative banks — Regional Rural Banks — Payment Banks and Small Banks - Industrial Development Banks — NABARD — Exim bank — Housing banks—RBI and its functions **(Hours 15)**

UNIT III – BANKING INSTRUMENTS

Cheques – meaning and features – Cheque Vs Bill of Exchange — Banker's Cheque – Golden Cheque scheme – Traveller's cheque – Draft – Cheque Vs Draft – Credit cards - Debit cards – Crossing of Cheque – Endorsement – Marking of Cheque – Material Alteration **(Hours 15)**

UNIT IV – E-BANKING AND ITS DIMENSIONS

Meaning—Traditional Banking Vs. E-Banking—Electronic Delivery Channels— Facets of E-Banking—Truncated Cheque and Electronic Cheque—Models for E-Banking— MICR clearing –Electronic Fund Transfer- Digital Payment System – Virtual Payment Systems—Internet Banking—Mobile Banking – Tele Banking -- Advantages of E-Banking—Constraints of E-Banking- Fintech and its applications. **(Hours 15)**

UNIT V - BANKING AND CUSTOMER SERVICES

Role of Customer Service in Banking—Dimensions of Improving Customer Services in Banks — Banking Ombudsman Scheme—Objectives—Powers and Duties of Banking Ombudsman—Procedure for Redressal of Grievances- KYC norms   **(Hours 15)**

TEXT BOOK

Gordon and Natarajan, "Banking Theory Law and Practice", Himalaya Publication, Mumbai.

REFERENCE BOOKS

1. Renu Sobti -Banking and Financial Services in India, New Century Publication, 2003 .
2. D. Muraleedharan - Modern Banking Theory and Practice, PHI publisher, 2014.
3. ML.Tannan – Banking Law and Practice in India. Eastern Book Publisher.

COST ACCOUNTING
(SUBJECT CODE: 21 UCG 52)

SEMESTER-V	CORE	HOURS-5	CREDITS-4

Course outcomes:

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

- Identify the knowledge of Cost Accounting in the process of decision making and performance evaluation.
- Summarise the basic concept of cost and how costs are presented in financial statements.
- Demonstrate how materials, labour and overhead costs are added to a product at each stage of the production cycle.
- Examine cost classifications based on how the cost will be used: whether for preparing external reports, predicting cost behavior, assigning costs to cost objects, or decision making.
- Appraise that job-order, batch, operating and process costing are being used in service, merchandising as well as manufacturing sectors.
- Construct the various cost statements and interpretation of results of the cost statements.

UNIT I – INTRODUCTION

Definition of costing — objectives — advantages- Difference between cost and financial accounts — analysis and classification of cost - preparation of cost sheet –Tenders and Quotations. **(10 hours)**

UNIT II – MATERIALS AND LABOUR

Purchase of materials — Receiving materials — issuing materials — Minimum level — maximum level — reordering level —Economic ordering quantity — methods of valuing material issues — FIFO, LIFO, Weighted average, Base stock method-EOQ-ABC and VED Analysis. Systems of wage payment — Time wage system, piece rate system, premium and Bonus plans — computation of labour cost — labour turnover. **(15 hours)**

UNIT III – OVERHEADS

Definition of overhead — classification of overhead cost — allocation and apportionment of overhead expenses — bases of apportionment — methods of re-apportionment — absorption of overheads. **(20 hours)**

UNIT IV – METHODS OF COSTING

Job costing-Batch Costing- Contract costing- Operating costing —Cost audit.

UNIT-V: PROCESS COSTING (15 hours)

Process costing — features of process costing — process losses — normal loss, abnormal loss and abnormal process gain (15 hours)

Problem 70% Theory 30%

TEXT BOOK

R.S.N. Pillai & Bagavathy - Cost Accounting –S.Chand &Company Private ltd. 2014

REFERENCE BOOKS

1. Jain S.P & Narang K.L- Cost Accounting –Kalyani Publishers-2015
2. A.Murthy, S.Gurusamy.- Cost Accounting-Vijay Nicole-Second Edition
3. Reddy & Hari Prasad Reddy- Cost Accounting-Margham Publications-2014

INCOME TAX LAW AND PRACTICE
SUBJECT CODE: 21 UCG 53

SEMESTER: V	CORE	HOURS- 5	CREDITS-4

Course outcomes:

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

- Identify the basic provisions, terms and concepts of Income Tax.
- Compute salary income with eligible deductions.
- Calculate the taxable income from house property with deductions.
- Explain the calculations for actual profit or loss of the business and profession.
- Discuss the legal principles and the polices governing taxation of capital gains and income from other sources
- Outline the various deductions under section 80.

UNIT I - RESIDENTIAL STATUS

Definition- Agricultural Income- Previous year- Assessment year- Assessee- Person- Principal Officer- Resident- Ordinary Resident- Non Resident- Tax Liability- Deemed Income- Capital and Revenue- Income Exempt from Tax   **(15 Hours)**

UNIT II - INCOME FROM SALARY

Definition- Features of Salary- Different forms of salary- Different types of allowances- Perquisites- Types of Perquisites- Valuation of rent free accommodation- Car facilities-Obligation of Employee met by Employer- Retirement Benefits- Gratuity- Pension- Provident Fund- Profits in Lieu of Salary**.**   **(15 Hours)**

UNIT III – HOUSE PROPERTY INCOME & PROFITS AND GAINS OF BUSINESS OR PROFESSION

Gross annual value- Net Annual Value- Deduction u/s 24- Interest on Capital- Taxable Income from House Property Allowable Business expenses - Inadmissible expenses on profit- Computation of taxable income from Business - Professional income- Professional expenses - Computation of taxable income from Profession. Profits and gains from business or profession (excluding depreciation)   **(15 Hours)**

