

DEPARTMENT OF COMMERCE
THE AMERICAN COLLEGE, MADURAI
COURSE STRUCTURE – B.COM (AIDED) 2019 -20 ONWARDS

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
1	Part-I	COM/CME 1251	TAM/ HIN/ FRE/ Azhuvalaga Nadaimuraigal	3	2	30
	Part-II	ENG XXXX	ENGLISH	3	2	30
	Major	COM/CME 1553	Financial Accounting- I	5	5	75
	Major	COM/CME 1455	Business Communication	4	4	60
	Major	COM/CME 1457	Principles of Marketing	4	4	60
	Supportive	COM/CME 1459	Business Economics	5	4	60
	NME	COM/CME 1261	Principles of Accounting	3	2	30
	LS	COM/CME 1263	Principles of Insurance	3	2	30
TOTAL				30	25	375
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
2	Part-I	COM/CME 1252	TAM/ HIN/ FRE/ Seyalar Panimuraigal	3	2	30
	Part-II	ENG XXXX	ENGLISH	3	2	30
	Major	COM/CME 1554	Financial Accounting – II	5	5	75
	Major	COM/CME 1456	Banking Theory, Law & Practice	4	4	60
	Major	COM/CME 1458	Auditing	4	4	60
	Supportive	COM/CME 1460	Business Environment	5	4	60
	NME	COM/CME 1262	Principles of Management	3	2	30
	LS	COM/CME 1264	Creative Leadership	3	2	30
	Part V	XXX 0000	NSS/NCC/SLP/PED	---	1	30
TOTAL				30	25 + 1	375 / 405
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
3	Part-I	COM/CME 2251	TAM/ HIN/ FRE/ Vaniga Melanmai	3	2	30
	Part-II	ENG XXXX	ENGLISH	3	2	30
	Major	COM/CME 2553	Corporate Accounting	5	5	75
	Major	COM/CME 2655	Business Law	6	6	90

	Major	COM/CME 2457	Supply Chain Management	4	4	60
	Major	COM/CME 2459	Business Ethics	4	4	60
	Supportive	COM/CME 2461/ MAS XXXX	Information Technology / Business Statistics	5	4	60
TOTAL				30	27	405
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
4	Part-I	COM/CME 2252	COM/ HIN/ FRE Melanmai Thathuvangal	3	2	30
	Part-II	ENG XXXX	ENGLISH	3	2	30
	Major	COM/CME 2554	Higher Accounting	5	5	75
	Major	COM/CME 2656	Corporate Law	6	6	90
	Major	COM/CME 2458	Customer Relationship Management	4	4	60
	Major	COM/CME 2460	Investment Management	4	4	60
	Supportive	COM/CME 2462/ MAS XXX	e-Commerce / Business Mathematics	5	4	60
	Part V	XXX 0000	NSS/NCC/SLP/PED	---	1	30
TOTAL				30	27 + 1	405 / 435
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
5	Major	COM/CME 3651	Cost Accounting – I	6	6	90
	Major	COM/CME 3653	Income Tax Law and Practice - I	6	6	90
	Major	COM/CME 3555	Human Resource Management	5	5	75
	Major	COM/CME 3657	Management Accounting	6	6	90
	VAL	VAL XXXX	Value Education	4	2	30
	LS	COM/CME 3259	Services Marketing	3	2	30
TOTAL				30	27	405
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
6	Major	COM/CME 3652	Cost Accounting – II	6	6	90
	Major	COM/CME 3654	Income Tax Law and Practice - II	6	6	90
	Major	COM/CME 3556	International Marketing	5	5	75
	Major	COM/CME 3658	Financial Management	6	6	90
	EVS	COM/CME 3200	Environmental Studies	4	2	30
	LS	COM/CME 3260	Entrepreneurial Skill Development	3	2	30

TOTAL				30	27	405

SUPPORTIVE COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	COM/CME 1459	Business Economics	5	4
2	COM/CME 1460	Business Environment	5	4
3	COM/CME 2461/ MAS XXX	Information Technology / Business Statistics	5	4
4	COM/CME 2462/ MAS XXX	e-Commerce / Business Mathematics	5	4

NON-MAJOR ELECTIVE COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	COM/CME 1261	Principles of Accounting	3	2
2	COM/CME 1262	Principles of Management	3	2

LIFE-SKILL COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	COM/CME 1263	Principles of Insurance	3	2
2	COM/CME 1264	Creative Leadership	3	2
3	COM/CME 3259	Services Marketing	3	2
4	COM/CME 3260	Entrepreneurial Skill Development	3	2

PROGRAMME SPECIFIC OUTCOMES (PSOs) FOR B.COM (AIDED&SF)

Upon completion of the Program, Graduates will be able to

1. Utilise knowledge and skills grounding in various commercial aspects and its recent trends.
2. Pursue professional courses like CA, CMA, CS and CFA.
3. Adopt critical thinking and problem-solving skills effectively in the business world.
4. Relate wide variety of specialization options, interactive learning experiences and strong commercial grounding with their business.
5. Become an Entrepreneur and capable of making decisions in running their own business with professional excellence in a multicultural Environment.
6. Exhibit numerical, language abilities and communicate ideas effectively in written and oral formats relating to business.
7. Apply Knowledge in accounting, taxation, law and legislations related to commerce and business.
8. Execute practical as well as leadership skills related with banking, insurance and other business with a global mindset.
9. Apply knowledge on economic theory as it relates to the business policy and issues.
10. Transform themselves as assertive and effective Executives for business, Financial Analysts, Human Resource Managers, Marketing Managers, Tax Advisors, Business Analysts, and the like.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

Courses	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
COM/CME 1251	X		X	X	X	X				X
COM/CME1553	X	X	X			X	X			X
COM/CME 1455			X	X	X	X		X		X
COM/CME 1457	X		X	X	X			X		X
COM/CME 1459	X	X		X	X			X	X	
COM/CME 1261			X		X	X	X			
COM/CME 1263	X			X	X			X		
COM/CME 1252	X	X	X	X				X		X
COM/CME 1554	X	X	X			X	X			X
COM/CME 1456	X		X		X		X	X		X
COM/CME 1458		X	X			X	X	X		X
COM/CME1460	X		X	X	X				X	X
COM/CME 1262			X	X	X	X		X		X
COM/CME 1264			X	X	X	X		X		X
COM/CME 2251	X		X	X	X	X				X
COM/CME 2553	X	X	X			X	X			X
COM/CME 2655		X		X	X		X	X		X
COM/CME 2457	X		X	X	X		X		X	X
COM/CME 2459			X	X	X			X	X	X
COM/CME2461	X			X		X	X	X		X
COM/CME 2252			X	X	X	X		X		X
COM/CME 2554	X	X	X			X	X			X
COM/CME 2656		X		X	X		X	X		X

COM/CME 2458	X		X		X	X	X	X		
COM/CME 2560	X		X		X		X		X	X
COM/CME 2462	X			X		X	X	X		X
COM/CME 3651	X	X	X			X	X			X
COM/CME 3653		X	X	X			X		X	X
COM/CME 3555	X		X		X	X		X		X
COM/CME 3657	X	X	X				X	X		X
COM/CME 3259	X		X	X	X			X		X
COM/CME 3652	X	X	X				X	X		X
COM/CME 3654		X	X	X			X		X	X
COM/CME 3556	X	X	X				X	X		X
COM/CME 3658		X	X			X		X	X	X
COM/CME 3200	X			X	X		X		X	
COM/CME 3260			X		X	X		X	X	X

Mapping of Programme Specific Outcomes (PSOs) with Programme Outcomes (POs)

	PO1	PO2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
PSO 1	X	X		X	X		X	X		
PSO 2	X		X	X	X		X	X		
PSO 3	X	X			X	X			X	X
PSO 4	X	X	X	X		X		X		
PSO 5		X	X	X	X				X	X
PSO 6	X	X	X	X	X	X				
PSO 7				X	X		X	X	X	X
PSO 8	X	X	X	X	X			X		
PSO 9				X	X	X	X		X	X
PSO 10	X	X	X		X	X	X		X	X

நோக்கம்

அலுவலகத்தின் அமைப்புமுறைகள் மற்றும் செயல்பாடுகளை அறிந்து கொள்வதோடு உபகரணங்களை பயன்படுத்தி தகவல் தொடர்பு ஆவணங்களை தயாரித்தல், அவற்றை கோப்பிலிடுதல், கூட்டங்களை நடத்துதல் மற்றும் அறிக்கைகள் தயாரித்தலின் முறைகளை விளக்குவதே இப்பாடத்தின் நோக்கமாகும்.

வெளிப்பாடுகள்

- i. அலுவலகத்தின் அமைப்பு முறைகள் மற்றும் செயல்பாடுகளை அறிந்து கொள்தல்.
- ii. அலுவலகத்தில் பயன்படுத்தப்படும் உபகரணங்கள் அல்லது இயந்திரங்களைப் பற்றி தெரிந்து கொள்வதோடு அவற்றை கையாளுதலை பற்றி தெரிந்து கொள்தல்.
- iii. அலுவலக கடிதப் போக்குவரத்து மற்றும் கூட்டங்களை நடத்துதல் பற்றி அறிதல்.
- iv. ஆவணங்களை தயாரித்தல் மற்றும் அவற்றைகோப்பிலிடுதல் முறைகளை அறிந்து கொள்தல்.
- v. கூட்டங்களை நடத்துதல் மற்றும் அவற்றிற்கான அறிக்கைகளை தயாரித்தல்.

அலகு1

அலுவலகம்: பொருள் - இலக்கணம், அலுவலக செயல்பாடுகள் -அமைப்பு முறைகள் -வரிசை அமைப்பு முறை, செயல்பாட்டு அமைப்பு முறை, வரிசை மற்றும் செயல்பாட்டு அமைப்பு முறை, குழு அமைப்பு முறை – அலுவலக அமைப்பு கொள்கைகள் - கட்டுப்பாட்டின் வீச்சு, கட்டுப்பாட்டின் ஒற்றுமை, செயல்பாட்டு ஒற்றுமை.

அலுவலக நடைமுறைகள்: அலுவலகத்தின் பிரிவுகள்- மையப்படுத்துதல், பரவலாக்குதல் அல்லது துறைகளாக்குதல்- துறைகளின் செயல்பாடுகள்- நிறுவன விளக்கப்படம் - அலுவலக கையேடு.

அலகு2

அலுவலக உபகரணங்கள் அல்லது இயந்திரங்கள் - பயன்பாடுகள்- தேர்ந்தெடுக்கும் போது கவனிக்க வேண்டிய காரணிகள்- வகைகள்- தட்டச்சுபொறி, வாய்மொழிபதியும் கருவி, பிரதியெடுக்கும் இயந்திரம், படம்பிரதியெடுக்கும் இயந்திரம், தொலைநகல் இயந்திரம் நுண்படச்சுருள், துண்டுகளாக்கும் இயந்திரம், அஞ்சல் துறையில் பயன்படுத்தும் இயந்திரங்கள் மற்றும் கணினி.

அலகு3

அலுவலகக்கடிதப் போக்குவரத்து: பொருள்- வகைகள்: குறிப்பாணை- வணிகக் கடிதங்கள்- கூட்டத்திற்கான அறிவிப்பு- கூட்டத்திற்கான அறிக்கை- அறிக்கைகள் மற்றும் சுற்றிக்கை.

அஞ்சல் முறை: வகைகள்- உள்வரும் அஞ்சல் தகவல் தொடர்பு- வெளிச் செல்லும் அஞ்சல் தொடர்பு- உள்வரும் மற்றும் வெளிச் செல்லும் தகவல் தொடர்பைகையாளும் முறைகள்.

அலகு4

அலுவலக ஆவணங்கள்: பொருள்- வகைகள்- நிர்வாக ஆவணங்கள், விற்பனை ஆவணங்கள், கையிருப்புமற்றும் கொள்முதல் ஆவணங்கள் - பயன்பாடுகள்- ஆவணங்கள் தயாரித்தல்.

கோப்பிலிடுதல்: இலக்கணம், நோக்கம்- கோப்பிடும் முறைகள்- பழையகோப்பிட்டு முறைகள், நவீனகோப்பிட்டு முறைகள். கோப்பிடும் வகைகள்- அகரவரிசை, காலவரிசை, எண்முறை, புவியியல், பொருள், எண்ணெழுத்துவகை- கோப்பிடுதலின் அமைப்புகள்- கோப்பிடுதலுக்கு உதவும்உபகரணங்கள்.

அலகு5

அலுவலக கூட்டங்கள் - பொருள் - இலக்கணம்- நோக்கம்- வகைகள் - சட்டமுறை கூட்டம், ஆண்டுப் பொது கூட்டங்கள், மேலாண்மைக் கூட்டங்கள், குழுக் கூட்டங்கள் மற்றும் செயற்குழு கூட்டங்கள்- கூட்டங்கள் நடத்தும் செயல்முறைகள்- நிகழ்ச்சிநிரல்.

அறிக்கை தயாரித்தல்: நோக்கங்கள்- அறிக்கை தயாரிக்கும் போது கவனிக்க வேண்டியவை- வகைகள் -அறிக்கையின் பகுதிகள்.

