



DEPARTMENT OF COMMERCE (HONOURS)

PROGRAMME OUTCOME

PO1: COMMUNICATION EFFICIENCY

Develop the fundamental communication skill through practical exposure session to face modern day challenges.

PO2: VALUE BASED DEVELOPMENT WITH SOCIAL RESPONSIBILITY:

Inculcate ethics in work life decisions, along with moral accountability through awareness activities to perform the role of a good citizen in the society.

PO3: ENVIRONMENT EXISTENCE:

Impart a sense of civic responsibility along with knowledge, integration and reflective thinking in tax filing, accounting and auditing for the sustainment in digitalized competitive world.

PO4: SELF GUIDANCE & PERPETUAL LEARNING:

Edify self learning study through research in contemporary issues that helps them to update and adapt according to the present situation.

PROGRAMME SPECIFIC OUTCOMES (DEGREE WISE)

PSO1: Equip with sound mind to be triumphant in this digitalized society.

PSO2: Develop skills for team work through internship training.

PSO3: Identify the opportunities like Entrepreneur, Business Analyst, Accountant, HR, employability in the field of banking, Insurance, ITEs company & as Free Lancer.

PSO4: Bridge the gap between the institution and industry by organizing various lectures, hands on experience from maestros in their own discipline.

I Year
I SEMESTER
CORE 1: FINANCIAL ACCOUNTING – I

UNIT – 1

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book. Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings .

UNIT – II

Preparations of Receipt and Payments Accounts – Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

UNIT – III

Account Current – Average Due Date – Sale or Return Account. Classification of errors – Rectification of errors – Preparation of Suspense Account. Bank Reconciliation Statement

UNIT – IV

Depreciation – Meaning, Causes, Types – Straight-Line Method – Written Down Value method – Sinking Fund method - change of methods-Concept of useful life under Companies Act of 2015- Insurance Claims – Average Clause (Loss of Stock only).

UNIT – V (CASE STUDY)

Single Entry – Meaning, features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

Reference Books:

- 1.Lt Bhupinder –Financial Accounting Concepts and Applications- CENGAGE, New Delhi.
- 2.Raj Kumar Sah –Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi.
- 3.R.L. Gupta & V.K Gupta – Advanced Accounting- Sultan Chand & Sons.
- 4.Jain &Narang – Financial Accounting- Kalyani Publishers
- 5.S.Parthasarathy&A.Jaffarulla – Financial Accounting – Kalyani Publishers
- 6.T.S. Reddy &A.Murthy – Financial Accounting – Margham Publication

COURSE OUTCOME

CO1: Describe the basic accounting concepts

CO2: Prepare accounts of a Non Trading Concern.

CO3: Formulate the Bank Reconciliation statement of the X Co.

CO4: Apply the appropriate method of depreciation for a sole trader

CO5: State the conversion and statement of affairs method

CO6: Well versed in concepts and conventions with up dated knowledge of preparing the accounts

CORE 2: BUSINESS LAWS

UNIT I

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent

UNIT II

Legality of object – Void contracts – Contingent contracts – Performance of contract - Discharge of contract – Remedies for Breach of contract – Quasi contracts

UNIT III (CASE STUDY)

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

UNIT IV

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller - Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage- Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage

UNIT V

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

Reference Books:

- 1.. KRISHNAN NAIR, Law of Contracts, Orient Longman Publishers.
2. Dr. M.R. Sreenivasan, 2005, Business Law 2nd Ed Margham Publication, Chennai
- 3 P.C. Tulsian Business Laws, 2nd Ed, Tata Mcgraw Hill, New Delhi
4. R.S.N Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S. Chand & Co
5. Business Laws – K.C.Garg , V.K.Sareen and Mukesh Sharma- Kalyani Publishers

COURSE OUTCOME

CO1: State the various types of Contract

CO2: Describe the various modes of discharge of Contract

CO3: Discuss the circumstances under which a contract can be terminated

CO4: Justify the rights of an unpaid seller

CO5: Explain the hypothecation concept

CO6: Understand the basic provisions of Law, contract and legal remedies in the law

CORE 3: CUSTOMER RELATIONSHIP MANAGEMENT

UNIT I

Customer Relationship Management - Measurement - Qualitative Measurement Methods - Quantitative Measurement Methods - Calculating Relationship Indices.

UNIT II

Customer Relationship Survey Design - Statistical Analysis of Customer Surveys - Using Customer Relationship Survey Results.

UNIT III

Relationships in Marketing - Relationship Concepts - Relationship Drivers - Lasting Relationships

UNIT IV

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership.

UNIT V

The Technological Revolution – Relationship Management – Changing Corporate Cultures

Reference Books:

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall.
2. John Anton, “Customer Relationship Management”, Prentice Hall.
3. Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”,

COURSE OUTCOME

CO1: Discuss the different methods in measuring the customer relationship management.

CO2: Classify the structure of Survey Design

CO3: Identify the various relationship drivers.

CO4: Argue on the internal and external forces of customer partnership

CO5: Construct the suitable technological trends for a different corporate culture.

CO6: Enable to learn the customer relation management

CORE 4 : BUSINESS ECONOMICS

UNIT I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics- Definition – Scope and Importance of Business Economics -Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

UNIT II (CASE STUDY)

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

UNIT III

Consumer Behaviour: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve –Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale– Producer’s equilibrium – Economies of Scale Cost Classification – Break Even Analysis

UNIT IV

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

UNIT V

National Income – National Product and National Income – per Capital Income problem – Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes. Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.

Reference Books:

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
4. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

COURSE OUTCOME

CO1: Discuss the Scope and Importance of Business Economics

CO2: Determine the factors affecting Demand and Supply function

CO3: Classify the Consumer Behaviour approaches

CO4: Identify the suitable pricing policy under the different classification of markets

CO5: Calculate the per capital income.

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT

UNIT 1: COMMUNICATION

Listening: Listening to audio text and answering questions. Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

Listening: Listening to process description- Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

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

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

Reading: Longer Reading text.

Writing: Essay Writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations Interpreting Visuals inputs

Vocabulary: Register specific -Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading: Comprehension passages –Note making. Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary:Register specific - Incorporated into the LSRW tasks

COURSE OUTCOME

CO1:To develop the language skills by offering adequate practice in professional contexts.

CO2: To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year commerce & management students

CO3:To focus on developing knowledge of domain specific registers and the required language skills.

CO4: To develop strategic competence that will help in efficient communication

CO5: To sharpen critical thinking skills and to make culturally aware of the target situation.

I Year
II SEMESTER
CORE 5 : FINANCIAL ACCOUNTING – II

UNIT I

Hire Purchase System – Introduction – Accounting Procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account- Installment Purchase System- Meaning – Accounting Treatment.

