



SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

(An Autonomous Institution)

(Approved by AICTE, New Delhi and Affiliated to Pondicherry University)
(Accredited by NBA-AICTE, New Delhi and Accredited by NAAC with "A" Grade)
Madagadipet, Puducherry



SCHOOL OF ARTS AND SCIENCE

BACHELOR OF COMMERCE IN CORPORATE SECRETARYSHIP

ACADEMIC REGULATIONS 2020 (R-2020) CURRICULUM AND SYLLABI

COLLEGE VISION AND MISSION

Vision

To be globally recognized for excellence in quality education, innovation and research for the transformation of lives to serve the society.

Mission

M1: Quality Education:

To provide comprehensive academic system that amalgamates the cutting-edge technologies with best practices.

M2: Research and Innovation:

To foster value-based research and innovation in collaboration with industries and institutions globally for creating intellectuals with new avenues.

M3: Employability and Entrepreneurship:

To inculcate the employability and entrepreneurial skills through value and skill-based training.

M4: Ethical Values:

To instill deep sense of human values by blending societal righteousness with academic professionalism for the growth of society.

DEPARTMENT OF COMMERCE AND MANAGEMENT

VISION AND MISSION

Vision

To explore value-based Accounting and Management Education through innovative and flexible curriculum that enables to decipher and adapt in multidisciplinary academic and research environments and the society at large.

Mission

M1: Knowledge Sharing:

To transform lives through knowledge creation and sharing

M2: Collaborative Learning:

To leverage the resources to provide experiential learning, immersion and other collaboration opportunities.

M3: Career Development:

To provide the best professional development and career growth opportunities to the students.

M4: Consistent Improvement:

To continuously improve through stakeholder engagement, industry relations, and assurance of learning across multiple domains.



STRUCTURE FOR UNDERGRADUATE PROGRAMME

Sl. No	Course Category	Breakdown of Credits
1	Modern Indian Language (MIL)	6
2	English (ENG)	6
3	Discipline Specific Core Courses (DSC)	79
4	Discipline Specific Elective Courses (DSE)	16
5	Inter-Disciplinary courses (IDC)	16
6	Skill Enhancement Courses (SEC)	12
7	Employability Enhancement Courses (EEC*)	-
8	Ability Enhancement Compulsory Courses (AECC)	6
9	Open Electives (OE)	4
10	Online Courses (OC)	2
11	Extension Activity (EA)	1
Total		148

SCHEME OF CREDIT DISTRIBUTION – SUMMARY

Sl. No.	Course Category	Credits per Semester						Total Credits
		I	II	III	IV	V	VI	
1	Language (MIL)	3	3	-	-	-	-	6
2	English (ENG)	3	3	-	-	-	-	6
3	Discipline Specific Core Courses (DSC)	9	9	10	13	20	18	79
4	Discipline Specific Elective Courses (DSE)	-	-	4	4	4	4	16
5	Inter-Disciplinary Courses (IDC)	4	4	5	3	-	-	16
6	Skill Enhancement Courses (SEC)	2	2	2	2	2	2	12
7	Employability Enhancement Courses (EEC*)	-	-	-	-	-	-	-
8	Ability Enhancement Compulsory Courses (AECC)	2	2	-	2	-	-	6
9	Open Electives (OE)	-	-	2	2	-	-	4
10	Online Courses (OC)	-	-	-	-	-	2	2
11	Extension Activity (EA)	-	1	-	-	-	-	1
Total		23	24	23	26	26	26	148

* EEC will not be included for the computation of "Total of Credits" as well as "CGPA".



B.Com. (Corporate Secretaryship) Curriculum**For those who are admitted in AY 2020-21**

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT101	Tamil – I	MIL	3	0	0	3	25	75	100
2	A20BET101	Business English - I	ENG	3	0	0	3	25	75	100
3	A20CST101	Financial Accounting	DSC	4	1	0	5	25	75	100
4	A20CST102	Commercial Law	DSC	4	0	0	4	25	75	100
5	A20CSD101	Essentials of Management	IDC	4	0	0	4	25	75	100
Skill Enhancement Course										
6	A20CSS101	Communication Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
7	A20CSC101	MS Office	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
8	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							23	425	375	800

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT202	Tamil– II	MIL	3	0	0	3	25	75	100
2	A20BET202	Business English - II	ENG	3	0	0	3	25	75	100
3	A20CST203	Advanced Financial Accounting	DSC	4	1	0	5	25	75	100
4	A20CST204	Company Formation and Share Capital	DSC	4	0	0	4	25	75	100
5	A20CSD202	Entrepreneurship and Innovation	IDC	3	0	2	4	25	75	100
Skill Enhancement Course										
6	A20CSS202	Documentation and Presentation Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
7	A20CSC202	Advanced Excel	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
8	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
Extension Activity										
9	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
							24	525	375	900



B.Com. (Corporate Secretaryship) Curriculum**For those who are admitted from AY 2021-22**

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20XXT101	Language – I *	MIL	3	0	0	3	25	75	100
2	A20BET101	Business English - I	ENG	3	0	0	3	25	75	100
3	A20CST101	Financial Accounting	DSC	4	1	0	5	25	75	100
4	A20CST102	Commercial Law	DSC	4	0	0	4	25	75	100
5	A20CSD101	Essentials of Management	IDC	4	0	0	4	25	75	100
Skill Enhancement Course										
6	A20CSS101	Communication Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
7	A20CSC101	MS Office	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
8	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							23	425	375	800

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20XXT202	Language – II *	MIL	3	0	0	3	25	75	100
2	A20BET202	Business English - II	ENG	3	0	0	3	25	75	100
3	A20CST203	Advanced Financial Accounting	DSC	4	1	0	5	25	75	100
4	A20CST204	Company Formation and Share Capital	DSC	4	0	0	4	25	75	100
5	A20CSD202	Entrepreneurship and Innovation	IDC	3	0	2	4	25	75	100
Skill Enhancement Course										
6	A20CSS202	Documentation and Presentation Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
7	A20CSC202	Advanced Excel	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
8	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
Extension Activity										
9	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
							24	525	375	900

* Language courses are to be chosen from the list given in the Annexure I

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CST305	Company Accounts-I	DSC	4	1	0	5	25	75	100
2	A20CST306	Company Administration and Management	DSC	4	0	0	4	25	75	100
3	A20CSD303	Elementary Statistics	IDC	3	0	0	3	25	75	100
4	A20CSE3XX	DSE-I**	DSE	4	0	0	4	25	75	100
5	A20XXO3XX	Open Elective – I***	OE	2	0	0	2	25	75	100
Practical										
6	A20CSP307	Introduction to MCA21 Portal	IDC	0	0	2	1	40	60	100
7	A20CSL304	Elementary Statistics Lab	DSC	0	0	4	2	50	50	100
Skill Enhancement Course										
8	A20CSS303	Excel Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20CSC303	Advanced Tally	EEC	0	0	4	0	100	0	100
							23	415	485	900

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CST408	Company Accounts-II	DSC	4	1	0	5	25	75	100
2	A20CST409	Company Meetings and Winding up	DSC	4	0	0	4	25	75	100
3	A20CSD405	General Laws	IDC	3	0	0	3	25	75	100
4	A20CSE4XX	DSE-II**	DSE	4	0	0	4	25	75	100
5	A20XXO4XX	Open Elective – II***	OE	2	0	0	2	25	75	100
Practical										
6	A20CSP410	Company Internship	IDC	0	0	8	4	40	60	100
Skill Enhancement Course										
7	A20CSS404	Computerised Accounting using Tally	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20CMC404	ABT (Aakash Business Tool) by IIT Bombay	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
9	A20AET403	Value Education	AECC	2	0	0	2	100	0	100
							26	465	435	900

** Discipline Specific Electives are to be selected from the list given in Annexure II

*** Open electives are to be selected from the list given in Annexure III

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CST511	Company Accounts-III	DSC	4	1	0	5	25	75	100
2	A20CST512	Income Tax Law and Practice	DSC	4	0	0	4	25	75	100
3	A20CST513	Modern Banking	DSC	4	0	0	4	25	75	100
4	A20CST514	Economic and Other Legislations	DSC	3	0	0	3	25	75	100
5	A20CSE5XX	DSE-III**	DSE	4	0	0	4	25	75	100
Practical										
6	A20CSP515	Company Internship Report	DSC	1	0	4	3	40	60	100
7	A20CSP516	Banking Practical	DSC	0	0	2	1	40	60	100
8	A20CSP517	Corporate Seminar	DSC	0	0	2	1	40	60	100
Skill Enhancement Course										
9	A20CSS505	Drafting Notices, Agenda, Resolutions and Minutes	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
10	A20CSC505	SAP FICO	EEC	0	0	4	0	100	0	100
							27	445	555	1000

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CST618	Managerial Accounting	DSC	4	1	0	5	25	75	100
2	A20CST619	Fundamentals of Financial Management	DSC	4	0	0	4	25	75	100
3	A20CST620	Goods and Services Tax	DSC	4	0	0	4	25	75	100
4	A20CSE6XX	DSE-IV**	DSE	4	0	0	4	25	75	100
Practical										
5	A20CSP621	Industry Analysis Report	DSC	1	0	4	3	40	60	100
6	A20CSP622	Corporate Colloquium	DSC	0	0	2	1	40	60	100
7	A20CMM60X	Online Course	OC	0	0	4	2	Successful Completion		
Skill Enhancement Course										
8	A20CSS607	Interpersonal and Team Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20CSC606	GST Software	EEC	0	0	4	0	100	0	100




Annexure I**Modern Indian Languages
(For those who are admitted from AY 2021-22)**

Language I - Offered in First Semester		
Sl. No.	Course Code	Course Title
1	A20FRT101	French – I
2	A20HNT101	Hindi – I
3	A20TAT101	Tamil – I
Language II – Offered in Second Semester		
Sl. No.	Course Code	Course Title
4	A20FRT202	French – II
5	A20HNT202	Hindi – II
6	A20TAT202	Tamil – II

Annexure II**Discipline Specific Electives (DSE)**

Discipline Specific Electives (DSE-I) - Offered in Third Semester		
Sl. No.	Course Code	Course Title
1	A20CSE301	Business and Commercial Knowledge
2	A20CSE302	Elements of Insurance
3	A20CSE303	Practical Auditing
Discipline Specific Electives (DSE-II) - Offered in Fourth Semester		
Sl. No.	Course Code	Course Title
4	A20CSE404	Business Economics
5	A20CSE405	Principles of Marketing
6	A20CSE406	Risk Management
Discipline Specific Electives (DSE-III) - Offered in Fifth Semester		
Sl. No.	Course Code	Course Title
7	A20CSE507	Corporate Compliance
8	A20CSE508	Ethics and Sustainability
9	A20CSE509	Organisational Psychology
Discipline Specific Electives (DSE-IV) - Offered in Sixth Semester		
Sl. No.	Course Code	Course Title
10	A20CSE610	Business Policy and Strategy
11	A20CSE611	Corporate Governance
12	A20CSE612	Intellectual Property Rights

Annexure – III

OPEN ELECTIVE COURSES

Open Elective – I (Offered in Semester III)				
Sl. No	Course Code	Course Title	Offering Department	Permitted Departments
1	A20BTO301	Biotechnology for human welfare	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
2	A20BTO302	Food Processing	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
3	A20BTO303	Food Technology	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
4	A20CHO304	Food Analysis (Practical)	Chemistry	Bioscience, Computational Studies, Food Science, Mathematics, Physics
5	A20CHO305	Molecules of Life (Practical)	Chemistry	Bioscience, Computational Studies, Food Science, Mathematics, Physics
6	A20CHO306	Water Analysis (Practical)	Chemistry	Bioscience, Computational Studies, Food Science, Mathematics, Physics
7	A20CMO307	Fundamentals of Accounting and Finance	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
8	A20CMO308	Fundamentals of Management	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
9	A20CMO309	Fundamentals of Marketing	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
10	A20CPO310	Data Structures	Computational Studies	Mathematics
11	A20CPO311	Programming in C	Computational Studies	Commerce and Management, Mathematics, Media Studies
12	A20CPO312	Programming in Python	Computational Studies	Commerce and Management, Mathematics, Media Studies
13	A20ENO313	Conversational Skills	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics



14	A20ENO314	Fine-tune your English	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics
15	A20ENO315	Interpersonal Skills	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics
16	A20MAO316	Mathematical Modelling	Mathematics	Chemistry, Commerce and Management, Computational Studies, Physics, Biotechnology, Nutrition and Dietetics
17	A20MAO317	Quantitative Aptitude - I	Mathematics	Chemistry, Commerce and Management, Computational Studies, Physics, Biotechnology, Nutrition and Dietetics
18	A20MAO318	Statistical Methods	Mathematics	Chemistry, Commerce and Management, Computational Studies, Physics, Biotechnology, Nutrition and Dietetics
19	A20VCO319	Event Management	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
20	A20VCO320	Graphic Design	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
21	A20VCO321	Role of social media	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
22	A20NDO322	Basic Food Groups	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
23	A20NDO323	Life Style Management	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
24	A20NDO324	Nutritive Value of Foods	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
25	A20PHO325	Astrophysics	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies



26	A20PHO326	Basic of Modern Communication System	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies
27	A20PHO327	Bio-Physics	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies
28	A20TMO328	அடிப்படைத் தமிழ்	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
29	A20TMO329	வாழ்வியல் இலக்கணம்	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
30	A20TMO330	புதுக்கவிதைப் பட்டறை	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics

Open Elective – II (Offered in Semester IV)

Sl. No.	Course Code	Course Title	Offering Department	Permitted Departments
1	A20BTO401	Herbal Technology	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
2	A20BTO402	Vermiculture	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
3	A20BTO403	Biotechnology for Society	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
4	A20CHO404	C++ Programming and its Application to Chemistry	Chemistry	Computational Studies, Mathematics, Physics
5	A20CHO405	Computational Chemistry Practical	Chemistry	Computational Studies, Mathematics, Physics
6	A20CHO406	Instrumental Methods of Analysis	Chemistry	Computational Studies, Mathematics, Physics
7	A20CMO407	Essential Legal Awareness	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
8	A20CMO408	Essentials of Insurance	Commerce and Management	Bioscience, Chemistry, Computational Studies, English,

				Food Science, Mathematics, Media Studies, Physics
9	A20CMO409	Practical Banking	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
10	A20CPO410	Database Management Systems	Computational Studies	Commerce and Management, Media Studies, Mathematics
11	A20CPO411	Introduction to Data Science using Python	Computational Studies	Chemistry, Commerce and Management, English, Media Studies, Mathematics, Physics
12	A20CPO412	Web Development	Computational Studies	Commerce and Management, Media Studies, Mathematics
13	A20ENO413	English for Competitive Exam	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics
14	A20ENO414	English Next-India	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics
15	A20ENO415	Functional English	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics
16	A20MAO416	Discrete mathematics	Mathematics	Chemistry, Computational Studies, Physics
17	A20MAO417	Operations Research	Mathematics	Chemistry, Commerce and Management, Computational Studies, Physics, Biotechnology, Nutrition and Dietetics
18	A20MAO418	Quantitative Aptitude - II	Mathematics	Chemistry, Commerce and Management, Computational Studies, Physics, Biotechnology, Nutrition and Dietetics
19	A20VCO419	Basics of News Reporting	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
20	A20VCO420	Scripting for media	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
21	A20VCO421	Video Editing	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
22	A20NDO422	Food Labelling	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English,



				Mathematics, Media Studies, Physics, Tamil
23	A20NDO423	Hygiene and Sanitation	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
24	A20NDO424	Nutrition for Adolescent	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
25	A20PHO425	Digital Electronics	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies
26	A20PHO426	Geo-Physics	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies
27	A20PHO427	Space Science	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies
28	A20TMO428	சிறுகதைப் பயிற்சி	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
29	A20TMO429	செய்தி வாசிப்பு பயிற்சி	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
30	A20TMO430	நிகழ்த்துக்கலை	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics



A20TAT101

TAMIL – I
(Common to all UG programs)

L	T	P	C	Hrs
3	0	0	3	45

பாடத்திட்டத்தின் நோக்கம்

- இரண்டாயிரம் ஆண்டுகால தமிழின் தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வழியாகக் கூறுவதற்கு இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- மொழியின் கட்டமைப்பைப் புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.
- வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல கருவிகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.
- சிந்தனை ஆற்றலைப் பெருக்குவதற்குத் தாய்மொழியின் பங்களிப்பினை உணர்த்த இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.

பாடத்திட்டத்தின் வெளிப்பாடுகள்

- CO1-** இலக்கியங்கள் காட்டும் வாழ்வியல் நெறிமுறைகளைப் பேணிநடத்தல்.
CO2 - நமது எண்ணத்தை வெளிப்படுத்தும் கருவியாகத் தாய்மொழியைப் பயன்படுத்துதல்.
CO3 - தகவல் தொடர்புக்குத் தாய்மொழியின் முக்கியத்துவத்தை உணர்தல்.
CO4 - தாய்மொழியின் சிறப்பை அறிதல்.
CO5 - இலக்கிய இன்பங்களை நுகரும் திறன்களை வளர்த்தல்.

அலகு-1

(9 Hrs)

இக்காலக் கவிதைகள்-1

- | | | |
|--------------------|---|----------------------------------|
| 1. பாரதியார் | - | கண்ணன் என் சேவகன் |
| 2. பாரதிதாசன் | - | தமிழ்ப்பேறு |
| 3. அப்துல் ரகுமான் | - | அவதாரம் |
| 4. மீரா | - | கனவுகள் + கற்பனைகள் = காகிதங்கள் |
| 5. து.நரசிம்மன் | - | மன்னித்துவிடு மகனே |

அலகு-2

(9 Hrs)

இக்காலக் கவிதைகள்-2

- | | | |
|----------------------|---|--------------------------------|
| 1. ராஜா சந்திரசேகர் | - | கைவிடப்பட்ட குழந்தை |
| 2. அனார் | - | மேலும் சில இரத்தக் குறிப்புகள் |
| 3. சுகிர்தராணி | - | அம்மா |
| 4. நா.முத்துக்குமார் | - | தூர் |

அலகு-3

(9 Hrs)

சிறுநிலக்கியங்கள்

- | | | |
|--------------------------|---|---------------------------------------|
| 1. கலிங்கத்துப் பரணி | - | பொருதடக்கை வாள் எங்கே... (பாடல்-485) |
| 2. அழகர்கின்றனைவிடு தூது | - | இதமாய் மனிதருடனே... (பாடல்-45) |
| 3. நந்திக் கலம்பகம் | - | அம்பொன்று வில்லொடிதெல்... (பாடல்-77) |
| 4. முக்சுடற் பள்ளு | - | பாயும் மருதஞ் செழிக்கவே... (பாடல்-47) |
| 5. குற்றாலக் குறவஞ்சி | - | ஓடக் காண்பதுமே... (பாடல்-9) |

காப்பியங்கள்

மணிமேகலை-உலகறவி புக்க காதை- 'மாசுஇல் வால்ஒளி! - இந்நாள் போலும் இளங்கொடி கெடுத்தனை'.
(28-அடிகள்)

அலகு-4

(9 Hrs)

தமிழ் இலக்கிய வரலாறு

1. சிற்றிலக்கியம்- தோற்றமும் வளர்ச்சியும்
2. புதுக்கவிதை- தோற்றமும் வளர்ச்சியும்
3. சிறுகதை -தோற்றமும் வளர்ச்சியும்
4. புதினம் -தோற்றமும் வளர்ச்சியும்
5. உரைநடை - தோற்றமும் வளர்ச்சியும்

உரைநடைப் பகுதி

1. உ.வே.சாமிநாதையர் - சிவதருமோத்திரச் சுவடி பெற்ற வரலாறு.
2. தஞ்சாவூர் - சவ்வாவின் கோயம்.
3. இரா. பச்சியப்பன் - மாடல்ல மறையவை.

அலகு 5

(9 Hrs)

மொழிப்பயிற்சி

1. கலைச்சொல்லாக்கம்
2. அகரவரிசைப்படுத்துதல்
3. மரபுத்தொடர்/படிமொழி
4. கலை விமர்சனம்
5. நேர்காணல்

உரைநடை நூல்கள்

1. சக்திவேல், சு., தமிழ் மொழி வரலாறு, மாணிக்கவாசகர் பதிப்பகம், சிதம்பரம், 1988.
2. சிற்பி பாலசுப்ரமணியம் மற்றும் நீலபத்மநாபன், புதிய தமிழ் இலக்கிய வரலாறு, தொகுதி-1, 2, 3, சாகித்திய அகடாமி, புதுடெல்லி, 2013.
3. பாரதியார், பாரதியார் கவிதைகள், குமரன் பதிப்பகம், சென்னை, 2011.

பார்வை நூல்கள்

1. கைலாசபதி.க.தமிழ் நாவல் இலக்கியம், குமரன் பதிப்பகம், வடபுலனி, 1968.
2. சுந்தரராஜன், பே.கோ. சிவபாதசுந்தரம். சோ., தமிழில் சிறுகதை வரலாறும் வளர்ச்சியும், க்ரியா, சென்னை, 1989.
3. பரந்தாமனார்.அ.கி., நல்ல தமிழ் எழுத வேண்டுமா, பாரி நிலையம், சென்னை, 1998.
4. பாக்கியமேரி, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, என்.சி.எச். பதிப்பகம், சென்னை, 2011.
5. வல்லிக்கண்ணன். புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், அன்னம், சிவகங்கை, 1992.

இணையத்தளங்கள் :

1. <http://www.tamilkodal.com>
2. <http://www.languagelab.com>
3. <http://www.tamilweb.com>



A20FRT101	FRENCH – I	L	T	P	C	Hrs
	(Common to all UG programs from 2021-22)	3	0	0	3	45

Course Objectives

- To enable the students read, understand, and write simple sentences.
- To grasp relevant grammar for communication
- To learn about the land, people and culture of France.

UNITÉ - 1

Je m'appelle Elise. Et Vous ?

Vous Dansez ? D'accord

Monica, Yukiko et compagnie

UNITÉ - 2

Les Voisins de Sophie

Tu vas au Luxembourg ?

UNITÉ – 3

Nous Venons pour l'inscription

A Vélo, en tain, en avoin

Pardon, monsieur, le BHV s'il vous plait ?

UNITÉ - 4

Au marche

On déjeune ici ?

UNITÉ - 5

On va chez ma copine ?

Chez Susana

TextBook

Prescribed Textbook : *FESTIVAL 1* - Méthode de Français

Authors : Sylvie POISSON-QUINTON

Michèle MAHEO-LE COADIC

Anne VERGNE-SIRIEYS

Edition : CLE International, Nouvelle Édition révisée : 2009

Reference Book : Festival 1



A20BET101	BUSINESS ENGLISH – I (Common to B.Com., B.Com. CS & BBA)	L	T	P	C	Hrs
		3	0	0	3	45

Course Objectives

- To understand the concept, process, and importance of communication.
- To gain knowledge about the business.
- To develop skills of effective communication - both written and oral.
- To help students to acquaint with the application of communication skills in the business world
- To enhance the presentation and negotiations skills of the students

Course Outcomes

After completion of the course, the students will be able to

- CO1** –Gather the basics and importance of communication
CO2 –Can inculcate all the methods of writing
CO3 –Draft effective business writing with brevity and lucidity
CO4 –Acquire career skills to work efficiently and collaboratively
CO5 –Present an effective oral presentation

UNIT I INTRODUCTION TO COMMUNICATION**(9 Hrs)**

Meaning and Definition - Process - Functions - Objectives - Importance - Essentials of good communication - Communication barriers - Overcoming communication barriers. Written - Oral - Face-to-face - Silence - Merits and limitations of each type.

UNIT II BUSINESS LETTERS**(9 Hrs)**

Need and functions of business letters - Planning & layout of business letter - Kinds of business letters - Essentials of effective correspondence.

UNIT III DRAFTING OF BUSINESS LETTERS**(9 Hrs)**

Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters -Circular letters - Application for employment and resume - writing Report - Notices, Agenda and minutes of the Meetings – Memos.

UNIT IV ORAL COMMUNICATION**(9 Hrs)**

Meaning, nature and scope - Principles of effective oral communication - Techniques of effective speech - Media of oral communication (Face-to-face conversation - Teleconferences – Press Conference – Demonstration - Radio Recording - Dictaphone – Meetings - Rumor -Demonstration and Dramatization - Public address system - Grapevine -The art of listening - Principles of good listening.

UNIT V COMMUNICATION SKILLS**(9 Hrs)**

Group Decision-Making - Interviews - Speeches -Customer Care/Customers Relations - Public Relations (Concept, Principles, Do's and Don'ts etc. to be studied for each type).

Text Books

1. K. K. Sinha, "Business Communication", Galgotia Publishing, 4th Edition, 2011.
2. C. S. Rayudu, "Media and Communication Management", Himalaya Publishing House, 1st Edition, 2013.
3. Hory Sankar Mukerjee, "Business Communication: Connecting at Work", Oxford University Press, 1st Edition, 2016.



Reference books

1. Rajendra Pal & J. S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, 3rd Edition, 2011.
2. Nirmal Singh, "Business Communication: Principles, Methods and Techniques", Deep & Deep Publications Pvt. Ltd, 1st Edition, 2008.
3. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, "Business Correspondence and Report Writing", Tata McGraw-Hill Publishing, 6th Edition, 2020.

Web References

1. <https://www.wix.com/encyclopedia/definition/oral-communication>
2. <https://writingcenter.unc.edu/tips-and-tools/business-letters/>
3. <https://www.thebalancecareers.com/communication-skills-list-2063779>
4. <https://thebusinesscommunication.com/what-is-face-to-face-conversation/>
5. https://www.tutorialspoint.com/organizational_behavior/group_decision_making.htm



A20CST101	FINANCIAL ACCOUNTING	L	T	P	C	Hrs
	(Common to B.Com. & B.Com. CS)	4	1	0	5	75

Course Objectives

- To develop the knowledge of accounting from incomplete records
- To gain knowledge about the accounting for non-profit entities
- To learn the computation of royalties and self-balancing system.
- To help students to acquaint with application of branch and departmental accounting.
- To make the hire purchase and installment payment accounting.

Course Outcomes

After completion of the course, the students will be able to

CO1–Prepare Accounting from Incomplete Records.

CO2–Prepare financial statements of Non-Profit Organizations.

CO3–Compute royalties accurately and maintain of self-balancing ledgers

CO4–Comprehend the preparation of branch and departmental accounting.

CO5–Make necessary books of record under hire purchase and instalment methods.

UNIT I ACCOUNTING FROM INCOMPLETE RECORDS (15 Hrs)

Introduction – Meaning of incomplete records – Features of incomplete records - Limitations of incomplete records - Differences between double entry - system and incomplete records - Accounts from incomplete records - Ascertaining profit or loss from incomplete records through statement of affairs - Preparation of final accounts from incomplete records.

UNIT II ACCOUNTING FOR NON-PROFIT ENTITIES (12 Hrs)

Introduction – Features of not-for-profit organisations – Receipts and Payments Account -Items peculiar (Capital expenditure, Revenue expenditure, Deferred revenue expenditure, Capital receipt, Revenue receipt) to not-for-profit organisations - Income and Expenditure Account - Balance Sheet.

UNIT III ROYALTIES AND SELF BALANCING LEDGERS (15 Hrs)

Royalty meaning in Accounting, Parties in Royalties Accounting, Types of Royalties in Accounts, Important Terms in Royalties Accounting, Royalties Accounting Treatment, Accounting Treatment in Books of Lessee and Accounting Treatment in Books of Lessor. Self-Balancing System: Introduction, working system and various ledgers to be maintained.