பாடநூல்

சுந்தரம்எஸ்.எம்,அலுவலகமுறைகள், ஸ்ரீ மீனாட்சிபதிப்பகம்,காரைக்குடி 2014.

பரிந்துரைக்கப்படும் நூல்கள்

1. முனைவர் கே. அன்பழகன் மற்றும் முனைவர் எஸ். இராமன், அலுவலக முறைகள், மெரிட் இந்தியா பப்ளிகேஷன், மதுரை, 2015.
2. இராமலிங்கம் எல். பி. மற்றும் முனைவர் டி. மனோகரன், செயலர் பணிமுறை, மெரிட் இந்தியா பப்ளிகேஷன், மதுரை,2014.
3. பாவை ஆசிரியர் குழு,வணிகமடலியலும் அலுவலக மேலாண்மையும், பாவைபதிப்பகம், சென்னை, 2015.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying			3		
K4: Analyzing				4	
K5: Evaluating					
K6: Creating					6

Mean: 3.2

COM/CME 1553

FINANCIAL ACCOUNTING – I

5 Hrs / 5 Cr

Course Objective

To enable the students to acquire knowledge of the Financial Accounting Principles and Practices and familiarize them with the techniques of preparing various financial statements.

Course Outcomes

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

- i. Identify basic accounting concepts, prepare accounts under single entry system and reconcile cash and bank balances.
- ii. Interpret transactions on bill of exchange and apply different techniques of calculating average due date and interest under account current method.
- iii. Compare the methods of recording depreciation and calculate the amount of loss under insurance claim.
- iv. Determine the accounting treatment in the books of consignor and consignee and prepare accounts of joint venture.
- v. Integrate the accounting procedure for various non-profit organisations.

UNIT I

Introduction to Accounting - Accounting Concepts –Accounting Standards - Single Entry System - Bank Reconciliation Statement: Favourable and Unfavourable balances in Pass book and Cash book – Cash book and Pass book given for Successive Periods and Same Period – Reconciliation after adjustments in Cash book – Reconciliation for two bank accounts.

UNIT II

Bills of Exchange: Retained till due date – Discounted with Bank – Endorsed to Third Party – Retiring a Bill – Dishonour of a Bill – Renewal of Bill – Insolvency of Drawee – Accommodation Bills. Average Due Date: Amount is lent in various instalments - Amount lent in one instalment. Account current: Calculation of Interest - Forward and Backward Method - Daily Balance Method - Red Ink Interest method.

UNIT III

Depreciation: Depreciable Assets – Causes - Methods of Calculating and Recording Depreciation - Accounting for changes in Depreciation Policies. Insurance Claims: Loss of Profit - Loss of Stock. Goods on Sale or Return Basis: Transactions are very few – Transactions are frequent – Transactions are large in number.

UNIT IV

Consignment: Stock Valuation - Accounting for Losses – Goods sent on Consignment at Cost – Goods sent on Consignment at Invoice Price. Joint Venture: Accounting treatment – Separate Set of Books is kept – Separate Set of Books is not kept – Memorandum Joint Venture method.

UNIT V

Accounting for non-profit organization – Receipts and Payments Account - Income and Expenditure Account – Balance Sheet.

Text Book

Thothadri S & Nafeesa S, Financial Accounting, McGraw-Hill Education, Chennai, 2018.

Reference Books

1. Reddy T.S & Dr. Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.
2. Jain S.P & Narang K.L Advanced Accountancy, Kalyani Publications, Bangalore, 2018.
3. Mukerjee and Hanif, Advanced Accounting Volume I, Tata McGraw Hill Company Limited, New Delhi, 2016.

4. Iyengar S. P. Advanced Accounting Volume I, S. Chand & Sons, New Delhi, 2017.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying					
K4: Analyzing				4	
K5: Evaluating			5		
K6: Creating					6

Mean: 3.6

COM/CME 1455

BUSINESS COMMUNICATION

4 Hrs / 4 Cr

Course Objective

This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favourable outside the firm environment, as well as an effective internal communications program.

Course Outcomes

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

- i. Identify various structures of a business letter and the occasions for drafting letters such as an enquiry about the product, provide an offer, order and status enquiries.
- ii. Paraphrase sales letters, collection letters and reminders, complaints, claims and adjustments.
- iii. Appraise applications for situation vacant.
- iv. Diagnose different Modern Communication methods.
- v. Prepare corporate correspondence, minutes, reports and office notes.

UNIT I

Introduction to Business Communication: Essentials of Communication – Types – Barriers- Importance - Structure of Business Letters- Drafting of Different Types of Business Letters – Letter of Enquiry – Offers and Quotations – Orders – Trade References and Status Enquiries.

UNIT II

Business Letter: Complaints- Claims – Adjustments – Refusals– Sales Letters – Agency Letters –Collection letters - Banking Letters –Insurance Letters.

UNIT III

Application Letters and Memos: Letters Calling Candidates for Written Test - Drafting Interview Letters - Offer of Appointment- Provisional Appointment Orders - Final Order of Appointment - Employee Disciplinary Matters - Show Cause Notices - Charge Sheets - Letters of Dismissal and Discharge.

UNIT IV

Electronic Communication: Internet - Tele-Conferencing - Word Processing - Desktop Publishing - Electronic Mail (E-Mail) - Audio Conferencing - Video Conferencing -Webinars - Data storage and retrieval.

UNIT V

Corporate Correspondence: Correspondence with Shareholders and Debenture Holders Relating to Dividends and Interest - Transfer and Transmission - Internal Memos - Office Circulars - Office Orders - Office Notes - Communication with Regional / Branch Offices -Drafting of Minutes – Drafting of Reports and Office Notes.

Text Book

Rajendrapal & Kohrahalli, Essentials of business communication S.Chand Publications,New Delhi, 2011.

Reference Books

1. Sharma R.O& Krishna Mohan: Business Communication & Report Writing, Tata Mcgraw Hill, New Delhi, 2017.
2. Raman S & Swami R, Business Communication – A Practical Approach, Professional Publications, Chennai, 2015.
3. Asha Kaul, Business Communication, Prentice Hall India Learning Private Limited, New Delhi, 2009.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying					3
K4: Analyzing				4	
K5: Evaluating			5		
K6: Creating					

Mean: 3

COM/CME 1457

PRINCIPLES OF MARKETING

4 Hrs / 4 Cr

Course Objective

To familiarize the students with the basic concepts and principles of marketing to develop their conceptual and analytical skills to manage marketing operations in the recent business trends.

Course Outcomes

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

- i. Define the importance of marketing and market segmentation.
- ii. Explain a new product development and the advantages of packaging.

- iii. Predict the price of a product.
- iv. Examine the need of sales promotional techniques.
- v. Appraise the use of e-marketing and consumer protection.

UNIT I

Evolution of Marketing - Market – Meaning – Types - Marketing – Definition - Objectives - Importance –Marketing Mix - Marketing Functions – Market Segmentation- Basis –Criteria – Benefits.

UNIT II

Product Policy- Product Planning and Development – Product Life Cycle – Product Mix- Branding – Features – Types – Functions – Brand Name – Trademark - Labelling - Packaging – Features – Types – Advantages.

UNIT III

Pricing – Definition – Objectives – Factors Affecting Price Determination – Methods of Setting Prices – Cost – Demand and Competition - Pricing Policies and Strategies.

UNITIV

Promotion – Types of Promotion - Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media - Distribution Channels- Types of Channels – Factors Affecting Choice of Distribution.

UNITV

Direct Marketing – Multi-level Marketing - Retail Marketing – Methods – Problems – Retail Marketing in India – E-Marketing – Marketing Ethics – Consumerism –Types of Exploitation – Consumer Rights – Consumer Disputes Redressal Forum.

Text Book

Pillai R. S. N & Bagavathi, Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd, New Delhi, 2004.

Reference Books

1. Sherlekar S.A, Krishnamoorthy R, Marketing Management, Himalaya Publishing House, Mumbai, 2017.
2. Dr. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi, 2006.
3. Philip Kotler, Principles of Marketing, Prentice Hall India, New Delhi, 2006.
4. Memoria C.B & Joshi R.I, Principles and Practice of Marketing, Kitab Mahal Distributors, New Delhi, 2003.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying			3		
K4: Analyzing				4	
K5: Evaluating					5
K6: Creating					

Mean: 3

COM/CME 1459

BUSINESS ECONOMICS

5 Hrs / 4 Cr

Course Objective

To explain the principles of micro economics relevant to managing an organization and to understand economic environment of business.

Course Outcomes

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

- i. Describe the nature of business economics.
- ii. Apply demand analysis to relevant economic issues.
- iii. Examine the production and cost function.
- iv. Compare price under various market conditions.
- v. Appraise the methods of measuring national income.

UNIT I

Business Economics – Meaning – Definitions – Nature and Scope – Goals of firms- Managerial Economics and its Nature.

UNIT II

Demand – Types – Determinants – Reasons for downward sloping – Exceptions – Uses - Consumer's surplus. Elasticity of demand – Types – Factors – Practical importance – Demand forecasting – Objectives –Methods – Indifference curve – Properties - Consumers Equilibrium.

UNIT III

Production – Production function – Law of returns to scale – The law of variable proportion – Isoquant - Properties – Producers’ equilibrium. Cost – Cost functions – Types – Derivation of long run cost curve – Internal and external economics of scale – Concepts of revenue – Break even analysis – Concepts – Uses and limitations.

UNIT IV

Pricing theory – Time element – Perfect competition – Features – Supply curve and Equilibrium – Monopoly – Types – Degree of price discrimination – Advantages and disadvantages – Monopolistic competition – Selling cost – Oligopoly – Kinked demand curve model - Objectives of price policies – Pricing methods.

UNIT V

National Income – Concepts – Methods of measuring national income – Difficulties – Uses – Inflation – Types – Causes and consequences – Measures to check inflation.

Text Book

Maheswari & Varshney, Business Economics, Sultan Chand & Sons, New Delhi, 2009.

Reference Books

1. Mankar, G, Business Economics, Vikas Publishing House, Mumbai, 2010.
2. Aryamala, Business Economics, Vijay Nicole Publications, 2012.
3. Sundaram KPM, Business Economics, Sultan Chand & Sons, New Delhi, 2010.
4. Shankaran S, Business Economics, Margham Publications, Chennai, 2011.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom’s Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3			
K4: Analyzing			4		
K5: Evaluating				5	5
K6: Creating					

Mean: 3.8

Course Objective

Enables the students to understand the basic accounting concepts and the rules of preparing books of accounts. This course is exclusively designed for the benefit of science stream students.

Course Outcomes

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

- i. Define the terminologies and concepts of accounting.
- ii. Explain the rules of journalizing and prepare journal.
- iii. Predict ledger posting and balancing.
- iv. Classify various subsidiary books.
- v. Assess the profitability of a business firm through final accounts.

UNIT I

Introduction to book keeping – Accounting–Accounting terminologies – Types of accounting – Golden rules of accounting –Accounting equation - Uses of accounting.

UNIT II

Journal – Rules of journalizing – Passing entries in Journal (excluding adjustments entries).

UNIT III

Ledger posting and balancing – Types of Balances – Preparation of trial balance (Total method and balance method).

UNIT IV

Subsidiary books – Types of Subsidiary books – Cash Book – Single, Double and Triple Column Cash Book – Petty Cash Book.

UNIT V

Final Accounts – Concepts of Gross Profit and Net Profit – Parts of Final Accounts – Preparation of Trading, Profit and Loss accounts and Balance Sheet with simple adjustments.

Text Book

Gupta V.K, Fundamentals of Accountancy, Sultan Chand & Sons, New Delhi, 2009.

Books for Reference

1. Grewal T, Introduction to Accountancy, Sultan Chand & Sons, New Delhi, 2015
2. Gupta R.L., Radhaswamy M, Financial Accounting, Sultan Chand & Sons, New Delhi, 2017.
3. Reddy T.S & Dr. Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying			3	3	
K4: Analyzing					
K5: Evaluating					5
K6: Creating					

Mean: 2.6

COM/CME 1263

PRINCIPLES OF INSURANCE

3 Hrs / 2 Cr

Course Objective

To provide an insight into the basic principles of insurance, the types of general insurance and the different Life Insurance Plans.

Course Outcomes

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

- i. State the nature and the principles of insurance.
- ii. Describe the available life insurance policies and its benefits.
- iii. Infer the procedures for making claims against marine insurance policy.
- iv. Examine the nature of fire insurance and reinsurance.
- v. Interpret the importance of burglary, motor and personal accident insurance.

UNIT I

Insurance – Meaning – Functions - Nature and principles of insurance - Importance of insurance to individuals and business.

UNIT II

Life Insurance - Features of a life insurance contract – Classification of policies – Investment of funds – Surrender value – Bonus option – Policy condition – Annuity contracts.

UNIT III

Marine Insurance - Contract of marine insurance – Elements of marine insurance – Classes of policies – Policy conditions – Clause in a marine insurance policy – Marine losses.

UNIT IV

Fire Insurance – Features of a fire insurance – Kinds of policies – Policy conditions – Payment of claims – Reinsurance.

UNIT V

Miscellaneous Insurance – Motor insurance – Burglary – Personal accident insurance.

Text Book

Mishra M. N, Insurance Principles and Practice, S. Chand & Co, New Delhi, 2016.

