

INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS) (Deemed to be University Estd. u/s 3 of the UGC Act, 1956) PALLAVARAM - CHENNAI ACCREDITED BY NAAC WITH 'A' GRADE Marching Beyond 30 Years Successfully INSTITUTION WITH UGC 12B STATUS

# School of Management Studies & Commerce

# 2<sup>nd</sup> BOARD OF STUDIES MEETING – MINUTES

Venue: Nethaji Block, VISTAS, Pallavaram Chennai – 600117

Date & Time

20.04.2022 & 02. 00 pm



Date: 20.4.2022

## SECOND MINUTES OF MEETING OF THE BOARD OF STUDIES SCHOOL OF SCHOOL OF MANAGEMENT STUDIES & COMMERCE

The meeting of the Board of Studies in the Department of Commerce (Corporate Secretaryship), School of Management Studies & Commerce (UG), VISTAS was held on 20.4.2022 at 2.00 (am/pm) in Nethaji Block, VISTAS to discuss the revision of UG Programme Curriculum & Syllabi of B.Com CORPORATE SECRETARYSHIP, for the regulations 2022 which is to be followed from the academic year 2022-2023.

S. No	Name of the Board Member	Designation	Institute / Industry	Role
I	nternal Members			
1		Professor & HOD	Vels Institute of	Chairperson
		Department of	Science, Technology &	
	Dr. S.Vennilaa	Commerce (Corporate	Advanced Studies	
	shree	Secretaryship)	(VISTAS), Chennai	
		School of Management		
		Studies and Commerce		
2		Associate Professor	Vels Institute of	Member
		Department of	Science, Technology &	
	Dr. A. Meenakshi	Commerce (Corporate	Advanced Studies	
	DI. A. WIECHAKSHI	Secretaryship)	(VISTAS), Chennai	
		School of Management		
		Studies and Commerce		
3		Associate Professor	Vels Institute of	Member
		Department of	Science, Technology &	
	Dr. M. Drothanon	Commerce (Corporate	Advanced Studies	
	Dr. M. Prathapan	Secretaryship)	(VISTAS), Chennai	
		School of Management		
		Studies and Commerce		
4		Assistant professor	Vels Institute of	Member
	Dr. P. Sunantha	Department of	Science, Technology &	
	DI. F. Sullallula	Commerce (Corporate	Advanced Studies	
		Secretaryship)	(VISTAS), Chennai	

#### The following members were present for the BoS meeting

		School of Management Studies and Commerce		
5	Dr.M.Senthil	Assistant Professor Department of Commerce (Corporate Secretaryship) School of Management Studies and Commerce	Vels Institute of Science, Technology & Advanced Studies (VISTAS), Chennai	Member
Externa	al Expert Members			
1	Dr. K. Selvasundaram	Associate Professor & HOD B.Com(Corporate Secretaryship), SRM Institute of Science and Technology Deemed to be university	SRM Institute of Science and Technology Deemed to be university.	Member
2	Mr.V. Krishna Moorthy	Co-founder & Managing Director, Hrudyaa Adconser private ltd.,	Hrudyaa Adconser private ltd., Chennai	Member

#### AGENDA OF THE MEETING

Item No.	Particulars
BoS / 2022 / SMS&C / UG / 2.1	Review and confirm minutes of 1 <sup>st</sup> BOS meeting held on 14.02.2020.
BoS / 2022 /SMS&C / UG / 2.2	Review the curriculum based on Choice Based Credit System (CBCS) and Learning Outcome based Curriculum Develop Framework (LOCF).
BoS / 2022 / SMS&C / UG / 2.3	To review Revision for new syllabus for B.Com (Corporate Secretaryship) from regulation 2020 to Regulation 2022.
BoS / 2022 / SMS&C / UG / 2.4	Feedback from Stakeholders to ensure that the syllabus of the courses include the state-of-the-art technologies focusing on skill development, employability, and entrepreneurship.
BoS / 2022 / SMS&C / UG / 2.5	To review the UGC policy for CBCS and LOCF curriculum.

#### MINUTES OF THE MEETING

Dr. S.Vennilaa Shree Professor & Head, Chairman, BoS initiated the meeting with a warm welcome and introduced the external members, the internal and co-opted members, and thanked them for accepting the invitation to the Board of Studies meeting.

#### Item No. 1 BoS / 2022 / SMS&C / UG / 2.1

The first BoS Meeting for B.Com (Corporate Secretaryship) under the regulation 2020 was held on 14.02.2020 and confirmed the following points.

- Adoption of the new educational policy guidelines and recommendations.
- Selection and approval of the syllabus for the core subjects of B,Com Corporate Secretaryship
- Review and confirmation of Admission Details specific to B.Com (Corporate Secretaryship) program.
- Alignment of the Department's Vision and Mission with the overall Vision and Mission of the Institute.

#### Minutes are Reviewed and Confirmed

#### Item No. 2 BoS / 2022 / SMS&C / UG / 2.2

• To develop the curriculum and syllabi based on the guidelines of Choice Based Credit System (CBCS) and Learning Outcome based Curriculum Framework (LOCF) shown in annexures.

#### Item No. 3 BoS / 2022 / SMS&C / UG / 2.3

- To develop the curriculum based on Learning Outcome based Curriculum Framework(LOCF).
- To consider present trend in the respective fields and industry relevant interdisciplinary courses.
- To prepare the programme while following the requirements and recommendations of thenew education policy.
- To replace outdated syllabus material with the current / upgraded technology, newknowledge is being introduced.
- To design the curriculum focusing on skill development, Employability and Entrepreneurship.

#### % of Syllabus Revision in the Program:

B.Com Corporate Secretaryship - 31%

S. No.	Available Course 2020-2021		Revise 2022	% of Syllabus Revised	
	Code	Name	Code	Name	
1	200000012	Business	22000012	Business	
	20CBCO12	Management	22CBCO12	Management	30%
2	20CBCO22	Business Law	22CBCO22	Business Law	40%
3	20CBCO33	Company Law and Secretarial Practice - I	22CBCO33	Company Law and Secretarial Practice - I	43%
4	20DBCO31	Financial Services	22DBCO31	Financial Services	40%
5	20CBCO43	Company Law and Secretarial Practice - II	22CBCO43	Company Law and Secretarial Practice - II	41%
6	20DBCO41	Auditing and Corporate Governance	22DBCO41	Auditing and Corporate Governance	43%

7	20DBCO51	Income Tax Law and practice - I	22DBCO51	Income Tax Law and practice - I	90%
8	20DBCO52	Industrial Law and Public Relations	22DBCO52	Industrial Law and Public Relations	46%
9	20DBCO61	Management Accounting	22DBCO61	Management Accounting	43%
10	20DBCO62	Income Tax Law and practice - II	22DBCO62	Income Tax Law and practice - II	92%

New Courses Introduced				
B.Com ( Corporate	AECC I Communication Skill			
Secretaryship)		III	Marketing Management	
	DSE	V	Human Resource Management	
		VI	Corporate Social Responsibility	
	SEC	IV	Soft Skill-III	
		IV	Internship	
		V	Mini Project	
		VI	Technical Seminar	

#### Item No. 4 BoS / 2022 / SMS&C / UG / 2.4

#### Feedback from Stakeholders:

S.No	Name & Designation	Comments	Role
1	Mr.V. Krishna Moorthy Co-founder & Managing Director, Hrudyaa Adconser private ltd.,	The revised syllabus are in line with the industrial requirements.	Industry Expert
2	Dr. K. Selvasundaram Associate Professor & HOD	The updated syllabus is much needed, providing more exposure to students.	Academic Expert
	B.Com(Corporate Secretaryship), SRM Institute of Science and Technology	The revised syllabus is in accordance with the standard with industry exposure and fulfilling the expectations of students.	

#### Item No.5 BoS / 2022 / SMS&C / UG / 2.5

#### Status of Implementation of CBCS & LOCF:

Revised Curriculum and Syllabus is based Choice Based Credit System (CBCS) and following Learning outcome-based curriculum framework (LOCF) guidelines and template. Considered the Program Curriculum and Syllabus presented before the Board of Studies and discussed in details and resolved as follows:

Resolved to recommend that the Curriculum & Syllabus for B.Com. (Corporate Secretaryship) is designed as per the guidelines and Model Curriculum Framework of the UGC for the Academic year 2022 - 2023 be approved.

New curriculum & syllabi of UG Programmes courses focused on Activities/Content with direct on Employability / Competency/ Entrepreneurship / Skill development / Cross Cutting Issues/ Interdisciplinary enclosed in Annexures.

#### SignatureoftheMembers:

Internal Member:

Dr. S. VennilaaShree Professor & HOD Department of Commerce (Corporate Secretaryship) School of Management Studies and Commerce

Internal Member: Dr. A. Meenakshi Associate Professor Department of Commerce (Corporate Secretaryship) School of Management Studies and Commerce

Internal Member

Dr. M. Prathapan Associate Professor Department of Commerce (Corporate Secretaryship) School of Management Studies and Commerce

Internal Member: Dr. P. Sunantha Assistant Professor Department of Commerce (Corporate Secretaryship) School of Management Studies and Commerce

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Internal Member: Dr.M.Senthil Assistant Professor Department of Commerce (Corporate Secretaryship) School of Management Studies and Commerce

External Member-Academic Expert: Dr. K. Selvasundaram Associate Professor & HOD B.Com(Corporate Secretaryship), SRM Institute of Science and Technology Deemed to be university

External Member-Industry Expert: Mr.V. Krishna Moorthy Co-founder & Managing Director, HrudyaaAdconser private ltd.,

Annexure I



# **B.Com.** (CORPORATE SECRETARYSHIP)

Curriculum and Syllabus Regulations 2022

Learning Outcomes based Curriculum Framework (LOCF)

With effective from the Academic Year 2022-2023

Department of Commerce (Corporate Secretaryship) School of Management Studies & Commerce

# **Course Study and Scheme of Assessment**

#### **SEMESTER-I**

#### Total No. of Credits=140

	Cala		He	ours/Wee	k		Ma	ximum	Marks
Category	Code	Course	Lec.	Tuto.	Practical	Credits	CA	SEE	Total
LANG	22LTAM11/ 22LHIN11/ 22LFRE11	Tamil -1 / Hindi- 1 / French -1	3	0	0	3	40	60	100
ENG	22LENG11	English - I	3	0	0	3	40	60	100
CORE	22CBCO11	Financial Accounting–I	4	1	0	5	40	60	100
CORE	22CBCO12	Business Management	4	1	0	5	40	60	100
CORE	22CBCO13	Managerial Economics	5	0	0	5	40	60	100
AECC	22ABCO11	Communication Skills	1	0	2	2	40	60	100
SEC	22SBCO11	Orientation /Induction program/Life skills	-	-	-	-	-	-	-
			20	2	2	22			

**CA-Continuous Assessment** 

<b>SEMESTER -</b>	2
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<i>a</i> .	~ .	~	Hours/Week					Maximum Marks			
Category	Code	Course	Lec.	Tuto.	Practical	Credits	CA	SEE	Total		
LANG	22LTAM21/ 22LHIN21/ 22LFRE21	Tamil - II/ Hindi – II / French - II	3	0	0	3	40	60	100		
ENG	22LENG21	English - II	3	0	0	3	40	60	100		
CORE	22CBCO21	Financial Accounting–II	4	1	0	5	40	60	100		
CORE	22CBCO22	Business Law	4	1	0	5	40	60	100		
CORE	22CBCO23	International Economics	5	0	0	5	40	60	100		
SEC	22SBCO21	Soft skill-I	2	0	0	2	40	60	100		
SEC		NSS/NCC/Swatch Bharat /In plant training	-	-	-	-	_	-	-		
			21	2	0	23					

**CA-Continuous Assessment** 

#### **SEMESTER -3**

			Hours/ week				]	Maxin Mar	
Category	Code	Course	Lec.	Tuto.	Practical	Credits	C A	SE E	Tot al
CORE	22CBCO 31	Business Statistics	4	1	0	5	40	60	100
CORE	22CBCO 32	Corporate Accounting- I	4	1	0	5	40	60	100
CORE	22CBCO 33	Company Law and Secretarial Practice - I	5	0	0	5	40	60	100
DSE	22DBCO 31	Discipline Specific Elective Course - I	4	1	0	5	40	60	100
AECC	22ABCO 31	Environme nt Studies	2	0	0	2	40	60	100
SEC	22SBCO 31	Soft Skill - II	2	0	0	2	40	60	100
SEC		Swayam /NPTEL/Value Added Course	-	-	-	-	-	-	-
			21	3	0	24			

**CA-Continuous Assessment** 

Catagony			Н	Hours/Week				Maxin Mar	
Category	Code	Course	Lec.	Tuto.	Prac.	Credits	C A	SE E	Tot al
CORE	22CBCO41	Operations Research	4	1	0	5	40	60	100
CORE	22CBCO42	Corporate Accounting – II	4	1	0	5	40	60	100
CORE	22CBCO43	Company Law and Secretarial Practice - II	4	0	0	4	40	60	100
CORE	22CBCO44	Marketing Management	4	0	0	4	40	60	100
DSE	22DBCO41	Discipline Specific Elective Course-II	3	0	0	3	40	60	100
SEC	22SBCO41	SoftSkillIII	2	0	0	2	40	60	100
SEC	22SBCO42	Internship	0	0	2	1	-	-	-
			21	2	2	24			

# **SEMESTER -4**

**CA-Continuous Assessment** 

#### **SEMESTER 5**

			Hours/Week				Maximum Marks		
Category	Code	Course	Lecture	Tutorial	Practical	Credits	CA	SEE	Total
CORE	22CBCO51	Cost Accounting	4	1	0	5	40	60	100
DSE	22DBCO51	Discipline Specific Elective Course - III	4	1	0	5	40	60	100
DSE	22DBCO52	Discipline Specific Elective Course - IV	4	1	0	5	40	60	100
DSE	22DBCO53	Discipline Specific Elective Course - V	4	0	0	4	40	60	100
GE	22GBCO51	Generic Elective Course - I	2	0	0	2	40	60	100
SEC	22SBCO51	Mini Project	0	0	2	2	40	60	100
SEC		Skill Enhancement Training	-	-	-	-	-	-	-
			18	3	2	23			

**CA-Continuous Assessment** 

<i>a</i> .		<i></i>	Hours/Week				Maximum Marks		
Category	Code	Course	Lecture	Tutorial	Practical	Credits	CA	SEE	Total
DSE		Discipline Specific Elective Course - VI	4	1	0	5	40	60	100
DSE		Discipline Specific Elective Course - VII	4	1	0	5	40	60	100
DSE		Discipline Specific Elective Course - VIII	4	0	0	4	40	60	100
GE		Generic Elective Course - II	2	0	0	2	40	60	100
SEC		Entrepreneurial Development	2	0	0	2	40	60	100
DSE	22DBCO61	Research Project	0	0	8	4	40	60	100
SEC	22SBCO62	Technical Seminar	0	0	2	1			
			16	2	10	23			

# **SEMESTER - 6**

CA - Continuous Assessment SEE- Semester End Examination

#### Recommended Generic Electives

- 1. Consumer Affairs
- 2. Disaster Management
- 3. Consumer Protection

#### List of Ability Enhancement Courses

#### LTPC

1.	22ABCO11	Communication Skills	1022
2.	22ABCO31	Environmental Studies	2002

#### List of Discipline Specific Elective Courses

#### LTPC

1.	22DBCO31	Financial Services	4105
2.	22DBCO41	Auditing and Corporate Governance	3003
3.	22DBCO51	Income Tax Law and practice - I	410 5
4.	22DBCO52	Industrial Law and Public Relations	4105
5.	22DBCO53	Human Resource Management	4004
6.	22DBCO61	Management Accounting	4105
7.	22DBCO62	Income Tax Law and Practice - II	4105
8.	22DBCO63	Corporate Social Responsibility	4004
9.	22DBCO54	Advertisement and Sales Promotion	4004
10.	22DBCO55	Organizational Behaviour	4004
11	22DBCO64	Corporate Finance	4004
12	22DBCO65	Human Resource Development (HRD)	4004
13	22DBCO66	Office Management	4004

List of Generic Elective Courses

#### LTPC

1.	22GBCO51	Consumer Affairs	2 002
2.	22GBCO61	Disaster Management	2 002
3	22GBCO52	Consumer Protection	3 003
4	22GBCO62	Universal Human Values	3 003

List of Skill Enhancement Elective Courses

#### LTPC

1.	22SBCO21	Soft Skill–I	2002
2.	22SBCO31	Soft Skill–II	2002
3.	22SBCO41	Soft Skill–III	2002
4.	22SBCO42	Internship	0021
5.	22SBCO51	Mini Project	0042
6.	22SBCO61	Entrepreneurial Development	2002
7.	22SBCO62	Technical Seminar	0021
8.	22SBCO62	NSS	0021

L-Lecture T-Tutorial P-Practical C-Credits

# SYLLABUS CORE COURSES

#### பாடக் குறியீட்டு எண்: 22LTAM11

# பருவம்-1, தமிழ்மொழிப்பாடம்-1, பகுதி-1, தகுதிப்புள்ளி: 3, வாரப் பாட நேரம்: 3.

#### தாள்-1

# இக்காலக் கவிதைகள் – உரைநடை – பண்பாடு – மொழித்திறன்

#### பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், தமிழ் இலக்கிய வகைமைகளான தற்கால மரபுக்கவிதை, புதுக்கவிதை, உரைநடை ஆகியவற்றை அறிமுகப்படுத்துதல், தமிழர்தம் வாழ்வியல் நெறிகளையும் பண்பாட்டுச் செழுமைகளையும் இன்றைய தலைமுறையினர் அறியச் செய்தல், மாணவர்களுக்குத் தமிழைத் தவறின்றி எழுதுவதற்குத் தேவையான பயிற்சி அளித்து அவர்களின் மொழித்திறனை மேம்படுத்துதல், செய்யுளின் நலத்தைப் பாராட்டும் முறைமையை அறியச் செய்து அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களுக்கு வேலைவாய்ப்பை உருவாக்குவதும் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

# **அலகு 1: மரபுக்கவிதை** 9 மணி நேரம்

- 1. பாரதியார் பாரத தேசம் என்னும் தலைப்பில் ஆறு பாடல்கள். (பாடல் எண்கள் 1, 6, 7, 9, 12, 13)
- 2. பாரதிதாசன் தமிழுக்கும் அமுதென்று பேர் என்னும் தலைப்பிலான கவிதை.
- தேசிக விநாயகம் பிள்ளை உடல் நலம் பேணல் என்னும்
   தலைப்பிலான கவிதை
- 4. முடியரசன் காவியப் பாவை "புண்படுமா" என்னும் கவிதை.