UNIT IV BRANCH AND DEPARTMENTAL ACCOUNTING (18 Hrs)

Branch Accounts-Dependent Branches (Debtors system, Stock & Debtors system) and Independent Branches (Foreign Branches excluded)– DepartmentalAccounts: Departmental Trading Account; Profit & Loss Account – Calculation of net profit of various departments and allocation of expenses – Preparation of General Profit & Loss Account and Balance Sheet.

UNIT V HIRE PURCHASE AND INSTALMENTS SYSTEMS (15 Hrs)

Introduction - Nature of Hire Purchase Agreement, Special Features, Terms Used and Ascertainment of Total Cash Price, Ascertainment of Interest, Accounting Arrangements of Hire Purchase Transaction, Repossession, Instalment payment system, Differences between Hire Purchase Agreement and Instalment Payment Agreement.

Text Books

1. Hanif & Mukherjee, "Financial Accounting", Tata McGraw Hill, 2nd Edition, 2019.
2. S.P. Jain & K.L. Narang, "Financial Accounting", Kalyani Publishers, 12th Edition, 2014.



3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. R.L. Gupta & Radhaswamy, "Advanced Accountancy – Vol.1", Sultan Chand & Sons, 1st Edition, 2013.
3. Arulanandam & Raman, "Advanced Accountancy Vol.1", Himalaya Publishing House, 7th Edition, 2018.
4. Maheswari & Maheswari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5-January-2021.pdf>
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. <https://ocw.mit.edu/courses/sloan-school-of-management/15-515-financial-accounting-fall-2003/>
5. https://www.icai.org/post.html?post_id=12430



A20CST102	COMMERCIAL LAW	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives:

- To provide a comprehensive understanding on the general principles of contracts
- To orient students about the special contracts
- To make them familiar with the law relating to sale of goods
- To make them conversant with the provisions of Partnership and LLP Acts
- To help students to acquaint with an understanding on Negotiable Instruments

Course Outcomes:

After completion of the course, the students will be able to

CO1 – Demonstrate a clear understanding on the general principles of contracts

CO2 – Explain the special provisions with respect to specific contracts

CO3 – Be conversant with the legal provisions pertaining to sale of goods in India

CO4 – Appreciate and distinguish between Partnership and LLP with reference to Indian Law

CO5 – Show an understanding on Negotiable Instruments and their legal operations in business

UNIT I CONTRACTS LAW: GENERAL PRINCIPLES (12 Hrs)

Contract – meaning, characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Discharge of a contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts, Quasi – contracts.

UNIT II CONTRACTS LAW: SPECIAL CONTRACTS (10 Hrs)

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.

UNIT III LAW OF SALE OF GOODS (12 Hrs)

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties - Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

UNIT IV LAWS OF PARTNERSHIP AND LLP (14 Hrs)

(A) Indian Partnership Act, 1932 - Nature and Characteristics of Partnership, Registration of Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Modes of Dissolution of Partnership.

(B) The Limited Liability Partnership Act, 2008 - Salient Features of LLP - Incorporation by Registration – Differences between LLP and Partnership, LLP and Company – LLP Agreement – Types of Partners in LLP and their relations – Conversion of Firm and Private Company into LLP.

UNIT V LAW OF NEGOTIABLE INSTRUMENTS (12 Hrs)

Negotiable Instruments – Meaning, Nature and Types – Promissory Note, Bill of Exchange, and Cheque. Parties to Negotiable Instruments – Holder – Holder in due course. Negotiation of Negotiable Instruments – Endorsement – Kinds of Endorsement. Dishonour and Discharge of Negotiable Instruments – Crossing and Bouncing of Cheques.

Text Books

1. Parul Gupta, "Legal Aspects of Business: Concepts and Applications", Vikas Publishing House, 2nd Edition, 2019.
2. M.C. Kuchhal, and Vivek Kuchhal, "Business Law", Vikas Publishing House, 6th Edition, 2019.
3. P.C. Tulsian and Bharat Tulsian, "Business Law", McGraw Hill Education, 3rd Edition, 2017.



Reference Books

1. N.D. Kapoor, "Elements of Mercantile Law", Sultan Chand & Sons, 38th Edition, 2020.
2. Sushma Arora, "Business Laws", Taxmann Publications, 2nd Edition, 2019.
3. Avtar Singh, "Business Law", Eastern Book Company, 4th Edition, 2018.
4. R.S.N. Pillai & Bagavathi, "Business Law", S. Chand Publishing, 3rd Edition, 2010.
5. M.C. Shukla, "A Manual of Mercantile Law", S. Chand Publishing, 9th Edition, 2010.
6. Ravinder Kumar, "Legal Aspects of Business", Cengage Learning, 4th Edition, 2016.

Web References

1. <http://14.139.60.114:8080/jspui/bitstream/123456789/738/19/Commercial%20Law.pdf>
2. <https://www.studocu.com/en-au/document/the-university-of-adelaide/commercial-law-i/lecture-notes/lecture-notes-lecture-all-lectures-commercial-law-exam-notes/654814/view>
3. <https://nexusnotes-media.s3.amazonaws.com/wp-content/uploads/edd/2014/08/Commercial-Law-Exam-Notep.pdf>
4. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-3New-29012021.pdf>
5. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>



A20CSD101	ESSENTIALS OF MANAGEMENT	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To provide an in-depth understanding of Management Concepts.
- To explain purpose and types of planning as well as significance of decision-making
- To be familiar with nature and functions of organisation, departmentation and delegation.
- To understand various leadership styles and their relative merits, as well as theories of motivation.
- To evaluate the importance of coordination in harmonizing the organizational activities, and the significance of controlling in attaining the goals.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Demonstrate their conceptual understanding and application of principles and functions of management.
- CO2** – Appreciate the purpose and types of planning, MBO, elements and principles of decision-making.
- CO3** – Develop skills and ability to work in groups to achieve organizational goals and understand the principles of and issues in the delegation of authority
- CO4** – Demonstrate their ability in applying theories of motivation in work situations, and also appropriate leadership style needed for the individual organisations
- CO5** – Understand the importance of coordination in management as well as controlling function.

UNIT I NATURE OF AND APPROACHES TO MANAGEMENT (12 Hrs)

Concept of Business Organization. Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organizations and their relative Merits and Demerits

Management – Definition, Meaning and Nature – Scope and Functions- Approaches to Management – Role and Functions of Manager- Levels of Management – Management as Art or Science or Profession.

UNIT II PLANNING AND DECISION-MAKING (12 Hrs)

Planning – Meaning, Nature and Purpose of Planning - Steps in Planning – Characteristics of a Sound Plan - Types of Planning – Planning Premises – Management By Objectives(MBO). Decision Making – Characteristics – Elements of decision Making – Principles of decision making – Types of Decisions.

UNIT III ORGANISING (12Hrs)

Organization – Meaning, Nature – Principles – Functions of Organization. Different form of organization – Formal and Informal Organization. Departmentation – Nature and Types. Delegation of Authority – Importance of Delegation - Advantages of Delegation – Problems of Delegation - Span of Management – factors affecting Span of Management.

UNIT IV LEADING (14 Hrs)

Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Introduction, Definition- Nature & Scope – Functions of a leader – Qualities of leadership – Leadership styles. Essential elements of Direction- Principles of Direction – Importance of Direction – Supervision – Meaning, Types of supervision – Motivation – Definition, Nature of motivation – Importance of Motivation – types of Motivation- Theories of motivation – Theory 'X', 'Y', & 'Z'- Maslow's Hierarchy of needs. Communication – Objectives, Nature and Types – Barriers to Communication, and Overcoming those barriers.



UNIT V COORDINATING AND CONTROLLING (10 Hrs)

Coordination – Meaning, Nature and Characteristics – Controlling: Meaning, Objectives of controlling – Principles of controlling – Importance of controlling, Controlling techniques.

Text Books

1. C.B. Gupta, "Business Management", Sultan Chand Sons, 9th Edition, 2012.
2. L.M.Prasad, "Principles and Practice of Management", Sultan Chand & Sons, 9th Edition, 2015.
3. Koontz O'Donnell, "Essentials of Management", Tata McGraw Hill, 7th Edition, 2007.

Reference Books

1. J.A.F. Stoner, R.E. Freeman & Daniel R. Gilbert, "Management", Pearson Education, 6th Edition, 2004.
2. Y.K. Bhushan, "Business Organisation and Management", Sultan Chand & Sons, 11th Edition, 2013.
3. P.C. Tripathi & P.N. Reddy, "Principles of Management", Tata McGraw Hill, 5th Edition, 2012.
4. Stephen P. Robbins & Mary Coulter, "Management", Prentice Hall of India, 10th Edition, 2009.

Web References

1. <https://www.studynama.com/community/threads/business-organisation-management-notes-pdf-ebook-for-b-com-first-year.2735/>
2. <http://www.gupshupstudy.com/notes/business-organization-and-management-3635>
3. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>
4. <http://www.mbaexamnotes.com/principles-of-management.html>
5. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>



A20CSS101	COMMUNICATION SKILLS (Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives

- To improve the skill of rapid reading and comprehending efficiently
- To decode the correspondence between sound and spelling in English
- To train students to organize, revise and edit ideas to write clearly and commendably
- To enhance the sense of social responsibility and accountability of the students
- To expound the significance of time and stress management

Course Outcomes

After the completion of the course, the students will be able to

CO1 - Understand the pattern to communicate effectively.

CO2 - Impart Speaking skills with self-confidence.

CO3 - Use writing strategies to improve their drafting skills and comprehending of articles.

CO4 - Demonstrate leadership qualities to Participate in Group Discussion and Interview efficiently.

CO5 –Show expertise in Managerial skills.

UNIT I COMMUNICATION SKILLS - SPEAKING**(12 Hrs)**

1. Aspects of speaking
2. Process and techniques of effective speech
3. Presentations
4. Topic to be given to students for short speech
5. Self-Introduction

UNIT II SELF-MANAGEMENT SKILLS**(12 Hrs)**

1. Time Management
2. Stress management
3. Perseverance
4. Resilience
5. Mind mapping
6. Self- confidence

UNIT III COMMUNICATION SKILLS – READING**(12 Hrs)**

1. Phonics
2. Vocabulary
3. Comprehension
4. Skimming and Scanning

UNIT IV SOCIAL SKILLS**(12 Hrs)**

1. Negotiation and Persuasion
2. Leadership
3. Teamwork
4. Problem solving
5. Empathy
6. Decision making

UNIT V COMMUNICATION SKILLS - WRITING**(12 Hrs)**

1. Descriptive
2. Narrative



3. Persuasive
4. Expository
5. Picture composition

Text Books

1. Syamala. V, "Effective English Communication for you", Emerald Publishers, 1st Edition, 2002.
2. Balasubramanian, "A Textbook of English Phonetics for Indian Students", Trinity Press, 1st Edition, 1981.
3. Sardana, C.K., "The Challenge of Public Relations", Har- Anand Publications, 1st Edition, 1995.

Reference Books

1. Murphy, John J, "Pulling Together: 10 Rules for High-Performance Teamwork", Simple Truths, 1st Edition, 2016.
2. Sanjay Kumar, Pusph Lata. "Communication Skills". Oxford University Press. 1st Edition, 2015.
3. Barun K. Mitra, "Personality Development and Soft skills", Oxford University Press, 1st Edition, 2016.

Web References

1. <https://blog.dce.harvard.edu/professional-development/10-tips-improving-your-public-speaking-skills>
2. <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-skills/>
3. <https://zety.com/blog/how-to-introduce-yourself>
4. <http://blogs.placementindia.com/2010/04/23/exercise-to-improve-communicationskills/>
5. <http://www.businesscommunicationblog.com>



A20AET101	ENVIRONMENTAL STUDIES	L	T	P	C	Hrs
	(Common to B.A., B.Sc., B.Com., B.B.A. and B.C.A.)	2	0	0	2	30

Course Objectives

- To gain knowledge on the importance of natural resources and energy.
- To know the structure and function of an ecosystem
- To imbibe an aesthetic value with respect to biodiversity, understand the threats and its conservation and appreciate the concept of interdependence
- To know the causes of types of pollution and disaster management
- To observe and discover the surrounding environment through field work.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Understand about the various resources

CO2– Learn about the biodiversity

CO3– Learn the different types of pollution and to prevent the pollution

CO4– Know about the pollution Act

CO5– Observe various environmental issues in surroundings

UNIT I ENVIRONMENTAL SCIENCES: NATURAL RESOURCES (6 Hrs)

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

UNIT II ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION (6 Hrs)

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem. Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity –Insitu&Exsitu.

UNIT III ENVIRONMENTAL POLLUTION AND MANAGEMENT (6 Hrs)

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies.

UNIT IV SOCIAL ISSUES - HUMAN POPULATION (6 Hrs)

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental production Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

UNIT V FIELD WORK (6 Hrs)

Visit to a local area / local polluted site / local simple ecosystem - Report submission.



Text Books

1. Bharucha Erach, "Textbook of Environmental Studies for Undergraduate Courses", Orient Black Swan, 2nd Edition, 2013.
2. Basu Mahua, Savarimuthu Xavier, "Fundamentals of Environmental Studies", Cambridge, 2nd Edition, 2017.
3. Agarwal, K.C. "Environmental Biology", Nidi Publications, 1st Edition, 2004.

Reference Books

1. Kumarasam, Alagappa Moses & Vasanthi, "Environmental Studies", Bharathidasan University Publications, 1st Edition, 2004.
2. Rajamannar, "Environmental Studies", EVR College Publications, 1st Edition, 2004.
3. Kalavathy, S, "Environmental Studies", Bishop Heber College Publications, 1st Edition, 2004.

Web References

1. https://aits-tpt.edu.in/wp-content/uploads/2018/08/Environmental-Studies-Lecture-notes.doc-I_Betech_-ECE-CSE-EEE-CEME_III-Sem_BR.pdf
2. <http://eagri.org/eagri50/ENVS302/pdf/lec05.pdf>
3. <https://www.youtube.com/watch?v=78prsPYm98g>
4. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2792934/>
5. <https://www.frontiersin.org/articles/505570>



A20CSC101	MICROSOFT OFFICE	L	T	P	C	Hrs
	(Common to B.Com., B.Com. CS & B.B.A.)	0	0	4	0	50

Course Objectives

- To work in Microsoft Word with efficiency
- To create impactful presentations
- To be conversant with operating Microsoft Excel

Course Outcomes

After completion of the course, the students will be able to

CO1–Create and Use Word Documents with good layout

CO2 – Create and Use PowerPoint presentations on various occasions

CO3–Work with Microsoft Excel and handle data on excel efficiently

UNIT I MICROSOFT WORD**(10 Hrs)**

- Creating, Editing, Saving and Printing text documents – Select layout
- Font and paragraph formatting – Simple character formatting
- Inserting tables, smart art, page breaks
- Using lists and styles
- Inserting blank page
- Add button to quick access tool bar – Customize the ribbon
- Formatting text – Text alignment – Paragraph spacing – Indentation
- Working with images – Using spelling and grammar check
- Header and Footer – Page orientation
- Understanding document properties
- Mail merge

UNIT II: MICROSOFT POWERPOINT**(8 Hrs)**

- Opening, viewing, creating and printing slides
- Applying auto layouts
- Adding custom animation
- Using slide transitions
- Graphical representation of data: Charts and Graphs
- Creating Professional Slides for Presentation

UNIT III EXCEL: MANAGING WORKSHEETS**(4 Hrs)**

- Import data into workbooks
- Navigate within workbooks
- Format workbooks and worksheets
- Customize options and views

UNIT IV EXCEL: DATA CELLS AND RANGES**(8 Hrs)**

- Configure content for collaboration
- Manipulate data in worksheets
- Format cells and ranges
- Define and reference named ranges
- Summarize data visualization



UNIT V EXCEL: DATA TABLES AND CHARTS**(10 Hrs)**

- Create and format tables and charts
- Modify tables and charts
- Format charts
- Filter and sort table data

UNIT VI EXCEL: FORMULAS AND FUNCTIONS**(10 Hrs)**

- Insert references
- Calculate and transform data
- Format and modify text

Text Books

1. Joan Lambert and Joyce Cox, "Microsoft Word 2013 Step by Step", Microsoft Press, 1st Edition, 2013.
2. Joyce Cox and Joan Lambert, "Microsoft PowerPoint 2013 Step by Step", Microsoft Press, 1st Edition, 2013.
3. Curtis Frye, "Microsoft Excel 2016 Step by Step", Microsoft Press, 1st Edition, 2016.

Reference Books

1. Lisa A. Bucki, John Walkenbach, Michael Alexander, Dick Kusleika, Faithe Wempen, "Microsoft Office 2013 Bible", John Wiley & Sons, 1st Edition, 2016.
2. John Walkenbach, "Microsoft Excel 2016 Bible", John Wiley & Sons, 1st Edition, 2016.
3. Linda Foulkes, "Learn Microsoft Office 2019: A Comprehensive Guide to getting started with Word, PowerPoint, Excel and Access", Packt Publishers, 1st Edition, 2020.

Web References

1. <http://www.mchrddi.gov.in/93fc/material/Computer%20Fundamentals%20&%20Office%20Applications.pdf>
2. <https://www.youtube.com/watch?v=yV4i29Xo0iM>
3. <https://www.youtube.com/watch?v=lbc1HX8Jccw>
4. https://www.youtube.com/watch?v=RdTozKPY_OQ
5. <https://www.youtube.com/watch?v=e3MPj65hn9k>



A20TAT202

TAMIL-II
(Common to all UG Programs)

L	T	P	C	Hrs
3	0	0	3	45

பாடத்திட்டத்தின் நோக்கம்

- இரண்டாயிரம் ஆண்டுகால தமிழின் தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்று மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வழியாகக் கூறுவதற்கு இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- மொழியின் கட்டமைப்பை புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.
- வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல கூறுகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.
- சிந்தனை ஆற்றலைப் பெருக்குவதற்குத் தாய்மொழியின் பாங்களிப்பினை உணர்த்த இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.

பாடத்திட்டத்தின் வெளிப்பாடுகள்

- CO1** – இலக்கியங்கள் காட்டும் வாழ்வியல் நெறிமுறைகளைப் பேணிநடத்தல்.
CO2 – நமது எண்ணத்தை வெளிப்படுத்தும் கருவியாகத் தாய்மொழியைப் பயன்படுத்துதல்.
CO3– தகவல் தொடர்புக்குத் தாய்மொழியின் முக்கியத்துவத்தை உணர்தல்.
CO4– தாய்மொழியின் சிறப்பை அறிதல்.
CO5– இலக்கிய இன்பங்களை நுகரும் திறன்களை வளர்த்தல்.

அலகு-1

(9 Hrs)

1. எட்டுத்தொகை: 1. குறுந்தொகை (பாடல்-130) 2. நற்றிணை (பாடல்-27) 3. அகநானூறு (பாடல்-86).
2. பத்துப்பாட்டு: சிறுபாணாற்றுப்படை (அடிகள்-126-143).
3. பதினெண் கீழ்க்கணக்கு: திருக்குறள்- வெகுளாமை (அதிகாரம்-31), காதல் சிறப்புரைத்தல் (அதிகாரம்-113).

அலகு-2

(9 Hrs)

1. எட்டுத்தொகை:
 1. ஐங்குறுநூறு (பாடல்-203),
 2. கலித்தொகை- பாலைத்திணை (பாடல்-9),
 3. புறநானூறு (பாடல்-235).
2. பத்துப்பாட்டு- முல்லைப்பாட்டு (6-21).
3. பதினெண் கீழ்க்கணக்கு :
 1. நாலடியார் - நல்லார் எனத்தான் (221) .
 2. திரிகடுகம்- கோலஞ்சி வாழும் குடியும் (33).
 3. இனியவை நாற்பது- குழவி தளர்நடை (14).
 4. கார் நாற்பது- நலமிகு கார்த்திகை (26).
 5. களவழி நாற்பது-கவளங்கொள் யானை (14).

அலகு-3

(9 Hrs)

சைவம்- பன்னிரு திருமுறைகள்

- | | | |
|---------------------|---|---|
| 1. திருஞானசம்பந்தர் | - | வேயுறு தோளியங்கள் (இரண்டாம் திருமுறை). |
| 2. திருநாவுக்கரசர் | - | மனமெனும் தோணி (நான்காம் திருமுறை). |
| 3. சுந்தரர் | - | ஏழிசையாய் இசைப்பயனாய் (ஏழாம் திருமுறை). |
| 4. மாணிக்கவாசகர் | - | ஆதியும் அந்தமும் இல்லா (திருவெம்பாவை). |
| 5. திருமலர் | - | அன்பு சிவம் இரண்டு (திருமந்திரம்). |

வைணவம் - நாலாயிரத் திவ்வியப் பிரபந்தம்

- | | | |
|--------------------------|---|--------------------------------|
| 1. பேயாழ்வார் | - | திருக்கண்டேன் பொன்மேனி.... |
| 2. பெரியாழ்வார் | - | கருங்கண் தோகை மயிற் பீலி.... |
| 3. தொண்டரடிப்பொடிஆழ்வார் | - | பச்சைமாமலை போல்.... |
| 4. ஆண்டார் | - | கருப்பூரம் நாறுமோ? கமலப்பு.... |
| 5. திருமங்கையாழ்வார் | - | வாடினேன் வாடி வருந்தினேன்.... |

இஸ்லாமியம்

சீறாப்பூராணம்- பாடல் நின்ற பிணை மானுக்குப்...5 பாடல்கள் (பாடல் எண்கள் 61-65).

கிருத்துவம்

இராட்சனய யாத்ரீகம்- கடைதிறப்புப் படலம் -5 பாடல்கள் (பாடல் எண்கள்: 3,9,10,15,16).

அலகு - 4**(9 Hrs)****தமிழ் இலக்கிய வரலாறு**

1. சங்க இலக்கியங்கள் 2. நீதி இலக்கியங்கள் 3. பக்தி இலக்கியங்கள் 4. காப்பியங்கள்.

அலகு-5**(9 Hrs)****சிறுகதைகள்**

- | | | |
|-------------------------|---|------------------------------|
| 1. புதுமைபித்தன் | - | அகலிகை |
| 2. நா. பிச்சமூர்த்தி | - | வேப்பமரம் |
| 3. அகிலன் | - | ஒரு வேளைச்சோறு |
| 4. ஜி.நாகராஜன் | - | பச்சக் குதிரை |
| 5. கி.ராஜநாராயணன் | - | கதவு |
| 6. சா.கந்தசாமி | - | தக்கையின் மீது நான்கு கண்கள் |
| 7. ஆண்டார் பிரியதர்ஷினி | - | மாத்திரை |
| 8. வண்ணதாசன் | - | ஒரு உல்லாசப் பயணம் |
| 9. சு. தமிழ்ச்செல்வன் | - | வெயிலோடு போய் |
| 10. பாரததேவி | - | மாப்பிள்ளை விருந்து |

பார்வை நூல்கள் :

1. அரசு, வீ., இருபதாம் நூற்றாண்டு சிறுகதைகள் நூறு, அடையாளம் பதிப்பகம், திருச்சி, 2013.
2. அருணாச்சலம், பா., பக்தி இலக்கியங்கள், பாரி நிலையம், சென்னை, 2010.
3. தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை, 2000.
4. பாக்கியமேரி, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, என்.சி.வி.எச். பதிப்பகம், சென்னை, 2011.
5. பசுபதி, மா. வே., செம்மொழித் தமிழ் இலக்கண இலக்கியங்கள், தமிழ்ப் பல்கலைக்கழகம், 2010 .

இணையத்தளங்கள் :

1. <http://www.tamilkodal.com>
2. <http://www.languagelab.com>
3. <http://www.tamilweb.com>



A20FRT202	FRENCH-II	L	T	P	C	Hrs
	(Common to all UG Programs)	3	0	0	3	45

Course Objectives:

- To enable the students read, understand, and write simple sentences.
- To grasp relevant grammar for communication
- To learn about the land, people and culture of France.

UNITÉ - 1

Qu'est -ce qu'on leur offre ?

On solde !

Découvrir Paris en bus avec l'open Tour

UNITÉ - 2

Si vous gagne vous ferez quoi

Parasol ou parapluie ?

UNITÉ - 3

Quand il est midi à Paris

Vous allez Vivre

L'avenir du Français

UNITÉ - 4

Souvenirs d'enfance

j'ai fait mes études à Lyon 2

UNITÉ - 5

Retour des Antilles

Au voleur ! Au voleur

TextBook

Prescribed Textbook : *FESTIVAL 1* - Méthode de Français

Authors : Sylvie POISSON-QUINTON

Michèle MAHEO-LE COADIC

Anne VERGNE-SIRIEYS

Edition : CLE International, Nouvelle Édition révisée : 2009.

Reference Book Festival 1



A20BET202	BUSINESS ENGLISH – II	L	T	P	C	Hrs
	(Common to B.Com., B.Com. CS & BBA)	3	0	0	3	45

Course Objectives

- To develop the vocabulary and use it in their day today life
- To gain knowledge about the business writing
- To develop soft skills and utilize it
- To help students to acquaint with application of communication skills in the business world
- To make user friendly communication with the modern era tools

Course Outcomes

After completion of the course, the students will be able to

CO1 –Gather the basics and importance of communication.

CO2 –Can inculcate all the methods of writing.

CO3 –Enhance their soft skills and get adapted.

CO4 –Acquire career skills to work efficiently and collaboratively.

CO5 –Communicate effectively by using new modes.

UNIT I- VOCABULARY DEVELOPMENT

(9 Hrs)

Business vocabulary -Business Idioms - Business Phrases -One-word substitute -Incorrectly spelt words-confusable- Synonyms -Antonyms

UNIT II- BUSINESS WRITING

(9 Hrs)

Article writing - Application -Poster -Advertisement design- HR Letters – Letters of Offer, Performance Appraisal and Termination

UNIT-III SOFT SKILLS

(9 Hrs)

Introduction- Self-confidence, - Leadership Skills- Time Management -Stress Management – Team Management - Positive Attitude- Goal Setting- Career Planning-Creative Thinking – Public Speaking- Emotional Quotient.

UNIT IV-APPLICATION OF COMMUNICATION SKILLS

(9 Hrs)

Presentation skills: Setting the objectives –planning – preparation – practice and rehearsal –getting ready – making the presentation – paralinguistic elements in Presentation-Types of visual aids to support presentation. Negotiation skills: Nature and Need-Factors affecting Negotiation-Process of negotiation Types of Negotiators- Tips for successful negotiation.

UNIT V- TECHNOLOGY IN COMMUNICATION

(9 Hrs)

E-mail -Email etiquette- Telephone Advantages and Disadvantages – Guidelines for effective telephonic conversation – Fax- Tele conferencing -Video conferencing.

Text Books

1. Rajendra Pal & J. S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, 3rd Edition, 2011.
2. C.B. Gupta, "Basic Business Communication", Sultan Chand & Sons, 4th Edition, 2017.
3. Hory Sankar Mukerjee, "Business Communication: Connecting at Work", Oxford University Press, 1st Edition, 2016.



Reference Books

1. Nira Konar, "Communication Skills for Professionals", Prentice Hall of India, 2nd Edition, 2011.
2. Nirmal Singh, "Business Communication: Principles, Methods and Techniques", Deep & Deep Publications Pvt. Ltd, 1st Edition, 2008.
3. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, "Business Correspondence and Report Writing", Tata McGraw-Hill Publishing, 6th Edition, 2020.
4. Kevin Gallagher, "Skills Development for Business and Management Students", Oxford University Press., 1st Edition, 2010.

