

ST. MARY'S COLLEGE (Autonomous)

(Re-accredited with 'A+' Grade by NAAC)

Thoothukudi-628001, Tamil Nadu

(Affiliated to Manonmaniam Sundaranar University)



Syllabus

B.Com

School of Management & Economics

Outcome Based Curriculum

(W.e.f.2018)

Preamble:

The B.Com programme is structured to equip students with knowledge, skills and attitude to meet the challenges of the modern day business world. By the end of the programme, students gain an in-depth knowledge on core subjects like Accounting, Banking, Law, Statistics, Finance, Logistics and Marketing. Professional courses like Chartered Accountant, Company Secretary, Cost and Management Accountant and Master of Business Administration can be pursued along with B.Com., because the courses are interrelated.

Vision

- To provide excellent and value based Commerce education.

Mission

- To provide the students with a basic as well as in-depth knowledge of the various fields of commerce and give them awareness about the prevailing business environment.
- To enable them to seek higher education in commerce and professional courses like CA,ICWA,ACS,M.B.A. etc.,
- To train the students with required levels of competence for employment in both domestic and global market.

Programme Outcome:

PO No.	Upon completion of B.Com programme, the graduates will be able to
PO - 1	develop language, numerical abilities and writing skills.
PO - 2	apply basic mathematical and statistical skills necessary for analysis of a range of problems in Economics, Accounting, Marketing, Management and Finance.
PO - 3	have a thorough knowledge of law and legislations related to commerce, business and industry.
PO - 4	familiarise with recent trends in business organisation and industries and be informed about national and global economic environment.
PO - 5	know the recent trends of the world, develop the knowledge level leading to an overall development.
PO – 6	apply reasoning informed by the contextual knowledge to assess societal health, safety, legal and cultural issues and the consequent responsibilities relevant to professional accounting practice.
PO – 7	understand the impact of professional accounting solutions in societal and environmental contexts and demonstrate the knowledge of and need for sustainable development
PO – 8	function effectively as an individual and as a member or leader in teams and in multidisciplinary settings.

Course Structure (w.e.f 2018)
Semester – I

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	18ULTA11	இக்கால இலக்கியம்: செய்யுள், இலக்கணம், உரைநடை, சிறுகதை, இலக்கியவரலாறு	6	4	40	60	100
	French	18ULFA11	Basic French and Commercial Terms					
II	General English	18UGEN11	Prose, Poetry, Extensive Reading & Language Study - I	6	4	40	60	100
III	Core – I	18UCOC11	Financial Accounting I	5	4	40	60	100
	Core – II	18UCOC12	Business Organisation	5	4	40	60	100
	Allied I	18UCOA11	Business Economics	3	3	40	60	100
	Allied II	18UCOA12	Business Information System	3	3	40	60	100
IV	Ability Enhancement Course	18UFVE11	Value Education	2	2	20	30	50
				30	24			

Semester – II

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	18ULTA21	சமய இலக்கியங்களும், நீதி இலக்கியங்களும்: செய்யுள், இலக்கணம், உரைநடை, வாழ்க்கை வரலாறு, இலக்கிய வரலாறு	6	4	40	60	100
	French	18ULFA21	Essential French and Commercial Correspondence					
II	General English	18UGEN21	Prose, Poetry, Extensive Reading & Language Study - II	6	4	40	60	100
III	Core – III	18UCOC21	Financial Accounting II	5	4	40	60	100
	Core – IV	18UCOC22	Principles of Marketing	5	4	40	60	100
	Allied III	18UCOA21	Business Management	3	3	40	60	100
	Allied IV	18UCOA22	Principles of Life Insurance	3	3	40	60	100
IV	Ability Enhancement Course	18UFEV21	EVS	2	2	20	30	50
		Total		30	24			

Semester – III

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core V	18UCOC31	Advanced Financial Accounting	6	4	40	60	100
	Core VI	18UCOC32	Modern Banking	6	4	40	60	100
	Core VII	18UCOC33	E-Accounting	6	4	40	60	100
	Allied V	18UCOA31	Business Communication	3	3	40	60	100
	Allied VI	18UCOA32	Customer Relationship Management	3	3	40	60	100
	Core SB	18UCOS31	Business Mathematics	4	4	40	60	100
	NME I	18UCON31	Principles of Accountancy	2	2	40	60	100
IV	Ability Enhancement Course	18UFWS31	Women's Synergy		2	20	30	50
	Self Study/ Online course Internship (Optional)	18UCOSS1	Advertising		+2			
			Total	30	26+2			

Semester – IV

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core VIII	18UCOC41	Corporate Accounting	6	4	40	60	100
	Core IX	18UCOC42	Company Law	6	4	40	60	100
	Core X	18UCOC43	Logistics in Shipping Industries	6	4	40	60	100
	Allied VII	18UCOA41	Auditing	3	3	40	60	100
	Allied VIII	18UCOA42	Career Skills	3	3	40	60	100
	Core SB	18UCOS41	Business Statistics	4	4	40	60	100
	NME II	18UCON41	Introduction To Cost Accounting	2	2	40	60	100
IV	Ability Enhancement Course	18UFYM41	Yoga and Meditation		2	20	30	50
	Self Study/Online course/ Internship (Optional)	18UCOSS2	Online Marketing		+2			
V	NCC, NSS & Sports Extension activities/CDP		CDP		1 +1			
				30	27+3			