UNIT IV – CAPITAL GAINS AND INCOME FROM OTHERS SOURCES

Meaning of Capital Assets- Exempted assets- Kinds of capital assets- Transfer of capital assets- Cost of acquisition- Cost of improvement- Indexed cost of acquisition- Indexed cost of improvement- Computation of taxable capital gain. Income chargeable under the head income from other sources- Dividends- Interest on securities- Kinds of securities- Rules for Grossing-up interest- Rates of tax deducted at source- Casual incomes- Deductions to be made from Income from other sources- Computation of taxable income from other source.   **(15Hours)**

UNIT V –DEDUCTIONS AND SET-OFF AND CARRY-FORWARD OF LOSSES

　　　　Deductions in respect of certain payments- Deduction u/s 80C to 80 U- Deductions in respect of certain Incomes Secs.80HH to 80U - Scheme for set-off and carry-forward- Intra-head set-off- Inter-head set-off- Exceptions to Intra-head and Inter-head set-off- Set-off and carry-forward of losses from various heads 　　　　　　　　　　　　　　**(15 Hours)**

TEXT BOOK:

　　　　T.S. Reddy & Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham publications, Chennai.

REFERENCE BOOKS:

1. S.Srinivasan, Income Tax Theory, Law and Practice, Vijay Nicole Imprints Private Ltd., Chennai .
2. Dr.H.C.Mehrotra & Dr. S.P. Goyal, Income Tax, Sahitya Bhawan Publications, Agra
3. V.P. Gaur, D.B Narang, Puja Gaur, Rajeev Puri Income Tax Law and Practice, Kalyani Publishers, Ludhiana.

FINANCIAL SERVICES
(SUBJECT CODE: 21 UCG 54)

SEMESTER-V	CORE	HOURS-5	CREDITS-4

Course outcomes:

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

- Recall the various concepts of financial services such as merchant banking, factoring, leasing, venture capital, mutual fund and credit rating
- Compare the positive and negative aspects of various financial services
- Classify the characteristics of various financial services
- Examine the similarities and dissimilarities between various financial services
- Coordinate various aspects which involves in various financial services
- Improve the usage of the financial services in their life

UNIT I – INTRODUCTION

Financial services- Meaning and definition – functions – Importance -classification-scope – New Financial products and Services – Innovative Financial Instruments – Role of financial services in economic development - Challenges faced by financial services sector.

(15 Hours)

UNIT II – MERCHANT BANKING AND FACTORING

Meaning – Function – Merchant Banks vs. Commercial Banks – Services of Merchant Banks _ Qualities requires of Merchant Bankers – Merchant Banking in India. Factoring: Meaning – types – advantages and disadvantages Forfeiting: Meaning – types – advantages and disadvantages **(15 Hours)**

UNIT III – LEASING AND VENTURE CAPITAL

Meaning – steps involved in leasing Transactions - types of lease – Advantages and Disadvantages – problems of leasing. Venture Capital Financing – meaning, importance/need, scope of venture capital finance; - venture capital finance in India

(15 Hours)

UNIT IV – MUTUAL FUND

Meaning and Definition - Origin and Scope – Objectives – Types of Mutual fund – Importance of Mutual fund – Types of Risk – organization of the Fund – Guidelines for Mutual funds – Reasons for slow growth – Association of Mutual Fund of India **(15 Hours)**

UNIT V – CREDIT RATING

Meaning and Definition – Function – Benefits of rating to investors and companies – credit rating agencies of India – Rating methodology and symbols – SEBI Guidelines for rating **(15 Hours)**

TEXT BOOK:

Gordon. E and Natarajan.K, Financial Markets and Services, Himalaya Publishing House, Mumbai.

REFERENCE BOOKS:

1. Clifford Gomez, Financial Markets and Institution and Financial Services, Prentice Hall India.
2. Dr. L. Natarajan- Financial Markets & Services, Margham Publication, Chennai.
3. Dr. S. Gurusamy, Financial services and markets, Vijay Nicole imprints Pvt. Ltd. Chennai.
4. M.Y.Khan, Financial services, TATA McGraw Hill Publishing Company Ltd., New Delhi.

CUSTOMER RELATIONSHIP MANAGEMENT
(SUBJECT CODE: 21 UCG 55)

SEMESTER – V	CORE	HOURS – 5	CREDITS -4

Course outcomes:

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

- Identify and be familiar with the concepts and practices of CRM
- Knowledge and better understanding on CRM and customer satisfaction
- Better understanding of the service quality dimensions
- Familiar with the technology aspects and support of CRM
- Familiarise with Rural markets and service business.

UNIT – I FUNDAMENTALS OF CRM

Overview, Meaning - Basis of Building Relationship – Customer Lifetime Value – Conflict Management and Customer Retention. **(15 Hours)**

UNIT- II CRM – EVOLUTION

Meaning, Definition, Objectives, and Benefits – Relationship between CRM & Technology – Creating a CRM culture – Building blocks of CRM – CRM Strategies – Types of CRM. **(15Hours)**

UNIT – III PLANNING CRM PROJECT

General Business Goals and Objectives – Framework of Successful CRM – CRM: Implementation Steps – Role of CRM and Employees, the H-CRM Model, Way Forward. **(15 Hours)**

UNIT – IV SALES FORCE AUTOMATION (SFA)

Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today – Call centre – Objectives, Classification, Functionality, Developments, CRM & Data Warehousing – Steps, Information Processing – Data Mining Technology and Process. **(15 Hours)**

UNIT – V CRM MARKETING INITIATIVES

What is E-CRM? – Levels, E-CRM Tools – Difference between CRM and E-CRM - CRM: Opportunities, Challenges and Ways to avoid pitfalls. **(15 Hours)**

TEXT BOOK:

Dr. K. GovindaBhat, "Customer Relationship Management", Himalaya Publishing House, 2017 Edition.