UNIT II

Branch Accounting- Debtors system, Stock and Debtors system, Independent branch – Departmental accounts- inter- departmental transfers

UNIT III

Partnership Accounts – Admission, Retirement, Admission cum Retirement- Death of a Partner (excluding individual & joint life policies)

UNIT IV (CASE STUDY)

Dissolution – Insolvency of a partner – Garner Vs. Murray- Insolvency of more than one and all partners- Piecemeal Distribution- Proportionate Capital method and Maximum Loss Method

UNIT V

Investment Accounts- AS 13 on Investments- Purchase and Sale of Investments- Cum Interest and Ex- Interest. Objectives and uses of financial statements for users-Role of accounting standards-Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS-Difference between Ind AS and IFRS.

Reference Books:

1. Lt Bhupinder –Financial Accounting Concepts and ApplicationsS – CENGAGE, New Delhi.
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi.
3. I.R.L. Gupta & V.K. Gupta – Advanced Accounting- Sultan chand & sons.

COURSE OUTCOME

CO1: Differentiate Hire Purchase and Installment Accounting.

CO2: Prepare the Branch accounts for X Ltd

CO3: Construct the Balance sheet after the Admission, Retirement or Death of a partner

CO4: Rewrite the Partnership Accounts after insolvency of a Partner.

CO5: List the steps involved in creating a company

CO6: Understand the preparation of financial statements for business units other than corporate undertaking and their utility

CORE 6: COMPANY LAW [As per Companies Act 2017]

UNIT – I

Introduction – Definition of Company – Characteristics – Lifting of the Corporate Veil – Company distinguished from Partnership - Kinds of Companies –(One person company – small company – Dormant Company- Illegal Association), Limited liability partnerships, sec 8 co., - Formation of Company –MCA 21 – Electronic filing of forms- Provisions relating to filing of applications, documents, inspection etc.- Incorporation – Documents / E-forms to be filed with Registrar – Certificate of Incorporation –SPICE method of Incorporation effects of registration – Promoter – Preliminary Contracts — Provisional Contracts- Commencement of Business

UNIT – II

Memorandum of Association – Articles of Association – contents – alterations -Doctrine of Ultra vires - Constructive Notice – Indoor Management – Prospectus – Contents –Concept of Dematerialised shares – Book building - red herring prospectus – shelf prospectus – Misstatements in prospectus and their consequences.

UNIT – III

Share Capital – Meaning – Kinds –Certificate of shares - Voting rights – Issue of sweat equity shares – Issue and redemption of preference shares - Transfer and Transmission of Securities – Further issue of share capital – Issue of bonus shares – Notice to be given to registrar for alteration of share capital – Buy back of shares, Acceptance of Deposits (sec 76)

UNIT – IV [CASE STUDY]

Membership in company –Rights and privileges of members - Register and index of members - postal ballot (sec 110) Annual return – Place of keeping registers and returns – Annual general meeting – Extraordinary general meeting – Quorum of meetings – Proxies – Voting rights – Resolutions – ordinary, special, resolution requiring special notice – Minutes., Board meetings, Committee meetings, secretarial standards

UNIT – V

Secretary – Functions of Company Secretary - Winding up of companies – modes of winding up – appointment, powers and functions of liquidators, striking off of companies – sec 248, compounding of offences (sec 441)

Reference Books:

- 1.Reena Chadha ,Sumant Chadha – Company Law –Cengage ,New Delhi
2. N.D.Kapoor – Elements of Company Law – Sultan Chand & Sons.
3. V. Balachandran, S. Thothadri – Legal Aspects of Business – Vijay Nicole Imprints Pvt Ltd.
4. J. Shanthi – Company Law – Margham Publications

COURSE OUTCOME

CO1: Describe the various kinds of companies

CO2: Differentiate between Prospectus and deemed prospectus.

CO3: Describe the guidelines for issuing fresh share capital

CO4: State the rights and liabilities of a member of a company

CO5: Argue the Rights and duties liquidator

CORE 7: BUSINESS STATISTICS AND OPERATIONS RESEARCH

UNIT I

Introduction – Meaning and definition of statistics – Collection and tabulation of statistical data – Presentation of statistical data – Graphs and diagrams – Measures of central tendency – Arithmetic mean, median, mode, harmonic mean and geometric mean.

UNIT II

Measures of Variation – Standard deviation, mean deviation – Quartile deviation – Skewness and Kurtosis – Lorenz curve. Simple Correlation – Scatter diagram – Karl Pearson's Correlation – Rank Correlations – Regression

UNIT III

Analysis of Time series – Methods of measuring trend and seasonal variations- Index Numbers – Consumers price index and cost of living indices – Statistical Quality control - Sampling procedures – Simple, stratified and systematic

UNIT IV

Hypothesis testing – Fundamental ideas – Large Samples test – Small sample test – t, F, Chi – square (without proof) – Simple application. Use of SPSS

UNIT V (CASE STUDY)

Introduction to OR – Meaning & scope – characteristics – models in OR. - LPP – formulation – graphical method – Simplex method – Dig M method application in business – merits & demerits - Transportation model-basic feasible solution – formulation, Solving a TP. Assignment models- Formulation-solution. Net work analysis- work break down analysis – Construction- numbering of event. Time calculation- critical path, slack, float-application.

Reference Books:

1. P.R Vittal, Business Mathematics & Statistics
2. S.C.Gupta and V.K.Kapoor.
3. Hamdy A Taha, Operation Research-An Introduction Prentice Hall of India - New Delhi.
4. P.K. Gupta & Man Mohan, Problems in Operations Research - Sultan Chand & Sons - New Delhi.

COURSE OUTCOME

CO1: State the various graphs & diagrams for presenting the

CO2: Calculate the standard deviation

CO3: Prepare the Time series analysis

CO4: Classify the various sample test

CO5: Formulate the transportation problem under VAM method

CO6: Understanding of the Concept of Operations Research and to Understand the Various Techniques of Solving Problems

CORE 8: INTERNATIONAL TRADE

UNIT I

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

UNIT II [CASE STUDY]

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over view)

UNIT III

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

UNIT IV

International Economic Organisations and its Functions – IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO.

UNIT V

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

Reference Books:

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing house.
2. Paul R. Krugman and Marice Obstfeld, International Economics (Theory and Policy) – Pearson Education Asia- Addison Wesley Longman (P) Ltd, Delhi.
3. Robert J. Carbaugh, International Economics – Thomson Information Publishing Group- California.
4. H.G. Mannur, International Economics- Vikas Publishing House (P) Ltd., New Delhi

COURSE OUTCOME

CO1: Describe the theories of Adam Smith

CO2: Examine the causes of Disequilibrium

CO3: Investigate the documents required for exporting the goods

CO4: State the functions of International Monetary Fund

CO5: Summarize the concept of WTO and trade liberalization

CO6: Acquire the knowledge of Balance of payments with case study

II Year
III SEMESTER

CORE 9: BUSINESS MATHEMATICS (BPK3A)

UNIT – I

Theory of Sets - Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets

UNIT – II

Algebra - Ratio, Proportion and Variations

UNIT – III

Permutation and Combination, Binomial Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions

Unit – IV

Differential Calculus - Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business

UNIT – V

Interest and Annuity – Banker’s Discount – Binary Number System - Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations – Payroll, Wages and Commission

Reference Books:

1. Business Mathematics – P.R.Vittal
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor
3. Business Mathematics – B.M. Agarwal
4. Business Mathematics – R.S. Soni

Note: No Theory Questions to be asked

COURSE OUTCOME

CO1: Explain Set Theory and its functions.