Reference Books

1. Mishra M.N, Modern Concepts of Insurance, S. Chand & Co., New Delhi, 2015.
2. Dr. Periasamy P, Principles and Practice of Insurance, Himalaya Publishing House, Mumbai, 2011.
3. Palani P.S, Insurance in India, Response Books, Sagar Publications, New Delhi, 2000.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			2
K3: Applying					
K4: Analyzing			4	4	
K5: Evaluating					
K6: Creating					

Mean: 2.6

நோக்கம்

செயலர் பணிமுறை படிப்பதன் மூலம் மாணவர்கள் நிறுமச் செயலரின் இலக்கணம், பணிகள் மற்றும் புதிய நிறுமம் தோற்றுவித்தல், பதிவு செய்தல், நிறுமச் சட்டம், நிறும மேலாண்மை மற்றும் நிர்வாகத்தைப் பற்றி அறிந்து கொள்ள முடியும்.

வெளிப்பாடுகள்

- i. நிறுமத்தின் தன்மைகள் மற்றும் வகைகளைப் பற்றி அறிந்து கொள்தல்.
- ii. நிறுமத்தை அமைப்பதற்கான முறைகள் மற்றும் நிறுமச் செயலரின் கடமைகளையும், பொறுப்புகளையும் தெரிந்து கொள்தல்.
- iii. நிறுமக்கூட்டங்களை நடத்தும் முறை மற்றும் தீர்மானங்களை நிறைவேற்றும் முறைபற்றி அறிந்து கொள்தல்.
- iv. இயக்குநர்களின் நியமனம், அதிகாரங்கள், பணிகள் மற்றும் பதவி நீக்கம் பற்றி அறிந்து கொள்தல்.
- v. நிறுமக் கலைப்பு முறைகள் மற்றும் கலைப்பாளர்களின் அதிகாரங்களைப் பற்றி தெரிந்து கொள்தல்.

அலகு 1

நிறுமமும் நிறுமச் செயலரும்: நிறுமம் - பொருள் -இலக்கணம் - தன்மைகள் - வகைகள்- நன்மைகள் மற்றும் தீமைகள் - நிறுமச்செயலர்: இலக்கணம் - தகுதிநிலை - நியமனம் - நீக்கம் - உரிமைகள் - கடமைகள் - பொறுப்புகள்.

அலகு2

நிறுமத்தை தோற்றுவித்தலும் நிறுமச்செயலரும்: நிறுமத்தை அமைப்பதற்கான முறைகள் - தோற்றுவித்தல் - பதிவு செய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் தொடங்குதல் நிறுமத்தை தோற்றுவித்தலில் நிறுமச் செயலரின் கடமைகள் மற்றும் பொறுப்புகள்.

அலகு3

நிறுமத்திட்டங்களும் தீர்மானங்களும்: நிறுமக் கூட்டங்கள் - வகைகள்: இயக்குநரவைக் கூட்டம் - பங்குதாரர்களின் கூட்டம் - சட்டமுறைக் கூட்டம் - ஆண்டுப்பொதுக் கூட்டம் - அசாதாரணப் பொதுகூட்டம் -வகையினர் கூட்டம் - கூட்டஅழைப்பு - கூட்டம் நடத்தும் முறை - கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - நிகழ்ச்சிநிரல் -குறைவேண் -

பதிலாள். தீர்மானம்: வகைகள் - நிறைவேற்றும் விதம் - நிகழ்ச்சிக் குறிப்புஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தலில் செயலரின் கடமைகள்.

அலகு 4

நிறும மேலாண்மையும் நிர்வாகமும்: இயக்குநர்கள் அவை - இயக்குநர்கள் நியமனம் - அதிகாரங்களும் பணிகளும் - கடமைகள் - பொறுப்புகள் - பதவிநீக்கம் - நிர்வாக இயக்குநர் உரிமைகள்- அதிகாரங்கள் மற்றும் கடமைகள் - தணிக்கையாளர் - கணக்காளர் - சட்ட ஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - இயக்குநர் மற்றும் தணிக்கையாளர் நியமனத்தில் செயலரின் கடமைகள்.

அலகு 5

நிறுமக் கலைப்பு: பொருள் - நிறுமகலைப்பு முறைகள் - நிறுமகலைப்பு முறையின் படிநிலைகள் - கலைப்பாளர் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பிலும் நிறும முடப்படுதலிலும் செயலரின் கடமைகள்.

பாடநூல்

சரவணவேல் பி. கம்பெனிச்சட்டமும் செயலர் பணியும், தமிழ்நாட்டுப் பாடநூல் நிறுவனம், 2016.

பரிந்துரைக்கப்படும் நூல்கள்

1. முத்தையன், ராம், செயலர் பணிமுறைகள், தமிழ் நாட்டுப் பாடநூல் நிறுவனம், சென்னை, 2016.
2. Chandratre, K.R, Company Secretarial Practice manual Hardcovex, LexixNexis Publisher, New Delhi, 2019.
3. இராமலிங்கம்எல். பி. மற்றும் முனைவர். மனோகரன் டி, செயலர் பணிமுறை, மெரிட் இந்தியா பப்ளிகேஷன், மதுரை, 2014.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3	3		
K4: Analyzing				4	
K5: Evaluating					5
K6: Creating					

Mean: 3.4

Course Objective

Enable the students to have better understanding of the accounting procedures adopted in case of Branch accounts, Hire Purchase system, Royalty accounts, Departmental accounting and Partnership firm.

Course Outcomes

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

- i. Define the concept of Branch Account and the scope of Departmental Accounting.
- ii. Compare the Merits and Demerits of Hire Purchase and Royalty.
- iii. Appraise the method of maintaining partners' capital account and observe the proper accounting treatments during admission.
- iv. Assess various accounts prepared during retirement and death.
- v. Evaluate the concept of Dissolution of Partner and Partnership Firm.

UNIT I

Branch Accounting: Meaning - Objectives of Branch Accounts – Types of Branches – Dependent Branches – Independent Branch – Accounting System. Departmental Accounts: Meaning – Accounting Procedure – Allocation of Common Expenses – Interdepartmental Transfer - Practical Problems.

UNIT II

Hire-Purchase: Meaning – Difference between Hire Purchase and Instalment – Hire Purchase Trading Account – Stock and Debtor System – Computation of True rate of interest -Accounting for HP System. Royalty Accounts: Definition - Minimum rent - Short workings, Strikes and lock-outs - Accounting for Royalty - Sub-lease.

UNIT III

Partnership – Meaning – Deed – Types of Partners - Capital Accounts – Past Adjustments - Admission of Partner - Concept - Calculation of Profit sharing ratio – Revaluation of assets and liabilities – Goodwill Valuation and its recording - Adjustment regarding Partners' capital A/C - Preparation of Revaluation A/C - Partner's Capital A/C and Balance Sheet.

UNIT IV

Retirement and Death of a Partner: Meaning - Calculation of New Profit sharing ratio - Gaining ratio - Recording of goodwill - Revaluation of assets and liabilities - Accumulated reserves and profits - Adjustments regarding partners' Capital Accounts - Calculation of profit up to the date of death of a partner.

UNIT V

Amalgamation of partnership firms - Dissolution of a Partnership Firm (Excluding Insolvency of Partners) - Concept of Dissolution of partner and partnership firm - Realisation of asset and making payment of Liabilities-Piece meal distribution - Treatment of unrecorded Assets and Liabilities -Preparation of Realisation A/C - Partner's Capital A/C and Bank A/C.

Text book

Thothadri S & Nafeesa S, Financial Accounting, McGraw-Hill Education, Chennai, 2018.

Books for References

1. Reddy T.S &Dr. Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.
2. Jain S.P& Narang K.L, Advanced Accountancy, Kalyani Publications, Bangalore, 2018.
3. Mukerjee and Hanif, Advanced Accounting Volume I, Tata McGraw Hill Company Limited, New Delhi, 2016.
4. Iyengar S. P, Advanced Accounting Volume I, S. Chand& Sons, New Delhi, 2017.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3			
K4: Analyzing					
K5: Evaluating			5	5	5
K6: Creating					

Mean: 4

Course Objective

To acquire specialized knowledge on the banking system in India and the laws and practices relating to the Banking sector.

Course Outcomes

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

- i. Identify the relationship between banker and customer.
- ii. Paraphrase the banking system in India and the role of RBI in development of Indian Economy,
- iii. Predict the legal significance of pass book, different types of negotiable instruments and investment policies of bank.
- iv. Ascertain the implications of crossing, material alteration and endorsement
- v. Appraise the use of value added banking services.

UNIT I

Introduction to Banking: Banker and Customer-General and special relationship between banker and customer -Banker as a privileged debtor and creditor-Banker's lien-Rights of banker - Special Types of Customers.

UNIT II

Banking system in India: Commercial banks - Cooperative banks - Regional Rural Banks - Land Development Banks - Lead bank scheme – NABARD - EXIM bank. Reserve Bank of India: Functions - Credit creation - Credit contraction - Credit control measures.

UNIT III

Pass book: Legal significance - Favourable and unfavourable entries and their effects. Negotiable instruments: Difference between cheque, bill of exchange and promissory notes.

Investment Policies: Principles of sound lending - Bank loans and advances policy - Secured and unsecured advances.

UNITIV

Crossing, Material alteration and Endorsement: Types and their effects. Collecting and Paying banker: Circumstances of statutory protection to collecting banker and paying banker.

UNITV

Value added banking services: Automated Teller Machines-Cash Deposit Machines-Credit cards - Debit cards-Internet banking - Mobile banking - SMS banking. Fund Transfer methods: Electronic Clearance System-Real Time Gross Settlement-National Electronic Fund Transfer-Mobile Applications – BHIM App – IMPS- Paytm-Google pay and others.

Text Book

Gordon K and Natarajan E, Banking Theory, Law and Practice, Himalaya Publishing House, New Delhi, 2019.

Reference Books

1. Varshney P. N, Banking Law and Practice, S.Chand& Sons, New Delhi, 2018.
2. Sundharam K.P.M, Varshney P.N, Banking Theory, Law and Practice, S.Chand& Sons, New Delhi, 2017.
3. Srivastava P.K, Banking Theory, Law and Practice, Himalaya publishing House, New Delhi, 2016.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying			3		
K4: Analyzing				4	
K5: Evaluating					5
K6: Creating					

Mean: 3

COM/CME 1458

AUDITING

4 Hrs / 4 Cr

Course Objective

To gain basic principles in the field of Auditing and to acquire practical knowledge of generally accepted procedures, techniques and skills needed to apply them practically in audit.

Course Outcomes

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

- i. Interpret the conceptual underlying theory of auditing.
- ii. Apply the vouching procedure of cash and credit transactions, impersonal ledgers.
- iii. Predict the duties of an auditor regarding the verification and valuation of assets and liabilities.
- iv. Appraise the norms of appointment and removal of an auditor and the conduct of audit in limited companies.
- v. Compile audit reports and apply audit processes in non-trading organisation and in computerised environment.

UNIT I

Origin of Audit– Objects - Types of audit – Qualities of an Auditor- Audit programming- Audit notebook -Working papers - Ownership of Working Papers and Audit Note Book - Internal control: Meaning, Importance - Internal check: Evaluative Criteria for Good Internal Check - Test check: Precautions, Factors determining size of sample - Auditing Versus Investigation.

UNIT II

Vouching - Cash transactions: Procedure regarding Vouching of Cash Book– Trading Transactions: Purchases, Credit Purchases, Purchases Returns, Credit Sales, Sale Returns - Impersonal ledgers: Outstanding Assets and Liabilities, Allocation between Capital and Revenue, Contingent Liabilities and Assets.

UNIT III

Verification and Valuation of Assets and Liabilities: Fixed Assets, Floating Assets, Wasting Assets, Intangible Assets, Different kinds of Assets and Liabilities - Depreciation: Objects and necessity, Difference between Depreciation and Fluctuation, Basis of Depreciation, Measure of Depreciation, Auditor's duty regarding depreciation - Audit of different types of reserves, Duties of an auditor regarding reserves.

UNIT IV

Audit of Limited Companies – Auditor– Qualifications - Disqualifications – Appointment-Remuneration – Removal – Rights and Powers –Duties - Liabilities of an auditor under the Companies Act- Standard Auditing Practices: Importance, Applications.

UNIT V

Audit Report: Elements, Kinds, Types of opinion - Audit of non-trading organisation: Hospital, Educational Institution, Hotel and clubs - Auditing in an EDP environment: Problems, Application Controls, Audit Approach in an EDP environment, CAAT.

Text Book

Tandon B.N, Sudharsanam S, Sundharabahu, A Handbook of Practical Auditing, S Chand Publishers, New Delhi, 2018.

Books for Reference

1. Dinkar Pagare, Principles of Auditing, Sulthan Chand & Sons, New Delhi, 2016.
2. Saxena R.G, Principles and Practice of Auditing, Himalaya Publishing House, New Delhi, 2018.
3. Viji Chandran & Spandana Priya C.S, Principles and Practice of Auditing, Vikas Publishing, Noida, 2015.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3	3		
K4: Analyzing					
K5: Evaluating				5	
K6: Creating					6

Mean: 3.8

Course Objective

To expose the students to various environment factors related to the business and to develop the skills required to take better business decisions at right time.

