

G.VENKATASWAMY NAIDU COLLEGE (AUTONOMOUS),
Affiliated to Manonmaniam Sundaranar University
Re-accredited with "A" Grade (3.21 of 4.0) by NAAC
STAR College by MST-DBT, Govt. of India
KOVILPATTI-628 502.



Department of Commerce (Professional Accounting)

BACHELOR OF ARTS

BOARD OF STUDIES

for the candidates admitted from the Academic Year

2021-2022 and onwards

Under CBCS PATTERN

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| S.No | Particulars |
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AGENDA

- ✓ To review the previous Board of Studies meeting minutes.
- ✓ Action taken on the suggestions recommended in the previous Board of Studies meeting.
- ✓ To ratify the changes made in the Programme Structure of B.Com. (Professional Accounting) for inducting Part-I and Part-II Language Courses in Semester III and Semester IV (as per Communication from Registrar in-charge M.S University dated 29.09.2022. Ref No: MSU/BoS/2022/O-2042 & the references cited therein).
- ✓ To ratify the transfer of the Part-V Extension activities placed in VI Semester (meaning that it has to be completed before VI Semester) to IV Semester (meaning that it has to be completed before IV Semester)
- ✓ To ratify the transfer of Part-IV Employability Enhancement –2 to IV Semester as suggested in the third AC Meeting
- ✓ To ratify the transfer of PART-IV Skill Enhancement Course: 1 Women Studies from IV Semester to V Semester to pave way for the above transfer.
- ✓ To ratify the removal of the Part-IV-Proficiency Enhancement Self Study Course MOOC (Online) offered in Semester V with 2 credits for completion of the Course and its inclusion in Semester VI as one of the choices along with Spoken Tutorial (Self Study Course - Online) offered in Semester VI with 2 credits for completion of the Course
- ✓ Any other

MINUTES OF THE MEETING

amj 11A
Dt.

All Time
Dt.

MINUTES OF THE MEETING

EMERGENCY BOARD OF STUDIES

DATE : 11.10.2022

TIME : 08.00 p.m

The following members attended the meeting:

1. Mr. R. SOCKRATES
Asst. Prof. & Head,
Dept. of B. Com. (PA), - CHAIRMAN
G.V.N. College (Autonomous),
Kovilpatti.
2. Dr. M.N. Mohamed Abusali Sheik
Asst. Prof. & Head, University,
Dept. of Commerce, - Nominee
Sadakathullah Appa College,
Tirunelveli.
3. Dr. (Major). S. Elangoan,
co-ordinator & Head, Subject
Dept. of Corporate Secretaryship, - Expert
Loyala College, Chennai.
4. Dr. S. Murugaiyan,
Associate Prof. & Head of Commerce, Subject
Ayya Nadar Janaki Ammal College (Autonomous), - Expert
Sivakasi.

The AGENDA of the meeting was taken up for discussion regarding the inclusion of Part-I Tamil and Part-II English in the fourth and third semester as per the Government order.

- All the members of the Board of Studies accepted to add the Tamil and English (Part-I) in the Third and Fourth semester to implement the Government order.
- The Board has provided their consent to revise the course structure for the students those admitted in 2021-2022 (academic year) onwards.

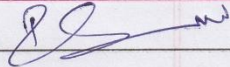
The Board considered the recommendation from the board of UG studies dated 11.10.2022 and recommended that all proposals be approved.

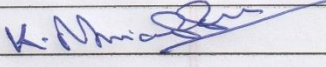
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
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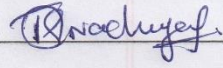
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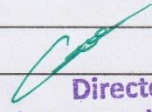
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1. Mr. R. Soekrates - 

2. Dr. K. Mariappan - 

3. Mrs. S. Manjula - 

4. Dr. T. Sreeranga Nachiyar - 



Director
G.Venkataswamy Naidu College
Self-Financing Courses
(Autonomous)
Kovilpatti-628 502.

N. Bandhan Maheswary

Principal
G.Venkataswamy Naidu College
(Autonomous)
Kovilpatti - 628 502.

From

Dr. Major S. Elangovan,
BoS Member – Department of Commerce (Professional Accounting),
Subject Expert,
Co-Ordinator and Head,
Department of Corporate Secretatryship,
Shift-II, Loyola College,
Nungambakam,
Chennai-6000034.

To

The Convener,
Curriculum Development Cell,
G. Venkataswamy Naidu College,
Kovilpatti.

Through

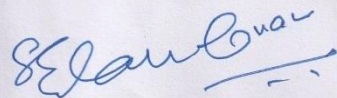
The Head,
Department of Commerce (Professional Accounting),
G. Venkataswamy Naidu College,
Kovilpatti.

Dear Madam,

Sub: Recommendation and approval of the syllabi-as given in the BoS minutes attached
Ref: Emergency BoS-Google Meet held on 11-10-2022 as per Communication from Registrar In-charge M.S University dated 29.09.2022- Ref No: MSU/BoS/2022/O-2042 & the references cited therein.

In continuation of the extensive discussions made in the emergency BoS meeting held on 11-10-2022 through Google Meet to implement the G.O cited in the above reference for inducting Part-I & Part-II Language Courses in Semester III & Semester IV of Commerce (Professional Accounting) Degree programme, after updating the suggestions made in the BoS meeting , I recommend and approve the revised programme structure and syllabus for Commerce (Professional Accounting) Degree programme students admitted in 2021-22 and onwards

Date: 11.10.2022



(Signature with seal)

From

Dr. S. Murugaiyan,
BoS Member – Department of Commerce (Professional Accounting),
Subject Expert,
Associate Professor and Head, (Retired)
Department of Commerce,
Ayya Nadar Janaki Ammal College (Autonomous),
Sivakasi.

To

The Convener,
Curriculum Development Cell,
G. Venkataswamy Naidu College,
Kovilpatti.

Through

The Head,
Department of Commerce (Professional Accounting),
G. Venkataswamy Naidu College,
Kovilpatti.

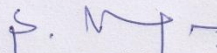
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Date: 11.10.2022


(Signature with seal)

Dr. S. MURUGAIYAN
Associate Professor (Retired)
Department of Commerce
Ayya Nadar Janaki Ammal College (A),
SIVAKASI-626 124

From

Dr. M.N. Mohamed Abusalei Sheik,
BoS Member – Department of Commerce (Professional Accounting),
Subject Expert- University Nominee,
Assistant Professor and Head,
Department of Commerce,
Sadakathulla Appa College,
Pallayamkottai.

To

The Convener,
Curriculum Development Cell,
G. Venkataswamy Naidu College,
Kovilpatti.

Through

The Head,
Department of Commerce (Professional Accounting),
G. Venkataswamy Naidu College,
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Date: 11.10.2022

(Signature with seal)

Dr. M.N. MOHAMED ABUSALI SHEIK
M.Com, B Ed, MBA, M.Phil., Ph.D.,
Assistant Professor of Commerce
Sadakathullah Appa College (Autonomous)
Tirunelveli - 627 011.

From

Mr. N. Suresh Chandar,
BoS Member – Department of Commerce (Professional Accounting),
Industry Expert,
JSRS and Associates,
Chartered Accountant,
26/1, Patti Street,
Sivakasi.

To

The Convener,
Curriculum Development Cell,
G. Venkataswamy Naidu College,
Kovilpatti.

Through

The Head,
Department of Commerce (Professional Accounting),
G. Venkataswamy Naidu College,
Kovilpatti.

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Date: 11.10.2022

(Signature with seal)

**For JSRS and Associates
Chartered Accountants
F.R.No.015711S**


**N.Suresh Chandar
Partner
M.No.228556**

From

Ms. H. Ashwini,
BoS Member – Department of Commerce (Professional Accounting),
Meritorious Alumnus,
4/839, Vengadeshwara Garden (East),
Chartered Accountant,
26/1, Patti Street,
Sivakasi.

To

The Convener,
Curriculum Development Cell,
G. Venkataswamy Naidu College,
Kovilpatti.

Through

The Head,
Department of Commerce (Professional Accounting),
G. Venkataswamy Naidu College,
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Date: 11.10.22

H. Ashwini
(Signature with seal)

COURSE ELIGIBILITY CRITERIA

DEPARTMENT OF COMMERCE (PROFESSIONAL ACCOUNTING)

(For those who joined in June 2020 and after)

CURRICULUM STRUCTURE

The course structure contains different types of courses namely core and elective courses, Skill Enhancement Courses, Ability Enhancement Courses, Employability Enhancement Courses, Self-Study Courses, MOOC Courses and Laboratory Courses, Mini Project/Field Training/Industry Training, Major Project, Extension activities (NSS/NCC/YRC/SPORTS etc). The course structure with the no. of courses per semester, credit allotment and contact hours per week for each course in each category of UG Programme are presented in the following tables.

| Parts | No. of Courses | Credit(s) / Course | Total Credits | Proposed Semester |
|---|----------------|--------------------|----------------------------|---|
| Part – I: Tamil/Hindi | 4/4 | 4 | 16/24 | I-IV |
| Part – II: English | 4/4 | 4 | 16/24 | I-IV |
| Part - III: Core Courses(<i>Core Theory / Core Practical/ Allied/ Elective/ Project</i>) | 30/6 | 2/3/4 | 102 | I-VI |
| Institutional Training | 1 | 2 | 2 | To be done in Summer Vacation of Semester IV, ESE in Semester V |
| Part – IV | | | | |
| A.Ability Enhancement Course | | | | |
| i. Environmental Studies | 1 | 2 | 4 | I |
| ii. Media and Information Literacy Communication | 1 | 2 | | III |
| B.Foundation Courses : | | | | |
| i.Yoga & Value Education | 1 | 1 | 1 | II |
| C.Skill Enhancement Courses: | | | | |
| i. Women Studies | 1 | 2 | 4 | IV |
| ii. Department Specific | 1 | 2 | | VI |
| D. Employability Enhancement: | | | | |
| Department Specific | 1 | 2 | 4 | III |
| Department Specific | 1 | 2 | | IV |
| E.Extra Department Course | | | | |
| i. Open Elective – Self Study Course | 1 | 3 | 3 | VI |
| Part – V | | | | |
| Self Study Course: | | | | |
| General Studies | 1 | 1 | 4 | V |
| Spoken Tutorial (Online)/MOOC (Online) | 1 | 2 | | VI |
| Extension Activities : NSS/YRC/RRC/CCC/PHY.EDU | 1 | 1 | | I-IV |
| Total Marks : 4200 | | | Total Credits : 156 | |

G.VENKATASWAMY NAIDU COLLEGE, KOVILPATTI.
(Re-Accredited with 'A' Grade by NAAC)
DEPARTMENT OF PROFESSIONAL ACCOUNTING
Curriculum Structure

(For those who joined in June 2021 and after)

| Category | Course Type | Course Code | Course Title | Contact Hours | Exam Hours | Marks | | | Credit |
|----------------------|---------------------------------|-----------------------|---|---------------|------------|-------|-----|-------------|-----------|
| | | | | | | CIA | ESE | Total Marks | |
| SEMESTER – I | | | | | | | | | |
| Part –I | Language | U21TA1L1/ U21HI1L1 | Tamil-I/ Hindi-I | 6 | 3 | 25 | 75 | 100 | 4 |
| Part –II | Language | U21EN1L1 | English for Enrichment –I | 6 | 3 | 25 | 75 | 100 | 4 |
| | Core-1 | U21PA101 | Principles and Practices of Financial Accounting | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core-2 | U21PA102 | Business Organisation and Management | 5 | 3 | 25 | 75 | 100 | 4 |
| | Additional Core-I | U21CM1PE | Professional English for Ccommerce andManagement– | 0 | 3 | 25 | 75 | 100 | 4 |
| | Elective Generic -1 (Allied) | U21PA1A1 | Computer Applications in Business - Theory | 3 | 3 | 25 | 75 | 100 | 2 |
| | Elective Generic-1 Lab (Allied) | U21PA1AP | Computer Applications in Business –Lab | 3 | 3 | 40 | 60 | 100 | 2 |
| Part-IV | Ability Enhance-ment-I | U21AE101 | Environmental Studies | 2 | 2 | 0 | 50 | 50 | 2 |
| Total | | | | 30 | | | | 750 | 26 |
| SEMESTER – II | | | | | | | | | |
| Part-I | Language | U21TA2L2/ U21HI2L2 | Tamil-II/ Hindi-II | 6 | 3 | 25 | 75 | 100 | 4 |
| Part–II | Language | U21EN2L2 | English for Enrichment – II | 6 | 3 | 25 | 75 | 100 | 4 |
| Part–III | Core-3 | U21PA203 | Advanced Financial Accounting-I | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core-4 | U21PA204 | Business Statistics and Mathematics | 5 | 3 | 25 | 75 | 100 | 4 |
| | Additional Core-II | U21CM2PE | Professional English for Commerce andManagement– II | 0 | 3 | 25 | 75 | 100 | 4 |
| | | U21PA2E1 | 1. Managerial Economics | | | | | | |
| | | U21PA2E1 | 2. Business Environment | | | | | | |