CO2: Calculate Algebra – Ratio, proportion and variations.

CO3: Compute Permutation and combination, Binomial Theorem, Arithmetic, Geometric and Harmonic Progression.

CO4: Use Differential Calculus and application of Maxima and Minima in Business.

CO5: Solve Binary number system and Linear equations.

CORE 10: LOGISTICS & SUPPLY CHAIN MANAGEMENT (BPK3B)

UNIT - I

Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management – Competitive advantages of Logistics – Functions of logistics management – Principles – Logistics Network – Integrated Logistics system. Supply chain management – Nature and Concepts – Value chain – Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.

UNIT - II

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing – Material handling – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

UNIT - III

Transportation - Position of Transportation in Logistics and Supply chain management – Road, Rail, Ocean, Air, Transport Multi model transport – containerization – CFS – ICDS - Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

UNIT - IV

Logistical Information system (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management. Components of a logistic system – transportation – Inventory carrying – warehousing – order processing – Ocean transport – ships – types – measurement of capacity of ships – shipping information.

UNIT - V

Issues and challenges for developing countries – Multi Model transportation – Role of containerization – Problems – Legal aspects of shipping – The Indian carriage of Goods by Sea Act, 1925 – Multi Model Transportation of Goods Act, 1993. Characterizing practices – Port Procedures – Exporting General Merchandise – Containerized cargo for export through Inland container Depots – Bill of lading - Infrastructure development – Air Transport – Comparative evaluation of transport system – Decision Criteria – Advantages of Air transport – Importance – Insurance aspects of logistics.

Reference Books:

1. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.
2. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.
3. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003.
4. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004

COURSE OUTCOME

CO1: Enumerate the concepts of Logistic and supply chain management

CO2: Classify warehouse and explain in detail

CO3: Select the transport system suitable for exports

CO4: Determine the Logistic Information System

CO5: Examine the importance of bill of lading

CORE 11 : BANKING THEORY, LAW AND PRACTICE (BPK3C)

UNIT - I

Commercial banking – definition – classification – banking system – banking system – universal banking – functions – role of commercial banks in economic development – central banking – definition – need – principles – central banking Vs commercial banking – functions and role - RBI – functions and working – objective – legal framework – functions

UNIT - II

E-banking – meaning – services – risk management for e-banking – Internet banking – Internet banking Vs. traditional banking – mechanics – drawbacks of Internet banking – Indian scenario and future outlook – Mobile banking – telephone banking – ATM – electronic money – electronic funds transfer – Indian Financial Network (INFINET)

UNIT - III

Opening bank accounts – type of bank accounts – FDR – pay-in-slip book – donation mortis causa – bank customer – special type of customers – bank lending – sources and factors of lending – negotiable instruments

UNIT - IV

crossing – definition – need – types – consequences – opening of crossing – liability of the paying banker – marking of cheques Endorsement – meaning – types – negotiation back – effect – duration and rules – paying banker – dishonouring of a cheque – payment in a crossed cheque – material alternation – statutory protection

UNIT - V

Collecting banker – meaning – collecting banker's rule – statutory protection – collecting banker's duty – collection of bills of exchange – agent for collection – paying banker Vs collecting banker – customer grievances – grievances redressal – banking ombudsman – Banking Regulations Act – major provisions

Reference Books:

1. K.P.M. Sundharam, Money, Banking & International Trade - Sulltan Chand & Sons - New Delhi.
2. Dr. S. GURUSAMY, Tata McGraw Hill, New Delhi
3. S.V. Vasudevan, Theory of Banking - S.Chand & Company Ltd., - New Delhi.
4. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand & Sons -New Delhi.

COURSE OUTCOME

CO1: Classify the various types of banks

CO2: Differentiate between internet banking vs. traditional banking.

CO3: State the different types of Bank accounts that can be operated by the customer

CO4: Describe the various reasons under which a cheque can be dishonoured

CO5: Argue the circumstance under which a customer can approach banking ombudsman.

CORE 12 : BUSINESS LAW (BPK3D)

UNIT - I

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent

UNIT - II

Legality of object – Void contracts – Contingent contracts – Performance of contract - Discharge of contract – Remedies for Breach of contract – Quasi contracts

UNIT - III

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

UNIT - IV

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller

UNIT - V

Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage

Reference Books:

1. N.D. KAPOOR, Elements of Mercantile Law, Sulthan Chand &Co
2. N.D. KAPOOR, Business Laws, Sulthan Chand &Co
3. KRISHNAN NAIR, Law of Contracts, Orient Longman Publishers.
4. Dr. M.R. Sreenivasan, 2005, Business Law 2nd Ed Margham Publication, Chennai
5. P.C. Tulsian Business Laws, 2nd Ed, Tata Mcgraw Hill, New Delhi
6. R.S.N Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S. Chand & Co., New Delhi

COURSE OUTCOME

CO1: State the various types of Contract

CO2: Describe the various modes of discharge of Contract

CO3: Discuss the circumstances under which a contract can be terminated

CO4: Justify the rights of an unpaid seller

CO5: Explain the hypothecation concept

CORE 13 : CORPORATE ACCOUNTING (BPK3H)

UNIT - I

Advanced problems in issue and buy back of shares and debentures – underwriting of shares and debentures Acquisition of Business – valuation of goodwill – valuation of shares

UNIT - II

Final Accounts of joint stock companies as per new guidelines, Legal requirements – divisible profits, managerial remuneration, profits prior to incorporation

UNIT - III

Amalgamation, Absorption and External Reconstruction, including inter- company Owings (Inter- company holdings excluded)

UNIT - IV

Alteration of share capital and internal reconstruction, Accounting for price level changes

UNIT - V

Liquidation of joint stock companies – statement of affairs and deficiency account – Liquidator's statement of account

Reference Books:

1. P. Jain and K.L Narang, Corporate Accounting, Kalyani Publishers, New Delhi
2. R.L. Gupta and M. Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. S. N. Maheswari, Advanced Accounting, Sultan Chand & Sons, New Delhi
4. M.C. Shukla & T.S. Grewal, Advanced Accounting, S.Chand & Co. Ltd. New Delhi

COURSE OUTCOME

- CO1:** Differentiate between valuation of Goodwill & shares
CO2: Construct a format of Final Accounts of Companies
CO3: Calculate the purchase consideration
CO4: Describe the concept of Price Level Changes.
CO5: State the preference under which the creditor will be settled.