REFERENCE BOOKS:

1. NishaBansal and PreetiChauhan, "Customer Relationship Management", Viranda Publications(p) Ltd, N.Delhi.
2. Chaturvedi ,"Customer Relationship Management", (Excel Books)
3. N,Parvatiyar A. and Shainesh .G , "Customer Relationship Management: Emerging Concepts, Tools, & Applications", Sheth J, Tata McGraw- Hill Education.

LOGISTICS MANAGEMENT
(SUBJECT CODE: 21 UCGE 51)

SEMESTER – V	ELECTIVE	HOURS – 5	CREDITS - 5

Course outcomes:

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

- Identify the role of logistics in supply chain management .
- Discuss the problems in demand management.
- Classify the various order processing categories.
- Compare the different location pattern of warehousing.
- Detect the various factors affecting selection of material handling equipments.
- Design customer service strategies according to the changing trends in business.

UNIT-I INTRODUCTION TO LOGISTICS MANAGEMENT

Meaning-types-Scope-Importance of logistics management-Need for logisitics management-role of logistics in the supply chain management, economy and organisation-logistics planning-mission and objectives-logistical objectives. **(10 hours)**

UNIT-II DEMAND MANAGEMENT AND CUSTOMER SERVICE

Meaning-relationship between customer service and demand management-demand management process-problems in demand management-types of forecasting-purpose of forecasting-customer service strategy-development of customer service standard **(15 hours)**

UNIT-III ORDER PROCESSING AND PURCHASING

Customer order cycle-order management system-elements of order cycle-order processing categories-role of purchasing in logistics management-purchase process-vendor selection criteria. **(10 hours)**

UNIT-IV FACILITY LOCATION DECISION AND WAREHOUSING:

Logistic network design-process-locational determinants-current trends governing selection of site-Warehouse location pattern-Warehouse functions-Warehousing decisions-types-services offered. **(20 hours)**

UNIT-V TRANSPORTATION MANAGEMENT:

The role of transportation in logistics – Traffic and transportation strategy – Characteristics of transportation modes and selection – criteria for carrier selection – carrier selection process – Models of transportation – Private fleet or For-hire carriage or Third parties for transportation – Inter-model transportation – Transport Documentation **(20 hours)**

TEXT BOOK:

Shridhara Bhat, Logistic Management, Himalays Publishing House Pvt. Ltd, Mumbai Second Revised Edition,2011**.**

REFERENCE BOOKS:

1. Martin Christopher, Logistics and supply chain management: starategies for reducing cost and improving services, Published by Dorling Kinderbley (India) Pvt. Ltd. Licensees by Pearson Education in South Asia, Noida, India, 2013
2. Sathish. C Ailawadi & P. Rakesh singh printice Hall of India Learning Pvt. Ltd, New Delhi, 2012
3. D.K..Agarwal, Text book of Logistics and Supply Chain Management, Macmillan India Ltd. Delhi.

PHP and MySQL (THEORY)
(SUBJECT CODE: 21 UCO 55)

SEMESTER - V	CORE	HOURS-5	CREDITS-4

Course outcomes

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

- Define client-side technologies and server-side scripting
- Discuss server-side scripting languages
- Illustrate database connectivity using PHP
- Compare MySQL with other databases
- Appraise the ease of server-side scripting using PHP
- Design web forms with database access

UNIT I - GETTING STARTED WITH PHP

What is PHP – Deciding on a web application platform – Client Side Technologies – Server Side Scripting – PHP Syntax – Variables – Constants – PHP Data Types   **(15 hours)**

UNIT II - OPERATORS, BRANCHING AND LOOPING

Arithmetic Operators –Incrementing Operators – Assignment Operators – Comparison Operators – Logical Operators - Branching Structures (if else, if elseif, switch) – Looping Constructs (while, do while, for).   **(15 hours)**

UNIT III - ARRAYS, FUNCTIONS AND STRINGS

Creating Arrays – Retrieving Values – Inspecting Arrays – Deleting from Arrays – Iteration. Defining functions – Using functions - Strings in PHP - String Operators – String Functions (comparison, searching, substring, string replacement, case functions)– Passing information with PHP (GET and POST method)   **(15 hours)**

UNIT IV - DATABASES AND MYSQL

Database meaning – SQL – The workhorses of SQL (select, insert, update, delete) – MySQL data types – MySQL functions   **(15 hours)**

UNIT V- INTEGRATING PHP AND MYSQL

Connecting to MySQL **-** Creating MySQL databases with PHP – Performing Database Queries – Integrating Web forms and Databases – Basic form submission to a database – Editing Data with an HTML form.   **(15 hours)**

TEXT BOOK

Steve Suehring, Tim Converse and Joyce Park, "PHP6 and MySQL" –Wiley India Private Limited, 2009

REFERENCE BOOKS

1. Robin Nixon, "Learning PHP, MySQL and JavaScript" , O'REILLY Publications, 2009
2. Lynn Beighley and Michael Morrison, "Head First PHP & MySQL: A Brain-Friendly Guide" - O'REILLY Publications, 2008
3. Mike McGrath,"PHP and MYSQL", McGraw Hill Education, First edition ,2017.
4. Marty Mathews," PHP and MYSQL Web Development", McGraw Hill Education ,2015.