| | | | | | | | | | |
|-----------------------|---|-----------------------|--|-----------|---|----|----|------------|-----------|
| | Comprehension – I(Self Study - Online Exam) | U21PA2C1 | Comprehension in Core Courses – I | 0 | 1 | 0 | 50 | 50 | 1 |
| Part – IV | Foundation Course | U21FC201 | Yoga and Value Education | 2 | 2 | 50 | 0 | 50 | 1 |
| Total | | | | 30 | | | | 700 | 26 |
| SEMESTER – III | | | | | | | | | |
| Part- I | Language | U21TA3L3/ U21HI3L3 | Tamil-III/Hindi-III | 6 | 3 | 25 | 75 | 100 | 4 |
| Part- II | Language | U21EN3L3 | English for Enrichment – III | 6 | 3 | 25 | 75 | 100 | 4 |
| Part- III | Core-5 | U21PA305 | Advanced Financial Accounting-II | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core-6 | U21PA306 | Cost and Management Accounting | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core-7 | U21PA307 | Business Law | 4 | 3 | 25 | 75 | 100 | 4 |
| Part-IV | Employability | U21PA308 | 1.Accounting for Business | | 2 | 50 | 0 | 50 | 2 |
| | | | 2.Consumerism and Human Rights | | | | | | |
| | Ability Enhancement-II | U21AE302 | Media and Information Literacy Communication | 2 | 2 | 0 | 50 | 50 | 2 |
| Total | | | | 30 | | | | 600 | 24 |
| SEMESTER – IV | | | | | | | | | |
| Part- I | Language | U21TA4L4/ U21HI4L4 | Tamil-IV/Hindi- | 6 | 3 | 25 | 75 | 100 | 4 |
| Part- II | Language | U21EN4L4 | English for Enrichment – IV | 6 | 3 | 25 | 75 | 100 | 4 |
| Part – III | Core-08 | U21PA408 | GST and Customs Duty | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core-09 | U21PA409 | Industrial Law | 5 | 3 | 25 | 75 | 100 | 4 |
| | Elective Generic -2 (Allied)-Theory | U21PA4A2 | TallyERP.9.0-Theory | 3 | 3 | 25 | 75 | 100 | 2 |

| | | | | | | | | | |
|---------------------|--|------------|---|-----------|---|----|----|------------|-----------|
| | Elective Generic -2 (Allied)-Lab | U21PA4AP | Tally ERP.9.0-Lab | 3 | 3 | 40 | 60 | 100 | 2 |
| | Comprehension – II (Self Study - Online Exam) | U21PA4C2 | Comprehension in Professional Accounting–II | 0 | 1 | 0 | 50 | 50 | 1 |
| | Institutional Training / Minor Project | U21PA5IT | Institutional Training / Minor Project | 0 | 0 | 0 | 0 | 0 | 0 |
| Part – IV | Employability Enhancement-II | U21PA4EE A | 1.Principles of Insurance | 2 | 2 | 50 | 0 | 50 | 2 |
| | | U21PA4EE B | 2.Business Etiquette And Corporate Grooming | | | | | | |
| Part – V | Extension Activities - NSS, NCC, YRC, Physical Education, Consumer Club, Youth Welfare, Nature Club and Electoral Literacy Club. | | | - | 0 | 0 | 0 | Completion | 1 |
| Total | | | | 30 | | | | 700 | 24 |
| SEMESTER – V | | | | | | | | | |
| Part – III | Core-10 | U21PA510 | Corporate Accounting –I | 6 | 3 | 25 | 75 | 100 | 4 |
| | Core-11 | U21PA511 | Research Methodology | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core-12 | U21PA512 | Income Tax Law and Practices-I | 6 | 3 | 25 | 75 | 100 | 4 |
| | Core-13 | U21PA513 | Modern Banking | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core Elective | U21PA5E2 A | 1.Marketing Management | 6 | 3 | 25 | 75 | 100 | 4 |
| | | U21PA5E2 B | 2.Stock Exchange Management | | | | | | |
| | Institutional Training / Minor Project | U21PA5IT | Institutional Training / Minor Project | 0 | 0 | 40 | 60 | 100 | 2 |
| Part – IV | Skill Enhancement Course-I | U21SE5S1 | Women Studies | 2 | 2 | 0 | 50 | 50 | 2 |

| | | | | | | | | | |
|----------------------|---|--|--|-----------|----------|-------------|-------------|-------------|------------|
| Part – V | Self Study Course | U21GS5SS | General Studies | 0 | 0 | 0 | 0 | Completion | 1 |
| Total | | | | 30 | | | | 650 | 25 |
| SEMESTER – VI | | | | | | | | | |
| Part – III | Core-14 | U21PA614 | Corporate Accounting-II | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core-15 | U21PA615 | Income Tax Law and Practices-II | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core-16 | U21PA616 | Statistical Package for Social Sciences (SPSS) - Theory | 3 | 3 | 25 | 75 | 100 | 3 |
| | Core-Lab | U21PA6P1 | Statistical Package for Social Sciences (SPSS) - Practical | 3 | 3 | 40 | 60 | 100 | 2 |
| | Core Elective -3 | U21PA6E3 A | 1.Principles and Practices of Auditing | 6 | 3 | 25 | 75 | 100 | 4 |
| | | U21PA6E3 B | 2.Project Management and Financing | | | | | | |
| | Group Major Project & Viva-Voce | U21PA6MP | Group Major Project and Viva-Voce | 6 | - | 40 | 60 | 100 | 6 |
| | Comprehension – III(Self Study – Online Exam) | U21PA6C3 | Comprehension in Core Courses – III | 0 | 1 | - | 50 | 50 | 1 |
| Part – IV | Skill Enhancement-II | U21PA6S2 | Business Communication Skills | 2 | 2 | 0 | 50 | 50 | 2 |
| | Extra Department Course open Elective -Self Study Course | To be selected from the courses offered by other departments | | 0 | 3 | 0 | 100 | 100 | 3 |
| Part – V | Spoken Tutorial(Self Study Course – online)/ MOOC(Online) | | | 0 | 0 | 0 | 0 | Completion | 2 |
| Total | | | | 30 | | | | 800 | 31 |
| Total | | | | - | - | 1125 | 3075 | 4200 | 156 |

Open Elective offered by other Departments:

| S.No. | Name of the Department | Course Title | Course Code |
|--|--------------------------|--|-------------|
| Science Departments | | | |
| 1. | Mathematics | Quantitative Aptitude | U21MA6OE |
| 2. | Physics | Physics in Everyday Life | U21PH6OE |
| 3. | Chemistry | Chemistry in Day to Day Life | U21CH6OE |
| 4. | Botany | Herbal Medicine | U21BO6OE |
| 5. | Computer Science | MS-Office | U21CS6OE |
| 6. | Electronics | Electronic Gadgets and Home Appliances | U21EL6OE |
| 7. | Costume Design & Fashion | Basic Illustration | U21CF6OE |
| 8. | Information Technology | Fundamentals of Computers and Networking | U21IT6OE |
| 9. | Statistics | Applied Statistics | U21ST6OE |
| Arts & Commerce Departments | | | |
| 1. | English | Practical English | U21EN6OE |
| 2. | Business Administration | Inspiring Leaders | U21BB6OE |
| 3. | Commerce | Fundamentals of Stock Market | U21CO6OE |
| 4. | Professional Accounting | Indian Business Environment | U21PA6OE |
| 5. | Business Analytics | Business Ethics | U21BA6OE |
| 6. | Computer Applications | Computer Basics | U21CA6OE |

| Category | Credits |
|----------------------|-------------|
| Part-I | 16 |
| Part-II | 16 |
| Part-III | 104 |
| Part-IV | 16 |
| Part-V | 4 |
| Core Credits | 68 |
| Total Credits | 156 |
| Total Marks | 4200 |

Department Vision

- To develop into a centre of excellence in education and Train and develop the students' professional skills with competencies to become efficient professionals

Department Mission

- Educate the students with required levels of accounting and auditing competence for employment in both domestic and global market.
- Promote the students to work as free launchers and work separately by taking assignments from small ventures for maintaining their accounts.
- Renovate the students into dynamic entrepreneurs for the betterment of society
- Bridge the gap between academia and the corporate sector by offer updating courses and activities.

Programme Educational Outcomes

After completion of the graduation, the graduates will be able:

- **PEO-1:** to provide a variety of managerial skills to an aspiring student and this course equips the students with the right knowledge and skills in Professional Accounting and finance.
- **PEO-2:** To cognize their ethical and moral conduct in professional and personal life and to take better decisions even in complex situations.
- **PEO-3:** To apply the different and advanced business concepts in their real time business life.

Programme Outcomes

After completion of the graduation, the graduates will be able to:

- ❖ **PO-1:** Understand the basic concepts and theoretical knowledge used in the different commerce and business related areas like Accounting, Managerial Economics, Taxation, Law of Business, Auditing, Banking, Marketing, E-Commerce etc.
- ❖ **PO-2:** Apply the competency and skills acquired in solving the problems related with their field of study during the profession.
- ❖ **PO-3:** Acquire the knowledge of business, evaluate the factors influencing the environment and the techniques of managing the business with special focus on accounting and legal compliance.
- ❖ **PO-4:** Practice leadership qualities which are required to lead the diverse teams and small groups to achieve the common goals of the organization;
- ❖ **PO-5:** Apply apt modes and forms of communication while working in the organization and between different levels of management.
- ❖ **PO-6:** Develop practical skills which required to working as tax consultant, audit assistant, other financial and managerial supporting services and will be able to become a successful professional in these fields.
- ❖ **PO-7: Sensitize towards ethical values required for business and societal tie up.**

Programme Specific Outcomes

- ✓ **PSO-1:** Learners will be able to prove proficiency in the exams like CA, CS, ICWA and other courses.
- ✓ **PSO-2:** Learners can also acquire practical skills to work in the field of taxation, auditing and financial analyst in various corporate and accounting sectors.
- ✓ **PSO-3:** The graduates will be able to apply the accounting knowledge and expertise to add ethical values of business in efficient decision making.

Graduate Attributes include

1. **Disciplinary Knowledge:** Apply contextual knowledge of accounting fundamentals, communication, mathematics, social science, legal provisions and software packages in an ethical manner to render accounting professional services to the industries and management problems.
2. **Skilled and Industry-ready Professionals:** Focus more on strengthening the abilities, providing the pupils with ample industry exposure, hands-on experience and domain insights enables them to carve a strong place for themselves in the job market and eases for them the process of climbing the professional success ladder.
3. **Influential and effective communication:** Effective communication ability enables to communicate effectively with the accounting professional and with society. Be able to comprehend and write effective reports documentation. Make effective presentations, and give and receive clear instructions.
4. **Leadership readiness/ Qualities:** Function effectively as an individual and as a member or leader in teams with the ability includes leadership readiness, knowledge, persona, presence, leader's capacity, critical and creative thinking, negotiation and management skills, wisdom and compassion.
5. **Critical/ Reflective thinking & language efficiency:** Critical thinking and language skills particularly writing and reading enables to making judgments based on reasoning, consider and analyze options using specific criteria and draw conclusions.
6. **Technologically Efficient Professional:** Capability to use appropriate techniques, communication technologies, resources and ability to use software.
7. **Ethical Awareness:** Learner has clearly understood the importance of ethical values and transparency in fair presentation of reports in professional life.
8. **Lifelong Learning:** Every graduate to be converted into constant personal learning in order to be adaptable, flexible for the organization, to stay competitive and relevant and achieving personal goals.
9. **Cooperation/ Team work:** Learners developed as a team of like-minded people, building a team, motivating and inspiring the team members to work together for a particular goal.