CORE 14: BUSINESS POLICY AND ENVIRONMENT (BPK3G)

UNIT - I

Dimensions of Business Environment-Economic, Political, Cultural, Social, Legal, Demographic, Governmental, Technological, Natural Environment - Environmental Analysis – Need, Importance, Approaches -ETOP and Forecasting techniques

UNIT - II

Organizational Analysis-Need, Approaches-SAP, SWOT Analysis

UNIT - III

Global Environment -Globalization-Rationale, Significance, Strategies for globalization, MNCs, FDI in India

UNIT - IV

Economic and Business Environment - Agreements and Current Issues-WTO, TRIMS and TRIPS, IPRs- Concepts, Features and requisites for registration of Intellectual Property, Implications to India

UNIT - V

Social Environment- Business and Society, Corporate Social Responsibility, Corporate Governance, Ethical issues in Business

Reference Books:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa.K, Essentials of Business Management, Himalaya Publishing House, Mumbai
3. V.P. Michael, Business Policy and Environment, S. Chand & Co., New Delhi
4. Raj Agarwal, Business Environment, Excel books, New Delhi

COURSE OUTCOME

CO1: Discuss the economic environment of business

CO2: Prepare aSWOT Analysis of a business firm and suggest remedial measures

CO3: Explain the significance ofGlobal environment

CO4: State the requisites for registration of Intellectual property.

CO5: Examine the social responsibilities of business in India

II Year
IV SEMESTER

CORE 15 : BUSINESS STATISTICS AND OPERATIONS RESEARCH(BPK4A)

UNIT - I

Introduction – Meaning and definition of statistics – Collection and tabulation of statistical data – Presentation of statistical data – Graphs and diagrams – Measures of central tendency – Arithmetic mean, median, mode, harmonic mean and geometric mean.

UNIT - II

Measures of Variation – Standard deviation, mean deviation – Quartile deviation – Skewness and Kurtosis – Lorenz curve. Simple Correlation – Scatter diagram – Karl Pearson's Correlation – Rank Correlations – Regression

UNIT - III

Analysis of Time series – Methods of measuring trend and seasonal variations- Index Numbers – Consumers price index and cost of living indices – Statistical Quality control - Sampling procedures – Simple, stratified and systematic

UNIT - IV

Hypothesis testing – Fundamental ideas – Large Samples test – Small sample test – t, F, Chi – square (without proof) – Simple application. Use of SPSS

UNIT - V

Introduction to OR – Meaning & scope – characteristics – models in OR. - LPP – formulation – graphical method – Simplex method – Dig M method application in business – merits & demerits –Transportation model-basic feasible solution – formulation, Solving a TP. Assignment models- Formulation-solution

Reference Books:

1. P.R Vittal, Business Mathematics & Statistics
2. S.C.Gupta and V.K.Kapoor.
3. Hamdy A Taha, Operation Research - An Introduction Prentice Hall of India - 4. P.K. Gupta & Man Mohan, Problems in Operations Research - Sultan Chand

COURSE OUTCOME

CO1: State the various graphs & diagrams for presenting the

CO2: Calculate the standard deviation

CO3: Prepare the Time series analysis

CO4: Classify the various sample test

CO5: Formulate the transportation problem under VAM method

CORE 16: MARKETING PRACTICE (BPK4B)

UNIT – I

Introduction to Marketing – Meaning – Definition and Functions of marketing – Marketing Orientations – Role and Importance of Marketing – Classification of Markets

UNIT - II

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments) Marketing segmentation – concept – benefits – bases and levels

UNIT - III

Introduction to consumer behaviour – need for study – consumer buying decision process – buying motives- Pricing decisions- creativity marketing – retail marketing

UNIT - IV

Marketing mix – meaning – introduction to stages for new product development – types- introduction to product life cycle- product mix- price- pricing policy & methods place-channels of distribution (levels) - channel members- promotion – communication mix – basic of advertisement, sales promotion & personal selling.

UNIT - V

Recent trends in marketing – basic understanding of E-marketing – consumerism – market research, MIS (management information system), marketing regulation.

Reference Books:

1. Rajan Saxena – Marketing Management.
2. William J Stanton – Marketing
3. Philip Kotler – Principles of Marketing.
- 4 Still and Cundiff - Marketing Management
5. J.Jayasankar - Marketing.
6. Dr.C.B.Gupta and Dr.N.Rajan Nair - Marketing Management.

COURSE OUTCOME

CO1: Classify the market

CO2: State the factors affecting internal & external environment

CO3: Describe the concept of Consumer behaviour

CO4: Procedure to implement the new product in a market

CO5: Differentiate between marketing information system & Management information system

CORE 17: PRINCIPLES OF MANAGEMENT (BPK4C)

UNIT - I

Meaning and Definition of Management-Principles of Management - Classification of Managerial functions - Importance of Management - Planning-Meaning, Objectives, Steps, Types, MBO, Decision Making- Meaning, Advantages & Disadvantages, Process

UNIT - II

Organizing – Authority Responsibility - Delegation and Decentralization

UNIT - III

Sources of Recruitment, Selection Procedure, Placement, Training and Development-techniques, Performance Appraisal-Methods

UNIT - IV

Authority – Delegation – Decentralization – Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and Purpose - Leadership – styles of leadership - Motivation-Theories of Maslow and Herzberg

UNIT - V

Communication Process - Channels, Networks, Barriers, Overcoming of Barriers – Coordination – Control -Meaning, Steps, Advantages & Disadvantages

Reference Books:

1. Gupta.C.B. Business Management, Sultan Chand & Sons
2. Koontz Harold and Heinz Weihrich ,Mc Graw Hill Book Company
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons
4. Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India

COURSE OUTCOME

CO1: Define the management concept and its

CO2: Describe the concept of delegation & decentralization.

CO3: Explain Methods of Recruitment

CO4: Examine the various methods of leadership

CO5: Classify the various types of Communication

CORE 18: SPECIAL ACCOUNTS (BPK4H)

UNIT - I :

Valuation of Goodwill & Shares

UNIT - II:

Accounting for Mergers and Amalgamation as per AS 14.

UNIT - III:

Holding Companies – consolidation of Balance sheet – treatment of mutual Owings, contingent liabilities – unrealised profit – revaluation of assets – bonus issue and payment of dividend (inter company holdings excluded)

UNIT - IV:

Banking Company Accounts

UNIT - V:

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000.

Reference Books:

1. R.L.Gupta and M. Radhaswamy Advanced Accounting
- 2.T.S.Reddy & A.Murthy Corporate Accounting
- 3.S.P.Jain and K.L. Narang Corporate Accounting
- 4.M.C. Shukla and T.S. Grewal Advanced Accounting
- 5.M.A.Arulanandam and K.S.Raman Corporate Accounting
- 6.S.N. Maheswari Advanced Accountancy

COURSE OUTCOME

CO1: Differentiate between the concept of valuation of shares and goodwill

CO2: Describe the concept of amalgamation as per AS14

CO3: Draft a consolidated Balance sheet of A Ltd and its subsidiary

CO4: Construct the Balance Sheet of a Banking company

CO5: Calculate the correct balance of a Fund

CORE 19: COMPANY LAW (BPK4E)

UNIT – I

Introduction – Definition of Company – Characteristics – Is Company a Citizen? – Lifting of the Corporate Veil – Illegal Association - Kinds of Company. Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Promoter – Preliminary Contracts — Memorandum of Association – Articles of Association – contents – alterations -Doctrine of Constructive Notice – Indoor Management – Ultra vires.