**அலகு 2: புதுக்கவிதை** 9 மணி நேரம்

- நா. காமராசன் கறுப்பு மலர்கள் தொகுப்பில் காகிதப்பூக்கள் என்னும் தலைப்பிலான கவிதை.
- அப்துல் ரகுமான் *ஆலாபனை* தொகுப்பில் *போட்டி* என்னும் தலைப்பிலான கவிதை
- ஈரோடு தமிழன்பன் ஒரு வண்டி சென்ரியு தொகுப்பில்
   தேர்ந்தெடுக்கப்பட்ட சென்ரியு கவிதைகள்
- ஆண்டாள் பிரியதர்ஷினி முத்தங்கள் தீர்ந்துவிட்டன தொகுப்பில் 'இங்கே வரும் போது' என்னும் தலைப்பிலான கவிதை

**அலகு 3: உரைநடை** 9 மணி நேரம்

1. **மாணாக்கரும் தாய்மொழியும்** - திரு.வி.க.,

2. மன வலிமை வேண்டும்- மு.வரதராசனார்

3. செம்மொழித் தமிழின் சிறப்புகள்

# 4. பண்டைத் தமிழரின் சாதனைச் சுவடுகள்

அலகு 4: தமிழர் வாழ்வும் பண்பாடும் 9 மணி நேரம் பண்பாடு – வாழ்வியல் முறை – அகம், புறம் - உணவு முறை

- விருந்தோம்பல் - நம்பிக்கைகள் – விழாவும் வழிபாடும் -கலைகள் - கட்டடம் - சிற்பம் - ஓவியம் - இசை – கூத்து – தொழிலும் வணிகமும் – அறிவியல் நோக்கு.

அலகு 5: மொழித்திறன், இலக்கிய வரலாறு, இலக்கணம் 9 மணி நேரம்

1. எழுத்துப் பிழை, தொடர்ப் பிழைகள்

- 2. வேற்றுமை இலக்கணம்
- 3. செய்யுள் நலம் பாராட்டல்

 பாடம் தழுவிய இலக்கிய வரலாறு (மரபுக் கவிதை, புதுக்கவிதை, உரைநடை)

மொத்தம்: 45 மணி நேரம்

CO1	Recall and recognize heritage and culture of Tamils through History of Tamil Language.
CO2	Interpret the cultural life style of Ancient Tamils.
CO3	Evaluate social and individuals moral value after studying Ethics In modern Literature
CO4	Build the humanistic concept and moral life skills after studying divine and minor Literature.
CO5	Improve their own creativity and writing skills after studying history of Modern Tamil Literature.

# பார்வை நூல்கள்

- 1. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ.தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
- 2. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 1999.
- தவறின்றித் தமிழ் எழுத-மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
- 4. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
- 5. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
- 6. **செம்மொழி தமிழின் சிறப்பியல்புகள்** முனைவர் மறைமலை இலக்குவனார்; <u>https://www.youtube.com/watch?v=HHZnmJb4jSY</u>
- 7. பாடநூல்தேடலுக்கானஇணையம் https://archive.org/

#### 22LHIN11

#### HINDI I

# **Course Objective:**

- <u>To enable the students to develop communication skills</u>
- To train students in official language
- <u>To enrich their knowledge in Hindi literature</u>
- <u>To teach them human values & create awareness towards</u> <u>exploitation</u>
- Unit I 'Ek atuut kadi' by shri Rajkishore letter writing (application), Technical words (prashasanik vakyansh: 1-50).
- Unit II 'Devi singh' by agyeya, letter writing (bank A/C opening & closing), Technical words (prashasanik vakyansh:51-100).
  9
- **Unit III** 'kabiraa ki kaashi 'by Kumar Ravindra 9
- Unit IV ' bharathiya vigyan ki kahaani 'hamne diyaa ,hamne liyaa'
  'by Gunakar mule, letter writing (shikayath pathra,gyapan)
  Technical words:takniki shabd-25.
- Unit V letter writing (sarkari pathra, ardha sarkaari pathra, kaaryalaya aadesh), Technical words:takniki shabd-25.

#### Total hours 45

## **Course Outcome**

At the end of this course

<b>CO1</b>	Students will be familiar with official letter writing
CO2	will understand their responsibility in the society
CO3	students will be moulded with good character understand human values
<b>CO4</b>	students will gain knowledge about ancient &, rich culture of India
CO5	will know the equivalent Hindi words for scientific terms

Text /Reference Books:

- 1. Agyeya ki sampoorna kahaniyaa -Rajpal &sons, year 2017,
- Yatraye our bhi ,Kumar Ravindra Rashmi prakashan ,Lucknow
- 3. Bharathiya vigyan ki kahani, Hindi book centre ,NewDelhi
- 4. Gadya Khosh

Weblinks:

- 1. http://www.hindisamay.com/content/1321/1/%E0%A4%B0 %E0%A4%BE%E0%A4
- http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0% A4%B5%E0%A5%80%E0
- http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0% A4%B5%E0%A5%80%E0
- 4. http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0% A4%B5%E0%A5%80%E0

FRENCH I

#### **OBJECTIVE:**

- To introduce French language.
- To enable the students to understand and to acquire the basic knowledge of French language with elementary grammar.

#### **UNIT:I INTRODUCTION**

AIM : Is to impart the basics of French language

**CONTENT** :Introduction - Alphabet-comment prononcer, écrire et lire les mots-base: les prénoms personnel de 1er , 2eme et 3eme personnes-conjugaisons les verbes être et avoir en forme affirmative, négative Et interrogative.

**OUTCOME** : The content of the unit 1 aids the students to explore the basics of the new foreign language.

#### **UNIT II- LECON 1-3**

**AIM :** Is to make the students to known about the words formation and elementary grammar

**CONTENT** :Leçon 1 :Premiers mots en français- 2.Les hommes sont difficiles 3.Vive la liberté-Réponses aux questions tires de la leçon-Grammaire: Les adjectives masculines ou féminines-Les article définies et indéfinis-Singuliers et pluriels.

**OUTCOME** : The content of unit 2 to experience the basic formations of words and its basic grammar by differentiating with English.

#### **UNIT III-LECON4-6**

**AIM** : Is to motivate the students community by teaching about the Francophonie.

**CONTENT** :Leçons 4. L'heure c'est l'heure 5.Elle va revoir sa Normandie 6.Mettezvous d'accord groupe de nom-Réponses aux questions tires de la leçon-Grammaire :A placer et accorder l'adjectif en groupe de nom-Préposition de lieu-A écrire les nombres et l'heure en français

15

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**OUTCOME** : This imparts the additional information in terms of general in the sense of geographical and culture.

#### UNIT :IV-LECON 7-9

**AIM :** Is to teach about the intermediate level of French grammar

**CONTENT** :Leçon 7.Trois visage de l'aventure , 8. A moi Auvergne 9.Recit de voyage-Réponses aux questions tires de la leçon- Grammaire : Adjectif processif- Les phrases au présent de l'indicatif-Les phrases avec les verbes pronominaux au présent.

**OUTCOME** :Enable students for framing the basics sentence.

#### **UNIT :V- COMPOSITION :**

AIM : Is to teach about the basic content of essay and letter writing.

**CONTENT** : A écrire une lettre a un ami l'invitant a une célébration différente ex :mariage-A faire le dialogue- A lire le passage et répondre aux questions.

**OUTCOME** :Making the students community to know the French format of letter writing and essay writing.

TOTAL 75HRS

#### **TEXTBOOK :**

 Jack GIRARDER & Jean Marie GRIDLIG,<<Méthode de Français PANORAMA>>, Clé Internationale, Goyal Publication ,New Delhi Edition 2014.

#### **REFERENCE BOOKS:**

- DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition 2014.
- Nithya Vijayakumar get ready French grammar-Elementary Goyal publications ,New Delhi Edition 2014.

#### WEB SITE RESOURCES LINK;

- <u>https://www.thoughtco.com/french-reading-tips-1369373</u>
- <u>https://www.bnf.fr/fr</u>
- <u>https://www.laits.utexas.edu/tex/</u>

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22LENG11	ENGLISH - I	3003
Course Object	tive:	
•	Toenablestudentstodeveloptheircommunicati onskillseffectively.Tomakestudentsfamiliar with usage skills in English Language.	
•	To enrich their vocabulary in English	
•	To develop communicative competency.	
		Credit Hours
UNIT I		09
	1. Dangers of Drug Abuse- Hardin B Jones	
	2. Tight Corners- E.V.Lucas	
UNIT II		09
	3. Futurology- Aldous Huxley	
	4. If You are Wrong, Admitit- Dale Breckenridge Carne	gie
UNIT III		09
	5. Industry-Dr.M.Narayana Rao & Dr.B.G.Barki	
	6. Turning Point of My Life- A.J Cronin	
UNIT IV		09
	7. Excitement-Mack R. Douglas	
	8. The Kanda Man Eater-Jim Corbett	
UNIT V		09
	9. Cabulary and Exercise sunder the Lessons	
		Total 45 Hours

Note: Lessons prescribed are from various anthologies and

respective exercises there in will be taught.

#### Course Outcome

At the end of this course students will be able to

- **CO1** Examine the language of prose.
- CO2 Utilize instructions on fundament also of grammar
- CO3 Develop their own style of writing after studying diverse prose
- CO4 Classify different essay son the basis of their types.
- **CO5** Critically comment on the textual content of prose.

#### **Books Prescribed:**

- 1. EnglishforCommunicationEnrichment:byJeyaSanthiJune2015.
- Dr. M. Narayana Rao and Dr. B. G. Barki Anu's Current English for Communication(AnuChitra).2015
- Dr.Ananthan, R.EffectiveCommunication.Ed.Chennai:AnuChithraPub.20 10.

#### WebSources:

- https://www.gradesaver.com/
- https://www.enotes.com/
- https://www.jstor.org/
- https://www.sparknotes.com/
- https://www.cliffsnotes.com/

#### 22CBC011FINANCIAL ACCOUNTING- I4 1 0 5

**Course Objective:** To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.

#### UNIT I INTRODUCTION TO ACCOUNTING

Meaning and definition of accounting- functions of accounting – limitations of accounting – accounting concepts and conventions, systems of accounting – single entry system – double entry system – subsidiary books including cash book – trial balance – rectification of errors.

#### UNIT II PREPARATION OF FINAL ACCOUNTS 15

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital, interest on drawing, discount on creditors and creation of various reserves.

#### UNIT III ANK RECONCILIATION STATEMENT AND ACCOUNTS 15

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement - Insurance Claim Account – loss of property and stock – average clause.

## UNIT IV CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS 15

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

#### UNIT V SINGLE ENTRY SYSTEM OF ACCOUNTING 15

Single entry system – salient features – limitations of single-entry system – distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only)

Total: 75Hrs

15

#### **Course Outcome**

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

CO1	Interpret knowledge of Financial Accounting to practical situations
CO2	Apply accounting principles for determining Profit/ Loss
CO3	Apply accounting practices for Reconciliation
CO4	Solve problems relating to depreciation of assets
CO5	Make use of Single entry system for calculating profit

#### Text books:

- 1. T.S.Reddy & A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
- 2. P.C. Tulsian, "Financial Accounting", Tata MC Graw Hill Ltd, 2003.

#### **References:**

- 1. Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.
- N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand & Company Ltd., 2002, Reprint – 2008.

#### WebLink

- https://www.youtube.com/watch?v=ni1u\_AvTX0E
- <u>https://www.youtube.com/watch?v=wXxIZDt2W8E</u>
- <u>http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf</u>

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#### **Course Objective:**

1. To help the students gain understanding of the functions and responsibilities of managers.

2.To provide them tools and techniques to be used in the performance of the managerial job.

3.To enable them to analyze and understand the environment of the organization.

4. To help the students to develop cognizance of the importance of management principles.

#### UNIT I IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT

Management – Meaning – Definition – Importance – Nature and Scope – Process – Functions of Management – Role of Manager – Levels of Management – Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor.

#### UNIT II PLANNING AND DECISION MAKING 15

Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedure, methods of Decision Making – Process of decision making – Types of Decision.

#### UNIT IIIORGANISATION STRUCTURE15

Organizing – Types of organization – Organization structure – Span of Control – Departmentalization - Informal Organization.

# UNIT IVAUTHORITY AND RESPONSIBILITY AND RECRUITMENTPROCESS AND TRAINING15

Authority – Delegation – Decentralization – Responsibility – Recruitment -Sources – Selection – Stages In Selection – Training - Benefits of Training – Methods of Training.

UNIT V PROCESS OF MOTIVATION, COMMUNICATION, CO -

#### **ORDINATION AND CONTROL**

Motivation – Need and Importance – Communication – Importance – Elements

- Channels – Types – Barriers to Communication – Guide lines for ensuring Effective Communication – Co-ordination – Need - Principles of Co-ordination – types of Coordination – Controlling – Importance – Steps in Controlling.

#### Total: 75Hrs

#### **Course Outcome**

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

CO1	Make use of Management techniques, theories and Policies
CO2	Construct a Plan successfully in every walk of life
CO3	Organize structure and its types
CO4	Authority and Responsibility and stages in selection and training benefits
CO5	Summarise Motivation, Communication, co-ordination and control

#### Text books:

- 1. P.C. Tirpathi And P.N. Reddy, "Principles Of Management", Tata Mcgrawhil New Delhi, 1991.
- J.Jayashankar, "Business Management", 1<sup>st</sup> Edition Margham Publication, Chennai, 2004.

#### **References:**

- N.Premavathi, "Principles of Management", 2<sup>nd</sup> Edition Sri Vishnu Publication, Chennai, 2003.
- Weirich And Koontz, "Management A Global Perspective", 10<sup>th</sup> Edition, 1993.

#### WebLink

#### https://www.slideshare.net/anujbhatia09/business-management-70063793

https://www.youtube.com/watch?v=mP2TgtIXUN8

#### 22CBC013MANAGERIAL ECONOMICS5005

**Objective :** To study the application of economics concepts for the modern business

#### UNIT I INTRODUCTION TO MANAGERIAL ECONOMICS 15

Managerial economics – Definition, Nature and scope – Decision Making – Risk and Uncertainty – Concept of Efficiency.

#### UNIT II LAWS OF DEMAND AND SUPPLY 15

Demand – Law of Demand – Elasticity of Demand – Law of Supply – Demand Forecasting – Consumer durable and Capital Goods – Consumer Surplus.

#### UNIT III CLASSIFICATION OF COST AND THEORIES OF PROFIT 15

Cost Classification - Short Run and Long Run, Cost Function, Theories of profit – Profit Maximization – Break-Even Analysis.

#### UNIT IV LAW OF DIMINISHING RETURNS AND ECONOMICS OF

#### SCALE

Production Function – Law of Variable Proportions – Law of Returns to Scale – Law of Diminishing Returns – Economics of Scale.