Web References

1. <https://www.readnaturally.com/research/5-components-of-reading/vocabulary>
2. <https://businesswriting.com>
3. <https://www.teachingenglish.org.uk/article/paralinguistics>
4. <https://www.entrepreneur.com/article/236724>
5. <https://www.inc.com/guides/2010/06/email-etiquette.html>



A20CST203	ADVANCED FINANCIAL ACCOUNTING	L	T	P	C	Hrs
		4	1	0	5	75

Course Objectives

- To develop the knowledge of partnership accounting and admission of a new partner
- To handle the accounting for retirement and death of existing partners
- To be conversant with accounting for dissolution of partnership firm.
- To be familiar with the accounting treatment for amalgamation and sale of a firm to a company
- To help students to acquaint with distribution of assets on dissolution of firm.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Prepare financial accounts for firms and in different situations of admission of new partners.
CO2 – Handle partnership accounts in situations of retirement and death of partners
CO3 – Understand the difference between the dissolution of the firm and dissolution of partnership
CO4 – Prepare financial statements for amalgamation of partnership firm and sale of firm.
CO5 – Prepare financial statements for partnership firm on insolvency of all partners.

UNIT I PARTNERSHIP ACCOUNTING: ADMISSION OF PARTNERS (18 Hrs)

Introduction - Meaning, definition and features of partnership - Partnership deed - Methods of maintaining capital accounts of partners - Interest on capital and interest on drawings of partners - Salary and commission to partners - Interest on loan from partners - Division of profits among partners. Admission of a new partner - Introduction - Adjustments required at the time of admission of a partner - Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - New profit-sharing ratio and Sacrificing ratio - Adjustment for goodwill - Adjustment of capital on the basis of new profit-sharing ratio.

UNIT II RETIREMENT AND DEATH OF PARTNERS (12 Hrs)

Retirement of a partner – Introduction - Adjustments required on retirement of a partner - Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - Determination of new profit-sharing ratio and gaining ratio - Adjustment for goodwill - Adjustment for current year's profit or loss up to the date of retirement - Settlement of the amount due to the retiring partner - Death of a partner - Adjustments required on the death of a partner.

UNIT III DISSOLUTION OF FIRM (15 Hrs)

Dissolution of Partnership – Distinction between Dissolution of Partnership and Dissolution of Firm – Treatment of Some Accounts at the Time of Dissolution – Accounting Treatment and Accounting Treatment on Dissolution – Goodwill – Preparation of Balance Sheet as on the Date of Dissolution – Minor and Partnership Dissolution.

UNIT IV INSOLVENCY OF PARTNERS: PIECE-MEAL DISTRIBUTION (15 Hrs)

Insolvency of Partners, meaning of insolvency, Garner Vs Murray Rule, Accounting Procedure when capitals are fixed and fluctuating– Accounting Treatment when all Partners are Insolvent - Piecemeal Distribution, proportionate or surplus capital method and maximum possible loss method.

UNIT V AMALGAMATION OF FIRMS AND SALE OF FIRM TO COMPANY (15 Hrs)

Amalgamation of firms – Sale of Partnership Firm to a Limited Company, Meaning, Salient Features, Meaning and Computation of Purchase Consideration, Procedure, Accounting Entries and Purchase Consideration.



Text Books

1. Hanif & Mukherjee, "Financial Accounting", Tata McGraw Hill, 2nd Edition, 2019.
2. S.P. Jain & K.L. Narang, "Financial Accounting", Kalyani Publishers, 12th Edition, 2014.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. R.L. Gupta & Radhasamy, "Advanced Accountancy – Vol.1", Sultan Chand & Sons, 1st Edition, 2013.
3. Arulanandam & Raman, "Advanced Accountancy Vol.1", Himalaya Publishing House, 7th Edition, 2018.
4. Maheswari & Maheswari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. http://students.icwai.org/studies/studies/fin_Acc.aspx
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. <https://ocw.mit.edu/courses/sloan-school-of-management/15-515-financial-accounting-fall-2003/>
5. https://www.icai.org/post.html?post_id=12430

Pattern of the Question Paper:

Part	Total Questions	To Answer	Marks per question	Remarks
A	10 (2 questions from each Unit)	10	2 marks x 10 = 20 marks	All theory questions
B	5 (1 question from each Unit)	5	5 marks x 5 = 25 marks	1 theory question + 4 problem-solving questions
C	5 (1 question from each Unit)	3	10 marks x 3 = 30 marks	1 theory question + 4 problem-solving questions



A20CST204	COMPANY FORMATION AND SHARE CAPITAL	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To understand the provisions of the Companies Act, 2013, pertaining to:
 - Kinds of Companies, and Company Secretary
 - Formation of a Company
 - Formalities in respect of public issue of shares
 - Share Capital, its types, and transfer of shares
 - Membership in Company

Course Outcomes

- CO1** – Explain the concept and characteristics of Company, and Company Secretary.
CO2 – Demonstrate an understanding of various steps involved in the formation of a company
CO3 – Understand the legal formalities pertaining to public issue of shares
CO4 – Appreciate various kinds of share capital, and transfer of shares
CO5 – Explain how the membership in a company is determined and terminated

UNIT I COMPANY AND THE SECRETARY**(12 Hrs)**

Introduction – Definition of Company – Characteristics – Is Company a Citizen? – Lifting of the Corporate Veil – Illegal Association - Kinds of Company.

Secretary – Definition – Types of Secretaries – Company Secretary – Legal position – Qualifications – Appointment – Rights, Duties and liabilities – Dismissal of Company Secretary.

UNIT II FORMATION OF A COMPANY**(14 Hrs)**

Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Promoter – Preliminary Contracts – Duties of secretary at the promotion stage – Memorandum of Association – Articles of Association – contents – alterations – secretary's duties – Doctrine of Constructive Notice – Indoor Management – Ultra-vires.

UNIT III PUBLIC ISSUE FORMALITIES**(12 Hrs)**

Prospectus – Contents – red-herring prospectus – shelf prospectus - Mis-statement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus - Commencement of Business – Secretary's duties at Commencement stage.

UNIT IV SHARE CAPITAL**(12 Hrs)**

Share Capital – Meaning – Kinds – Alteration of Capital – Reduction of Capital – Secretarial procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – Secretary's duties in connection with issue of shares – Bonus shares – Guidelines – Secretarial duties for issues – dematerialisation and rematerialisation of securities - Transfer and Transmission of shares (including depository mode).

UNIT V SHARES CERTIFICATES AND WARRANTS**(10 Hrs)**

Share Certificates – Meaning and Legal effects – Rules relating to the issue of share certificates – Secretarial Duties pertaining to the issue of share certificates – Issue of Duplicate Share Certificates – steps involved – Duties of Company Secretary in issue of duplicate certificates.

Share Warrants – Procedure for issue of share warrant – Effects of issue of share warrants – Duplicate Share Warrants – Procedure for issue. Dividend on Share Warrants – Surrender of Share Warrants – Secretarial Duties regarding issue of share warrants – Distinction between share certificate and share warrant.



Text Books

1. N.D.Kapoor, "Company Law and Secretarial Practice", Sultan Chand and Sons, 31st Edition, 2020.
2. G.K. Varshney, "Company Law and Secretarial Practice", Sahitya Bhawan Publications, 3rd Edition, 2017.
3. M.C. Kuchhal, "Modern Indian Company Law", Mahavir Publication, 28th Edition, 2019.

Reference Books

1. Avtar Singh, "Company Law", Eastern Law House, 17th Edition, 2018.
2. R.S.N.Pillai and Bagavathi, "Business Law", S.Chand and Company,
3. S.K. Tuteja, "Company Secretarial Practice", Sultan Chand and Sons, 14th Edition, 2019.
4. P.P.S.Gogna, "A Text Book of Company Law", Himayala Publishing House, 7th Edition, 2019.
5. P.K.Ghosh&Dr.V.Balachandran, "Outline of Company Secretary Practice", Vikas Publishers, 3rd Edition, 2018.

Web References

1. https://gurukpo.com/Content/B.Com/Company_law_&_Sec._Practice.pdf
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf>
3. <https://www.studocu.com/in/document/guru-gobind-singh-indraprastha-university/bachelors-of-business-administration/lecture-notes/company-law-secretarial-practice-notes/3321256/view>
4. <https://www.icsi.edu/media/webmodules/CompanyLaw.pdf>
5. <https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>



A20CSD202	ENTREPRENEURSHIP				L	T	P	C	Hrs
	AND INNOVATION				3	0	2	4	75

Course Objectives

- To develop the knowledge of basic concepts in the area of entrepreneurship.
- To generate innovative business ideas in the emerging industrial scenario.
- To be familiar with the key steps in the elaboration of business idea.
- To help students to develop personal creativity and entrepreneurial initiative.
- To acquire requisite knowledge and skills for becoming successful entrepreneurs.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Familiarize with the concepts of entrepreneurship.
CO2 – Analyse the business environment in order to identify business opportunities.
CO3 – Understand the institutional support to entrepreneurial development.
CO4 – Understand the ethical challenges and social responsibility in a business setting.
CO5 – Demonstrate the ability to create business plan and interpret their own business plan.

UNIT I ENTREPRENEUR AND ENTREPRENEURSHIP (15 Hrs)

Introduction - Entrepreneurship - concept, growth, characteristics, types - Functions of an entrepreneur - Entrepreneurship in India - Entrepreneurship in developing countries - Intrapreneurs - Women Entrepreneurs - problems and prospects - Rural Entrepreneurs - problems and prospects - Social Entrepreneurs.

Entrepreneurship in Practice: Field Study on Rural Entrepreneurs or Women Entrepreneurs.

UNIT II ENTREPRENEURIAL DEVELOPMENT (15 Hrs)

Factors influencing Entrepreneurship - Entrepreneurial process - development and motivation - EDP - Need, objective, relevance and role of EDP, phases of EDP - Institutions for Industrial Entrepreneurs - Small scale and Export Entrepreneurs.

Creativity and Innovation in an Entrepreneurial Organisation – Tools for Environmental Scanning: SWOT Analysis – PESTLE Analysis – Michael Porter's Approach to Industry Analysis. Environmental Screen Process – Types of Environmental Scanning – Assessment of Business Opportunities.

Entrepreneurship in Practice: Michael Porter's Industry Analysis applied to a chosen Industry or Development of a Business Plan.

UNIT III ENTREPRENEURSHIP IN ACTION (15 Hrs)

Concept and Definition of MSME - Scope, Role of Government in promoting SSI - Business idea generation techniques - Registration of Industries and licencing - Identification of business opportunities - Marketing, Financial, Technical, Legal feasibility - Locational feasibility - Government rules and regulations. Simple Case Studies on Entrepreneurial Challenges.

Entrepreneurship in Practice: Field Study on in one of the MSMEs in your locality.

UNIT IV INSTITUTIONAL FINANCE TO ENTREPRENEURS (15 Hrs)

Central Government store purchase program - National small Industrial corporation - SIDBI, IDBI, TCO, IIFT, IFCI, ICICI, IRBI, Export Import Bank, Trade Development Authority, ECGC, MDA, EDII, IRDP, DIC, SSIB, SISI, SFC, Seed capital. Start-ups and Mudra Banks.

Entrepreneurship in Practice: Field Study in District Industries Centre or Financing Institution.



UNIT V EMERGING TRENDS IN ENTREPRENEURSHIP**(15 Hrs)**

Introduction - Venture capital financing concept and features - Strategic role of venture capital - Venture capital in India - Social and Ethical responsibility of Entrepreneurs – Fillip to Indian Entrepreneurs: Make in India Scheme.

Franchising and acquisition - Marketing mix strategies - Production planning - Manpower planning and Industrial relations - Successful Entrepreneurs.

Entrepreneurship in Practice: Field Study on Successful Entrepreneurs in your locality.

Text Books

1. C.B.Gupta&N.P.Srinivasan, "Entrepreneurial Development", Sultan Chand & Sons, 1st Edition, 2013.
2. S.S. Khanka, "Entrepreneurial Development", Sultan Chand & Sons, 1st Edition, 1999.
3. E. Gordon & K. Natarajan, "Entrepreneurship Development", Himalaya Publishing house, 5th Edition, 2015.

Reference books

1. Abhijit Chatterjee & V. Sharma, "Entrepreneurship Development", Vayu Education of India, 1st Edition, 2020.
2. Vasant Desai, "Dynamics of entrepreneurial development", Wiley Eastern limited, 2nd Edition, 2016.
3. Lall, M & Sahai. S, "Entrepreneurship", Excel Book Publishers, 2nd Edition, 2013.
4. Jayshree Suresh, "Entrepreneurial Development", Margham Publications, 5th Edition, 2019.

Web References

1. <https://www.crectirupathi.com/entrepreneurialdevelopment-notes/>
2. <http://simplynotes.in/entrepreneurialdevelopment>
3. <https://lecturenotes.in/subject/35/entrepreneurship-development-ed>
4. <http://msme.gov.in/allschemes>
5. <http://www.mbaexamnotes.com/businessidea.html>



A20CSS202	DOCUMENTATION AND PRESENTATION SKILLS	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives

- To develop basic word processing skills with MS-Word.
- To understand the advanced formatting features of Microsoft Word
- To learn Create, edit, save, print presentations and Format presentations using MS-PowerPoint.
- To add value to the presentation by using the special features

Course Outcomes

After completion of the course, the students will be able to

CO1 - Use Word Processing tool to create professional and academic documents.

CO2 – Demonstrate the understanding of advanced features available in MS-Word.

CO3 - Use MS-PowerPoint to create effective and feature-rich presentations.

CO4 – Add value to the Power Print Slides by using special features

UNIT I UNDERSTANDING WORD PROCESSING (15 Hrs)

Formatting: Text and character formatting, Case convert, Paragraph formatting, Line spacing, Paragraph spacing, Bullets and numbering, Paragraph borders and shading, Add Headers and Footers, Control Page Layout, Add a Watermark - Document formatting: Page margins, Page size and orientation, Page breaks, Page borders - Automatic features: AutoCorrect, Create and use AutoText, AutoFormat as you type.

UNIT II: ADVANCED FORMATING IN WORD (15 Hrs)

Tables: Insert table, Add and delete rows and columns, Adjust row and column width and height, Merge and split cells, Text direction and alignment, Borders and shading, Table Styles, Delete a table, Table positioning - Adding symbols and hyperlinks - Find and replace: Find options, Find all occurrences, Replace text - Pictures: Insert an image, Resize an image, Wrap text around an image, Move an image - Navigation shortcuts - Work with multiple documents - Spell check and grammar - Document printing – Save a Document to Other Formats

UNIT III MAKING EFFECTIVE PRESENTATIONS (15 Hrs)

Creation of Presentation, Creating a Presentation Using a Template, Creating a Blank Presentation, Entering and Editing Text, Inserting And Deleting Slides in a Presentation Preparation of Slides – Viewing A Presentation, Choosing a Set Up for Presentation, Printing Slides And Handouts Slide Show, Running a Slide Show, Transition and Slide Timings, Automating a Slide Show.

UNIT IV CREATING GREAT-LOOKING SLIDES (15 Hrs)

Fonts and Text Formatting – Working with WordArt - Designing the Slides – Animations – Working with Slide Masters - Inserting Word Table or An Excel Worksheet, Adding Clip Art Pictures, Inserting Other Objects, Resizing and Scaling an Object Presentation of Slides – Adding Audio and Video to the Presentation – Using Hyperlinks in Presentations.

Text Books

4. Joan Lambert, Curtis Frye, “Microsoft Office 2016 Step by Step”, MicrosoftPress, 1st Edition, 2015.
5. Stephanie Krieger, Documents, Presentations, and Workbooks: Using Microsoft Office to Create Content That Gets Noticed- Creating Powerful Content with Microsoft Office, 1st Edition, Microsoft Press, 2011.



6. Doug Lowe, "Microsoft Power Point 2016 for Dummies", John Wiley and Sons, 1st Edition, 2016.

Reference Books

4. Miller M, "Computer Basics Absolute Beginner's Guide, Windows 10 Edition", 8th editions, QUE, 2015.
5. Echo Swinford, "My PowerPoint 2016", 1st ed, Pearson Education, 2016.
6. Dan Gookin. Word 2019 For Dummies. John Wiley and Sons.

Web References

6. <http://support.skillscommons.org/showcases/open-courseware/dev-ed/basic-computer-skills-course/>
7. https://www.dit.ie/media/ittraining/msoffice/MOAC_Word_2016_Core.pdf
8. <https://www.youtube.com/watch?reload=9&v=TxLuuNprjXg>
9. <https://www.youtube.com/watch?v=lbc1HX8Jccw>
10. <https://www.office.com/>



A20AET202	PUBLIC ADMINISTRATION	L	T	P	C	Hrs
	(Common to B.A., B.Sc., B.Com., B.B.A. and B.C.A.)	2	0	0	2	30

(Compulsory Course designed as per the directions issued by Government of India,
MHRD, Department of Higher Education (Central University Bureau)
F.No.19-6.2014-Desk U Dated 19-05-2014)

Course Objectives

- To introduce the elements of public administration
- To help the students obtain a suitable conceptual perspective of public administration
- To introduce them the growth of institution devices to meet the need of changing times
- To instill and emphasize the need of ethical seriousness in contemporary Indian Public Administration

Course Outcomes

After completion of the course, the students will be able to

CO1– Understand the concepts and evolution of Public Administration.

CO2– Be aware of what is happening in the Public Administration in the country.

CO3– Explain the Territory Administration in the State and the Centre.

CO4– Appreciate emerging issues in Indian Public Administration.

UNIT I INTRODUCTION TO PUBLIC ADMINISTRATION (7 Hrs)

Meaning, nature and Scope of Public Administration and its relationship with other disciplines- Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol , Max Weber and others - Evolution of Public Administration in India – Arthashastra – Colonial Administration upto 1947

UNIT II PUBLIC ADMINISTRATION IN INDIA (8 Hrs)

Enactment of Indian Constitution - Union Government – The Cabinet – Central Secretariat – All India Services – Training of Civil Servants – UPSC – NitiAyog – Statutory Bodies: The Central Vigilance Commission – CBI - National Human Rights Commission – National Women's Commission –CAG.

UNIT III STATE AND UNION TERRITORY ADMINISTRATION (8 Hrs)

Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates – Ministry of Home Affairs supervision of Union Territory Administration – Position of Lt.Governor in UT – Government of Union Territories Act 1963 – Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island

UNIT IV EMERGING ISSUES IN INDIAN PUBLIC ADMINISTRATION (7 Hrs)

Changing Role of District Collector – Civil Servants – Politicians relationship – Citizens Charter - Public Grievance Redressal mechanisms – The RTI Act 2005 – Social Auditing and Decentralization – Public Private partnership.

Text Books

1. Avasthi and Maheswari, "Public Administration in India" Lakshmi Narain Agarwal, Agra.
2. Ramesh K.Arora, "Public Administration: Fresh Perspective", Alekh publishers, Jaipur.



Reference Books

1. Appleby P.H, "Policy and Administration", The University of Alabama Press, 1949.
2. Gerald.E. Caden,"Public Administration",Pablidas Publishers, California, 1982.
3. R.B.Jain,"Public Administration in India: 21st Century Challenges for Good Governance",Deep and Deep,2002.
4. Ramesh K. Arora, "Indian Public Administration",WishwaPrakashan, 2010.
5. RumkiBasu, "Public Administration: Concept and Theories", Sterling,2013

Web References

1. <http://cic.gov.in/>
2. <http://www.mha.nic.in/>
3. <http://rti.gov.in/>
4. <http://www.cvc.nic.in/>
5. <https://www.india.gov.in/my-government/whos-who/lt-governors-administrators>



A20CSC202**ADVANCED EXCEL**

L	T	P	C	Hrs
0	0	4	0	50

Course Objectives

- To manage workbook options and settings
- To understand data formatting
- To learn to create and use advanced formulas and macros
- To manage advanced charts and tables

Course Outcomes

After completion of the course, the students will be able to

CO1–Handle various workbook options and settings

CO2 – Be conversant with managing and formatting data in excel

CO3–Effortlessly create and use advanced formulas and macros in excel

CO4 – Create and Use Advanced Tables and Charts in excel

UNIT I MANAGE WORKBOOK OPTIONS AND SETTINGS (6 Hrs)

- Manage workbooks: Copy macros between workbooks – Reference data in other workbooks – Enable macros in a workbook – Manage workbook versions.
- Prepare workbooks for collaboration: Restrict editing – Protect worksheets and cell ranges – Protect worksheet structure – Configure formula calculation options – Manage comments.
- Use and configure language options: Configure editing and display languages – Use language-specific features.

UNIT II: MANAGE AND FORMAT DATA (10 Hrs)

- Fill cells based on existing data: Fill cells by using Flash Fill – Fill cells by using advanced Fill Series options.
- Format and validate data: Create custom number formats – Configure data validation – Group and ungroup data – Calculate data by inserting subtotals and totals – Remove duplicate records.
- Apply advanced conditional formatting and filtering: Create custom conditional formatting rules – Create conditional formatting rules that use formulas – Manage conditional formatting rules.

UNIT III CREATE ADVANCED FORMULAS AND MACROS (18 Hrs)

- Perform logical operations in formulas: Perform logical operations by using nested functions including the IF(), IFS(), SWITCH(), SUMIF(), AVERAGEIF(), COUNTIFS(), MAXIFS(), MINIFS(), AND(), OR(), and NOT() functions.
- Look up data by using functions: Lookup data by using VLOOKUP(), HLOOKUP(), MATCH(), and INDEX() functions.
- Use advanced date and time functions: Reference date and time by using the NOW() and TODAY() functions – Calculate dates by using the WEEKDAY() and WORKDAY() functions.
- Perform data analysis: Summarize data from multiple ranges by using the Consolidate feature – Perform what-if analysis by using Goal Seek and Scenario Manager – Forecast data by using the AND(), IF(), and NPER() functions – Calculate financial data by using the PMT() function.
- Troubleshoot formulas: Trace precedence and dependence – Monitor cells and formulas by using the Watch Window – Validate formulas by using error checking rules – Evaluate formulas.
- Create and modify simple macros: Record simple macros – Name simple macros – Edit simple macros.



UNIT IV MANAGE ADVANCED CHARTS AND TABLES**(16 Hrs)**

- Create and modify advanced charts: Create and modify dual axis charts – Create and modify charts including Box & Whisker, Combo, Funnel, Histogram, Map, Sunburst, and Waterfall charts.
- Create and modify Pivot Tables: Create PivotTables – Modify field selections and options – Create slicers – Group PivotTable data – Add calculated fields – Format data.
- Create and modify PivotCharts: Create PivotCharts – Manipulate options in existing PivotCharts – Apply styles to PivotCharts – Drill down into PivotChart details.

Text Books

1. Bill Jelen, “Advanced Excel 2016 in Depth”, BPB Publications, 1st Edition, 2016.
2. Naveen Mishra, “Excel with Microsoft Excel: Comprehensive and Easy Guide to Learn Advanced MS Excel”, Penman Books, 1st Edition, 2019.
3. Ritu Arora, “Advanced Excel 2016 Training Guide”, BPB Publications, 2018.

Reference Books

1. Manisha Nigam, “Advanced Analytics with Excel 2019: Perform Data Analysis using Excel’s Most Popular Features”, BPB Publications, 1st Edition, 2020.
2. L. Winston Wayne, “Microsoft Excel 2019: Data Analysis and Business Modelling”, Prentice Hall of India, 1st Edition, 2019.
3. Ritesh Kumar, “Advanced Excel 2016”, Gyan Vandana Publication, 1st Edition, 2020.
4. Bill Jelen and Tracy Syrstad, “Microsoft Excel 2019 VBA and Macros (Business Skills)”, Microsoft Press, 1st Edition, 2019.

Web References

1. https://www.shastacoe.org/uploaded/Dept/it/training_docs/Excel/Excel_Advanced_Training_Packet.pdf
2. <https://www.uis.edu/informationtechnologyservices/wp-content/uploads/sites/106/2013/04/AdvancedFormulasandFunctions2010.pdf>
3. <https://www.youtube.com/watch?v=hRsuACY8Wdc>
4. <https://www.youtube.com/watch?v=iMbTBLj0WdY>
5. <https://www.youtube.com/watch?v=wBDp9G2zWe8>
6. <https://www.youtube.com/watch?v=d3BYVQ6xIE4>
7. <https://www.youtube.com/watch?v=3xmli1EQBIM>
8. <https://www.youtube.com/watch?v=Q1UzraY0yXg>
9. <https://www.youtube.com/watch?v=F4b-GnvRN4k>



	NATIONAL SERVICE SCHEME	L	T	P	C	Hrs
A20EAL201	(Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)	0	0	2	1	30

Course Objectives

- To introduce about various activities carried out by national service scheme
- To gain life skills through community service
- To gain awareness about various service activities performed in higher educational institutions.
- To give exposure about the use of technology to uplift the living standards of rural community.
- To induce the feeling of oneness through harmony of self and society

Course Outcomes

After the end of the course, the students will able to

CO1 – Recognize the importance of national service in community development.

CO2 – Convert existing skills into socially relevant life skills.

CO3 – Differentiate various schemes provided by the government for the social development.

CO4 – Identify the relevant technology to solve the problems of rural community.

CO5 – Associate the importance harmony of nation with long term development.

UNIT I INTRODUCTION TO NATIONAL SERVICE SCHEME (6 Hrs)

History and objectives, NSS symbol, Regular activities, Special camping activities, Village adaptation programme, Days of National and International Importance, Hierarchy of NSS unit in college. Social survey method and Data Analysis. NSS awards and recognition. Importance of Awareness about Environment, Health, Safety, Gender issues, Government schemes for social development and inclusion policy, etc.

UNIT II LIFE SKILLS AND SERVICE LEARNING OF VOLUNTEER (6 Hrs)

Communication and rapport building, problem solving, critical thinking, effective communication skills, decision making, creative thinking, interpersonal relationship skills, self- awareness building skills, empathy, coping with stress and coping with emotions. Understanding the concept and application of core skills in social work practice, Team work, Leadership, Event organizing, resource planning and management, time management, gender equality, understanding rural community and channelizing the power of youth.

UNIT III EXTENSION ACTIVITIES FOR HIGHER EDUCATIONAL INSTITUTIONS (6 Hrs)

Objective and functions of Red Ribbon Club, Swachh Bharath Abhiyan, Unnat Bharat Abhiyan, Jal Shakthi Abhiyan, Road Safety Club, Environmental club and Electoral literacy club.

UNIT IV USE OF TECHNOLOGY IN SOLVING ISSUES OF RURAL INDIA (6 Hrs)

Understanding community issues, economic development through technological development. Selection of appropriate technology, Understanding issues in agriculture, fishing, artisans, domestic animals, health and environment.

UNIT V NATIONAL INTEGRATION AND COMMUNAL HARMONY (6 Hrs)

The role of Youth organizations in national integration, NGOs, Diversity of Indian Nation, Importance of National integration communal harmony for the development of nation, Indian Constitution, Building Ethical human Relationships, Universal Human Values, Harmony of self and Harmony of nation.