UNIT – II

Prospectus – Contents – red herring prospectus – shelf prospectus - Mis-statement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus - Commencement of Business

UNIT - III

Share Capital – Meaning – Kinds – Alteration of Capital – Reduction of Capital –procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – Bonus shares – Guidelines — dematerialisation and rematerialisation of securities - Transfer and Transmission of shares (including depository mode).

UNIT – IV

Membership in company – Member and shareholders – Who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members

UNIT – V

Secretary – Qualifications, Appointment, Rights, Duties and liabilities of Company Secretary - Winding up of companies – types of winding up – appointment, duties and remuneration of liquidators

Reference Books:

1. N.D.Kapoor – Company Law
2. P.P.S.Gogna – A Text Book of Company Law
3. A.K. Majumdar and G.K. Kapoor Company Law & Practice, Taxman Publications
4. P.K.Ghosh & Dr.V.Balachandran – Outline of Company Secretary Practice

COURSE OUTCOME

CO1: Describe the various kinds of companies

CO2: Differentiate between Prospectus and deemed prospectus.

CO3: Describe the guidelines for issuing fresh share capital

CO4: State the rights and liabilities of a member of a company

CO5: Argue the Rights and duties liquidator

CORE 20 : FINANCIAL MANAGEMENT (BPK4G)

UNIT –I

Financial management –Introduction-scope-finance and other related disciplines-Financial Functions. Financial Goals: Profit Maximization Vs Wealth Maximization – Concept of time value of money - Sources of financing - Short term and Long term. Capitalization - over and under Capitalization.

UNIT-II

Concept of Cost of Capital. Measures of Specific and Overall cost of capital. Financing Decision- Leverage-Operating, Financial and combined- Determinants of Capital structure

UNIT-III

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques (Risk analysis Excluded)–Capital Rationing.

UNIT - IV

Dividend Decision: Factors determining dividend policy- stable dividend policy-stock dividend –Working Capital Management: Need for working capital –Determinants of working capital- computation of working capital-management of cash, Inventory, Accounts Receivable and Accounts Payable

UNIT - V

Financial markets - Money market - capital market - Recent Trends in capital market - Mutual Funds - Factories - Forecasting - Depositories.

Reference Books:

- 1 M.Y.Khan and P.K.Jain - Basic Financial Management
- 2 I.M.Pandey Financial Management
- 3 S.M.Maheswari Financial Management

COURSE OUTCOME

CO1: Explain the concept of financial management

CO2: Examine the Cost of capital

CO3: Prepare the cash budget for the month of June 2017

CO4: Compute the net working capital

CO5: State the functions of capital market.

ENVIRONMENTAL STUDIES PROGRAMME (ENV4A)

UNIT -1: Introduction to Environmental Studies

- Multidisciplinary nature of environmental studies
- Scope and importance, concept of sustainability and sustainable development.

UNIT – 2: Ecosystem

- What is an Ecosystem? Structure and Function of Ecosystem; Energy flow in an Ecosystem; Food chains, Food webs and Ecological Succession,
- a) Case Studies of the following ecosystem:
- b) Forest Ecosystem
- c) Grassland Ecosystem
- d) Desert Ecosystem
- e) Aquatic Ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

UNIT – 3: Natural Resources: Renewable and Non- Renewable Resources

- Land resources and Land use change: Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water: Use and over – exploitation of surface and ground water, floods, droughts, conflicts over water (international and interstate)
- Energy resources: Renewable and nonrenewable energy sources, use of alternate energy sources, growing energy needs, case studies.

UNIT – 4: Biodiversity and Conservation

- Levels of biological diversity: Genetics, species and ecosystem diversity, biogeographic zones of india: biodiversity patterns and global biodiversity hotspots.
- India as a mega biodiversity nation, endangered and endemics species of India.
- Threats to biodiversity: Habitat loss, poaching of wild life, man- wild life conflicts, biological invasions; conservations of biodiversity: In-situ and Ex-situ conservation of biodiversity
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational value.

UNIT – 5: Environmental Pollution

- Environmental Pollution: Types, causes, effects and controls: Air, water, soil and noise pollution.
- Nuclear Hazards and Human health risks.
- Solid waste management: Control measures of urban and industrial waste
- Pollution case studies.

UNIT – 6: Environmental Policies and Practices

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
- Environment Laws: Environment protection act, air (prevention & control of pollution) act; water (prevention and control of pollution) act; wildlife protection act; forest conservation act; International agreements; Montreal and Kyoto protocols and convention on biological diversity (CBD).
- Natural reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

UNIT – 7: Human Communities and the Environment

- Human population growth, impacts on environment, human health and welfare.
- Resettlement and rehabilitation of projects affected persons; case studies.
- Disaster management: Floods, earthquake, cyclone and landslides.
- Environmental movements: Chipko, Silent Valley, Bishnois of Rajasthan.
- Environmental Ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g. CNG Vehicles in Delhi)

UNIT – 8: Field Work

- Visit to an area to document environmental assets: river/forest/flora/fauna etc.
- Visit to a local polluted site – Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystem- pond, river, Delhi Ridge etc.

COURSE OUTCOME

CO1: Discuss Scope and importance of EVS

CO2: Create Public Awareness on environmental issues

CO3: Explain Structure and functions of ecosystem

CO4: Enumerate Renewable and non-renewable natural resources

CO5: Describe Biodiversity, environmental pollution, environmental policies and practices.

CO6: Explain Link between human communities and the environment

III Year
V SEMESTER

CORE 21: COST ACCOUNTING (BPK5A)

UNIT-I

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, scope, objectives, importance, advantages and limitations of Cost Accounting – Cost centre – Profit centre . Meaning of Activity based costing.

UNIT-II

Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations. - Contract Costing – ascertainment of profit from incomplete contracts.

UNIT-III

Material Management & Stores Control – Purchase routine- Stock levels – Stock turnover ratio – Bin card – Stores ledger – Perpetual inventory system – ABC method of stock control – Material handling – Control of wastage, scrap, spoilage and defectives – Pricing of issues – FIFO, LIFO, HIFO, base stock, simple average, weighted average, standard price, inflated price and market price methods.

UNIT-IV

Labour cost – Time card and job card – Overtime and idle time – Labour turnover – Methods of wage payment – Methods of incentive schemes. Overheads – Factory, administration, selling and distribution – Classification – Allocation – Apportionment and absorption of factory overheads

UNIT-V

Marginal Cost techniques – Breakeven point analysis – Product mix and key factor

Reference Books:

1. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. 2.T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications
4. 3.Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand & Sons
5. 4.V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand & Sons
6. 5.R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.

