



**SRI KANYAKA PARAMESWARI  
ARTS & SCIENCE COLLEGE FOR WOMEN  
CHENNAI – 01**



**DEPARTMENT OF COMMERCE (HONOURS)**

**PROGRAMME OUTCOME**

- PO1:** Develops the basic knowledge in managing relationship with stakeholders and provides practical exposure to face Business challenges / risk at international level.
- PO2:** Inculcate ethics in life decisions including mathematical and logical calculations, laws, policies and environment, banking, leadership services in finance and marketing to perform the role of a good citizen in the society.
- PO3:** Impart a sense of civic responsibility along with knowledge, integration and reflective thinking in handling HR, tax filing, accounting, auditing, balancing logistics and supply chain for the sustainment in digitalized competitive world.
- PO4:** Edify self learning study through research in contemporary issues, developing entrepreneurial skills.

**PROGRAMME SPECIFIC OUTCOME**

- PSO1:** Equip with sound mind to be triumphant in this digitalized society through art of management marketing techniques, demand analysis and applying logical and functional tools.
- PSO2:** Develop skills for team work through internship training in the fields of logistics, HR, marketing, banking, direct and indirect tax (auditing), accounts.
- PSO3:** Identify the opportunities like Entrepreneur, Business Analyst, Tax Analyst, Professionalized Accountant, HR, banking, Insurance, ITEs company & as Free Lancer.
- PSO4:** Bridge the gap between the institution and industry through lectures, hands on experience from maestros in their own discipline.

**Subject Name: Financial Accounting–I**  
**Subject Code: CH21A**

**Year: I**  
**Semester: I**

**UNIT – I:** 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, NewDelhi.
- 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

**Subject Name: Business Law**  
**Subject Code: CH21B**

**Year: I**  
**Semester: I**

**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

**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 , Trade Mark, Copy Rights 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

**Subject Name: Customer Relationship Management**  
**Subject Code: CH21C**

**Year: I**  
**Semester: I**

**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”, Response Books, 2002.
4. Anderson, “Customer Relationship management”, Tata McGraw Hill, 2002
5. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach”, McGraw-Hill Higher Education.

**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.

**Subject Name: Business Economics**  
**Subject Code: CH21D**

**Year: I**  
**Semester: I**

**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 Behavior : 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.

**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.

**Subject Name: Basics of Sociology**

**Year: I**

**Subject Code: AS5AA**

**Semester: I**

**Unit I: Basic Concepts**

Society – Meaning, Definition and characteristics Community– Meaning, Definition and characteristics Institution– Meaning, Definition and characteristics Association– Meaning, Definition and characteristics

**Unit II: Social Processes**

Associative processes: cooperation and assimilation Dissociative processes: competition and conflict

**Unit III: Social Control**

Meaning and Definition Types of Social Control – Formal and Informal.

**Unit IV: Culture**

Meaning and definition Types of Culture - material and non material culture  
culture process-culture lag-sub culture-contra culture- counter culture and culturalrelativism

**Unit V: Social Change**

Meaning and Definition Theories of social change-Factors of social change: globalization and social change

**Reference Book:**

1. Rao Shankar C.N Principles of Sociology ,(edition 2018)

**COURSE OUTCOME**

**CO1:** Compare social stratification and social mobility

**CO2:** Explain associative and dissociative of social processes

**CO3:** Define law of Social control

**CO4:** Explain concept of culture, Non-material culture, Sub-culture, contra and counter culture

**CO5:** Discriminate globalization and social change

**Subject Name: Financial Accounting–II**  
**Subject Code: CH22A**

**Year: I**  
**Semester: 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-AS13 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. R.L. Gupta & V.K. Gupta – Advanced Accounting- Sultan chand & sons.
2. Jain & Narang – Financial Accounting- Sultan Chand & sons
3. R.L. Gupta & Accounting Radhaswamy – Advanced Accounting– Sultan chand&
4. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.

**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

**UNIT – I:** Introduction – Definition of Company – Characteristics – Lifting of the Corporate Veil – Company distinguished from Partnership - Kinds of Company (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 Dematerialized shares – Book building - red herring prospectus – shelf prospectus - Misstatement 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 alternation 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 offenses (sec 441)

**REFERENCE BOOKS:**

1. V. Balachandran, S. Thothadri – Legal Aspects of Business – Vijay Nicole Imprints Pvt Ltd.
2. 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



**Subject Name: Business Statistics & Operations Research**  
**Subject Code: CH22C**

**Year: I**  
**Semester: II**

**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. Network 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.

#### **COURSEOUTCOME**

**CO1:** State the various graphs & diagrams for presenting the statistical data

**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

**Subject Name: International Trade**  
**Subject Code: CH22D**

**Year: I**  
**Semester: II**

**UNIT – I:** International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Heberler's Hechsher –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 Organizations 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 Publishinghouse.
2. Paul R. Krugman and MariceObstfeld, International Economics (Theory and Policy ) –PearsonEducation 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

**Subject Name: Basic Social Institutions**  
**Subject Code: AS5AB**

**Year: I**  
**Semester: II**

**Unit I: Family**

Definition, Meaning and Characteristics Functions and Types, Changing trends

**Unit II: Marriage**

Definition, Meaning and Characteristics, Functions and Types, Changing trends

**Unit III: Kinship**

Definition, Meaning, Rules of Descent and its importance Rules of Descent and its importance  
Kinship usages