PHP and MySQL (PRACTICAL)

1. A simple PHP program
2. PHP program using if else statement
3. PHP program using switch statement
4. PHP program using looping constructs
5. PHP program using string functions
6. PHP program using arrays
7. Querying a data base with PHP
8. Creating tables with PHP
9. Basic form submission to a database
10. Editing data with an HTML form

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VISUAL BASIC .NET (THEORY)
(SUBJECT CODE: 21 UCOE51)

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SEMESTER - V	CORE	HOURS-5	CREDITS-4

Course outcomes

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

- Define the .NET framework
- Identify the different user interface controls used for GUI development
- Use the controls to develop GUI applications
- Test a program for its correctness
- Detect errors in the program
- Design GUI applications with database access

UNIT I -.NET FRAMEWORK, VB.NET OVERVIEW

Understanding the .NET Framework - Key Components of the .NET Framework. The Visual Studio Interface - Exploring Visual Basic .NET - Working with Forms - Adding Controls to Windows Forms – Arranging Controls in Windows Forms – Variables – Arrays

(15 hours)

UNIT II - WORKING WITH CONTROLS

Textboxes- Buttons – Labels – List and Combo boxes — Radio buttons and Check boxes – Menu and Toolbar– Progress bar – Timer – Picture box control. **(15 hours)**

UNIT III - SELECTION STATEMENTS AND LOOPING STATEMENTS

If..Then..Else statement – Select..Case statement. Loop Structures: While..End While statement – Do..Loop statement – For..Next statement – For Each..Next statement.

(15 hours)

UNIT IV- DIALOG BOXES, MDI AND PROCEDURES

Working with Dialog boxes – Working with MDI Forms – Employing String to Handle Text Data. Working with Sub Procedures and Function Procedures. **(15 hours)**

UNIT V- DATABASE CONNECTIVITY AND ERROR HANDLING

Accessing a Database:ADO .NET Components – Storing Data in a Dataset – Adding and Binding Controls – Data Form Wizard. Handling Errors in Visual Basic .NET: Identifying Error Types – Handling Errors in Programs – Tracking Errors in Programs

(15 hours)

TEXT BOOK:

Mridula Parihar, YeshSinhal and Nitin Pandey, "Visual Studio .Net Programming", PHI 2002

REFERENCE BOOKS:

1. Julia Case Bradley, Anita C. Millspaugh, "Programming in Visual Basic .Net", Tata McGraw-Hill Edition.
2. Steven Holzner, "Visual Basic .NET Programming", Dreamtech, 2013.
3. Jeffrey Shapiro,"Visual Basic .NET-The Complete Refernce",2002.
4. James Foxell,"Visual Basic .NET Complete",Sybex Publications,2002.

VISUAL BASIC .NET (PRACTICALS)

1. Designing a Simple Winform Application

2. Designing a Login Form

3. Designing a Simple Math Calculator

4. Working with Menus

5. Working with List box and Combo box

6. Working with MDI Forms

7. Working with Subroutines and Functions

8. Program Using Switch..Case statements

9. Program Using Loop Structures

10. Designing an application for Accessing Database

ENTREPRENEURIAL TRAINING AND DEVELOPMENT
(SUBJECT CODE: 21 UCG 61)

SEMESTER-VI	CORE	HOURS-6	CREDITS-5

Course outcomes:

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

- Discuss the concept of entrepreneur, entrepreneurship and women entrepreneurship.
- Describe about the entrepreneurial motivation and competencies of entrepreneurs.
- Summarize the process of entrepreneurship development programme.
- Exemplify the rural entrepreneurship and project management
- List the institutional support and incentives provided to entrepreneurs.

UNIT I - ENTREPRENEUR AND ENTREPRENEURSHIP

Concept of entrepreneur-Characteristics and functions of an entrepreneur — concept of entrepreneurship - role of entrepreneur in economic development — factors affecting entrepreneurial growth. **(15 hours)**

UNIT II - ENTREPRENEURIAL MOTIVATION AND COMPETENCIES

Entrepreneurial motivation - motivating factors — entrepreneurial competencies — major entrepreneurial competencies-developing competencies-Women entrepreneurship — concepts, functions and problems of women entrepreneurs. **(20 hours)**

UNIT III - ENTREPRENEURIAL DEVELOPMENT PROGRAMMES

Entrepreneurship development programmes — meaning — need for entrepreneurship development programmes —objectives —course contents and curriculum of entrepreneurship - development programmes —phases of EDP's-evaluation of EDP's —problems faced by EDP's. **(20 hours)**

UNIT IV – RURAL ENTREPRENEURSHIP AND PROJECT MANAGEMENT

Meaning — need — problems developing rural entrepreneurship - project identification and selection —project formulation —project appraisal. **(15 hours)**

UNIT V - INSTITUTIONAL SUPPORT TO ENTREPRENURS AND INCENTIVES FOR MICRO AND SMALL ENTERPRISES

Need for institutional support- Institutional support to micro and small entrepreneurs – NSIC- SIDO- SSIB- SISI- DICs- Industrial Estates- Incentives and subsidies- Tax concessions- Marketing and Export Assistance- Technical Assistance. **(20 hours)**

TEXT BOOK

Entrepreneurial Development —S.S Khanka, S.Chand& Company Ltd, New Delhi.

REFERENCE BOOKS

1. Entrepreneurship Development, Gorden,E, Natarajan K, Himalaya Publishing House, Mumbai.
2. Dynamics of Entrepreneurial Development and management —Vasant Desai, Himalaya Publishing House,Mumbai.
3. Management of a small scale Industry —Vasant Desai, Himalaya Publishing House,Mumbai.

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MANAGEMENT ACCOUNTING
(SUBJECT CODE: 21 UCG 62)

SEMESTER-VI	CORE	HOURS-6	CREDITS-5

Course outcomes:

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

- Duplicate the role of accounting information system and its limitations.
- Categorize the procedures of financial reporting, including income statement, statement of retained earnings and balance sheet.
- Demonstrate Cash flow statement required for managers for making managerial decision-making.
- Differentiate cost classifications based on how the budget used for preparing reports, predicting cost behavior and decision making.
- Check & identify the different variances in Standard Costing.
- Generate the knowledge and application of Marginal costing techniques.