COURSE OUTCOME

CO1: Describe the need and significance of cost accounts

CO 2: Differentiate Financial Vs. cost accounts

CO 3: State cost centre, profit centre & activity based costing.

CO4: Explain Cost classification, cost sheet & contract costing.

CO5: Define Materials management & stores control, FIFO, LIFO & HIFO

CO6: Analyse Labour Cost, Labour Turnover & Overheads

CO7: compute Marginal cost techniques

CO 8: Explain the Break even point analysis

CORE 22: CORPORATE ETHICS AND GOVERNANCE (BPK5B)

UNIT – I

Concept of ethics – sources – ethics and morals – justice – fairness – values – normative ethical theory – relevance of business ethics – arguments for and against – business values for 21st century – ethics in Indian business

UNIT – II

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value references - Does ethics pay – ethical pitfalls of investment industry – corporate scams and its effects – law as an instrument of ethics

UNIT – III

Corporate social responsibility – meaning – promoting – stakeholders’ satisfaction – corporate responsiveness – managing socially responsible business - Environment responsibility – ethics and ecology – advertise and information disclosure – work ethics and professional responsibility

UNIT – IV

Corporate Governance – meaning scope – transparency – disclosures share holders’ welfare vs. stakeholders approach - Board of Directors – Role, duties, responsibilities – Independent Directors – Executive and compensation – agency problem – Agency costs – stock option plan

UNIT – V

SEBI and corporate governance – Clause 49 A of SEBI listing agreement – governance committees – Audit committees - Shareholders grievances committee - investor protection – Management discussion analysis – shareholders information – Disclosure requirements - Role of accountants and auditors – accountability – professional Codes & values – shareholders activism

Reference Books:

1. R.C.Sekhar – Ethical Choices in Business – Response Books, 2002
2. Corporate Governance and business Ethics by All India Management Association – Excell Books
3. William H. Shaw, Business Ethics – Thomson Publications
4. N. Balasubramanyan, Corporate boards and Governance – Sterling publishers
5. Reference on corporate governance and directors duties and responsibilities – publication of Institute of Company Secretaries
6. Neville Bain & David Band, “Winning Ways through corporate governance” – Macmillan publishers
7. Nareshchandra committee report published in Chartered secretary, feb 2003 – VI.33, No.2.
8. SEBI report on corporate governance published in Economic Developments in India, Vol:20,1999
9. John Harper, “Chairing t he Board”, Kogan press

COURSE OUTCOME

- CO1:** Describe the concept of Ethics in Indian business
- CO 2:** Discuss business values for 21st century
- CO3:** Analyze the concept of Ethical management, corporate scams & its effects
- CO4:** State Corporate social responsibility,
- CO 5:** Distinguish environment responsibility & professional responsibility.
- CO6:** Define Corporate governance
- CO 7:** Explain independent directors & stock option plan
- CO8:** Discuss SEBI, listing agreements, role of accountants & auditors
accountability and share holders activism.

CORE 23: INCOME TAX THEORY, LAW AND PRACTICE (BPK5C)

UNIT-I

Meaning of Income-Important definitions under the Income Tax Act-scope of total income-Residential Status and Incidence of tax of an Individual.

UNIT-II

Income from Salaries- scope of salary income- Allowances, Perquisites and its valuation-Deduction from salary income. Income from House Property- Computation of Annual value-Deductions from annual Value.

UNIT-III

Income from Business or Profession- Basic Principles of arriving at business income-Losses incidental to trade-specific deductions in computing income from business- General deductions - Deemed business profits chargeable to tax- compulsory maintenance of account-Audit of accounts of certain persons specific provisions for computing incomes on estimated basis under sec44AD, AE, AF.

UNIT-IV

Capital Gains- Short term and Long term gains-Transfer of Capital asset-Certain transactions that do not constitute transfer- Computation of capital gains- Capital gains under different circumstances-exempted capital gains. Income from other sources- Deductions in computing income under this head-Clubbing of income.

UNIT-V

Set off and carry forward of losses-Income Exempt from tax Permissible deductions from Gross Total Income with reference to an individual-Rebates-Filing of Returns. Assessment of individual's total income - Income Tax Authorities.

Reference Books:

- 1.Dr.Vinod K.Singhania, Students Guide to IncomeTax. Taxmann Publications Pvt.Ltd, New Delhi.
- 2.P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
- 3.T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,Margham Publication,Chennai.
- 4.Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

COURSE OUTCOME

- CO1:** Define income and Scope of total income,
- CO2:** Discuss residential status & incidence of tax.
- CO3:** Compute Income from salaries
- CO 4:** Formulate income from house properties.
- CO3:** Construct Income from business or profession.
- CO4:** Prepare income from Capital gain
- CO 7:** Compute income from other sources,
- CO 8:** Describe deductions & clubbing of income.
- CO 9:** Calculate Set off & carry forward of losses,
- CO 10:** Discuss filing of returns
- CO 11:** Compute assessment of individual's total income.

CORE 24: FINANCIAL SERVICES (BPK5D)

UNIT - I – Financial Services: An Overview

Financial Services: Concept – functions – financial services market – growth of financial services in India – Credit cards: origin and history – concept – features, facilities and services – classification of credit cards – credit card frauds – credit cards and e-commerce – Credit Information Bureau (CIB) – benefits and drawbacks of credit cards – Debit Cards: concept and mechanism – dangers and precautions in the use of debit cards – smart cards

UNIT - II – Credit rating, commercial bill financing and consumer finance

Credit rating: concept – origin – features and advantages – growth factors for credit rating system – major issues – credit rating agencies – regulatory framework – major factors in credit rating – equity rating – Commercial Bill Financing: meaning of commercial bills – features and advantages of commercial bill financing – precautions by a banker – steps in discounting and purchasing of bills – Consumer finance: meaning – types – mode – factors – consumer finance practice in India – pricing of consumer finance – marketing of consumer finance – consumer credit scoring – case for and case against consumer finance – hire-purchase and installment credit system

UNIT - III – Insurance, factoring and leasing

Insurance: concept – principles – reinsurance – life insurance – general insurance – insurance services – regulatory framework – Factoring: definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – RBI guidelines on factoring – cost-benefit analysis of factoring – forfaiting – factoring Vs forfaiting – Leasing: concept – characteristics – types – financial lease Vs financial lease – tests for financial lease – myths about leasing – participants in leasing – leasing process – services of a lessor – advantages – limitations – tax aspects of leasing – funding aspects of leasing – MPBF

UNIT - IV – Merchant banking and mutual funds

Merchant banking: definition – functions – code of conduct – regulatory framework – Mutual funds: definition – products and schemes – managing mutual funds in India – SEBI' requirements on AMC – functions of AMC – working mechanism of mutual funds – portfolio management process in mutual funds – operational efficiency of mutual funds – UTI – regulatory structure of mutual funds in India – AMFI - MMMFs

UNIT - V – Securitization, stock invest, book-building

Securitization: definition – pass through certificates – features – need – SPV – mechanism – purposes – asset characteristics – application – benefits – economic functions – limitations – securitization and financial intermediation – capital markets and securitization – securitization as a risk management tool – stock-invest: meaning – features – mechanism – benefits and drawbacks – book-building: concept – characteristics – process – allocation procedure – reverse book-building

Books for reference

1. GURUSAMY S, Financial Services, Tata McGraw Hill
2. GURUSAMY S, Merchant Banking and Financial Services, Tata McGraw Hill
3. Khan M Y, Financial Services, Tata McGraw Hill
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and Company
5. Lee, S J, Venture Capital Manual, Warren Gorham and Lamont Inc, Boston
6. Machiraju, Merchant Banking, Wiley Eastern, New Age International

COURSE OUTCOME

CO1: Enumerate theGrowth of financial services

CO 2: Discuss credit card & debit card concepts .