**Unit IV: Religion**

Definition and components, Religion as a system of belief and ritual, Sacred and profane

**Unit V: Political System**

Democracy – Definition, principles and forms Totalitarianism

**Reference Book:**

Rao Shankar C.N Principles of Sociology ,(edition 2018)

**COURSE OUTCOME**

**CO1:** Creativity, Innovation.

**CO2:** Critical thinking, Analytic problem solving.

**CO3:** Skillful communication.

**CO4:** Collaboration.

**CO5:**Multi-cultural and global understandings.

**Subject Name: Business Mathematics**  
**Subject Code: CH23A**

**Year: II**  
**Semester: III**

**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, Binominal 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 – B.M. Agarwal
2. Business Mathematics – R.S. Soni
3. Business Mathematics – P.R.Vittal- Margham Publications

**COURSE OUTCOME**

**CO1:** Explain Set Theory and its functions.

**CO2:** Calculate Algebra – Ratio, proposition 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.

**UNIT – I:** Accounting Standard and IND AS – Meaning – Objective of IND AS – Scope of IND AS – Advantages & Disadvantages of AS – Procedure for issuing AS by the ICAI – Applicability of IND AS to Non – Corporate entities, Co – operative Societies – Charitable Entities – Partnership & Proprietorship & Companies – SMC – Meaning – Exemptions to SMC – Change in Status of SMC – Disclosure by SMC – General Purpose Financial Statement – Disclosure of Accounting policies (AS – 1) – Accounting policies – Notes to Accounts – Need for disclosure of accounting policies – Fundamental accounting assumption – Selection of accounting policies – Changes in accounting policies.(Only Theory)

**UNIT – II:** Valuation of Inventories (AS 2) – Objective – Applicability – Measurement of Inventories – Net realizable value – Disclosures – Net profit or loss for the period, prior period items and change in accounting policies (AS 5) – Objective – Components of net profit – Profit/loss from ordinary activities – Extraordinary items – Prior Period Items – Change in accounting estimate & accounting policies – Disclosure – Revenue Recognition (AS 9) – Objective – Applicability – Revenue from sale of goods – Revenue from rendering of the services – Revenue from Interest – Disclosure.

**UNIT – III:** Accounting for Amalgamation (AS 14) – Applicability – Types of amalgamation – Accounting method – Statutory Reserves – Treatment of Goodwill arising on amalgamation – Disclosures – Accounting for Investments (AS 13) – Scope – Applicability – Classification of investment – Cost of investment – Carrying amount of investment – Disposal of investment – Reclassification of investment – Disclosures – Accounting for Leases (AS 19) – Need & Objectives – Types of lease – Applicability – Accounting for finance lease & operating lease – Sale & lease back – Disclosures – Earnings per share (AS 20) – Objective – Types of EPS – Basic EPS – Diluted EPS – Accounting treatment – Disclosures.

**UNIT – IV: (CASE STUDY)** Cash flow statement (AS 3) – Applicability – Cash – Cash equivalents – Features – Operating activities – Investment activities – Financing activities – Accounting treatment – Disclosures – Contingencies & events occurring after the Balance Sheet date (AS 4 ) – Need & Objective – Applicability – Contingency – Methods to estimate the contingent loss – Accounting treatment – Disclosures – Accounting for Fixed assets (AS 10) – Applicability – Historical cost – Revalued price – Accounting treatment – Disclosures.

**UNIT – V:** Intangible Assets (AS 26) – Objective – Applicability – Features – Accounting treatment – Disclosures – Impairment of assets (AS 28) – Meaning – Carrying amount – Applicability – Impairment Loss – Effects & Recognition – Steps for measurement and recognition of impairment loss – Reversal of impairment loss – Disclosures – Provisions, Contingent liability & Contingent assets (AS 29) – Objective – Applicability – Recognition – Measurement – Accounting treatment – Disclosures.

**Reference Books:**

1. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations TataMcGraw Hill
2. Dalal Gaggar Kshirsagar, Accounting Standards & Corporate Accounting Practices, Wadhwa and Company Nagpur.

## **COURSE OUTCOME**

- CO1:** Explain the role and structure of International Accounting Standards Board
- CO2:** Construct the IASB framework for financial statement
- CO3:** State the disclosures of related parties to a business
- CO4:** Execute the procedure in redemption of shares
- CO5:** Examine the valuation of goodwill of a company

**Subject Name: Marketing Practice**  
**Subject Code: CH23C**

**Year: II**  
**Semester: III**

**UNIT – I:** Market- Definition – Elements - Classification - Marketing – Definition – Features - Role and Importance of Marketing – Evolution of Marketing Concept – Functions of Marketing – Marketing Environment – Micro and Macro

**UNIT – II:** Marketing segmentation – Definition – Levels – Bases for Segmenting – Consumer Markets – Benefits and Limitations – Consumer Behaviour – Definition – Need – Buying motives – Factors Influencing Consumer Buying Behaviour – Consumer Buying decision process.