Semester – V

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XI (Common Core)	18UMCC51	Human Resource Management	6	4	40	60	100
	Core XII	18UCOC52	Income Tax Law and Practice I	6	4	40	60	100
	Core XIII	18UCOC53	Business Law	6	4	40	60	100
	Core Integral I	18UCOI51	Special Accounts	5	4	40	60	100
	Core Integral II	18UCOI52	Cost Accounting	5	4	40	60	100
IV	Common SB	18UCSB51	Computers for Digital Era & Soft Skills	2	2	20	30	50
	Self Study paper / MOOC (Compulsory)	18UCOSS3	Salesmanship		2			
				30	24			

Semester – VI

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XIV	18UCOC61	Management Accounting	6	4	40	60	100
	Core XV	18UCOC62	Income Tax Law and Practice II	6	4	40	60	100
	Core XVI	18UCOC63	Industrial Law	6	4	40	60	100
	Core Integral III	18UCOI61	Financial Services	5	4	40	60	100
IV	Core Integral IV / Project	18UCOI62/ 18UCOP61	Investment Management /Project	7	4	40	60	100
				30	20			
				180	145+5			

Semester	Hours / Week	Credits	Extra Credits	Total Marks
I	30	24	-	600
II	30	24	-	600
III	30	26	2	700
IV	30	27	3	700
V	30	24	-	500
VI	30	20	-	500
Total	180	145	5	3600

Components	No. of Courses	Hours/week	Credits	Extra credits
Tamil	2	12	8	--
English	2	12	8	--
Core	16	92	64	
Allied	8	24	24	
Core Integral	3	15	12	
Core SB	2	8	8	
Common SB	1	2	2	
Ability Enhancement Course	4	4 (4 Extra Hours)	8	
Non Major Elective	2	4	4	
Project	1	7	4	
Self Study	2	-	-	4
Self Study/MOOC	1	-	2	
Extension Activities		--		1
NCC, NSS & Sports		--	1	
Total	44	180	145	5

Programme Specific Outcome

PSO No.	Upon completion of B.Com Degree programme, the graduates will be able to,
PSO - 1	build a strong foundation of knowledge in different areas of commerce.
PSO - 2	develop the skill of applying concepts and techniques used in business and an attitude for working effectively and efficiently in an enterprise.
PSO – 3	develop functional and general management skills with sound ethics.
PSO - 4	integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.
PSO - 5	acquire practical skills relating to finance,accounting, banking, taxation, computer application and other fields of business.
PSO - 6	expose students to entrepreneurship and inculcate global mindset.
PSO - 7	make decisions at personal and professional level.
PSO - 8	evaluate different problems using analytical, creative and integrative abilities.

SEMESTER –I			
Part III Core I		Financial Accounting I	
Code:18UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision :

Create competent and skilled, accounting professionals to manage business enterprise.

Mission :

To enable students to learn fundamental aspects of financial accounting and to acquire skills in accurately portraying the financial position of the business

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand book keeping and accounting concepts, conventions and accounting information.	1,2,5	Un
CO – 2	prepare financial statements in accordance with generally accepted accounting principles.	1,2,5,8	Ap
CO – 3	employ critical thinking skills on the effects of different accounting methods on the financial statements.	1,2,4,5	Ap
CO – 4	understand about the preparation of bank reconciliation statement.	1,5	Ap
CO – 5	know about the differences between bill of exchange and promissory note.	1,5	Ap
CO - 6	demonstrate an understanding of the various methods of providing depreciation.	2,4,5	Ev
CO - 7	apply appropriate judgement derived from knowledge of accounting theory in charging depreciation for various assets.	1,5	Ap
CO - 8	effectively calculate the ‘no profit/ no loss’ date of settlement.	2,4,5	Ev

SEMESTER –I			
Part III Core I		Financial Accounting I	
Code:18UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I – Introduction to Financial Accounting:

Accounting- Branches of accounting- Financial Accounting – Definition – Accounting Concepts and Conventions –Principles of Double entry – Journal Entries- Cash Book – Triple column cash book.

Unit II – Preparation of Final Accounts

Preparation of Final accounts – Trial Balance - Trading Account – Meaning- Profit and Loss account - Balance sheet –Closing Entries- Adjustment Entries.

Unit III – Bills of exchange:

Bills of exchange – Definition - Types of bills - Promissory note - Difference between bill of exchange and promissory note – Renewal of bills – Retirement of bills - Insolvency – Accommodation bill

Unit IV – Bank Reconciliation Statement and Average Due Date:

Bank Reconciliation Statement - Reasons for difference between cash book and passbook balance - Preparation of Bank Reconciliation Statement- Average Due Date

Unit V – Depreciation:

Depreciation – Need – Causes - Methods of providing depreciation: Straight Line method - Diminishing Balance method – Annuity method – Insurance Policy method – Sinking Fund Method-Revaluation Method-Depletion Method- Machine Hour Rate method-Mileage Method-Sum of Years digit method

Note :Theory 30%

Problem 70%

Text book:

Nagarajan K.L., Vinayagam M.& Mani P.L. – *Principles of Accountancy*. New Delhi: Eurasia Publishing house (P) Ltd.

Books for Reference:

1. Gupta R.L. &Radhaswamy M.-*Advanced Accountancy*. New Delhi:Sultan Chand & sons.
2. Arulanandam.M&Ramanan K.S. - *Advanced Accountancy*. Mumbai: Himalayan Publishing House.

SEMESTER –I			
Part III Core II		Business Organisation	
Code:18UCOC12	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision :

Develop intelligent individuals to manage business in an efficient and ethical manner.

Mission :

Impart knowledge on the basic concepts and latest developments in the global business world.