SEMESTER - V
CURRICULUM STRUCTURE

(For those who joined in June 2021 and after)

| Category | Course Type | Course Code | Course Title | Contact Hours | Exam Hours | Marks | | | Credit |
|--|----------------------------|--|--------------------------------|---------------|------------|-------|-----|-------------|--------|
| | | | | | | CIA | ESE | Total Marks | |
| SEMESTER – V | | | | | | | | | |
| Part – III | Core- 10 | U21PA510 | Corporate Accounting –I | 6 | 3 | 25 | 75 | 100 | 4 |
| | Core- 11 | U21PA511 | Research Methodology | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core- 12 | U21PA512 | Income Tax Law and Practices-I | 6 | 3 | 25 | 75 | 100 | 4 |
| | Core- 13 | U21PA513 | Modern Banking | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core Elective - 2 | U21PA5E2A | 1.Marketing Management | 6 | 3 | 25 | 75 | 100 | 4 |
| | | U21PA5E2B | 2.Stock Exchange Management | | | | | | |
| Institutional Training / Minor Project | U21PA5IT | Institutional Training / Minor Project | 0 | 0 | 40 | 60 | 100 | 2 | |
| Part – IV | Skill Enhancement Course-I | U21SE5S1 | Women Studies | 2 | 2 | 0 | 50 | 50 | 2 |
| Part – V | Self Study Course | U21GS5SS | General Studies | 0 | 0 | 0 | 00 | Completion | 1 |

CORE-10CORPORATE ACCOUNTING –I

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|----------|-------------|-------------|--------------------------|-------------------|--------------------|---------------|------------|
| Part-III | Core-10 | U21PA510 | Corporate Accounting – I | 80 | 10 | - | 4 |

Contact Hours per Semester: 90 Contact Hours per Week: 6

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Fifth | 25 | 75 | 100 |

Preamble

This course will enable the students to be aware on the corporate accounting in conformity with the provision of the Companies Act.

Course Outcomes:

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

| S.No | Course Outcome | Knowledge Level |
|------|--|-----------------|
| CO1 | remember the concepts of Shares and Debentures | K1 |
| CO2 | understand the exposure to the company final accounts | K2 |
| CO3 | outline important of underwriting Shares | K3 |
| CO4 | analyse the methods of Valuation of goodwill | K4 |
| CO5 | evaluate about amalgamation , absorption and internal reconstruction | K5 |

K1, Remember; K 2, Understand; K3, Apply; K4, Analyze; K5, Evaluate; K6, Create.

Mapping: Course outcomes and Programme Specific Outcomes

| Course Outcomes | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|---|--------------|--------------|-----------|--------------|--------------|--------------|-----------|
| CO1 | 2 | 3 | 3 | 1 | 1 | 2 | 3 |
| CO2 | 2 | 3 | 3 | 1 | 2 | 3 | 2 |
| CO3 | 1 | 2 | 1 | - | 1 | 3 | 3 |
| CO4 | 1 | 1 | 2 | 2 | 1 | 3 | 3 |
| CO5 | - | 1 | 3 | - | - | 2 | 1 |
| Total Contribution of COs to Pos | 06 | 10 | 12 | 04 | 05 | 13 | 12 |
| Weighted Percentage of Cos Contribution to POs | 40.00 | 66.66 | 80 | 26.67 | 33.33 | 86.67 | 80 |

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated –. Not Correlated

COURSE CONTENT

Unit I Issue of Shares

(L-16+T-2 Hours)

Meaning and Importance of Corporate Accounting, Shares: Various kinds, Difference Between shares and Debentures, *Issus of shares, Issues of shares at Discount, Issues of shares at Premium, Pro-rata allotment*, Guidelines of Ministry of Corporate Alliance.

Unit II Underwriting of Shares (L-16+T-2 Hours)

Introduction, Meaning of underwriting, Types of underwriting, marked and unmarked applications, *Calculation of underwriters liability and debentures, Profit /Loss prior to incorporation.*

Unit III Valuation of Goodwill (L-16+T-2 Hours)

Meaning of Goodwill, Need for Valuation of Goodwill, Factors Affecting Valuation of Goodwill, Methods of Valuation, *Average Profit Method, Super Profit Method, Annuity Method, Capitalization Method.* Valuation of Shares: Need for Valuation, Factors Affecting valuation of Shares, *Net Asset Method, Yield Method, Fair Value. Practical Problems*

Unit IV Accounting for Amalgamation and Internal reconstruction

(L-16+T-2 Hours)

Forms of amalgamation and its motive, Types of Amalgamation, Difference between internal and external reconstruction, *Methods of amalgamation, Internal reconstruction and its accounting treatment,*

Unit V Company Final Accounts (L-16+T-2 Hours)

Preparation of Company Final Accounts, *Company balance sheet preparation, Computation of managerial remuneration.*

Note

- Problems: 70% and Theory: 30%
- Text in Italic represents problem part

Text Book

1. Reddy and Murthy (2017) Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. K. K. Varma, (2018) "Corporate Accounting", Published by Anurag Jain for Excel Books.
2. Dr. Naseem Ahmed, (2017) "Corporate Accounting", Atlantic Publication.
3. R.L. Gupta and M. Radaswamy, (2018): Advanced Accountancy, Sultan Chand and Sons, New Delhi.
4. S.K. Paul, (2019): Corporate Accounting, New Central Book Agency, Kolkata.
5. Dr. S. Kr. Paul & Chandri Paul, (2019) "Corporate Finance", New Central Book Agency (p) Ltd.

Web Site References

1. <https://byjus.com/commerce/issue-of-shares/>
2. https://en.wikipedia.org/wiki/Final_accounts
3. https://www.google.com/search?q=underwriting+of+shares&rlz=1C1CHBD_enIN935IN935&oq=Underwriting+of+Shares&aqs=chr
4. <https://www.vedantu.com/commerce/valuation-of-goodwill>
5. https://siesce.edu.in/docs/resources/Amalgamation%20of%20Companies_31457.pdf

Tutorial Practices

1. Discussion on importance of corporate accounting.
2. Presentation of Profit /Loss prior to incorporation
3. Group Discussion on factors affecting valuation of goodwill
4. Preparation of internal reconstruction
5. Preparation of company final accounts

CORE-11 RESEARCH METHODOLOGY

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|----------|-------------|-------------|----------------------|-------------------|--------------------|---------------|------------|
| Part-III | Core-11 | U21PA511 | Research Methodology | 65 | 10 | - | 4 |

Contact Hours per Semester: 75

Contact Hours per Week: 5

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Fifth | 25 | 75 | 100 |

Preamble

To provide knowledge on research methods, techniques and the process and to develop skills in the application of research methods for business problem solving.

Course Outcomes:

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|--|-----------------------|
| CO1 | remember the basic concepts and types of research | K1 |
| CO2 | understand the basic ideas of formulation of hypothesis | K2 |
| CO3 | apply the methods of data collection in research | K3 |
| CO4 | analyze the research problems | K4 |
| CO5 | evaluate the research problems and provide the better solutions to improve the business. | K5 |

K1, Remember; K2, Understand; K3, Apply; K4, Analyze; K5, Evaluate; K6, Create.

Mapping: Course outcomes and Programme Specific Outcomes

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
|---|-----------|-----------|--------------|--------------|-----------|-----------|--------------|
| CO 1 | 3 | 3 | 2 | 2 | 2 | 3 | 2 |
| CO 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO 3 | 2 | - | - | 2 | 3 | 3 | 2 |
| CO 4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO 5 | 2 | 2 | 2 | 2 | - | 2 | 2 |
| Total Contribution of COs to POs | 12 | 9 | 8 | 10 | 9 | 12 | 10 |
| Weighted Percentage of COs Contribution to Pos | 80 | 60 | 53.33 | 66.67 | 60 | 80 | 66.67 |

3. Highly Correlated 2. Moderately Correlated 1. Slightly Correlated -. Not Correlated

COURSE CONTENT

Unit I Research-An Overview (L-13+T-2 Hours)

Meaning and Purpose, Types of Research, Significance of Research, Research methods vs. Methodology, Research process, Criteria of Good Research.

Unit II Research Design (L-13+T-2 Hours)

Meaning of Research Design, Need and Features of a good design, Different research designs, Formulation of Hypothesis, Types, Sources, Testing, Sampling techniques, Sampling error and sample size.

Unit III Methods of Data Collection (L-13+T-2 Hours)

Methods of Collecting Primary Data: Observation, Interview Schedule, Questionnaire, Construction of Tools for Data Collection, Difference Between Questionnaire and Interview Schedule, Testing Validity And Reliability, Pilot Study and Pre-Testing, Sources and Collection of Secondary Data, Data Preparation process.

Unit IV Processing and Analysis of Data (L-13+T-2 Hours)

Univariate Analysis: Frequency Tables, Bar charts, Pie charts, Percentages. **Bivariate Analysis:** Cross tabulations and Chi-square test including testing hypothesis of association. Packages for analysis with SPSS.

Unit V Interpretation and Report Writing (L-13+T-2 Hours)

Meaning of interpretation, Techniques of interpretation, Precautions in interpretation Report writing, Target audience, Types of reports, Contents of reports, Styles and conventions in reporting, Steps in drafting a report. **Plagiarism:** Meaning and its Types, **Testing Tools:** Grammarly, Copyscape, Ginger, Plagscan, Plagiarisma, Turnitin Plagiarism Checker and Urkund Plagiarism Checker etc.,

Text Books

1. C.R. Kothari, Gau Rav Garg, (2021) "Research Methodology methods and techniques", New International Publishers.
2. Krishnaswami OR (2021), Methodology of Research for Social Science, Himalaya, Mumbai

Reference Books

1. William C Emory (2019), Business Research Methods, Richard D Irwin, NJ.
2. Donald R Cooper (2018), Business Research Methods 7th Ed, McGraw Hill.
3. Anderson J. et.al (2020), Thesis and Assignment writing, Wiley Eastern.
4. P. Ravilochanan (2020), "Research Methodology", Margham Publications.
5. P. Saravanavel (2021), "Research Methodology", Kidap Publications.

Web Site References

1. www.tutorsindia.com
2. www.springer.com
3. www.authorstream.com
4. www.socialpsychology.org
5. https://www.techjockey.com/blog/top-7-best-plagiarism-checker-software-2019#List_of_15_Best_Free_Plagiarism_Detection_Tools_of_2022

Tutorial Practices:

1. Discussion on significance of research.
2. Presentation of research design
3. Group Discussion on difference between questionnaire and interview schedule
4. Preparation of frequency tables
5. Preparation of report writing

CORE-12INCOME TAX LAW AND PRACTICES-I

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|------------|-------------|-------------|--------------------------------|-------------------|--------------------|---------------|------------|
| Part - III | Core-12 | U21PA512 | Income Tax Law and Practices-I | 80 | 10 | - | 4 |

Contact Hours per Semester: 90

Contact Hours per Week: 6

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Fifth | 25 | 75 | 100 |

Preamble

This course provides the tax knowledge, its impact on tax fairness, information about the types of taxes, tax rates, and tax payment mechanisms. On the completion of the course the students should be aware of the computation of tax liability of person.

Course Outcomes:

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|---|-----------------------|
| CO1 | understand the types of taxes, tax rates, and tax payment mechanisms and impart the knowledge about Income Tax Law and Practices in India | K1 |
| CO2 | learn the number of key skills including legal interpretation and analysis, calculations and providing advice. | K2 |
| CO3 | demonstrate the knowledge and skills to work in the area of taxation | K3 |
| CO4 | identify the proper role to follow regarding the client and taxing authorities. | K4 |
| CO5 | understand the responsibility of a tax professional. | K5 |

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create.

Mapping: Course outcomes and Programme Specific Outcomes

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
|-----------------|------|------|------|------|------|------|------|
| CO 1 | 03 | 02 | 03 | 02 | 03 | 03 | 03 |
| CO 2 | 03 | 03 | - | 01 | 02 | 02 | 03 |
| CO 3 | 02 | 03 | 02 | - | 02 | 03 | 03 |

| | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|-----------|--------------|
| CO 4 | 03 | - | 03 | 02 | 03 | 02 | 02 |
| CO 5 | 02 | 02 | 02 | 03 | 03 | 02 | 02 |
| Total Contribution of COs to Pos | 13 | 10 | 10 | 08 | 13 | 12 | 13 |
| Weighted Percentage of COs Contribution to Pos | 86.67 | 66.67 | 66.67 | 53.33 | 86.67 | 80 | 86.67 |

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated -. Not Correlated

COURSE CONTENT

Unit I Introduction

(L-16+ T-2 Hours)

Meaning of Tax, Income Tax Act 1961, Previous year, Assessment year and other Basic concepts, Exempted incomes, Agricultural income and Non- Agricultural income, Tax treatment to Agricultural income, Heads of incomes, *Gross Total Income, Tax rate for individuals, Residential status of individuals and HUFs, Incidence of tax, Problems.*

Unit II Income from salaries (L-16+ T-2 Hours)

Meaning of salary, Taxability of Allowances, Perquisites, Provident Fund, Leave salary and retirement benefits, *Deductions from salary income u/s 16, Computation of income from salary.*

Unit III Income from House Property (L-16+ T-2 Hours)

Basis of Exempted house property incomes, *Computation of Gross Annual Value (GAV) of Let out house property, Net Annual Value (NAV), Treatment of unrealized rent recovered and arrears of rent, Deductions u/s 24, Pre construction period Interest, Loss from self occupied property, Computation of total Income from house property.*

Unit IV Income from Business/Profession (L-16+ T-2 Hours)

Expenses expressly admissible and inadmissible, Weighted deduction, Deemed profits, Valuation of stock, *Computation of Income from Business, Professional Receipts and Payments, Cash system and mercantile system of accounting. Computation of Income from Profession.*

Unit V Income from Capital Gains

(L-16+ T-2 Hours)

Basis of charge, Meaning of capital assets, Types of capital gains, Transactions not regarded as transfer, Indexed cost of acquisition, Indexed cost of Improvement, *Computation of capital gain, Exempted capital gains u/s.54.*

Note

- Problems: 70% and Theory: 30%
- Text in Italic represents problem part

Text Book:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice Revised Edition (as per latest Assessment Year), Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.