#### UNIT V TYPES OF MARKETS AND PRICING 15

Price and Output Determination – Under Perfect Competition Monopoly – Monopolistic Competition – Oligopoly – Pricing Objectives and Methods

#### **Total Hours: 75Hrs**

15

#### **Course outcomes**

- **CO1** Familiar with nature and scope of managerial economics
- **CO2** Knowledge on price elasticity and indifference curve.
- CO3 Knowledge on cost and revenue concepts and BEP
- **CO4** Aware of factors of production and law of returns to scale
- **CO5** Market Classifications, Competition and price determinations

#### **Text books:**

- 1. S.Shankaran, "Managerial Economics", Margham Economics, Chennai, 2008.
- R.Cauvery & Others Managerial Economics. S. Chand And Company, New Delhi, 2018.

#### **References:**

- 1. S.Mukherjee, "Business and Managerial Economics in global Context", New Central Bank Agency (P) Ltd, Kolkatta, 2009.
- William F. Samuelson and Stephen G. Marks, "Managerial Economics", Johny Wiley & Sons, Reprint – 2018

#### **E-References**

- <u>https://www.mooc-list.com/tags/managerial-economics</u>
- https://www.edx.org/learn/managerial economics
- https://www.classcentral.com/course/swayam-intoduction-tomanagerial-economics-141155

பருவம்-2, தமிழ்மொழிப்பாடம்-2, பகுதி-1,

#### தகுதிப்புள்ளி: 3, வாரப் பாட நேரம்: 3.

#### தாள்-2

# அற இலக்கியம் – சிற்றிலக்கியம் – சிறுகதை – பயன்பாட்டுத் தமிழ்

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், அற ஆகியவற்றை சிற்றிலக்கியம், இலக்கியங்கள், அறிமுகப்படுத்துதல், தற்காலப் பேச்சுத் தமிழ் எழுத்துத்தமிழ் ஆகியவற்றின் வளர்நிலைகளை மாணவர்களை அறியச் செய்தல், அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களின் மொழித் திறனை மேம்படுத்த அவர்களுக்குக் கடிதம் எழுதும் கலையைக் கற்றுக்கொடுத்தல், அணி இலக்கணத்தை அறியச் செய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

#### அலகு 1: அற இலக்கியங்கள் 10 மணி நேரம்

- திருக்குறள் வான் சிறப்பு(அறம்), ஊக்கமுடைமை(பொருள்), குறிப்பறிதல்(இன்பம்) – மூன்று அதிகாரங்கள் முழுமையும்.
- 2. நாலடியார் மூன்று பாடல்கள். (2, 3, 5)
- 3. பழமொழி நானூறு மூன்று பாடல்கள் (74, 75, 78)
- 4. திரிகடுகம் மூன்று பாடல்கள் (10, 12, 22)
- 5. இனியவை நாற்பது மூன்று பாடல்கள் (1, 12, 16)

அலகு 2: சிற்றிலக்கியம்

10 மணி நேரம்

1. முத்தொள்ளாயிரம்

சேரன் – வீரம் 14, 15 பாடல்கள்

சோழன் – காதல் 23, 24 பாடல்கள்

பாண்டியன் – நாடு 87, 88 பாடல்கள்

- 2. தமிழ்விடு தூது முதல் 20 கண்ணிகள்
- திருக்குற்றாலக் குறவஞ்சி மலைவளம் கூறுதல் முதல் 5 பாடல்கள்
- 4. முக்கூடற்பள்ளு மூத்த பள்ளி நாட்டு வளம் கூறுதல் 3 பாடல்கள், இளைய பள்ளி நாட்டு வளம்கூறுதல் 3 பாடல்கள்.
- 5. கலிங்கத்துப் பரணி பாலை பாடியது முதல் 5 பாடல்கள்

#### அலகு 3: சிறுகதை

அறிஞர் அண்ணா - செவ்வாழை
 புதுமைப்பித்தன் - கடவுளும் கந்தசாமிப் பிள்ளையும்
 ஜெயகாந்தன் - யுகசந்தி
 கு.அழகிரிசாமி - காற்று
 அம்பை - காட்டில் ஒரு மான்

#### அலகு 4: பேச்சுத் தமிழ்

8 மணி நேரம்

9 மணிநேரம்

பேச்சுத் திறன் – விளக்கம் – பேச்சுத்திறனின் அடிப்படைகள் – வகைகள் – மேடைப்பேச்சு – உடையாடல் - பயிற்சிகள்

அலகு 5: எழுத்துத் தமிழ், இலக்கிய வரலாறு, இலக்கணம் 8 மணி நேரம்

- கலைச் சொல்லாக்கம் தேவைகள் கலைச்சொற்களின் பண்புகள் – அறிவியல் கலைச் சொற்கள் – கடிதம் – வகைகள் – அலுவலகக் கடிதங்கள் – உறவுமுறைக் கடிதங்கள்.
- பாடம் தழுவிய இலக்கிய வரலாறு (அற இலக்கியம், சிற்றிலக்கியம், சிறுகதை)

- 3. அணிஇலக்கணம்
- 4. விண்ணப்பக் கடிதம் எழுதுதல்

## மொத்தம்: 45 மணி நேரம்

#### **Course Outcome**

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

CO1	Measure human mind through the studying of Tamil charity Literature in the aspect of moral value.
CO2	Justify the contemporary social issues through studying Tamil Epics.
CO3	Build the life skills after studying of the poetry.

### பார்வை நூல்கள்

- **1. பேசும் கலை,**முனைவர் கு.ஞானசம்பந்தன் விஜயா பதிப்பகம், 2000.
- 2. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., சாகித்திய அக்காதெமி ,புது தில்லி, 2002.
- 3. **தமிழ் நடைக் கையேடு,** மொழி அறக்கட்டளை, 2008.
- பயன்பாட்டுத் தமிழ், முனைவர் அரங்க இராமலிங்கம், முனைவர் ஒப்பிலா மதிவாணன், சென்னை பல்கலைக்கழகம், 2007
- 5. **மொழிபெயர்ப்பியல் அடிப்படைகள்,** கா.பட்டாபிராமன், யமுனைப் பதிப்பகம், திருவண்ணாமலை, 1999.

## 6 பாடநூல் தேடலுக்கான இணையம்

- http://www.tamilvu.org/library
- https://archive.org/

21

#### 22LHIN21

## **Course Objective:**

- To train students in translation
- To develop reading & writing skills
- To create interest towards reading different types of literature

HINDI II

Unit	Ι-	'idgah' by Premchand'(kahani), Translation- Definition,
		Types 9
Unit	II	<pre>'pitha ' by gyanranjan (kahani), Translation - Anuvadak ke gun 9</pre>
Unit	III	jamun ka ped by Krishna chander' (kahani) , Translation Practice 9
Unit	IV -	adhi rath ke baad by Shankar shesh ( <u>naatak)</u> , TranslationPractice9
Unit	<b>V</b> -	adhi rath ke baad by Shankar shesh ( <u>naatak)</u> , TranslationPractice9
		Total Hours :45

At the end of this course

CO1	Students will know the importance & process of translation
CO2	Understand the values of elders in a family & extend their support
CO3	Will know the different writing skills of authors
CO4	Gain knowledge in Hindi literature
CO5	Will acquire knowledge in Hindi Sahithya

## **Text/Reference book :**

- 1. Adhi rath ke baad ,by Shankar shah ,kitabhghar prakashan , 2000
- 2. Idgah by Premchand, Bharathiya gyan peeth, NewDelhi,
- 3. Jamun ka ped by Krishna Chandra, Deepak publishers, Nov. 2019
- 4. Pitha by gyan ranjan, Rajkamal publication, Jan 2018
- 5. Glossary of Administrative terms ,Commission for scientific terms & Technical Terminology,2007
- 6. Patralekhan kala by Dr.Shivshankar Pandey,2018
- 7. Gadya khosh

## Weblinks:

- <u>https://premchandstories.in/eidgaah-story-munshi-premchand-pdf/</u>
- https://www.google.com/search?q=pita+by+gyan+ranjan&oq=pith a+by+gya&aqs=chrome.1.69i57j0i13j0i22i30.10387j0j4&sourceid =chrome&ie=UTF-8
- <u>http://db.44books.com/2020/04/%e0%a4%86%e0%a4%a7%e0%a5%80-%e0%a4%b0%e0%a4%be%e0%a4%a4-%e0%a4%95%e0%a5%87-%e0%a4%ac%e0%a4%be%e0%a4%a6.html</u>

#### **22LFRE21**

#### FRENCH II

**Course Objective:** To fortify the grammar and vocabulary skills of the students. Enable the students have an idea of the French Culture and Civilization.

UNIT: I - 10-11

**AIM** : Is to teach about the tense and objects.

**CONTENT** :Leçons :10 Les affaires marchent,11 un repas midi a problèmes-Réponses aux questions tires de la leçon-grammaire ;présent progressif passe récent ou future proche-complément d'Object directe-complément d'objet

**OUTCOME** : This enable students to learn the language without any grammatical errors.

#### UNIT II- LECON 12-13

**AIM :** Is explain about the pronouns and their differences.

**CONTENT** : Leçons12 :tout est bien qui fini bien,-13 aux armes citoyens-réponses aux questions tires de la leçon-grammaire :les pronoms<<en ou y>> rapporter des paroles-Les pronoms relatifs que, qui ou ou.

**OUTCOME** : As a result of the content makes the students to known about the types of pronouns and their useage.

#### UNIT III-LECON14-15

**AIM** : Is to involve the students by making them to frame the own simple sentence without any grammatical mistakes.

**CONTENT** :Leçons 14.Qui ne risque rien n'a rien-15.la fortune sourit aux audacieux-réponses aux questions tires de la leçon-grammaire : comparaison-les phrases au passe compose.

**OUTCOME** : This imparts the students in order to develop their basic writing skills.

#### UNIT :IV-LECON 16-18

AIM : Is to teach about the intermediate level of French grammar

**CONTENT** : Leçons 16 la publicité et nos rêves 17 la France la monde 18 campagne publicitaire réponses aux questions tires de la leçon-grammaire :les phrases a

09

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l'imparfait-les phrases au future

**OUTCOME** :Enable students for framing the basics sentence.

#### **UNIT :V- COMPOSITION :**

AIM : Is to teach about the basic content of essay and letter writing.

**CONTENT** : A écrire une lettre a un ami l'invitant a une célébration différente ex :mariage-A faire le dialogue- A lire le passage et répondre aux questions.

**OUTCOME** :Making the students community to know the French format of letter writing and essay writing.

#### TOTAL 45HRS

#### **TEXTBOOK :**

 Jack GIRARDER & Jean Marie GRIDLIG,<<Méthode de Français PANORAMA>>, Clé Internationale, Goyal Publication ,New Delhi Edition 2014.

#### **REFERENCE BOOKS:**

- 1. DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition 2014.
- 2. Nithya Vijayakumar get ready French grammar-Elementary Goyal publications ,New Delhi Edition 2014.

#### WEB SITE RESOURCES LINK:

- <u>https://www.thoughtco.com/french-reading-tips-1369373</u>
- <u>https://www.bnf.fr/fr</u>
- <u>https://www.laits.utexas.edu/tex/</u>

#### ENGLISH - II

#### Course Objective:

- To train students in the use of English language in varied literary and non-literary contexts.
- To teach them soft skills and strengthen their foundation in grammar.
- To evaluate students to sensitivity in conversational competency.

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UNIT	Ĩ		09
i.	At the Airport		
ii.	Ina Bank		
iii.	On a Bus		
UNIT	<b>II</b>		09
iv.	In Flight		
v.	Ina hotel		
vi.	In a Library		
UNIT	T <b>III</b>		09
vii.	TeaTime		
viii.	On a Train		
ix.	In a Restaurant		
UNII	ĨV		09
х.	On a Picnic		
xi.	In a Police station		
xii.	In a Post office		
UNII	ſV		09
xiii.	Ina travel agency		
xiv.	Asking the way		
XV.	At the theatre		
		Total	45 Hours

#### **Credit Hours**

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

CO1	Feel confident to speak in different situations
CO2	Learn be fitting vocabulary words.
CO3	Have the ability to visualize speaking situations
CO4	Be conversant with other conversational situations.
CO5	Categorize the nature of questions asked usually in interviews

#### **Books Recommended:**

- 1. EnglishConversationPractice, D.H.Spencer, Oxford. 2001
- Communicative English by Department of English, National College(Autonomous), Trichy. 2008

#### Web Sources:

- https://self-publishingschool.com/how-to-write-dialogue/
- https://www.masterclass.com/articles/how-to-write-dialogue

22CBCO21

**Course Objective:** To enable the students to prepare different kinds of Financial Statements.

#### UNIT I BRANCH ACCOUNTING 15

Branch accounts – objectives of branch accounts – types of branches – dependent branches – independent branch – accounting system.

#### UNIT II DEPARTMENTAL ACCOUNTS 15

Departmental accounts – accounting procedure – allocating procedure – allocation of common expenses – interdepartmental transfer

# UNIT IIIACCOUNTSRELATINGTOHIRE-PURCHASEANDINSTALLMENT SYSTEM15

Hire purchase and installment system – hire purchase trading account – stock and debtor system – installment system.

#### UNIT IV ADMISSION, RETIREMENT AND DEATH OF A PARTNE 15

Partnership accounts – admission – retirement – death of a partner

# UNIT VDISSOLUTION, INSOLVENCY AND GRADUAL REALISATIONAND PIECE MEAL DISTRIBUTION15

Dissolution of partnership firm – dissolution accounts – insolvency of partners – gradual realization of assets and piecemeal distribution.

#### Total: 75Hrs

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

CO1	Explaining Branch accounting concepts and its objectives & Types
CO2	Solving Departmental accounting problems by explaining allocation procedure, allocation of common expenses and interdepartmental transfer.
CO3	Analysing Hire purchase problems by using ire purchase Trading account, stock & Debtors system and also to study Installment system,
CO4	Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems.
CO5	To develop idea about dissolution of partnership and procedures.

#### Text books:

- T.S.Reddy & A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
- 2. P.C. Tulsian, "Financial Accounting", Tata MC Graw Hill Ltd, 2003.

#### **References:**

- 1. Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.
- 2. N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand & Company Ltd., 2002, Reprint 2008.

#### Weblink:

- https://ebooks.lpude.in/commerce/bcom/term\_2/DCOM104\_FINANCIA
   L\_ACCOUNTING\_II.pdf
- o https://www.youtube.com/watch?v=wXxIZDt2W8E

#### 22CBCO22

**Course Objective:** To acquaint students with the principles of Business law. To impact the basic Knowledge in Contract Act.

#### UNIT I INTRODUCTION TO THE CONTRACT 15

**BUSINESS LAW** 

Indian contract act 1872 – definition of contract – essential elements of a valid contract – classification of contracts – offer and acceptance – consideration.

#### UNIT II CAPACITY OF CONTRACT 15

Capacity to contract – persons to be incompetent to contract – minors – persons of unsound mind – persons disqualified by any law to which they are subject – free consent – legality of object – void agreements – illegal agreements.

#### UNIT IIIPERFORMANCE AND BREACH OF CONTRACT15

Performance of contract - tender – quasi contract, discharge of contract – remedies for breach of contract

#### UNIT IV CONTRACT OF AGENCY 15

Contract of Agency - Creation of Agency - Types of Agents - Duties, Rights and

Liabilities of principal and agent – Termination of Agency

#### UNIT V SALE OF GOODS ACT, 1930. 15

Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller. Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller.

#### .Total: 75Hrs

#### 5005

CO1	Explain contract and Explain its classification
CO2	Summarise an idea about qualification and disqualification of contract
CO3	Explain about Performance and breach of contract
CO4	Build knowledge about law of Agency
CO5	Summarise the entire provisions relating to Sale of goods Act 1930.

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

#### Text books:

- 1. N.D.Kapoor, "Business Law", Sultan Chand Publishers, 2018.
- 2. R.S.Pillai, "Business Law", S. Chand Publishers, 2011.

#### **References:**

- 1. M.R.Srinivasan, "Business Law", Margham Publishers, 2009.
- Richard Lawson & Douglas Smith, "Business Law for business and Marketing Students", Butterworth – Heinemann Publication, 3<sup>rd</sup> Edition, 2011.

#### Weblink:

#### https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Law.pdf

https://ebooks.lpude.in/commerce/bcom/term\_1/DCOM103\_COMMERCIAL\_LAW.p df Course Objective: To provide an idea of international trade and its economic implication. To enable students to have a feel of the Theories of International Economics.

#### **UNIT I :INTERNATIONAL TRADE**

Introduction –Definition –Need –Types International Trade –Difference Between Internal and International Trade -Importance of International Trade in Global Context.