**UNIT – III: (CASE STUDY)** Definition of Marketing mix - Product - Definition – Features – Classification of Products - New product – Categories - Stages for New Product Development - Product Life Cycle. Price – Meaning – Factors influencing price – Major Pricing methods.

**UNIT – IV:** Channels of distribution – Meaning and Importance – Types of Distribution channels – Wholesaling and Retailing – Promotion – Meaning and Nature, Advertising – Definition – Types, Advantages, Limitations – Kinds of Advertising Media. Sales Promotion – Definition – Objectives, Kinds – Personal selling – Objectives, Duties and Qualities of Salesmen.

**UNIT – V:** Recent developments in marketing – Social, Online, Direct, Services, Green, Viral and Relationship Marketing.

**Reference Books:**

1. Marketing- C.B.Gupta, Sultan Chand and Sons
2. Modern Marketing Principles and Practices – S. Chand and co.,

**COURSE OUTCOME**

**CO1:** State the factors affecting internal & external environment

**CO2:** Describe the concept of Consumer behaviour

**CO3:** Procedure to implement the new product in a market

**CO4:** Elaborate channels of distribution and advertising

**CO5:** Explain the recent developments in marketing

**UNIT - I:** Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship.

**UNIT - II: (CASE STUDY)** 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: Business Planning Process** Meaning of Business plan – Business plan process – Advantages of business planning – preparing a model project report for starting a new venture (Team-based project work).

**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. Venture capital process – Business angles – Government Grants and Schemes.

**REFERENCE BOOKS:**

1. C.B. Gupta and S.P.Srinivasan, Entrepreneurial Development, Sultan Chand & Sons.
2. Gordon and Natrajan, Entrepreneurship Development, Himalaya Publishing House.

**COURSE OUTCOME**

**CO1:** Determine the concept of Entrepreneurship

**CO2:** Classify the entrepreneurship traits, types and factors.

**CO3:** Discuss Development of women entrepreneurship

**CO4:** Enumerate strategic approaches.

**CO5:** Formulate the Project analysis

**CO6:** Interpret the project reports.

**CO7:** Explain Institutional finance to entrepreneurs, IDBI, IFCI, IIBI, SIDBI, LIC, SIC.

**CO8:** Discuss the Entrepreneurial Development programme,

**CO9:** Evaluate the self employment programme & Venture capital.



**Subject Name: Corporate Accounting**  
**Subject Code: CH23E**

**Year: II**  
**Semester: III**

**UNIT – I:** Issue, Forfeiture and Re-issue of shares and debenture – Redemption of Preference shares and debenture – Underwriting of shares - Acquisition of Business

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

**UNIT – III:** Valuation of goodwill – valuation of shares

**UNIT – IV: (CASE STUDY)** 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
5. T.S. Reddy and Dr.A.Murthy – Corporate Accounting – Margham Publishers

**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.

**UNIT: I**

**Computerized Accounting – Tally.ERP 9**

Introduction to Tally ERP.9 – Preparation of Trial Balance – Preparation of Final Accounts (with adjustments) – Voucher Posting (Including inventory) – Taxation – GST  
Overheads recording (cash, cheque & NEFT) Payroll Preparation (cash, cheque, NEFT)  
Statutory Compliance (cash, cheque & NEFT)

**UNIT:II**

Introduction to Tally.ERP 9, Preparation of Trial Balance -

**UNIT:III**

Preparation of final accounts with adjustments

**UNIT:IV**

Voucher entries postings, Inventory accounting Purchase and sales order,

**UNIT:V**

Introduction to GST

**COURSE OUTCOME**

**CO1:**Discuss the role of ERP in Business Practices.

**CO2:**Understanding the Tally ERP – 9.

**CO3:**To know the scope of computerized accounting.

**CO4:**To have a better knowledge of doing Trial balance, journal , ledger and final accounts with adjustments using Tally ERP – 9.

**CO5:**Practical treatment of GST in business.

**Subject Name: Banking and Insurance**  
**Subject Code: CH24A**

**Year : II**  
**Semester: IV**

**UNIT I** Definition of Banks –Role of Banks and Economic Development – Commercial Banks – Functions – Central Banks (RBI) – Functions – Private Banks – RBI norms for Private Banks

**UNIT – II (CASE STUDY)** Opening of accounts-savings, current and fixed deposit accounts- Pass book, cheque book. Negotiable Instruments – Features, Crossing, Endorsement, Material alteration, Paying Banker – Rights and Duties – Statutory Protection – Dishonour of cheques – Role of Collecting Banker

**UNIT-III** Advanced Banking Technology E- Banking - Internet Banking – ATM- The Cash Machine Personal Identification Number - Electronic Fund Transfer - Electronic Clearing Systems – SWIFT – RTGS – NEFT – Core Banking – KYC – AML –Services of Ombudsman.

**UNIT-IV** Insurance –meaning, definition , features, types of Insurance –life and non-life Insurance, Principles of Insurance, Life – Principles of Life Insurance, Insurance Products – Term assurance – whole life, endowment, annuities- Group Insurance and Health Insurance.

**UNIT-V** General Insurance – fire, marine – Miscellaneous Insurance - IRDA – objectives, powers, Functions – Insurance Intermediaries – Foreign Insurers in India – Marketing of Insurance Services.