Reference Books:

1. DinkarPagare, Law and Practice Of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, 23, Daryagani, New Delhi – 110002.
2. V.P.Gaur and Narang, Law And Practice Of Income Tax, Revised Edition (as per latest Assessment Year) , Kalyani Publications,NewDelhi.
3. T.S.Reddy and Murthy, Income Tax Law and Practice, Revised edition (as per latest Assessment Year), Margham Publications, Chennai-17.
4. BhagavathiPrasad,IncomeTax (Relevant AssessmentYear).

Web Site References

1. <https://www.shahucollegelatur.org.in/Department/Studymaterial/comm/mcom1yr/1.%20introduction%20to%20income%20tax.pdf>
2. https://static.careers360.mobi/media/uploads/froala_editor/files/Incomes-which-do-not-form-part-of-Total-Income.pdf
3. <https://www.hostbooks.com/in/income-under-the-head-salary/>
4. <https://www.incometaxindia.gov.in/tutorials/12.%20income-from-house-property.pdf>
5. <https://tax2win.in/guide/house-property>
6. <https://www.shahucollegelatur.org.in/Department/Studymaterial/comm/bcom2yr/1%20Income%20from%20PGBP.pdf>

Tutorial Practices:

1. Discussion on Income Tax Act 1961.
2. Presentation of computation of income from salary.
3. Group discussion on basis of exempted house property incomes
4. Preparation of taxable income from business
5. Calculation of capital gain

CORE-13MODERN BANKING

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|----------|-------------|-------------|----------------|-------------------|--------------------|---------------|------------|
| Part-III | Core-13 | U21PA513 | Modern Banking | 65 | 10 | - | 4 |

Contact Hours perSemester: 75Contact Hours perWeek: 5

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Fifth | 25 | 75 | 100 |

Preamble

To make the students conversant with modern banking products and services in terms of delivery, security and controls with reference to India

Course Outcomes:

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|--|-----------------------|
| CO1 | remember the basic concepts, functions and roles of banks | K1 |
| CO2 | understand the basic ideas of modern banking services | K2 |
| CO3 | apply the modern banking services in their day today financial activity. | K3 |
| CO4 | analyze the various concepts of banking services and dealing with their money transactions | K4 |
| CO5 | judge the modern services of banking by evaluating to use in their day today transactions. | K5 |

K1, Remember; 2, Understand; K3, Apply; K4, Analyze; K5, Evaluate; K6, Create.

Mapping: Course outcomes and Programme Specific Outcomes

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | Total |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|
| CO 1 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 18 |
| CO 2 | 3 | 3 | 1 | 1 | 2 | 2 | 2 | 14 |
| CO 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 | 16 |
| CO 4 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 17 |
| CO 5 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 16 |
| Total Contribution of COs to Pos | 14 | 13 | 9 | 8 | 13 | 12 | 12 | 81 |
| Weighted Percentage of COs Contribution to POs | 93.33% | 86.67% | 60.00% | 53.33% | 86.67% | 80.00% | 80.00% | |

3. Highly Correlated 2. Moderately Correlated 1. Slightly Correlated –. Not Correlated

COURSE CONTENT

Unit-I- Banking- An Overview(L-13+T-2 Hours)

Introduction, Meaning, Functions of Commercial Banks, Role of Banks in Economic Development. **Central Banking:** Need and Features of Central Banking, Central Bank Vs. Commercial Bank. **Banker and Customer Relationship:** Definition, Relationship between Banker and Customer, Bankers' Duties and Rights, General Procedures for Opening Various Accounts, Banker and Customer, Relationship. **Reserve Bank of India:** Management of RBI, Functions of RBI, Monetary Policy of RBI and Methods of Credit Control of RBI.

Unit-II- Negotiable Instrument(L-13+T-2 Hours)

Cheque: Definition, Characteristics, Kinds of Cheque. **Crossing:** Definition, Objectives, Types of Crossing. **Endorsement:** Definition, Types of Endorsement, Rules regarding Endorsement. **Material Alteration:** Definition, Types, Legal Effect.

Unit-III-E-Banking and Delivery Channels (L-13+T-2 Hours)

E-Banking: Meaning, Benefits, Traditional Vs. e-banking, e-banking in India. **Internet Banking:** Meaning, Mechanics of Internet Banking, Services, Drawbacks. **Mobile Banking:** Features, Services, Drawbacks. **Delivery Channels:** Home Banking, Retail Banking, Phone Banking, SMS Banking, E-Commerce, Secure Electronic Transfer (SET), Electronic Fund Transfer (EFT), Point of Sales (POS).

Unit-IV-Electronic Money and E-Banking Cards(L-13+T-2 Hours)

E-Money: Definition, Categories, Merits. **E-Banking Cards:** ATM, Types, Features, Benefits, Challenges, Credit Cards, Benefits, Constraints, Debit Card, Benefits, Smart Card, Features, Benefits of Smart cards, Biometric Cards, Features.

Unit-V-Modern Banking Operations(L-13+T-2 Hours)

National Electronic Fund Transfer (NEFT) , RBI Guidelines , Benefits of Electronic Clearing Systems, E-Cheques, E-Money and E-Cash, Society for Worldwide Interbank Financial Telecommunications (SWIFT) Real Time Gross Settlement (RTGS), Benefits to Banker and Customer, Cheque Transaction, Core Banking Solutions (CBS), Benefits, Single Window Concepts, Features, CIBIL (Credit Information Bureau India) Ltd , MICR Cheques, impact of technology, global developments in banking technology

Text Books

1. Gordon & Natrajan, “Banking Theory, Law & Practice”, Himalaya Publishing House, 24th Edition, 2018.
2. Gurusamy, S., Banking Theory-Law and Practice, Vijay Nicole Imprints Pvt.Ltd., 2017

References Books

1. Shekhar and Shekhar, “Banking theory and Practice”, UBS Publishers, 18th Edition 2018
2. Khan M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2017
3. VasanthDesi, Indian Banking, Nature and Problems, Himalaya Publishing House, Mumbai, 2018.
4. Varshney, P.N. “Banking Law and Practice”, Sultan Chand & Sons Publishing House, New Delhi, 18th Edition 2017.
5. Shekar, K.C. Lekshmy Shekar, “Banking theory and Practice”, Vikas Publishing House Pvt.Ltd., 19th Edition 2017.

Web Site References

1. https://www.brainkart.com/article/Modern,Banking,Services_35371/
2. <https://www.lawyersnjurists.com/article/modern,banking,system,modern,banking,system,obsolete,concept,banking,world,wide,aspect/>
3. http://www.untag,smd.ac.id/files/Perpustakaan_Digital_1/BANK%20AND%20BANKING%20Modern_Banking.pdf
4. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20,Professional.pdf>
5. http://www.drbramedkarcollege.ac.in/sites/default/files/AN%20INTRODUCTION%20TO%20INDIAN%20BANKING%20SYSTEM_0.pdf

6. http://www.universityofcalicut.info/SDE/Modern_banking_and_Insurance_on20Nov2015.pdf
7. http://www.bspublications.net/downloads/056c587cbae4f7_Ch,1_Trends%20in%20Modern%20Banking.pdf

Tutorial Practices

1. Preparation of Application form Filling for Opening an account
2. Drawing of a Cheque
3. Transfer of Fund in Modern Banking
4. Collection of different negotiable instruments
5. Application of different delivery channels

CORE ELECTIVE-2-MARKETING MANAGEMENT

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|----------|------------------|-------------|----------------------|-------------------|--------------------|---------------|------------|
| Part-III | Core Elective -2 | U21PA5E2A | Marketing Management | 80 | 10 | - | 4 |

Contact Hours per Semester: 90 Contact Hours per Week: 6

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Fifth | 25 | 75 | 100 |

Preamble

Designed to familiarize students with basic concepts of marketing and the need & techniques of marketing

Course Outcomes:

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

| S. No. | Course Outcome | Knowledge Level |
|--------|--|-----------------|
| CO1 | remember the various concepts included in the marketing management. | K1 |
| CO2 | understand the concepts for effective marketing and in implementing the market planning process | K2 |
| CO3 | examine the effectiveness of distribution channel to promote the marketing in rural areas | K3 |
| CO4 | analyze the need of CRM and construct the way to develop relationship between society and marketing | K4 |
| CO5 | evaluate the methods of marketing promotion and use of marketing research for promoting the marketing. | K5 |

K1, Remember; K2, Understand; K3, Apply; K4, Analyze; K5, Evaluate; K6, Create.

Mapping: Course outcomes and Programme Specific Outcomes

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | Total |
|---|-------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|
| CO 1 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 19 |
| CO 2 | 3 | 1 | 0 | 0 | 1 | 0 | 2 | 07 |
| CO 3 | 3 | 2 | 3 | 1 | 0 | 1 | 1 | 11 |
| CO 4 | 3 | 2 | 3 | 0 | 1 | 2 | 2 | 13 |
| CO 5 | 3 | 2 | 2 | 0 | 1 | 1 | 2 | 11 |
| Total Contribution of COs to POs | 15 | 10 | 10 | 03 | 06 | 07 | 10 | 61 |
| Weighted Percentage of COs Contribution to Pos | 100% | 66.67% | 66.67% | 20.00% | 40.00% | 46.67% | 66.67% | |

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated -. Not Correlated

COURSE CONTENT

Unit-I-Marketing

(L-16+2 Hours)

Origin and Nature, Scope, Importance of marketing, Marketing Mix, Selling Vs. Marketing. **Marketing Environment:** 7P's of Marketing. **Market Segmentation:** Concept and its Importance, Bases for market segmentation. **Types of Modern marketing concepts:** Social Media Marketing, Bank marketing, Holistic Marketing, Internal Marketing, Marketing of health care services, Telemarketing, Mail Order and Catalogue Marketing, Green marketing and It's effectiveness.

Unit-II-Concept of product(L-16+2 Hours)

Consumer goods and Industrial products, Product positioning and Types of Product Positioning, Techniques.**Product Planning and Development:** Steps in New Product Development, Product Life Cycle and Marketing strategies in each stage. **Packaging:** Role and functions. **Brand Name and Trademark:** Meaning and its importance. **Concept of Pricing:** Importance,Types of Pricing, Factor affecting price of a product / service.

Unit-III-Marketing / Distribution Channels

(L-16+2 Hours)

Concept and Role, Types of Distribution Channels, Factors affecting choice of a Distribution Channel, **Retail Marketing:** Meaning and Types, **Rural Marketing:**Rural Marketing, Significance of Rural Marketing, Environment and Opportunities of Rural Marketing, Problems.

Unit-IV-Consumer Behaviour

(L-16+2 Hours)

Meaning,Types of Customer, Customer Value and Satisfaction, Retaining Customers, Nature,Scope,significance of Consumer Behaviour, Factors affecting Consumer Behaviour, Customer Relation Management (CRM). **Marketing and Society:** Consumer Protection Act 1986, Consumer Protection in India, Need and Measures of Consumer Protection,Consumerism, Problems relating to Consumer Protection.

Unit-V-Promotion(L-16+2 Hours)

Methods of Promotion, Optimum Promotion Mix. **Advertising:** Importance of Advertising, Advertising Media, Ethics of Good Advertising, **Publicity:** Types of Publicity, Publicity Techniques, **Salesmanship:** Qualities of Successful Salesman, Functions of a Salesman, Selling Process, **Marketing Research:** Steps involved in Marketing Research, Areas of Marketing Research.