Course Outcome :

CO No.	Upon completion of this course, students will be able to:	PSO addressed	CL
CO – 1	understand the basic concepts of business organization and latest developments in the organization of business.	1,3,4,6	Un
CO – 2	understand the basic forms of business organization.	1,2,3	Un
CO – 3	know about the concepts of business ethics, business values and morals.	1,2,4	An
CO – 4	understand about village and small industry sector, development of VSI under the plans, KVIC and its objectives and MSME.	1,6	Ev
CO – 5	know about the dominance of MNC's globalization and globalization of Indian business.	1,3,6	An
CO - 6	demonstrate women entrepreneurship skills.	2,4,5	Ev
CO -7	gain knowledge on the promotional measures relating to KVIC.	1.2.3	Un
CO - 8	analyse the pros and cons of globalisation in the business world.	4,5	Cr

SEMESTER –I			
Part III	Core II	Business Organisation	
Code:18UCOC12	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I - Concept of Business Organisation:

Economic and Non economic activities – Profession and Employment – Meaning of Business – Characteristics of business – Business distinguished from profession and employment – Scope of business – Objectives of business – Functions of business – Qualities of a successful businessman.

Unit II - Forms of Business Organisation:

Sole proprietorship – Joint Hindu Family Firm – Partnership – Joint Stock Company – Co-operative Organization – Public Utilities - Public enterprises.

Unit III – Business Ethics and Values

Concept of Ethics – Values – Morals – Ethics: Characteristics – Types – Approaches – Relevance – Business Values: Characteristics – Types – Code of conduct – Meaning – Limitations.

Unit IV – Village and Small Industries:

Micro Small and Medium Enterprises – Meaning - Objectives of Khadi and Village Industries. – Workings– Development of Village and Small Industries under the plans – Promotional Measures- –Women Entrepreneurs.

Unit V - Multinational Corporations:

Meaning- Definition- Dominance of MNCs – MNCs and International trade – Merits and Demerits –Globalisation – Meaning – Features – Stages – Pros and Cons of globalization – Globalisation of Indian business.

Text books:

- 1.Tulsian P.C., Vishal Pandey., *Business Organisation and Management* . Mumbai: Tata McGraw Hill Edition.
2. RajendraP.Maheshwari, Mahajan.J.P.,*Business Organisation*. Mumbai: International Book House Pvt., Ltd.

Books for Reference:

- 1.BhushanY.K., *Fundamentals of Business Organisation and Management*. New Delhi: Sultan Chand & Co.
2. Shukla M.C. *Business Organisation and Management*. New Delhi:S.Chand & Co.
3. Reddy P.N. *Principles of Business Organisation and Management*, New Delhi.
4. Francis Cherunilam - *Business Environment*. Mumbai: Himalaya Publishing House.

SEMESTER –I			
Part III	Allied I	Business Economics	
Code:18UCOA11	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision:

To give knowledge about various theories of economics and to implement cost effective production to create demand for the product and thereby to make optimal business decisions.

Mission:

To impart the students with the basic principles and concepts of business economics and to provide knowledge on socially relevant business environment.

Course Outcome:

CO No.	Upon completion of this course, students will be able to:	PSO addressed	CL
CO - 1	know the various theories of Economics	1,2,3	Re
CO – 2	understand business economics and importance of business economics for managerial decision making.	1,2,4	Un
CO – 3	determine the position of firms using demand and supply conditions.	2,3	Ev
CO – 4	economies of large scale and small scale production.	1,6	Un
CO – 5	analyze Cost Effective Production techniques	5,6	An
CO - 6	determine pricing and costing strategies according to the nature of product and market conditions.	2,4	Ev
CO – 7	use economic theories related with supply and demand	2,7	Ap
CO - 8	make optimal business decisions to minimise cost and maximise profit	7,8	Cr

SEMESTER –I			
Part III	Allied I	Business Economics	
Code:18UCOA11	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Unit I - Business Economics:

Meaning and Definition of Business Economics – Importance and Limitations of Business Economics – Goods – Types of goods – Wants – Characteristics of Wants.

UnitII-Theories of Economics:

Law of Diminishing Marginal Utility- Law of demand- Law of Increasing Returns-Law of Diminishing Returns-Law of Constant Returns.

Unit III - Demand Analysis:

Demand -Meaning - Kinds of demand – Determinants of Demand – Types of Demand – Price Demand –Income Demand-Cross Demand.

Unit IV - Production Analysis:

Meaning of production – Factors of production – Returns to scale –Large and small scale production- Economies and Diseconomies of large and small scale production.

Unit V - Pricing of the product:

Pricing in perfect competition – Pricing in monopoly market situation– Pricing in monopolistic competitive market situation.

Text Book:

Pazhani K., *Business Economics*.Sivakasi: AnnaiNilayam.

Books forReference:

1. Varshney, R.L., *Managerial Economics*. New Delhi: Sultan Chand& Sons.
2. Dwivedi , D. N., *Managerial Economics*. New Delhi:Himalaya Publishing House.
3. Mithani , D. M., *Managerial Economics*. New Delhi:Himalaya Publishing House.

SEMESTER –I			
Part III Allied II		Business Information System	
Code:18UCOA12	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision:

To equip students with skills of managing a business enterprise.

Mission:

To enable students to have thorough knowledge in principles of management.