Course Outcomes

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

- i. Identify the impact of business environment on business decisions.
- ii. Illustrate the effects of government policy on the economic environment.
- iii. Predict the legal framework on the regulation of business entity.
- iv. Assess of the social responsibility of business.
- v. Evaluate the pros and cons of New Technology Policy of India.

UNIT I

Business and its Environment: Introduction - Characteristics of Modern Business - Concept and Nature of Business Environment - Characteristics of Environment - Micro and Macro Environment - Impact of Business Environment on Business Decision - Process of Environment Analysis for Business Decisions.

UNIT II

Economic Environment: Meaning - Concept and Nature of Economic Environment - Critical Elements of Economic Environment - Basic Economic Systems – Impact of Economic Environment on Business – Economic Policy – Liberalization – Privatization – Globalization.

UNIT III

Political and Legal Environment: Concept and Nature of Political and Legal Environment - Components of Political and Legal Environment - Economic Role of Government - Regulatory role, Promotional role, Entrepreneurial role and Planning role - State Intervention in Business - Pros and Cons of Intervention.

UNIT IV

Socio-Cultural Environment: Concept and Nature of Socio-Cultural Environment - Components of Socio-Cultural Environment - Impact of Socio-Cultural Environment on Business, Culture and Globalization - Social Responsibility of Business - Arguments for and Against Social Responsibility.

UNIT V

Natural and Technological Environment: Natural environment – Meaning and its Impact on Business - Natural Pollution- Meaning - Types. Concept and Nature of Technological Environment - Elements of Technological Environment - Technology and Society - Economic Effect of Technology - New Technology Policy of India.

Text Book

Francis Cherunilam, Business Environment, Himalaya Publications House, New Delhi, 2018.

Reference Books

1. Shaikh, Business Environment, Pearson’s Publications, New Delhi, 2016.
2. Sundaram & Black, Business Environment, Prentice Hall of India, New Delhi, 2015.
3. Ashwathappa, Essentials of Business Environment, Himalaya Publishing House, Mumbai, 2017.
4. Dhar P.K, Business Environment, Kalyani Publishers, New Delhi, 2015.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom’s Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying			3		
K4: Analysing					
K5: Evaluating				5	5
K6: Creating					

Mean: 3.2

Course Objective

To familiarize the basic concepts of management and the different types of issues faced by the managers in today's business firms.

Course Outcomes

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

- i. Interpret the basic concepts of management and its functions.
- ii. Predict the types of organising, source of recruitment and selection procedures.
- iii. Explain the importance of motivation and communication.
- iv. Examine their leadership qualities and co-ordinating skills.
- v. Prepare reports and budgets.

UNIT I

Introduction-Concept of Management-Features and Objectives of management-Management Functions-Planning – Objectives – Benefits and Limitations.

UNIT II

Organising-Types of organising- Steps in organising-Staffing – Recruitment–Source of Recruitment - Selection procedures- Employment training-Types of training- Performance appraisal – Transfers – Promotions.

UNIT III

Directing – Directing process – Motivation – Incentives-Monetary and Non-monetary – Communication- Types of communication.

UNIT IV

Leadership- Qualities of a leader - Types of leaders – Coordination-Features – Merits.

UNIT V

Reporting- Essentials of good reporting- Forms of reports- Controlling – Budgeting –Features- Types of budgets.

Text Book

Balaji. C.D, Fundamentals of Management, Margam Publications, Chennai, 2015.

Books for Reference

1. Prasad L M, Principles of Management, , S. Chand Publishers, New Delhi, 2010.
2. Memoria C B, Personnel Management, Kitab Mahal, Kolkata, 2011.
3. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2018.
4. Natarajan K and Ganesan K P, Principles of Management, Himalaya Publishing House, Mumbai, 2018.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2		2		
K3: Applying		3			3
K4: Analyzing				4	
K5: Evaluating					
K6: Creating					

Mean: 2.8

COM/CME 1264

CREATIVE LEADERSHIP

3 Hrs / 2 Cr

Course Objective

To orient the students towards ideal leadership skills by imbibing the requisite qualities for a leader.

Course Outcomes

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

- i. Illustrate different leadership styles and the qualities of a leader.
- ii. Paraphrase the importance of team work and motivation.
- iii. Predict the need for change.
- iv. Ascertain the factors causing stress and its management.
- v. Solve the functional and dysfunctional conflicts.

UNIT I

Introduction to Leadership: Meaning – Definition – Origin – Leadership Theories - Leadership styles – Skills and Qualities of a leader. Power and Authority of a Leader. Delegation of Authority.

UNIT II

Meaning and Definition of Team, Group – Importance of Team Work. Brain Storming, Problem solving, Constructive Criticism. Motivation: Meaning and Definition – Maslow Theory X and Y Theory.

UNIT III

Change Management: Meaning and Definition of Change – Need for Change – Types of Change – Process of Change – Resistance to Change – Overcoming resistance to Change.

UNIT IV

Stress Management: Factors causing stress – Eustress and Negative Stress – Time Management: Meaning – Importance.

UNIT V

Conflict Management: Meaning and Definition of Conflict – Functional and Dysfunctional Conflict – Resolving Conflicts.

Text Book

Gupta C B, Human Resource Management, Sultan Chand & Sons, New Delhi, 2018.

Books for Reference

1. Rathnam B.R, Rao K.V. J, Swapna K and Parmeswar A, Organizational Theory and Behaviour, Himalaya Publishing House Pvt. Ltd., Mumbai, 2017.
2. Aswathappa. K. Organisational Behaviour, Himalaya Publishing House, New Delhi, 2015.
3. Prasad L.M, Human Resource Management, Sulthan Chand and Sons, New Delhi, 2006.
4. Tripathy. P.C. Personnel Management, Sultan Chand and Sons, New Delhi, 2013.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2	2			
K3: Applying			3		3

K4: Analyzing				4	
K5: Evaluating					
K6: Creating					

Mean: 2.8

நோக்கம்

வணிகத்தில் உள்ள பல்வேறு பிரிவுகளை பற்றி விளக்குவதே இப்பாடத்தின் நோக்கமாகும்

வணிக மேலாண்மையை பற்றி படிப்பதன் மூலம் மாணவர்கள் பின்வருவனவற்றை பற்றி தெரிந்துக்கொள்கின்றனர்

- i. வணிகத்தை பற்றியும் , வணிகத்தின் நோக்கங்கள் , குணாதிசியங்கள் மற்றும் அதன் பரிணாம வளர்ச்சி பற்றி அறிந்து கொள்ளுதல்
- ii. வணிக அமைப்பின் பல்வேறு வடிவங்களான கூட்டு பங்கு நிருமங்கள் மற்றும் பன்னாட்டு நிருமங்கள் பற்றி தெரிந்து கொள்ளுதல்
- iii. உற்பத்தி மேலாண்மை பற்றியும் அதில் உள்ள உற்பத்தி சார் செயல்முறைகளையும் அறிந்து கொள்ளுதல்
- iv. நிதி மேலாண்மைபற்றியும் மேலும் ஒரு வணிகத்தில் நிதி திரட்டும் முறைகளையும் அறிந்து கொள்ளுதல்
- v. பணியாளர்களை தேர்வு செய்யும் முறை பற்றியும் , அவர்களை மேலாண்மை செய்யும் நுட்பத்தை பற்றியும் அறிந்து கொள்ளுதல்

அலகு 1

வியாபாரத்தின் தன்மைகள் - வரைவிலக்கணம் - நோக்கங்கள் - குணாதிசியங்கள் - பரிணாமவளர்ச்சி - வாணிபசுற்றுச்சூழல் - நுண்ணியமற்றும் பேரியல் சுற்றுச்சூழல். (9 Hours)

அலகு 2

வணிக அமைப்பின் வடிவங்கள் - கூட்டுப்பங்குநிறுமம் - வரைவிலக்கணம் - சிறப்பியல்புகள் - தோற்றுவிப்புநிலைகள் - மேலாண்மை - பொதுத்துறை அமைப்புகள் - தன்மைகள் - பன்னாட்டுநிறுமங்கள் - பொருள் - நன்மைகள் மற்றும் தீமைகள். (9 Hours)

அலகு 3

உற்பத்திமேலாண்மை - தொழிற்கூடத்திற்கான இடம் - உற்பத்திதிட்டமிடல் மற்றும் கட்டுப்பாடு - வேலைமுன்னேற்றம் - அளவீடு - பொருட்கள் மேலாண்மை - பொருளாதார அளவுகள். (9 Hours)

அலகு 4

நிதிமேலாண்மை - பொருளாதாரதிட்டம் - நிதிமுறைகள் - வணிகநிறுவனரீதியான நிதி - பத்திரசந்தை. (9 Hours)

அலகு 5

மனிதவளமேலாண்மை - பணியாளர் தேர்வு - தொழில்துறை உறவுகள் - உற்பத்தி திறன் மற்றும் தொழிலாளர் நலன்.

(9 Hours)

Text Book

1. ராதா ஏஇ மேலாண்மைத் தத்துவங்கள்இ பிரசன்னா பப்ளிசர்ஸ்இ திருவல்லிக்கேணிஇ சென்னை - 600 005.

Books for Reference

1. Lal and Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2015
2. Prasad L M, Principles of Management, S. Chand Publishers, New Delhi, 2016
3. Mamoria C B, Personnel Management, Kitab Mahal, Kolkatta, 2012
4. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2014
5. <https://www.msuniv.ac.in/Download/Pdf/0f80dc31780649d>

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3	1					
CO4					5	
CO5				4		

Mean: 3

COM/CME 2553

CORPORATE ACCOUNTING

5 Hrs / 5

Cr

Course Objective

The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.

Course Outcomes

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

- i. Interpret accounting knowledge on the issue and redemption of shares and debentures.
- ii. Ascertain the profits prior to incorporation, underwriting of shares and Rights issue.
- iii. Compile the items of final accounts of a company.
- iv. Evaluate the account for amalgamation, absorption, internal and external reconstruction.
- v. Integrate the techniques of liquidating the corporate entities in compliance with IFRS.

UNIT I

Company - Meaning– Issue of Shares- Types of Shares, Forfeiture and reissue of shares – Redemption of Debentures and Preference shares. **(15 Hours)**

UNIT II

Profits prior to Incorporation – Underwriting of Shares – Full Underwriting - Partial Underwriting – Firm Underwriting - rights issues – acquisition of Business by a Company. **(15 Hours)**

UNIT III

Final Accounts of Companies – Preparation and presentation of final accounts of companies. Treatment of Reserve and Surplus and Preliminary Expenses - bonus and dividend to shareholders – managerial remuneration - Valuation of goodwill and shares. **(15 Hours)**

UNIT IV

Amalgamation and Absorption– computation of purchase consideration – types of amalgamation – pooling of Interest method – purchase method – treatment of realization expenses. Alteration of Share capital and Internal Reconstruction. **(15 Hours)**

UNIT V

Liquidation – Liquidator’s final statement of accounts – Accounting standards 1 - 29. International Financial Reporting system-concepts. **(15 Hours)**

Hours)

Text Book

1. T S Reddy & Dr. A Murthy, Corporate Accounting, Margham Publications, Chennai, 2019

Books for Reference

1. M C Shukla, T S Grewal & S C Gupta, Advanced Accounting I, Sultan Chand & Sons., New Delhi,2019
2. Mukerjee and Hanif, Advanced Accounting Vol I, Tata McGraw Hill Company Limited, New Delhi,2015
3. S P Iyengar, Advanced Accounting Vol I, S. Chand& Sons, New Delhi,2014
4. S Kr. Paul, Advanced Accountancy Vol I, Revised edition, Central Publishing Company, Kolkatta, 2015

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1			3			
CO2			3			
CO3				4		
CO4			3			
CO5					5	

Mean: 3.6

COM/ CME 2655

BUSINESS LAW

6 Hrs /6 Cr

Course Objective

This paper aims at providing a bird's eye view on various business laws which will facilitate the students in having an understanding of theoretical knowledge of laws governing business.

Course Outcomes

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

- i. Interpret the concepts of business law.
- ii. Determine the basics of performance of contract.
- iii. Examine the basic frame work of the law relating to Indemnity, Guarantee and Surety.
- iv. Predict recent amendments, rules, and regulations related to settling industrial disputes with relevant case law.
- v. Apply the Information Technology Act and Right to Information Act in business.

UNIT I

Mercantile law – Introduction – Contract - Definition- Kinds - Essential elements, Offer – Types – Essentials - Revocation, Acceptance - Essentials and legal rules - Revocation, Consideration – Essentials - “No consideration, no contract”- Exceptions. **(20**

Hours)

UNIT II

Capacity - Law regarding minor’s agreement - Persons of unsound mind - Persons disqualified by law, Free consent – Coercion - Undue influence – Misrepresentation – Mistake - Fraud, Performance of contract - Modes of performance, Discharge of contracts - Kinds - Remedies for breach of contracts. **(20**

Hours)

UNIT III

Contract of Indemnity and Guarantee - Rights of Indemnity holder - Difference between Indemnity and Guarantee - Rights of Surety - Discharge of Surety, Bailment and Pledge - Kinds of bailment - Rights and duties of bailee and bailor - Rights and duties of Pawnee and Pawner. **(20 Hours)**

UNIT IV

Industrial Disputes Act - Settlement mechanisms - Types of disputes - Offences and penalties - Health, safety and welfare measures of workers under Factories Act. **(15 Hours)**

UNIT V

Information Technology Act, 2000 - Definition- Digital signature and certificates- Duties of subscriber- Penalties and adjudication, Right to Information Act, 2005- Origin- Objectives, Features- Process of filling- Challenges.