Text Book:

1. Philip Kotler: Marketing Management (14th Edition), Prentice Hall of India Ltd, New Delhi, 2018.

Reference Books:

1. Gupta, C.B. & Rajan Nair, N. Marketing Management (14th Edition), Sultan Chand and Sons, New Delhi, 2017
2. Memoria, C.B. and Jostin Marketing management, Kitab Mahal, Alahabad, 2018
3. Pillai, R.S.N. Bahavathi, Marketing Management, Sultan Chand & sons, New Delhi, 2018.
4. William Mc. Grew Standon, J. Fundamentals of Marketing, Edition, Hill, Inc, New York, 2017
5. Sontakki, C. N. Marketing Management, Kalyani Publications, New Delhi, 2018

E-References:

1. <https://www.economicdiscussion.net/marketing,management/types,of,marketing/31959>
2. <http://www.sasurieengg.com> > I, Year, sem, 2 > BA...
3. <http://www.universityofcalicut.info/SDE/BComBBAMarketing.pdf>
4. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/002%20Core%2014%20,%20Marketing%20Management%20,%20V%20Sem.pdf>

Tutorial Practices

1. Discussion on Green marketing
2. Drawing a Product Life Cycle of a product
3. Group discussion on Rural Marketing Problems.
4. Seminar on Need and Measures of Consumer Protection
5. Collection of examples for Ethics of Good Advertising

ELECTIVE CORE-II2.STOCK EXCHANGE MANAGEMENT

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|------------|-----------------|-------------|------------------------------|-------------------|--------------------|---------------|------------|
| Part – III | Elective Core-2 | U21PA5E2B | 2. Stock Exchange Management | 85 | 05 | - | 4 |

Contact Hours per Semester: 90

Contact Hours per Week: 6

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Fifth | 25 | 75 | 100 |

Preamble

This course provides the thorough understanding and appreciation of composite legal due diligence in regard to certain corporate activities.

Course Outcomes:

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|--|-----------------------|
| CO1 | understand the basic concepts such as stocks, NSE, BSE, mutual funds, equity and others | K1 |
| CO2 | learn the basics of share prices, their rise and fall and their impact on their investments is important to get them started on trading. | K2 |
| CO3 | familiarize with Stock Market Trading Mechanism | K3 |
| CO4 | getting a deep knowledge about the role and functions of secondary market players | K4 |
| CO5 | understand the strategies to make a profit in stock trading | K5 |

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create.

Mapping: Course outcomes and Programme Specific Outcomes

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
|---|--------------|-----------|--------------|-----------|-----------|-----------|--------------|
| CO 1 | 03 | 03 | 02 | 02 | 03 | 03 | 03 |
| CO 2 | 03 | 02 | - | - | 02 | 02 | 02 |
| CO 3 | 02 | 03 | 03 | 02 | 03 | 03 | 02 |
| CO 4 | 03 | 02 | 03 | 02 | 02 | 02 | 02 |
| CO 5 | 02 | 02 | 02 | 03 | 02 | 02 | 02 |
| Total Contribution of COs to Pos | 13 | 12 | 10 | 9 | 12 | 12 | 11 |
| Weighted Percentage of COs Contribution to Pos | 86.67 | 80 | 66.67 | 60 | 80 | 80 | 73.33 |

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated –. Not Correlated

COURSE CONTENT

Unit I Stock Exchange (L-17+T-1Hours)

Meaning, Functions, Significance, Types of stock exchanges in India, Capital market Vs. Money market, Types of Stock Market Index/Indices, Development of Stock Market in India,

Unit II Stock Market Trading Mechanism(L-17+T-1Hours)

Trading Procedure/process on a Stock Exchange, Clearing and Settlement Procedure in the Indian Stock Market, Types of settlements in the stock market, Participants Involved in the Process, Types of Speculators in stock market, Types of Stocks.

Unit III New Issue Market(L-17+T-1Hours)

Meaning, Functions, Methods of Issuing New Securities. **Primary Market Instruments:** Equity shares, Preference Shares, Debentures/ Bonds-**Primary Market Intermediaries:** Merchant Bankers, Underwriters, Forms of Underwriting & Role of Underwriters, Share transfer Agent, Advertising Agencies.

Unit IV Secondary Market (L-17+T-1Hours)

Meaning, Different instruments in secondary market, Types of secondary market, Difference between primary market and secondary market, **Share Price Movements:** Factors Influencing Share Price Fluctuations,

Unit V Stock Brokers (L-17+T-1Hours)

Meaning, Role and Responsibilities of Stockbrokers, Education and License Requirement of Stockbroker, Types of stockbrokers. Sub-Brokers, Foreign Institutional Investors, Depository Participants and Custodians, Code of conduct framed by SEBI, Usual Grievances and Redressal of Investors: Grievances against Companies, against Brokers and against depositories.

Text Book

1. Prasanna Chandra, (2021), Investment Analysis and Portfolio Management, Macmillan Publishers India, New Delhi.

Reference Books

1. Rustagi R.P., Investment Management Theory & Practice Paperback, 2021.
2. Punithavathy Pandian, (2021), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd., Chennai.
3. Dr. Vinod K. Raju, Sebin Joseph, Security Analysis And Portfolio Management, 2022.
4. E Gordon, K Natarajan Financial Markets & Services Himalaya Publishing House, 2018.

Web Site References

1. <https://www.edelweiss.in/investology/introduction-to-stock-markets-51c006/what-is-stock-trade-settlement-process-2a34b3>
2. <https://scripbox.com/pf/stock-exchanges-in-india/>
3. <https://moneymint.com/list-of-stock-exchanges-in-india/>
4. <https://www.indiaonline.com/knowledge-center/share-market/what-are-stock-market-index>
5. <https://www.adityabirlacapital.com/abc-of-money/factors-affecting-stock-market>
6. <https://cleartax.in/s/stock-types>
7. <https://www.wallstreetmojo.com/stockbroker/>
8. <https://commercestudyguide.com/investor-protection-grivances-and-their-redressal/>

Tutorial Practices:

1. Discussion on types of stock exchanges in India
2. Presentation of settlements in the stock market
3. Group discussion on advertising agencies
4. Preparation of different instruments in secondary market
5. Preparation of education and license requirement of stockbroker

WOMEN STUDIES

| Category | Course Type | Course Code | Course Title | Lecture (L) | Tutorial (T) | Practical (P) | Credit (C) |
|-----------|----------------------------|-------------|---------------|-------------|--------------|---------------|------------|
| Part – IV | Skill Enhancement Course-I | U21SE5S1 | Women Studies | 30 | - | - | 2 |

Contact hours per Semester: 30 Contact hours per week: 2

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Fifth | - | 50 | 100 |

Preamble

This is an introductory course that emphasizes the roles of women, their experiences and contributions to society and enables students to analyze contemporary issues from feminist perspective

Course Outcomes

On successful completion of the Course, the learners will be able to

| S. No. | Course Outcome | Knowledge Level |
|--------|---|-----------------|
| 1. | remember the need for gender sensitisation , recall the role of Women as individuals in families and societies, recognize patriarchy and matrilineal societies. list out Women’s movements and woman achievers, identify the role of women in National development, identify methods to promote inclusion of women in development of all sectors | K1 |
| 2. | understand the terms and concepts used in women’s studies, recognize the need for gender sensitization, discuss about domestic violence against women, illustrate the representation of women in media/sports/politics/arts and literature, demonstrate how gender has been socially constructed and maintained through a variety of institutions | K2 |
| 3. | apply concepts and theories of Women's Studies to life experiences and processes, provide guidance to ignorant women on women’s rights, investigate gender issues and gender violence leashed out on women, review the life of women achievers | K3 |
| 4. | analyse gender roles in domestic personal sphere and social spheres, explore the socio-cultural, socio-political and economic factors that deter women’s talent, analyse socio-political systems and contemporary issues from feminist perspective | K4 |
| 5. | evaluate the scope, importance and challenges of Women’s Studies, appraise the role of women in rural and community development, assess the extent to which women have contributed to preservation of environment and natural resources and in turn to national development, appreciate the life of women achievers, reflect on the role of women in family and society | K5 |

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create

Course content

Unit I: Introduction to women's studies

(L-6Hours)

Definition, need, scope, importance and challenges of Women's Studies- Emergence of Women's studies as an academic discipline in India-Need for gender sensitisation - Women as individuals in families and societies- Matriarchy and matrilineal societies. Women's movements - global and local.

Unit II: Role of women in family

(L-6Hours)

Study of the evolution of women's role, Women as individuals in families-Gender roles in domestic/personal sphere- Women's roles, aspirations and familial expectations on women, Foeticide, Female infanticide, Sex selective abortion, Domestic violence, Gender issues, Gender violence, Maternal mortality rate, Property rights, Reproductive rights, Women's health and nutrition

Unit III: Role of women in society

(L-6Hours)

Gender roles in social spheres, Choice of profession, Self-Family and Societal pressures, Decision making/ Leadership roles- myths and misconceptions, roles expected from women, stereotyping, Representation in media / politics / arts and literature / sports

Unit IV: Against all odds- Women achievers

(L-6Hours)

Socio-cultural, socio-political and economic factors that deter women's talent, Life narratives of women achievers- Savitri Bhai Phule, Dr.Muthu Lakshmi Reddy, KiranMazumdar Shah, Kalpana Chawla, SainaNehwal, SaniaMirza, DeepikaPalikkal, Mary Kom, P T Usha, SmritiMandanna, Arundhati Roy, Vandana Siva, Kamala Das, Indira Goswami, Amrita Pretham, Anita Desai, JhumpaLahiri, Kiran Desai, Shashi Deshpande.

Unit V: Role of women in National Development

(L-6Hours)

Role of women in rural and community development- community bio-diversity conservation, gender and Agro biodiversity, role of women in seed preservation, sustainable development, Joint forest management,- Chipko movement, Narmada BachaoAndolanIndia's - Neem patent victory, Living Democracy Movement for reclaiming life's diversity and freedom

Text Books

1. Maithreyi Krishna Raj. (1986). "Women Studies in India: Some Perspectives". Popular Prakasham, Bombay.
2. SharmilaRege, (Ed.). (2003). "Sociology of Gender: The Challenge of Feminist Sociological Knowledge". Sage Publications, New Delhi.
3. VeenaMajumdar. (1974). "Report on the committee on the Status of Women: Towards Equality". Journal of Women Studies.
4. Kadambari, V. 2009. Gender Studies: A Primer. Chennai: RJYND
5. Devaki Jain and Pam Rajput (Ed). (2003). "Narratives from the Women's Studies Family: Recreating Knowledge, Sage, and New Delhi.
6. M.S.Swaminathan. (1998). "Gender Dimensions in Biodiversity Management". Konark publishers pvt ltd, New Delhi.

References

1. Amy S. Wharton. (2005). "The Sociology of Gender: An Introduction to Theory and Research". (Key Themes in Sociology) Blackwell Publishing, UK, Indian Reprint, Kilaso Books, New Delhi
2. Jasbir Jain (Ed). (2005). "Women in Patriarchy: Cross Cultural". Rawat Publications, Jaipur.
3. Lerner, Gerda. (1986). "The Creation of Patriarchy". Oxford University Press, New Delhi.

4. Mala Khullar, (Ed). (2005). "Writing the Women's Movement: A Reader". Zubaan, Kali for Women, New Delhi.
5. Mies, Maria. (1980). "Indian Women and Patriarchy". Concept Publishing Company, New Delhi.
6. Promilla Kapur (Ed), Empowering Indian Women, Publication Division, Government of India, New Delhi, 20
7. Mitchell, J. 1975. Women in a Man Made World. Chicago: Rand McNally & Co
8. Putnam Tong, Rosemarie. 2013. Feminist Thought: A More Comprehensive Introduction. USA: Westview.
9. Russell, Bertrand. 1936. Marriage and Morals. London: Bantam.
10. Smith, Bonnie. 2013. Women's Studies: The Basics. London: Routledge
11. Drinkwater, Barbara, Ed. 2000. Women in Sport. Oxford: Blackwell Science
12. Spence, Jean and Sarah Jane et al. 2010. Women Education and Agency 1600-2000. New York: Routledge Publishing House.
13. Nancy. 2011. Feminism and Science. Indianapolis: Indiana University Press.
14. Tharu, Susie and K. Lalitha (ed). 1991 & 1993. Women Writing in India, 2 Vols. New Delhi: Oxford University Press.
15. P.K.Rao. (2000) "Sustainable Development – Economics and Policy". Blackwell, New Delhi.
16. Radha Kumar, (1993). "The History of Doing". Kali for Women, New Delhi.
17. Ronnie Vernooy, (Ed). (2006). "Social and gender Analysis Natural Resource Management: Learning studies and lessons from Aisa". Sage, New Delhi.
18. Swarup, Hemlata and Rajput, Pam. (2000). Gender Dimensions of Environmental and Development Debate: The Indian Experience". In Sturat S. Nagel, (ed). "India's Development and Public Policy". Ashgate, Burlington.
19. Venkateshwara, Sandhay. (1995). "Environment, Development and the Gender Gap" Sage Publications, New Delhi.