UNIT I – INTRODUCTION TO MANAGEMENT ACCOUNTING AND RATIO ANALYSIS

Meaning — Objectives — advantages — limitations — management accounting Vs financial accounting — Basic financial statement analysis (comparative — common size — trend analysis) — Ratio analysis (Meaning — Uses and limitations — Analysis for liquidity, Solvency and Profitability) — Inter firm comparison **(20 hours)**

UNIT II - FUNDS ANALYSIS

Fund flow analysis and Cash flow analysis - preparation of Fund flow statement and Cash flow statement (AS 3 format). **(15 hours)**

UNIT III- MARGINAL COSTING

Meaning — Basic concepts —Contribution-CVP Analysis-Break Even Point- P/V ratio —Margin of Safety — Applications of marginal costing — Merits and Limitations.
(20 hours)

UNIT IV- BUDGETARY CONTROL

Meaning — Objectives — Uses-Merits and Demerits — Production budget and Sales budget — Cash budget — Flexible budget-Master Budget — Zero Base Budgeting
(20 hours)

UNIT V - STANDARD COSTING

Meaning — Objectives — Advantages and Limitations— Analysis of variances (material and labour only) **(15 hours)**

TEXT BOOK

R.S.N.Pillai,&V.Bagavathi - Management Accounting—S.Chand & Company Private ltd- 2014

REFERENCE BOOKS

1. A Murthy & S. Gurusamy, Management Accounting- Vijay Nicole Imprints Private Ltd-2014
2. Shashi K.Gupta & R.K.Sharma, Management Accounting: Kalyani Publications
3. M.N. Arora, Cost and Management Accounting - Himalaya Publishing House-2012

AUDITING
(SUB CODE: 21 UCG 63)

SEMESTER-VI	CORE	HOURS-6	CREDIT-5

Course outcomes:

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

- Understand well the fundamental concept of various components of Auditing
- Realizing the importance of internal checking on various transactions in business
- Bringing alertness to have a documentary evidence for every transactions of business
- Empowered the students with different methods of valuing the various assets and liabilities of the company
- Awareness of various accounting standards on various items of accounting

UNIT I - CONCEPTS OF AUDITING:

Origin, Meaning and objectives- Difference between accountancy, Auditing and Investigating- Various types of audit- statutory audit- Audit programme, audit working papers, Test checking and Routine checking-Preliminaries to the audit –Importance and limitations of audit. **(18 hours)**

UNIT II – INTERNAL CHECK:

Meaning- Objectives, Distinction between internal control and internal audit- Essential of a sound system of internal check- internal check with regard to different items. Audit report - Contents, Kinds. **(18 hours)**

UNIT III - VOUCHING:

Vouching, Verification of assets, Meaning, Objects and Importance- Vouching of cash transaction – vouching of ledger accounts. **(18 hours)**

UNIT IV – VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES:

Meaning- Objectives of Verification – Methods of verification and Valuation of Assets and Liabilities. **(18 hours)**

UNIT V - ACCOUNTING STANDARDS:

Meaning-Objectives-Significance-Scope- Advantages and Disadvantages –Benefits , Accounting Standard Board in India-Functions of ASB. **(18 hours)**

TEXT BOOK:
1. Sharma T.R, "Auditing", Sahitya Bhawan Publications Agra.
2. J.C. Varshney, "Financial Accounting", SBPD Publications.

REFERENCE BOOKS:
1. Tandon B.N, S., "Practical Auditing", Chand & Company, New Delhi.
2. Saxena R & G, "Principals and Practice of Auditing", Himalaya Publishing House
3. R.S.N Pillai, Bagavathi, S.Uma, "Financial Accounting", S Chand & Company, New Delhi

| SEMESTER-VI | CORE | HOURS-6 | CREDIT-5 |

Course outcomes
At the end of the course the students will be able to

- Discuss on GST and person liable to pay GST.
- Explain about supply of goods or services mentioned in Schedule II of GST act.
- Describe about GST input tax credit and registration of GST.
- Explain the procedure for the payment of GST.
- Indentify the scope of customs law.
- Generate the skill on the assessment of Customs duties.

UNIT I GST—OVERVIEW & CONCEPTS

History – Dimensions – GST Council : Action plan ,constitution , functions – Audit under GST – Administration of GST – Objectives ,Salient features, Challenges of GST – Types of GST - Impact of GST on State and Central Governments – Advantages and disadvantages of GST – Major benefits of GST - GST Rates – Important definitions under GST (Business, Business vertical, Continuous supply of goods, Electronic cash ledger, Person, Input tax credit, Inward supply and Outward supply) – Exempted Goods and services.
(18 hours)

UNIT II – SUPPLY AND ITS DIMENSIONS

Meaning – Scope – Activities specified in schedule-I as supply - – Activities to be treated as supply of Goods or services mentioned in schedule-II – Activities are not supply – Composite and Mixed supply - Time of supply of goods and services – Value of supply – Inter State supplies and Intra State supplies – Place of supply.   **(18 hours)**

UNIT III – LEVY AND COLLECTION OF GST, REGISTRATION, ACCOUNTS MAINTENANCE

Provisions relating to Levy and collection of GST – Input Tax Credit (ITC) – Eligibility and conditions for availing it – provisions for taking ITC – Input credit in case of Job work - Persons liable for registration – persons exempted from registration – Procedure for registration - Cancellation of registration – reason for cancellation – Provisions relating to issue of tax invoice in respect of goods and services – List of records maintained by registered person.   **(18 hours)**

UNIT IV – FILING GST RETURNS AND PAYMENT OF GST

Types of GST returns and due dates – Provisions for furnishing of returns (Sec.39) – Provisions relating to submission of monthly and annual returns – Provisions for furnishing details of outward and inward supplies – Various provisions relating to payment of tax - Assessment and audit – types of assessment.   **(18 hours)**