#### **UNIT II : THEORIES OF FOREIGN TRADE** 15

Theories of Foreign Trade, Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler's, Heckscher and Ohlin Theories only).

#### **UNIT III : BALANCE OF PAYMENT AND BALANCE OF TRADE** 15

Balance of Trade, Balance of Payment -Concepts -Balance of Payment, Causes of Disequilibrium –Fixed and Floating Exchange Rates.

#### **UNIT IV: INTERNATIONAL MONETARY SYSTEM** 15

Market, International Monetary System –International Liquidity –IBRD – Money market.

#### **UNIT V : WTO AND INDIA**

WTO and Its Implication with special Reference to India. Trips & Trims

15

#### **COURSE LEARNING OUTCOME:**

Upon completion of the course, students will be able to

- CO1 Be aware of the gains of International Trade
- CO2 Know about theories of International Trade
- CO3 Know about BOP and BOT
- CO4 Be aware of international financial institutions
- CO5 Be aware of WTO and role of IMF and World Bank

#### **Text Book**

1. M.L. Jhingan, 'International Economics' Vrinda Publications(P) Ltd, 6th Edition.2012

2. S.Chandrachud, 'Chud's Series of International Economics', WISE Publications. 2020 Edition Chennai.

#### References

1. Robert, J, Thomson – International Economics (2008).

2. Dominck Salvatore, International Economics, Tata McGraw – Hill Publishing Company Ltd, 2005.

3. Peter B. Kenen, International Economics, Cambridge University Press, 1996.

#### WEBLINK:

- https://www.mooc-list.com/tags/managerial-economics
- <u>https://ocw.mit.edu/courses/economics/14-581-international-</u> economics-i-spring-2013/lecture-notes/

**Course Objective:** To impact the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

#### UNIT I INTRODUCTION TO STATISTICS 15

Introduction to statistics -scope of statistics – limitations of statistics – diagrammatic and graphical representation.

#### UNIT II MEASURES OF LOCATION AND DISPERSION 15

Measure of location – mean – median – mode – geometric mean – harmonic mean – measures of dispersion – quartile deviation – mean deviation – standard deviation.

#### UNIT III MEASURES OF CORRELATION AND REGRESSION 15

Correlation – scatter diagram – types of correlation – regression – method of least squares– simple problems.

#### UNIT IV BASIC THEORIES OF PROBABILITY 15

Introduction to probability – different approaches of probability – addition theorem – multiplication theorem – conditional probability – Bayes' theorem.

#### UNIT V TIME SERIES ANALYSIS AND INDEX NUMBER 15

Time-series analysis – components –trends – seasonal variation – cyclical variation – irregular variation – index number : introduction – construction of index numbers – laspeyre's method – Paasche's method – Fischer's and Kelly's methods – chain index.

#### **Total: 75Hrs**

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

CO1	Describe and discuss the key terminology, concepts tools and techniques used in Statistical analysis
CO2	Critically evaluate the underlying assumptions of analysis tools of measures of central tendency and dispersion
CO3	Understand and critically discuss the issues surrounding of correlation and Regression
CO4	Solve a range of problems using the techniques by time series and index numbers of data.
<b>a a a</b>	

CO5 Discuss critically the uses and limitations of Testing of hypothesis

#### **TEXT BOOKS**

- 1. S.P.Gupta, Statistical Methods. Sultan Chand & Sons, New Delhi, 2005
- S.C. Gupta and V.K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, 3<sup>rd</sup> Edition, 2001.

#### **REFERENCE BOOKS**

- 1. P.R. Vittal, Business Statistics, Margham Publications, Second Edition, 2012.
- 2. Beri G, Business Statistics, Tata McGraw Hill Publishing Company Limited, 2009.
- S.P. Rajagopalan and R. Sattanathan, Business Statistics and Operations Research, Vijay Nicole Pvt. Ltd. 2011

#### Web source links

- 1. <u>https://d3bxy9euw4e147.cloudfront.net/oscms-</u> prodcms/media/documents/IntroductoryBusinessStatistics-OP.pdf
- 2. http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf

#### 22CBCO32 CORPORATE ACCOUNTING – I 4105

**Course Objective:** To Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956. To give them an exposure to calculate the value of Goodwill and shares.

#### UNIT I ISSUE OF SHARES AND DEBENTURES 15

Issue of shares and debentures – various kinds of issues – forfeiture – re-issue – underwriting of shares and debentures.

# UNIT II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES 15

Redemption of preference shares and debentures – purchase of business – profits prior to incorporation – Treatment of profit or loss prior to incorporation.

#### UNIT III COMPANY FINAL ACCOUNTS 15

Preparation of company final accounts – company balance sheet preparation – computation of managerial remuneration.

#### UNIT IV VALUATION OF GOODWILL AND SHARES 15

Valuation of good will and shares – Factors affecting value of goodwill – Methods of valuation of shares – Computation of valuation of goodwill and shares.

#### UNIT V INTERNAL RECONSTRUCTION 15

Alteration of share capital – internal reconstruction and reduction of capital – different kinds of alteration of share capital – Procedure for alteration reducing share capital – Accounting entries for alteration and reduction of share capital.

#### **Total:75Hrs**

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

CO1	To give outline on issue of shares and debentures
CO2	To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation
CO3	To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration
CO4	Apply their knowledge for the valuation of shares and debentures
CO5	Develop ideas for the alteration of share capital

#### Text book:

 T.S. Reddy & Murthy, "Corporate Accounting", Margham Publications, Reprint, 2013.

#### **References:**

- Dr. S. Kr.Paul & Chandri Paul, "Corporate Accounting", New Central Book Agency (p) Ltd, 2009.
- 2. K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition, 2008.
- 3. Dr. Naseem Ahmed, "Corporate Accounting", Atlantic Publication, First Edition, 2007.

#### WEBLINK

- <u>https://youtu.be/b7K44y18sjA</u>
- <u>https://nptel.ac.in/</u>
- <u>https://www.geektonight.com/corporate-accounting-notes/</u>

## 22CBC033 COMPANY LAW AND SECRETARIAL PRACTICE-I 5005

#### UNIT I

Introduction – Definition of company – Characteristics – advantages – lifting of the corporate veil – kinds of company – The company's Act, 1956 (overview) – The company Secretaries Act, 1980 (overview).The Companies Act 2013 - Salient Features of the Act, 2013 - Highlights of the Act, 2013 – Companies Act 1956 Vs. Companies Act 2013 – One Person Company Limited (OPC) –Provisions for OPC – Types of OPC – Restrictions of OPC.

#### **UNIT II**

Secretary – definition – types of secretaries – company secretary – legal position – qualifications – appointment – rights, duties and liabilities – dismissal of company secretary.

#### UNIT III

Formation of company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – promoter – preliminary contracts – Duties of secretary at the promotion stage – Memorandum of Association – Articles of Association – contents – alteration – secretary's duties. Prospectus – contents – Misstatement in prospectus and their consequences – statement in lieu of prospectus – commencement of business – duties of secretarial at commencement stage.

#### **UNIT IV**

Share capital – meaning – kinds – Alteration of capital – Reduction of capital – secretarial procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – secretary's duties in connection with issue of shares – Bonus shares – Guidelines – Secretarial duties. Buy-back of shares (u/s 77A, 77B, 77C) – Issue of sweat equity shares-Dematerialization.

#### UNIT V

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

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

CO1	Summarize Procedure for Incorporation of the company
CO2	Analyze Sources of raising capital.
CO3	Evaluate Role and importance of Company Secretary and key managerial personnel.
CO4	Discuss Matters to be stated in the prospectus.
CO5	Describe Membership in a company

#### **RECOMMENDED BOOKS**

 N.D. Kapoor – Company law and secretarial practice (Provisions of Company's Act 2013)Reference

#### Books:

- 2. P.P.S. Gogna A Text book of company law
- 3. P.K Ghosh& Dr. V.Balachandran Outline of company secretary practice
- 4. B.N.Tondon Manual of Secretarial Practice

#### Weblink:

- <u>https://books.google.co.in/books/about/Company\_Law\_Secretarial\_Pra</u> <u>ctice\_N\_D\_Kap.html</u>?
- id=47niDwAAQBAJ&printsec=frontcover&source=kp\_read\_button& newbks=1&newbks\_redir=1&redir\_esc=y

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#### 22CBCO41

Course Objective:

To impart knowledge in concepts and tools of Operations Research; To understand mathematical models used in Operations Research; To apply these techniques constructively to make effective business decisions.

#### Unit I Introduction to Operation Research

Introduction: Definition- Scope of Orin Business-Linear Programming Problems – Formulation – Graphical method of solution- Standard form of LPP- Canonical form of LPP-Simplex method.

#### Unit II Transportation and Assignment problems

Transportation Problems: Introduction-Balanced and Unbalanced Transportation Problems- IBFS for finding North West Corner Rule-Least Cost Method-Vogel's Approximation Method-MODI Method. Assignment Problems: Introduction-Balanced and Unbalanced Assignment Problems-Maximization case in Assignment Problems.

#### Unit III Sequencing problems

Sequencing: Introduction- Processing 'n' jobson 2 machines-Processing 'n' jobson 3 machines- Processing 'n' jobs on 'm' machines- 2 jobs with 'm' machines

Unit IV	Game	Theory
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Game Theory: Introduction– Two Person Zero Sum Games–Game with Saddle Point-Game without Saddle Point-Solution of 2x2 games without Saddle Point-Dominance Property-Matrix Oddment Method-Graphical Method for 2x norm x2 games.

Unit V Network Analysis

Network Analysis: Introduction – Basic Terminologies –Construction of Network-CriticalPathmethod(CPM)-PERT-FloatAnalysis-TotalFloat-FreeFloat-IndependentFloat-Difference Between CPM and PERT.

TOTAL75 HRS

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

- CO1 Identify and develop operational research models from the verbal description of the real system.
- CO2 Use mathematical technique to solve the transportation and assignment problems
- CO3 Develop are port that describes the network model and the solving technique, analyse the results
- CO4 To understand the decision-making processes in sequencing problems.
- CO5 To understand the decision-making processes in game theory

#### Text Books:

- 1. P.K.Gupta, Man Mohan, Kanti Swarup: "Operations Research", Sultan Chand 2008.
- 2. V.K.Kapoor:"OperationsResearch",SultanChand&Sons,2006

3. J. K. Sharma: Operations Research Theory & Applications,

Macmillan IndiaLimited, fifth edition.2013

Reference Books:

- 1. Hamdy Taha, Operations Research ,8<sup>th</sup> Edition, Pearson Education,2009.
- 2. SharmaJ.K,Operations Research,3<sup>rd</sup> Edition,Macmillan Business Books,2009.
- 3. Sundaresan V, Ganapathy K.S, Ganesan K, Resource Management Technique- Lakshmi Publications, 2003.
- 4. Kantiswaroop, Gupta P. K, Man Mohan, Operations Research, 14th Edition, Sultan Chand& Sons,2008.
- 5. Kalavathy S,Operations Research, 2<sup>nd</sup> Edition,Vikas Publications, 2009.

Web source link

- 1. https://www.bbau.ac.in/dept/UIET/EME-601%20Operation%20Research.pdf
- 2. https://thalis.math.upatras.gr/~tsantas/DownLoadFiles/Taha%20-

%20Operation%20Research%208Ed.pdf

**Course Objective:** To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

### UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 15

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company

#### UNIT II ACCOUNTS OF BANKING COMPANIES 15

Final Accounts of Banking Company – Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

#### UNIT IIIACCOUNTS OF INSURANCE COMPANIES15

Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet.

#### UNIT IV LIQUIDATION OF COMPANIES 15

Liquidation – Meaning and Definition – Modes of Winging Up – Statement of Affairs and Deficiency Account – Liquidator's Final Statement of Accounts.

#### UNIT V HOLDING COMPANY ACCOUNTS 15

Holding Company- Subsidiary Company – capital Profit – Revenue Profits – Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet -Consolidated.

#### Total: 75Hrs

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

CO1	Infer idea about Amalgamation, Absorption and External Reconstruction
CO2	Determine profit and Financial position of Banking Companies
CO3	Build knowledge on Insurance company accounts
CO4	Tell why companies and getting liquidated and their procedures
CO5	Compare Holding and subsidiary company accounts

#### Text book:

1. T.S. Reddy & Murthy, "Corporate Finance", Margham Publications, Reprint, 2013.

#### **References:**

- 1. Dr. S. Kr.Paul & Chandri Paul, "Corporate Finance", New Central Book Agency (p) Ltd, 2009.
- 2. K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition, 2008.
- 3. Dr. Naseem Ahmed, "Corporate Accounting", Atlantic Publication, First Edition, 2007.

#### WEBLINK

- o https://youtu.be/b7K44y18sjA
- o <u>https://nptel.ac.in/</u>
- o https://www.geektonight.com/corporate-accounting-notes/

#### 22CBCO43 COMPANY LAW AND SECRETARIAL PRACTICE-II 4004

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#### UNIT-I BORROWING POWERS

Borrowing powers: Meaning – Ultra virus Borrowing- Mortgages and charges-Fixed and floating charges-registration of charges – legal provisions- effects and consequences of non-registration of charge. Debentures- Definition-kinds - Guidelines for the issue of debentures-Duties of secretary- comparison between a shareholder and a Debentures holder.

#### UNIT-II COMPANY MANAGEMENT 15

Company Management: Introduction – Directors- qualification- disqualification-Appointment-vacation-Removal- Specific powers of Directors – Duties of director- liabilities of Directors - Managing Director- Appointment- Disqualification- Managers- Comparison between a Managing Director and a Manager.

#### UNIT-III MEETINGS AND RESOLUTIONS

Meetings and Procedures: Introduction-Kinds of Meetings- Meetings of shareholders-Statutory Meeting-Annual General Meeting- Extra- ordinary General Meeting-Class Meetings- Board Meetings-Secretarial work relating of Meetings. - Motions and Resolutions-Types of Resolutions- Agenda-Minutes- Voting and poll- Proxy – Quorum-Chairman of Meeting-Duties of Secretary.

#### UNIT-IV DIVIDENDS, ACCOUNTS AND AUDIT

Dividends, Accounts and Audit: Dividend- Definition-Rules regarding dividends – Secretarial procedure regarding payment of Dividends. - Accounts- Statutory Books of account –Annual Accounts and Balance sheet-Secretarial Duties. Auditor- Qualifications-Appointment-Rights, Duties.

#### UNIT –V WINDING UP OF A COMPANY

Winding UP - Meaning-Modes of winding up-Compulsory winding up – voluntary winding up –Winding up. Subject to supervision of court- duties of secretary in respect of winding up- liquidators – duties and powers of liquidator.

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

CO1	Explain Basic provisions of Companies Act 2013
CO2	Discuss Methods of raising funds through deposits and debentures
CO3	Explain the procedure for convening different types of meeting
CO4	Enumerate legal procedure for declaration and payment of dividend
CO5	Describe NCLT and corporate governance

## **TEXT BOOKS**

1. N.D. Kapoor – Company law and secretarial practice, Sultan Chand& Sons.

WEBLINK:

 <u>https://books.google.co.in/books/about/Company\_Law\_Secretarial\_Pra</u> ctice\_

<u>N\_D\_Kap.html?id=47niDwAAQBAJ&printsec=frontcover&source=kp</u> \_read\_button&newbks=1&newbks\_redir=1&redir\_esc=y

#### 22CBCO44

MARKETING MANAGEMENT

Course Objective: to acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

#### UNIT I **INTRODUCTION**

Nature Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning types of market.

#### UNIT II **CONSUMER BEHAVIOUR**

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior Buying motives.

#### UNIT III **PRODUCTS**

Products – Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging –Market segmentation – needs and basis of segmentation.

#### UNIT IV PRICING

Pricing - Objection of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, Various kinds of marketing channels.

#### UNIT V SALES FORECASTING

Sales forecasting - Various methods of sales forecasting sales management -Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations.

Total: 75Hrs

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

CO1	Develop an idea about Marketing and its functions
CO2	Get an outline of Consumer behaviour and factors influencing buying behaviour
CO3	Extend their knowledge about Products and its classifications
CO4	Make use of Pricing policies and knowledge about various kinds of channels of distribution for real life situations
CO5	Build an idea about Sales Forecast

#### **Text books:**

- 1. Philp Kotler, "Marketing Management", Pearson Education, 06-Jan-2018.
- 2. Slanton, W.J. "Fundamentals of Marketing", McGraw-Hill, 01-Jan-1994.

#### **References:**

- 1. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 01-Jan-1995
- 2. Ramaswany Namakumari, "Marketing Management", Macmillan India Limited, 2002.