(15 Hours)

Text Book

1. N D Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 2017.

Books for Reference

1. Rajni Abbi, Bharat Bhushan, Rajiv Kapoor, Elements of Industrial Law, Sultan Chand & Sons, New Delhi, 2019.
2. S K Tuteja, Business Law for managers, Sultan Chand & Sons, New Delhi, 2010.
3. M C Kuchhal, Mercantile Law, Seventh Edition, Vikas Publishing House Pvt. Ltd., New Delhi, 2018.

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3				4		
CO4			3			
CO5				4		

Mean: 3.4

COM / CME 2457

SUPPLY CHAIN MANAGEMENT

4 Hrs / 4 Cr

Course Objective

This course aims to impart knowledge to students on supply chain management and its relevance to today's business decision making.

Course outcomes

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

- i. Describe the components of supply chain management and supply chain network.
- ii. Ascertain the importance of demand management in customer service
- iii. Apply the knowledge and skills in the operation of inventory management, warehousing and transportation.
- iv. Examine the role of information technology on supply chain management.
- v. Evaluate the dimensions of performance measures and bench marking

UNIT I

Supply Chain Management – Meaning – Evolution – Importance - Nature and Scope, Logistics Management vs Supply Chain Management, Drivers of Supply Chain Management, Supply chain network design – Importance - Supply Chain Network Design Process - Design of Distribution Channels – Functions – Types - Considerations of Channels Design **(10 Hours)**

UNIT II

Demand Management - Relationship between customer service and demand management - Elements and measurement of customer service - Customer service standards - Customer Service Strategy -Demand management process - Problems in demand management - Methods of forecasting - Steps involved to demand forecasting - Role of forecasting in a supply chain **(10 Hours)**

UNIT III

Inventory Management - Types of inventory cost - Impact of demand pattern on inventory - Distribution Resource Planning, Warehousing - Functions of warehouse – Type s- Site selection, Transportation in a supply chain - Carrier Selection - Transportation Management System - Transportation services - Third party logistics (3PL) and Fourth party logistics (4PL) – Just-in-Time Delivery **(15 Hours)**

UNIT IV

Purchasing and supply chain decision - Sourcing versus Purchasing - Insourcing and Outsourcing, Coordination in the supply chain – Bull - whip effect and supply chain - Role of information technology in a supply chain - Bar coding - Electronic Data Interchange - Radio Frequency Identification (RFID) - Satellite tracking - e-commerce - e-procurement - Enterprise Resource Planning Systems - Supply chain IT in practice **(15 Hours)**

UNIT V

Supply chain performance management - Supplier performance - Purchasing/ materials management performance - Performance measurement and evaluation system - SCOR Model - Balanced scorecard method, Bench marking – Benefits - Logistics process bench marking - Supply chain mapping - Supplier and distributor bench marking - Role of CSF in bench marking – Disruption in Supply Chain Management due to pandemic – Supply Chain strategies during natural disasters.

(10 Hours)

Text book

1. Shridhara Bhat, Supply Chain Management, Himalaya Publishing House, New Delhi, 2012.

Books for Reference

1. Cecil B Bozarth, Robert B Handfield, Introduction to Operations and Supply Chain Management, Pearson Education, New Delhi, 2016.
2. Donal J Bowersox, David J Closs, M Bixby Cooper, Supply Chain Logistics Management, Tata McGraw Hill, New Delhi, 2019.
3. Richard B Chase, Ravi Shanker, F.Robert Jacobs, Operations and supply chain Management, McGraw Hill Publications, New Delhi, 2018.

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3			3			
CO4				4		
CO5					5	

Mean= 3.6

COM/CME 2459

BUSINESS ETHICS

4 Hrs / 4

Cr

Course Objective

This paper is aimed at imparting social, moral and ethical values into young minds which will create better businessmen with ethos.

Course Outcomes

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

- i. Interpret the principles of Ethics in business.
- ii. Examine knowledge about principles to be followed by the holders of Public life.
- iii. Ascertain the uses and importance of ethics in marketing.
- iv. Evaluate the ethics in various phases of human resource management.
- v. Analyse the ethical issues of society with reference to air, water and land pollutions.

UNIT I

Ethics: Meaning – Definition – Sources – Need for business ethics – Importance of business ethics – Factors influencing business ethics. **(10 Hours)**

UNIT II

Principles: The “Seven Principles of Public Life” – selflessness, integrity, objectivity, accountability, openness, honesty and leadership. **(10 Hours)**

UNIT III

Ethics in Marketing: Marketing ethics and consumer rights – Reasons for unethical practices – Socially responsible advertising towards socially backward classes - women, child, differently challenged and disparities in social values – Portrayal of women in advertising. **(15 Hours)**

UNIT IV

Ethics in Human Resource Management: Wages empowerment – Discrimination of wages – Whistle blowing – Ethics at work place. **(15 Hours)**

UNIT V

Ethical issues in society: Air pollution – Water pollution – Land pollution – Noise Pollution – Cultural Pollution. **(10 Hours)**

Text Book

1. C S V Murthy, Business Ethics, Himalaya Publishing House, Mumbai, 2010

Books for Reference

1. Dr. A K Gavai, Business Ethics, Himalaya Publishing House, Mumbai, 2016
2. R V Badi, N V Badi, Business Ethics, Vrinda Publications Ltd, Delhi, 2012
3. Dr. K Sundar, Business Ethics and Values, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2019.
4. A C Fernando, K P Muralidheeran, E K Satheesh, Business Ethics, Third Edition, Pearson Publication, 2019

Bloom’s Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3				3		

CO4					4	
CO5				5		

Mean: 3.6

COM/CME 2461

INFORMATION TECHNOLOGY

5 Hrs / 4

Cr

Course Objective

This course equips the students to compete in the present world. It includes introduction to computers, the architecture-hardware and software, telecommunication networking and cyber laws.

Course Outcomes

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

- i. Describe the growth of latest computer devices and technologies
- ii. Outline the computer languages, software and operating systems
- iii. Prepare documents, spreadsheet and presentations using office productivity tools
- iv. Integrate technical hardware and software including network, database and security components.
- v. Evaluate Enterprise Resource Planning, Core banking System and Management Information System.

UNIT I

Evolution of computers - Classification of digital computer systems – Anatomy of a digital computer – Memory units – Auxiliary storage devices – Input devices – Output devices - Overview of latest devices – Technologies – Bluetooth, Wi-Fi, NFC, Touchpad, iPad, iPod, Laptop, Notebook, Multimedia mobiles, Smart Phone. **(15 Hours)**

UNIT II

Generation of computer languages – Programming Languages – Computer Software – Types of software – System software, Utility Software – Operating Systems – Components of OS – MSDOS, Windows, Linux, Ubuntu, Mac, IOS, Android. **(15 Hours)**

UNIT III

Office Automation – Office Productivity tools – MS Office – Working with Word Document, Spread Sheet – Preparation of Spread Sheets in Excel – Power Point Presentation – Creation of Slides. (15 Hours)

UNIT IV

Network Topology – Components – Telecommunication Networks - Data networks – Data Warehouses – LAN, WAN, Wireless, Private and Public networks – Internet architecture – Internet Securities. (15 Hours)

UNIT V

ERP, Core Banking System – MIS, Emerging concepts – Grid Computing, Cloud Computing, Cloud delivery model. E-commerce and M-commerce technologies - Cyber Law - Information Technology Act, 2000. (15 Hours)

Text Book

1. Justin Manohar J, Dr. Antony Mary Vinothini C & Beulah R, Study Module on Information Technology and E-Commerce, Department of Commerce, The American College, 2020

Books for Reference

1. V Rajaraman, Introduction to Information Technology, PHI Learning, Delhi, 2018
2. Richard Fox, Information Technology, Chapman and Hall, Florida, 2015
3. Andrew S Tanenbaum & Albert S Woodhull, Operating Systems Design and Implementation, Second Edition Prentice Hall India, New Delhi, 2014
4. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Second Edition Vikas Publishing, New Delhi, 2014

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3			3			
CO4						6
CO5					5	

Mean: 3.8

COM/CME 2252

மேலாண்மைத் தத்துவங்கள்

3 Hrs / 2 Cr

நோக்கம்

மேலாண்மைத் தத்துவங்களை படிப்பதன் மூலம் மாணவர்கள் மேலாண்மையின் பொருள்இ மேலாண்மையின் முக்கியத்துவமஇ பணிகள்இ கோட்பாடுகளஇ நிலைகள் மற்றும் மேலாண்மையின் இயல்பையும் சிறப்புத் தன்மைகளையும் அறிந்து கொள்ள முடியும்.

மேலாண்மைத் தத்துவங்களை படிப்பதன் மூலம் மாணவர்கள் கீழ்க்கண்டவற்றை தெரிந்து கொள்கின்றனர்.

- i. மேலாண்மை பற்றியும் அதன் தன்மைகள் முக்கியத்துவம் பற்றியும் கற்றுக் கொள்கின்றனர். மேலும் மேலாண்மையில் உள்ள பணிகள் கோட்பாடுகள் பற்றியும் அறிந்து கொள்கின்றனர்.
- ii. திட்டமிடுதல் பற்றியும் அவற்றில் உள்ள வகைகளை பற்றியும் மேலும் அதன் நன்மை தீமைகளை பற்றியும் கற்றுக் கொள்கின்றனர். மேலும் திட்டமிடுதலின் முக்கிய கூறுகள் பற்றியும் அவற்றின் இயல்புகள் பற்றியும் அறிந்து கொள்கின்றனர்.
- iii. ஒழுங்கமைத்தல் பற்றியும் அதன் இயல்புகள் கோட்பாடுகள் நன்மைகள் மற்றும் அதில் உள்ள நன்மைகள் கோட்பாடுகள் மற்றும் படிநிலைகளை அறிந்து கொள்கின்றனர்.
- iv. இயக்குதல் மற்றும் கட்டுப்படுத்துதல் பற்றியும் மேலும் அதில் உள்ள முக்கிய கூறுகள் தத்துவங்கள் நடைமுறைகள் நன்மைகள் மற்றும் தீமைகளை அறிந்து கொள்கின்றனர்.
- v. செயல் ஊக்குவித்தல் பற்றியும் மேலும் அதன் சிறப்பியல்புகள் பற்றியும் தெரிந்து கொள்கின்றனர். மேலும் தகவல் நடைமுறை பற்றியும் அதன் நன்மைகள் தீமைகளை பற்றியும் தடைகளை அகற்றும் முயற்சிகளையும் அறிந்து கொள்கின்றனர்.

அலகு 1

மேலாண்மை அறிமுகம் தோற்றம் - அறிமுகம் - மேலாண்மை பொருள் - இலக்கணம் - சிறப்புத் தன்மைகள் - முக்கியத்துவம் - நிலைகள் - பணிகள் - கோட்பாடுகள் - நிர்வாகம் மற்றும் மேலாண்மைக்கான வேறுபாடுகள் (9 Hours)

அலகு 2

திட்டமிடுதலும் முடிவெடுத்தலும் திட்டமிடுதல் - பொருள் - வரைவிலக்கணம் - இயல்பு - நன்மைகள் மற்றும் முக்கியத்துவம் - குறைபாடுகள்- நடைமுறை/ படிநிலைகள் - திட்டத்தின் செயல் கூறுகள் - திட்டமிடுதலின் வகைகள் - முடிவெடுத்தல் - பொருள் - வரைவிலக்கணம் - இயல்புகள் - வகைகள்- நடைமுறை / படிநிலைகள் - நன்மைகள் - குறைபாடுகள் (9 Hours)

அலகு 3

ஒழுங்கமைத்தலும் அதிகார ஒப்படைத்தலும் ஒழுங்கமைப்பு - பொருள் - வரைவிலக்கணம் - இயல்புகள் - கோட்பாடுகள் - நன்மைகள் - படிநிலைகள்/ நடைமுறை ஒழுங்கமைப்பின் வகைகள் - முறையான ஒழுங்கமைப்புக்கும் முறையற்ற ஒழுங்கமைப்புக்கும் உள்ள வேறுபாடுகள் - அதிகார ஒப்படைத்தல் - பொருள் - வரைவிலக்கணம் - தன்மைகள்- நடைமுறைகள் / படிநிலைகள்- கோட்பாடுகள் - நன்மைகள்- குறைபாடுகள். (9 Hours)

அலகு 4

இயக்குதல் -பொருள் - வரைவிலக்கணம்- கூறுகள் - தத்துவங்கள் - தன்மைகள்- முக்கியத்துவம் - இயக்குதலின் வழிகள். கட்டுப்படுத்துதல்- பொருள் - வரைவிலக்கணம் - சிறப்பியல்புகள் - நடைமுறை- நன்மைகள்- கட்டுப்படுத்துதலில் எழும் பிரச்சனைகள். (9 Hours)

அலகு 5

செயல் ஊக்கமளித்தல் - பொருள் -வரைவிலக்கணம் - சிறப்பியல்புகள் - தகவல் நடைமுறை - நன்மைகள்- வகைகள் - தகவல் தொடர்பின் தடைகள் - தகவல் தொடர்பின் தடைகளை அகற்றும் முயற்சிகள் - செயல் ஊக்கமளித்தல் - பொருள் - சிறப்பியல்புகள் - நடைமுறைகள் - முக்கியத்துவம் - கோட்பாடுகள். (9

Hours)

TEXT BOOK

1. ராதா ஏஇ மேலாண்மைத் தத்துவங்கள்இ பிரசன்னா பப்ளிசர்ஸ்இ திருவல்லிக்கேணிஇ சென்னை - 600005.