Reference Books

1. Joseph, Siby K and Mahodaya Bharat, "Essays on Conflict Resolution", Institute of Gandhian Studies, Wardha, 1st Edition, 2007.
2. Barman Prateeti and Goswami Triveni, "Document on Peace Education", Akansha Publishing House, 1st Edition, 2009.
3. Sharma Anand, "Gandhian Way", Academic Foundation, 1st Edition, 2007.
4. Myers G.Davi, "Social Psychology", Tata Mc.Graw Hill Education, 1st Edition, 2007.
5. Taylor E.Shelly etal, "Social Psychology", Pearson Prentice Hall, 12th Edition, 2006.
6. Madhu, "Understanding Life Skills", Background Paper prepared for "Education for all: The leap to equality", Government of India report, 2003.
7. Sandhan, "Life Skills Education: Training Module", Society for education and development, 1st Edition, 2005.
8. Radakrishnan Nair and Sunitha Rajan, "Life Skill Education: Evidences form the field", RGNIYD publication, 1st Edition, 2012.
9. National Service Scheme Manual (Revised), Government of India, Ministry of Youth Affairs and Sports, 2018.
10. M. B. Dishad, "National Service Scheme in India: A Case study of Karnataka", Trust Publications, 1st Edition, 2001.

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1. <http://www.thebetterindia.com/140/national-service-scheme-nss/>
2. <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
3. <http://nss.nic.in/propexpan>
4. <http://nss.nic.in>
5. <http://socialworknss.org/about.html>



A20CMT305	COMPANY ACCOUNTS-I	L	T	P	C	Hrs
		4	1	0	5	75

Course Objectives

- To show understanding of the Accounting for Share Capital
- To explain the accounting for preference shares and bonus issue
- To comprehend the accounting for debentures
- To compare different types of underwriting
- To show the ability to compute pre-incorporation profits

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Solve problems pertaining to Accounting for Share Capital.
CO2 – Demonstrate an understanding of Accounting for Preference Shares and Bonus Issue.
CO3 – Solve the problems in Accounting for Debentures.
CO4 – Demonstrate an understanding on Underwriting contracts
CO5 – Compute the Profits prior to and post-incorporation.

UNIT I ISSUE AND FORFEITURE OF SHARES (18 Hrs)

Issue of shares at par, at premium and at discount – Calls-in-advance and Interest on calls-in-advance – Calls-in-arrear and Interest on calls-in-arrear – Issue of shares for consideration other than cash – Forfeiture of Shares – Procedure for forfeiture of shares – Reissue of Forfeited shares – Full reissue and partial reissue – Reissue of forfeited shares at premium. Practical problems.

UNIT II REDEMPTION OF PREFERENE SHARES (15 Hrs)

Preference shares – Meaning and significance – Difference between equity and preference shares – Redemption of Preference Shares – Creation of Capital Redemption Reserve – Utilisation of CRR – Issue of Bonus Shares – Types – Conversion of partly paid into fully paid shares using bonus – Rights Issue – Accounting Treatment of Rights shares. Practical problems.

UNIT III ISSUE AND REDEMPTION OF DEBENTURES (18 Hrs)

Debentures – Features and Kinds – Difference between Debentures and Shares – Issue of debentures at par, at premium and at discount – Issue of Debentures for consideration other than cash – Issue of Debentures as Collateral Security – Debenture Interest – Computation and Accounting Treatment – Redemption of Debentures – Sources of Redemption – Debenture Redemption Reserve – Redemption by Conversion. Practical problems.

UNIT IV UNDERWRITING OF SHARES AND DEBENTURES (12 Hrs)

Underwriting – Meaning and Significance – Features – Underwriting of Shares and Debentures – Types of Underwriting – Complete and Partial Underwriting – Firm/Committed Underwriting. Computation and Accounting Treatment of Underwriting Commission – Practical Problems.

UNIT V PROFITS PRIOR TO INCORPORATION (12 Hrs)

Profit or Loss Pre- and Post-Incorporation – Meaning – Methods for computation – Bases for Apportionment of items of incomes and expenses in pre- and post-incorporation periods – Treatment and use of Pre-Incorporation Profits and Losses – Practical Problems.

Text Books

1. R.L. Gupta & M. Radhaswamy, "Corporate Accounting", Sultan Chand & Sons, 14th Revised Edition, 2021.
2. Hanif & Mukherjee, "Corporate Accounting", Tata McGraw Hill, 2nd Edition, 2015.



3. R. Rajasekaran & V. Lalitha, "Corporate Accounting", Pearson Education, 1st Edition, 2015.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.2", S.Chand & Sons, 19th Edition, 2017.
2. Reddy & Murthy, "Corporate Accounting", Margham Publications, 9th Edition, 2018.
3. P.C. Tulsian, "Corporate Accounting", Tata McGraw Hill Education,

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1. <https://www.icsi.edu/media/webmodules/publications/5.%20Company%20Accounts%20and%20Auditing%20Practices.pdf>
2. <https://resource.cdn.icai.org/61818bos50279-cp10-u2.pdf>
3. <https://resource.cdn.icai.org/61819bos50279-cp10-u3.pdf>
4. <https://resource.cdn.icai.org/38481bos28154-mod1-cp3.pdf>
5. <https://resource.cdn.icai.org/38483bos28154-mod1-cp2.pdf>

Pattern of the Question Paper:

Part	Total Questions	To Answer	Marks per question	Remarks
A	10 (2 questions from each Unit)	10	2 marks x 10 = 20 marks	All theory questions
B	5 (1 question from each Unit)	5	5 marks x 5 = 25 marks	1 theory question + 4 problem-solving questions
C	5 (1 question from each Unit)	3	10 marks x 3 = 30 marks	1 theory question + 4 problem-solving questions



A20CST306	COMPANY ADMINISTRATION AND MANAGEMENT	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives:

- To explain concept of company membership.
- To demonstrate the concept of company administration.
- To be familiar with protecting minority interests.
- To explain the account, audit and dividend.
- To acquire requisite knowledge and skills for borrowing powers and registration of charges.

Course Outcomes:

After completion of the course, the students will be able to

CO1 – Familiar with the company membership.

CO2 – Demonstrate their skills in company administration.

CO3 – Analysis the concept of protecting minority interests.

CO4 – Evaluate the importance of accounts, audit and dividend.

CO5 – Demonstrate the ability to create borrowing powers and registration of charges.

UNIT I COMPANY MEMBERSHIP**(12 Hrs)**

Membership in a Company: Procedure for induction of members, expulsion of a member, variation of members' rights; cessation of membership. Register of Members; Declaration of Beneficial Interest; Rectification of Register of Members; Rights of Members; Variation of Shareholders' rights; Shareholders Democracy; Shareholder agreement, Subscription Agreements, Veto powers.

UNIT II COMPANY ADMINISTRATION**(12 Hrs)**

Board composition; Restriction and Powers of Board; Board Committees- Audit Committee, Nomination and Remuneration Committee, Stakeholder relationship Committee and other Committees.

Directors - DIN requirement, Types of Directors; Appointment/ Reappointment, Disqualifications, Vacation of Office, Retirement, Resignation and Removal, and Duties of Directors; Rights of Directors; Loans to Directors; Disclosure of Interest; Declaration by the Directors; Director's KYC; E-Form Active. Appointment of Key Managerial Personnel; Managing and Whole-Time Directors, Manager, Chief Executive Officer and Chief Financial Officer.

UNIT III PROTECTING MINORITY INTERESTS**(10 Hrs)**

Minority interests-Representation of minority interests- Right of minority- rights of minority shareholders during meetings of the company- Rights in case of Oppression and Mismanagement- Rights of minority shareholders during mergers/ amalgamations/ takeovers- safeguarding minority interests.

UNIT IV ACCOUNTS, AUDIT AND DIVIDEND**(14 Hrs)**

Preparation of Annual Reports – Balance sheet, profit and loss account/ income and expenditure statement, auditor's report, directors' report, statement on corporate governance, directors' responsibility statement, compliance certificate, chairman's statement.

Declaration and Payment of Dividend: Procedure for ascertainment, declaration and payment of dividend – interim and final; transfer of unpaid/unclaimed dividend to Investor Education and Protection Fund.

UNIT V BORROWING POWERS AND REGISTRATION OF CHARGES**(12 Hrs)**

Charges-types- statutory limitation on borrowings- articles- charges: type -floating charges and fixed charges -characteristics – registration of charges - consequence of non-registration of company charges- penalties.



Text Books

1. N.D.Kapoor, "Company Law and Secretarial Practice", Sultan Chand and Sons, 31st Edition, 2020.
2. G.K. Varshney, "Company Law and Secretarial Practice", Sahitya Bhawan Publications, 3rd Edition, 2017.
3. M.C. Kuchhal, "Modern Indian Company Law", Mahavir Publication, 28th Edition, 2019.

Reference Books

1. Avtar Singh, "Company Law", Eastern Law House, 17th Edition, 2018.
2. R.S.N.Pillai and Bagavathi, "Business Law", S.Chand and Company,
3. S.K. Tuteja, "Company Secretarial Practice", Sultan Chand and Sons, 14th Edition, 2019.
4. P.P.S.Gogna, "A Text Book of Company Law", Himayala Publishing House, 7th Edition, 2019.
5. P.K.Ghosh&Dr.V.Balachandran, "Outline of Company Secretary Practice", Vikas Publishers, 3rd Edition, 2018.

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2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf>
3. <https://www.studocu.com/in/document/guru-gobind-singh-indraprastha-university/bachelors-of-business-administration/lecture-notes/company-law-secretarial-practice-notes/3321256/view>
4. <https://www.icsi.edu/media/webmodules/CompanyLaw.pdf>
5. <https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>



A20CSD303**ELEMENTARY STATISTICS**

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives

- To understand the fundamentals of business statistics.
- To be conversant with the data representation
- To understand various measures of central tendency
- To be familiar with the measures of dispersion
- To understand the importance of correlation and regression values

Course Outcomes

After completion of the course, the students will be able to

CO1 – Explain the concept of statistics and methods of data collection.

CO2 – Represent the data through appropriate diagrams and graphs.

CO3 – Demonstrate the ability to compute the measures of central tendency

CO4 – Compute various measures of dispersion and interpret the results.

CO5 – Conduct Correlation and Regression Analysis.

UNIT I INTRODUCTION**(9 Hrs)**

Statistics- Meaning and scope - Roles of statistics for Business Decisions- importance – Limitations- Type and collection of data- Classification and Tabulation of Data–Raw Data – Discrete Series – Frequency Distribution – ULEC and ULIC.

UNIT II DATA REPRESENTATION**(9 Hrs)**

Diagrammatic Representation of data –Types of Diagrams – One-dimensional Diagrams: Simple Bar Diagrams (Vertical and Horizontal) – Sub-divided Bar Diagram – Histogram – Pie Diagram. Two-dimensional Diagrams – Area Diagram – Pictograms. Types of Charts –Bar Charts – Pie Charts – Line Charts – Scatter Charts - Graphical representation of data.

UNIT III MEASURES OF CENTRAL TENDENCY**(9 Hrs)**

Measures of central Tendency–Arithmetic Mean – Weighted Mean – Combined Mean – Median – Quartiles – Deciles – Percentiles – Mode – Empirical relation between the three averages. Practical Problems.

UNIT IV MEASURES OF DISPERSION**(9 Hrs)**

Measure of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of variation. Practical Problems.

UNIT V CORRELATION AND REGRESSION ANALYSIS**(9 Hrs)**

Correlation – Definition – Types of Correlation – Computation of Correlation Coefficient – Karl Pearson's co-efficient of correlation, Spearman's rank correlation coefficient. Regression – Meaning and Importance – Simple regression equations. Practical Problems.

Text Books

1. S.C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7th Edition, 2018.
2. S.P. Gupta, "Business Statistics", Sultan Chand & Sons, 11th Edition, 2019.
3. R.S.N. Pillai & Bagawathi, "Statistics – Theory & Practice", S. Chand Publishing, 8th Edition, 2018.



Reference Books

1. Richard Levin, David S. Rubin, "Statistics for Management", Pearson Education, 8th Edition, 2017.
2. Gupta. S. P., "Statistical Methods", Sultan Chand & Sons, 46th Edition, 2021.
3. Srivatsava. T.N. and Shailaja Rego, "Statistics for Management", Tata Mc Graw Hill, 3rd Edition, 2008.
4. Gupta. S. P., Gupta. P.K and Manmohan, "Business Statistics and Operations Research", Sultan Chand & Sons, 5th Edition, 2011.
5. Hooda, R. P., "Statistics for Business and Economics", Vikas Publishing House, 5th Edition, 2013.

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1. <https://www.icaai.org/post/sm-foundation-p3-may2021onwards>
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf
3. <https://statlearning.class.stanford.edu>
4. www.mit.edu
5. <https://www.tutorialspoint.com/statistics/index.htm>

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B	5 (1 question from each Unit)	5	5 marks x 5 = 25 marks	1 theory question + 4 problem-solving questions
C	5 (1 question from each Unit)	3	10 marks x 3 = 30 marks	1 theory question + 4 problem-solving questions



A20CSE301**BUSINESS AND
COMMERCIAL KNOWLEDGE**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To understand the nature of business and forms of organisations.
- To explain various components of business environment.
- To make them aware of the major policies of the government meant for business growth
- To demonstrate the understanding of various regulatory bodies.
- To be familiar with key business terminologies.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate the conceptual understanding of Business and Forms of Organisations.

CO2 – Integrate knowledge on Business Environment and its components.

CO3 – Know about the Major Policies of the Government that facilitates business growth.

CO4 – Exhibit a deep understanding on various regulatory bodies in Indian Business.

CO5 – Know about various terms that are used in Business, Finance, Insurance and Banking.

UNIT I NATURE OF BUSINESS AND ORGANISATIONS (12 Hrs)

Nature of Business, Profession and Employment. Objectives of Business. Economic and Non-Economic Activities, Forms of Business Organizations – Sole Tradership, Hindu Undivided Family (HUF), Partnership, LLP, Joint Stock Company (One Person Company, Private Company, Public Company), Cooperative Society, State Enterprise.

UNIT II BUSINESS ENVIRONMENT (12 Hrs)

Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment.

UNIT III GOVT. POLICIES FOR BUSINESS GROWTH (12 Hrs)

Policies creating conducive business environment such as Liberalization, Privatization, Foreign Direct Investment. Trade Policies of India – Unilateral, Bilateral and Multilateral Agreements. An overview of Exim Policy 2021-26 of India.

UNIT IV ORGANISATIONS FACILITATING BUSINESS (12 Hrs)

Indian Regulatory Bodies – Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), Competition Commission of India (CCI), Insurance Regulatory and Development Authority of India (IRDAI).

Indian Development Banks – National Bank for Agriculture and Rural Development (NABARD)

UNIT V COMMON BUSINESS TERMINOLOGIES (12 Hrs)

Finance and Stock & Commodity Markets Terminology. (ii) Marketing Terminology. (iii) Banking Terminology. (iv) Other Business Terminology.

Text Books

1. C.B. Gupta & Ritu Gupta, "Business and Commercial Knowledge", Taxmann Publications, 2nd Edition, 2022.
2. G. Sekar & B. Saravana Prasath, "Business Economics & Business and Commercial Knowledge", Commercial Law Publishers (India) Pvt. Ltd., 4th Edition, 2020.



3. P.C. Tulsian & Bharat Tulsian, "Business Economics and Business & Commercial Knowledge", McGraw Hill, 1st Edition, 2019.

Reference Books

1. Piyush Gupta, "CA Foundation BCK", 1st Edition, 2020.
2. Karan Chandwani, "Business and Commercial Knowledge", 1st Edition, 2020.
3. Deepak S. Mulchandani, "Business and Commercial Knowledge", 1st Edition, 2020.
4. Algernon Warren, "Commercial Knowledge: A Manual of Business Methods and Transactions", 1st Edition, Forgotten Books, 2018.

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2. <https://resource.cdn.icai.org/67354bos54169-cp2.pdf>
3. <https://resource.cdn.icai.org/67357bos54169-cp5.pdf>
4. <https://resource.cdn.icai.org/67358bos54169-cp6.pdf>
5. <https://resource.cdn.icai.org/67356bos54169-cp4.pdf>



A20CSE302	ELEMENTS OF INSURANCE	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To understand the fundamental principles of Insurance.
- To learn about Life Insurance and its products
- To know the Fire and Marine Insurance and their types
- To explain the Miscellaneous Types of Insurance.
- To understand the Legal Dimensions of Insurance in India

Course Outcomes

After the completion of the course, the students will be able to

CO1–Demonstrate their understanding in Fundamentals of Insurance.

CO2– Attain proper knowledge with various types of Life Insurance Policies.

CO3– Develop a clear understanding of Fire and Marine Insurance

CO4– Explain various types of General Insurance.

CO5–Show an understanding on the legal framework of Insurance in India.

UNIT I INTRODUCTION**(10Hrs)**

Insurance – Meaning and Definition – Features and Functions – Types of Insurance – Principles of Insurance: Utmost Good Faith, Insurable Interest, Indemnity, Contribution, Subrogation, Causa Proxima, and Mitigation – Insurance Companies in India.

UNIT II LIFE INSURANCE**(12Hrs)**

Life Insurance – Meaning and Definition – Features and Advantages – Fundamental Principles of Life Insurance – Insurance Plans: Individual Plans and Group Plans – Pension or Annuity Plans – Underwriting of Risk – Types of Premium – Factors determining the insurance premium – Nomination and Assignment – Settlement of Claims – Life Insurance Corporation of India.

UNIT III FIRE AND MARINE INSURANCE**(14Hrs)**

Meaning of Fire – Meaning and Definition of Fire Insurance – Features – Hazards – Fundamental Principles of Fire Insurance – Kinds of Fire Policies – Settlement of Fire Claims.

Marine Insurance – Meaning and Definition – Kinds of Marine Insurance – Types of Marine Policies – Clauses in Marine Policy – Types of Marine Losses – Settlement of Marine Claims.

UNIT IV MISCELLANEOUS INSURANCE**(16Hrs)**

Motor Insurance – Kinds of Policies – Claims for own damage – Claims for Third Party Liability.

Public Liability Insurance – Product Liability Insurance – Professional Indemnity Policy – Workmen Compensation Insurance – Personal Accident Insurance.

Health Insurance (Mediclaime) – Individual Mediclaime – Group Mediclaime – Health Insurance Companies in India.

Burglary Insurance – Shopkeeper's Insurance – Jeweler's Block Insurance – Fidelity Guarantee Insurance – Electronic Equipment Insurance – Machinery Breakdown Insurance – Mobile Phone Insurance – Baggage Insurance – Cattle Insurance – Poultry Insurance – Crop Insurance – Aviation Insurance.

UNIT V LEGAL DIMENSIONS OF INSURANCE**(8Hrs)**

The Insurance Act, 1938 – Life Insurance Act, 1956 – Insurance Regulatory and Development Act, 1999 – Consumer Protection Act, 1986 – Insurance Ombudsman.



Textbooks

1. A.Murthy "Elements of Insurance", Margham Publications, 2nd Edition, 2019.
2. M.N.Mishra&S.B.Mishra , "Insurance Principles and Practices" , S.Chand& Co Ltd., 22nd Edition, 2015.
3. Dr.A.Murthy,"Principles and Practice of Insurance",Margham Publications, 2nd Edition,2018.

Reference Books

1. R.S.Sharma,"Insurance Principles & Practice",Vara Bombay, 6th Edition,2006.
2. A.Murthy,"Elements of Insurance risk management &Insurance",Tata Mc Graw Hill, 5th Edition, 2006.
3. Panda.G.S,"Principles and Practices of Insurance", Kalyani Publishers, 7th Edition, 2012.

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1. <https://www.insuranceinstituteofindia.com/documents/10156/4877353c-4bd1-4bc9-bfc1-140acaebce8d>
2. <http://www.markowitzherbold.com>
3. <https://www.ebooksread.com>
4. <http://www.fimt-ggsipu.org>
5. <http://www.mikerussonline.com>



A20CSE303	PRACTICAL AUDITING	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To explain the basic concepts of auditing, audit working papers.
- To be familiar with internal check and internal audit.
- To understand vouching of receipts and vouching of payments.
- To be familiar with valuation of assets and liabilities.
- To evaluate the importance of audit of companies and audit of cooperative societies.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Explain the importance of auditing.

CO2 – Demonstrate their understanding of the concept and application of internal audit.

CO3 – Develop their skills in vouching of receipts and payments.

CO4 – Understand the importance of valuation of assets and liabilities.

CO5 – Demonstrate their understanding in audit of companies.

UNIT I INTRODUCTION TO AUDITING (12 Hrs)

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program.

UNIT II INTERNAL CONTROL (12 Hrs)

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

UNIT III VOUCHING (12 Hrs)

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors.

UNIT IV VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES (12 Hrs)

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

UNIT V COMPANY AND OTHER AUDITS (12 Hrs)

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – CARO 2020. Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies – Audit of Cooperative societies.

Text Books

1. P.N.Reddy&Appannaiah, "Auditing", Himalaya Publishing House, 2ndEdition, 2016.
2. T.R.Sharma," Auditing", Sahitya Bhavan Publication, 2nd Edition, 2018.
3. B.N.Tandon, "Practical Auditing",Sultan Chand& Sons, 4thEdition, 2015.



Reference Books

1. Dr.Nanje Gowda, "Principles of Auditing", vision book house, 2013.
2. Dr.Alice Mani, "Principles & Practices of Auditing", Eliza publishing house, 1st Edition, 2017.
3. DinakarPagare, "Practice of Auditing", Sultan Chand & Sons, 12th Edition, 2018.
4. Kamal Gupta, "Practical Auditing", Tata McGraw Hill, 5th Edition, 2019.
5. R.G Sexena, "Principles and Practice of Auditing", Himalaya Publishing House, 9th Edition, 2018.
6. R. Francis, "Principles of Auditing", Himalaya Publishing House, 1st Edition, 2018.

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3. <https://resource.cdn.icai.org/46533bosinter-p6-cp10.pdf>
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5. http://www.mca.gov.in/Ministry/pdf/Orders_25022020.pdf



**Open Electives offered to the students of
B.C.A., B.Sc. Chemistry, Computer Science, Physics, Mathematics, Visual
Communication, Biotechnology, Nutrition and Dietetics,
B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

	FUNDAMENTALS OF ACCOUNTING AND FINANCE	L	T	P	C	Hrs
A20CMO307	(Common to B.A., B.Sc. and B.C.A.)	2	0	0	2	30

Course Objectives

- To understand the basic concepts of accounting and finance.
- To demonstrate the income statement.
- To be familiar with the balance sheet.
- To develop their skills in the cash flow statement.
- To explain the foundations of finance.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate their conceptual understanding in accounting and finance.

CO2 – Develop skills and ability in the income statement.

CO3 – Understand the importance of balance sheet.

CO4 – Work with cash flow statement.

CO5 – Demonstrate their ability in foundations of finance.

UNIT I MEANING OF ACCOUNTING AND FINANCE (6 Hrs)

Business – Concept and Meaning – “Accounting is the Language of the Business” – Concept and Meaning of Accounting – Importance of Accounting in Business – Concept and Meaning of Finance – Importance of Finance in Business – Inter-relation between Accounting and Finance.

UNIT II THE INCOME STATEMENT (6 Hrs)

Income Statement – Meaning and Importance – Format and Structure of Income Statement – Income Statement of Corporate Entities – How to read and basically understand Income Statements.

UNIT III THE BALANCE SHEET (6 Hrs)

Balance Sheet – Meaning and Importance – Format and Structure of Balance Sheet – Horizontal and Vertical Forms of Balance Sheet – How to read and basically understand Balance Sheets.

UNIT IV THE CASH FLOW STATEMENT (6 Hrs)

Cash Flow Statement – Meaning and Importance – Format and Structure of Cash Flow Statement – Relevance of Accounting Standard 3 in preparation of Cash Flow Statements – How to read and basically understand Cash Flow Statements.

UNIT V FOUNDATIONS OF FINANCE (6 Hrs)

Financial Decisions – Types and Significance – Procurement of Funds – Sources of Funds: Long-Term, Intermediate, Short-Term and Spontaneous sources – Deployment of Funds – Investment of Funds in Long-Term and Short-Term Assets – Need for both types of Investments in business – Effective use of Surplus of Funds through short-term Investments.



Text Book

1. A.S. Kannan, "Fundamentals of Accounting and Finance", Margham Publications, 1st Edition, 2021.

Reference Books

1. Subhash Chandra Das, "Business Accounting and Financial Management", PHI Learning, 1st Edition, 2018.
2. Jai Kumar Batra, "Accounting and Finance for Non-Finance Managers", Sage Publications, 1st Edition, 2019.
3. Meredith, "Accounting and Financial Management for Business Decisions", McGraw Hill Education, 1st Edition, 2008.

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1. <https://smartasset.com/investing/the-difference-between-accounting-and-finance>
2. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/income-statement/>
3. <https://www.freshbooks.com/hub/accounting/read-balance-sheet>
4. <https://bench.co/blog/accounting/cash-flow-statements/>
5. <https://www.vedantu.com/commerce/financing-decisions>



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B.C.A., B.Sc. Chemistry, Computer Science, Physics, Mathematics, Visual
Communication, Biotechnology, Nutrition and Dietetics,
B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

	FUNDAMENTALS OF MANAGEMENT	L	T	P	C	Hrs
A20CMO308	(Common to B.A., B.Sc. and B.C.A.)	2	0	0	2	30

Course Objectives

- To provide an in-depth understanding of Management Concepts.
- To explain purpose and types of planning.
- To be familiar with nature and functions of organisation and delegation.
- To understand various methods of directing and theories of motivation.
- To evaluate the importance of coordination in harmonizing the organizational activities, and the significance of controlling in attaining the goals.

Course Outcomes

After completion of the course, the students will be able to

- CO1**– Demonstrate their conceptual understanding and application of principles and functions of management.
- CO2** – Appreciate the purpose and types of planning, MBO.
- CO3** – Develop skills and ability to work in groups to achieve organizational goals and understand the principles of and issues in the delegation of authority
- CO4** – Demonstrate their ability in applying theories of motivation in work situations.
- CO5** – Understand the importance of coordination in management as well as controlling function.

UNIT I NATURE OF AND APPROACHES TO MANAGEMENT (6 Hrs)

Management – Definition, Meaning and Nature – Scope and Functions- Approaches to Management – Role and Functions of Manager- Levels of Management – Management as Art or Science or Profession.

UNIT II PLANNING (6 Hrs)

Planning – Meaning, Nature and Purpose of Planning - Steps in Planning – Characteristics of a Sound Plan - Types of Planning – Planning Premises – Management By Objectives (MBO).

UNIT III ORGANISING (6 Hrs)

Organization – Meaning, Nature – Principles – Functions of Organization. Different forms of organization – Formal and Informal Organization. Delegation of Authority – Importance of Delegation - Advantages of Delegation – Problems of Delegation - Span of Management – factors affecting Span of Management.

UNIT IV DIRECTION AND MOTIVATION (6 Hrs)

Essential elements of Direction- Principles of Direction – Importance of Direction – Supervision – Meaning, Types of supervision – Motivation – Definition, Nature of motivation – Importance of Motivation – types of Motivation- Theories of motivation – Theory 'X', 'Y', & 'Z'- Maslow's Hierarchy of needs.



UNIT V COORDINATING AND CONTROLLING**(6 Hrs)**

Coordination – Meaning, Nature and Characteristics – Controlling: Meaning, Objectives of controlling – Principles of controlling – Importance of controlling, controlling techniques.