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	gain thorough knowledge about the principles of management.	1,2,3	Un
CO – 2	understand nature of management and apply the various functions in business.	1,2,3	Ap
CO – 3	know about principles of organization and its forms.	1,4	Ev
CO – 4	understand the motivational theories.	1,2,6	Ap
CO – 5	familiarise with the controlling and co-ordination techniques.	1,4	Ap
CO – 6	exhibit knowledge on importance of controlling and techniques of controlling.	2,7	Ap
CO - 7	analyse the importance of decision making in business.	1,2,6	An
CO - 8	outline the methods of motivation.	7,8	Cr

SEMESTER –I			
Part III	Allied II	Business Information System	
Code:18UCOA12	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Unit I – Introduction to Computers

Computer: History- Evolution - Characteristics- Benefits and Problems of Computerization to business firms- Input & Output Devices.

Unit II – Internet

Internet service providers: Creating an E-mail account- Sending and Receiving messages with attachments- Multimedia and its Applications.

Unit III – MS-Word

MS-Word: Formatting pages, working with columns- Constructing high quality tables.

Unit IV – MS – Excel

MS – Excel: Entering andEditing cell entries- Working with numbers – Changing worksheet layout.

Unit V – MS- PowerPoint:

MS- PowerPoint: Creating a basic presentation – Formatting and checking text- Applying transition and animation effects.

(Practical: 20 hours per Semester)

Text Book:

Vikas Gupta-*Comdex Computer Course Kit, Windows XP with Office 2007*. New Delhi:Dreamtech Press,

Books for Reference:

1. Introduction to Computers and their Applications to Banking. New Delhi: T. N.Srivastava, Macmillan India, Ltd.
2. Sanjay Saxena, *MS Office XP to Everyone*. Chennai: Vikas Publishing House Pvt. Ltd.

SEMESTER –II			
Part III Core III		Financial Accounting II	
Code:18UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

To develop accounting professionals with expertise in advanced accounting procedures.

Mission:

Enable students to demonstrate practical work out of profits / for different modes of businesses.

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	know the difference between consignment and joint venture.	1,2,4	Ap
CO – 2	prepare various accounts namely accounts of non-trading concerns and professionals, royalties and single entry system.	1,5,8	Ap
CO – 3	understand about the self balancing system and sectional balancing system and its various adjustment accounts.	1,5	Ap
CO – 4	know about the loss of stock and loss of profit under insurance claims.	1,5	Ap
CO – 5	know about the preparation of balance sheet and income and expenditure account.	1,2	Ap
CO - 6	identify the nature of expenses as capital, revenue and deferred for correct presentation in the final accounts of any company.	1,3,6	An
CO - 7	understand the facts related to consignment and joint venture with normal and abnormal losses.	1.2.3	Un
CO - 8	evaluate the process of royalties with minimum rent, short workings and sub lease.	2,4,5	Ev

SEMESTER –II			
Part III Core III		Financial Accounting II	
Code:18UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I –Non-Trading Concerns

Capital and Revenue – Deferred Revenue Expenditure – Accounts of non trading concerns and professionals – Receipts and Payments account – Income and Expenditure account – Difference between income and expenditure a/c and Receipts and Payments a/c – Preparation of Balance sheet.

Unit II – Consignment and Joint Venture

Consignment account – Valuation of Closing stock – Normal and Abnormal loss – Goods sent at invoice price

Joint venture – Difference between consignment and joint venture – Accounting entries: in the books of the co-venturers in separate set of books.

Unit III – Self Balancing and Sectional Balancing

Self Balancing system – Total Debtors account – Total Creditors – Various adjustments accounts – Uses of self balancing system – Sectional balancing.

Unit IV – Insurance Claims

Insurance claims – Average clause – Loss of stock – Loss of profit policies.

Unit V – Royalties

Royalties account - Meaning – Minimum Rent- Short Workings- Types of Recoupment - Strike-Sublease.

Note : Theory 30% Problem 70%

Text books:

Reddy .T.S. and Murthy.A.*Advanced Accountancy- Vol.* Chennai – 17:Margham Publications.

Books for Reference:

1. Nagarajan, K.L. .VinayagamM and Mani P.L *Principles of accountancy.* New Delhi: Eurasia Publishing house (p) ltd.
2. Pillai.R.S.N. -*Advanced Accountig- Vol-I.* New Delhi: S.Chand & Co Ltd.
3. Arulraj Ponnudurai-*Accountancy-Vol-II.* Tirunelveli – 5: Sathya Publications.

SEMESTER –II			
Part III	Core-IV	Principles of Marketing	
Code:18UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

Create proficient marketing executives.

Mission:

To provide knowledge on concepts of marketing and awareness on the various issues in marketing

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand the nature, importance and classification of markets.	1,2	Un
CO – 2	understand the functions of marketing and marketing mix.	1,2	Un
CO – 3	evaluate the life cycle of products.	1,2,3,5	Ev
CO - 4	know the importance of sales promotion, advertising and qualities of successful salesmen.	2,3,4	Ap
CO - 5	understand about the product line and product life cycle through modification.	1,4	Ap
CO - 6	demonstrate the importance of branding and packaging.	2,4,5	Ev
CO - 7	know the objectives and methods of pricing.	1.2.3	Un
CO - 8	analyse the pros and cons of the various channels of distribution.	4,5	Cr

SEMESTER –II			
Part III	Core IV	Principles of Marketing	
Code:18UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I - Market and Marketing:

Introduction – Evolution – Meaning of market – Definition of market – Classification of markets – Marketing – Features of marketing – Importance of marketing – Is marketing Science or Art? – Approaches to the study of marketing – Modern marketing.

Unit II - Marketing System, Marketing Mix, Marketing Functions:

Marketing mix – Meaning - Definition – Elements – Problems - Marketing system – Meaning – Marketing process – Concentration – Dispersion – Equalization – Marketing functions – Classification-Online marketing- Characteristics and Benefits

Unit III - Product Planning and Development:

Product planning and development meaning and importance – Steps involved in the development of a new product - Product Line – Modification - Trading Up and Trading Down – Product Life Cycle.