**REFERENCE BOOKS:**

1. S.N. Maheshwari, Banking Theory & Practice, Sultan Chand & Sons.
2. P.N. Varshney, Banking Law & Practice, Sultan Chand & Sons.
3. Principles of Insurance & Risk Management – Alka Mittal, S.L. Gupta, Sultan Chand & Sons
4. Principles & Practice of Insurance, A. Murthy, Margham Publications

**COURSE OUTCOME**

**CO1:** Define the role of banks

**CO2:** State the different types of Bank accounts that can be operated by the customer

**CO3:** Explain the Advanced Banking Technology

**CO4:** Describe the types and principles of insurance

**CO5:** Classify the types of general insurance and functions of insurance Intermediaries

**Subject Name: Services Marketing**  
**Subject Code: CH24B**

**Year :II**  
**Semester: IV**

**UNIT I** Introduction – characteristics of services, classification of services – distinction between goods and services- growth and future of service sector.

**UNIT II** Marketing mix -I - Service product – concepts – supplementary services – new services – Cost of services, Pricing- objectives of pricing – cost based pricing – monetary and nonmonetary costs – value based pricing- pricing tactics – applications of pricing.

**UNIT III [CASE STUDY]** Marketing mix – II - Promotion – designing the promotional mix – personal selling – advertising – sales promotion – publicity and public relations – Service location – factors affecting choice of service location – Distribution – methods of distributing services – challenges in distributing of services.

**UNIT IV** Marketing mix – III - People – hiring, training, motivating and retaining employees – Physical evidence – importance of physical evidence in services – services capes Process – designing and managing service processes.

**UNIT V** Marketing of services – Financial services – Banking and Insurance – Health care – Tourism -professional or consultancy services – telecommunication

**REFERENCE BOOKS:**

1. Valarie A.Zeithaml, etal, services Marketing, Tata Mcgraw Hill 2000.
2. Christopher Lovelock, Services Marketing, Pearson Education Asia , 2000.
3. Kruise, Service Marketing , John Wiley and sons ltd., 2000.
4. Christian Gronroos, Services Management and Marketing, John Wiley and sons ltd., 2000
5. Helen Woodruff, Services Marketing, Macmillan India Ltd.

**COURSE OUTCOME**

**CO1:** Describe the Basic Concepts and classification in Services marketing

**CO2:** Identify the Customer Expectation of Services

**CO3:** Construct the suitable pricing method for a New product

**CO4:** Demonstrate the suitable Promotional mix for industry

**CO5:** Argue the guidelines on Physical evidence strategy

**Subject Name: Principles of Management**  
**Subject Code: CH24C**

**Year: II**  
**Semester: IV**

**UNIT I** Meaning and Definition of Management- Features - Principles of Management – Management - Science or Art - Classification of Managerial functions - Importance of Management – Management Vs Administration – Qualities of a Manager - Planning-Meaning – Objectives – Steps – Types . MBO & MBE - Decision Making- Meaning - Advantages & Disadvantages – Process.

**UNIT II** Organisation – Definition - Principles – Organisation structure – Organisation Charts - Types of Organisations – Authority and Responsibility – Authority Vs. Power - Accountability - Delegation and Decentralization – Process of delegation – Problems in delegation – Steps to make delegation effective. Departmentation – Basis of Departmentation.

**UNIT III [CASE STUDY]** Recruitment – Importance – Process - Sources of Recruitment – Selection Procedure – Training and Development- Features – Objectives – Techniques - Performance Appraisal – Methods – Problems in Performance Appraisal – Steps to make Performance Appraisal Effective.

**UNIT IV** Direction – Nature and Purpose – Techniques of direction - Leadership – Qualities - Styles of leadership – Motivation – Definition – Types - Theories of Maslow and Herzberg.

**UNIT V** Communication Process – Nature – Importance - Channels, Networks, Barriers, Overcoming of Barriers – Coordination – Meaning – Features – Steps for effective coordination - Control- Meaning – Characteristics - Advantages & Disadvantages – Steps for effective control – Techniques.

**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
5. Dr. Jaya Shankar , Principles of Management, , Margham Publications

**COURSE OUTCOME**

**CO1:** Define the management concept and its principles.

**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

**UNIT I [CASE STUDY]** Business Ethics –meaning of Ethics – definition- Characteristics of Ethics- Business Ethics- factors influencing business ethics- features of business ethics- importance of business ethics- code of ethics – practice and the conduct- unethical practices. Values – definition of values – categorization of values.

**UNIT II** Internal ethics of business- Hiring employees – screening practices- promotions – wages- exploitation of employees. External ethics of business- consumer rights – unethical practices in marketing – ethics of competition and fair prices. Ethics in advertisement and false claims- basic objectives of advertisement- effects of advertisement- Price determination- false and tall claims in advertising – regulatory controls to maintain ethics in advertisements.

**UNIT III** Business and society; social responsibility of business; definitions-the need and importance, arguments for corporate social responsibilities, arguments against Corporate social responsibility (CSR)- responsibilities to stakeholders, competitors, employees, customer, community, the Government.

**UNIT IV** Social Audit; Definition – features of social audit – objectives of social audit – benefits of social audit- obstacles to social audit-areas covered under social audit.