REFERENCE BOOKS

1. Lal and Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2015
2. Prasad L M, Principles of Management, S. Chand Publishers, New Delhi, 2016
3. Mamoria C B, Personnel Management, Kitab Mahal, Kolkatta, 2012
4. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2014

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3	1					
CO4					5	
CO5				4		

Mean: 3

COM/CME 2554

HIGHER ACCOUNTING

5 Hrs / 5 Cr

Course Objective

The objective of this course is to gain accounting knowledge in the various sectors like Insurance, Banking, Railways and Electricity. This is a one semester course deals with the preparation of

final accounts of Insurance companies and banking companies double accounting system. Farm accounting, Hotel accounting. Few of the many Accounting standards in India are also dealt with.

Course Outcomes

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

- i. Predict an idea on banking company accounts with its procedures.
- ii. Develop knowledge to prepare accounts of banking and insurance companies.
- iii. Appraise the knowledge of preparing consolidated balance sheet after adjusting common transaction between the holding and subsidiary companies.
- iv. Examine the accounting practices followed in Public Utility Concerns
- v. Prepare Final accounts of Farms and Hotels and get enlightened with the various accounting standards.

UNIT I

Accounting of banking companies – Forms of Business in which Banking companies may engage – Final Accounts of Banking companies. **(15**

Hours)

UNIT II

Accounting of Insurance companies – Accounts of Life Insurance Business: Revenue Accounts and Balance sheet – Accounts of General Insurance Business: Revenue Accounts and Balance sheet

(15

Hours)

UNIT III

Accounting of Holding companies – Definitions – Consolidated Balance Sheet – Elimination of Common transactions – Treatment of Fictitious Assets, Unrealized Profit, contingent liabilities, Dividend, debentures – Disposal or Additional acquisition of shares in Subsidiary company – Revaluation of Assets. **(15**

Hours)

UNIT IV

Double Account System – Meaning – Difference between Double Account System and Double Entry System – Accounts of Railways – Accounts of Electricity supply companies. **(15**

Hours)

UNIT V

Farm Accounting, Hotel Accounting, Government Accounting, Insolvency and Bankruptcy Code 2016. **(15**

Hours)

Text Book

1. Reddy T.S & Dr. Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.

Books for Reference

1. Jain S.P & Narang K.L, Advanced Accountancy, Kalyani Publications, Bangalore, 2018.
2. Mukerjee and Hanif, Advanced Accounting Vol I, Tata McGraw Hill Company Limited, New Delhi,2015
3. S. P. Iyengar, Advanced Accounting Vol I, S. Chand & Sons, New Delhi,2014
4. S.Kr. Paul, Advanced Accountancy Vol I, Revised edition, Central Publishing Company, Kolkatta, 2015

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1						6
CO2						6
CO3					5	
CO4				4		
CO5			3			

Mean: 4.8**COM/CME 2656****CORPORATE LAW****6 Hrs / 6****Cr****Course Objective**

The objective of this course is to help the students to understand the basic laws related with company and to impart the knowledge of various provisions of the Companies Act.

Course Outcomes

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

- i. Apply the principles of corporate law in a rigorous and principled manner in a company.
- ii. Understand the use of the memorandum of association and article of association in a Company
- iii. Prepare the prospectus of a company as per the legal requirements.
- iv. Identify the appropriate modes of acquisition and terminations of membership in a company.
- v. Understand the general objects, purposes and conduct of meetings in a company.

UNIT I

Company – Nature, scope, Meaning, Definition and characteristics of company – Formation and Incorporation - Kinds of companies - Merits and Demerits of Incorporation of company - Lifting the corporate veil. Solomon Vs Solomon & Co. **(15 Hours)**

UNIT II

Memorandum of Association - Meaning, Purpose, Contents., Alteration of MOA, Doctrine of Ultra vires. Articles of Association - Meaning Purpose, Content. Alteration of AOA, Doctrine of Indoor Management, Doctrine of Constructive Notice. **(20 Hours)**

UNIT III

Introduction - Legal requirement of Prospectus - Misstatement in Prospectus - Liability for misstatement in Prospectus- Civil& Criminal Liabilities - Types of Prospectus - Abridged Prospectus, Deemed Prospectus, Shelf Prospectus, Red Herring Prospectus - Shares - Meaning, Types of Shares - Transfer of shares - Transmission of Shares - Comparison between transfer & Transmission Of shares - Share Capital, Meaning, Kinds, Alteration - Voting Rights – Debenture, meaning, types, redemption on debentures. **(20 Hours)**

UNIT IV

Company Management – Structure of Management – Appointment, Retirement, Qualifications, Remuneration, Powers & Duties of Shareholders – Board of Directors – Managing Directors – Other Executives - Members - Modes of acquisition of membership in a company- Eligibility- Rights and Liabilities of Members -. Shareholder Vs Member- Modes of termination of Membership in a company- Register of members-- Dividend - Rules as to Payment of Dividend **(15 Hours)**

UNIT V

Meetings - general objects and purposes of meetings - kinds of company meetings – statutory meeting - Statutory Report – annual general meeting – Extraordinary General Meeting - Requisites of valid meeting – Winding up - Modes of Winding up-Grounds of Winding Up - Petition for Winding Up - Consequences of Winding Up order-Official Liquidator - Powers & Duties of Official Liquidator. **(20 Hours)**

Text Book

1. N D Kapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi, 2016

Books for Reference

1. S K Dr.Tuteja, Business Law for managers, Sultan Chand & Sons, New Delhi, 2006

2. G K Kapoor, Lectures on Business & Corporate Laws, Sultan Chand & Sons, New Delhi, 2005
3. M C Kuchhal, Mercantile Law, Vikas Publishing House Pvt. Ltd., New Delhi, 2004.
4. Praveen, Suggested Answers in Mercantile Law, Sultan Chand & Sons, New Delhi, 2005.

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3				4		
CO4			3			
CO5				4		

Mean: 3.4

COM/CME 2458 CUSTOMER RELATIONSHIP MANAGEMENT 4 Hrs / 4 Cr

Course Objective

This course aims to equip the students the importance of customer relationship management in running a successful business.

Course outcomes

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

- i. Identify the concept of relationship marketing and its significance in the contemporary scenario.
- ii. Classify the stages of customer life cycle.
- iii. Analyse the elements of CRM process.
- iv. Develop various CRM models in service industries.
- v. Compile a database system for CRM solutions.

UNIT I

Customer relationship management – Introduction – Definition – Objectives – Importance – Benefits - Traditional Vs Relationship marketing - Strategies for building relationship. Customer loyalty – Process of brand choice - Types of customer loyalty - Loyalty continuum - Brand

switching behaviour - Actions towards reaching loyal customers - Loyal customer ladder - Role of loyal customers
(15 Hours)

UNIT II

Customer acquisition – Requisites - Process of acquisition - Customer Interaction Management - Customer retention – Need - Stages of retention in the customer life cycle - Role of satisfaction in retention process - Retention Centered Organization - Recovery of lapsed customers – Defection - Reacquisition
(15 Hours)

UNIT III

CRM Process – Benefits - Closed loop CRM process - Need to create - Process selection procedure - Elements of CRM Process - CRM process for marketing organization. Types of CRM. Customer life time value
(10 Hours)

UNIT IV

CRM Implementation - Warnings of implementation - Framework of successful CRM Implementation steps. CRM in service industries – Banking – Insurance - Telecom, Hospitality – HealthCare - Airlines. Call centre management – Objectives - Features and functionalities - Computer Telephony Integration.
(10 Hours)

UNIT V

Customer information database - Data mining - Data warehousing - Sales force automation. e-CRM- Characteristics - Importance - Basic requirements - Problems with e-CRM solutions - e-CRM tools- Introduction to CRM software packages.
(10 Hours)

Text book

1. Peeru Mohamed H, Sagadevan A, Customer Relationship Management, Vikas Publishing House Pvt. Ltd, New Delhi, 2009.

Books for Reference

1. Alok Kumar Rai, Customer Relationship Management Concept & Cases, Prentice Hall of India Pvt. Ltd., New Delhi. 2011
2. Kumar, Werner Reinartz, Customer Relationship Management: Concept, Strategy and Tools, Springer, Berlin, Heidelberg, 2012
3. Sheth, Customer Relationship Management, McGraw Hill Publications, 2015

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
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CO1	1					
CO2			3			
CO3				4		
CO4						6
CO5						6

Mean : 4

COM/CME 2460

INVESTMENT MANAGEMENT

4 Hrs / 4 Cr

Course Objective

This paper envisions the fundamentals of investment, security markets and analysis for better investment planning.

Course Outcomes

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

- i. Explain the terminologies, objectives, principles and the process of investment.
- ii. Differentiate various investment avenues and financial instruments.
- iii. Evaluate the riskiness of a portfolio position and find the relationship between risk and return.
- iv. Interpret the mechanics of trading in securities market.
- v. Predict the statutory and legislative measures for the functioning of securities market and administrative bodies like SEBI.

UNIT I

Investment: Meaning - Definition – Nature - Need of Investment - Scope - Investment Environment - Speculation, Gambling - Investment Principles - Investment Process.

(10 Hours)

UNIT II

Investment Avenues: Features of Equity Shares. Preference Shares: Features, Types. Bonds: Features, Types. Innovative Financial Instruments: Convertible Debentures and Warrants, Zero Coupon Bonds, Deep Discount Bond, Secured Premium Notes. Post Office Saving Schemes - LIC Policies - Mutual Funds.

(15

Hours)

UNIT III

Return: Historical Vs. Expected Risk, Computation of Historical & Expected Return of Stock, Current Yield - Investment Risk - Systematic Risk: Market Risk, Interest Rate Risk, Purchasing Power Risk. Unsystematic Risk: Business Risk, Financial Risk. Credit rating: Functions, Benefits, Credit rating agencies: CRISIL, ICRA. **(15 Hours)**

UNIT IV

Securities Market: New Issue Market - Organisation Structure, Functions, Mechanics of Floating New Issue - Secondary Market: Definition, Functions, Mechanics of Security Trading in Stock Exchange - Stock Market Indices: NSE Index, BSE Index- Security Analysis: Basics of Fundamental and Technical Analysis. **(10 Hours)**

UNIT V

Listing of Securities: Scope, Objectives, Advantages and Disadvantages, Delisting - Security Dealings and Government: Securities Contracts (Regulation) Act, 1956 - Securities and Exchange Board of India (SEBI). **(10 Hours)**

Text Book

1. Preethi Singh, Investment management, Himalaya Publishing House, New Delhi, 2016.

Books for Reference

1. V K Bhalla, Fundamentals of Investment Management, S Chand Publishing, New Delhi, 2013.
2. Samuel Thomas, Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd., New Delhi, 2014.
3. R P Rustagi, Investment Management, Sultan Chand & Sons, New Delhi, 2014.
4. V A Avadhani, Investment Management, Himalaya Publishing House, New Delhi, 2014.

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3					5	
CO4				4		
CO5			3			

Mean: 3.6

COM/CME 2462

E-COMMERCE

5 Hrs / 4 Cr

Course Objective

This course makes the student familiar with the mechanism of conducting business transactions through electronic media, understand the methodology of online business dealings using e-commerce infrastructure.

Course Outcomes

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

- i. Describe the growth of e-commerce.
- ii. Examine the various e-commerce models.
- iii. Demonstrate the role of internet in e-commerce.
- iv. Apply e-payment systems and web marketing.
- v. Determine internet security, maintaining secure information, digital signatures and firewalls.

UNIT I

Introduction to E-Commerce - Features and functions of e-commerce - e-commerce practices viz. traditional practices - Scope and limitations of e-commerce - e-commerce security – Benefits - Impact of E-Commerce - State of e-commerce in India - Problems and opportunities in ecommerce in India - Legal issues - Future of e-commerce.

(15 Hours)

UNIT II

Classification of E-Commerce- Framework of E-Commerce, E-Commerce Business Models - Business to Business, Business to Customer, Customer to Customer. EDI- Process - Components - Benefits. Service provider- E-distributor- Procurement and Just-in-Time delivery

(15 Hours)

UNIT III

Internet and its role in e-commerce- Procedure of registering Internet domain, Establishing connectivity to Internet- Tools and services of Internet, Procedure of opening e-mail accounts on internet.