#### Weblink:

- <u>https://ebooks.lpude.in/commerce/mcom/term\_2/DCOM405\_DMGT408\_MA</u> <u>RKETING\_MANAGEMENT\_DMGT203\_ESSENTIALS\_OF\_MARKETIN</u> <u>G.pdf</u>
- <u>https://www.sscasc.in/wp-content/uploads/downloads/BBM/Marketting.pdf</u>

#### 22CBC051 COST ACCOUNTING 4

**Course Objective:** To familiarize students with the basic concepts of cost and various methods and techniques of costing.

#### UNIT I INTRODUCTION TO COST ACCOUNTING 15

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting Vs. Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

#### UNIT II PREPARATION OF COST SHEET 15

Cost Sheet - Tenders and Quotation - Reconciliation of Cost and Financial Accounts

#### UNIT III MATERIAL CONTROL AND PRICING METHODS 15

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized Vs Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

#### UNIT IV REMUNERATION AND INCENTIVES 15

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rates System – Price Rate System – Premium and Bonus Plans – Treatment of Ideal Times an Overtime.

#### UNIT V OVERHEAD COST

Over Head Cost – Meaning And Definition - Importance of Over Head Cost – Classification of Over Head Cost – Allocation, Apportionment and Absorption and of Over Head Cost – Primary And Secondary Distribution – Classification Machine Hour Rate.

**Total: 75Hrs** 

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

CO1	Build their knowledge on Cost accounting concepts
CO2	Compare Cost and Financial accounting
CO3	Solve problems on Material control
CO4	Utilize their knowledge on Remuneration and Incentives
CO5	Solve problems using Overhead costs

#### Text books:

- 1. Manosh Dutta, "Cost Accounting', Dorling Kindersley (India) Pvt. Ltd, 2010.
- T.S. Reddy & Y. Hari Prasad Reddy, "Cost Accounting", Margham Publications, 2014.

#### **References:**

- 1. Manash Dutta, "Cost Accounting", Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005.
- M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, "Cost Accounting", S.Chand & Company Ltd, 2010.

#### Weblink:

- <u>https://ebooks.lpude.in/commerce/bcom/term\_3/DCOM202\_COST\_ACCOUNTING</u>
   <u>I.pdf</u>
- https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Cost-Accounting.pdf

## **SYLLABUS**

# DISCIPLINE SPECIFIC ELECTIVE COURSES

#### **22DBCO31**

Course Objective: To help students to Understand the working of Financial Systemin India.

FINANICIAL SERVICES

To introduce them to the view areas of merchant banking, Leasing, Factoring and Insurances.

#### UNIT I FINANCIAL SERVICES 15

Introduction to Financial Services – Meaning and Importance Of Financial Services – Types Of Financial Services – Financial Services And Economic Environment – Players in Financial Services Sectors.

#### UNIT II MERCHANT BANKING 15

Merchant Banking – Functions – Issue Management – Managing Of New Issue – Underwriting – Capital Market – Stock Exchange – Role of SEBI.

#### UNIT III LEASING AND HIRE PURCHASE 15

Meaning and Definition of Leasing - Leasing and hire purchase concepts and Features – types of lease accounts.

#### UNIT IV FACTORING

Meaning and Definition of Factoring - Factoring - functions of Factor - Consumer Finance - venture capital - mutual funds - Credit rating.

#### UNIT V INSURANCE

Meaning and definition of Insurance - Insurance - different types - life, marine, fire, motor, health, pension, plan, annuity, rural Insurance, Insurance law and regulation Brief Introduction IRDA act, insurance act 1938.

#### **Total: 75Hrs**

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

C01	Get outline about the fundamentals of financial services and its players
CO2	Apply their knowledge for new issue and underwriting in capital markets and summarize their knowledge about Merchant banking
CO3	Compare and contrast Leasing and Hire purchase dealings
CO4	Apply their knowledge about factoring towards real life situations
CO5	Relate their knowledge on Insurance companies and different types of policies to make investment decisions

#### Text book:

- 1. B.Santhanam,, "Financial Services", Margham Publications.2006
- 2. M.Y. Khan, "Financial Services", Tata Mc Graw Hill, 2004.

#### **References:**

- 1. K. Sasidharan, Alex Mathews, "Financial Services", Tata Mc Graw Hill, 2010.
- 2. B. S. Bhatia, G. S. Batra, "Management of Financial Services, Deep & Deep Publications Pvt Ltd., 2008.

#### Weblink:

### https://ebooks.lpude.in/commerce/bcom/term\_5/DCOM304\_DCOM503\_INDI AN\_FINANCIAL\_SYSTEM.pdf

https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Indian-Financial-System.pdf

#### AUDITING AND CORPORATE GOVERNANCE 3003 22DBCO41

**Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

#### **Contents:**

#### **UNIT 1: INTRODUCTION**

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control - Internal Check and Internal Audit; Audit Procedure - Vouching and verification of Assets & Liabilities.

#### **UNIT 2: AUDIT OF COMPANIES**

Audit of Limited Companies: Company Auditor-Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

#### **UNIT 3: SPECIAL AREAS OF AUDIT**

Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems

#### **UNIT 4: CORPORATE GOVERNANCE**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

#### **UNIT 5: CORPORATE SOCIAL RESPONSIBILITY (CSR):**

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

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

CO1	Adopt the appropriate mechanism for effective governance
CO2	Value the shareholder and stakeholder rights and responsibilities
CO3	Adhere to sound principles of direction and management
CO4	Understand the significance of audit committee, its composition and responsibilities
CO5	Implement best practices on corporate management

#### **Suggested Readings:**

- 1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
- 2. Aruna Jha, Auditing. Taxmann Publication.
- 3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
- 4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
- 5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot. (Publishers). (Relevant Chapters)
- 6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility* of Business, Pearson Education
- 7. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education
- 8. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
- 9. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
- 10. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
- 11. Christine Mallin, *Corporate Governance (Indian Edition*), Oxford University Press
- 12. Relevant Publications of ICAI on Auditing (CARO).

#### **WEBLINK:**

https://www.iia.org.uk/resources/corporate-governance/auditing-corporate-governance/?downloadPdf=true

#### 22DBCO51 **INCOME TAX LAW AND PRACTICE – I** 4105

#### Course Objectives

- 1. To acquire Knowledge about concept of Income Tax Act, 1961.
- 2. To envisage the students about the tax revenue as economic development.
- 3. To overcome the scarcity of capital and revenue of the nation.
- 4. To create awareness about the tax regarded as an effective means to control inflation and cyclic fluctuations.
- 5. To envisage the students to have in-depth knowledge with respect to administrative set up of income tax department.

#### UNIT - I INTRODUCTION OF INCOME TAX

Income Tax Act 1961- Basic Concepts - Assessment Year - Previous Year - Person -Assessee - Income - Capital and Revenue Receipts - Capital and Revenue Expenditures -Exempted Incomes u/s 10. Determination of Residential status - Individual/HUF-Firms, AOP/BOI and Company - Incidence of tax of Individual.

#### **UNIT- II INCOME FROM SALARIES**

Meaning and features of Salary - Allowances - Perquisites - Profits in lieu of Salary - Provident Fund and its types - Leave travel concession; gratuity; pension; leave encashment- Deductions from salary.

#### **UNIT- III**INCOME FROM HOUSE PROPERTY

Introduction – Basic charges U/s 22 - Determination of annual value –Computation of income from property – Self occupied -Let out - Deemed to be let out- Deductions u/s 24.

#### UNIT - IV PROFIT AND GAINS OF BUSINESS OR PROFESSION AND **DEPRECIATION** 15

Income from business: Meaning, definition - deductions expressly allowed expenses expressly disallowed - treatment/ admissibility of certain expenses and incomes. Income from profession - computation of taxable income from business and profession depreciation - conditions for depreciation - actual cost - written down value- computation of allowable depreciation.

#### **UNIT- V INCOME TAX AUTHORITIES**

CBDT - powers - Director General of income tax - Chief commissioner of income tax - Assessing officer - appointment - Jurisdiction - powers relating to search and seizure-Permanent Account Number (PAN)-features.

Note: Questions in Sec. A, B & C shall be in the proportion of 80:20 between problems and Theory.

#### Total: 75Hrs

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

CO1	The basic concepts of Income tax Act – 1961
CO2	Acquire requisite knowledge about the assessment of income of salaried people.
CO3	Requisite knowledge about the determine income from house property.
CO4	Obtain knowledge of legal provisions on assessment of profits and gains of business/ professional
CO5	Understand the administrative set up of income tax department and their powers

#### **TEXT BOOKS:**

- 1. Gaur & Narang, "Income Tax Law & Practice", Kalyani Publishers, New Delhi.
- 2. Dr. A. Murthy, "Income Tax Law & Practice", Vijay Nicole Imprints Pvt.Ltd. Chennai
- 3. Reddy,T.S.& Hari prasad Reddy, "Income Tax Law & Practice", Margham Publications
- 4. Dr. Vinod K. Singhania, "Income Tax Law & Practice", Taxman Publications Pvt. Limited,
- 5. T.N. Manoharan & H. R. Hari, "Taxation", Ankit thakkar for snow white publication pvt. Ltd
- 6. N.Hariharan, "Income Tax Law & Practice" Mc grew hill
- 7. T. Srinivasan, "Income Tax Law & Practice" Vijay Nicole
- 8. Rajavelu, "Income Tax Law & Practice" S.V.P publications

#### **REFERENCE BOOKS**:

- 1. Mehrotra, "Income Tax Law & Accounts", Sahithiya Bhavan Publications
- 2. Vinod,K.Singhania, "Students Guide to Income Tax" Taxman Publications Pvt. Ltd
- 3. Anita Raman, "Income Tax Law & Practice" McGraw Hill
- 4. V. BalaChandran, S. Thothadri, "Income Tax Law & Practice"Published by Asoke K. Ghosh, PHI Learning Private Limited.
- 5. V.P Gaur, "Taxation" Kalyani Publications
- 6. Dr.H.CMehrotra, "Income Tax Law & Practice" Sathiya bhawan
- 7. M.Jeevarathinam, "Income Tax Law & Practice" Winners wisdom
- 8. Expert Teacher, "Income Tax Law & Practice", Sathish and brothers
- 9. G.S.Mitra, "Income Tax Law & Practice", Mahaveer publication
- 10. Dr.R.K.Jain, "Income Tax Law & Practice", SPBD publication

#### Web link:

- 1. <u>http://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html</u>
- 2. <u>https://www.pdfdrive.com/the-real-estate-investors-tax-strategy-guide-maximize-tax-benefits-and-write-offs-implement-money-saving-strategies-avoid-costly-mistakes-protect-your-investment-build-your-wealth-e195003229.html</u>

#### 22DBCO52 INDUSTRIAL LAW AND PUBLIC RELATIONS 4105

Reckon the role of various medias in Public Relations.

56

Explain Basic provisions of Factories Act 1948.

#### CO3 Discuss the concepts and importance of Public Relations.

#### Describe the process relating to minimum wage and provisions regarding Industrial Dispute Act.

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

#### UNIT V

Public relations in Indian economic development - Management - Functions

# **UNIT III**

**PUBLIC RELATIONS:** Public relations - Concept - Definition - Scope - Elements - Objectives - Types-benefits- Cultural concept as an adjunct to public relations.

## **UNIT IV**

Public relations for education and training - VIP's public relation officers- Definition \_ Importance of PROs - Role and functions of PROs. Media - Public relations and the press -Radio - Audio - Visual media - News and features - Press inIndia.

**Course Outcome** 

CO1

CO<sub>2</sub>

CO<sub>4</sub>

- Professionalism in public relations - Functions of public relations department -Budgeting for public relations - Measurability in public relations evaluations.

MINIMUM WAGES ACT, 1948: Interpretation - Fixing minimum rates of wages -Minimum rate of wages - Procedures for fixing - Committee and Advisory boards - Payment of minimum wages - Register and Records - Inspectors - Claims - Penalties and Procedures - The schedule. THE INDUSTRIAL DISPUTES ACT, 1947: Definitions - Authorities -Strikes and Lockouts – Layoff and Retrenchment – Special provision relating to Lay – off – **Retrenchment and Closure- Penalties** 

FACTORIES ACT, 1948: definitions - health - safety - welfare - working

hours of adults. Employment of women - employment of young persons - leaves with

# UNIT I

wages.

**UNIT II** 

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CO5	Describe the role of Public Relations in various capacities.

## **TEXT BOOK:**

1. Balaji and Sreenivasan, Industrial Law and Public Relations – Margham Publications.2018

## **Reference Books:**

- 2. N.D.Kapoor, Mercantile Law Sultan Chand Publications.2015
- 3. Chawka and Garg, Mercantile Law Sultan Chand 2011

#### 22DBCO53 HUMAN RESORURCE MANAGEMENT 4004

**Course Objective:** To familarise students with the Human Resources management involving planning, placement and training, significance of performance appraisal and methods of compensation.

#### UNITI MANAGEMENTOF HUMANRESOURCES 12

Human Resources Management – Meaning – Definition – Nature – Objectives and Importance– Functions and Scope – Environment of HRM – Strategic HRM.

#### UNITII HUMANRESOURCESPLANNING 12

Human Resources Planning – Concept – Objectives – Need and Importance – Process and Levels of Resource Planning–Requirement and levels of Resource Planning– Requirement and Selection – meaning – process of requirement – sources and techniques of Requirement–Meaning and Process of Selection– Selection Tests And Interviews.

#### UNITIII PLACEMENTANDTRAINING 12

Placement and Induction–Concept and Objectives–How to make induction effective– Advantages of formal induction–Training–Concept and Need–Importance and Objectives – Identifying Training needs – Designing a Training Program- Methods of Training– Evaluating Training Effectiveness.

#### UNITIV PERFORMANCEANDAPPRAISAL 12

Performance and Appraisal– Concept and Objectives–Users and Process of Performance Appraisal–Problems in Performance Appraisal–Essentials of Effective Appraisal System – Methods and Techniques of Appraisal – Job Evaluation – Concepts, Process and Objectives–Advantages and Limitations – Methods.

#### UNITV COMPENSATION

Compensation–Wage and salary Administration–Objectives and Principles-Essential sofa Sound Wage Structure–Factors affecting Wages–Methods of Wage Payment – Incentive Plans and Profit Sharing – Meaning of Wage Incentives – Advantages and Limitations of Incentive Plans – Essentials of Sound Incentives – Types Of Incentive Plans– concepts of Profit Sharing–Advantages and Limitations.

Total : 60 Hrs

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

CO1	Demonstrate Micro and Macro levels of HRM
CO2	Build knowledge on the Development of Human Capacity
CO3	Apply their skills on Human resource Audit
CO4	Analyze about Organisational Development
CO5	Infer knowledge on Training and Development of workers

Textbook:

1.V.S.P.Rao, "HumanResourceManagement", ExcelBooks, Newdelhi, 2000.

References:

- 1. Ashwath appa, "Human Resource Management", Tata Mc Graw Hill, New Delhi, 1999.
- 2. GaryDessler, "HumanResourceMangement", DorlingKindesslyPvtLtd., T welfth Edition, 2011.

Weblink:

1. https://ebooks.lpude.in/commerce/mcom/term\_2/DCOM407\_DMGT40 6\_HUMAN\_RESOURCE\_MANAGEMENT.pdf

#### 22DBCO61 **MANAGEMENT ACCOUNTING** 4105

Course Objective: To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

#### UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 15

Management Accounting - Meaning - Scope - Objectives - Importance -Limitations - Function - Management Accounting Vs Financial Accounting -Management Accounting Vs Cost Accounting.

#### **UNIT II** FINANCIAL STATEMENT ANALYSIS – RATIOS

Financial statement Analysis - Meaning-process of Financial Statement Analysis And Interpretation – Types Of Analysis – techniques Of tools of financial statement analysis - Ratio analysis - Meaning of Ratio - Advantage-classification of Ratios - Profitability Ratios - Turnover or Activity Ratio - Solvency or Financial Ratios – Computation Of Ratio.

#### FUND FLOW & CASH FLOW STATEMENT **UNIT III**

Funds flow statement - Concepts of Funds - Importance or used of Funds Flow Statement - Working capital Statement or schedule Of Changes In Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Advantages And Limitations – Preparation of Cash Flow Statement.

#### **UNIT IV BUDGETING AND BUDGETARY CONTROL**

Budgeting and Budgetary Control - Meaning And Definition - Objectives of Budgetary Control – Advantages and Limitations – Essential Of Successful Budgetary Control - Preparation of Budgets - Sales Budget - Production Budget - Materials Budget - Cash Budget - Flexible Budget.

#### UNIT V MARGINAL COSTING

Marginal Costing definition of marginal cost and marginal costing - Salient Features of Marginal Costing - Advantages and Limitations of Marginal Costing -Managerial Costing and Absorption Costing and Absorption Costing - Cost volume profit analysis - Contribution - Break Even Analysis Significance Of Margin Of Safety - Application of Managerial Costing (Simple Problems only).