**UNIT V** Corporate governance- the meaning –definitions- benefits of corporate governance – objective of corporate governance- Characteristics of corporate governance- issues involved in corporate governance- need for corporate governance- principles of corporate governance- key elements of corporate governance.

**REFERENCE BOOKS:**

1. Business ethics and values- Dr. S.Sankaran, Margam Publications.
2. Business environment- Dr.C.D.Balaji, Margam publications.
3. K. Sundar – Business Ethics and Values – Vijay Nicole Imprints private Limited

**COURSE OUTCOME**

**CO1:** Describe the concept of Ethics in Indian business

**CO2:** Discuss business values for 21<sup>st</sup> century

**CO3:** Analyze the concept of Ethical management, corporate scams & its effects

**CO4:** State Corporate social responsibility,

**CO5:** Distinguish environment responsibility & professional responsibility.

**CO6:** Define Corporate governance

**CO7:** Explain independent directors & stock option plan

**CO8:** Discuss SEBI, listing agreements, role of accountants & auditors accountability and share holders activism.

**Subject Name: Special Accounts**  
**Subject Code: CH24E**

**Year : II**  
**Semester: IV**

**UNIT – I:** Amalgamation, Absorption and External Reconstruction, including inter-company Owings (Inter- company holdings excluded)

**UNIT - II:** Double Account System – Accounts of Electricity Companies

**UNIT - III: (CASE STUDY)** 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, Sultan Chand & Sons
2. S.P.Jain and K.L. Narang Corporate Accounting, Kalyani Publications

**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

**Name: Computer Application in Business – II**  
**Subject Code: CH241**

**Year : II**  
**Semester: IV**

### **SPSS-STATISTICAL PACKAGE FOR SOCIAL SCIENCE**

#### **UNIT:I**

Construction of frequency tables, Graphical representation of data

#### **UNIT-II**

Measures of central tendency, Measures of dispersion

#### **UNIT: III**

Correlation co-efficient

#### **UNIT: IV**

MS-Excel

#### **UNIT: V**

Calculation of NPV of projects Cash Budget, Break-Even Analysis, Comparison of prices across years of multiple products Flexible Budgets, Variance Analysis

### **COURSE OUTCOME**

**CO1:** Identify the scope of SPSS and MS Excel in Business.

**CO2:** Applying SPSS for statistical solutions.

**CO3:** Preparation of frequency tables, measures of central tendency and measures of dispersion.

**CO4:** Calculation of correlation coefficient.

**CO5:** Construction of cash budget, breakeven analysis, NPV, flexible budgets and variance analysis.



## **ENVIRONMENTAL STUDIES PROGRAMME**

### **Unit 1: Introduction to Environmental Studies**

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

### **Unit 2 : Ecosystem (2 lectures)**

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:

Food chains, food webs and ecological succession, Case studies of the following ecosystem:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

### **Unit 3: Natural Resources : Renewable and Non – renewable Resources ( 6 lectures)**

- 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 inter-state).
- Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

### **Unit 4: Biodiversity and Conservation (8 lecturers)**

- Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hot spots
- India as a mega- biodiversity nation, Endangered and endemic species of India.
- Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife 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 (8 lecturers)**

- 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 & Practices (8 lecturers)**

- 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).
- Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.

## **Unit 7: Human Communities and the Environment (7 lectures)**

- 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 (6 lectures)**

- 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.

## **(Equal to 5 Lectures)**

### **Suggested Readings:**

1. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
4. Gleick,P.H.1993.Water Crisis. Pacific Institute for Studies in Dev.,Environment & Security. Stockholm Env.Institute, Oxford Univ.Press.
5. Groom, Martha J., Gary K.Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates,2006.
6. Grumbine,R.Edward, and Pandit,M.K2013.Threats from India's Himalayas dams .Science,339:36-37
7. McCully,P.1996.Rivers no more :the environmental effects of dams(pp.29-64).Zed books.
8. McNeill,John R.2000.Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum,E.P.,Odum, H.T.& Andrees,J.1971.Fundamental of Ecology. Philadelphia Saunders.
10. Pepper,I.L.,Gerba,C.P & Brusseau,M.L.2011.Environmental and Pollution Science. Academic Press.
11. Rao,M.N.& Datta,A.K1987.Waste Water Treatment. Oxford and IBH Publishing

Co.Pvt.Ltd.

12. Raven,P.H.,Hassenzahl,D.M & Berg,L.R.2012 Environment.8<sup>th</sup> edition. John Willey& sons.
13. Rosencranz, A., Divan,S.,& Noble, M.L.2001.Environmental law and policy in India. Tirupathi 1992.
14. Sengupta,R.2003.Ecology and Economics: An approach to sustainable development.OUP
15. Singh,J.S.,Singh,S.P and Gupta,S.R.2014.Ecology,Environmental Science and Conservation. S.Chand Publishing, New Delhi.
16. Sodhi,N.S.,Gibson,L.&Raven ,P.H(eds).2013.Conservation Biology :Voices from the Tropics. John Willey & Sons.
17. Thapar,V.1998.Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren,C.E.1971.Biology and water Pollution Control. WB Saunders.
19. Willson,E.O.2006. The Creation: An appeal to save life on earth..New York: Norton.
20. World Commission on Environment and Development.1987.Our Common Future. Oxford University Press.