Unit IV - Branding, Packaging and Pricing:

Branding, Meaning – Uses – Registration – Essentials of a Good Brand – Kinds – Packaging and labelling – Need - Requisites of a good package – Kinds – Merits – Pricing – Objectives – Kinds – Methods of Pricing.

Unit V – Promotion and Distribution

Sales promotion –Importance - Kinds of sales Promotion- Personal Selling – Salesmanship- Importance - Qualities of salesmen -Kinds of Customers -Advertising –Functions- Advantages – Criticism of advertising –Advertising Media .

Text Book

Pillai R.S.N. & Bagavathi, *Marketing*. New Delhi: Sultan Chand & sons.

Books for Reference:

1. Rajan Nair, *Marketing*. New Delhi: S. Chand & Sons.
2. Philip Kotler, *Marketing*. New Delhi: Prentice Hall of India Pvt Ltd.
3. Memoria & Joshi, *Principles of Marketing*. New Delhi: MC GrawHill International.

SEMESTER –II			
Part III	Allied III	Business Management	
Code:18UCOA21	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision:

To equip students with skills of managing a business enterprise.

Mission:

To enable students to have thorough knowledge in principles of management.

Course Outcome:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	gain thorough knowledge about the principles of Management.	1,2,3	Un
CO – 2	understand nature of management and apply the various functions in business.	1,2,3	Ap
CO – 3	know about principles of organization and its forms.	1,4	Ev
CO – 4	understand the motivational theories.	1,2,6	Ap
CO - 5	familiarise with the controlling and co-ordination techniques.	1,4	Ap
CO - 6	exhibit knowledge on importance of controlling and techniques of controlling.	2,4,5	Ev
CO - 7	analyse the importance of decision making in business.	1.2.3	Un
CO - 8	outline the methods of motivation.	4,5	Cr

SEMESTER –II			
Part III Allied III		Business Management	
Code:18UCOA21	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Unit I – Nature of Business Management:

Concept of Management — Meaning and functions of management – Principles – Functions of a manager – Qualities of a manager – Management ByObjectives.

Unit II – Planning and Decision Making:

Planning: Meaning – Objectives – Characteristics — Importance – Limitations – Methods. Decision making – Meaning –Characteristics – Elements – Process – Principles.

Unit III – Organisation:

Organisation: Definition – Principles of organization – Classification –Formal Organization – Informal Organization. Difference between Formal and Informal Organisation – Functions - Line - Line and staff - Committee Organization.

Unit IV – Motivation and Direction:

Motivation: Concept – Importance – Theories of motivation: Maslow theory, Herzberg theory, X and Y theory. Methods of Motivation. Direction – Meaning –Definition – Principles – Importance.

Unit V – Co-ordination and Controlling

Co-ordination: Importance – Types of Co-ordination – Techniques of Co-ordination
Controlling: Definition – Importance – Steps in techniques of Controlling.

Text Book

Ramasamy T, *Principles of Management*. New Delhi:Himalaya Publishing House.

Books for Reference:

1. Tripathi P.C., *Principles of management*. New Delhi:Tata MCGraw Hill Publishing Co.
2. Prasad L.M. and Gulshan S.S., *Management: Principles & practices*. New Delhi:Sultan Chand &sons, Educational Publishers.

SEMESTER –II			
Part III	Allied IV	Principles of Life Insurance	
Code:18UCOA22	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision :

To motivate the students to become a high performance developing officers and agents in Life Insurance business

Mission :

To familiarize the students with the Organizational structure, Plans and various terminology used in Life Insurance business

Course outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	know the Indian Market System	1,2	Re
CO – 2	understand the Concept of Life Insurance	1,2	Un
CO – 3	effectively calculate premium and bonus for various kinds of policies	1,2,3	Ap
CO – 4	have an insight into the different types of life insurance plans	1,2,4	Ap
CO-5	acquire knowledge about LIC products, and its variations.	1,2,3	Ap
CO - 6	demonstrate knowledge on the different types of annuity plans, group insurance plans etc.	5,6	An
CO - 7	organisational structure at various level	1,8	Ev
CO - 8	take up Licentiate Examination with confidence	5,6,7	Cr

SEMESTER –II			
Part III	Allied IV	Principles of Life Insurance	
Code:18UCOA22	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

UNIT I Introduction

Practice of Life Insurance: Overview of the Indian Insurance Market – Growth of Insurance business in India - Difference between Life Insurance and General Insurance

UNIT II Premiums and Bonuses

Concept of Premium – Different types of Premium – Bonus in policies – Different types of bonus in Life Insurance Policies.

UNIT III Plans of Life insurance

Different types of Life Insurance Plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole Life Insurance Plan – Unit Linked Insurance Plans – Joint Life Insurance Plans – Child Insurance Plans – Rider benefits – Industrial life insurance – MWP Policies – Keyman insurance – Health insurance and its types.

UNIT IV Annuities

Understand the concept of annuity – Advantages and Disadvantages of annuity – Annuity Vs Life Insurance – Important terms used in annuity

UNIT V Organizational structure

Organizational structure of the Life Insurance Corporation of India – At central level – At Zonal level – At divisional level – At branch level

Text Book

R.Sharma, *Insurance*. Agra: Sahitya Bhawan Publications.

Books for Reference :

1. Murthy A. – *Principles and Practices of Insurance*. Chennai: Margham Publications.
2. Davis W. Gregg - *Life and health insurance handbook*, Chennai.
3. John Magee & David Bickelhaupt. - *General Insurance*, Chennai.