#### Total: 75Hrs

#### **Course Outcome**

15

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

CO1	Compare and contrast Management Accounting and Financial accounting, Management Accounting and Cost Accounting
CO2	Analyze Financial position of a company by using various Ratios
CO3	Experiment with working capital and calculate Fund flows and cash flows of an organization
CO4	Plan and prepare different types of budgets
CO5	Solve and take decisions in real life situations using marginal costing techniques

#### **Text books:**

- 1. M Y Khan, PK Jain, "Management Accounting", Tata Mc Graw hill, Fourth Edition, 2003.
- **2.** I.M. Pandey, "Management Accounting", Vikas Publishing, third Edition, 2006.

#### **References:**

- A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, "Management Accounting", Sultan Chand & sons, 5<sup>th</sup> Edition. 2003.
- **2.** T.S.reddy & Dr. Y. Hariprasad reddy, "Management Accounting", Margham Publications, Fifth revised Editon, 2014.

#### Weblink:

1. <u>https://ebooks.lpude.in/commerce/mcom/term\_1/DCOM302\_DCOM4</u> 03\_MANAGEMENT\_ACCOUNTING.pdf

#### 22DBCO62 INCOME TAX LAW AND PRACTICE - II 4105

Course Objective: To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

#### UNIT – I

Income from Capital Gains – Basis of charge – Capital assets – Transfer of capital assets – Types of capital gain –Exemptions U/s 54 - Computation of Capital Gains – Capital loss – Tax on Capital gains.

#### $\mathbf{UNIT} - \mathbf{II}$

Income from other sources - Grossing up – Bond washing transactions-Specific income – interest incomes – casual income – other incomes - Deductions in computing income from other sources - Computations of income from other sources.

#### $\mathbf{UNIT} - \mathbf{III}$

Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

#### $\mathbf{UNIT} - \mathbf{IV}$

Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GGA, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax Liability.

#### UNIT – V

Assessment procedures – Types of Assessment - Introduction to E-filing - Appeals and Revisions.

<u>Note</u>: Questions in Sec. A, B & C shall be in the proportion of 80:20 between problems and Theory.

#### **Total: 75Hrs**

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

CO1	Acquire requisite knowledge about the assessment of income of capita assets and capital gain.
CO2	Requisite knowledge about the concept of income from other sources, TDS and their computations.
CO3	Elicitation of knowledge with regard to aggregation of income, set-off and carry-forward losses.
CO4	Obtain knowledge of legal provisions on assessment of income to compute tax liability and permissible deductions u/s 80C to 8U.
CO5	Understand the theoretical and conceptual frame work on the assessment procedures and their types.

#### **Text books:**

- 1. V.B. Gaur & Narang , "Income Tax Law And Practice", Kalyani Publishers,2001.
- **2.** T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law and Practice" Margham Publications, 2008.

## **References:**

- <u>Dr Vinod K. Singhania</u>, "Income Tax Law and Practice", Taxmann Publications Pvt. Limited, 2005.
- V. Bala Chandran, S. Thothadri, "Taxation Law and Practice", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

## Weblink:

https://ebooks.lpude.in/commerce/bcom/term\_5/DCOM301\_INCOME\_TAX\_ LAWS\_I.pdf

#### 22DBCO63 COPORATE SOCIAL RESPONSIBLILTY 4004

#### **Course Learning Objectives**

The object of this course is to impart basic knowledge of Corporate Social Responsibility, Business Ethics, Corporate Governance and Social Responsibility Accounting.

#### Unit – I CORPORATE SOCIAL RESPONSIBILITY 12

Concept of Social Responsibility-Guidelines for Social Responsibility -Arguments in favor of and against of Social Responsibility-Social Responsibility towards various stake holders Social Responsibility of Business in India.

#### **Unit – II BUSINESS ETHICS**

Meaning of Ethics and Business -Ethics Need for Business Ethics Principles of Business Ethics - Factors Affecting Business Ethics - Benefits of Business Ethics - Business Ethics in India.

12

12

12

#### **Unit – III CORPORATE GOVERNANCE**

Concept of Corporate Governance -Need and Significance of Corporate Governance -Principles of Corporate Governance - SEBI Code on Corporate Governance - Corporate Governance in India.

#### Unit – IV LEVELS OF CORPORATE GOVERNANCE 12

Levels of Governance Structure -Corporate governance and role, responsibilities and powers - Corporate Management Committee and Divisional Management Committee.

#### Unit – V SOCIAL RESPONSIBILITY ACCOUNTING

Concept of Social Responsibility - Accounting Need and Importance of Social Responsibility - Accounting Reporting Standards - CSR Provisions under Companies Act 2013 -TWO CSR Reports of Public Limited Companies.

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

CO1	Identify and analyze key components of Corporate Social Responsibility (CSR) strategy
CO2	Eloquent the role of cross-sector collaboration and partnerships in Corporate Social Responsibility (CSR)
CO3	Critically discuss on emerging trends and practices to the modals of Corporate Social Responsibility (CSR).
CO4	Understand typical management challenges and opportunities relevant to a broad range of Corporate Social Responsibility (CSR) issues involving government, business and the non-profit sector.

## **Text Books**

- 1. A handbook of Corporate Governance & Social Responsibility by David Crowther & Guler Ares, Published by Gower Publishing Ltd.
- 2. Business Ethics and Corporate Governance workbook by ICFAI University Press.
- 3. Corporate Governance by Devi Singh & Subhash Garg, Excel books.

## **Reference Books**

- 1. T. Ramasamy, Principles of Management, Himalaya Publishing House.
- 2. C.B. Gupta, Management : Theory and Practice by Sultan Chand & Sons, New Delhi

#### Journals

 Journal of Corporate Governance Research – Macrothink Institute • Indian Journal of Corporate Governance, Bi-annual journal – Sage Journals.

## Web link

• https://elearningindustry.com • https://essentialskillz.com

#### **COURSE OBJECTIVES**

The objective of the course is to provide students with detailed knowledge of some of the marketing mixes such as Sales and Promotion.

#### **UNIT-I**

Media planning - • The function of media planning in advertising • Role of media planner •Challenges in media planning• Media planning process •Media planning for consumer goods • Media planning for industrial goods - Nature and importance of sales promotion, its role in marketing.

#### **UNIT-II**

Importance of Media Research in planning; Sources of media research • Audit Bureau of Circulation• Press Audits• National reader ship survey/ IRS •Businessmen's readership survey • Television • Audience measurement • TRP • National television study • ADMA Rsatellite cable network study • Reach and coverage study • CB listenership survey - Forms of sales promotion: Consumer oriented sales promotion, trade-oriented sales promotion and sales force oriented sales promotion.

#### **UNIT-III**

Selecting suitable media options-TV, Radio, Magazine, Newspapers, Pamphlets and brochures, direct mail, outdoor media - Major tools of sales promotion: Samples, point of purchase, displays and demonstration. Exhibition and Fashion shows, sales contest and game of chance and skills, lotteries, gifts, offers, premium and free goods, Prince packs, rebates, patronage, rewards etc. Conventions, conference and trade shows, specialties and novelties, Developing a sales promotion programmes, pre testing implementing, evaluating the results and making necessary modification

#### UNIT-IV

Criterion for selecting media vehicles: Reach • Frequency • GRPS • Cost efficiency • Costper thousand • Cost per rating • Waste • Circulation • Pass-along rate (print) - Integration of Sales Promotion with advertising

#### UNIT- V

Advertising Agency-Their role and importance in Advertising Broad Functions As consultant to clients- Formulation of Advertising Campaigns - Placing of Advertising Reasons for Having advertising Campaigns Advertising Agencies. Organization Pattern-Organization structure, Function Definition Of Different Departments- Plan Board, Creative Services, Marketing Services ,Account Management , Finance - Range Of Other Services offered Selection Of Advertising Agency - Factors Considered - Steps In Selection - Agency Commission and Fee -Understanding the medium and writing for TV, Cinema, Radio, Innovative medium, Internet, SMS

#### **TOTAL 60 HRS**

# 12

12

12

4004

12

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

CO1	Identify key players in advertising industry.
CO2	Identify and make decisions regarding the most feasible advertising appeal and media mix.
CO3	Identify the dealer oriented promotion techniques, customer oriented Promotion techniques and the sales men oriented promotion techniques.
CO4	Explain the steps involved in sales force management.

#### **TEXTBOOKS**:

1. Jack Z Sissorsand Jim Surmanek, Advertising Media Planningcrainbooks1976JamesRAdams, MediaPlanning-Business books1977.

#### **REFERENCEBOOKS:**

1.Advanced M.P.-John R Rossister, Kluoer Academic publications 1998 Advertising M.P., Jack Z Sissors, McGraw Hill 6th Edition 2005Promotion-Stanley 2002

- 2. Advertising And Sales Promotion -SHH Kazmi, SatishK Batra 2011
- 3. Advertising Management5/ E5th Edition (English, Paperback,

DavidA. Aaker, JohnG. Myers, Rajeev Batra)2015

4. Advertising Management: Concepts and Cases Manendra Mohan, Tata

McGraw- Hill Education 2018.

#### WEBLINK

• <u>https://youtu.be/yUkaGc63q6I</u>

#### 22DBC055 ORGANISATIONAL BEHAVIOUR 4004

**Course Objective:** to introduce the students the various behaviour of the organizations and their processes to compete in the business world.

#### UNIT I INTRODUCTION

Introduction of Organizational Behaviour: Foundations of Individual Behaviour – Personality, Perception, Learning, Values and Attitudes.

#### UNIT II MOTIVATION

Motivation – Early theories, Contemporary theories, Motivation at work – Designing Motivation Jobs.

#### UNIT III GROUP BEHAVIOUR 1

Group Dynamics –Group Behaviour, Communication and Group Decision making, Intergroup relations.

#### UNIT IV LEADERSHIP

Leadership – trait, Behavioral and contingency theories; Power and Politics; Trait, Behavioral Analysis (T.A); Work stress

#### UNIT V CONFLICT

Organisational Conflict; Causes, Types of Conflict, Management, Conflict.

#### Total: 75Hrs

#### Course Outcome

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

CO1	Demonstrate the applicability of the concept of organizational
	behavior to understand the behavior of people in the organization.
CO2	Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.

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CO3	Analyze the complexities associated with management of the group behavior in the organization.
CO4	Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization

#### **Text books:**

- Dr. Niraj Kumar Organisational Behaviour, Himalaya Publications, 2010.
- Dr. P.Subba Rao Organisational Behaviour, Himalaya Publications, 2009.

#### **References:**

- Dr. V&p. Rao Organisational Behaviour, Himalaya publications, 2013.
- Dr. Velay Limarse Organisational Behaviour, Himalaya Publications, 2018.

#### Weblink:

<u>https://ebooks.lpude.in/commerce/mcom/term\_1/DMGT103\_ESSENTIALS\_</u>
 <u>OF\_ORGANIZATION\_BEHAVIOUR\_DCOM401\_ORGANISATIONBEHA</u>
 <u>VIOUR.pdf</u>

#### **22DBCO64 CORPORATE FINANCE** 4004

**Course Objective:** To help the students understand the working of corporate financial system and investment decision.

#### UNIT I INTRODUCTION

Nature and Scope – Role of Financial Institutions- Valuation of the Firm Dividend Valuation Model- Dividend Policies- Walter Model- Gordon Model-Payment Ratio Divided as a Residual Payment- Mm Irrelevance Doctrine.

#### UNIT II INVESTMENT DECISION

Investment decision- investment analysis- risk analysis probability approachbusiness failures- mergers- consolidations and liquidations.

#### UNIT III CAPITAL MARKET

Capital market- fiscal policies- government regulations affecting capital market- role of SEBI- stock market.

#### UNIT IV LEASE FINANCING, VENTURE CAPITAL & MUTUAL 15

Lease financing- venture capital- mutual funds- inflation and financial decisions- derivatives- futures and options.

#### UNIT V FOREIGN COLLABORATION AND MULTINATIONAL 15

Foreign collaboration- business ventures aboard- international financial institutions- Multinational Corporation.

Total: 75 Hrs

15

15

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

CO1	Explain the role of the organisation's financial managers in realising these strategic objectives
CO2	Approximate the organisation's cost of capital, and understand how this cost is impacted by taxation, "leverage" and other factors.
CO3	Explain how the corporation's capital structure, payout policy and risk policy impact upon investment decisions.
CO4	Have good understanding of, and be able to discuss current topical issues under debate in the world of corporate finance.
CO5	Understand the implications of the overarching strategic objectives of the organisation for the finance function.

## Text book:

1. Dr.S.C. Kutchal,"Corporate finance" SultAN & Co-Publication, 2009.

#### **References:**

- 1. Dr. K. Nirmala, "Corporate Finance" Himalaya Publication, 2008.
- 2. Dr.Matabadal, "Corporate Management" Sukla publications, 2011.

## WEBLINK

• <u>https://youtu.be/PDgcelhBoKY</u>

# SYLLABUS

# **GENERIC ELECTIVE COURSES**

## **Objective:** This paper seeks to familiarize the students with their rights and

responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms interface with consumers and the consumer related regulatory and business environment.

**CONSUMER AFFAIRS** 

### **UNIT 1: Conceptual Framework**

22GBCO51

**Consumer and Markets:** Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price(MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Consumer buying process, Consumer Satisfaction / dissatisfaction – Grievances – complaint, Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers, Complaint Handling Process: ISO 10000 suite.

#### UNIT 2: The Consumer Protection Law in India

Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice and restrictive trade practice. Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

## UNIT 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law 9

Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

#### **Unit 4: Role of Industry Regulators in Consumer Protection**

Banking: RBI and Banking Ombudsman, Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI, Food Products: FSSAI, Electricity Supply: Electricity Regulatory Commission, Real Estate Regulatory Authority.

#### **Unit 5: Contemporary Issues in Consumer Affairs**

Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and

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## 9

sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.

#### Total: 45 Hrs

#### **Course Outcome**

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

CO1	Demonstrate how knowledge of consumer behaviour can be applied to marketing
CO2	Identify and explain factors which influence consumer behaviour
CO3	Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
CO4	Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
CO5	In a team, work effectively to prepare a research report on consumer behaviour issues within a specific context.

#### **Text Books:**

- 1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
- 2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
- 3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications.
- 4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi.
- 5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company.

#### WEBLINK

- <u>https://youtu.be/B9ZysIBGJ0I</u>
- <u>https://drive.google.com/file/d/1Cr5bDJyVrmEoQjDxNMYGZ16Us9bBSRvz/view?usp=drivesdk</u>

#### **UNIT I - Introduction to Disasters:**

Concepts and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks).

UNIT II – Disasters: Classification Causes, Impacts (including social, economic, political, environmental, health, psychosocial etc.) 9

Differential impacts - in terms of caste, class, gender, age, location, disability Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change.

#### **UNIT III – Approaches to Disasters Risk reduction:**

Disaster cycle – its analysis, Phases, Culture of safety, prevention, mitigation and preparedness, community based DRR, Structural – non-structural measures, roles and responsibilities of community, Panchayat Raj Institutions/Urban Local Bodies (PRIs/ULBs), states, Centre and other stake-holders.

#### UNIT IV – Inter-relationship between Disasters and Development: 9

Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc. Climate Change Adaptation. Relevance of indigenous knowledge, appropriate technology and local resources.

#### **UNIT V - Disaster Risk Management in India**

Hazard and Vulnerability profile of India Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programmes and legislation)

75

Total: 45 hours

9

2002

9

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

CO1	Understand disasters, disaster preparedness and mitigation measures
CO2	Understand role of IT, remote sensing, GIS and GPS in risk reduction
CO3	Understand disaster management acts and guidelines along with role of various stack holders during disasters
CO4	To ensure skills and abilities to analyse potential effects of <b>disasters</b> and of the strategies and methods to deliver public health <b>response</b> to avert these effects.

#### **Text Books:**

- 1. Alexander David, Introduction in 'Confronting Catastrophe', Oxford University Press, 2000.
- 2. Andharia J. Vulnerability in Disaster Discourse, JTCDM, Tata Institute of Social Sciences Working Paper no. 8, 2008.
- 3. Blaikie, P, Cannon T, Davis I, Wisner B 1997. At Risk Natural Hazards, Peoples' Vulnerability and Disasters, Routledge.
- 4. Coppola P Damon, 2007. Introduction to International Disaster Management.
- 5. Carter, Nick 1991. Disaster Management: A Disaster Manager's Handbook. Asian Development Bank, Manila Philippines.