Text Books

1. C.B. Gupta, "Business Management", Sultan Chand Sons, 9th Edition, 2012.
2. L.M. Prasad, "Principles and Practice of Management", Sultan Chand & Sons, 9th Edition, 2015.
3. Koontz O'Donnell, "Essentials of Management", Tata McGraw Hill, 7th Edition, 2007.

Reference Books

1. J.A.F. Stoner, R.E. Freeman & Daniel R. Gilbert, "Management", Pearson Education, 6th Edition, 2004.
2. Y.K. Bhushan, "Business Organisation and Management", Sultan Chand & Sons, 11th Edition, 2013.
3. P.C. Tripathi & P.N. Reddy, "Principles of Management", Tata McGraw Hill, 5th Edition, 2012.
4. Stephen P. Robbins & Mary Coulter, "Management", Prentice Hall of India, 10th Edition, 2009.

Web References

1. <https://www.studynama.com/community/threads/business-organisation-management-notes-pdf-ebook-for-b-com-first-year.2735/>
2. <http://www.gupshupstudy.com/notes/business-organization-and-management-3635>
3. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>
4. <http://www.mbaexamnotes.com/principles-of-management.html>
5. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>



**Open Electives offered to the students of
B.C.A., B.Sc. Chemistry, Computer Science, Physics, Mathematics, Visual
Communication, Biotechnology, Nutrition and Dietetics,
B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

	FUNDAMENTALS OF MARKETING	L	T	P	C	Hrs
A20CMO309	(Common to B.A., B.Sc. and B.C.A.)	2	0	0	2	30

Course Objectives

- To understand basic Marketing Concepts, Marketing approaches and environmental factors affecting marketing functions.
- To explain various buying motives and marketing segmentation.
- To be familiar with Product.
- To understand about various pricing strategies.
- To evaluate the importance of promotional strategies.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate their conceptual understanding in marketing and marketing mix.

CO2 – Develop skills and ability in market segmentation and buyer behavior.

CO3 – Understand the importance of product.

CO4 – Develop their skills and ability in pricing techniques.

CO5 – Demonstrate their ability in promotion.

UNIT I FUNDAMENTALS OF MARKETING

(6 Hrs)

Fundamentals of Marketing - Approaches to the study of Marketing - Concept of Marketing mix - Marketing information system - Role of marketing in modern business.

UNIT II MARKETING SEGMENTATION AND CONSUMER BEHAVIOUR

(6 Hrs)

Concepts and Benefits of Segmentation - Bases of Segmentation - Consumer Behavior-Meaning and definition - Buying motives - Buyer behavior model - Consumer buying decision process

UNIT III PRODUCT

(6 Hrs)

Concept of Product; Consumer and Industrial Goods; Product Line and Product Mix Decisions; Product Life Cycle- Meaning and Stages; Product Planning and Development: Concept and Steps. Packaging- Role and Functions; Branding: Concept and Elements;

UNIT IV PRICING

(6 Hrs)

Price: Concept and Importance, Factors Affecting Price. Pricing Strategies: Price Discrimination, Price Skimming, Penetration Pricing and Discounts. Pricing Methods: Cost Based, Competitor Based and Demand Based Pricing.

UNIT V PROMOTION

(6 Hrs)

Promotion: Meaning and Importance, Promotion Mix: Advertising- Definition Features and functions; Advertising Role of a Salesman in Selling Process - Characteristics of a Good Salesman; Publicity and



Public Relations. Sales Promotion: Meaning, Nature and Functions; Types of Sales Promotion- Sales Promotion Techniques.

Text Books

1. R.S.N.Pillai&Bagavathi," Modern Marketing", S.Chand& Co, 5th Edition 2000.
2. C.B.Gupta and Rajan Nair, "Marketing Management", Sultan Chand & Sons, 4th Edition 2009.
3. Rajan Saxena, "Marketing Management", Tata McGraw Hill Publishing Company Limited, 6th Edition, 2014,

Reference Books

1. Philip Kotler, "Marketing Management", Prentice Hall, 9th Edition 2008.
2. Ramaswamy & Namakumari, Marketing", Macmillan India Ltd, 3rd Edition ,2010.
3. Rajan Nair & Sanjith R. Nair, "Marketing", Sulthanchand & Sons, 5th Edition, 2014.

Web References

1. <https://www.studocu.com/promotional-techniques>
2. <http://www.uobabylon.edu.in/marketing-segmentation>
3. <https://www.googleadservices.com>
4. <https://www.economicdiscussion.net/marketing-management/>
5. <https://www.businessmanagementideas.com/notes/notes-on-marketing>



A20CSP307	INTRODUCTION TO MCA21 PORTAL	L	T	P	C	Hrs
		0	0	2	1	30

Course Objectives

- To explain how to work with Incorporation related documents.
- To understand the filling and usage of forms pertaining to Management
- To be familiar with forms relating to Managerial Personnel
- To demonstrate the forms relating to Charges
- To explain the forms pertaining to Auditors

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate their understanding on Incorporation related forms

CO2 – Develop skills and ability to fill and file management related forms

CO3 – Work with forms relating to managerial personnel

CO4 – Develop a clear understanding on the usage of forms relating to charges

CO5 – Demonstrate their ability in filling forms relating to Auditors

UNIT I INCORPORATION OF COMPANIES (6 Hrs)

Filling and Filing Forms relating to Incorporation of different types of Companies under the Companies Act using MCA21 Portal.

UNIT II MANAGEMENT OF COMPANIES (6 Hrs)

Filling and Filing Forms relating to Management of different types of Companies under the Companies Act using MCA21 Portal.

UNIT III KEY MANAGERIAL PERSONNEL (8 Hrs)

Filling and Filing Forms relating to Appointment of Directors and Key Managerial Personnel (KMP) of different types of Companies under the Companies Act using MCA21 Portal.

UNIT IV CHARGES (4 Hrs)

Filling and Filing Forms relating to different types of Charges on Company Properties under the Companies Act using MCA21 Portal.

UNIT V COMPANY AUDITORS (6 Hrs)

Filling and Filing Forms relating to Appointment of Auditors, Cost Auditors, and Statutory forms associated with that under the Companies Act using MCA21 Portal.

Web References

1. <https://www.mca.gov.in/bin/dms/getdocument?mds=mSnkJBMLaj3qhkshCvIhA%253D%253D&type=open>
2. <http://reports.mca.gov.in/MinistryV2/acquiredsc.html>
3. https://www.mca.gov.in/XBRL/Introduction_to_XBRL.html



A20CSD304	ELEMENTARY STATISTICS LAB	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives

- To understand how to work with SPSS.
- To understand tabulation and graphical representation of data.
- To be familiar with various statistical tools of data analysis using SPSS.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate the understanding of working with SPSS

CO2 – Reveal the skills and ability in tabulation and graphical representation of data.

CO3 – Work with various statistical tools of data analysis using SPSS.

Exercises

1. Demonstrating the understanding of Data Import from Excel to SPSS
2. Developing a Codebook for data entry and analysis purposes
3. Showing the ability to create and edit “Variables” in SPSS with appropriate attributes
4. Preparation of Frequency Tables for different variables
5. Computation of Descriptive Statistics (Mean, Standard Deviation, Minimum, Maximum, Variance and Range)
6. Demonstrating the ability to build and analyze Cross-Tabulation
7. Familiarity in using Chart Builder and creating prominent types of charts / graphs
8. Comparing Means using “One sample t-test”, “Independent Samples t-test”, “Paired Samples t-test”
9. Comparing Means using “One-way ANOVA”
10. Computation of Correlation Coefficient with levels of significance

Text Books

1. H. Premraj, “SPSS: Statistical Package for Social Sciences”, Margham Publications, 1st Edition, 2018.
2. IBM, “IBM SPSS Statistics 25 Brief Guide”, IBM, 1st Edition, (n.d.)
3. Vijay Gupta, “SPSS for Beginners”, VJ Books Inc., 1st Edition, 1999.

Reference Books

1. Andy Field, “Discovering Statistics using IBM SPSS”, Sage Publications, 4th Edition, 2013.
2. Keith McCormick & Jesus Salcedo, “SPSS for Dummies”, John Wiley & Sons, 3rd Edition, 2015.
3. Julie Pallant, “SPSS Survival Manual”, Open University Press, 3rd Edition, 2007.

Web References

1. <https://www.spss-tutorials.com/basics/>
2. <http://www.biostat.jhsph.edu>
3. <http://www.pitt.edu>
4. <https://www.researchgate.net>
5. <https://www.otago.ac.nz>



A20CSS303**EXCEL SKILLS**

L	T	P	C	Hrs
0	0	4	2	60

Course Objectives

- To familiarize the students with the worksheets and workbooks
- To gain competency in editing worksheets and workbooks
- To train them competently work with data in excel
- To make them competent to do page setup and aware of various printing options

Course Outcomes

Upon the successful completion of this course, the students will be able to

CO1 – Demonstrate the ability to open new worksheets, selecting and uses ranges

CO2 – Edit and Share Workbooks, and also fill data on worksheets

CO3 – Execute comfortably formulas and formatting options in worksheets

CO4 – Use Page Setup and Print Commands at ease in various situations

UNIT I WORKSHEETS AND WORKBOOKS**(15 Hrs)**

Getting to know Excel – Understanding the Excel Start Screen – The Excel Workbook Screen. The Ribbon – Using the Ribbon – Showing and Collapsing the Ribbon – Understanding the Backstage view – Accessing the Backstage view – Using Shortcut Menus – Understanding Dialog Boxes – Understanding the Quick Access Toolbar (QAT) – Adding Commands to the QAT – Understanding the Status Bar.

Creating a New Workbook – Understanding Workbooks – Using the Blank Workbook Template – Typing Text, Numbers, Dates – Understanding the Fill Handle – Typing Formulas – Easy Formulas – Saving a New Workbook on your Computer – Checking the Spelling – Making Basic Changes – Printing a Worksheet – Safely Closing a Workbook.

Selecting Ranges – Understanding Ranges – Selecting Non-Contiguous Ranges – Using Special Selection Techniques – Selecting Larger Ranges – Selecting Rows and Columns – Viewing Range Calculations – Creating an Input Range.

UNIT II EDITING WORKSHEETS AND WORKBOOKS**(15 Hrs)**

Editing a Workbook – Understanding Data Editing – Overwriting Cell Contents – Editing Longer Cells – Editing Formulas – Clearing Cells – Deleting Data – Using Undo and Redo.

Sharing Workbooks – Sharing Workbooks via the Network – Sharing via OneDrive – Saving to OneDrive – Sharing Workbooks – Adding Worksheet Comments – Navigating Worksheet Comments – Editing Worksheet Comments – Deleting Comments.

Filling Data – Understanding Filling – Filling a Series – Filling a Growth Series – Filling a Series Backwards – Filling Using Options – Creating a Custom Fill List – Modifying a Custom Fill List – Deleting a Custom Fill List – Extracting with Flash Fill – Extracting Dates and Numbers.

UNIT III WORKING WITH DATA IN EXCEL**(15 Hrs)**

Formulas & Functions – Understanding Formulas – Creating Formulas That Add – Creating Formulas That Subtract – Formulas That Multiply and Divide – Understanding Functions – Using the SUM Function to Add – Summing Non-Contiguous Ranges – Calculating an Average – Finding a Maximum Value – Finding a Minimum Value – Creating More Complex Formulas – What If Formulas – Common Error Messages.

Formula Referencing – Absolute versus Relative Referencing – Relative Formulas – Problems with Relative Formulas – Creating Absolute References – Creating Mixed References.

Font Formatting – Understanding Font Formatting – Working with Live Preview – Changing Fonts – Changing Font Size – Growing and Shrinking Fonts – Making Cells Bold – Italicizing text – Underling



text – Changing Font Colours – Changing Background Colours – Using the Format Painter – Applying Strikethrough – Subscripting the text – Superscripting the text.

Number Formatting – Applying Alternate Currencies – Applying Alternate Date Formats – Formatting Clock Time – Formatting Calculated Time.

UNIT IV PRINTING AND PAGE SET UP

(15 Hrs)

Applying Borders – Understanding Borders – Applying a Border to a Cell, to a Range – Applying a Bottom Border – Applying Top and Bottom Borders – Removing Borders – The More Borders Command – Drawing Borders – Drawing a Border Grid – Erasing Borders – Formatting the Drawing Pencil.

Printing – Understanding Printing – Previewing Before You Print – Selecting a Printer – Printing a Range – Printing an Entire Workbook – Specifying the Number of Copies – The Print Options.

Page Setup – Strategies for Printing Worksheets – Understanding Page Layout – Using Built in Margins – Setting Custom Margins – Changing Margins by Dragging – Centring on a Page – Changing Orientation – Specifying the Paper Size – Setting the Print Area – Clearing the Print Area – Inserting Page Breaks – Using Page Break Preview – Removing Page Breaks – Setting a Background – Clearing the Background – Setting Rows as Repeating Print Titles – Clearing Print Titles – Printing Gridlines – Printing Headings – Scaling to a Percentage – Fit to a Specific Number of Pages.

Text Books

1. Curtis Frye, "Microsoft Excel 2016: Step by Step", Microsoft Press, 1st Edition, 2015.
2. Mount Allison University, "Microsoft Excel Training Level 1", Available at: https://www.mta.ca/uploadedFiles/Community/Administrative_departments/Human_Resources/Training_and_professional_development/Classroom/Excel%20Training%20-%20Level%201.pdf
3. Ken Bluttman, "Excel Formulas and Functions for Dummies", John Wiley & Sons, 3rd Edition, 2013.

Reference Books

1. Paul Cornell, "Beginning Excel What-If Data Analysis Tools", Apress, 1st Edition, 2005.
2. Scott Ratliff, "Lean Excel: Top Functions", Lean Excel Books, 1st Edition, 2015.
3. John Walkenbach, "Microsoft Excel 2016 BIBLE", John Wiley & Sons, 1st Edition, 2016.

Web References

1. <https://www.guru99.com/excel-tutorials.html>
2. https://www.youtube.com/watch?v=RdTozKPY_OQ
3. <https://chandoo.org/wp/excel-basics/>
4. <https://www.excel-easy.com/basics.html>
5. <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>



A20CST408	COMPANY ACCOUNTS-II	L	T	P	C	Hrs
		4	1	0	5	75

Course Objectives

- To explain about holding companies.
- To understand the internal reconstruction.
- To be familiar with Company amalgamation.
- To understand about valuation of goodwill and shares.
- To evaluate the importance of company liquidation.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Understand the importance of holding companies.
CO2 – Demonstrate about internal reconstruction.
CO3 – Understand the importance of Company amalgamation.
CO4 – Develop their skills and ability in valuation of goodwill and shares.
CO5 – Understand the importance of company liquidation.

UNIT I INTERNAL RECONSTRUCTION (12 Hrs)

Alteration of Share Capital – Different kinds of alteration of share capital – Necessary accounting entries. Internal Reconstruction – Reduction of Share Capital - Procedure for Reducing Share Capital. Practical Problems.

UNIT II AMALGAMATION AND ABSORPTION (24 Hrs)

Meaning and Distinction between Amalgamation, Absorption, and External Reconstruction – Concept of Transferee and Transferor Companies – Purchase Consideration – Meaning – Methods of computation of Purchase Consideration – Entries to close the books of Vendor company – Entries to incorporate assets and liabilities in the books of purchasing company. Preparation of New Balance Sheet after Amalgamation, Absorption and External Reconstruction. Practical Problems.

UNIT III VALUATION OF GOODWILL (12 Hrs)

Goodwill – Meaning and Types – Methods of valuation of Goodwill: Average Profits method, Super Profits methods, Capitalisation of Average Profits, and Capitalisation of Super Profits. Practical Problems.

UNIT IV VALUATION OF SHARES (12 Hrs)

Valuation of Shares – Factors affecting valuation of shares – Methods of Valuation of Shares: Net Assets Basis, Earnings Basis, and Dividend Basis. Practical Problems.

UNIT V COMPANY LIQUIDATION (15 Hrs)

Meaning of Liquidation – Modes of Winding up – Consequences of Winding up – Statement of Affairs – Liquidator's Final Statement of Account – Practical Problems.

Text Books

1. R.L. Gupta & M. Radhaswamy, "Corporate Accounting", Sultan Chand & Sons, 14th Revised Edition, 2021.
2. Hanif & Mukherjee, "Corporate Accounting", Tata McGraw Hill, 2nd Edition, 2015.
3. R. Rajasekaran & V. Lalitha, "Corporate Accounting", Pearson Education, 1st Edition, 2015.



Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.2", S.Chand& Sons, 19th Edition, 2017.
2. R.L. Gupta & M. Radhaswamy, "Corporate Accounting – Vol.1", Sultan Chand & Sons, 15th Edition, 2013.
3. P.C. Tulsian, "Corporate Accounting", Tata McGraw Hill Education,

Web References

1. <https://www.icsi.edu/media/webmodules/publications/5.%20Company%20Accounts%20and%20Auditing%20Practices.pdf>
2. <https://resource.cdn.icai.org/61818bos50279-cp10-u2.pdf>
3. <https://resource.cdn.icai.org/61819bos50279-cp10-u3.pdf>
4. <https://resource.cdn.icai.org/38481bos28154-mod1-cp3.pdf>
5. <https://resource.cdn.icai.org/38483bos28154-mod1-cp2.pdf>



A20CST409	COMPANY MEETINGS AND WINDING UP	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives:

- To explain the meetings of board of directors.
- To be familiar with meetings of shareholders.
- To acquire knowledge in company meetings: Law and Procedure.
- To explain the winding up - I: By the tribunal.
- To understand the concept of voluntary winding up - II.

Course Outcomes:

After completion of the course, the students will be able to

- CO1** – Understand the concept of meetings of board of directors.
CO2 – Analyze the importance of meeting of shareholder.
CO3 – Demonstrate the ability in company meeting Law and Procedure.
CO4 – Analyze the importance of winding up-I by the tribunal.
CO5 – Gain knowledge about voluntary winding up - II.

UNIT I MEETINGS OF BOARD OF DIRECTORS (12 Hrs)

Frequency, Convening and Proceedings of Board and Committee meetings; Agenda Management; Management Information System; Meeting Management; Resolution by Circulation; Types of Resolutions; Secretarial Standard – 1; Duties of Company Secretaries before, during and after Board and Committee Meetings.

UNIT II MEETINGS OF SHAREHOLDERS (12 Hrs)

Annual General Meeting; Extraordinary general Meeting; Other General Meetings; Secretarial Standard-2; Duties of Company Secretaries before, during and after General Meeting.

UNIT III COMPANY MEETINGS: LAW AND PROCEDURE (14 Hrs)

Types of Resolutions; Notice, Quorum, Poll, Chairman, Proxy; Meeting and Agenda; Process of conducting meeting; Voting and its types-vote on show of hands, Poll, E-Voting, Postal ballot; Circulation of Members' Resolutions etc.; Signing and Inspection of Minutes.
 Virtual Meetings: Technological Advancement in conduct of Board, Committee & General Meetings; e-AGM.

UNIT IV WINDING UP – I: BY THE TRIBUNAL (12 Hrs)

Winding Up; Meaning-Modes of winding up-Compulsory winding up-Winding up subject to supervision of court- duties of secretary in respect of winding up- liquidators – duties and powers of liquidator.

UNIT V WINDING UP – II: VOLUNTARY (10 Hrs)

Types of Voluntary Liquidation of a company– Contributories- functions of Liquidators- Liquidators Final Statement of Account- Preferential Creditors- Secured Creditors.

Text Books

1. N.D.Kapoor, "Company Law and Secretarial Practice", Sultan Chand and Sons, 31st Edition, 2020.
2. G.K. Varshney, "Company Law and Secretarial Practice", Sahitya Bhawan Publications, 3rd Edition, 2017.
3. M.C. Kuchhal, "Modern Indian Company Law", Mahavir Publication, 28th Edition, 2019.



Reference Books

1. Avtar Singh, "Company Law", Eastern Law House, 17th Edition, 2018.
2. R.S.N.Pillai and Bagavathi, "Business Law", S.Chand and Company,
3. S.K. Tuteja, "Company Secretarial Practice", Sultan Chand and Sons, 14th Edition, 2019.
4. P.P.S.Gogna, "A Text Book of Company Law", Himayala Publishing House, 7th Edition, 2019.
5. P.K.Ghosh&Dr.V.Balachandran, "Outline of Company Secretary Practice", Vikas Publishers, 3rd Edition, 2018.

Web References

1. https://gurukpo.com/Content/B.Com/Company_law_&_Sec._Practice.pdf
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf>
3. <https://www.studocu.com/in/document/guru-gobind-singh-indraprastha-university/bachelors-of-business-administration/lecture-notes/company-law-secretarial-practice-notes/3321256/view>
4. <https://www.icsi.edu/media/webmodules/CompanyLaw.pdf>
5. <https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>



A20CSD405**GENERAL LAWS**

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives

- To understand the provisions of the statutes pertaining to:
 - Law to Civil Society, Fundamental Rights and Legislative Writs
 - Statute, Terminologies, Retrospective and Discretion
 - Torts and Civil Procedure Code
 - Indian Penal Code and Criminal Procedure Code
 - Indian Evidence Act and Arbitration and Conciliation Act

Course Outcomes

After completion of the course, the students will be able to

CO1 – Understand Broad Framework of the Constitution of India;

CO2 – Familiarizing students with Need for interpretation of a statute and Retrospective Amendments

CO3 – Understand the general conditions of Liability for a Tort, Period of Limitation, Structure and jurisdiction of Civil Courts

CO4 – Awareness of Indian Penal Code and Criminal Procedure Code

CO5– Inculcate the knowledge of Indian Evidence Act and Arbitration and Conciliation Act

UNIT I SOURCES OF LAW AND CONSTITUTION OF INDIA**(9 Hrs)**

Meaning of Law and its Significance-Relevance of Law to Civil Society - Jurisprudence & Legal Theory - Statutes - Subordinate Legislation – Custom - Common Law - Precedent.

Broad Framework of the Constitution of India - Fundamental Rights - Directive Principles of State Policy and Fundamental Duties. Legislative framework and Powers of Union and States - Judicial framework - Executive/Administrative framework.- Legislative Process - Writ Jurisdiction of High Courts and the Supreme Court - Different types of writs.

UNIT II INTERPRETATION OF STATUTES AND GENERAL CLAUSES**(9 Hrs)**

Need for interpretation of a statute - Principles of Interpretation - Aids to Interpretation - Legal Terminologies - Reading a Bare Act & Citation of Cases.

General Clauses Act, 1897: Key Definitions - General Rule of Construction - Retrospective Amendments - Powers and Functions - Power as to Orders - Rules etc., made under Enactments.

Administrative Laws: Conceptual Analysis - Source and Need of Administrative Law - Principle of Natural Justice - Administrative Discretion - Judicial Review & Other Remedies.

UNIT III LAW OF TORTS, LIMITATION ACT AND CIVIL PROCEDURE CODE**(9 Hrs)**

Law of Torts - General conditions of Liability for a Tort - Strict and Absolute Liability - Vicarious Liability - Torts or wrongs to personal safety and freedom - Liability of a Corporate Entity/Company in Torts - Remedies in Torts.

Limitation Act, 1963 - Computation of the Period of Limitation - Bar of Limitation - Effect of acknowledgment - Acquisition of ownership by Possession - Classification of Period of Limitation.

Civil Procedure Code, 1908 - Structure and Jurisdiction of Civil Courts - Basic Understanding of Certain Terms - Order, Judgment and Decree, Stay of Suits, Cause of Action, Res Judicata, Summary Proceedings, Appeals, Reference, Review and Revision.



UNIT IV INDIAN PENAL CODE AND CRIMINAL PROCEDURE CODE (9 Hrs)

Indian Penal Code, 1860 – Introduction - Offences against Property-Criminal Misappropriation of Property, Criminal Breach of Trust, Cheating, Fraudulent Deeds and Dispositions of Property - Offences relating to Documents and Property Marks – Forgery - Defamation - Abetment and Criminal Conspiracy. Criminal Procedure Code, 1973 - Classes of Criminal Courts - Power of Courts - Arrest of Persons - Mens Rea - Cognizable and Non-Cognizable Offences – Bail - Continuing Offences - Compounding of Offences - Summons and Warrants – Searches - Summary Trial.

UNIT V EVIDENCES, ARBITRATION AND CONCILIATION (9 Hrs)

Indian Evidence Act, 1872 - Statements about the facts to be proved - Relevancy of facts connected with the fact to be proved - Opinion of Third Persons - Facts of which evidence cannot be given - Oral, Documentary and Circumstantial Evidence - Burden of proof – Presumptions – Estoppel – Witness - Improper admission & rejection of evidence.

Arbitration and Conciliation Act, 1996 - Arbitration Law in India - Appointment of Arbitrators - Judicial Intervention – Award - Recourse against Award - Conciliation and Mediation.

Text Books

1. N.D. Kapoor & Rajni Abbi, “General and Commercial Laws”, Sultan Chand & Sons, 7th Edition, 2012.
2. Shivani Verma, “Law of Torts”, Taxmann Publications, 1st Edition, 2018.
3. Anoop Jain, “Jurisprudence, Interpretation and General Law”, AJ Publications, 1st Edition December 2018.

Reference Books

1. Bare Acts of Indian Constitution, General Clauses Act, Limitation Act, Civil Procedure Code, Criminal Procedure Code, Indian Penal Code, Indian Evidence Act, and Arbitration and Conciliation Act.
2. M.P. Tandon, “Civil Procedure Code”, Allahabad Agency, Allahabad.
3. Durga Das Basu, “Introduction to the Constitution of India”, Prentice Hall, 19th Edition, 2004.
4. Ratanlal&Dhirajlal, “The Indian Penal Code – Student’s Edition”, Lexis Nexis, 1st Edition, 2014.
5. V.P. Sarathi, “Elements of Law of Evidence”, Eastern Book Company, 8th Edition, 2021.

Web References

1. <http://www.barcouncilofindia.org>
2. <https://www.indiacode.nic.in/handle/123456789/2263?locale=en>
3. <https://www.icsi.edu/media/webmodules/Jurisprudence%20Interpretation%20and%20General%20Laws.pdf>
4. https://www.youtube.com/watch?v=_FCId9ZrnWU
5. <https://www.youtube.com/watch?v=3sZoL9P8sV8>



A20CSE404**BUSINESS ECONOMICS**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To understand the basic concepts of economics and business economics.
- To be familiar with economic laws in decision – making and problem solving.
- To create knowledge on production and cost analysis.
- To demonstrate price determination in different market condition.
- To understand the macro economic factors in the economy.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Enhance the knowledge on business economics.

CO2 – Analyze the economic laws in decision – making and problem solving.

CO3 – Familiarize with the concepts production and cost.

CO4 – Understand the price determination in different market condition.

CO5 – Know the emerging trends in the concepts of macroeconomic factors .

UNIT I INTRODUCTION TO BUSINESS ECONOMICS**(12 Hrs)**

Introduction - Nature and scope of Business Economics – Objectives of Business firms – Managerial Economics VS Business Economics – Fundamental concepts – Social responsibilities of Business firm.

UNIT II THEORY OF DEMAND AND SUPPLY**(12 Hrs)**

Demand – Demand determinants – Law of Demand – Exceptional Demand – Types of demand – Elasticity of demand – Demand Forecasting – Supply – Determinants of Supply – Law of Supply – Elasticity of Supply.

UNIT III THEORY OF PRODUCTION AND COSTS**(12 Hrs)**

Production – Production function – Assumptions – Uses – Optimization – Producer Equilibrium – Iso quants - Laws of Production – Cost Analysis – Different types of costs – Cost output relationship- Short run – Long run.