Web References

1. https://r.search.yahoo.com/_ylt=AwrXhWjc7_9geRUALADnHgx.;_ylu=Y29sbwMEcG9zAzUEdnRpZAMEc2VjA3Ny/RV=2/RE=1627414620/RO=10/RU=https%3a%2f%2fin.sagepub.com%2fen-in%2ffas%2findian-journal-of-gender-studies%2fjournal200917/RK=2/RS=wGNZp8L5sqXOSojTzCefS4hzShA-
2. https://r.search.yahoo.com/_ylt=AwrX5kom8f9gJDAAXC_nHgx.;_ylu=Y29sbwMEcG9zAzEEdnRpZAMEc2VjA3Ny/RV=2/RE=1627414951/RO=10/RU=https%3a%2f%2fwgs.fas.harvard.edu%2fpast-thesis-topics/RK=2/RS=cjxRQNT0UmGS1Fia5z9Er8a8P.I-

GENERAL STUDIES

| Category | Course Type | Course Code | Course Title | Lecture (L) | Tutorial (T) | Practical (P) | Credit (C) |
|----------|---|-------------|-----------------|-------------|--------------|---------------|------------|
| PART-V | Proficiency Enhancement Courses - Self Study Course | U21GS5SS | General Studies | - | - | - | 1 |

| Year | Semester | Completion only |
|---------------|------------------|-----------------|
| I to III year | I to VI Semester | |

Preamble:

The Course is designed to provide students basic knowledge about General Science, History and Culture of India and Tamil Nadu, Geography of India and Tamil Nadu, Indian Polity, Economy and Tamil Nadu Administration. It is designed to make the learners well versed in General knowledge, Current Events, Quantitative Aptitude and Mental Ability. Main objective of the Course is to facilitate students appearing for Competitive exams to come out with flying colours.

Course outcomes

Upon completion of the Course, the learner will be able to

| S.No. | Course Outcomes | Knowledge level |
|-------|---|-----------------|
| CO1 | recall the basic principles and laws in Science, recap the important events in history, remember the geography and culture of India and Tamil Nadu, recapitulate the events in Indian polity and Tamil Nadu administration, remember current affairs, geographical land marks, welfare schemes by the Government, scientific inventions and problems in public delivery system | K1 |
| CO2 | comprehend the basic principles and laws in Science, demonstrate the important events in history, reproduce the geography and culture of India and Tamil Nadu, the events in Indian polity and Tamil Nadu administration, Public Corruption and Lokpal and Lokayukta act, Transport and communication system in India, Industrial growth in T.N., unemployment and poverty eradication issues | K2 |
| CO3 | solve problems based on Percentage, Ratio and Proportion Time and Work, Simple interest, Compound interest, Area, Volume related problems and exhibit mathematical skills | K3 |
| CO4 | analyse and answer questions based on logical, visual and alpha numeric reasoning | K4 |
| CO5 | evaluate the constitution of India, Indian Economy, Tamil Nadu administration, social geography of India and Tamil Nadu, political system in India, pollution and its control measures | K5 |

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create

COURSE CONTENT

Unit I: General Science

1. General Scientific Laws, Mechanics - Properties of Matter, Force, Motion and Energy, Electricity and Magnetism, Light, Sound, Heat, Nuclear Physics, Electronics and Communications, solar energy
2. Atomic structure, Elements and Compounds, Acids, Bases, Salts, Petroleum Products, Fertilisers, Pesticides, Energy resources
3. Classification of Living Organisms, Evolution, Genetics, Physiology, Nutrition, Health and Hygiene, Diseases
4. Environment and Ecology, Biosphere, Conservation of biodiversity-Biosphere Reserves of India, Sanctuaries and National parks, Environmental pollution, causes and control measures, alternate sources of energy

Unit II: General knowledge, Current Events, Quantitative Aptitude and Mental Ability

1. Latest Diary of Events, National symbols, Profile of States and Union territories, eminent persons and places in news, Sports, Books and Authors, Prominent Personalities in various spheres, Arts, Science, Literature and awards.
2. Political parties and Political system in India, Public awareness and General administration, Welfare oriented Government Schemes and their utility, Problems in Public Delivery Systems. Public Corruption and Lokpal&Lokayuktha act
3. Geographical landmarks, Current socio - economic issues, Latest inventions in Science and Technology. Industrial growth in India and Tamilnadu
4. Quantitative Aptitude and Mental Ability, Simplification, Percentage, Ratio and Proportion, Time and Work, Simple interest, Compound interest, Area, Volume, Logical Reasoning, Visual Reasoning, Alpha numeric Reasoning, Number Series

Unit III: Geography of India & Tamil Nadu

1. Location, Physical features, Monsoon, Rainfall, Weather and Climate, Water Resources.
2. Rivers in India, Soil, Minerals and Natural Resources, Forest and Wildlife, Agricultural pattern
3. Transport, Communication
4. Social Geography, Population, Census, poverty eradication and unemployment
5. Natural calamity, Disaster Management, Environmental pollution, Climate change, pandemics in history, Green energy initiatives

Unit IV: History and Culture of India and Tamil Nadu

1. Ancient India: Indus Valley Civilization, The Maurian empire, Age of the Guptas- vardhana empire, Nalanda University
2. Medieval India: The Delhi Sultanate, Mughals and Marathas, Age of Vijayanagara and Bahmani Kingdoms, South Indian History.
3. National : Early uprising against British rule, sepoy mutiny, Renaissance Indian National Congress, Emergence of leaders- Gandhian Era
4. Tamil Nadu: History & Culture, Socio-Political Movements

Unit V: Indian Polity, Economy and Tamil Nadu Administration

1. Constitution of India, Preamble to the Constitution, Salient features of the Constitution, Citizenship, Fundamental Rights, Fundamental Duties, and Directive Principles of State Policy

2. Union Executive, Union Legislature (Parliament), State Executive, State Legislature, Local Governments, Panchayat Raj, Spirit of Federalism, Centre, State Relationships-Election, Judiciary in India, Rule of Law
3. Indian Economy, Five-year plan models, an assessment, Planning Commission and NitiAyog, Reserve Bank of India, Fiscal Policy and Monetary Policy, Finance Commission, Goods and Services Tax
4. Governance in India and Development, Administration in Tamil Nadu

Text Books:

1. TNSCERT Books (Science and Social) from Std VI -X
2. Manorama year Book (Tamil)
3. Arihant General Knowledge, 2022-Manohar Pandey

SEMESTER -VI
CURRICULUM STRUCTURE

(For those who joined in June 2021 and after)

| Category | Course Type | Course Code | Course Title | Contact Hours | Exam Hours | Marks | | | Credit |
|---|---|--|--|---------------|------------|-------|-----|-------------|--------|
| | | | | | | CIA | ESE | Total Marks | |
| SEMESTER – VI | | | | | | | | | |
| Part – III | Core-14 | U21PA614 | Corporate Accounting-II | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core-15 | U21PA615 | Income Tax Law and Practices-II | 5 | 3 | 25 | 75 | 100 | 4 |
| | Core-16 | U21PA616 | Statistical Package for Social Sciences (SPSS) - Theory | 3 | 3 | 25 | 75 | 100 | 3 |
| | Core-Lab | U21PA6P1 | Statistical Package for Social Sciences (SPSS) - Practical | 3 | 3 | 40 | 60 | 100 | 2 |
| | Core Elective-3 | U21PA6E3A | 1.Principles and Practices of Auditing | 6 | 3 | 25 | 75 | 100 | 4 |
| | | U21PA6E3B | 2.Project Management and Financing | | | | | | |
| | Group Major Project and Viva Voce | U21PA6MP | Group Major Project and Viva Voce | 6 | - | 40 | 60 | 100 | 6 |
| Comprehension – III(Self Study – Online Exam) | U21PA6C3 | Comprehension in Core Courses – III | 0 | 1 | 0 | 50 | 50 | 1 | |
| Part – IV | Skill Enhancement-II | U21PA6S2 | Business Communication Skills | 2 | 2 | 0 | 50 | 50 | 2 |
| | Extra Department Course open Elective - Self Study Course | To be selected from the courses offered by other departments | | 0 | 3 | 0 | 100 | 100 | 3 |
| Part – V | Spoken Tutorial(Self Study Course – online)/ MOOC(Online) | | | 0 | 0 | 0 | 0 | Completion | 2 |

CORE- 14CORPORATE ACCOUNTING–II

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|----------|-------------|-------------|---------------------------|-------------------|--------------------|---------------|------------|
| Part-III | Core-14 | U21PA614 | Corporate Accounting – II | 70 | 05 | - | 4 |

Contact Hours per Semester: 75 Contact Hours per Week: 5

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Sixth | 25 | 75 | 100 |

Preamble

To apply the accounting standards and legislations to various events and transactions. Acquire the ability to prepare and present the financial statements of businesses. **Course**

Outcomes:

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|---|-----------------------|
| CO1 | introduce and develop knowledge of holding companies accounts | K1 |
| CO2 | understand the students to gain an idea of liquidation of companies | K2 |
| CO3 | apply the awareness about accounts of insurance companies | K3 |
| CO4 | analyze about human Resource Accounting | K4 |
| CO5 | make them aware about of banking companies | K5 |

K1-Remember; K2-Understand; K3-Apply,K4-Analyze;k5-Evaluate;K6-Create

Mapping: Course outcomes and Programme Specific Outcomes

| Course outcomes | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|---|-----------|--------------|-----------|--------------|--------------|-----------|-----------|
| CO1 | 2 | 3 | 3 | 1 | 1 | 2 | 3 |
| CO2 | 2 | 3 | 3 | 1 | 2 | 3 | 2 |
| CO3 | 1 | 3 | 1 | - | 1 | 3 | 3 |
| CO4 | 1 | 1 | 2 | 2 | 1 | 3 | 3 |
| CO5 | - | 1 | 3 | - | - | 1 | 1 |
| Total Contribution of COs to POs | 06 | 11 | 12 | 04 | 05 | 12 | 12 |
| Weighted Percentage of Cos Contribution to POs | 40 | 73.33 | 80 | 26.67 | 33.33 | 80 | 80 |

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated -. Not Correlated

COURSE CONTENT

Unit I Liquidation of Companies(L-14+T-1 Hours)

Meaning of Liquidation, Modes of Liquidation, Order of Payment, Preferential Creditors, *Preparation of Statement of Affairs, List to be attached to the statement of affairs Deficiency / Surplus Accounts, Liquidator's final statement of account.*

Unit II Accounts of Banking Companies(L-14+T-1 Hours)

Introduction, Preparation of Final Accounts of Banking companies, classification of Advances, Provisioning of Advances, Form A, Form B, *Preparation of profit and loss A/C and Balance Sheet with schedule as per format.*

Unit III Holding Companies(L-14+T-1 Hours)

Introduction, Statutory definition, Requirements of sec 212, *Consolidated Balance sheet, Miscellaneous Adjustments, Consolidated Financial Statements (IAS-3), Accounting standard 21.*

Unit IV Accounts of Insurance Companies(L-14+T-1 Hours)

Meaning, Types of insurance, Duties and Powers of IRDA, Preparation of Final Accounts of Insurance Companies.

Unit V Human Resource Accounting(L-14+T-1 Hours)

Meaning and concept, Need, Valuation of human resources, Historical cost approach, Replacement cost approach, Opportunity cost approach, Standard cost approach, Present value approach, Limitation of HRA.

Note

- Problems: 70% and Theory: 30%
- Text in Italic represents problem part

Text Book

1. T.S.Reddy and A.Murthy, (2020), Corporate Accounting, Margham Publications, Chennai -17.

Reference Books

1. S.P.Jain and K.L.Narang,(2017),Advanced Accountancy Vol – II, KalyaniPublishers,Ludhiana.
2. R.L. Gupta and M.Radaswamy(2018), Advanced Accountancy - Vol – II, Sultan Chand & Sons, NewDelhi-2
3. S.Kr. Paul(2019). Corporate Accounting, New Central Book Agency, Kolkatta – 700 009

Web Site References

1. https://www.indiaonline.com/article/news-personal-finance/what-is-liquidation-of-a-company-118070600285_1.h
2. <https://egyankosh.ac.in/bitstream/123456789/73970/1/Unit-17.pdf>
3. <https://cleartax.in/g/terms/holding-company>
4. <https://www.yourarticlelibrary.com/accounting/electricity-company-accounts/double-account-system-electricity-company-accounts/double-account-system-meaning-features-and-advantages-electricity-accounts/68843>
5. https://en.wikipedia.org/wiki/Human_resource_accounting

Tutorial Practices:

1. Discussion on modes of liquidation.
2. Presentation of Profit and Loss A/C and Balance Sheet with schedule as per format.
3. Group discussion on consolidated financial statements
4. Preparation of final accounts of insurance companies.
5. Preparation of historicalcost approach

CORE-15INCOME TAX LAW AND PRACTICES-II

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|------------|-------------|-------------|---------------------------------|-------------------|--------------------|---------------|------------|
| Part - III | Core-15 | U21PA615 | Income Tax Law and Practices-II | 70 | 05 | - | 4 |

Contact Hours per Semester: 75 Contact Hours per Week: 5

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Sixth | 25 | 75 | 100 |

Preamble

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.