SEMESTER –III			
Part III	Core V	Advanced Financial Accounting	
Code:18UCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To familiarise the students with the maintenance of accounts of different forms of business.

Mission:

To impart knowledge and understanding of principles and concepts of financial accounting.

To develop the skill required for the preparation of financial statements and accounts of various business.

Course Outcome:

CO.No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic accounting issues.	1,2	Ap
CO – 2	gain knowledge regarding the maintenance of partnership accounts in case of admission.	1,2, 5	Ap
CO – 3	have practical knowledge regarding the maintenance of partnership accounts in case of retirement.	1,2, 5	Ap
CO - 4	understand the maintenance of partnership accounts in case of dissolution of a firm.	1,2, 5	Ap
CO – 5	know about the maintenance of accounts relating to branch accounts.	1,2,5	Un
CO – 6	understand the calculation of profit involved in sending goods at invoice price.	1,5,8	Ap
CO – 7	understand about the hire purchase system.	1,5,6	Ap
CO - 8	understand about instalment system.	1,8	Ap

SEMESTER –III			
Part III	Core V	Advanced Financial Accounting	
Code:18UCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I – Partnership Accounts - Admission

Partnership accounts – Definition – Legal requirements – Partner’s capital account.
Admission of a partner – New Ratio –Sacrifice ratio- Revaluation – Treatment of Goodwill

Unit II - Partnership Accounts- Retirement and Death

Retirement – Gaining ratio- Settlement of Retiring partner’s Loan a/c – Death– Settlement of Executors.

Unit III – Partnership Accounts – Dissolution

Dissolution of a firm – Realisation Account –Insolvency of one partner –Insolvency of all partners – Rule in Garner vs Murray- Piece Meal Distribution of cash.

Unit IV – Branch and Departmental Accounts

Branch accounting – Debtors system – Invoice price method (excluding independent branches and foreign branches) – Departmental Accounts – Allocation of common expenses – Departmental transfer at invoice price.

Unit V – Hire Purchase and Instalment Purchase Accounts

Hire purchase and Instalment system – Calculation of interest – Calculation of cash price – Default and repossession – Difference between Hire Purchase and Instalment.

Note: Theory :30% Problem:70%

Text Book:

Reddy .T.S. and Murthy.A.*Advanced Accountancy*- Vol-I- Chennai: MarghamPublications.

Books for Reference:

1. Gupta and Radhasamy. *Advanced Accounts* -Volume II. New Delhi:Sultan Chand &Sons.
2. JainS.P.&Narang. *Practical problems in Advanced Accountancy*.New Delhi:Kalyani Publishers.
3. MaheswariS.N..*Advanced Accounting*.New Delhi:Vikas Publishing House.
4. ArulrajPonnudurai.*Accountancy-Vol-III*. Tirunelveli – 5:Sathya Publications.

SEMESTER –III			
Part III	Core-VI	Modern Banking	
Code:18UCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To impart basic banking theories and modern banking techniques

Mission:

To enable the students to have basic knowledge on banking theory and to help the learner make career choices.

Course outcome:

CO. No.	Upon completion of this course, students will be able to:	PSO addressed	Cognitive Level
CO-1	know about banker, customer relationship.	1,2,3	Un
CO- 2	understand the various types and features of negotiable instruments like promissory note, bill of exchange and cheque.	1,2,3	Un
CO-3	know the constitution, management and functions of RBI and commercial banks.	1,2,5	Ev
CO-4	understand the present banking system of e-banking, its' merits and constraints.	1,2,5,6	An
CO-5	understand the duties, responsibilities and negligence of collecting banker.	1,2	Ev
CO-6	know about the pros and cons of e-banking.	1,8	An
CO-7	understand e- banking transactions.	1,8	An
CO-8	understand the mode of operation of mobile banking.	1,2,5	Ev

SEMESTER –III			
Part III	Core-V	Modern Banking	
Code:18UCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I - Banker and Customer

Definitions – Banker – Customer Relationship – Special Relationship – Rights and Duties – Special Types of customers – Minor and Married Women – Drunkard, Lunatics, Illiterate persons – Partnership firm - Joint stock company.

Unit II - Credit Instruments:

Credit Instruments – Negotiable Instruments – Meaning – Promissory notes, Bills of exchange, cheque – Features – Material alteration – Crossing – Endorsements – Marking – Bank Draft.

Unit III - Paying Banker and Collecting Banker:

Paying Banker - Meaning – Precautions – Reasons for dishonouring cheques – Holder in-due course – Payment in-due course – Collecting Banker – Duties and Responsibilities - Negligence of collecting banker.

Unit IV - Banking System:

Reserve Bank of India - Constitution - Management- Functions of RBI-Indigenous bankers- Commercial Banks and its Functions- Co-operative banks-Regional Rural Banks- NABARD - Industrial Development Banks- IFC-IDBI-ICICI.

Unit V - Electronic Banking:

e-banking -Traditional banking Vs - e-banking – Advantages and Constraints -Electronic Delivery channels-E-banking transactions-Electronic Cheque- Features and Advantages-Mobile banking – Mode of Operation-Advantages-Real-Time Gross Settlement.Modern Trends-RTGS,NEFT,Google Pay

Text book:

Gordon and Natarajan.*Banking theory Law and practice*, Delhi: Himalaya Publishing House.