UNIT IV PRICE DETERMINATION IN DIFFERENT MARKETS**(12 Hrs)**

Introduction to Market – Classification of Market – Features of different markets – Price Discrimination – Price and output determination under different markets – Perfect and Imperfect competition.

UNIT V BUSINESS CYCLES**(12 Hrs)**

Business cycle – Definition – Characteristics – Phases – Inflation and Deflation – Meaning and Definition – Characteristics of Inflation – Types – Other types – Causes and Effects – Measures to control – Deflation – Causes and Effects – Measures to control.

Text Books

1. Shiv Kumar Agarwal, "Business Economics", S.Chand publication, 2nd Edition, 2018.
2. Dr.S.Sankaran, "Business Economics", Margham publication, 5th Edition, 2006.
3. P.N.Chopra, "Business Economics", Kalyani Publishers, 7th Edition, 2015.

Reference Books

1. J.P.Mishra, "Business Economics", Sahitya Bhawan Publication, 1st Edition, 2019.
2. D.N.Dwivedi, "Managerial Economics", Vikas Publishing house, 8th Edition, 2015.



3. Yogesh Maheshwari, "Managerial Economics", PHI Learning, 1st Edition, 2012.

Web References

1. <https://resource.cdn.icai.org/66797bos53873-cp2-u1.pdf>
2. <https://resource.cdn.icai.org/66800bos53873-cp3-u1.pdf>
3. <https://resource.cdn.icai.org/66802bos53873-cp4-u1.pdf>
4. <https://resource.cdn.icai.org/66804bos53873-cp4-u3.pdf>
5. <https://resource.cdn.icai.org/66805bos53873-cp5.pdf>



A20CSE405	PRINCIPLES OF MARKETING	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives:

- To provide insight about various forms and types of marketing
- To analyze various components of marketing channels
- To understand various concepts relating to consumer behaviour
- To introduce the components of marketing mix
- To understand the importance of retailing in today's context

Course Outcomes:

On the successful completion of the course, student will be able to:

CO1 - Define various concepts and terms related to marketing

CO2 - Explain various marketing functions

CO3 - Understand terms of consumer behaviour and examined about different concepts related to consumers.

CO4 - Identify the marketing mix and its elements

CO5 - Understand different provisions related to trends in emerging markets

UNIT I MARKETING AND TYPES OF MARKETING (12 Hrs)

Marketing –Definition of market and marketing -Importance of marketing –Modern Marketing concept- Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing

UNIT II MARKETING FUNCTIONS (12 Hrs)

Marketing functions -Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information

UNIT III CONSUMER BEHAVIOUR (12 Hrs)

Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

UNIT IV MARKETING MIX (12 Hrs)

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today's context.

UNIT 5 MARKETING AND GOVERNMENT (12 Hrs)

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities.

Text Books

1. Kavitha Sharma, "Principles of Marketing", taxmann Publication, 2nd Edition 2021,
2. R.S.N. Pillai and Bagavathi, "Modern Marketing Principles and Practices", S.Chand,
3. T.N.Chhbra, "Principles of Marketing", Sun India Publication, Revised Edition 2021

Reference books

1. Dr.F.C.sharma, "Principles of Marketing", SBPD Publication, Revised Edition 2017.
2. Pooja Jain and Dr.Nehasinghal, "Principles of Marketing", Cengage Learning India Pvt. Ltd, Revised Edition 2019.



3. Philip Kotler, Gary Armstrong, Prafulla Agnihatari, "Principles of Marketing", Pearson publisher, 17th edition, 2018.

Web References

1. toppr.com/guides/business-studies/marketing/
2. https://www.tutorialspoint.com/international_business_management/global_marketing_mix.html
3. <https://businessjargons.com/factors-influencing-consumer-behavior.html>
4. <https://byjus.com/question-answer/what-measures-has-the-government-taken-to-solve-the-problems-of-finance-and-marketing-in/>
5. https://en.wikipedia.org/wiki/Marketing_mix



A20CSE406**RISK MANAGEMENT**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To understand the basic concepts of risk and its types.
- To be familiar with Risk management.
- To create knowledge on Insurance risk.
- To demonstrate the philosophy of underwriting.
- To understand the guidelines under the claim management.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Enhance the knowledge in risk and its types.
CO2 – understand the process involved in risk management.
CO3 – Familiarize with the concepts of Insurance and the risk.
CO4 – Understand the philosophy and types of underwriting.
CO5 – Know the advancement in claim management.

UNIT I INTRODUCTION TO RISK**[(12 Hrs)**

Meaning of Risk and Uncertainty, loss, perils, hazards - Types of Risks - Financial and Non-Financial Risks, Individual and Group Risks, Pure and Speculative Risk, Static and Dynamic Risk, Quantifiable and non-quantifiable risk- Risks for Financial Institutions- Classifying Pure risks.

UNIT II RISK MANAGEMENT**(12 Hrs)**

Risk Management Process, Risk management objectives - Risk retention and risk transfer - Levels of risk management - Corporate risk management - Management of risk by individuals.

UNIT III INSURANCE AND RISK**(12 Hrs)**

Introduction to Insurance - Insurable risk - Types of Insurance, Social and Economic benefits of Insurance - Government and Controlling Authorities: IRDA framework - Legal aspects of insurance, essentials of insurance contracts - Principles of insurance - Classification of insurance.

UNIT IV UNDERWRITING**(12 Hrs)**

Philosophy of underwriting, kinds of underwriting - requisites of good underwriting, underwriting of life Insurance - underwriting of non-life insurance – pricing and premium setting - types of rating, tariff/ rate making in general insurance.

UNIT V CLAIM MANAGEMENT**(12 Hrs)**

Claim settlement in general insurance, general - guidelines for settlement of claims, fire insurance Claims - motor insurance claim, marine insurance claim - claim on consignment by road/rail personal accident - mediclaim, theft /burglary insurance.

Text Books

1. P.K. Gupta, “Essentials of Insurance and Risk”, Himalaya Publisher, 1st Edition, 2016
2. S. Arunajatesan & T. R.Viswanathan, “Risk Management and Insurance”, Trinity Press, 2nd Edition, 2015.
3. N. R. Mohan, Prakash, “ Banking, Risk and Insurance Management”. Vikas 2016

Reference Books

1. JatinderLoomba. “Risk Management and Insurance”. Planning PHI, 6th Edition, 2013
2. Mark S. Dorfman, David A. Cather, “Introduction to Risk Management and Insurance”, Pearson, 10th Edition, 2012
3. Michael J. McNamara, George E. Rejda, “Principles of Risk Management and Insurance”, Pearson, 13th Edition.

Web References

1. <https://open.umn.edu/opentextbooks/textbooks/risk-management-for-enterprisesand-individuals>
2. <https://www.irmi.com/free-resources/authoritative-reports/e-books>



**Open Electives offered to the students of
B.C.A., B.Sc. Chemistry, Computer Science, Physics, Mathematics, Visual
Communication, Biotechnology, Nutrition and Dietetics,
B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

A20CMO407	ESSENTIAL LEGAL AWARENESS (Common to B.A., B.Sc. and B.C.A.)	L	T	P	C	Hrs
		2	0	0	2	30

Course Objectives

- To understand the meaning and importance of Law.
- To explain various rights to information.
- To be familiar with Consumer protection law.
- To understand about intellectual property.
- To explain the importance of Information Technology Act.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Demonstrate their conceptual understanding in General law.
CO2 – Develop their ability in right of information.
CO3 – Understand the importance of consumer protection law.
CO4 – Develop their skills and ability in intellectual property.
CO5 – Demonstrate their ability in Information Technology Act.

UNIT I MEANING AND IMPORTANCE OF LAW**(6 Hrs)**

Definition of Law - Functions of Law -Law, Justice and Morality -Classification of Laws: Public and Private Law, Substantive and Procedural Law, Municipal and International Law, Civil Law and Criminal Law - Judicial System in India: Hierarchy of Courts, Jurisdiction of the Courts.

UNIT II RIGHT TO INFORMATION LAW**(6 Hrs)**

Importance and function of Right of Information law - important terms and concepts - The salient features - Role of Public Information Officers: PIOs and APIOs - Accepting an Information Request, Processing and Disposing.

UNIT III CONSUMER PROTECTION LAW**(6 Hrs)**

Consumer Protection law - objects - rights and duties of consumers – Remedies: nature and scope of remedies; Appearance before Consumer Dispute Redressal Forums.

UNIT IV INTELLECTUAL PROPERTY**(6 Hrs)**

Meaning of intellectual property – Kinds - concept of pattern - Trade Mark - right, design, patent law – Enforcement; Trade Mark Law – Enforcement; Copy Right law - Enforcement.

UNIT V INFORMATION TECHNOLOGY LAW**(6 Hrs)**

Information Technology Act 2000 - The Rule of Cyberspace - Regulating Information Superhighway - Cyber Law – Policy Issues and Emerging Trends - Digital Signature – Legal implication - Data Protection - Liability of Intermediary - Copyright and Internet - Internet and Free Speech - Domain Name Dispute - Harmful content in Internet and Regulation of Internet.



Text Books

1. A.P.Bharadwaj, "Legal awareness and Legal reasoning", Pearson Education, 4th Edition, 2019.
2. Jatindra Kumar Das, "Human Rights Law and Practice", PHI Publishers, 2nd Edition, 2016.
3. Jain Rashee, "Human Rights Law and Practice", Universal Law Publishing Academy, 3rd Edition, 2016.

Reference Books

1. Vakulsharma, "Information Technology Law and Practice", Universal Law Publishing Company, 6th Edition, 2018.
2. P.Narayanan, "Intellectual Property Law", Eastern Law House, 2nd Edition, 2018.
3. M.SridharAcharyalu, "Right to Information", Allahabad Law agency, 1st Edition, 2015.

Web References

1. <https://www.icsi.edu/WebModules/Jurisprudence%20Interpretation%20and%20General%20Laws.pdf>
2. https://www.humanrightsinitiative.org/programs/ai/rti/india/national/rti_act_2005_summary.pdf
3. https://www.bits-pilani.ac.in/Uploads/MicroModule/2011-12-12--7-46-19-276_Patent_ManualOct_25th_07.pdf
4. http://niu.edu.in/slla/Notes_on_IT_Act.pdf
5. <https://www.studyrankers.com/2018/01/notes-of-ch-5-consumer-rights-class-10th-economics.html>



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B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

A20CMO408	ESSENTIALS OF INSURANCE (Common to B.A., B.Sc. and B.C.A.)	L 2	T 0	P 0	C 2	Hrs 30
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Course Objectives

- To understand basic Principles of Insurance.
- To explain various types of Insurance.
- To be familiar with Life Insurance and policies.
- To understand about the concept of Health Insurance and their classification.
- To understand about the concept of Property Insurance.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate their understanding about Basic principles of Insurance.

CO2 – Develop skills and ability in Types of Insurance.

CO3 – Understand the importance of Life Insurance

CO4 – Develop their skills and ability in Health Insurance.

CO5 – Demonstrate their ability in Property Insurance.

UNIT I PRINCIPLES AND SIGNIFICANCE OF INSURANCE (6 Hrs)

Insurance – Meaning – Definition – Functions – Nature – Basic Principles – Benefits of Insurance – Individuals – Society.

UNIT II TYPES OF INSURANCE (6 Hrs)

Types of Insurance – Life – Micro – Annuities – Health – General – Motor – Marine – Commercial – Personal – Liability – Property – other Miscellaneous.

UNIT III LIFE INSURANCE (6 Hrs)

Life Insurance – Meaning – Definition – Types of Life Insurance – Classification of Products.

UNIT IV HEALTH INSURANCE (6 Hrs)

Health Insurance – Meaning – Definition – Principles of Health Insurance – Types of Health Insurance Products.

UNIT V PROPERTY INSURANCE (6 Hrs)

Property Insurance – Meaning – Definition – Types – Coverage – Other types of Business coverage's.

Text Books

1. M.N. Mishra & S.B. Mishra, "Insurance Principles and Practice", S.Chand & Company, 22nd Edition, 2020.
2. Sunil Kumar, "Fundamentals of Insurance and Risk Management", JSR Publishing House, 1st Edition, 2018.



3. Murthy. A, "Principles and Practices of Insurance", Margham Publications, 1st Edition, 2012.

Reference Books

1. Dorfman S. Mark, "Introduction to Risk Management and Insurance", Prentice Hall, 9th Edition, 2008.
2. P.K. Gupta, "Essentials of Insurance and Risk Management", Himalaya Publishing House, 1st Edition, 2017.
3. Har Govind Dayal, "The Fundamentals of Insurance: Theories, Principles and Practices", Notion Press, 1st Edition, 2017.

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1. www.reserachgate.net
2. www.cep.unep.org.
3. www.icsi.edu.
4. www.coursehero.com
5. www.iii.org.



**Open Electives offered to the students of
B.C.A., B.Sc. Chemistry, Computer Science, Physics, Mathematics, Visual
Communication, Biotechnology, Nutrition and Dietetics,
B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

A20CMO409	PRACTICAL BANKING AWARENESS (Common to B.A., B.Sc. and B.C.A.)	L	T	P	C	Hrs
		2	0	0	2	30

Course Objectives

- To understand concepts of Indian Banking system.
- To explain Bank accounts and KYC.
- To be familiar with Deposits with banks.
- To understand about borrowing from banks.
- To evaluate the importance of E-Banking.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Demonstrate their conceptual understanding in Indian Banking system.
CO2 – Attain knowledge in Bank accounts and KYC.
CO3 – Understand the importance of deposits with banks.
CO4 – Understand the procedure for borrowings from bank.
CO5 – Demonstrate their ability in E-Banking.

UNIT I INDIAN BANKING SYSTEM**(6 Hrs)**

Meaning and Definition of Bank – Types of Banks: Commercial Banks and Central Banks – Functions of Commercial Banks – Functions of Central Banks – Indian Banking System – Reserve Bank of India, Public Sector Banks, Private Sector Banks, Foreign Banks, Small Finance Banks, Payment Banks, Cooperative Banks, Non-Banking Financial Institutions.

UNIT II BANK ACCOUNTS AND KYC**(6 Hrs)**

Opening an Account in a Commercial Bank – Procedures and Formalities – KYC (Know Your Customer) Norms and Importance – Types of Customers – Special types: Minors, Married Women, etc.

UNIT III DEPOSITS WITH BANKS**(6 Hrs)**

Deposits – Meaning and Significance. Types of Deposit Accounts – Saving Deposits, Recurring Deposits, Term or Fixed Deposits, Cash Certificates, Special Deposits. Safety Lockers – Utility and Norms.

UNIT IV BORROWING FROM BANKS**(6 Hrs)**

Borrowings from Banks – Loans, Cash Credits and Overdrafts. Types of Loans – Secured Loans, Unsecured Loans, Term Loans, Working Capital Loans. Norms and Procedure for different types of Loans. Security for loans – Collateral Security: Meaning and Types.

UNIT V E-BANKING**(6 Hrs)**

Online Banking – Services provided to customers using Net Banking in India – Online Transfer of Funds – NEFT, RTGS and IMPS. Other Online Banking Services offered to customers by Banks.



Text Books

1. H.R.Gupta, "Practical Banking in India", Gyan Publishing House, 6th Edition, 2011.
2. JFG Bagshaw, "Practical Banking", Forgotten Books, 2nd Edition, 2018.
3. IIBF, "Advanced Bank Management", Macmillan Education, 2nd Edition, 2000.

Reference Books

1. IIBF, "Principles and Practices of Banking", Macmillan Education, 3rd Edition, 2015.
2. IIBF, "Legal and regulatory aspects of Banking", Macmillan Education, 3rd Edition, 2015.
3. Suresh Padmalatha and Paul Justin, "Management of Banking and financial services", Pearson Education, 4th Edition, 2017.

Web References

1. <https://chestofbooks.com/finance/Albert-S-Bolles/Practical-Banking/index.html>
2. <https://www.routledge.com/Practical-Finance-and-Banking-Guides/book-series/PFBG>
3. <https://www.abebooks.com/book-search/title/practical-banking-india/author/h-r-gupta/>
4. <https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf>
5. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf



A20AET403	VALUE EDUCATION (Common to B.A., B.Sc., B.Com., B.B.A. and B.C.A.)	L	T	P	C	Hrs
		2	0	0	2	30

Course Objectives

- To explain the importance of value education.
- To understand the importance of family values.
- To be familiar with ethical values.
- To explain the importance of social values.
- To teach the importance of effect of international affairs on values of life.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate their conceptual understanding in marketing and marketing mix.

CO2 – Realise the importance of family values.

CO3 – Understand the importance of social values.

CO4 – Think and act on social values.

CO5 – Understand the effect of international affairs on values of life.

UNIT I VALUE EDUCATION**(6 Hrs)**

Definition – Relevance to present day – Concept of Human Values – Self-introspection – Self-Esteem.

UNIT II FAMILY VALUES**(6 Hrs)**

Components, Structure and Responsibilities of Family – Neutralization of anger – Adjustability – Threats of family life – Status of women in family and society – Caring for needy and elderly – Time allotment for sharing ideas and concerns.

UNIT III ETHICAL VALUES**(6 Hrs)**

Professional Ethics – Mass Media Ethics – Advertising Ethics – Influence of Ethics on family life – Psychology of children and youth – Leadership qualities – Personality Development.

UNIT IV SOCIAL VALUES**(6 Hrs)**

Faith, service and secularism – Social sense and commitment – Students and Politics – Social Awareness, Consumer Awareness, Consumer rights and responsibilities – Redressal mechanisms.

UNIT V EFFECT OF INTERNATIONAL AFFAIRS ON VALUES OF LIFE**(6 Hrs)**

Issue of Globalization – Modern warfare – Terrorism. Environmental issues – mutual respect of different cultures, religious and their beliefs.

Text Books

1. M. Sivakumar & S. Mugilarasi, "Value Education", Tricy Publishers, 1st Edition, 2018.
2. N. Venkataiah, "Value Education", A P H Publishing Corporation, 4th Edition, 2013.
3. Kiruba Charles & V. Arul Selvi, "Value Education", Neelkamal Publishers, 1st Edition, 2016.

Reference Books

1. S.P. Ruhela, "Human Values and Education", Sterling Publications, 1st Edition, 1986.
2. D.D. Bandiste, "Humanist Values: A Source Book", B.R. Publishing Corporation, 1st Edition, 1999.
3. M.S. Das & V.K. Gupta, "Social Values among Young Adults: A changing scenario", M.D. Publications, 1st Edition, 1995.



Web References

1. <https://www.youtube.com/watch?v=gw07USDcTBo>
2. <https://gupshups.org/value-education/>
3. <https://www.yourarticlelibrary.com/education/values-education/value-education-meaning-objectives-and-needs-india/86967>
4. <https://impoff.com/importance-of-values/>
5. <https://www.iberdrola.com/talent/value-education>



A20CST511	COMPANY ACCOUNTS-III	L	T	P	C	Hrs
		4	1	0	5	75

Course Objectives

- To show the ability to prepare financial statements of companies
- To understand the consolidation of final accounts of holding and subsidiary companies
- To understand the preparation of financial statements of banking companies
- To understand the preparation of financial statements of insurance companies
- To show the ability to prepare cash flow statements

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Compute the Profits or Losses of Joint Stock Companies by preparing Financial Statements.
CO2 – Demonstrate an understanding of Accounting for Holding Companies
CO3 – Solve the problems in Accounting for Banking Companies
CO4 – Demonstrate the Preparation of Financial Statements of Insurance Companies
CO5 – Prepare and Analyse the Cash Flow Statement.

UNIT I FINANCIAL STATEMENTS OF COMPANIES (15 Hrs)

Financial Statements – Different Types of Financial Statements: Interim and Annual statements – Financial Statements Template and Form as per Schedule III of the Companies Act, 2013 – Excel format of Financial Statements. Treatment of Special Items during Financial Statements Preparation: Depreciation Provisions and Reserves – Managerial Remuneration – Corporate Social Responsibility Spend – CSR Expenditure and Reporting. Practical Problems.

UNIT II HOLDING COMPANIES (15 Hrs)

Meaning of Holding and Subsidiary Companies – Wholly owned and Partly owned subsidiary company – Minority Shareholder – Consolidated Financial Statements – Consolidated Balance Sheet and Consolidated Profit and Loss Account – Computation of Minority Interest – Treatment of Goodwill, Pre-acquisition profits, and Bonus shares issued by subsidiary. Practical Problems.

UNIT III FINANCIAL STATEMENTS OF BANKING COMPANIES (15 Hrs)

Bank Accounts – General Information relating to Bank Accounts – Legal requirements affecting final accounts – Concept of Non-Performing Assets (NPA) – Preparation of Profit and Loss Account – Assets classification – Preparation of Balance Sheet.

UNIT IV FINANCIAL STATEMENTS OF INSURANCE COMPANIES (15 Hrs)

Insurance Companies – Books maintained by Insurance Companies – Explanation of special terms peculiar to insurance business – Accounting for Life Insurance Business – Life Assurance Fund – Net Liability - Valuation Balance Sheet – Preparation of Final Accounts of Life and General Insurance Business as per the provisions of IRDA Act.

UNIT V CASH FLOW ANALYSIS (15 Hrs)

Cash flow analysis: Meaning – features – Usefulness and Limitations – Computation of cash from operations - Cash flow statement AS-3.

Text Books

1. R.L. Gupta & M. Radhaswamy, "Corporate Accounting – Vol.1", Sultan Chand & Sons, 15th Edition, 2013.



2. Hanif & Mukherjee, "Corporate Accounting", Tata McGraw Hill, 2nd Edition, 2015.
3. R. Rajasekaran & V. Lalitha, "Corporate Accounting", Pearson Education, 1st Edition, 2015.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.2", S.Chand & Sons, 19th Edition, 2017.
2. Reddy & Murthy, "Corporate Accounting", Margham Publications, 9th Edition, 2018.
3. P.C. Tulsian, "Corporate Accounting", Tata McGraw Hill Education,

Web References

1. <https://www.icsi.edu/media/webmodules/publications/5.%20Company%20Accounts%20and%20Auditing%20Practices.pdf>
2. <https://resource.cdn.icai.org/61818bos50279-cp10-u2.pdf>
3. <https://resource.cdn.icai.org/61819bos50279-cp10-u3.pdf>
4. <https://resource.cdn.icai.org/38481bos28154-mod1-cp3.pdf>
5. <https://resource.cdn.icai.org/38483bos28154-mod1-cp2.pdf>



A20CST512	INCOME TAX LAW AND PRACTICE	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To gain the knowledge of the provisions of income tax law relating to the topics.
- To gain ability to solve simple concerning assesses with the status of Individual.
- To compute the assessment procedure of income from house property.
- To effectively gain in depth knowledge on income from business and capital gains.
- To compute the deductions from gross total income.

Course Outcomes

After completion of the course, the students will be able to

- CO1** - Acquire the complete knowledge of basic concepts of income tax.
CO2 - Compute the taxable income under salary.
CO3 - Analyse the assessment procedure for Income under house property.
CO4 - Calculate the Income from business or profession and capital gains.
CO5 - Assess the income from other sources and the deductions from GTI.

UNIT I CONCEPTS OF INCOME TAX (12 hrs)

Brief History of Indian Income Tax -- Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assesse, person, Income, casual Income, Gross Total Income, Agricultural Income-Residential status and scope of total income -Exempted Incomes u/s 10.

UNIT II INCOME FROM SALARY (18 hrs)

Meaning - Definition - Basis of Charge- Advance Salary - Arrears of Salary - Allowances - Perquisites- Provident Fund - Profits in Lieu of Salary - Gratuity - Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 - Computation of Income from Salary.

UNIT III INCOME FROM HOUSE PROPERTY (15 hrs)

Basis of Charge - Deemed Owners - Exempted Incomes from House Property -Composite Rent - Annual Value - Determination of Annual Value - Treatment of Unrealized Rent - Loss due to Vacancy - Deductions from Annual value - computation of Income from House property.

UNIT IV INCOME FROM BUSINESS OR PROFESSION - CAPITAL GAINS (15 hrs)

Income from Business or Profession- Basic principle of arriving at business incomes-Losses incidental to trade- Capital gains- Definition of Capital Assets - Long term and short term - Transfers -Cost of acquisition - Cost of improvement - Exemptions on Capital gains.

UNIT V INCOME FROM OTHER SOURCES (15 hrs)

Income from other sources: Definition - computation - Grossing up - Deductions and other relevant provisions. Set-off or carry forward and set off of losses - Deductions from Gross Total Income (GTI).

Text Books

1. Gaur and Narang -Income Tax Law and Practice -Kalyani Publications – 2019.
2. Dr. M.C. Mehrotra – Income tax law and accounts – Sahithya Bhavan Publishers -2019.
3. Dr. Vinod K Singhania -Direct tax Law & Practice -Taxmann Publications -2019.



Reference Books

1. B.B.Lal -Direct Taxes -Konark Publisher P (Ltd) – 2019.
2. Bhagwati Prasad – Direct Taxes Law and Practice -WishwaPrakashana Publications-2019.
3. Taxmann's-Income tax Act-66th edition-2021

Web References

1. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>
2. <https://cleartax.in/s/deductions-under-section24-income-from-house-property>
3. https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
4. <https://taxguru.in/income-tax/notes-income-sources.html>
5. <http://www.jiwaji.edu/pdf/ecourse/management/INCOME%20FROM%20SALARIES2.pdf>



A20CST513**MODERN BANKING**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To be familiar with types of banks and the central bank.
- To understand the banker and customer relationship.
- To be familiar with opening of bank account and types of bank account.
- To understand about various bank lending options and products.
- To know about the recent trends in banking.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate their conceptual understanding of types of banks and functions of RBI.

CO2 – Elaborate the relationship between banker and customer.

CO3 – Walk through the procedure of opening bank account.

CO4 – Distinguish between different types of bank lending.

CO5 – Demonstrate an understanding of the recent trends in banking.

UNIT I BANKING THEORY**(12 Hrs)**

Indian Financial System – an Overview. Central Bank, Commercial Banks, NBFCs, PDs, FIs, Cooperative Banks, Equity and Debt Market, IRDA.

Banking Regulation – Functions and Role of RBI – Tools of Monetary Control, Regulatory Restrictions on Lending - CRR, SLR. Definition and Functions of Commercial Banks - Retail Banking – Products – Role and Functions of CIBIL.

UNIT II BANKER AND CUSTOMER**(10 Hrs)**

Banker and Customer – Meaning – Banker – Customer Relationship – Duration theory – Modern view – General and Special relationship – Special features in Banker-Customer Relationship – Lien – Secrecy – Appropriation of Payment – Right of Setoff.

UNIT III BANKING OPERATIONS: DEPOSITS**(10 Hrs)**

Opening of an Account – Types of Deposit Account – Types of Customers – Modern Deposit Schemes – Modern Customer services – Customer Grievances – Bank Ombudsman scheme. KYC – Meaning and Significance – Requirements and Benefits.

UNIT IV BANKING OPERATIONS: LENDING**(16 Hrs)**

Principles of Lending – Cardinal Principles – Working Capital, Term Loans; Credit Appraisal Techniques – Source of WC Funds and its estimation – Operating Cycle – Projected Net WC – Turnover Method, Cash Budget, Credit Monitoring and its management – Base Rate.

Priority Sector Advances – Targets, sub-targets. Agricultural Finance, Micro, Small and Medium Enterprises, Government Sponsored Schemes – SGSY, SJSRY, PMRY, SLRS.