### **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

## **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 [CASE STUDY]**

Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations.

## **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**

Contract costing – Ascertainment of profit from incomplete contracts – Reconciliation of cost and financial accounts

### **Reference Books:**

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

### **COURSE OUTCOME**

- CO1:** Describe the need and significance of cost accounts  
**CO2:** Differentiate Financial Vs. cost accounts  
**CO3:** 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  
**CO8:** Explain the Break even point analysis

**UNIT 1:** 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 2:** Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling , Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

**UNIT 3: (CASE STUDY)**

Transportation – Position of Transportation in Logistics and Supply chain management- Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS- Cross Docking- Selection of transportation mode – Transportation Network and Decision  
– Insurance aspects of logistics.

**UNIT 4:** 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 –Distribution channels- Difference between warehouse and distribution centre.

**UNIT 5:** Performance- Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach- Lean thinking and six sigma approach in Supply Chain.

**Reference Books:**

1. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', Mac Millan IndiaLtd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. 'Operations Management and Supply ChainManagement', McGraw Hill Publications, 13<sup>th</sup> edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson EducationIndia, 6<sup>th</sup> edition, 2016.
4. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade', Himalaya PublishingHouse, 2010.
5. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003.
6. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education2004.

## **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

## **UNIT I**

Meaning and Features of Income – Important definitions under the Income Tax Act – Tax rates of individual assessee – Residential status – scope of total income – capital and revenue – Incomes exempt from tax.

## **UNIT II**

Heads of Income – Salaries – Allowances – Perquisites and their valuation – Deductions from salary – Gratuity – Pension – Commutation of pension – Leave salary – Profits – In-Lieu of salary – Provident Funds – Deductions under section 80C.

## **UNIT III**

Income from House Property – Definition of Annual Value – Deduction from Annual value – Computation of Income under different circumstances.

## **UNIT IV(CASE STUDY)**

Income from business or profession – Allowable and Not Allowable expenses – General Deductions – Provisions relating to Depreciation – Deemed business profits – Undisclosed Income/Investments – compulsory maintenance of books of accounts – Audit of Accounts of certain persons – special provisions for computing incomes on estimated basis – computation of income from business or profession.

## **UNIT V**

Assessment of individuals (covering incomes under salary, house property, business or profession including sec.80C – computation of tax ) – Filing of returns – various return forms – Permanent Account Number (PAN) and its usage.

### **Reference Books:**

1. Naveen Mittal – Concepts Building Approach to Income Tax Law & Practice - Cengage New Delhi
2. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
3. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai
4. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
5. T.S.Reddy , Y.Hari Prasad Reddy , Income Tax theory, Law and Practice, Margham Publications.
6. V.P. Gaur & D.B.Narang, Puja Gaur, Rajeev Puri , Income Tax Law and Practice, Kalyani Publishers.

## **COURSE OUTCOME**

- CO1:** Define income and Scope of total income,  
**CO2:** Discuss residential status & incidence of tax.  
**CO3:** Compute Income from salaries  
**CO4:** Formulate income from house properties.  
**CO5:** Construct Income from business or profession.  
**CO 6:** Compute assessment of individual's total income.

**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:(CASE STUDY)**

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

**UNIT-III:**

Concept of Cost of Capital. Measures of Specific and Overall cost of capital. Financing Decisions- Determinants of Capital structure – Theories of Capital structure

**UNIT IV:**

Leverage – Operating, Financial and combined- dividend decisions – factors determining dividend policy – Dividend theories – Walter’s model – Gordon’s model – MM model

**UNIT V:**

Working capital management – need for working capital –Determinants of working capital –computation of working capital –Management of cash, inventory, accounts receivable and accounts payable

**Books for reference:**

1. William R. Lasher – Financial Management - CENGAGE New Delhi
2. I.M.Pandey Financial Management
3. S.N.Maheswari Financial Management
4. M.Y.Khan and P.K.Jain - Basic Financial Management
5. Financial Management – A. Murthy – Margham Publications

**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.



## **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 (CASE STUDY)**

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, SahityaBhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi
5. Pradeep Kumar, Baldev Sachdeva, Jagwanth Singh, Auditing Principles and Practices, Kalyani Publications.

## **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.

## **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 (CASE STUDY)**

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

### **Reference Books:**

1. Kartikeya Bolar, Rajdeep Chakraborti , Amarnath Mitra, I.Shridharan – Business researchand Analytics – Cengage , New Delhi
2. Ratan Khasnabis, Suvasis Saha – Research methodology –Universities Press (India) PrivateLimited, Hyderabad.
3. Shashi K. Gupta, Praneet Rangi, Research Methodology and Report writing, KalyaniPublishers
4. William G.Zikmund, Barry J.Babin, Jon C.Carr, Mitch Griffin – Business Research methods- Cengage, New Delhi
5. Dr M Ranganatham, Business Research Methods, Himalayas Publishing

## **COURSE OUTCOME**

- CO1:** Explain the types of Research  
**CO2:** Construct Research design  
**CO3:** Formulate research problem.  
**CO4:** Compose Hypothesis  
**CO5:** Classify the sampling techniques  
**CO6:** Determine sample error and size.  
**CO7:** Examine the Measurement & scaling techniques,  
**CO8:** Classify data collection methods.  
**CO9:** State the Processing of data  
**CO10:** Application of SPSS.  
**CO11:** Discuss Interpretation, report writing and drafting report.