CO3: State the concepts ofCredit rating, commercial bill financing & consumer finance.

CO4: DescribeInsurance, factoring & leasing.

CO5: DepictMerchant banking & mutual funds.

CO6: ElaboratesSecuritization, stock invest& book building.

CORE 25 : PRACTICAL AUDITING (BPK5E)

UNIT - I:

Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit

UNIT - II:

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files
Internal Control –Characteristics – Evaluation. Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor.

UNIT - III:

Audit Sampling . Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchase return, Sales, Sales return).Verification & Valuation of Assets & Liabilities.

UNIT - IV:

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.

UNIT - V:

Audit Report-characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.

Reference Books:

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S. Vengadamani, Practical Auditing
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi
5. B.L.Tandon ,Auditing.

COURSE OUTCOME

CO1: Define Auditing Utility,

CO 2: Classify auditing types

CO 3: State the objects of audit.

CO4: Describe Audit note book, working paper,

CO 5: Evaluate internal check & internal audit.

CO6: Discuss the Vouching of trading transactions,

CO 7: Discuss the verification & valuation of assets & liabilities.

CO8: Identify the Qualification, & appointment of an auditor

CO 9: Quote the rights, duties & liabilities of auditor.

CO10: Formulate an Audit report as per CARO rules

CO 11: Discuss the latest trends in auditing.

CORE 26: RESEARCH METHODOLOGY (BPK5G)

UNIT - I

Introduction to research methodology – meaning and purpose – Types of Research; Research design – steps in selection & formulation of a research problem – steps in research

UNIT - II

Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size

UNIT - III

Measurement & scaling techniques – Data collection – methods – testing validity and reliability

UNIT - IV

Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS)

UNIT - V

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report

Reference Books:

1. Dr M Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin. Inc
3. Robert G Murdick, Business Research – Concepts & Practice, International text book Company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
5. Ravilochanan, Research Methodology

COURSE OUTCOME

CO1: Explain the types of Research

CO 2: Construct Research design

CO 3: Formulate research problem.

CO4: compose Hypothesis

CO 5: Classify the sampling techniques

CO 6: Determine sample error and size.

CO7: Examine the Measurement & scaling techniques,

CO 8: Classify data collection methods.

CO9: State the Processing of data

CO10: Application of SPSS.

CO11: Discuss Interpretation, report writing and drafting report.

VALUE EDUCATION (VAE5Q)

UNIT - I

Value education – its purpose and significance in the present world – value system – The role of culture and civilization- Holistic living- Balancing the outer and inner Body, Mind and Intellectual level-Duties and responsibilities.

UNIT - II

Salient values for life - Truth, Commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity and inclusiveness, Self esteem and self confidence, punctuality- Time, task and resource management- Problem solving and decision making skills- Interpersonal and Intra personal relationship- Team work- Positive and creative thinking.

UNIT - III

Human Rights- universal Declaration of Human Rights- Human Rights violations- National Integration- Peace and non-violence- Dr. APJ Kalam's ten points for enlightened citizenship- Social Values and Welfare of the citizen- The role of media in value building.

UNIT - IV

Environment and Ecological balance- Interdependence of all beings- living and non-living. The binding of man and nature - Environment conservation and enrichment.

UNIT - V

Social Evils- Corruption, Cyber crime, Terrorism- Alcoholism, Drug addiction- Dowry- Domestic violence- UN touch ability- Female infanticide- Atrocities against women- How to tackle them.

COURSE OUTCOME

- CO1:** Discuss Self-esteem, ego, anger manifestation, Indian ethos in ethics and individuals personality in the eyes of others
- CO2:** Describe Leadership, ethical business decisions, basic principles of professional ethics and mass media ethics.
- CO3:** Explain Effects of advertising, value of faith, social awareness and commitment and the steps for the protection of environment
- CO4:** Analyse Impact of globalization and consumer awareness, signs for an everlasting peace, evolution of human rights and the international law in operation
- CO5:** Discuss Intellectual activities and responsibility of citizen

**III Year
VI SEMESTER**

CORE 27 : ACCOUNTING FOR DECISION MAKING (BPK6A)

UNIT - I

Management accounting – Meaning, nature, scope and functions, need, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting- Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools. Methods – Comparative Statements, Common Size statement and Trend analysis.

UNIT - II

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

UNIT - III

Funds flow and Cash flow analysis. Budgets and budgetary control – Meaning, objectives, merits and demerits.

UNIT - IV

Marginal costing (excluding decision making) absorption costing and marginal costing – CVP analysis – Capital Budgeting - Payback, discounted pay back, ARR & IRR methods

UNIT - V

Variance Analysis – material, labour and overhead variances

Reference Books:

1. SN Maheswari, Management Accounting – Sultan Chand & Sons.
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. RSN Pillai & Bagavati, Management Accounting – S Chand & Co Ltd – New Delhi.
4. Horngren Sunderu Stratton, Introduction to Management Accounting – Pearson Education.
5. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Pulication.

COURSE OUTCOME

CO1: Describe the scope and functions of Management accounting

CO 2: Distinguish between management accounting Vs cost accounting

CO 3: Interpretation of financial statements.

CO4: Compute Profitability ratios

CO 5: Prepare Current ratios and Turnover ratios.

CO 6: explicateFund flow statement and cash flow statement

CO 7: Prepare Cash budget and Flexible budget.

CO 8: Describe Leverage Concepts

CO 9: Draft marginal costing statement

CO10: Discuss capital budgeting.

CO11: Explain Variance analysis.

CORE 28: HUMAN RESOURCE MANAGEMENT (BPK6B)

UNIT - I

Human Resource Management – Nature and Scope of the HRM – Managerial and Operating Functions – Difference between Personnel management and HRM – Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

UNIT - II

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs – Development – Methods – Performance Appraisal – Methods – Promotions and Transfers

UNIT - III

Remuneration – Factors determining remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures

UNIT - IV

Collective Bargaining – Workers participation in Management – Types – Quality Circles – Management by Objectives – Environment of HRM – HRM as a Profession.