(15 Hours)

UNIT IV

Transactions through Internet - Requirements of e-payment systems - Functioning of debit and credit cards - Pre and post payment services, Marketing on the web - Marketing strategies - Creating web presence – Advertising - Customer service and support - Web branding strategies - Web selling models - Online booking systems - Online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry (15 Hours)

UNIT V

Setting up Internet security - Maintaining secure information - Digital signature and their security measures – Authenticity – Privacy – Integrity - Non-repudiation - Encryption, Secret key cryptography - Public key cryptography, SET, SSL, Firewalls (15 Hours)

Text Book

1. Justin Manohar J, Dr. Antony Mary Vinothini C & Beulah R, Study Module on Information Technology and E-Commerce, Department of Commerce, The American College, 2020

Books for Reference:

1. Joseph P. T, E-Commerce: An Indian Perspective, Prentice Hall India, New Delhi, 2019.
2. Bharat Bhasker, Electronic Commerce: Framework, technologies and Applications, Tata McGraw Hill, New Delhi, 2008
3. Dave Chaffey, Digital Business and E- Commerce Management, Pearson Education Limited, Delhi, 2015
4. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill, New Delhi, 2017

Bloom’s Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3				4		
CO4						6
CO5			3			

Mean: 3.8

This course aims to impart knowledge on cost computation. It explains the cost classification, especially with reference to “Elements of cost”, brings out the clear distinction between cost unit and cost centre, and considers inventory control, labour cost control and overhead control.

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

- i. Explain the fundamentals of cost accounting system and cost statement.
- ii. Examine the material management, material level calculation and stores ledger preparation.
- iii. Ascertain various systems of wage payment.
- iv. Analyse the steps involved in allocation, apportionment and reapportionment of overheads.
- v. Prepare the cost statements.

UNIT I

Introduction : Meaning and scope – objectives and advantages – financial accounting vs. cost accounting – methods of costing – types of costing – elements of cost – expenses excluded from cost – cost sheet – treatment of stock – cost concept – cost classification – Preparation of Unit Cost Sheet – Tenders – Quotations

UNIT II

Materials Management: Purchase procedure – purchase control – functions of stores department – EOQ – Stock levels – ABC analysis – VED analysis – methods of pricing of material issues – treatment of wastage, scrape, defective and spoilage

UNIT III

Labour and Overhead Management: Labor cost - control over labour cost – systems of wage payment – time wage system – piece rate system – premium and bonus plan – group bonus schemes – wage rate – idle time – overtime treatment of wages – computation of earnings –

UNIT IV

Overhead classification – apportionment, basis of apportionment and reapportionment – overhead absorption – absorption rates

UNIT V

Preparation of Profit from Cost and Financial Records – Reconciliation of cost and financial accounts

Text Book

1. Murthy A & S. Gurusamy, Cost Accounting, McGraw Hill Publication, New Delhi, 6th Edition, 2019

Books for Reference

1. Jain S.P & Narang KL, Cost Accounting, Kalyani publishers, New Delhi, 2019
2. Arora M N Cost Accounting – Principles and Practice, Vikas Publishing House, Noida, 2021
3. Maheswari S N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2018
4. Arora M N, A Text book of Cost Accountancy, Vikas Publishing House, New Delhi, 2017
5. Iyengar, S P, Cost Accounting, Sultan Chand & Sons, New Delhi, 10th Edition, 2018

Mapping of Course Outcomes with Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3					5	
CO4				4		
CO5						6

The objective of this course is to impart knowledge on Income Tax Law and Practices in India

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

- i. Gain the knowledge about provisions of Income Tax Act, 1961
- ii. Determine the Taxable Income from salary
- iii. Ascertain the Income from House Property
- iv. Explain the concept of Profits and Gains from Business, Profession and its computations
- v. Compute the Income from Capital Gain and Other Sources.

UNIT I

Introduction to Income Tax: Definition – Assessment Year – Previous Year – Person – Assessee – Types – Income - Concepts of Income – Gross Total Income – Total Income- Residential Status –Incidence of tax- Deemed Income – Capital and Revenue – Exempted Income under Section 10

UNIT II

Income from Salary: Meaning - Allowances – Perquisites – Permissible Deductions – Treatment of Provident Fund – Retirement Benefits – Gratuity – Pension - Computation of Taxable Income and Tax Liability of Salary.

UNIT III

Income from House Property: Meaning - Basis of Charges – Exemptions – Annual Value - Computation of Taxable Income and Tax Liability of House Property.

UNIT IV

Profits and Gains from Business and Profession: Meaning – Basis of Charges – Basic Principles for arriving at Business Income – Depreciation and other Deductions- Computation of Taxable Income and Tax Liability of Business and Profession.

UNIT V

Capital Gains: Meaning – Basis of Charges – Types of Capital Asset - Transfer of Capital Asset – Expenditure of Transfer – Cost of Acquisition – Cost of Improvement – Cost of Inflation Index – Exemptions. Income from Other Sources: Meaning – Basis of Charges - Computation of Taxable Income and Tax Liability of Capital Gain and Other Sources.

Text Book

1. Reddy T.S. & Hari Prasad Reddy Y., Income Tax Theory, Law and Practice, Margham Publications, Chennai, Relevant Assessment Year Edition

Books for Reference

1. Gaur V.P. & Narang D.B., Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition
2. Vinod K Singhania, Taxman's Students Guide to Income Tax, New Delhi, Relevant Assessment Year Edition
3. Bhagavathi Prasad, Income Tax Law & Practice, Sultan Chand & Sons, New Delhi, Relevant Assessment Year Edition
4. Lal B.B., Income Tax Law and Practice, S Chand, New Delhi, Relevant Assessment Year Edition

Mapping of Course Outcomes with Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1	1					
CO2					5	
CO3						6
CO4		2				
CO5						6

Mean: 4

This course sheds light on proper utilisation of human resource and their empowerment. It covers the role of human resource management in administration of organisations in India. It also provides knowledge on procurement of human resources, human resource planning, performance appraisal, training and development.

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

- i. Demonstrate the basic concepts, functions and of Human Resource Management.
- ii. Integrate teamwork, leadership and motivational skills with organizational scenarios.
- iii. Contribute to the recruitment, selection and development of personnel.
- iv. Evaluate the performance of the employees.
- v. Administer employee training and development.

UNIT I

Human Resource Management: Definitions – Objectives- Nature- Need – Functions for HRM - HRM vs Personnel Management. Human Resource Planning: Meaning – Need – Process. Human Resource Policy: Need- Types- Guidelines for formulating human resource planning.

UNIT II

Leadership: Definitions – Need – Functions – Leadership styles. Motivation: Definitions – Importance – Theories of Motivation (Maslow, Herzberg, Vroom & McGregor). Job satisfaction: Meaning – Determinants of job satisfaction. Morale: Meaning - Impact of morale.

UNIT III

Procurement of personnel: Determinants of quality of human resources – Determinants of quantity of human resources. Recruitment: Sources and process of recruitment. Selection: Process of selection. Placement and Induction: Meaning - Objectives and importance.

UNIT IV

Performance Appraisal: Purposes of appraisal – Criteria of performance Appraisal – Methods – performance appraisal of managers – Limitations – Essentials of good appraisal system – Evaluation of performance appraisal system.

UNIT V

Training and Development: Meaning of Training, Education and Development – Need - Objectives and Importance of training – Determining training needs – Training Methods for operatives and Training Methods for Executives. Grievances – Meaning – Causes – Forms of Grievances- Grievances handling procedure.

Text Book

1. Prasad L. M., Human Resource Management, Sultan Chand & Sons, New Delhi, 2018

Books for Reference

1. Subba Rao P., Human Resource Management, Himalaya Publishing House, New Delhi, 2018
2. K. Aswathappa, Human Resource Management: Text & Cases, McGraw Hill Education, New Delhi, 8th edition, 2017
3. Uday Kumar Haldar, Juthika Sarkar, Human Resource management. Oxford University Press, Noida, 2015
4. Rao V.S.P., Human Resource Management, Taxmann Publications, New Delhi, 2020

Mapping of Course Outcomes with Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1			3			
CO2				4		
CO3			3			
CO4					5	

CO5					5	
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Mean: 4

COM/CME 3657

MANAGEMENT ACCOUNTING

6 Hrs / 6 Cr

The objective of this course is to enhance skills on analyzing the financial statements. It also equips the students with the working knowledge of accounting practices and its application in decision making.

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

- i. Ascertain the nature of business and the importance of management accounting in their decision making.
- ii. Compute the accounting ratios and prepare the final accounts.
- iii. Examine cash flow statement.
- iv. Appraise techniques in working capital management.
- v. Integrate capital budgeting appraisal methods to accept or reject a project

UNIT I

Introduction to Management accounting – Difference between management and financial accounting. Analysis and interpretation of accounting statements: Trend analysis, Common size statements and Comparative statements.

UNIT II

Accounting ratios: Meaning – Advantages - Limitations - Classifications of ratios - Preparation of trading, profit and loss account and balance sheet.

UNIT III

Cash Flow Statement: Meaning – Uses – Limitations- Sources and uses of cash- Preparation of Cash flow Statement (as per AS 3 Format)

UNIT IV

Working Capital Management: Meaning of Working Capital – Types of Working Capital – Factors Determining Working Capital – Computation of Working Capital. Capitalization: Over-Capitalization - Causes of over-capitalization, Under-capitalization – Causes of under Capitalization – consequences of over and under capitalization.

UNIT V

Capital Budgeting: Concept – Importance – Kinds of Capital investment proposals – Capital Budgeting Appraisal Methods under Certainty Conditions (Payback, NPV, Profitability Index, ARR and IRR) – Capital Rationing.

Text Book

1. Reddy T.S. & Hariprasad Reddy Y., Management Accounting, Margham Publications, Chennai, 2019.

Books for Reference

1. Khan M & Jain Y, Cost and Management accounting, Tata McGraw-Hill, New Delhi India Ltd., New Delhi, 7th Edition, 2017.
2. Ramachandran & Srinivasan, Management Accounting, Sriram Publications, Madurai, 2016.
3. Goyal & Manmohan, Management Accounting, Sahitya Bhawan, Agra, 2013.
4. Pandey I.M, Management Accounting, Vikas Publishing House, Noida, 3rd Edition, 2018.

Mapping of Course Outcomes with Bloom’s Taxonomy

	K1	K2	K3	K4	K5	K6
CO1					5	
CO2						6
CO3				4		
CO4					5	
CO5					5	

Mean: 5

The objective of this course is to develop an understanding of services and its marketing with emphasis on various aspects of services marketing which make it different from goods marketing.

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

- i. Develop essential knowledge on the components of the services marketing.
- ii. Prepare and justify marketing mixes for service-based organization.
- iii. Measure the service quality.
- iv. Design service delivery system.
- v. Identify the unique marketing strategies adopted by various services sector.

UNIT I

Introduction - Definition - Evolution and growth of service sector – Nature and Scope of Services - Characteristics of Services - Need for Service marketing - 7 Ps of Services Marketing - Challenges and issues in Services Marketing.

UNIT II

Classification of services – Elements of marketing mix in service marketing - Service marketing segmentation - Basic issues – service quality – designing service strategy.

UNIT III

Marketing of Banking services – Marketing of Mutual Funds - Marketing of Insurance services - Marketing of Health care services.

UNIT IV

Marketing of Hospitality services – Marketing of Day Care Services - Marketing of Travel services - Marketing of Tourism services.

UNIT V

Marketing of Education services – Marketing of Entertainment services - Marketing of Courier services - Marketing of Software services.

Text Book

1. Shajahan S., ‘Services Marketing’, Himalaya Publishing House, New Delhi, 1st Edition, 2017.

Books for Reference

1. Natarajan L, Services Marketing, Margham Publications, Chennai, 1st Edition, 2013.
2. Jha S.M., ‘Services Marketing’, Himalaya Publishing House, New Delhi, 7th Edition, 2011.
3. Balaji B, Services Marketing and Management, S. Chand & Co, New Delhi. 2nd Edition, 2012.
4. Zeithaml, Bitner, Gremler and Pandit, Services Marketing, Tata McGraw-Hill, New Delhi, 7th Edition, 2018.
5. John E. G. Bateson, K. Douglas Hoffman, Services Marketing Concepts Strategies & Cases, Cengage Learning India Pvt. Ltd., New Delhi, 5th Edition, 2017.

Mapping of Course Outcomes with Bloom’s Taxonomy

	K1	K2	K3	K4	K5	K6
CO1	1					
CO2						6
CO3			3			

CO4						6
CO5				4		

Mean: 4

The objective of the course is to impart knowledge on the application of various costing techniques. This course launches upon the vital areas of “cost control”. It covers marginal costing technique, budgetary control and standard costing which are applied to managerial decision making.

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

- i. Identify the specifics of different costing methods.
- ii. Summarize process cost accounting and prepare a process cost report.
- iii. Analyse cost-volume-profit techniques to determine optimal managerial decisions.
- iv. Prepare a budget and use budgets for performance evaluation after flexing the budget.
- v. Interpret variable cost variances and fixed cost variances.