**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.A P J 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 – untouchability – female infanticide – atrocities against women – How to tackle them.

**Reference Books:**

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, OxfordUniversity Press, New Delhi, 1999.
3. Satchidananda, M.K: Ethics, Education, Indian Unity and Culture, Ajantha Publications,Delhi, 1991.
4. Das, M.S. & Gupta, V.K.: Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
5. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi,1999.
6. Ruhela, S.P.: Human Values and education, Sterling Publications, New Delhi, 1986.
7. Kaul, G.N.: Values and Education in Independent Indian, Associated Publishers, Mumbai, 1975.
8. NCERT, Education in Values, New Delhi, 1992.
9. Swami Budhananda (1983) How to Build Character A Primer : Ramakrishna

Mission, New Delhi.

10. A Culture Heritage of India (4 Vols.), Bharatiya Vidya Bhuvan, Bombay, (Selected Chapters only)
11. For Life, For the future : Reserves and Remains – UNESCO Publication.
12. Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996.
13. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
14. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.
15. Awakening Indians to India, Chinmayananda Mission, 2003.

### **COURSE OUTCOME**

- CO1:** Discuss Value system, Holistic living and balancing the outer and inner body
- CO2:** Describe self esteem, ego, Problem solving and decision making skills and Interpersonal and Intra personal relationship
- CO3:** Explain Human Rights, the effects of violation of human rights and Social Values and Welfare of the citizen Effects of advertising, value of faith, social awareness and commitment and the steps for the protection of environment
- CO4:** Analyse the steps for the protection of environment, Environment conservation and enrichment.
- CO5:** Discuss Social Evils Intellectual activities and responsibility of citizen

## **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 [CASE STUDY]**

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios- Liquidity, Profitability, Turnover, Solvency or Financial ratios

## **UNIT III**

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

## **UNIT IV**

Marginal costing - features, advantages and limitations - Absorption costing and Marginal costing – CVP analysis – Applications of Marginal Costing – Key factor, Make or Buy decision ,Sales mix decision, Plant Merger decisions

## **UNIT V**

Variance Analysis – material, labour and overhead variances

### **Reference Books:**

1. S.N. 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. HorngrenSunderu Stratton, Introduction to Management Accounting – Pearson Education.
5. T. S. Reddy and Hari Prasad Reddy, Management Accounting, MarghamPublications.

## **COURSE OUTCOME**

**CO1:** Describe the scope and functions of Management accounting

**CO2:** Distinguish between management accounting Vs cost accounting

**CO3:** Interpretation of financial statements.

**CO4:** Compute Profitability ratios

**CO5:** Prepare Current ratios and Turnover ratios.

**CO6:** explicate Fund flow statement and cash flow statement

**CO7:** Prepare Cash budget and Flexible budget.

**CO8:** Describe Leverage Concepts

**CO9:** Draft marginal costing statement

**CO10:** Discuss capital budgeting.

**CO11:** Explain Variance analysis.

## **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 [CASE STUDY]**

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:**

1. C.B.Gupta - Human Resource Management- Sultan Chand & Sons
2. L.M.Prasad – Human Resource Management- Sultan Chand & Sons.
3. Dr. J. Jayashankar, Human Resource Management, Margham Publications

## **COURSE OUTCOME**

- CO1:** Describe the nature and scope of human resource management.  
**CO2:** Differentiate personal management and Human resource management  
**CO3:** Enumerate the methods of selection of human resource  
**CO4:** Evaluate performance appraisal methods  
**CO5:** Discuss the concept of Placement and induction, performance appraisal.  
**CO6:** Determine the factors influence Remuneration,  
**CO7:** Elaborate motivation concepts, welfare and social security measures.  
**CO8:** State the Collective bargaining concept  
**CO9:** Explain the environment of HRM.  
**CO10:** State the benefits of Human resource audit  
**CO 11:** Analyse various approaches.

## **UNIT I (CASE STUDY)**

Investment – Meaning, Objectives- Classification of Investment – Investment , Process – Factors favouring Investment – Sources of Investment information .

## **UNIT II**

Risk and Return – Definition of Risk and Return – Systematic and Unsystematic Risk – Types of Risk – Measurement of Risk.

## **UNIT III**

Fundamental and technical analysis – Economy, Industry and Company analysis – Tools for technical analysis.

## **UNIT IV**

Portfolio Management – Definition – Portfolio selection – Performance – Evaluation and Portfolio revision.

## **UNIT V**

Capital asset Pricing Model – Definition – Security market line – Assumptions of Capital asset Pricing Model – Limitations of Capital asset Pricing Model.

### **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. Shalini Talwar - security analysis and portfolio management – Cengage New Delh
5. Dr. L. Natarajan , Investment Management , Margham Publications.