UNIT V– CUSTOMS ACT

Meaning – Growth in customs revenue – Objectives – Scope of customs law – definitions of important concepts – Officers of customs – powers of authorities – Types of customs duties – Classification of goods – Assessment of duty – Valuation of goods under customs act – Duty drawback **(18 hours)**

TEXT BOOK:

T. S. Reddy & Y. Hari Prasad Reddy, Business Taxation, Margham Publications, Chennai-17, 2019

REFERENCE BOOKS:

1. Dr. R. G. Saha, Dr. Divyesh Shah, Dr. Usha Devi. N, GST (Indirect Taxes), Himalaya Publishing House,Mumbai - 4, 2019.
2. Dr. Thomas Joseph Thoomkuzhy, Dr. Jaya Jacob M., Ms. Chinnu Mariam Chacko, GST The Essentials of Goods and Services Tax, Himalaya Publishing House, 2017
3. The Institute of Charted Accounts of India, Taxation (Inter), Section – B: Indirect Taxes,2019

INVESTMENT MANAGEMENT
(SUB CODE: 21 UCGE 61)

| SEMESTER-VI | ELECTIVE | HOURS-6 | CREDIT-6 |

Course outcomes:

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

- Recall the nature and scope of the investment management.
- Describe the various aspects of new issue market and the parties involved in the new issue
- Use the investment management techniques in their life
- Analyse the investment opportunities by fundamental and economic environment analysis
- Coordinate the investment portfolio by technical and portfolio analysis.
- Design the effective investment portfolio in their business.

UNIT-I NATURE AND SCOPE OF INVESTMENT MANAGEMENT

Definition- classification of investment- Features – Factors favouring Investment-Investment alternatives- Real investments- Contingent investments- Titular investment.

(15 Hours)

UNIT-II NEW ISSUE MARKET

Primary markets- Functions of new issue market-Methods of floating new issues-Public issues- merits and demerits of public issue- players and parties involved in the new issue market- problems of new issue market. **(20 Hours)**

UNIT-III SECONDARY MARKET

Definition of stock exchange- characteristics- Important stock exchanges in India-Functions of stock exchanges- Listing of securities- Listing procedures – Advantages and disadvantages of listing – Methods of Trading in Stock Exchange- stages involved in trading in stock exchange. **(15 Hours)**

UNIT-IV FUNDAMENTAL ANALYSIS

Approaches to security analysis- Fundamental analysis- Economic environment analysis- industry analysis- ratio analysis- book value and market value of shares-Fundamental valuation Models. **(20 Hours)**

UNIT-V TECHNICAL AND PORTFOLIO ANALYSIS

Basic assumptions of Technical Analysis- Difference between Technical and Fundamental analysis- Dow Theory- Efficient Market Theory- Portfolio analysis-Diversification and risk marketing model- Portfolio performance evaluation and revision.

(20 Hours)

TEXT BOOK:

Preeti Singh, "Investment Management", Himalaya Publishing House, Mumbai

REFERENCE BOOKS:

1. Dr.L.Natarajan, "Investment Management", Margham Publications.
2. Bhalla, V.K and Tuteja, S.K , "Investment Management", S. Chand & Co. New Delhi,
3. Preeti Singh, "Security Analysis and Portfolio Management", Himalaya Publishing House, Mumbai.

DESKTOP PUBLISHING (THEORY)
(SUBJECT CODE: 21 UCO 64)

SEMESTER - VI	CORE	HOURS-6	CREDITS-5

Course outcomes

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

- List the tools to create publications and to edit images
- Identify the tools for formatting text and selecting images
- Carry out text editing and image editing
- Select the appropriate tools for text and image editing
- Verify the effects of different settings
- Produce documents with text and images

UNIT I - PAGEMAKER BASICS

Getting Started with PageMaker **-** Working in PageMaker – The PageMaker Window – Closing the Publication – Working with Text – Importing Graphic - Saving the Publication - Closing the Publication and Quitting PageMaker. Editing Text: Open an Existing Publication – Making Changes in the Publication – The Story Editor – Searching by Format – Closing the Story Editor - Correcting Mistakes **(20 hours)**

UNIT II - FORMATTING TEXT, MASTER PAGES, WORKING WITH COLUMNS

Changing the Font, Font Size – Bold – Italics – Underline – Aligning Text – Tracking – Kerning – Leading – Style Sheets – Importing Styles – Bullets and Numbering. *Master Pages*: Adding Text to the Publication – Auto Flow – Master Pages - Creating, Applying, Removing and Editing Master Pages – Getting Familiar with Columns – Working with Columns. **(20 hours)**

UNIT III - WORKING WITH GRAPHICS, MANAGING AND PRINTING PUBLICATIONS

Creating Simple Graphics – Wrapping Text around a Graphic - Importing, Resizing and Moving a Graphic – Adding Caption to the Graphic – Cropping a Graphic. Managing and Printing a Publication:Page Orientation – Page Numbering – Page Size – Dimensions – Margins – Table of Contents – Managing Books – Printing a Publication. **(15 hours)**

UNIT IV: GETTING STARTED WITH PHOTOSHOP, WORKING WITH IMAGES AND COLORS

Open an Existing File – The Photoshop Program Window – Creating a New File – Saving Files – Reverting Files – Closing Files. Working with Images and Colors: Bitmap and Vector Images – Image Size – Editing Images – Color Modes – File Formats – Setting the Current Foreground and Background Colors – The Color Picker Palette – The Eye dropper Tool – The Swatches Palette. **(20 hours)**

UNIT V: SELECTION TOOLS, PAINTING AND EDITING TOOLS AND LAYERS

Making Selections: The Selection Tools – The Grow and Similar Commands – Moving a Selection – Editing Selections –Filling a Selection – Transforming Selections – Inverting a Selection.