Course Outcomes

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|--|-----------------------|
| CO1 | develop an idea about capital gain among students | K1 |
| CO2 | enlighten the concept of income from other source | K2 |
| CO3 | enabling the students to have a fair idea on set-off and carry forward of losses | K3 |
| CO4 | determine the concept of assessment of individual | K4 |
| CO5 | ascertain the amount of tax to be paid by Individuals, firms and companies | K5 |

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create.

Mapping: Course outcomes and Programme Specific Outcomes

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| CO 1 | 03 | 02 | 03 | 02 | 03 | 03 | 03 |
| CO 2 | 03 | 03 | 01 | 01 | 02 | 02 | 03 |
| CO 3 | 02 | 03 | 02 | - | 02 | 03 | 03 |
| CO 4 | 03 | 01 | 03 | 02 | 03 | 02 | 02 |
| CO 5 | 02 | 02 | 02 | 03 | 03 | 02 | 02 |
| Total Contribution | 13 | 11 | 11 | 08 | 13 | 12 | 13 |

| | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|-----------|--------------|
| of COs to Pos | | | | | | | |
| Weighted Percentage of COs Contribution to POs | 86.67 | 73.33 | 73.33 | 66.67 | 86.67 | 80 | 86.67 |

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated –. Not Correlated

COURSE CONTENT

Unit I Income from Other Sources(L-14+T-1 Hours)

Incomes chargeable under other sources, TDS Grossing up, Treatment of gifts received,*Computation of Income from other sources.*

Unit II Set off and carry forward of Losses(L-14+T-1 Hours)

Set off, Intra-head adjustment, Inter-head adjustment,*Carry forward of losses, unabsorbed depreciation, clubbing of other incomes*

Unit III Deductions from Gross Total Income(L-14+T-1 Hours)

Computation of Gross Total Income, Deductions from Gross Total Income u/s 80- *Deductions allowed on Payments, Deductions allowed on Incomes.*

Unit IV Assessment of Individual(L-14+T-1 Hours)

Meaning, Procedure, Types of Assessment, Assessment of Individuals, Computation of Gross Total Income of Individuals - Deductions allowed to Individuals u/s 80,*Computation of tax liability.*

Unit V Assessment of Hindu Undivided Family(L-14+T-1 Hours)

Meaning, Procedure, Types of Assessment, Assessment of HUF, Computation of Gross Total Income of HUF

Note

- Problems: 70% and Theory: 30%
- Text in Italic represents problem part

Text Book

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal , Income Tax Law & Practice Revised Edition (as per latest Assessment Year) , SahityaBhawan Publications, Hospital Road,Agra – 282 003.

Reference Books

1. DinkarPagare, Law and Practice Of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, 23, Daryagani, New Delhi – 110002.
2. V.P.Gaur and Narang, Law And Practice Of Income Tax, Revised Edition (as per latest Assessment Year) , Kalyani Publications,NewDelhi.
3. T.S.Reddy and Murthy, Income Tax Law and Practice, Revised edition (as per latest Assessment Year), Margham Publications, Chennai-17.
4. Bhagavathi Prasad, Income Tax (Relevant AssessmentYear.)

Web Site References

1. <https://www.hostbooks.com/in/capital-gains-income/>
2. <https://scripbox.com/tax/income-from-other-sources/>
3. <https://www.capitalmind.in/2021/02/tax-filing-how-to-set-off-carry-forward-losses/>
4. <https://gfgc.kar.nic.in/vamadapadavu/GenericDocHandler/191-73efffb5-5d51-465f-bfe2-ccd93cc96440.pdf>
5. <https://tax2win.in/guide/deductions>

Tutorial Practices:

1. Discussion on Incomes chargeable under other sources
2. Presentation of carry forward of losses
3. Group discussion on gross total income
4. Preparation of tax liability.
5. Preparation of gross total income of HUF

CORE-16 STATISTICAL PACKAGE FOR SOCIAL SCIENCES (SPSS) - THEORY

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|------------|-------------|-------------|---|-------------------|--------------------|---------------|------------|
| Part - III | Core-16 | U21PA616 | Statistical Package for Social Sciences (SPSS) - Theory | 45 | - | - | 3 |

Contact Hours per Semester: 45 Contact Hours per Week: 3

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Sixth | 25 | 75 | 100 |

Preamble

To enable the students' familiarity with the tool box of statistical software

Course Outcome:

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|---|-----------------------|
| CO1 | remember the very important concepts of SPSS | K1 |
| CO2 | understand the basic ideas of entering data into SPSS | K2 |
| CO3 | apply the research tools in minor and major projects | K3 |
| CO4 | analyze the research data while preparing the research report | K4 |
| CO5 | evaluate the research report | K5 |

K1, Remember; K2, Understand; K3, Apply; K4, Analyze; K5, Evaluate; K6, Create.

Mapping: Course outcome and Programme Specific Outcome

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
|-----------------|------|------|------|------|------|------|------|
| CO 1 | 03 | 02 | 02 | 02 | 02 | 03 | 02 |
| CO 2 | 03 | 03 | 02 | 02 | 03 | 03 | 01 |

| | | | | | | | |
|---|--------------|--------------|-----------|--------------|-----------|-----------|-----------|
| CO 3 | 01 | 02 | 02 | 02 | 02 | 02 | 02 |
| CO 4 | 02 | 02 | 02 | - | 02 | 02 | - |
| CO 5 | 01 | 02 | 02 | 02 | 03 | 02 | 01 |
| Total Contribution of COs to POs | 10 | 11 | 10 | 08 | 12 | 12 | 06 |
| Weighted Percentage of COs Contribution to POs | 66.67 | 73.33 | 80 | 53.33 | 80 | 80 | 40 |

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated –. Not Correlated

COURSE CONTENT

Unit-I Introduction to SPSS (L-09 Hours)

Meaning, Features, Importance, Merits and Demerits of SPSS, Types of SPSS, Uses of SPSS, Sample Files Opening a Data File.

Unit-II Entering and Editing Data (L-09 Hours)

Entering and Editing Data, Importing from Excel, Characteristics of Variables Adding Value Labels, Grouping Data, Transforming Variables, Selecting a Subset.

Unit-III Producing summary statistics (L-09 Hours)

Frequencies, Percentages, Averages Measures of spread.

Unit-IV Univariate Analysis (L-09 Hours)

Bar Charts Histograms Pie Charts Boxplots Cluster Bar Charts Scatter Diagrams, Presentation, Two Way Tables

Unit-V Bivariate Analysis (L-09 Hours)

Cross tabulations and Chi-square test including testing hypothesis of association, Regression, Correlations

Text Book

1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, <https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/>

Reference Books

1. Brian C. Cronk, Tenth (2018) How to Use SPSS ® A Step-By-Step Guide to Analysis and Interpretation, edition published by Routledge.
2. Nancy L. Leech et. al. (2017), SPSS for Intermediate Statistics: Use and Interpretation,
3. Second edition published by Lawrence Erlbaum Associates, Inc.
4. William E. Wagner(2015) Using IBM SPSS statistics for research methods and social science statistics, Fifth edition published by SAGE Publications, Inc.

Web Site References

1. https://www.ibm.com/docs/en/SSLVMB_28.0.0/pdf/IBM_SPSS_Statistics_Brief_Guide.pdf
2. https://www.academia.dk/BiologiskAntropologi/Epidemiologi/PDF/SPSS_Statistical_Analyses_using_SPSS.pdf
3. <https://www.lboro.ac.uk/media/media/schoolanddepartments/mlsc/downloads/spss-and-statistics-guide.pdf>
4. https://scholar.valpo.edu/cgi/viewcontent.cgi?article=1000&context=psych_oer

CORE PRACTICAL- STATISTICAL PACKAGE FOR SOCIAL SCIENCES (SPSS) - LAB

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|-----------|------------------|-------------|--|-------------------|--------------------|---------------|------------|
| Part- III | CorePractical -I | U21PA6P1 | Statistical Package for Social Sciences (SPSS) - Lab | - | - | 45 | 2 |

Contact Hours per Semester: 45

Contact Hours per Week: 3

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Sixth | 40 | 60 | 100 |

Preamble

To enable the students' familiarity with the tool box of statistical software

Course Outcome:

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|---|-----------------------|
| CO1 | remember the very important concepts of SPSS | K1 |
| CO2 | understand the basic ideas of entering data into SPSS | K2 |
| CO3 | apply the research tools in minor and major projects | K3 |
| CO4 | analyze the research data while preparing the research report | K4 |
| CO5 | evaluate the research report | K5 |

K1, Remember; K2, Understand; K3, Apply; K4, Analyze; K5, Evaluate; K6, Create.

Mapping: Course outcome and Programme Specific Outcome

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
|-----------------|------|------|------|------|------|------|------|
| CO 1 | 03 | 02 | 02 | 02 | 02 | 03 | 02 |
| CO 2 | 03 | 03 | 02 | 02 | 03 | 03 | 01 |
| CO 3 | 01 | 02 | 02 | 02 | 02 | 02 | 02 |
| CO 4 | 02 | 02 | 02 | - | 02 | 02 | - |
| CO 5 | 01 | 02 | 02 | 02 | 03 | 02 | 01 |

| | | | | | | | |
|---|--------------|--------------|-----------|--------------|-----------|-----------|-----------|
| Total Contribution of COs to POs | 10 | 11 | 10 | 08 | 12 | 12 | 06 |
| Weighted Percentage of COs Contribution to POs | 66.67 | 73.33 | 80 | 53.33 | 80 | 80 | 40 |

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated – Not Correlated

COURSE CONTENT

1. Preparation of Data in SPSS
2. Preparation of frequency table
3. Preparation of chart
4. Computation of mean score analysis
5. Preparation of chi-square test
6. Preparation of cross table
7. Preparation of one sample T-test
8. Preparation of paired sample T-test

Text Book

1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, <https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/>

Reference Books

1. Brian C. Cronk, Tenth (2018) How to Use SPSS ® A Step-By-Step Guide to Analysis and Interpretation, edition published by Routledge.
2. Nancy L. Leech et. al. (2017), SPSS for Intermediate Statistics: Use and Interpretation,
3. Second edition published by Lawrence Erlbaum Associates, Inc.
4. William E. Wagner(2015) Using IBM SPSS statistics for research methods and social science statistics, Fifth edition published by SAGE Publications, Inc.

Web Site References

1. https://www.ibm.com/docs/en/SSLVMB_28.0.0/pdf/IBM_SPSS_Statistics_Brief_Guide.pdf
2. https://www.academia.dk/BiologiskAntropologi/Epidemiologi/PDF/SPSS_Statistical_Analyses_using_SPSS.pdf
3. <https://www.lboro.ac.uk/media/media/schoolanddepartments/mlsc/downloads/spss-and-statistics-guide.pdf>
4. https://scholar.valpo.edu/cgi/viewcontent.cgi?article=1000&context=psych_oer

CORE ELECTIVE-III-1.PRINCIPLES AND PRACTICES OF AUDITING

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|----------|-----------------|-------------|--|-------------------|--------------------|---------------|------------|
| Part-III | Core Elective-3 | U21PA6E3A | 1.Principles and Practices of Auditing | 85 | 05 | - | 4 |

Contact Hours per Semester: 90

Contact Hours per Week: 6

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Sixth | 25 | 75 | 100 |

Preamble

Understand the importance of audit in commercial and non-commercial business and know the procedures to be followed while auditing the business organizations.

Course Outcomes:

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|---|-----------------------|
| CO1 | remember the fundamentals of auditing | K1 |
| CO2 | understand the need of internal check of auditing | K2 |
| CO3 | understand the procedures to be followed while examining audit | K3 |
| CO4 | identify and understand the internal audit programme | K4 |
| CO5 | evaluate the auditor's duties, liabilities and responsibilities | K5 |

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create.