## **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

**CO5:** Criticize the measurement of risk.

**CO6:** Elaborate the Portfolio management, diversification,

**CO7:** Determine the portfolio evaluation & selection.

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

## **UNIT I**

Income under capital gains –short term , long term capital gains-certain transaction not included as transfer-cost of acquisition –cost of improvement –indexation of cost- Capital gains under different circumstances-Exempted capital gains computation of capital gains

## **UNIT II**

Income from other sources – their computation – grossing up – deduction in computing income under the head and other related provisions.

## **UNIT III**

Clubbing of Income –Deemed incomes –Provisions of the Act relating to clubbing of income – Set off – Carry forward and set off of losses.

## **UNIT IV (CASE STUDY)**

Permissible deductions from gross total income–Sec.80C, 80CCC, 80CCCD, 80DD,80DDB,80E, 80G, 80GG, 80GGA,80QQB,80RRB,80TTA,80U-Assessment of Individual(Covering capital gains , Income from other sources including the above mentioned deductions –Computation of Tax).

## **UNIT V**

Income Tax Authorities –Powers of the central Board of Direct Taxes(CBDT) Commissioners of Income Tax and Income Tax officers –Assessment Procedures –self Assessment –Best Judgement Assessment – Income Escaping Assessment (Re-assessment )-Advance payment of Tax –Meaning and Due dates –Deduction of Tax at source-Meaning.

### **Reference Books:**

1. Naveen Mittal – Concepts Building Approach to Income Tax Law & Practice - Cengage New Delhi
2. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
3. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
4. V.P. Gaur &D.B.Narang, Puja Gaur, Rajeev Puri , Income Tax Law and Practice, KalyaniPublishers.
5. Dr. Vinod K. Singhania ,Students Guide to Income Tax-Taxman Publications Pvt. Ltd.
6. T.S.Reddy ,Y.Hari Prasad Reddy , Income Tax theory, Law and Practice, MarghamPublications.

### **COURSE OUTCOME**

- CO 1:** Prepare income from Capital gain  
**CO 2:** Compute income from other sources,  
**CO 3:** Describe deductions & clubbing of income.  
**CO 4:** Calculate Set off& carry forward of losses,  
**CO 5:** Discuss filing of returns



### **UNIT I : Introduction**

History and Objectives of Taxation –Tax Systems in India – Direct & Indirect Taxes – Meaning and Types -Powers of Union and States to levy taxes.

### **UNIT II: GST- Overview & Concepts**

Background behind implementing GST – The need for GST- Business impact –Benefits of GST-SGST-CGST and IGST – Taxes covered by GST- Definitions - Scope and Coverage Scope of supply-Levy of tax - Rate Structure –Taxable Events.

### **UNIT III: GST- Taxation/Assessment Proceedings**

Return – Refunds - Input Tax Credit - Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST - Officers as per CGST Act - Officers as per SGST Act - Jurisdiction - Appointment Powers.

### **UNIT IV: GST- Audit**

Assessment and Audit under GST – Demands and Recovery – Appeals and revision – Advance ruling Offences and Penalties.

### **UNIT V: Customs duty (CASE STUDY)**

The customs duty –Levy and collection of customs duty –Organisations of custom departments - Officers of customs – powers – Appellate Machinery – Infringement of the Law –Offences and penalties - Exemptions from duty Customs duty draw back – duties free Zones.

#### **Reference Books:**

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & CustomsLaw - CENGAGE , New Delhi
2. Swetha Jain GSTLaw&Practice Taxmann Publishers. July 2017
3. V.S.Daty-GST-Input Tax Credit- Taxmann Publishers. 2nd Edition.Aug 2017
4. C.A.AnuragPandy-Law & Practice of GST- Sumedha Publication House 2017
5. Dr.Vandana Banger- Beginner's- Guide Aadhaya Prakahana Publishers- 2017
6. Dr.M.Govindarajan-A Practical Guide-Centax publishers- July 2017.

### **COURSE OUTCOME**

**CO1:** State the Varieties of indirect taxes

**CO 2:** Elaborate the movement towards GST.

**CO3:** Define the concepts of GST

**CO 4:** State the GST- Taxation/Assessment Proceedings

**CO 5:** Describe the concepts of Indirect taxation, types and Assessment procedures.

**CO6:** Elaborate customs duty

**Subject Name: Project & Viva-Voce**  
**Subject Code: CH26Q**

**Year : III**  
**Semester: VI**

- The students pursue their Project work covering different areas such as Marketing, Human resource Management and Finance in the VI semester.

### **INTERNSHIP**

- As a Part of the Academic Curriculum students undergo internship programme for a period of 35 days at the end of II, IV and V semester.
- They submit their Internship report with the details relating to the place of their internship and the nature of work they have done.
- The students get lot of practical exposure when they undergo their internship.
- The students are sent to Manufacturing sectors, Banking companies, Insurance Companies, Chartered Accountancy Firms and IT sectors.

### **COURSE OUTCOME**

- CO1:** Describe the Research problem  
**CO2:** Identify the research gap  
**CO3:** Compose the research design.  
**CO4:** Construct the Objectives and conceptual framework of Research Topic.  
**CO5:** Formulate the questionnaire  
**CO6:** Collect the Sample data  
**CO7:** Analyze the statistical data.  
**CO8:** Interpret the Findings  
**CO9:** Express the suggestions.  
**CO10:** Derive the Conclusion