Books for Reference:

1. Sundaram S.M. *Banking Theory Law and Practice*. Karaikudi: SreeMeenakshi Publications.
2. Gurusamy S. *Banking Theory Law & Practice*. Chennai: Vijay Nicole Imprints Private Ltd.
3. Maheshwari S.N. and Maheshwari S.K. *Banking Theory Law and Practice*. Ludhiana: Kalyani Publishers.

SEMESTER –III			
Part III	Core-VII	E – Accounting	
Code:18UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To provide knowledge on the use and application of Tally

Mission:

Create competent and skilled accounting professionals to manage business applications by using TALLY Software.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO-1	develop the computerized knowledge in accounting	1,2,3	Un
CO-2	impart the basic principles and concepts of computerized accounting	1,2	Un
CO-3	gain knowledge on the use and application of Tally	1,2	Ev
CO-4	learn about the concept of vouchers	2,4	Un
CO-5	create company in Tally	5,8	Ap
CO-6	create knowledge of inventory accounting	1,5,8	Ev
CO-7	create knowledge of budget control	1,4	An
CO-8	make use of cost category and cost centres in voucher	1,5	Ap

SEMESTER –III			
Part III	Core-VII	E – Accounting	
Code:18UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I Introduction to Tally – Creating Company

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting. Introduction to Architecture of TALLY – Creation of company – Select Company –Alter – Edit- Delete Company – Role and Importance of Functional keys

Unit II Ledger and Voucher Creation

Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers -Entering vouchers – Journal voucher, Purchase voucher, Sales vouchers, Receipt voucher, Payment voucher

Unit II E- Accounting

Trial Balance, Trading Account, Profit and Loss Account, Balance sheet preparation.

Unit IV Inventories

Introduction to Inventories - Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock items – Usage of stock in voucher entry – Stock voucher on Purchase order –Customer and supply analysis- Stock Journal entries.

Unit V Creation of Cost

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centres in voucher entry – Budget control – Creation of budgets – Editing and deleting budgets – Reports.

Note: Theory: 60% Practical: 40 %

Text Book:

NadhaniA. K. &NadhaniK.K..*Implementing Tally*. New Delhi:BPB

Books for Reference:

1. ICA R&D Team. *Tally 9.0*. New Delhi:Vikas Publishing House Pvt Ltd.
2. VishuPriyaSingh. *Quick Learn Tally*. New Delhi:Computech Publication Pvt ltd.
3. SrinivaValaban. *Computer Application in Business*.New Delhi:Sultan & Sons.

SEMESTER –III			
Part III	Allied V	Business Communication	
Code:18UCOA31	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision:

To develop communication and writing skills among the students.

Mission:

To enable students to understand the importance of communication in business and train them to write good business letters.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	gain knowledge on the basic concepts of business communication and help them to understand basic techniques of business.	1,2	Un
CO – 2	understand the basic principle of effective communication and barriers of communication.	1,2,3	Un
CO – 3	help the students write letters on enquiries, offers and quotations, orders and execution.	2,3,4	Ap
CO – 4	know about the collection letters and sales letters.	2,3,5	Ap
CO – 5	understand about bank correspondence.	3,4	Ap
CO – 6	understand about Insurance correspondence	3,4	Ap
CO – 7	know about the written public grievance letters.	3,4,5	Ap
CO – 8	know about the letters to the editor and through email.	3,4,5	Ap

SEMESTER –III			
Part III	Allied V	Business Communication	
Code:18UCOA31	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Unit I Introduction to Business Communication

Definition –Importance - Types - Principles of effective communication- Layout of a business letter - Barriers to communication.

Unit II Business Letters I

Enquiries and Replies – Offers and Quotation – Orders and Execution.

Unit III Business Letters II

Collection letters – Sales letters.

Unit IV Business Letters III

Bank Correspondence – Insurance Correspondence (Life & Fire Insurance claim only)

Unit V Business Letters IV

Public Grievance letters - Letter to the Editor - Letters through e-mail.

Text Book :

Rajendra Pal and Korlahalli. - *Essentials of Business Communication*. New Delhi:Sultan Chand & Sons.

Books for Reference:

1. Urmila Rai & S.M. Rai. *Business Communication*. New Delhi: Himalaya Publishing House.
2. Balasubramanyan. *Business communication*. New Delhi: Vikas Publication.
3. R.S.N. Pillai & Mrs. Bagavathi. *Modern Commercial Correspondence*. New Delhi: S. Chand & Co.
4. R.C. Sharma and Krishna Mohan. *Business Correspondence and Report writing*. New Delhi: Tata MC Graw Hill.

SEMESTER –III			
Part III Allied VI Customer Relationship Management			
Code:18UCOA32	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision:

To expose students to customer relationship management techniques

Mission:

To be capable of executing customer relationship management concepts

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the concept of customer relationship management	2,3	Un
CO-2	know the emerging trends in CRM	2,4,6	Un
CO-3	analyze the customer relationship management issues and problems	2,3	An
CO-4	gain the knowledge about the e- CRM	1,2	Ev
CO-5	understand the customer relationship management process	1,2,3	An
CO-6	analyze the technology of integrating CRM with ERP	5,6	An
CO-7	integration of CRM with data warehouse	4,8	Ev
CO-8	learn the concept of Market Basket Analysis	3	Un

SEMESTER –III			
Part III	Allied VI	Customer Relationship Management	
Code:18UCOA32	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Unit I Introduction:

Introduction and Significance of CRM-Benefits-CRM strategies for building relationship- The emerging trends and issues

Unit II CRM:

CRM to e-CRM- Differences- Market dynamics relating to CRM- Need to adopt e-CRM-

Unit III e-CRM:

Basic requirements- Three dimensions –Customer interaction problems with e-CRM solutions – e-CRM tools.