Mapping: Course outcomes and Programme Specific Outcomes

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| CO 1 | 03 | 03 | 01 | 03 | 02 | 01 | 02 |
| CO 2 | 03 | 03 | 02 | - | 02 | - | 03 |
| CO 3 | 03 | 03 | 02 | 01 | 03 | 02 | 02 |
| CO 4 | 02 | 02 | 02 | 03 | 03 | 03 | 01 |
| CO 5 | 02 | 02 | 01 | 03 | 03 | 02 | 01 |
| Total Contribution of COs to POs | 13 | 13 | 08 | 10 | 13 | 08 | 09 |

| | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|----|
| Weighted Percentage of COs Contribution to POs | 86.67 | 86.67 | 53.33 | 66.67 | 86.67 | 53.33 | 60 |
|--|-------|-------|-------|-------|-------|-------|----|

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated –. Not Correlated

COURSE CONTENT

Unit II Introduction

(L-17+T-1 Hours)

Meaning, Objectives, Difference between Accountancy and Auditing, Advantages and Limitations of auditing, Auditing and Investigation. **Audit Programme:** Meaning, Advantages and Limitation of audit programme, Procedure of audit programme, Audit working papers, Preliminaries before audit, Advantages of preliminary audit.

Unit III Internal check

(L-17+T-1 Hours)

Meaning, objectives, Factors causing errors and frauds, Essentials of good internal check system, Principles or Features of internal check system, Advantages of internal check. **Internal audit:** Definition, Features, Objectives, Role, Functions, Advantages of internal audit, Difference between internal check, internal control and internal audit.

Unit III Vouching of cash transaction

(L-17+T-1 Hours)

Meaning, Objectives, Vouchers, Requisites of a valid voucher, Types of Voucher, Vouching of cash transactions, Sources of Evidence. **Vouching of Trading Transactions:** Meaning, Various aspects to be covered in vouching of trading transactions, Vouching of purchase book and purchase returns.

Unit IV Verification and Valuation of Assets and Liabilities

(L-17+T-1 Hours)

Meaning Definition, Objectives, Significances, Classification of assets and liabilities, **Verification of different types of assets:** Valuation of investment, Stock-in-trade and Book Debts. **Valuation:** Meaning, Objects, Verification and Valuation of asset, Verification and Valuation of liabilities, Reserves and Provisions, Types of Reserves.

Unit V Company Auditor

(L-17+T-1 Hours)

Appointment of Auditor, Qualification and Disqualification of auditor, Removal of an auditor, Rights, Duties and Liabilities of an auditor. **Auditor's Reports:** Types of audit report, Contents of auditor's report and Certificates.

Text Book

1. R.G. Saxena, Principles and Practice of Auditing, Himalaya Publishing House., Edition: 7th, 2020.

Reference Books

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi, 2018.
2. Dr. B.K. Mehta and Dr. Kumari Anamika, Auditing, SBPD Publishing House, 2021.
3. Arun Kumar and Rachana Sharma, Auditing Theory and Practice, Atlantic Publishers & Distributors Pvt Ltd, 2021.
4. Ashok Sharma, Auditing, VK Global Publications Pvt Ltd, March 2021.

Web Site References

1. <https://www.toppr.com/guides/accounting-and-auditing/tools-of-auditing/audit-programme/>
2. <https://www.mbaknol.com/financial-management/internal-check/>
3. <https://www.mbaknol.com/financial-management/internal-check/>
4. https://www.tutorialspoint.com/auditing/auditing_vouching_of_cash_transactions.htm

5. [https://theinvestorsbook.com/company-auditor.html#:~:text=Definition%3A%20Company%20Auditor%20is%20an,of%20India%20\(C%26AG\)%20accordingly](https://theinvestorsbook.com/company-auditor.html#:~:text=Definition%3A%20Company%20Auditor%20is%20an,of%20India%20(C%26AG)%20accordingly)

Tutorial Practices:

1. Discussion on advantages and limitations of auditing
2. Presentation of factors causing errors and frauds
3. Group discussion on types of voucher
4. Preparation of classification of assets and liabilities
5. Preparation of rights, duties and liabilities of an auditor

CORE ELECTIVE –III-2.PROJECT MANAGEMENT AND FINANCING

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|----------|------------------|-------------|------------------------------------|-------------------|--------------------|---------------|------------|
| Part-III | Core Elective -3 | U21PA6E3B | 2.Project Management and Financing | 85 | 05 | - | 4 |

Contact Hours per Semester: 90

Contact Hours per Week: 6

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Sixth | 25 | 75 | 100 |

Preamble

To provide an opportunity to the students to conceive, formulate and prepare a project with practical orientation with regard to its implementation.

Course Outcomes:

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|--|-----------------------|
| CO1 | remember the basic concepts, types of project | K1 |
| CO2 | understand the basic ideas of project identification and formation | K2 |
| CO3 | apply the essentials of a project methodology in project | K3 |
| CO4 | analyze the project planning and scheduling to select the project | K4 |
| CO5 | evaluate the factors influencing effective project management | K5 |

K1, Remember; K2, Understand; K3, Apply; K4, Analyze; K5, Evaluate; K6, Create.

Mapping: Course outcomes and Programme Specific Outcomes

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
|---|-----------|--------------|--------------|--------------|--------------|-----------|-----------|
| CO 1 | 03 | 03 | 02 | 02 | 02 | 03 | 03 |
| CO 2 | 02 | 01 | 02 | 01 | 02 | 02 | 02 |
| CO 3 | 02 | 02 | 02 | 01 | 02 | 02 | - |
| CO 4 | 02 | 02 | 02 | 02 | 03 | 02 | 02 |
| CO 5 | 03 | 02 | 02 | 02 | 02 | - | 02 |
| Total Contribution of COs to Pos | 12 | 10 | 10 | 08 | 11 | 09 | 09 |
| Weighted Percentage of COs Contribution to POs | 80 | 66.67 | 66.67 | 53.33 | 73.33 | 60 | 60 |

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated -. Not Correlated

COURSE CONTENT

Unit I Concepts of Project Management(L-17+T-1 Hours)

Project, Meaning, Nature, Types of project and project life cycle, Project management, Nature and scope of project management, Project management as a profession, Role of project manager.

Unit II Project Identification and Formation(L-17+T-1 Hours)

Project environment, Identification of investment opportunities, Projects screening, Feasibility study, Project selection, Project formulation, Stages in project formulation, Project report preparation, Planning Commission's guidelines for project formulation.

Unit III Project appraisal, Planning and Scheduling(L-17+T-1 Hours)

Objectives, essentials of a project methodology, Market appraisal, Technical appraisal, Financial appraisal, Socio – economic appraisal, Management appraisal- Objectives, Process or Planning Components or good planning, Project designing and project scheduling and time estimation, Scheduling to match availability of man power and release of funds, Cost and time trade cost.

Unit IV Project Execution and Administration(L-17+T-1 Hours)

Contract pricing, types, Project organization: Forms of organization, Project direction, Project communication, Project coordination, Factors influencing effective project management, project time monitoring and cost monitoring, Project over runs. Project Control: Control techniques, PERT, CPM, Proper review, Project audit.

Unit-V Project Financing(L-17+T-1 Hours)

Meaning, Definitions, Importance of Project Financing, Advantages of Project Financing Methods of Project Financing, Stages in Project Financing, Key Features of Project Financing Types of Sponsors in Project Financing, Framework and Guidelines, Boom of Project Financing in India

Text Book

1. Prasanna Chandra (2017) Projects: Planning, Analysis, Selection, Financing, Implementation, and Review, McGraw Hill (India) Private Limited Gautam Buddha Nagar, Uttar Pradesh.

Reference Books

1. Ambrish Gupta (2017) Project Appraisal and Financing, eastern economy editions, PHI Learning Pvt. Ltd. Rimjhim House, 111, Patparganj Industrial Estate, Delhi - 110 092, India.
2. Nagarajan(2018) Project Management, New Age International Publishers.
3. Dr.Akankshasingh(2017) Project Finance, Shanti Prakashan Publishers.
4. Carmel De Nahlik, Frank J Fabozzi (2018) Project Financing: Financial Instruments and Risk Management, Kindle Edition.

Web Site References

1. <https://www.careers360.com/courses/project-management-course>
2. <https://rccmindore.com/wp-content/uploads/2015/06/Project-Management-1.pdf>
3. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/projectmanagement.pdf>
4. https://www.projectmanagement-training.net/wordpress/wp-content/uploads/2015/11/book_project_management.pdf
5. https://www.opentextbooks.org.hk/system/files/export/15/15694/pdf/Project_Management_15694.pdf
6. http://oms.bdu.ac.in/ec/admin/contents/316_P16MBA4EF4_2020052506594845.pdf
7. <https://www.studocu.com/row/document/university-of-nairobi/business-managment/project-financing-lecture-notes-8-11/9508237>
8. <https://www.educba.com/project-financing-in-india/>
9. <https://www.bankbazaar.com/personal-loan/project-financing.html>

Tutorial Practices:

1. Discussion on project life cycle
2. Presentation of project environment
3. Group discussion on essentials of a project methodology
4. Group discussion on project audit
5. Quiz on importance of project financing

Skill Enhancement-II Business Communication Skills

| Category | Course Type | Course Code | Course Title | Lecture Hours (L) | Tutorial Hours (T) | Practical (P) | Credit (C) |
|----------|------------------------|-------------|-------------------------------|-------------------|--------------------|---------------|------------|
| Part-IV | Skill Enhancement - II | U21PA6S2 | Business Communication Skills | 30 | - | - | 2 |

Contact Hours per Semester: 90

Contact Hours per Week: 6

| Year | Semester | Internal Marks | External Marks | Total Marks |
|-------|----------|----------------|----------------|-------------|
| Third | Sixth | - | 50 | 50 |

Preamble

Application of business communication principles through creation of effective business documents, oral presentations, application of team communication and use of technology to facilitate the communication process.

Course Outcomes:

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

| S. No. | Course Outcome | Knowledge Level (RBT) |
|--------|--|-----------------------|
| CO1 | remember the basic concepts and types of business communication skills | K1 |
| CO2 | understand the basic ideas of non-verbal communication | K2 |
| CO3 | apply the different aspects of Oral Communication | K3 |
| CO4 | analyze the principles of business correspondence | K4 |
| CO5 | evaluate the various forms of business correspondence | K5 |

K1, Remember; K2, Understand; K3, Apply; K4, Analyze; K5, Evaluate; K6, Create.

Mapping: Course outcomes and Programme Specific Outcomes

| Course Outcomes | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| CO 1 | 03 | 03 | 02 | 02 | 02 | 03 | 03 |
| CO 2 | 02 | 01 | 02 | 01 | 02 | 02 | 02 |
| CO 3 | 02 | 02 | 02 | - | 02 | 02 | - |
| CO 4 | 02 | 01 | 02 | 02 | 03 | 02 | 02 |
| CO 5 | 03 | 02 | 02 | 02 | 02 | - | 02 |
| Total Contribution of | 12 | 09 | 10 | 07 | 11 | 09 | 09 |

| COs to Pos | | | | | | | |
|--|----|----|-------|-------|-------|----|----|
| Weighted Percentage of COs Contribution to POs | 80 | 60 | 66.67 | 46.67 | 73.33 | 60 | 60 |

3.Highly Correlated 2.Moderately Correlated 1. Slightly Correlated –. Not Correlated

COURSE CONTENT

Unit I Communications in Business(L-06 Hours)

Meaning, Functions and Principles of Communication,Types of Communications, Process of Communication Barriers to Communication.

Unit II Non-Verbal and Intercultural Communication (L-06 Hours)

Importance of Non-verbal Communication,Personal appearance,Facial expressionsmovement, Posture,Gestures,Eye contact, Voice,Beliefs and Customs.

Unit III Oral Communication(L-06 Hours)

Listening,Types and Barriers to listening,Speaking,Planning and Audience awareness,Attending and Conducting Interviews, Participating in Discussions, Debatesand conferences, Presentation Skills.

Unit IV Principles of Business Correspondence(L-06 Hours)

Business letter: Meaning, Principles of business writing,Memos, E-mails,Agenda, Minutes writing.

Unit VBusiness Correspondence (L-06 Hours)

Sales letter, Trade Enquiries, Orders, Letters of Complaint, Claims and Adjustments,Circulars, Letters of Application and Résumé.

Textbook

1. R.S.N. Pillai and Bagavathi, S. (2021) Modern Commercial Correspondence, Chand & Company Ltd.

Reference Books

1. Prof. (Dr.) Suresh Singhal (2021), Effective Business Communication Skills For All, Monika Prakashan.
2. N.S. Raghunathan and B. Santhanam(2021) Business Communication Margham Publication
3. J.Priyadharshini,Dr.B.JoySuganya,(2018) Business Communication, Charulatha Publications Pvt. Ltd
4. Dr C.B. Gupta (2018) Business Law & Business Correspondence & Reporting. Taxmann

Website References

1. <https://coursementor.com/blog/types-of-communication-skills/>
2. <https://www.marketing91.com/nonverbal-communication/>
3. <https://bbamantra.com/listening/>
4. <https://corporatefinanceinstitute.com/resources/careers/how-to-job-guides/business-writing/>
5. <https://templatelab.com/sales-letters/>
6. <https://resumegenius.com/>