Different modes of charging securities – Assignment, lien, set-off, hypothecation, pledge and mortgage. Non-Performing Assets – Definition, Income Recognition, Asset Classification, Provisioning Norms, CDR.

UNIT V TECHNOLOGY IMPACT ON BANKING**(12 Hrs)**

Advanced Banking Technology – E Banking – Electronic Fund Transfer (EFT) – RBI Guidelines – Benefits of Electronic Clearing systems – E –Cheques – E Money – Real Time Gross Settlement (RTGs) – Benefits to Banker and Customer – National Electronic Funds Transfer (NEFT) – Immediate Payment Service (IMPS) - Core Banking.



Text Books

1. S.N.Maheshwari, "Banking Law and Practice", Kalyani Publishers, 1st Edition, 2005.
2. B.Santhanam, "Banking and Financial System", Margham Publications, 5th Edition, 2018.
3. K.P.M. Sundharam & P.N. Varshney, "Banking Law and Practice", Sultan Chand & Sons, 18th Edition, 2014.

Reference Books

1. K.C. Shekhar & Lekshmy Shekhar, "Banking Theory and Practice", Vikas Publishing House, 21st Edition, 2018.
2. H.R. Machiraju, "Indian Financial System", Vikas Publishing House, 5th Edition, 2019.
3. Sukvinder Mishra, "Banking Law and Practice", S. Chand Publishing, 1st Edition, 2018.
4. K.P. Kandasami, S. Natarajan & S. Parameswaran, "Banking Law and Practice", S Chand Publishing, 4th Edition, 2019.
5. P.K. Srivatsava, "Banking Theory and Practice", Himalaya Publishing House, 12th Edition, 2020.

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1. <https://learningsessions.in/role-of-rbi-in-indian-banking-system/>
2. <https://www.papertyari.com/jaiib/>
3. <https://www.jagranjosh.com/articles/what-are-the-roles-and-functions-of-cibil-1445327240-1>
4. <http://www.iibf.org.in/moduleabcd.asp>
5. <https://version2.in/jyoti/everythingelse/cardinal-principles-of-lending/>



A20CST514	ECONOMIC AND OTHER LEGISLATION	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To provide expert knowledge in Foreign Exchange Management.
- To provide awareness towards in NBFCs.
- To provide expert knowledge in Competition Law.
- To provide knowledge in Property Law.
- To provide knowledge in Anti-Corruption Law.

Course Outcomes

After completion of the course, the students will be able to:

CO1: Understand the concept and importance of Foreign Exchange Management.

CO2: Attain knowledge in Non-Banking Financial Companies.

CO3: Know the rights availed in Competition Law.

CO4: Perceives knowledge in Property Law and its required importance.

CO5: Gain knowledge towards regulations in Anti Corruption Law.

Unit I FOREIGN EXCHANGE MANAGEMENT

Reserve Bank of India Act, 1934: Central Banking functions; monetary policy; Penalties. Foreign Exchange Management Act, 1999 : Introduction -Foreign Exchange Transactions & Compliances: Current and Capital Account Transactions; Acquisition & Transfer of Immovable Property in India and Abroad; Realization and Repatriation of Foreign Exchange; Brief information of other FEMA Regulations. Foreign Contribution (Regulation) Act, 2010: Introduction and Object, Eligible Contributor, Eligible Receiver, Registration, Offences and Penalties. Foreign Direct Investments – Regulations & FDI Policy: Automatic and Approval Route of FDI; Setting up of Subsidiary/Joint Venture/Liaison Office/Branch Office by Non-residents; Foreign Portfolio Investments. Overseas Direct Investment: ODI Policy, foreign currency remittances, Setting up of Subsidiary/Joint Venture/Branch Office.

UNIT II NON-BANKING FINANCIAL COMPANIES

Liberalized Remittance Scheme: Investment Outside India by Indian Residents. External Commercial Borrowings (ECB): An Overview. Foreign Trade Policy & Procedure: Merchandise Exports from India Scheme (MEIS); Service Exports from India Scheme (SEIS); Duty exemption / remission schemes; Export oriented units (EOUS); Electronics Hardware Technology Parks (EHTPS); Software Technology Parks (STPS); Bio-Technology Parks (BTPS). Imports and related policies. Non-Banking Finance Companies (NBFCs): Definition; Types; Requirement of Registration as NBFC and exemptions from registration as NBFC; Micro Finance Institutions, Activities of NBFCs; (viii) Compliances by the NBFCs and requirements of approvals of RBI; Deposit Accepting and Non deposit Accepting NBFCs; Deemed NBFC; Core Investment Company and Systemically Important Core Investment Companies; Peer to Peer Lending; Defaults, Adjudication, prosecutions and penalties. Special Economic Zones Act, 2005: Establishment of Special Economic Zones; Approval and Authorization to Operate SEZ; Setting up of Unit; Special Economic Zone Authority.

UNIT III COMPETITION LAW

Competition Act, 2002 Competition Policy ; Anti-Competitive Agreements; Abuse of Dominant Position; Overview of Combination and Regulation of Combinations; Competition Advocacy; Competition Commission of India; Appellate Tribunal.



Consumer Protection Act, 1986: Consumer Protection in India; Rights of Consumers; Consumer Dispute Redressal Forums; Nature and Scope of Remedies.

Essential Commodities Act, 1955: Essential Commodities; Powers of Central Government; Authorities responsible to administer the Act; Delegation of powers; Nature of Order passed under the Act; Seizure and Confiscation of Essential Commodities; Offences by Companies.

Legal Metrology Act, 2009: Standard weights and measures; Power of inspection, seizure; Declarations on pre-packaged commodities; Offences and penalties.

UNIT IV PROPERTY LAW

Transfer of Property Act, 1882: Types of Properties; Properties which cannot be Transferred; Rule Against Perpetuities; Lis Pendens; Provisions Relating to Sale; Mortgage, Charge, Lease, Gift and Actionable Claim; Specific Performance.

Real Estate (Regulation and Development) Act, 2016: Registration of Real Estate Project; Real Estate Agents; Real Estate Regulatory Authority; Central Advisory Council; The Real Estate Appellate Tribunal; Offences, Penalties and Adjudication. Specimen Agreement for Sale between the Promoter and the Allottee; Due Diligence Reporting.

UNIT V ANTI-CORRUPTION LAWS

Benami Transaction Prohibitions (Act): Benami Property; Benami Transaction, Prohibition of Benami Transaction; Authority, Adjudication of Benami property.

Prevention of Money Laundering: Problem and adverse effect of money laundering; Methods of money laundering; Offence of money laundering; Attachment, adjudication and confiscation.

Text Books

1. A. Mitchell Polinsky., "An Introduction to Law and Economics", Wolters Kluwer Law & Business, 3 August 2018.
2. CA CS Munish Bhandari , "A Handbook on Corporate and Economic Laws", Bestword Publications Pvt. Ltd., 1 January 2018
3. CA kamal karg, "Handbook on corporate, allied and economics laws", bharat law house, 1 January 2017.

Reference Books

1. Snow White: Foreign Exchange Management Manual.
2. Statutory Manual
3. Statutory Guide for NBFCs with Law Relating to Securitisation and Reconstruction of Financial Assets-Taxmann (2017)
4. Law & Practice Relating to Special Economic Zones- Taxmann Publications Private Limited
5. T. Ramappa: Competition Law in India – Policies, Issues, and Developments; Oxford University Press, New Delhi.

Web References

1. <https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>
2. <https://incorpadvisory.in/blog/foreign-exchange-management-act-fema/>
3. <https://www.adb.org/publications/nonbanking-financial-companies-india>
4. <https://www.legalserviceindia.com/article/l307-Competition-Law-and-Intellectual-Property-Laws.html>
5. <https://www.mondaq.com/india/white-collar-crime-anti-corruption-fraud/1022326/anti-corruption-compliance-in-india>.



A20CST507**CORPORATE COMPLIANCE**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To develop an understanding of the Corporate Compliance.
- To understand the documentation and maintenance of records.
- To study how to Search and Report the Status.
- To have a clear understanding of KYC.
- To make understand the signing and certification.

Course Outcomes

After completion of the course, the students will be able to

CO1– Explain the importance of Corporate Compliance, management, risk and its updation.

CO2– Elucidate the documentation and the maintenance of records.

CO3– Establish the knowledge to search and report the status.

CO4 – Explain the implication of KYC.

CO5– Determine the requirements and necessity of signing and certification.

UNIT I COMPLIANCE FRAMEWORK**(12 hrs)**

Introduction-Corporate Compliance Framework-Preparation of Compliance Chart-Content-Role of Company Secretary in Creation of Compliance - Periodical Compliance MIS - Compliance Risk - Review and Updation – Training and Implementation – Compliance Audit – Significance- Apparent, Adequate and Absolute Compliance- Secretarial Audit and Compliance Management System- Role of Company Secretaries In compliance Management – Need, benefits, scope and establishment-CCR- Entry wise , Activity wise and Sector wise Compliance – State and Local Laws Compliances - Compliances Requirements under Companies Act, 2013 - Compliances by Limited Liability Partnership (LLP) - Compliances under Section 8 Company - Register, Returns, Books and Other Records to be Kept By Companies - Compliances under SEBI (LODR) Regulations, 2015 Industry Specific Compliance – Disclosures.

UNIT II DOCUMENTATION AND MAINTENANCE OF RECORDS**(12 hrs)**

Introduction- purpose – Guiding Principles – Examples of Good and Poor Documentation Practices-Electronic Repository of Documents-Advantages of DMS – Physical Repository- Virtual and Physical Data Room-a comparison-Coding and nomenclature-circulation of documents-safety and retrieval of Records- Preservation of records- Setting up of Record Room- Privacy of Record and Its control – Suggestive steps for Protecting Confidential Information- Personal Data Protection Bills, 2019.

UNIT III SEARCH AND STATUS REPORT**(12 hrs)**

Introduction -Purpose and Objective of Search and Status Report-Search and Status Report -Scope and Importance - Search of Charges Registered under Companies Act, 2013 - Transaction requiring Charge Registration - Search Report under Companies Act, 2013 - Search Report under IPR Laws - Property Title Search - Examination of Documents from Regulators Website - Inspection of Register of Charges - Verification of Documents - Compilation of Information - Format of Search Report Search Report under SEBI, RBI, Stock Exchanges - Stock Exchanges Search Report - Model Trademark Search Report - Property Title Search Report.

UNIT IV KNOW YOUR CUSTOMER**(12 hrs)**

Introduction - Objectives of KYC - Meaning Of Customer under KYC - KYC Requirement in Various Transaction - Types of KYC, C-KYC, E-KYC - KYC of Directors by MCA - KYC of Companies - ICSI



Guidelines on Know Your Members - Know Your Client (KYC) Norms for Company Secretary in Practice - Suggested Criteria to be adopted by Professional as KYC Norms - Risks upon Due KYC - Enhanced Due Diligence (EDD) in KYC- Characteristics of EDD - Customer Due Diligence in KYC - Regulatory Action on Violation of KYC Norms - Illustrative List of KYC Documents - KYC Documents for FPIs.

UNIT V SIGNING AND CERTIFICATION

(12 hrs)

Concept of Pre-Certification - Historical Background - Various Certification by Company Secretary In Practice - Authentication of Documents - Points to be kept in mind with regard to Pre-Certification - Do's And Don'ts While Filing and Filing of E-Forms - Common Errors in E-Filing Preparation before Certification - Register of Certification - Peer Review - Signing and Certification of Annual Return - Time and Mode of Appointment of Practicing Company Secretary - Scope and Extent of Work for Practicing Company Secretary - Method of Verification - Detailed Scrutiny of Annual Return - Certification with Reservation /Qualification /Observations /Adverse Remarks - Signing of Annual Return (MGT-7) - Certification of Annual Return (MGT-8) - Concept of different Professionals for Signing and Certification - Filing Annual Return in absence of Annual General Meeting - Corporate Governance Certification - Format of the Quarterly Reports - Obligations and Penal Provisions - Professional Misconduct - Consequences of Non-Filing Annual Return.

Text Books

1. Dr. Sanjeev Gupta, "Company law procedure & Compliances", Bharat Publication, 2019
2. Twinkle Prusty, "Corporate Governance Compliance in Indian Industries: A Case Study", Regal Publications, 2008
3. by R. I. (Bob) Tricker, "Corporate Governance: Principles, Policies, and Practices", OUP Oxford Publication, 3rd Edition, 2015.

Reference Books

1. Carole L. Basri, "Corporate Compliance", Carolina Academic, 2017.
- 2.

Web References

1. www.mca.gov.in
2. www.sebi.gov.in
3. www.rbi.org.in



A20CSE508	ETHICS AND SUSTAINABILITY	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To understand the importance of Ethics in Business
- To acquire knowledge and capability to develop ethical practices
- To instil moral and social values and loyalty
- To appreciate the right of others
- To create awareness on assessment of safety and risk

Course Outcomes

After completion of the course, the students will be able to

CO1 - Identify and analyse an ethical issue in the subject matter under investigation or in a relevant field

CO2- Identify the multiple ethical interests at stake in a real-world situation or practice

CO3- Articulate what makes a particular course of action ethically defensible

CO4 - Assess their own ethical values and the social context of problems

CO5 - Identify ethical concerns in research and intellectual contexts, including academic integrity, use and citation of sources, the objective presentation of data, and the treatment of human

UNIT I ETHICS IN BUSINESS**(12 hrs)**

Introduction, meaning, nature and characteristics of ethics – business ethics – context and relevance of business ethics in today's business – five bottom lines of the future – organisation structure and ethics – four fundamental ethical principles – ethical dilemma – code of ethics – code of conduct – model code of business conduct and ethics – Advantages of business ethics.

UNIT II SUSTAINABILITY**(12 hrs)**

Introduction to sustainability – global principles and guidelines – corporate sustainability – CSR and sustainability in India – Sustainability Development – The 2030 Agenda for sustainable development – corporate social responsibility – factors influencing CSR – triple bottom line approach of CSR – Corporate Citizenship – Beyond the mandate of law.

UNIT III MEASURING BUSINESS SUSTAINABILITY**(12 hrs)**

Meaning, Definition of Business Sustainability – Advantages and disadvantages of Business Sustainability – risk for business in sustainable development – Measuring Business Sustainability : Altman Z Score, Risk Adjusted Return on Capital (RAROC) – Economic Added Value (EVA) – Market Value Added (MVA) – Sustainable Value Added.

UNIT IV INDIAN ETHOS**(12 hrs)**

Indian Ethos and values – Indian model of management – business ethics as applied ethics – approaches to business ethics – Ethical decision making in business matrix – Application to ethical principles to contemporary, moral and ethical problem / Issues related to business – case study.

UNIT V ANTI BRIBERY LAWS**(12 hrs)**

Introduction – Bribery and corruption – Brief Information on the Law and enforcement Regime in India – Delhi Special Police Establishment Act, 1967 – Foreign corrupt Practices Act, 1988 (The PCA) – Central Vigilance Commission Act, 2003 – Lokpal and LokAyukta Act, 2013 – ICSI Anti Bribery Code.



Text Books

1. Chakraborty, S.K “Foundations of Managerial Work Contributions From Indian Thought”, Himalaya Publishing House, Delhi 1998.
2. Chakraborty, S.K “Ethics In Management: Vedantic Perspectives”, Oxford University Press, Delhi 1995.
3. P N Chowdhury, “ Ethics, Integrity & Aptitude”, GK Publications Pvt. Ltd.; 6th edition, 2013.

Reference Books

1. Boatright, John R “Ethics and the Conduct of Business”, Pearson Education, New Delhi 2005.
2. Kumar. S and N. K. Uberoi “Managing Secularism in the New Millienium”, Excel Books, 2000.
3. Trevion and Nelson, “Managing Business Ethics, John Wiley and Sons”, 1995.

Web References

1. <https://www.sxccal.edu>
2. <https://www.icsi.edu>
3. <https://symbiosiscollege.edu.in>
4. <https://www.caluniv.ac.in>
5. <https://www.sgndkc.org>



A20CSE509	ORGANISATIONAL PSYCHOLOGY	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To develop an understanding of the theory and practice of Organisational Psychology
- To understand the behaviour of people in a work setting
- To study how the organisation can be sustained and developed on applying psychological theories
- To design and implement practical solutions to solve organisational challenges
- To make understand the quality of work life among employees

Course Outcomes

After completion of the course, the students will be able to

CO1– Explain the importance of organisational psychology (OP) and build the relationship between OP and business management.

CO2– Evaluate the research signalling the importance of OP

CO3– Identify the theories forming the foundation of OP

CO4 – Explain human behaviour and human differences and to compare the attitude and attitude differences

CO5– Determine the personality types and to analyse the organisational structure

UNIT I INDIVIDUAL BEHAVIOUR-PERSONALITY (12 hrs)

Introduction-Definition of organisational psychology-Meaning of Individual Behaviour-Nature, characteristics of individual behaviour-Characteristics of Personality-Theories of Personality-Psychanalytical Theory-John Holland's Personality Job Fit Theory-Self Theory of Personality-Humanistic Theory-Freudian Approach to Personality Development

UNIT II ATTITUDE AND PERCEPTION (12 hrs)

Attitude: Definitions-Features or Characteristics of Attitude-Components of Attitude-Types of Attitude-Determinants of Attitude-Measurement of Attitudes-Functions of Attitudes. Perception: Definitions-Elements of Perception-Significance or Importance of Perception-Process of Perception-Significance of Perception-Important Principles related to Perception-Differences between Perception and Attitudes

UNIT III LEARNING, MORALE AND JOB SATISFACTION (12 hrs)

Definition-Essential elements of Learning process-Features or Characteristics of Learning-Three Learning Principles-Principles of Learning-Theories of Learning-Merits or Advantages of Learning-Morale-Definitions, characteristics and benefits of Morale-Measurement of Morale-Definitions-Nature, Characteristics or Features of Job Satisfaction-Elements of Job Satisfaction-Factors influencing Job Satisfaction-Steps or Methods to improve Job Satisfaction

UNIT IV GROUP AND GROUP BEHAVIOUR (12 hrs)

Definitions-Nature, Characteristics or Features of Groups-Need, Purpose or Reasons for existence of Groups-Benefits of Groups-Functions of Groups-Types of Groups-Advantages of working in Group-Theories of Group Formation-Formal Groups vs. Informal Groups-Importance of Informal Group-Group Dynamics-Characteristics of Group Dynamics-Group Structure-Group Development-Group Cohesiveness-Factors influencing Group cohesiveness-Advantages and Disadvantages of Group Cohesiveness-Group Decision Making-Group Decision Making Process-Improving effectiveness of Group Decision Making



UNIT V QUALITY OF WORK LIFE**(12 hrs)**

Definitions of QWL-Elements of QWL-Issues in QWL-Factors influencing QWL-Factors contributing to the growth or importance of QWL-Tools to assess effectiveness of QWL programs-Companies that have adopted QWL program in India-Barriers to QWL-Objectives of QWL-Impact of Low Quality of Work Life-Benefits of QWL-Benefits of QWL to the Management-Benefits of QWL to employees-Methods to Improve QWL

Text Books

1. C .D. Balaji, "Organisational Behaviour", Margham Publications,2020
2. C. B. Gupta, "Organisational Behaviour", S Chand & Company Publications,2014
3. M. Chakravarty, "Organisational Psychology", Rajpat Publications,2020

Reference Books

1. R. K. Singha, "Organisational Behaviour", VK Publications Pvt Ltd, 2020
2. Stephen R Robbins, Timothy A Judge, Neharika Vehra, "Organisational Behaviour", 15th edition,2020
3. S K Mangal, "General Psychology", Sterling Publishers Pvt.Ltd, 2020

Web References

1. <https://bcourses.berkeley.edu>
2. <https://www.tamuc.edu>
3. <https://www.universalclass.com>
4. <https://bvui.instructure.com>
5. <https://www.siop.org>



A20CSP515	COMPANY INTERNSHIP REPORT	L	T	P	C	Hrs
		1	0	4	3	75

COURSE OBJECTIVES

- To provide students with practical job experience as part of their formal degree program.
- To help students understand the reality of certain careers.
- To assist students in developing interpersonal skills, understandings and attitudes involving relationships with other employees and supervisors.
- To develop proficiency in judgment and decision-making situations.

GUIDELINES FOR INTERNSHIP

1. Students are responsible for locating their own internship.
2. An internship will only be approved if it is related to the student's field of study.
3. Students must adhere to company work hours, policies, procedures, and rules governing professional staff behavior.
4. Student must also adhere to company policies governing the observation of confidentiality and handling of confidential information.
5. They have to Maintain professional relationships with company employees, customers, etc.
6. They have to utilize a courteous, enthusiastic, open-minded approach to policies and procedures within the profession.
7. They must be consistent and punctual in the submission of all work assignments to the supervisor and the Internship Coordinator.
8. Students can ask for assistance if necessary. The supervisor would rather spend time now to make sure something is done right than do it over in the future.
9. The Students are supposed to ask for feedback. Constructive criticism allows the students to modify or change behavior/performance for the most productive use of their internship.
10. The students must maintain a journal of the activities engaged in on the job, with comments on specific problems and challenges the student has experienced and how he/she confronted, analyzed and solved (or was not able to solve) the problems.
11. Periodically the supervisor should be asked to review the journal and add their reflections, comments and evaluations in order to provide them with feedback that will enhance their educational experience.
12. The student will submit a summary paper covering his/her intern experience to the Internship Coordinator at the completion of the internship.



A20CSP516**BANKING PRACTICAL**

L	T	P	C	Hrs
0	0	2	1	30

Course Objectives

- To understand the working of Indian Banking system.
- To explain Bank accounts and KYC.
- To be familiar with Deposits with banks.
- To understand about borrowing from banks.
- To evaluate the importance of E-Banking.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Demonstrate their practical understanding on Indian Banking system.
CO2 – Attain practical knowledge in Opening Bank accounts and KYC compliance.
CO3 – Demonstrate understanding the procedure of opening deposits with banks.
CO4 – Show practical understanding on various types of loans and their operational procedure
CO5 – Demonstrate their understanding on E-Banking Operations

Each student-group (2 to 5 members per group) will be required to carry out the following in the course of their project work:

1. Visiting and Gathering details as to Organisation Structure, Functions, and Services provided to customers of any three of the following:
 - a. Public Sector Banks
 - b. Private Sector Banks
 - c. Foreign Banks
 - d. Cooperative Banks
 - e. Small Finance Banks
 - f. Payment Banks
 - g. Non-Banking Financial Institutions
2. Gathering and Filling the forms pertaining to opening of various types of accounts and KYC compliance for different types of customers
3. Gathering and Filling Forms pertaining to different types of Deposits with the banks in India (at least making deposits in and withdrawals from the Saving Account)
4. Gathering Forms and filling relevant documents pertaining to at least two different types of loans provided – Showing an understanding on Norms and Procedure in respect of Collateral Security
5. Showing an understanding on the operating of E-Banking and demonstrating the ability to execute at least two of the services provided to customers on virtual platform

Each group will have to prepare a report (of not less than 15 and not more than 30 pages) of the comparative analysis (intra-industry or inter-industry comparison) and submit the same for viva-voce for the End-Semester evaluation by the Internal and External Examiner.

Project viva-voce will be conducted for End-Semester evaluation in which the student-group have to submit a final report for evaluation and respond to questions from the examiners.

Note: Since this course will run parallelly to 'Money and Banking' course (offered in the Fourth Semester), the reviews will begin after 4 or 5 weeks of commencement of the Money and Banking course in order to ensure a fair understanding of the project tasks.



A20CSP517	CORPORATE SEMINAR	L	T	P	C	Hrs
		0	0	2	1	30

This Seminar course is meant to give students practice speaking in front of a audience and to explore topics in detail. Students will research topics and organize presentations for faculty and other students. The topics may be any aspect of the Commerce or Management and must be approved by the instructor in advance (see schedule for deadline). Unless cleared with me, you may not give a presentation similar to one you have delivered in another class. If this is your second time taking seminar, then your topic should be substantially different that your previous one.

To help students improve as speakers, each student will receive feedback from the fellow students and the instructor. After your seminar, arrange a time to meet with me to discuss your performance.

Expectations:

Attendance at each seminar is mandatory for all students enrolled. In addition, students are expected to attend all other seminars in the department, such as invited guest speakers. It is expected that students will actively participate by asking questions of the speaker. The effort by students to meet these expectations will be considered in the determination of your final Marks.

You should strive for professionalism in all aspects of this class. Speakers should dress professionally. Sneakers, shorts, jeans, tee-shirts are NOT acceptable. Whereas most students choose to use PowerPoint to present their seminar, overheads, 35-mm slides or the chalkboard are also acceptable media for visual aids. It is your responsibility to arrange for any equipment you require. Visual aids should look professional and be readable in the entire room; use spell check and proofread for typographical errors. Abstracts should be concise (<250 words), well written and free of grammatical and typographical errors. Be sure to tell complete story with your abstract. The abstract will also serve as an announcement and should include the time, date, and location of your seminar.

Each student will give two 20-minute presentations. Your first one will be a practice seminar in front of the class. Class members (and I) will take notes on various aspects of your seminar and give you immediate feedback and constructive criticism. For the second one, we will invite the entire department. Your seminar should cover several (3-4, or more) related papers in a given area. Tell a complete story about your chosen topic. You are encouraged to give seminar on your proposed topic. Explain concepts simply and clearly, and define all terms and acronyms. Be prepared to answer questions after your seminar. Do not "seed" questions in advance to your friends in the audience – I will consider this cheating. The seminar will be timed, and should be ± 3 minutes of the allotted 20 minutes.

Your final marks will be determined by several factors: the quality and content of your seminars, your improvement from the first to the second, your participation in the class as a whole, and your ability to meet scheduled deadlines. The total mark of 100 shall be divided between internal and external evaluations and it is 40 and 60 marks respectively

Proposal Seminar Format:

- Introduce yourself to the advisor and committee members (who should be in attendance).
- Give an introduction and background information on your topic. State the problem(s) that remain unanswered.
- Clearly state your objectives
- Present any data you have collected thus far.
- Describe what remains to be done, and what you expect to find.



A20CSS505	DRAFTING NOTICES, AGENDA, RESOLUTIONS AND MINUTES	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives

- To develop an understanding of Resolutions, Notices, Meetings & Minutes
- To understand the Specimen Resolutions.
- To study the Specimen Notices.
- To have a clear understanding of other Specimens.
- To make understand the Limited Liability Partnership.

Course Outcomes

After completion of the course, the students will be able to

CO1– Explain the importance of Resolutions, Notices, Meetings & Minutes.

CO2– Elucidate the Specimen Resolutions.

CO3– Establish the knowledge in Specimen Notices.

CO4 – Explain the implication of other Specimens.

CO5– Determine the recent implication in Limited Liability Partnership.

UNIT I INTRODUCTION, RESOLUTIONS,NOTICES, MEETINGS & MINUTES (12 hrs)

Definitions, Kind of Companies & Resolutions - How to Draft Resolutions - Original and Formal Motions - Law Relating to the Board Meetings - General Meeting and its Types - Law Relating to General Meeting- Notices & Agenda of General Meeting – Minutes - Filing of Resolutions and Agreements.

UNIT II SPECIMEN RESOLUTIONS (12 hrs)

Resolutions under Various Sections of the Companies Act, 2013 - Resolutions under Table F - Miscellaneous Resolutions.

UNIT III SPECIMEN NOTICES (12 hrs)

Notice to and by the Board of Directors - Public Notice in Newspapers - Notice to Share Holders for General Meetings and other purposes - Notice to the Stock Exchanges.