## WEBLINK

- <u>https://youtu.be/v6mPtEmHLD8</u>
- <u>https://drive.google.com/file/d/1CpD3sc9YmExP7rDWgtE8Rpie-udlWI8J/view?usp=drivesdk</u>

#### 21GBCO62 CONSUMER PROTECTION 2002

**Course Objective:** To make the students to learn about existing law on consumer protection in India.

# UNITI AN INTRODUCTION TO CONSUMER PROTECTION LAW AND POLICIES 9

Development of market and consumer relations-Globalization and consumerism-Consumer movement in the global context- Legal frame work and policy challenges

#### **UNIT II : CONSUMER RIGHTS**

Genesis of the consumer rights- Right to safety- Right to be informed-Right to choose -Right to be heard and assured- Right to redressal-Right to consumer education.

## UNIT III LEGIS LATIVE FRAME WORK ON CONSUMER PROTECTION IN INDIA 9

Evolutionary steps of Consumer Protection Laws in India- a historical perspective-Prevention of Food Adulteration Act, 1954 - Standards of Weights and Measures Act, 1976 -The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - MRTP Act – Sale of Goods Act,1930 –Consumer Protection Act,1986-thevision of the legislation

#### UNIT IV SALIENT FEATURES OF CONSUMER PROTECTION ACT 9

Objective of the legislation-Definitions - Three tire system of grievance redressal system- Jurisdiction of the Consumer Fora's-Complainants that can be made under the C.P. Act.- Relief available to consumer-Appeals, limitations, adjournments and other procedures - Amendments to C.P. Act - An Appraisal of C.P. Act with all its amendments –Advisory Councils

# UNIT V EMERGING CONCERNS IN CONSUMER PROTECTION AND LAW

WTO and Consumer Protection - E-Commerce and Consumer Rights - Role of Civil Society in Consumer Protection - Access to justice and Consumer Laws - ADR in resolution of Consumer disputes -Data protection

Total: 45 hrs

9

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

CO1	Students will have a comprehensive understanding about the existing law on consumer protection in India.
CO2	Students will be conversant with major international instruments on Consumer protection
CO3	Students will be aware of the basic procedures for handling consumer dispute.
CO4	Students will be able to appreciate the emerging questions and policy issues in consumer law for future research.

### Textbook:

1.Law of Consumer Protection in India, D.N.Saraf, N.M.Tripathi (1990).

#### **References:**

- 1. Consumer Protection, Dr.V.K.Agarwal, 6<sup>th</sup> edition, Bharat, (2008).
- 2. Consumer Protection Law in India: An Eco-Legal Treatise on Consumer Justice, R.K.Nayak, N.M.Tripathi,(1991).

#### WEBLINK

- <u>https://youtu.be/lPKC4lS4uyo</u>
- <u>https://drive.google.com/file/d/1Cotfx3x9L6LXcDQ3oc50QIEI</u> <u>AZKOF29r/view?usp=drivesdk</u>

## SYLLABUS

# SKILL ENHANCEMENT ELECTIVE COURSES

#### COURSE OBJECTIVE

To enable participants Business Communication Skills

SOFTSKILL -I

- To enhance participants, E-mail writing skills
- To impart Leadership and Team Bonding skills

Credit Hours

## UNIT I: EFFECTIVE COMMUNICATION SKILLS

Talking about your company - Making Polite requests - Introducing yourself and others-Socialising with others-Talking about work activities-Talking about your job-Communication practice-Role plays

#### UNIT II : WRITTEN BUSINESS COMMUNICATION 06

Essential Email writing skills - Formal and Informal E-mails - Usage of formal language - Report Writing - Writing project reports - Extended writing practice - Email Etiquette-Understanding Business E-mails

#### **UNIT III : TELEPHONE ETIQUETTE**

The basics of Telephone Etiquette - Customer Service - Being courteous -Making arrangements – Giving clear and concise information – Tone and Rate of speech – Pronunciations– Summarisation– Mock Telephonic Conversations

#### **UNIT IV : LEADERSHIP SKILLS**

Essential Leadership Skills – Interpersonal Skills – Team Building – Team work -Do's and Don'ts of Leadership skills - Importance of communication in Leadership –Delegating and Handling of Projects

#### UNIT V: LISTENING AND ANSWERING QUESTION

Listening for the main ideas-Listening for details-Listening for specific in formation - Predicting and listening for opinions - Recognising context -Listening for sequence –Understanding Pronunciation – Listening practice

Total 30 Hrs

## 06

06

- CO1 To enhance participant's Business Communication Skills
- **CO2** To enhance the participant's Reading, Speaking, Listening and Writing capabilities
- CO3 To engage in a conversation with others to exchange ideas
- CO4 To impart leadership qualities among the participants
- CO5 To express opinions to enhance their social skills

#### **Books** Prescribed

- 1. Raman, M.& Sangeeta Sharma. Technical Communication. OUP. 2008
- Taylor, Grant. English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd.2005
- Tiko, Champa&JayaSasikumar. WritingwithaPurpose. OUP. NewDelhi. 19 79

#### Web Sources:

- https://www.skillsyouneed.com/ips/communication-skills.html
- https://blog.smarp.com/top-5-communication-skills-and-how-toimprove-them
- https://blog.hubspot.com/service/phone-etiquette

06

06

#### COURSE OBJECTIVE

- To enable students to develop their communication skills effectively
- To enhance students Reading, Writing, Listening and Speaking skills
- To develop their self-confidence through communication

#### **Credit Hours**

#### UNIT I: READING COMPREHENSION AND VOCABULARY 06

Reading Techniques– Types of Reading–Skimming–Scanning–Reading for detail – Identifying keywords–Underlining un familiar keywords–Vocabulary Building–Reading Comprehension practice

#### UNIT II: PRESENTATION SKILLS

Presentation Methods – Preparation and Practice – Organising content – Do's and Don'ts of a Presentation– Presentation Techniques– Mock Presentation

#### UNIT III: GROUP DISCUSSION

IntroductiontoGroupDiscussion–PreparationforGD–StructureofGD's–Do'sand Don'ts – Tips and Strategies – Etiquette and Practice – Body Language and Posture –Sharing Ideas with respect – Understanding Opinions –MockGD Practice

#### UNIT IV: CONVERSATIONAL SKILLS 06

Introduction to Small talk – How to start and end a conversation – Exchanging ideas – Expressing Interests– Giving Opinions–Social skills and Etiquette–Informal Conversations– Formal Meetings–Group Practice

#### UNIT V: SELF– INTRODUCTIONAND ROLEPLAY 06

Introducing one self– Exchange of Greetings – Appropriate Greetings–Usage of Vocabulary– Rapport Building–Handshakes and First Impressions–Basic Etiquette

Total 30 Hours

CO1	To get students to understand the importance of communicating in
	English
CO2	To understand effective communication techniques
CO3	To increase self-confidence through regular practice
CO4	To encourage active participation in the irregular class
CO5	To enable participants to face large group of audience with confidence

#### **Books Prescribed**

- 1. EnglishforCompetitiveExaminationsbyR.P.Bhatnagar&R ajulBhargavaMacmillanIndialtd. Delhi.2015
- 2. Carnegie, Dale. The Quick and Easy Wayto Effective Speaki ng. New York: Pocket Books, 1977.
- Kalish,Karen.HowtoGiveaTerrificPresentation.NewYork:AMACOM,19
   96

## Web Sources:

- https://www.skillsyouneed.com/ips/communication-skills.html
- https://venngage.com/blog/presentation-skills/
- https://gdpi.hitbullseye.com/Group-Discussion.php

#### 22SBCO41

#### Course Objective:

- To enable students to develop their soft skills and Body Language
- To enhance students Reading, Writing, Listening and Speaking skills

SOFT SKILLS - III

• To develop their self-confidence to excel at Interviews

## **Credit Hours**

#### **UNIT I : SKILL ENHANCEMENT**

Time Management–Planning and Organisation–Scheduling–Prioritization–Delegation – Task Management – Stress Management – Overcoming anxiety – Confidence Building–Body Language

#### UNIT II : RESUME / COVER LETTER WRITING

SWOT Analysis – Details and Resume Writing – Resume Examples – Building Resume using SWOT – Writing Resume – Writing Cover Letter – Resume Correction – Resume Feed back

#### **UNIT III : INTERVIEW SKILLS**

Interview Do's and Don'ts – First Impression – Grooming – Body Language – Frequently asked questions –Useful Language –Mock Interview

#### **UNIT IV: QUANTITATIVE ABILITY**

Permutation & Combinations – Probability – Profit & Loss – Ratio Proportions &Variations–Cubes –Venn Diagrams –Logical Reasoning –Critical Reasoning

#### **UNITV: REVISIONARY MODULES**

Group Discussions-HR Process-Interview Process-Mock Group Discussions

## **Total 30 Hours**

06

06

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06

CO1	To develop participants social and professional skills
CO2	To help participants manage time effectively
CO3	To build a strong resume to suit corporate requirement
CO4	To face interviews confidently
CO5	To enhance their aptitude abilities

#### **Books Prescribed**

- Meena. K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills: ARoad MaptoSuccess)P.R.Publishers& Distributors.
- Soft Skills Know Yourself & Know the World, S.Chand& Company LTD, RamNagar, NewDelhi -2016
- Prasad, H. M. How to Prepare for Group Discussion and Interview. NewDelhi: TataMcGraw-Hill Publishing Company Limited, 2001.
- 4. Pease, Allan. Body Language. Delhi: Sudha Publications, 1998.

## Web Sources:

- https://www.skillsyouneed.com/ips/communication-skills.html
- <u>https://www.businessnewsdaily.com/5836-top-interviewing-</u> <u>skills.html</u>
- https://gdpi.hitbullseye.com/Group-Discussion.php

#### 22SBCO42

#### **INTENERSHIP**

#### Course Objective

The goal of student internship program is to have the professional training and growth in various organizations and all types of companies.

#### Purpose

The purpose of the student internship program is to provide students with an opportunity to gain workplace skills and learn more about corporate field. This is also an opportunity to contribute to the local community by reaching out to future professionals.

#### Parties Involved

The student internship program involves two parties:

1. The Intern Supervisor (The Company)

Category	Requirements		
Status	GroupInternshipMaximumof5 person for one company .		
Length	Period of 4weeks		
Hours	Hours will be agreed upon between the intern and the Intern Supervisor.		
Reports To	The Intern Supervisor		
Required Meetings	<ol> <li>Attend Orientation</li> <li>Attend meetings as requested by the Intern Supervisor.</li> </ol>		
Duties	<ol> <li>Perform all duties as assigned by the Intern Supervisor</li> <li>If performing the internship for school credit, the intern will be responsible for providing and submitting the required forms to the Intern Supervisor for</li> </ol>		

2. The Intern (The Student)

Evaluation process for Internship Reporting:

Internal Marks for Internship Report (40 marks) External Marks for Internship Report (60marks)

Certification	Content	Presentation
20 marks	20 marks	20 marks

Course Outcome

- Co-3 To design marketing strategies.
- Co-4 To Provide a variety of ways to engage in experiential Learning
- Co-5 To lay the foundation for strong relationship and subsequent job offers
- Co-6 To apply the Knowledge and skills acquired in the classroom to a professional context

Co-1 To Contribute to organisations of all types and sizes by managing critical internship.Co-2 To provide creative solutions to key challenges.

#### 22SBCO51

Course Objective:

The mini project is designed to help students to develop practical ability and knowledge with the practical tools/techniques for solving real life problems related to the industry, academic institutions and computer science research. The course Mini Project is one that involves practical work for understanding and solving problems in the field of Commerce.

#### Instructions for preparation of Mini-Project Reports

The Mini-Project should be written in standard scientific paper format. **Title page:** Authors name, Supervisor Name and Designation **Abstract:**250 words = 1 page.

**Introduction:** ~500-750 words = 2-3 pages **Materials and Methods**: ~1500 words = 6 pages **Results:**~1500 words = 6 pages

This should provide a concise account of the results obtained, in a logical order that hope fully tells a story. This will not necessarily be the order in which you carried out the experiments! Make maximum use of figures / tables - remember a picture often replaces a thousand words. A standard scientific paper in most journals will contain~6 (maximum 8) figures or tables.

#### **Discussion**:1500words =6pages

This is valuable inclusion in a project report where the student may not have sufficient time to complete the work and it contains constant ideas of further work.

#### **Reference:**1250words=5 pages

Standard format should be followed and include all the details, Including the full reference in the list maximum of 30 reference is adequate.

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

CO1	Students will be able to practice acquired knowledge within the chosen area of technology for <b>project</b> development
CO2	Identify, discuss and justify the technical aspects of the Chosen <b>project</b> with a comprehensive and systematic approach.
CO3	To inculcate innovative thinking and thereby preparing students for main project
CO4	To setup self-maintenance cell with in departments to ensure optimal Usage of infrastructure facilities.

#### 22SBCO61 ENTERPRENEURIAL DEVELOPMENT 2 0 0 2

**Course Objective:** To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

#### UNIT I INTRODUCTION

Entrepreneurship – Meaning – Definition – Types – Entrepreneur – Definition – Entrepreneur and Entrepreneurship – Characteristics - Types – Functions – Factors Influencing Entrepreneurship – Role of Entrepreneur in Economic Development – Factor Affecting Entrepreneurial Growth – Development of Women Entrepreneur and Rural Entrepreneurs.

#### UNIT II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 08

Entrepreneurial Development Programmes (EDP's) – their Relevance and Achievement – Phases Of EDP – Course Content EDP – Role Of Government in Organizing EDP's – Critical Evaluation.

#### Unit III PROJECT FORMULATION

Project Formulation – Importance of Project formulation - Project Identification – Process of Project identification - Evaluation – Feasibility Analysis – Project Report.

#### UNIT IV EDP SCHEMES

Entrepreneurial Development Agencies – Commercial Banks – District Industries Centers (DIC's) – National Small Industries Corporation (NSIC) – Small Industries Development Organization (SIDO) – Small Industries Service Institute (SISI) – All India Financial Institution – IDBI, IFCI, ICICI, IRDBI.

#### UNIT V ENTERPRENEURIAL GROWTH

Economic Development and Entrepreneurial Growth – MSME – Definition – Importance – Role in Economic Growth – Incentives and Subsides of Government to MSME – Networking – Niche Play – Geographic Concentration – Franchising and Dealership.

#### Total: 40 Hrs

#### 08

08

08

#### **COURSE OUTCOMES:**

At the end of the course, a student will be able to

- CO1 Understand the concept of Entrepreneurship
- CO2 Identify, create and analyze entrepreneurial opportunities.
- CO3 Assess techno economic feasibility of a Business Plan
- CO4 Create Business Plans
- CO5 State various statutory institutions involved in the process of Entrepreneurship development

#### **TEXT BOOKS:**

- 1. Hisrich R D, Peters M P, "Entrepreneurship" 8th Edition, Tata McGraw-Hill, 2016
- 2. Khanka S.S., "Entrepreneurial Development" S Chand & Company; edition, 2016

#### **REFERENCE BOOKS:**

- 1. Sharma, "Entrepreneurship Development", PHI LEARNING PVT LTD, (2017)
- Abhinav Ganpule & Aditya Dhobale, "Entrepreneurship Development", Kindle Edition, Jatayu Publication; 1 edition ,2018.
- 3. Sangeeta Sharma, "Entrepreneurship Development", 10th Edition, Kindle Edition PHI Learning, 2018

#### WEBSITES

- 1. http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/
- 2. https://openpress.usask.ca/entrepreneurshipandinnovationtoolkit/chapter/chapter-1introduction-to-entrepreneurship/

#### WEBSOURCES

1. https://articles.bplans.com/10-great-websites-for-entrepreneurs/

2. https://www.entrepreneur.com/article/272185

#### 22SBCO62TECHNICAL SEMINAR0 0 2 1

#### Course Objectives

The objective of the seminar is to impart training to the students in collecting materials on a specific topic from books, journals and other sources, compressing and organizing them in a logical sequence, and presenting the matter effectively both orally and as a technical report. The use of slides/transparencies and overhead/slide/multimedia projector is also introduced to the user during the seminar.

Guidelines for preparing Seminar

- 1. Selection of topic/area in Commerce Subjects.
- 2. Approval to the selected topic from the concerned faculty in charge.
- 3. Study of topic : Students are requested to acquire a thorough knowledge on the subject by referring back papers and reference books (These may be included as references at the end of the paper) on the corresponding area.
- Preparation of slides for presentation Slides may be presented in MS power point. Time allowed for presentation is 20 minutes for presentation and 5 minutes for discussions. So, number of slides may be around 20- 25 to adhere the time limit.
- 5. Organisation of slides
  - The first slide will be a title page showing the title, name of author (presenter), roll no. and Class.
  - 2ndpage will contain overview of the seminar
  - Successive pages will contain
  - Objectives of the paper
    - (1) Introduction
    - (2) Body of the paper includes system dynamics,

methodology, graphs, block diagrams etc. arranged in a logical sequence depending on the problem.