Painting and Editing Tools: The Painting Tools – The Drawing Tools – The Editing Tools - Toning Tools – The Eraser Tools.

Layers: Working with Layers – Creating, Selecting, Hiding/Showing, Merging and Deleting Layers – Layer Effects- Working with Smart Objects- Understanding Filters.   **(15 hours)**

TEXT BOOK:

1. Vikas Gupta, "Comdex Desktop Publishing Course kit", Dreamtech Press, 2005.

REFERENCE BOOKS:

1. Ramona Pruitt, Joshua Pruitt, "Photoshop 6 – Visual Insight", Dreamtech Press
2. Carolyn M. Connally, "PageMaker-The Complete Refernce", McGraw-Hill,Illustrated edition , 2002
3. Marc Campell,"Laxhmi Publications",2010.
4. Laurie Fuller,"Photoshop 7-The Complete Reference", McGraw-Hill Education,2002

DESK TOP PUBLISHING (PRACTICAL)

a) PageMaker

1. Creating a Simple Publication.

2. Creating Publication with Shapes and Colors.

3. Working with Columns

4. Importing Graphic Objects.

5. Creating Table of Contents.

b) Photoshop

1. Editing Images – Rotating and cropping images.

2. Working with selection tools.

3. Filling a selection with colors or patterns.

4. Working with Clone stamp and Pattern stamp tools

5. Creating passport size photos

6. Working with Layers.

PROJECT
(SUBJECT CODE: 21 UCOE 61)

SEMESTER: VI	ELLECTIVE	HOURS: 6	CREDITS: 6

The students can choose any one of the ECC papers offered by the parent department and also the papers offered by other departments. Each paper preferred by the student will eligible him to receive an additional two credits.

SEM	PART	SUB.CODE	TITLE OF THE PAPER	CREDITS
I	V	21COEC11	Office Management	3
II	V	21COEC21	Services Marketing	3
III	V	21COEC31	Corporate Restructuring	3
IV	V	21COEC41	Strategic Management	3
V	V	21COEC51	Quality Management	3
VI	V	21COEC61	Financial Regulatories	3

OFFICE MANAGEMENT
(SUBJECT CODE: 21COEC11)

SEMESTER-I	ECC	CREDITS - 3

UNIT I - MODERN OFFICE MANAGEMENT

Introduction- Functions of an office - Office Management-Functions of office management - Office system and Routines- Procedure- Methods - Office Manual-Organisation Chart- Flow of Work-Process of Delegation.

UNIT II - OFFICE ACCOMMODATION, LAYOUT AND ENVIRONMENT

Size and Shape of Office-layout of Office-Merits of Good Layout-Open office and Private Office-Advantages and Disadvantages - New Trends-Office Environment-Office Lighting-Ventilation-Interior Decoration and Furnishing-Freedom from noise and dust-Safety-Sanitary arrangement-Security-Secrecy.

UNIT III - OFFICE FURNITURE, AND OFFICE CORRESPONDENCE

Introduction-Basic Principles-Types of Furniture-Correspondence and Mail-Centralized Correspondence-Merits and Demerits-Decentralised Correspondence-Merits and Demerits-Mail Servics-Centralised Mail Handling - Typing pool-Merits and Demerits - Outward Correspondence-Mailing Machines.

UNIT IV - RECORDS AND ADMINISTRATION

Meaning and Purpose of Record Management - Principles of Record management-Filing-Importance - Objects of Filing-Essentials of Filing-Planning a Filing System - Centralised Filing-Decentralised Filing-Metods of Filing - Modern Methods - Indexing-Filing Routine.

UNIT V - OFFICE STATIONERY AND FORMS

Introduction – Significance - Management of Office Supplies - Purchasing System-Centralised Purchasing-Decentralised Purchasing - Standardisation of Office Supplies - Forms-Introduction-Significance-Advantages-Types of Forms-Forms Designing- Principles of Form Designing-Guidelines for Design

TEXT BOOK

Office Management, R.S.N Pillai&Bagavathi, S.Chand &Company Private ltd.

REFERENCE BOOKS

1.Modern Office Management Principles and Techniques, J.n.Jain&P.P Singh
2.Office Management, Kathiresan&Dr.Radha, Prasanna Publishers, Chennai.
3.Office Management, R.k.Chopra, Himalaya Pub.House-New Delhi.

SERVICES MARKETING
(SUBJECT CODE: 21 COEC21)

SEMESTER-II	ECC	CREDITS - 3

UNIT I - FUNDAMENTALS OF SERVICES MARKETING

Concept of services- Goods Vs. services - Salient features of marketing of services - Significance of Services marketing-emerging key services.

UNIT II - MANAGEMENT OF SERVICES MARKETING

Marketing mix- Product Mix-Promotion Mix-Place Mix-Intenal Marketing –Service Quality - Measurement of Service Quality

UNIT III - TOURISM MARKETING

Meaning – Definition – Types of Tourism – Tourism product planning & Development – Tourism pricing policy – Factors influencing pricing – Tourism promotion strategy – Tourism publicity – Tourism sales promotion

UNIT IV - BANK MARKETING

Introduction- Bank Marketing- concept- Justifications for marketing the banking services-users of banking services- the behavioural profile of users- Marketing information system for banks- significance of MIS to the banking organizations.

UNIT V - INSURANCE MARKETING

Introduction-Insurance marketing- concept-users of insurance service-behavioural profile of users-Marketing segmentation- Marketing Information System-Insurance Product-Product Planning and development-Formulations of marketing mix for insurance organizations.

TEXT BOOKS

Services Marketing   S.M.Jha, Himalaya Publishing House, Mumbai.