UNITIV SPECIMENS (12 hrs)

Specimen Minutes – Specimens of Directors' Reports – Specimen Schemes of Arrangement / Amalgamation – Affidavits – Agreements – Policies - Indemnity and Surety Bond - Power of Attorney.

UNIT V LIMITED LIABILITY PARTNERSHIP (12 hrs)

Limited Liability Partnership - Specimens for Limited Liability Partnership.

Text Books

1. D K Jain and Abha Jaiswal, Company Resolutions, Notices, Meetings & Minutes, Bharat Law House Pvt Ltd, 13th Edition.
2. K.V. Shanbhogue Revised by CS. Dr. D.K. Jain & CS. Abha Jaiswal, Company Resolutions, Notices, Meetings and Minutes, Bharat law house, 2016
3. Milind Kasodekar;Shilpa Dixit;Amogh Diwan, Meetings – Notices, Resolutions and Minutes Under the Companies Act, 2013, Bloomsbury, 2019.



Reference Books

1. Adv Ritika Godhwani, Drafting, Pleadings & Appearances. 3rd Edition, Date of Publication is January 2022

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1. https://www.icsi.edu/media/webmodules/Executive_Profesoanl%20syllabus%20notification%202018.pdf
2. <https://www.sjsu.edu/aanapisi/docs/THartLessonPlan.pdf>
3. <https://prosperoteaching.ae/wp-content/uploads/formidable/6/drafting-of-notice-agenda-and-resolution.pdf>



A20CST618	MANAGERIAL ACCOUNTING	L	T	P	C	Hrs
		4	1	0	5	75

Course Objectives

- To help the students be aware of the basic principles and techniques of management Accounting.
- To apply the cash flow analysis of the company.
- To help learner to understand the application of various management accounting tools in decision making process.
- To give an insight knowledge on Break Even Point analysis.
- To enable them to apply the management techniques in preparation of various statements and Budgets.

Course Outcomes

After completion of the course, the students will be able to

- CO1-** Understand concepts in management accounting and its relation with other subjects.
CO2 - Analyse Financial Statements using different tools of analysis.
CO3 - Demonstrate knowledge about marginal costing and BEP analysis.
CO4 - Analyse the standard costing and variance analysis.
CO5 - Prepare the budgets in various fields of business.

UNIT I INTRODUCTION**(12 Hrs)**

Management Accounting – Nature and scope – Objectives – Functions – relationship between management accounting and financial accounting – Relationship between Management accounting and cost accounting – Tools and Techniques of Management Accounting – Functions and Duties of Management Accountant.

UNIT II FINANCIAL STATEMENT ANALYSIS**(15 Hrs)**

Meaning and Nature of Financial Statements – Importance and Limitations of Financial Statements – Analysis of Financial Statements: Meaning and Importance – Tools of Financial Statements Analysis: Horizontal Analysis – Vertical Analysis – Trend Analysis – Ratio Analysis. Preparation of Comparative Financial Statements and Common-Size Financial Statements – Simple Problems.

UNIT III MARGINAL COSTING**(18 Hrs)**

Marginal Cost and Marginal Costing – Features, Assumptions, Advantages and Limitations of Marginal Costing. Concepts of Contribution, Profit-Volume Ratio, Margin of Safety and Angle of Incidence. Break-Even Analysis and Break-Even Chart. Cost-Volume-Profit Analysis – Decision-making using Marginal Costing: Accepting the Foreign Offer, Make or Buy Decision, Sales Mix Decision, Pricing Decision, and Key Factor Decision. Practical Problems.

UNIT IV STANDARD COSTING AND VARIANCE ANALYSIS**(15 Hrs)**

Meaning of Standard, Standard Cost and Standard Costing – Distinction between Standard Costing and Historical Costing – Applicability, Advantages and Limitations of Standard Costing – Variance Analysis – Meaning and Types of Variances – Cost Variances and Sales Variances – Material and Labour Variances – Mix and Yield Variances – Practical Problems.

UNIT V BUDGETING**(15 Hrs)**

Budget and Budgetary control – Definition –Meaning - objectives – characteristics of good budget - requisites for a successful budgetary control system- advantages and limitations of budgetary control.



Types of budgets – Cash budget – Sales budget – Production Budget – Materials Purchase budget – Flexible budget. Practical Problems.

Text Books

1. Pillai and Bagawathi, "Management Accounting" S. Chand, 4th Edition, 2020.
2. S.N. Maheswari, "Management Accounting", Vikas Publication, 1st Edition, 2006.
3. K.L.Gupta, "Management Accounting" Sahitya Bhawan Publication, 14th Edition, 2021.

Reference Books

1. R.K. Sharma and Shasi. K. Gupta, Management Accounting, Kalyani Publishers 13th Revised edition, New Delhi 2014.
2. M.Y. Khan PK Jain, Management Accounting problems and cases, MH Publications 2015.
3. Jain & Narang, Cost & Management Accounting, Kalyani Publishers, 14th Edition Ludhiana, New Delhi, 2014.

Web References

1. <https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes.html>
2. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005272153381522au-Marginal%20Costing-2.pdf>
3. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cash-flow/>
4. <https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf>
5. <https://www.ihmnotes.in/assets/Docs/Sem-5/Financial%20Management/ch-5%20Cash%20Flow%20Analysis.pdf>



	FUNDAMENTALS OF				L	T	P	C	Hrs
A20CST619	FINANCIAL MANAGEMENT				4	0	0	4	60

Course Objectives

- To help the students be aware of the basic principles and techniques of financial management.
- To analyze and apply capital budgeting decisions.
- To help learner to understand the application of working capital in finance
- To provide a detailed understanding on long-term and short-term financing.
- To enable them to understand the dividend policy and computation.

Course Outcomes

After completion of the course, the students will be able to

CO1 - Explain the nature of financial management and concept of time value of money.

CO2 - Prepare Capital Budgeting and Cost of Capital.

CO3 - Estimate Working Capital Needs of a business enterprise.

CO4 - Analyse the long-term and short-term financing needs and options.

CO5 - Develop an appropriate dividend policy and decision.

UNIT I NATURE OF FINANCIAL MANAGEMENT (10 Hrs)

Nature of financial management: introduction – scope of finance- Finance functions- Financial Managers role-Financial goal profit maximization vs wealth maximization. Time value of money- introduction- future value – present value. Simple Problems on Time Value of Money.

UNIT II CAPITAL BUDGETING DECISIONS (14 Hrs)

Capital budgeting decisions: Introduction- nature and features of capital budgeting decisions- investment evaluation criteria- net present value- profitability index - payback.

The cost of capital: introduction – significance of the cost of capital. Determining weighted average cost of capital using book value and market value weights. Simple Problems.

UNIT III WORKING CAPITAL MANAGEMENT (12 Hrs)

Introduction- concepts of working capital- operating and cash conversion cycle- permanent and variable working capital-determinants of working capital – estimating working capital needs- Working Capital Financing. Simple Problems.

UNIT IV LONG-TERM AND SHORT-TERM FINANCING (12 Hrs)

Long term finance: shares, debentures and term loans – introduction-ordinary shares or equity – rights issue of equity shares – preference shares – debentures-term loans- working capital finance: introduction – trade credit- bank finance for working capital- commercial paper.

UNIT V DIVIDEND POLICY (12 Hrs)

Introduction – objectives of dividend policy- stability of dividends – forms of dividends-issues in dividend policy-dividend relevance: Walter’s model-Gordon’s model.

Text Books

1. S.K. Sharma & Rachan Sareen, “Fundamentals of Financial Management”, Sultan Chand, 3rd Edition, 2019.
2. S.N. Maheswari, “Financial Management”, Sultan Chand & Sons, 15th Edition, 2020.
3. V.R. Palanivel, “Financial Management”, S. Chand & Co Ltd., 12th Edition, 2019.



Reference Books

1. I.M. Pandey, "Financial Management", Pearson Education, 1st Edition, 2021.
2. Prasanna Chandra, "Financial Management", 7th Edition.
3. Khan & Jain, "Financial Management", 5th Edition.

Web References

1. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
2. <https://www.youtube.com/watch?v=ZOaGNDmKpzo>
3. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/e002%20Core%2018%20-%20Financial%20Management%20-%20VI%20Sem.pdf>
4. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>
5. <https://www.youtube.com/watch?v=825TSuxTiQU>



A20CST620	GOODS AND SERVICES TAX	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
- To give an understanding on various aspect of indirect taxes (GST) like, Registration and Concept of Supply
- To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
- To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

Course Outcomes

After completion of the course, the students will be able to

CO1 – To understand the reasons behind the implementation of GST and its effect on all the sectors of Economy.

CO2 - To Know about importance of Indirect taxes and the journey of GST in India since the year 2004.

CO3 – To List out the accounts to be maintained as per GST laws and various returns to be filed to get the input tax credit.

CO4 – To Know about the application of GST in case of businesses which are service-oriented and rates for service businesses and their application mechanism.

CO5 – To Know about the Appeal mechanism of GST in Tribunal.

UNIT I INTRODUCTION TO GST

(12 Hrs)

Introduction – Direct tax and Indirect tax – meaning - Stages of Evolution of Goods and Services Tax-Subsuming of taxes - constitutional background - Structure of GST – CGST, SGST, UTGST & IGST- Benefits of implementing GST-GSTN – Structure, features and functions-HSN Code – SAC code - GST council and its Structure -Power and Functions of GST Council - Important concepts and definitions under CGST Act and IGST Act.

UNIT II LEVY AND COLLECTION OF TAX

(12 Hrs)

Levy and Collection of Tax - Rates of GST - Scope of Supply - Composite and Mixed Supplies and E-commerce under GST regime -Liability to pay tax - Reverse Charge Mechanism and composition scheme Time of Supply of Goods - Place of supply - Cascading Effect of Taxation - Input Tax Credit – Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations -Input Service Distribution – Recovery of Credit- Reversal of credit- Input Service Distribution – Recovery of Credit - Reversal of credit- Cases in which input tax credit is not available- Unauthorized Collection of Tax- Tax Invoice – Credit Notes - Debit Notes, Bill of Supply, Electronic Cash Ledger - Credit Ledger- liability ledger.

UNIT III REGISTRATION AND PAYMENT OF TAX

(12 Hrs.)

Registration – Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration- GSTIN and its structure - Amendment of Registration – Cancellation of Registration - Revocation of cancellation - Returns – Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax at Source- Refunds.



UNIT IV ASSESSMENT AND AUDIT**(12 Hrs)**

Assessment – meaning - Types of Assessment – Self Assessment – Provisional Assessment Scrutiny Assessment - Types of Assessment – Summary Assessment – Best Judgment Assessment – Assessment of Non-Filers – Assessment of Unregistered Persons. Audit- Search and Seizure - Inspection of Goods in Movement - Power of Authorities and Suppression of Facts – Liabilities - Provisional Attachment.

UNIT V APPEALS**(12 Hrs)**

Appellate Authorities – Powers - Procedure for appeal - Appeals before Tribunal - Appeals by the Department (CGST/SGST) before the AA/Tribunal - Revision by Commissioner (CGST/SGST) -Appeal to High Court - Supreme Court - Offences and Penalties.

Text Books

1. Dr. H.C. Mehrotra and Prof. V.P. Agarwal, “Goods and Services Tax (G.S.T)”, Sahitya Bhawan Publications, 8th Edition, 2021.
2. CA Vivek Kr Agrawal “GST guide for Students: Making GST - Good & Simple Tax”, Independently Published, 2020.
3. Nikita Maheshwari, “GST Assessments and Audits”, Bharat Law House Pvt. Ltd., 2022.

Reference Books

1. Taxman, “Taxman’s GST Acts with Rules & Forms – Covering Amended, Updated & Annotated text of the GST Acts along with Relevant Rules & Reference to Relevant Forms, Notifications & Circulars”, Taxman publication, 2022
2. Sanjay Malhotra, Baljit Singh Khara, Anil Sharma & Anil Kumar Gupta, “Handbook on GST Audit by Tax Authorities”, Bloomsbury Professional India, 2nd edition, 2021.
3. Avadhesh Ojha & Satyadev Purohit, “GST Practice Oriented Queries with Replies”, Tax Publishers, 2021

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1. <https://dor.gov.in/tax/concept-note-gst>
2. <https://www.drishtias.com/to-the-points/paper3/goods-and-services-tax-gst-1>
3. <https://idtc.icai.org/gst-topic-wise-study-material-list.html>
4. <https://www.wirc-icai.org/images/material/BASICS-GST.pdf>
5. <https://gstcouncil.gov.in/gst-council>



A20CSE610	BUSINESS POLICY AND STRATEGY	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To develop an understanding of Business Strategy and Business Policy.
- To understand the strategic management and its process.
- To study Strategic Analysis and formulation.
- To have a clear understanding of Strategy Leadership.
- To make understand the Strategy Planning and Implementation.

Course Outcomes

After completion of the course, the students will be able to

CO1– Explain the importance of Business Strategy and Business Policy.

CO2– Elucidate the strategic management and its process.

CO3– Establish the knowledge in Strategic Analysis and formulation.

CO4 – Explain the implication of Strategy Leadership..

CO5– Determine the requirements of Strategy Planning and Implementation.

UNIT I INTRODUCTION

(14 hrs)

Introduction to Business Strategy: Introduction, Concept of Business Strategy, Need for Business Strategy, Functions of Business Strategies. Business Policy: Introduction, Definition of Business Policy, Factors influencing Business Policy, Business Policy vs. Strategy, Policy decisions and their impact on Business Strategies.

UNIT II STRATEGIC MANAGEMENT AND ITS PROCESS

(14hrs)

Introduction, Strategic Management – Definition, Meaning and Role, Objectives of Strategic Management, Benefits of Strategic Management, Importance of Strategic Management, Causes for failure of Strategic Management. Strategic Management Process: Introduction, Strategic Management Process, Strategic Vision and the role of a Strategist, Role of Strategic Management in Policy Making.

UNIT III STRATEGIC ANALYSIS AND FORMULATION

(12 hrs)

Introduction, Strategic Analysis – definition, Need for Strategic Analysis & Environmental Scanning, Strategic thinkers & their contributions, Role of Strategic Analysis in Policy making. Strategy Formulation: Introduction, Types of Strategies, Steps in Strategy Formulation, Core Competencies and their Importance in Strategy Formulation.

UNITIV STRATEGIC LEADERSHIP

(10 hrs)

Introduction, Leadership Functions, Leadership Traits, Leadership Styles, Strategic Leadership and Competitive Advantage.

UNIT V STRATEGIC PLANNING AND IMPLEMENTATION

(10 hrs)

Introduction, Strategic Planning Process, Expansion or Growth, Mergers and Acquisitions, Issues in Strategy Implementation.

Text Books

1. Subba rao, Business Policy and Strategic Management, Himalaya Publishing, 5th Edition, 2018.
2. Charles W.L Hill and Gareth R. Jones, Strategic Management an Integrated Approach, Cengage Learning, 3rd Edition, 2012.
3. Azhar Kazmi, Business Policy and Strategic Management, Tata McGraw Hill, 12th Edition, 2017.



Reference Books

1. C. Appa Rao, Strategic Management and Business Policy, Excel Books, 2008.
2. Kazmi Adela, Strategic management , McGraw Hill Education, 4th Edition, 2015.
3. Tandon Anil, Business Policy and Strategic Management, Anmol Publications Pvt Ltd.

Web References

1. <https://www.managementstudyguide.com/business-policy.htm>
2. <https://www.stratadecision.com/blog/strategic-management-process-what-is-it/>
3. <https://corporatefinanceinstitute.com/resources/knowledge/strategy/strategic-analysis/>



A20CSE611	CORPORATE GOVERNANCE	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To provide expert knowledge in SEBI.
- To provide awareness towards in corporate governance.
- To provide expert knowledge in E- Governance.
- To provide knowledge in BOD.
- To provide knowledge in liabilities of directors.

Course Outcomes

After completion of the course, the students will be able to:

- CO1**– Explain the importance of Corporate Governance in Indian context
CO2– Elucidate the conceptual framework of Corporate Governance
CO3– Explain the legal and regulatory framework of Corporate Governance
CO4 – Demonstrate a clear understanding of e-Governance and its functionalities
CO5– Determine the role played by the BoD in Corporate Governance

UNIT I INTRODUCTION**(12 Hrs)**

Corporate Governance Understanding Corporate Governance –the context – Socio-economic character of business- core values- business purpose- structural and organizational aspects- International experiences: Corporate governance in USA- UK - The agenda for India: Codes of Corporate Governance as recommended by the Confederation of Indian Industry (CII) for effective corporate Governance in India.

UNIT II CONCEPTUAL FRAMEWORK OF CORPORATE GOVERNANCE**(12 Hrs)**

Economics of Organization and Information, Theories of the Corporation that have a shaping influence upon Corporate Governance Practices , Evolution of Corporate Governance – Ancient and Modern Concept Principles of Corporate Governance Beneficiaries of Corporate Governance; Shareholder Activism and changing role of Institutional Investors, Business Ethics vs Corporate Governance, Corporate Governance in various organizations Corporate Social Responsibilities and good corporate citizenship, Understanding of the shareholder vs stakeholder concept of governance

UNIT III LEGAL AND REGULATORY FRAMEWORK OF CORPORATE GOVERNANCE**(12 Hrs)**

Need for Legislation of Corporate Governance ,Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws, Securities and Exchange Board of India's (SEBI) Electronic Data Information Filing and Retrieval System (EDIFAR)

UNIT IV E- GOVERNANCE**(12 Hrs)**

E – governance – trends in E-governance – Business process reengineering - value based management – ethical imperatives in corporate governance – Environmental reporting - Corporate Governance rating - Models of rating.

UNIT V CORPORATE GOVERNANCE AND THE BOARD**(12 Hrs)**

Corporate governance and the role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors–Legal position and liabilities of Directors



Text Books

1. Corporate Governance – The new paradigm – N. Gopalsamy Wheeler Publishing.
2. G. B. Jyotsna & R. C. Joshi - Business ethics & Corporate Governance.
3. K. Viyanna Rao & G. Nagaraju - Business Ethics & Corporate Governance.

Reference Books

1. V. Balachandran & V. Chandrasekaran - Corporate Governance, Ethics & Social Responsibility.
2. J.Fred Weston, Mark L. Mitchell, J.Harold Maltherin, Takover, Restructuring, and Corporate Governance, Pearson Education.
3. A.C. Fernando - Business Ethics & Corporate Governance.

Web References

1. <https://www.icaew.com/technical/corporate-governance/principles/principles-articles/doescorporategovernancematter#:~:text=Corporate%20governance%20is%20the%20system,governance%20structure%20is%20in%20place.>
2. https://en.m.wikipedia.org/wiki/Corporate_governance
3. <https://www.cgi.org.uk/about-us/policy/what-is-corporate-governance>



A20CSE612	INTELLECTUAL PROPERTY RIGHTS	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To provide expert knowledge in intellectual property rights.
- To provide awareness towards in property.
- To provide expert knowledge in IP regime.
- To provide knowledge in Property Law.
- To provide knowledge in Forms of IPR.

Course Outcomes

After completion of the course, the students will be able to:

- CO1**– Explain the need and importance of intellectual property rights
CO2– Elucidate the concept of intellectual property rights
CO3– Explain the International IP regime
CO4 – Demonstrate a clear understanding of Indian IP regime
CO5– Be familiar with various forms under in IPR

UNIT I INTRODUCTION (12 Hrs)

Origin and Development of IPR – Historical and theoretical basis for protection of IPR – Analyzing and understanding the Interpretation of IP laws – Need for Protecting IP.

UNIT II CONCEPT OF PROPERTY (12 Hrs)

Theories on concept of property – Nature – Public Vs. Private – Tangible Vs. Intangible – Industrial Vs. Intellectual.

UNIT III INTERNATIONAL IP REGIME (12 Hrs)

World Intellectual Property Organisation (WIPO) – Functions of WIPO – Membership – GATT Agreement – Major Convention on IP – Berne Convention – Paris Convention – TRIPS Agreement.

UNIT IV INDIAN IP REGIME (12 Hrs)

Overview of IP laws in India – Major IP Laws in India – International treaties signed by India. IPR and Constitution of India.

UNIT V FORMS OF IPR (12 Hrs)

Forms of IPR – Copyright – Trademark – Patents – Industrial Designs – Trade Secrets – Geographical Indications – Application of different forms of IPR.

Text Books

1. V.K.Ahuja, Law relating to Intellectual Property Rights, 2nd Edition, (2013) LexisNexis.
2. T.Ramappa, Dr.S.V.Damodar Reddy, Intellectual Property Rights, 2nd Edition.
3. Ramakrishna B & Anil kumar H.S Fundamentals of Intellectual property rights.

Reference Books

1. T.Ramappa, Intellectual Property Rights Law in India, Asia Law House, Hyderabad.
2. Ramesh shahbadkar and Dr. Satyanarayana reddy, Intellectual property rights.
3. Barrett, Margreth, Intellectual Property, (2009) 3rd, New York Aspen Publishers.
4. Nard, Craig Allen, Law of Intellectual Property, (2008) 2nd, New York Aspen Publishers.
5. International Encyclopaedia of Laws: Intellectual Property (Kluwer Law International,1997) (looseleaf). I,MON K 1401 .15828 (1997) Vols. 1-5.



Web References

1. https://en.m.wikipedia.org/wiki/Intellectual_property
2. <https://www.jagranjosh.com/general-knowledge/trade-related-aspects-of-intellectual-property-rights-trips-1448884301-1>
3. <https://www.wipo.int/about-ip/en/>



A20CSP621	INDUSTRIAL ANALYSIS REPORT	L	T	P	C	Hrs
		1	0	4	3	30

Course Objective:

The purpose of the Industry Analysis Report is to determine the opportunities and threats that exist for firms within a competitive environment.

Course Outcome:

After completion of the course, the students will be able to

CO1 – Demonstrate their understanding of Industry Analysis

CO2 – Perform Industry Analysis of various industries with ease

Process:

- 1) Identify Research Sources
 - a) Define the scope of your analysis
 - b) Compile independent research
 - c) Look at trade association data
 - d) Consult academic research
 - e) Compile relevant data using the resources above
- 2) Developing a Framework for the Analysis
 - a) Demonstrate there is an ample market for your business proposal
 - b) Consider industry trends
 - c) Think about barriers to entry or expansion
 - d) Provide Description of the major competition in the industry
 - e) Situate your company within the industry
- 3) Writing the Analysis
 - a) Being your report with broad description of the industry
 - b) Provide Market Analysis
 - c) Describe customer outlook and demographic information
 - d) Use the analysis to prescribe a strategy for the near future edit the report

Reporting Performa:

Industry analysis report is to understand the importance of key position, Growth pattern and financial measures of the industry.

Outcome:

Internal evaluation by the concern training supervisor along with HOD shall be made during the beginning of Semester. Metrics to be evaluated and its weightage are:

- a) Compliance of the procedure (permission seeking, informing in advance, weekly reporting and industry analysis report submission) (30 marks)
- b) Structure and neatness of industry analysis report submission (10 marks)

Evaluation Method:

Students shall maintain a (Industry Analysis Report)) individually for the purpose of the oral examination.

Industry Analysis Report shall also be evaluated jointly Internal with an External examiner during the viva – voice examination.



A20CSP622**CORPORATE COLLOQUIUM**

L	T	P	C	Hrs
1	0	4	1	30

Course Description

The purpose of this seminar is to expose you to a number of different types of writing that you may encounter in your professional career. The class is an opportunity to write, review, rewrite and present your point of view both orally and in written form.

Each week in-class writing and peer review will provide the means by which you practice and refine your ability to communicate complex ideas clearly.

In addition, we will explore the following topics:

- Managing a communication crisis
- Presenting yourself
- Writing for Grants
- Translating technical information into everyday language

Collaborative Learning

A central component of this seminar will be the practice of giving and receiving comments on written and oral presentations. Giving and receiving constructive feedback can be a highly useful tool for learning to analyze and improve the quality of your writing and analysis. Your peers can provide a new perspective, valuable insights, and guidance for you as you work through your research question. Toward this end, you will be put into writing groups with one or two other individuals. All writing done for the class will be submitted to both to the instructor and all the writing group members.

Written Work

Written work must be typed, spell-checked, and neatly formatted. Please include your name, the course number, assignment number, and date at the top of the page or on a cover sheet. While an occasional typo or editing error may slip through, the presence of several mistakes indicates a lack of attention and will lower your grade. Specific formatting conventions are negotiable, based on standards in your field and appropriateness for your intended audience. **All work must be professional looking and designed for easy reading.**

Documenting Sources

Do not cut and paste material from web pages or other documents without making evident the source of the information. Using work that is not your own without attribution is a serious offense and subject to formal action by the Institute. Inadequately documented papers (including bibliography and footnotes or in-text citations) will not receive a passing grade.



A20CSS606	INTERPERSONAL AND TEAM SKILLS	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives

- To enable the students to understand the importance of Interpersonal and Team skills.
- To acquire different Interpersonal and Team skills to be an employable person.
- To know how to communicate in an emotionally intelligent way.
- To identify needed information and/or eliminate extraneous information towards solving contextual problems
- To achieve the desired result of a good employability through Team work.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Remember the various Interpersonal skill requirements in organizational entry level
CO2 – Understand the need for different communication skill requirement at different occasions
CO3 – Understand what Emotional Intelligence is and why it is important
CO4 – Demonstrate a good Problem solving skill in work environment
CO5 – Demonstrate their ability in team work to achieve desired result

UNIT I INTRODUCTION TO INTERPERSONAL SKILL (12 Hrs)

Introduction to Interpersonal skills – definition – Importance of interpersonal skills - Developing Your Interpersonal Skills – Types of Interpersonal relationships – uses of Interpersonal relationships skills – Factors affecting Interpersonal Relationships – How to accommodate different styles – consequences of Interpersonal relationships.

UNIT II COMMUNICATION SKILLS (12 Hrs)

Introduction – Meaning – Process of communication – Tools for communication – Verbal communication – Non – Verbal communication – Dealing with Conflict – Communication Barriers.

UNIT III EMOTIONAL INTELLIGENCE (12 Hrs)

Emotional intelligence, emotional quotient, ability to understand, use manage own emotions, positive ways to relieve stress, empathy and resolving conflict.

UNIT IV PROBLEM SOLVING (12 Hrs)

Introduction – Need for problem Solving – Skills for Problem Solving –Process of Problem solving – Stages of problem solving – Methods of Problem solving.

UNIT V TEAM SPIRIT AND GROWTH (12 Hrs)

Team spirit, growth mindset, high performing teams, trust and mind alignment, focus, target achievement and time compliance.

Text Books

1. Meenakshi Raman, Shalini Upadyay, Soft skills: Key to success in workplace, Cengage India Pvt Ltd., 1st Edition 2017.
2. Interpersonal Skills at Work, John Hayes, Edition 2002.
3. Interpersonal Communication, Dr. Richard H West, Lynn H Turner, Edition 2019.

Reference Books

1. Barun K. Mitra, Personality Development and Soft Skills, Oxford Higher Education, 2012
2. Soft Skills – Enhancing Employability: Connecting Campus with Corporate, M.S.Rao, Edition 2013



3. Effective Teamwork, David L.Goetsch, shalini kalia, Pearson

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1. <https://www.businessmanagementideas.com>
2. <http://www.simplynotes.com>
3. <https://www.scribd.com>
4. <https://harappa.education>
5. <http://www.corporatefinanceinstitute.com>