- (3) Results and discussions
- (4) Conclusion

6..Each slide will have a title and each figure have a caption.

7. Draft copy of the Seminar report should also be submitted before the presentation

#### Course Outcome

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

CO1	They will demonstrate depth of understanding, use primary and secondary sources
CO2	They will be able to follow academic discussions, infer meanings that Are no tovert, and take notes from a discussion or presentation.
CO3	They will also demonstrate problem-solving skills and apply theoretical knowledge.
CO4	There will be opportunities for developing ideas through creative work.
CO5	Through asking appropriate questions, students will demonstrate their Understanding of discussions and spark further discussion.

#### 22SBCO62 NATIONAL SERVICE SCHEME 0 0 2 1

**Course Objective:** To create awareness among the students why the social services are important to the society.

#### UNIT I ENVIRONMENT ISSUES

Environment conservation, enrichment and Sustainability - Climate change - Waste management - Natural resource management - (Rain water harvesting, energy conservation, waste land development, soil conservations and a forestation)

#### UNIT II DISASTER MANAGEMENT

Introduction to Disaster Management, classification of disasters - Role of youth in Disaster Management

#### UNIT III PROJECT CYCLE MANAGEMENT

Project planning - Project implementation - Project monitoring - Project evaluation: impact assessment

### UNIT IV DOCUMENTATION AND REPORTING 6

Collection and analysis of date - Preparation of documentation/reports Dissemination of documents/reports

#### UNIT V PROJECT WORK/ PRACTICAL

Workshops/seminars on personality development and improvement of communication skills.

#### **COURSE OUTCOME**

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

CO5	To develop capacity to meet emergencies and natural disasters <b>book:</b>
005	
CO4	Acquire leadership qualities and democratic attitudes
CO3	To Develop competence required for group-living and sharing of responsibilities.
CO2	To utilize their knowledge in finding practical solutions to individual and community problems
CO1	To develop among themselves a sense of social and civic responsibility.

1. Dr. S. Baskaran, "Social Work and Development", Himalaya Publication, 1998.

6

6

6

Total:	30Hrs
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# SYLLABUS

# ABILITY ENHANCEMENT ELECTIVE COURSES

#### 22ABCO11

#### **COMMUNICATION SKILLS**

#### Course Objective:

This course is to subject the students to practice the components in various units.

- To make students ready for placement interviews within campus.
- To infuse confidence to face job situations.

	-	Credit Hours
UNIT I		06
•	Resume and CV Writing	
•	Complaint Letter	
•	Social Correspondence	
•	Letter of Enquiry	
UNIT II		06
•	Short Essay Writing	
UNIT III		06
•	Explaining Proverbs	
UNIT IV		06
•	Use of Prepositions	
		0.6
UNIT V		06
•	Synonymous Words	<b>T</b> 1 20 II
		Total 30 Hours

#### Course Outcome:

- **CO1** To enhance learners' confidence level
- **CO2** To make learners' feel the assimilation of skills.
- CO3 To engage in a conversation with others to exchange ideas
- **CO4** To impart leadership qualities among the participants.
- **CO5** To express opinions to enhance their social skills

#### **Books Prescribed**

 For Unit I–V Effective Communication ForYou– V.Syamala Emerald Publishers, Chennai-600008.-2018

#### Web Sources:

- https://www.myperfectresume.com/career-center/resumes/how-to/write
- https://www.englishgrammar.org/
- https://www.thesaurus.com/browse/

#### 22ABCO31 ENVIRONMENTAL STUDIES

Course Objective: To make the students to learn about environment and the pollutants.

#### UNIT I INTRODUCTION

The multi-disciplinary nature of Environment of studies – Definition - Scope and Importance - Need for Public Awareness.

#### UNIT II NATURAL RESOURCES 6 hrs

Natural resources and associated problem - Renewable and Non- Renewable resources: Forest Resources-Mineral Resources-Food Resources - Energy Resources - Land Resources: Role of an individual in conservation of natural resources- Equitable use of resources of sustainable lifestyles.

#### UNIT III ECO SYSTEM

Concepts of an Ecosystem - Structure and Functions of an Ecosystem - Procedures, Consumers and Decomposers - Energy flow in the ecosystem - Food chains, Food webs and ecological pyramids - Introduction, types, Characteristics features - Structures and functions of the following ecosystem: Forest ecosystem, Grass land ecosystem, Desert ecosystem, Aquatic ecosystem.

#### UNIT IV BIODIVERSITY AND ITS CONSERVATION 6 hrs

Introduction - Definition, genetic, species and ecosystem diversity - Bio-geographical classification of India - Value of Bio-diversity - Bio-diversity at global, National and Local levels - India s a mega-diversity nation - Hot-Spots of diversity - Threats to diversity: Habitats loss, poaching of Wild life, man wild life conflicts - Endangered and Endemic species of India In-Situ conversation of Bio-diversity.

#### UNIT V ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS 6 hrs

Definition - Causes, effects and control measures of : Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution - Soil pollution management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution - Case studies -Disaster Management - Flood, earthquakes, cyclone of landslides Environment and human health - Human rights - Value education - HIV/AIDS - Women and child welfare - Role of information technology in Environment and Human health - Case study.

Total: 30 Hrs

#### 2002

# 6 hrs

#### 6 hrs

#### **Course Outcome**

- **CO1** To understand the nature and facts about environment.
- **CO2** To find and implement scientific, technological, economic solutions to environmental problems.
- **CO3** To know about the interrelationship between living organisms and environment.
- **CO4** To understand the integrated themes and biodiversity, natural resources, pollution control and waste management.
- **CO5** To appreciate the importance of environment by assessing its impact on the human world.

#### **Text Books**

1. De AK, Environmental Chemistry, Wiley Eastern Ltd. 2015

- 2. Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, India. 2015
- 3. Brunner RC, 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480pgs.2016
- 4. Clark RS, Marine Pollution, Clanderson Press, Oxford (TB).2015

#### **Reference Books**

1. Agarwal KC, 2001. Environmental Biology, Nidi Publishers Ltd. Bikaner.

2. Gleick HP, 1993. Water in Crisis, Pacific Institute for Studies in Development, Environment and Security. Stockholm Environmental Institute, Oxford University Press, 473pgs.

3. Heywood VH, and Watson RT, 1995. global Biodiversity Assessment. Cambridge University Press 1140pgs.

4. Jadhav H and Bhosale VM, 1995. Environmental Protection and Laws. Himalaya Publishing House, Delhi 284pgs.

5. Miller TG, Jr. Environmental Science, Wadsworth Publishing CO. (TB)

#### Web link and we source

- https://easyengineering.net/ge6351-environmental-science-and/
- <u>https://learnengineering.in/ge8291-environmental-science-and-engineering/</u>Thangamani & Shyamala Thangamani, "Environmental studies", Kurukshetra University. August 2013.

# **RESEARCH PROJECT WORK**

# VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED STUDIES (VISTAS)

# **DEPARTMENT OF COMMERCE**

# **B.COM DEGREE**

#### **Regulation for Project Work and Viva Voce Examination**

- I. Each student has to undertake a project individually.
- II. Maximum 10 students under the supervision of a faculty.
- III. The students must undergo project work in the V semester vacation in any of the private and public limited Companies.
- IV. The candidates should submit the consent certificate from the organizations for having undertaken the project work.
- V. The project report must be typed and hard bond.
- VI. The project report must be submitted at the end of VI semester.
- VII. Failure to submit the project Report or failure to appear at the Viva-Voce Examination will be treated as "Absentees" in the Examination and the absentees has to submit the Project Report and appear at the Viva – Voce Examination in the subsequent years.
- VIII. No marks will be allotted on the Project Report, unless a candidate appears at the Viva-Voce Examination and submits his/her Project Report.
- IX. Evaluation of the Project Work to be done jointly by one internal expert and one external expert with 40:60 Weightage.
- X. A Candidate has to qualify in the Project Work individually and the minimum marks to qualify in the project work are 40% (Report + Viva Voce).
- XI. Marking Scheme for Project Report and Viva Voce Examination :

#### **Project Report (60 marks)**

Chapter 1: Introduction - 10 marks

Chapter 2: Conceptual Framework / Review of Literature - 10 Marks

Chapter 3: Analysis and Interpretation - 30 marks

Chapter 4: Conclusion, Findings & Recommendations - 10marks

Evaluation Procedure for Viva- Voce (40 marks)

- In Course of Viva Voce Examination, the questions may be asked in the following areas. Importance/Relevance of the study, Objectives of the Study, Research Methodology/ Mode of Enquiry 10 marks
- Explanation of the analysis, findings, concluding observations, recommendations, Limitations of the study - 20 marks

#### **Course Outcome**

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

CO1	Demonstrate capacity to lead and manage change through collaboration with others
CO2	Demonstrate an understanding of the ethical issues associated with practitioner research
CO3	Analyse data and synthesize research findings
CO4	Report research findings in written and verbal forms
CO5	Use research findings to advance education theory and practice.

# Annexure II Department of Commerce (Corporate Secretaryship)

SEMESTER – I

Category	Code	Course	Interdisciplinary	Activities/Content with direct on Employability / Competency/ Entrepreneurship / Skill development
LANG	22LTAM11/ 22LHIN11/ 22LFRE11	Tamil -1 / Hindi- 1 / French -1	Interdisciplinary	Competency Skill development
ENG	22LENG11	English - I	Interdisciplinary	Competency Skill development
CORE	22CBCO11	Financial Accounting-I		Competency Skill development
CORE	22CBCO12	Business Management	Interdisciplinary	Employability Competency
CORE	22CBCO13	Managerial Economics	Interdisciplinary	Employability Competency
AECC	22ABCO11	Communication Skills	Interdisciplinary	Skill development
SEC		Orientation /Induction program/Life skills	Interdisciplinary	-

# SEMESTER – II

Category	Code	Course	Interdisciplinary	Activities/Content with direct on Employability / Competency/ Entrepreneurship / Skill development
LANG	22LTAM21/ 22LHIN21/ 22LFRE21	Tamil - II/ Hindi – II / French - II	Interdisciplinary	Competency Skill development
ENG	22LENG21	English - II	Interdisciplinary	Competency Skill development
CORE	22CBCO21	Financial Accounting–II		Employability Competency
CORE	22CBCO22	Business Law	Interdisciplinary	Employability Competency
CORE	22CBCO23	International Economics	Interdisciplinary	Competency
SEC	22SBCO21	Soft skill-I	Interdisciplinary	Skill development

#### SEMESTER – III

Category	Code	Course	Interdisciplinary	Activities/Content with direct on Employability / Competency/ Entrepreneurship / Skill development
CORE	22CBCO31	<b>Business Statistics</b>	Interdisciplinary	Employability
CORE	22CBCO32	Corporate Accounting- I		Employability/ Entrepreneurship
CORE	22CBCO33	Company Law and Secretarial Practice - I	Interdisciplinary	Employability Competency
DSE	22DBCO31	Financial Services		Employability Competency
AECC	22ABCO31	Environment Studies	Interdisciplinary	Competency Skill development
SEC	22SBCO31	Soft Skill - II	Interdisciplinary	Competency Skill development

## SEMESTER – IV

Category	Code	Course	Interdisciplinary	Activities/Content with direct on Employability / Competency/ Entrepreneurship / Skill development
CORE	22CBCO41	Operations Research	Interdisciplinary	Employability
CORE	22CBCO42	Corporate Accounting – II		Employability/ Entrepreneurship
CORE	22CBCO43	Company Law and Secretarial Practice - II	Interdisciplinary	Employability Competency
CORE	22CBCO44	Marketing Management	Interdisciplinary	Employability Competency
DSE	22DBCO41	Auditing and Corporate Governance		Skill development
SEC	22SBCO41	SoftSkill III	Interdisciplinary	Competency Skill development
SEC	22SBCO42	Internship		Employability

#### SEMESTER – V

Category	Code	Course	Interdisciplinary	Activities/Content with direct on Employability / Competency/ Entrepreneurship / Skill development
CORE	22CBCO51	Cost Accounting		Employability Competency
DSE	22DBCO51	Income Tax Law and practice - I	Interdisciplinary	Employability
DSE	22DBCO52	Industrial Law and Public Relations	Interdisciplinary	Employability
DSE	22DBCO53	Human Resource Management	Interdisciplinary	Employability
GE	22GBCO51	Consumer Affairs	Interdisciplinary	Employability Competency
SEC	22SBCO51	Mini Project		Competency/ Entrepreneurship

## SEMESTER – VI

Category	Code	Course	Interdisciplinary	Activities/Content with direct on Employability / Competency/ Entrepreneurship / Skill development
DSE	22DBCO61	Management Accounting		Employability Competency
DSE	22DBCO62	Income Tax Law and Practice - II	Interdisciplinary	Employability Competency
DSE	22DBCO63	Corporate Social Responsibility	Interdisciplinary	Employability
GE	22GBCO61	Disaster Management	Interdisciplinary	Employability Competency
SEC	22SBCO61	Entrepreneurial Development	Interdisciplinary	Entrepreneurship
DSE	22DBCO61	Research Project		Competency/ Entrepreneurship

S.No	Programme Name	Course Code	Course Name	Gender	Environment and Sustainability	Human Values	Health Determinants	Right to Health	Emerging Demographic changes	Professional Ethics
1	B.Com. Corporate Secretaryship	22LTAM11/	Tamil -1 /						$\checkmark$	$\checkmark$
2	B.Com. Corporate Secretaryship	22LHIN11/	Hindi-1/						$\checkmark$	
3	B.Com. Corporate Secretaryship	22LFRE11	French -1						$\checkmark$	$\checkmark$
4	B.Com. Corporate Secretaryship	22LENG11	English - I						$\checkmark$	$\checkmark$
5	B.Com. Corporate Secretaryship	22CBCO11	Financial Accounting–I							$\checkmark$
6	B.Com. Corporate Secretaryship	22CBCO12	Business Management							$\checkmark$
7	B.Com. Corporate Secretaryship	22CBCO13	Managerial Economics							$\checkmark$
8	B.Com. Corporate Secretaryship	22ABCO11	Communication Skills Orientation/ Induction program/ Life skills			V				

-				 		 	<del></del>	
9	B.Com. Corporate Secretaryship	22LTAM21/	Tamil - II/				$\checkmark$	$\checkmark$
10	Secretaryship	22LHIN21/	Hindi – II /				$\checkmark$	
11	B.Com.	22LFRE21	French - II				$\checkmark$	N
12	B.Com. Corporate Secretaryship	22LENG21	English - II				$\checkmark$	
13	Secretaryship	22CBCO21	Financial Accounting–II					N
14	B.Com. Corporate Secretaryship	22CBCO22	Business Law					
15	B.Com. Corporate Secretaryship	22CBCO23	International Economics					$\checkmark$
16	B.Com. Corporate Secretaryship	22SBCO21	Soft skill-I		$\checkmark$			
17	B.Com. Corporate Secretaryship	22CBCO31	Business Statistics				$\checkmark$	
18	B.Com.	22CBCO32	Corporate Accounting- I					

	<del>1</del>	<del></del>	<u> </u>			<del></del>	- <u></u>	<del></del>	<del></del>	T1
19	Secretaryship	22CBCO33	Company Law and Secretarial Practice - I	<u> </u>						$\checkmark$
20	B.Com. Corporate Secretaryship	22DBCO31	Financial Services							$\checkmark$
21	B.Com.	22ABCO31	Environment Studies		$\checkmark$					
22	B.Com. Corporate Secretaryship	22SBCO31	Soft Skill - II			$\checkmark$				
23	B.Com. Corporate Secretaryship	22CBCO51	Cost Accounting							$\checkmark$
24	B.Com.	22DBCO51	Income Tax Law and practice - I							
25	B.Com.	22DBCO52	Industrial Law and Public Relations							$\checkmark$
26	B.Com.	22DBCO53	Human Resource Management			$\checkmark$				
27	B.Com. Corporate Secretaryship	22GBCO51	Consumer Affairs						$\checkmark$	
28	B.Com.	22SBCO51	Mini Project							

29	B.Com. Corporate Secretaryship	22DBCO61	Management Accounting					$\checkmark$
30	B.Com. Corporate Secretaryship	22DBCO62	Income Tax Law and Practice - II					$\checkmark$
31	B.Com. Corporate Secretaryship	22DBCO63	Corporate Social Responsibility		$\checkmark$			
32	B.Com. Corporate Secretaryship	22GBCO61	Disaster Management				$\checkmark$	
33	B.Com. Corporate Secretaryship	22SBCO61	Entrepreneurial Development					$\checkmark$
34	B.Com. Corporate Secretaryship	22DBCO61	Research Project					$\checkmark$