UNIT I

Job Costing: Batch Costing – Operation Costing – Services Costing: Transport Costing – Canteen Costing – Contract Costing

UNIT II

Process Costing: Application of process costing, comparison between job costing and process costing, elements of production and abnormal process loss, inter process profits, Meaning of equivalent production, joint products costing, non-cost or sales value method or cost methods

UNIT III

Marginal Costing: Meaning – difference between marginal costing and absorption costing – Break Even analysis – Break Even chart – Application of marginal costing in decision making – C.V.P analysis

UNIT IV

Budgetary Control: Meaning and need for budget, Budget organization, Kinds of budgets – Cash Budget, Flexible Budget, Zero Based Budgeting - Merits and limitations of budgetary control

UNIT V

Standard Costing: Meaning, Merits and Demerits, Material, Labor, Overheads and Sales variance

Text Book

1. Murthy A & S. Gurusamy, Cost Accounting, McGraw Hill Publication, New Delhi, 6th Edition, 2019

Books for Reference

1. Jain S.P & Narang KL, Cost Accounting, Kalyani publishers, New Delhi, 2019
2. Arora M N Cost Accounting – Principles and Practice, Vikas Publishing House, Noida, 2021
3. Maheswari S N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2018
4. Arora M N, A Text book of Cost Accountancy, Vikas Publishing House, New Delhi, 2017
5. Iyengar, S P, Cost Accounting, Sultan Chand & Sons, New Delhi, 10th Edition, 2018

Mapping of Course Outcomes with Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3				4		
CO4						6
CO5					5	

Mean: 4

The objective of this course is to equip students to gain knowledge about the Deductions, Provisions, Tax Planning, E-Filing and Assessment Procedures of Income tax.

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

- i. Discuss the various Procedures of Assessment of Income
- ii. Understand the Deductions under Section 80 C to 80 U
- iii. Compute the Total Income and Tax Liability of Individual
- iv. Analyze the Assessment Procedures of Partnership Firms and Associations of Persons
- v. Ascertain the Total Income and Tax Liability of Joint Stock Companies

UNIT I

Assessment of Income: Meaning – Types – Procedures – Stages. Filing of Returns: Meaning – Types – Scheme - E filing of return- Faceless Assessment - PAN - TDS and Advance Payment of Tax- Income Tax Authorities- Hierarchy -Powers- Duties-Assessing Officer.

UNIT II

Deductions from Gross Total Income: Meaning –Deductions under Section 80 C to 80 U - Clubbing of Income - Set off and Carry Forward of losses and its computation.

UNIT III

Assessment of Individuals: Meaning- Total Income of an Individual - Tax Rates- Computation of Total Income and Tax Liability of Individual

UNIT IV

Assessment of Firms and Limited Liability Partnership - Meaning- Kinds of Partnership firms – Assessment as Firms - Computation of Total Income of a firm - Computation of Income of Partner from Firm. Assessment of Association of Persons: Meaning – Computation of PF AOP'S Business Income and Total Income- Computation of Tax Liability of Firm and AOP.

UNIT V

Assessment of Joint Stock Companies : Meaning – Classification of Companies – Computation of Gross Total Income of a Company – Computation of Book Profit - Computation of Minimum Alternate Tax (MAT) - Computation of Total Income and Tax Liability of Joint Stock Companies.

Text Book

1. Reddy T.S. & Hari Prasad Reddy Y., Income Tax Theory, Law and Practice, Margham Publications, Chennai, Relevant Assessment Year Edition

Books for Reference

1. Gaur V.P. & Narang D.B., Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition
2. Vinod K Singhania, Taxman's Students Guide to Income Tax, New Delhi, Relevant Assessment Year Edition
3. Bhagavathi Prasad, Income Tax Law & Practice, Sultan Chand & Sons, New Delhi, Relevant Assessment Year Edition
4. Lal B.B., Income Tax Law and Practice, S Chand, New Delhi, Relevant Assessment Year Edition

Mapping of Course Outcomes with Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2		2				
CO3						6
CO4				4		
CO5						6

Mean: 4

The objective of this course is to understand the international marketing situation and to provide adequate knowledge in various aspects of marketing internationally. It is designed to understand the importance of international marketing in global economy.

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

- i. Understand the international marketing environment.
- ii. Identify the market entry strategies and the process of market selection.
- iii. Know the product selection process and product strategies adopted.
- iv. Examine the price and distribution strategies applied in international marketing.
- v. Analyse the role of promotional institutions in international marketing.

UNIT I

International Marketing: Introduction – Domestic Market versus International Market - Motives of International Marketing – Challenges – Stages of Internationalization – International Marketing Decision. International Marketing Environment – Trade barriers – Tariff Barriers – Non-tariff Barriers – GATT – WTO – TRIPS – TRIMS.

UNIT II

International Marketing Information: Identification of overseas Market - Market Research - Objectives, Techniques of research. Market Selection Process – Determinants – Market Entry Strategies – Market Coverage Strategies.

UNIT III

International Product Decision: Components – Product Mix – Product Life Cycle – New Product Development – Branding problems in international marketing – Packaging Consideration – Product strategies.

UNIT IV

Pricing and Distribution: Factors Affecting Pricing – Dumping and Anti-dumping – Steps in Pricing – Information Requirement for Pricing – Inco terms. International Distribution: Channel system – Types of Intermediaries – Distribution Strategies – International Logistics.

UNIT V

Promotional Strategies: Advertising, International standard for advertising – Media. Export Promotional Organisation: Ministry of Commerce, Commodity Boards, Export Promotion Councils – Importance of Communication in International Marketing - Problems in International Communication – International marketing control.

Text book

1. Francis Cherunilam, International Marketing, Himalaya Publishing House, New Delhi, 16th Edition 2021.

Books for Reference

1. Varshney R.L. and Bhattacharyya B., International Marketing Management, Sultan Chand & Sons, New Delhi, 2015
2. Srinivasan R., International Marketing, Prentice-Hall India, New Delhi, 4th Edition, 2016.
3. Rakesh Mohan Joshi , International Marketing, Oxford University Press, India, 2014
4. Daniel W. Baack, Barbara Czarnecka, Donald E. Baack, International Marketing, SAGE Publications Ltd, New Delhi, 2018

Mapping of Course Outcomes with Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3		2				
CO4				4		
CO5					5	

Mean: 3.4

This course aims to develop an understanding of various aspects of Financial Management and acquire the ability to apply such knowledge in managerial decision-making.

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

- i. Identify the functions of financial management, Role of Financial Manager and Different sources of finance.
- ii. Discuss the concept of lease financing and compute the overall cost of capital
- iii. Compare Different types of leverages and Theories of Capital Structure
- iv. Compute the capital investment decisions
- v. Demonstrate the different types of Dividend Policy

UNIT I

Introduction: Meaning – Objective and scope of financial management – Role and purpose – Functions of finance executives in an organization – Advantages and drawbacks of profit-maximization – wealth-maximization - Difference between profit-maximization and wealth-maximization - role of financial manager – Financial distress and insolvency.

UNIT II

Sources of Finance: Different Sources of Finance - Short-term finance – Meaning - Need for short-term finance – Sources of short-term Finance, Long-term finance – Method of raising long term finance – Equity shares – Preference shares - Debentures – Difference between shares and debentures - Characteristics of different types of long-term debt and equity finance – Public deposits - Financial institutions – International sources of finance.

UNIT III

Lease Financing: Meaning – Concept and Classification - Significance and Limitations of Lease Financing - Financial Evaluation of Leasing Decision. Cost of Capital: Significance of cost of

capital – Factors of cost of capital – Measurement of costs of individual components of capital - Weighted average cost of capital - Marginal cost of capital

UNIT IV

Capital Structure Decisions: Significance of capital structure - Determinants of capital structure – Capital structure planning and designing – Designing of optimum capital structure - Theories of Capital Structure and value of the firm – Leverages: Types of Leverages- Operating, Financial and Combined - Analysis of leverages.

UNIT V

Dividend Decisions: Basics of Dividends - Forms of dividend - Determinants of dividend - Relevancy and Irrelevancy of Dividend Policies- Traditional and Modern Approach - Walter’s model, Gordon’s model, Modigliani and Miller (MM) Hypothesis.

Text Book

1. Maheswari S.N, Financial Management, Sultan Chand& Sons, New Delhi, 2019.

Books for Reference

1. Sharma Gupta, Financial Management, Kalyani Publishers, Chennai, 2014.
2. Pandey I.M, Financial Management, Vikas Publishing House Pvt Ltd, Chennai, 11th Edition, 2016.
3. Sharma R.K & Gupta Shashi, Financial Management, Kalyani Publishers, Chennai, 2014.
4. Anil Kumar Dhagat, Financial Management, Dreamtech Press, New Delhi, 2011

Mapping of Course Outcomes with Bloom’s Taxonomy

	K1	K2	K3	K4	K5	K6
CO1	1					
CO2		2				
CO3					5	
CO4						6
CO5					5	

Mean: 3.8

This course facilitates the students to get adequate knowledge on environmental problems and develops an attitude towards betterment environment.

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

- i. Interpret the importance of environmental studies and methods of conservation of natural resources.
- ii. Describe the structure and function of an ecosystem and explain the values and Conservation of bio-diversity.
- iii. Predict the sources, environmental effects and control measures of various types of pollutions.
- iv. Examine the appropriate methods for waste management.
- v. Analyse social issues and legal provision and describe the necessities for Environmental Act.

UNIT I

Multidisciplinary nature of environmental studies: Definition, scope and importance & Need for public awareness, Natural Resources: Renewable and non-renewable resources - Natural resources and associated problems - Forest resources: Use and over-exploitation, deforestation, case studies - Timber extraction, mining, dams and their effects on forest and tribal people - water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems - Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies - Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies - Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies - Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of an individual in conservation of natural resources - Equitable use of resources for sustainable lifestyles.

UNIT II

Ecosystems: Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers - Energy flow in the ecosystem - Ecological succession - Food chains, food webs and ecological pyramids - Introduction, types, characteristic features, structure and function of the Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries), Biodiversity and its conservation - Introduction – Definition: genetic, species and ecosystem diversity, Bio-geographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation, Hot-spots of biodiversity - Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India - Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

UNIT III

Environmental Pollution: Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution case studies - Disaster management: floods, earthquake, cyclone and landslides.

UNIT IV

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

UNIT V

Human Population and the Environment: Population growth, variation among nations, Population explosion – Family Welfare Programme, visit to a local area to document environmental assets river/forest/grassland/hill/mountain - Visit to a local polluted site- Urban/Rural/Industrial/Agricultural - Study of common plants, insects, birds - Study of simple ecosystems-pond, river, hill slopes, etc.

Text Book (e-Resource)

1. <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>

Books for Reference

1. Sankaran, S, Environmental Economics, Margham publication, Chennai, 1998.
2. Francis Cherunilam “Business environment” Himalaya publishing, New Delhi , 2004.
3. Gupta, S.P. “Environmental Issues for the 21st century, Mittal Publications, New Delhi, 1st Edition, 2003
4. Subramanian N.S and Sambamoorthy A.V “Ecology”, Narosa Publishing House, New Delhi, 2000.

Mapping of Course Outcomes with Bloom’s Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2		2				
CO3				4		
CO4				4		
CO5				4		

Mean : 3.6

COM/CME 3260 ENTREPRENEURIAL SKILL DEVELOPMENT 3 Hrs / 2 Cr

This course aims to develop and strengthen entrepreneurial quality of students and to impart basic entrepreneurial skills to run a business efficiently and effectively.

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

- i. Understand the qualities and the role of Entrepreneurs.
- ii. Discuss the role of government in Entrepreneurial Development
- iii. Describe the Institutional support available for Entrepreneurial Development
- iv. Explain about the Incentives and Subsidies available for Entrepreneurs
- v. Identify the project and prepare a project report

UNIT I

Entrepreneur: Definition – Characteristics – Functions – Qualities – Types – Role – Factors affecting entrepreneurial growth – Role of MSME in promoting Entrepreneurs.

UNIT II

Entrepreneurship: Definitions – Entrepreneur Vs. Entrepreneurship – Entrepreneurship Development Programs (EDP): Need – Objectives – Process of EDP – Phases of EDP – Role of government in EDP.

UNIT III

Project Formulation – Project Identification – Project Report. Women Entrepreneur: Factors Stimulating Women to become Entrepreneur – Problem and Remedial Measures.

UNIT IV

Incentives and Subsidies: Objectives – Subsidies Services – Subsidy for Marketing and Export Assistance – Tax Concession – Technical Assistance.

UNIT V

Institutional support for Entrepreneurial Development: SSI – SIDCO – SIDBI – SIPCOT – TIIC
– Angel Investors- Crowd Funding - Commercial Banks.

Text Book

1. Khanka. S.S., “Entrepreneurial Development” S. Chand & Co. Ltd., New Delhi, 2013

Books for reference

1. Hisrich R D, Peters M P, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, New Delhi, 2013
2. Mathew J Manimala, "Entrepreneurship Theory at Cross Roads: Paradigms and Praxis", Dream Tech Press, New Delhi, 2nd Edition, 2014.
3. Rajeev Roy, "Entrepreneurship" 2nd Edition, Oxford University Press, India, 2011.
4. N P Srinivasan, C B Gupta, “Entrepreneurial Development”, Sultan Chand and Sons , 2020.

Mapping of Course Outcomes with Bloom’s Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2		2				
CO3			3			
CO4			3			
CO5					5	

Mean : 3