UNIT - V

Human Resource Audit – Nature – Benefits – Scope – Approaches

Reference Books:

4. V.S.P.Rao – Human Resource Management
5. Ashwathappa – Human Resource Management
6. Gary Deseler – Human Resource Management
7. L.M.Prasad – Human Resource Management
8. Tripathi – Human Resource Management

COURSE OUTCOME

- CO1:** Describe the nature and scope of human resource management.
- CO 2:** Differentiate personal management and Human resource management
- CO 3:** Enumerate the methods of selection of human resource
- CO 4:** Evaluate performance appraisal methods
- CO 5:** Discuss the concept of Placement and induction, performance appraisal.
- CO 6:** Determine the factors influence Remuneration,
- CO 7:** Elaborate motivation concepts, welfare and social security measures.
- CO8:** State the Collective bargaining concept
- CO 9:** Explain the environment of HRM.
- CO10:** Argue the benefits of Human resource audit
- CO 11:** Analyse various approaches.

CORE 29 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT(BPK6C)

UNIT - I

Nature and scope of investment management – investment objectives, constraints – factors – investment process – investment management and portfolio management – factors for investment analysis– impact of economic analysis – impact of industrial analysis role of capital markets.

UNIT - II

Understanding the investment environment – sources of investment information – approaches of security analysis – market indicators – security price movements –fundamental analysis – technical analysis– Dow theory – Random walk theory – efficient market hypothesis – various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis– common stock analysis – economic analysis – economic indicators – industry analysis.

UNIT - III

Company analysis components – non financial aspects – financial analysis – financial statement – analysis of prospectus – ratio analysis – EPS, UPS dividend yield – payment ratio – ROI, ROCI<Risk return – market risk – interest rate risk – purchasing power risk – business risk – financial risk –measurement of risk.

UNIT - IV

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and modern portfolio theory. Diversification – Markowitz's approach – portfolio management process portfolio planning-portfolio analysis-portfolio selection –portfolio evaluation – portfolio revision various steps involved in the development of portfolio.

UNIT - V

Capital market theory – assumptions – risk, investors preference – capital asset pricing model (CAPM) – estimating Betas – significance of betas in portfolio theory – securities market line arbitrage pricing theory-options pricing model-put and call – valuation of various options – futures trading – hedging and forward contracts – Indian stock market and the institutional investors.

Reference Books:

1. Elton, Edwin J., Gruber, Martin J., Brown, Stephen J., Goetzmann, William N., “Modern Portfolio Theory and Investment Analysis”, 6th Edn, Wiley, 2003.
2. Prasanna Chandra, “Managing Investments”, Tata McGraw Hill, New Delhi, 1999.
3. Lee, Cheng F., “Advances in Investment Analysis and Portfolio Management”, Publisher: Science & Technology Books.
4. Sidney Cottle, Grahaan & Dadd's Security Analysis, Tata Mcgraw Hill, 1989.
5. DC Fisher & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India, 1999.

COURSE OUTCOME

CO1: Define the Investment management

CO2: Enumerate factors of industrial analysis.

CO3: Describe the Investment environment, investment theories, economic analysis & indicators.

CO4: Explain financial statement analysis and risk analysis

CO 5: Criticize the measurement of risk.

CO6: Elaborate the Portfolio management, diversification,

CO 7: Determine the portfolio evaluation & selection.

CO8: state the Capital market theory, future trading, hedging and forward contracts.

CORE 30 : ENTREPRENEURIAL DEVELOPMENT (BPK6D)

UNIT - I:

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship.

UNIT - II:

Women entrepreneurs – definition – problems – development of women entrepreneurship – rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking - Geographic Concentration

UNIT - III:

Search for business idea - sources of project identification – formalities of setting up a unit – project selection – project formulation – feasibility analysis – projects report

UNIT - IV:

Institutional finance to entrepreneurs – commercial banks – IDBI- IFCI –IIBI – SIDBI –LIC – SIC.

UNIT - V:

Entrepreneurial development programme – Role and Relevance – role of government – NGO – SIPCOT, DIC, SIDC, NIESBUD – MSME – TCO –Self employment programmes – SIDO – micro finance - SHG – venture capital

Reference Books:

1. C.B.GUPTA and S.P.SRINIVASAN, Entrepreneurial Development
- 2.. S.S. KHANKA, Entrepreneurial Development

COURSE OUTCOME

CO1: Determine the concept of Entrepreneurship

CO 2: Classify the entrepreneurship traits, types and factors.

CO3: discuss Development of women entrepreneurship

CO 4: enumerate strategic approaches.

CO5: formulate theProject analysis

CO 6: Interpret the project reports.

CO 7: Explain Institutional finance to entrepreneurs, IDBI, IFCI, IIBI, SIDBI, LIC, SIC.

CO8: discuss THE Entrepreneurial Development programme,

CO 9: Evaluate the self employment programme& Venture capital.

CORE 31: BUSINESS TAXATION (BPK6E)

UNIT - I:

Tax – features – canons – objectives of taxation - Tax vs Duty – Direct Tax vs Indirect Tax – Powers of Union / States – varieties of indirect taxes – movement towards GST.

UNIT - II:

Central excise duty- concept and definitions - Basis of levy- Types of Excise Duty – Classification &

Valuation of Goods – Clearance of Goods – Procedure for assessment and payment of excise duty –Philosophy of CENVAT - Registration & Filing of Returns

UNIT - III:

Customs Act – objectives – levy and collection – classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods – warehousing provisions - Duty drawback provisions.

UNIT - IV

Value Added Tax- short title and commencement – definition- advantage of VAT over the existing tax law – registration – charging sections- Input Tax Credit- Reversal – concept of exempted sales and zero rated sales.

UNIT - V

Service Tax – Definition- Statutory Framework – Levy & Collection – Administration – Principles of Valuation – Persons liable to pay service tax – conditions incidental to procedure for assessment and payment of service tax – Service Tax Returns - Registration.

Reference Books:

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.
4. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publishers

COURSE OUTCOME

CO1: State the Varieties of indirect taxes

CO 2: Elaborate the movement towards GST.

CO3: Define the Central excise duty, clearance of goods, CENVAT

CO 4: Compute filing of returns.

CO 5: State the Customs Act, warehousing provisions & Duty drawback provisions.

CO6: Describe Value Added Tax

CO 7: Formulate Input tax credit.

CO 8: Define the Service Tax

CO 9: Compute the Service tax returns and registration.

PROJECT & VIVA-VOCE

CO1: Describe the Research problem

CO 2: Identify the research gap

CO 3: Compose the research design.

CO4: Construct the Objectives and conceptual framework of Research Topic.

CO5: Formulate the questionnaire

CO 6: Collect the Sample data

CO 7: Analyze the statistical data.

CO 8: Interpret the Findings

CO 9: Express the suggestions.

CO10: Derive the Conclusion.