REFERENCE BOOKS

1. Services Marketing, "VasanthiVenugopal& Raghu V.N", Himalaya Publishing House,. Mumbai.
2. ServicesMaketing, "Dr.S.Shajahan", Himalaya Publishing House, Mumbai.

CORPORATE RESTRUCTURING
(SUBJECT CODE: 21 COEC31)

SEMESTER - III	ECC	CREDITS - 3

UNIT I - INTRODUCTION

Corporate Restructuring- meaning- types- forces driving restructuring initiatives-asset sales- sell offs-spin offs-carve outs.

UNIT II - ACQUISITIONS

Acquisition meaning-steps in acquisition-diversification-framework for decision making- strategies-method of payment- maximum and minimum exchange ratio for the acquiring firm- cross border acquision.

UNIT III - MERGERS

Mergers-concept-methodologies-factors affecting gains in acquisition- merger gains-market reaction to merger announcements

UNIT IV - OPTIONS IN MERERS AND ACQUISITIONS

Mergers acquisitions-real options in mergers and acquisitions- applications of real options- contingency payment – earn outs- benefits and limitations.

UNIT V - TAKEOVERS

Takeovers- concept- need-types- procedures- defenses- post bid measures- procedures and regulations for takeover.

REFERENCE BOOKS

1. Mergers, Acquisition and Corporate Restructuring – KrishnamurthinadVishwanath, R.
2. Mergers and Acquisitions Boach and Beamish, Sage Publication India Pvt.Ltd
3. Corporate Restructuring- Mergers, Acquisition Bhagaban Das, DebolasRaskhit, Himlaya Publishing House, New Delhi.

STRATEGIC MANAGEMENT
(SUBJECT CODE: 21 COEC41)

SEMESTER - IV	ECC	CREDITS - 3

UNIT I - STRATEGIC MANAGEMENT PROCESS
Conceptual framework for strategic management- strategic formation process-approaches to strategic decision making process- techniques for improving strategic decision making
.

UNIT II - MISSION AND GOALS
Definitions-Characteristics of Mission statement-Objectives and Goals- Significance of Objectives- Characteristics of objectives-Formulation of Objectives.

UNITS III - ENVIRONMENTAL FCTORS
Environmental factors-Concept of environment-Macro environmental forces-Demographic environment- Technologial environment-socio cultural environment-economic environment- political environment - Meaning and factors influencing environment

UNIT IV - ORGANISATIONAL ANALYSIS
Strategic Finance Issues- Strategic Marketing Issues- Strategic Operations Issues-Strategic Human Resource Issues- Strategic Information Management Issues.

UNIT V - CORPORATE STRATEGY
Stability Strategy- Profit strategy-Growth strategy- Concentration- Vertical Integration- Diversification.

TEXT BOOK
Business Policy and Strategic Management, M.Jeyarathnam, Himalaya Publishing House

REFERENCE BOOKS
1.Strategic Management- An Integral Approach, CharlessW.l, Hill & Gareth R.Jones
2.Strategic Management, Joe Thoomas, Harper and Row, New York

QUALITY MANAGEMENT
(SUBJECT CODE: 21 COEC51)

SEMESTER - V	ECC	CREDITS - 3

UNIT I QUALITY AND QUALITY CONTROL

Quality- Management role for quality control- functional quality- nonfunctional quality-value of quality-Essential ingredients of quality control-Quality control Process-Elements of Quality

UNIT II NEW PERSPECTIVE

TQM-Business Challenges-Quality Audit- Types of Audits- Education and Training for Quality- Avenues for learning.

UNIT III INTERNATIONAL ORGANISATION FOR STANARDISATION

ISO 9000- ISO 9000 documents- ISO 9000 Quality System-Steps for ISO 9000 Registration-Benefits of ISO 9000- Inspection-Quality System-

UNIT IV AN APPROACH TO TOTAL QUALITY

Introduction- Importance-Elements of Total Quality- Processing Importance and Growth

UNIT V MANAGING THE POOR PERFORMANCE

Introduction-causes and remedies of poor performance- Performance Appraisal-Problems in analyzing performance—Traditional and modern Performance appraisal-Limitations of Performance Appraisal- Monitoring the effectiveness of the Appraisal Procedure- Ethics of Appraisal.

TEXT BOOK

1. Total Quality Management, S.D. Bagade, Himalaya Publishing House

FINANCIAL REGULATORIES
(SUBJECT CODE: 21 COEC61)

SEMESTER-VI	ECC	CREDITS - 3

UNIT- I

Introduction to finance and financial regulations in India- Financial services, concepts, objectives, functions, charecteristics and the problems of financial service sectors.

UNIT - II

RBI Regulations- Historical background-functions of RBI- Monetary control and promotional role of RBI-Setting up specialized institutions-Monetary policy-supervision and financial sectors.

UNIT - III

SEBI Regulations- Organisations structure- Objectives- functions-investor education and investor protection-SEBI and reforms in primary and secondary securities market and OMBUDSMAN regulations.

UNIT - IV

IRDA Regulations- IRDA Act-Controls by IRDA- Duties- Powers and Functions of IRDA- Administration and major amendments- Insurance agents- Intermediaries and surveyors.

UNIT - V

PF and RDA-concept of Pension- Pension fund-Types-Objectives-Features of Pension Fund- Benefits and Limitations-Benefit plan Vs Contribution Plan- New Regulations.

TEXT BOOK

1. Dynamics of Indian Financial System, Preeti Singh, Ane Books Private Ltd., New Delhi

REFERENCE BOOKS

1. Essentials of Financial Services, Guruamy, S, Tata McGraw hills Edcation Private Ltd
2. Financial Services, NaliniPravaTripathy, Prentice Hall of India
    3. Investment Management, Preethi Singh, Himalaya Publishing House