Unit IV CRM process:

CRM process: CRM issues and problems- Introduction and objective of a CRM process- CRM Business transformation-CRM Implementation

Unit V Integration of CRM with ERP systems:

Integration of CRM with ERP systems: Benefits of ERP – Supply Chain Management – Supplier Relationship management – Partner Relationship Management.

Text Book:

PeeruMohammed.H, Sagadevan.A.*Customer Relationship Marketing-* A step by step approaches. New Delhi:Vikas Publishing House, 1 st Edition, 2013.

Books for Reference:

1. VenkataRamana.V&Somayajulu.G.*Customer Relationship Management.* New Delhi:A key to CorporateSuccess, Excel Books Pvt Ltd, Current Edition.
2. Sheth, Parvatiyar, Sha. *Customer Relationship Management: Emerging Concepts, Tools and Applications.* New Delhi:Tata McGraw Hill Publishing Ltd. 1 st Edition, 2010.

SEMESTER –III			
Part III Core SB		Business Mathematics	
Code:18UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Vision:

To enable the students to apply the basic concepts and principles of mathematics in solving problems in the field of commerce.

Mission:

Enable students to understand the application of mathematics in the field of commerce.

Course Outcome:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic principles and techniques of mathematics.	1,2	Un
CO – 2	understand how quadratic equations are solved.	2,5	Ap
CO – 3	understand how simultaneous equations are solved with two or more variables.	2,5	Ap
CO – 4	understand indices	1,2	Ap
CO – 5	understand the theory of logarithms.	1,2	Ap
CO – 6	apply matrix rule.	1,2,4,5	Ap
CO – 7	understand how linear equations are solved using matrices.	2,5	Ap
CO – 8	understand calculation of interests (simple, compound), discounts both for cash and credit transactions. (trade, cash, true , banker’s discount).	1,2,4,5	Ap

SEMESTER –III			
Part III	Core SB	Business Mathematics	
Code:18UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I - Equations

Equation linear and quadratic equations – Simultaneous Linear equations with 2 or 3 unknown variables – Solution of Quadratic equations .

Unit II - Theory of Indices

Indices – Laws of indices – Positive index, Zero index, Negative index, Fractional index.

Unit III – Theory of logarithms

Logarithms - Laws of logarithms - Common logarithms

Unit IV – Matrices

Matrices – Types – Matrix addition – Scalar multiplication – Multiplication of a matrix – Inverse of a matrix – Solution of linear equations using matrix method.

Unit V - Commercial Arithmetic

Percentages – Simple and Compound interest – Trade and Cash discount – Banker’s and true discount.

Text Book:

Wilson. *Business Mathematics*. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Sancheti D.C & V. Kapoor. *Business Mathematics*. New Delhi: Sultan Chand & Sons.
2. Ranganath G.K. *A text book of Business Mathematics*, New Delhi: Himalaya Publishing House.

SEMESTER –III			
Part III Non Major Elective I Principles of Accountancy			
Code:18UCON31	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Vision:

To impart basic knowledge of the fundamental concepts and principles of accountancy.

Mission:

To develop the skills required for the preparation of final accounts.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	have a fundamental knowledge on basic rules of Accounting.	1,2,5	Un
CO – 2	prepare the Trial balance.	1,2,3,8	Ap
CO – 3	prepare the various subsidiary books	1,2	Ap
CO – 4	prepare the various Types of cashbook	2,8	Ap
CO – 5	prepare the petty cash book.	2,8	Ap
CO – 6	prepare the Trading account.	2,5	Ap
CO – 7	prepare the profit and loss account	2,5	Ap
CO – 8	prepare the balance sheet	2,5	Ap

SEMESTER –III			
Part III Non Major Elective I Principles of Accountancy			
Code:18UCON31	Hrs/Week: 2	Hrs/ Sem: 30	Credits : 2

Unit I – Introduction to Accountancy:

Meaning: - Book-keeping – Accountancy – Difference between Double Entry system and Single Entry System – Rules for journals.

Unit II - Subsidiary Books:

Subsidiary Books – Purchase – Purchase returns – Sales – Sales returns – Single column Cash Book – Petty cash book.(Simple problems) - Bills Receivable – Bills Payable – Journal Proper.

Unit III – Trial Balance:

Trial balance – Purpose –Preparation of Trial Balance.

Unit IV – Final Accounts:

Trading Account – Profit and Loss account with simple adjustments.

Unit V – Balance Sheet:

Balance Sheet with simple adjustments.

Note: Theory 40%, Problem 60%

Text Book :

ArulrajPonnudurai S. *Principles of Accountancy*.Tirunelveli: Sathya Publications.

Books for Reference:

- 1.Nagarajan, Vinayakam& Mani. *Principles of accountancy*. New Delhi:Eurasia publishing House.
- 2.Pillai R.S.N. Bagavathi. *Principles of Accountancy*. New Delhi:S. Chand & Company Ltd.

SEMESTER – III	
Part IV	Self Study Course
Code : 18UCOSS1	Credit : 2

Vision:

To prepare media personnel at degree Level.

Mission:

To familiarize in the preparation of advertisement copy, advertising appeal and other avenues of advertising.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	exposed to basic marketing tools.	1,2	Un
CO – 2	gain knowledge regarding AIDA Model.	1,2, 5	Ap
CO – 3	learn ethics in Advertising.	1,2, 5	Un
CO – 4	know the role of advertising on consumers.	1,2, 5	Ap
CO – 5	gain knowledge about the role of Advertising standards Council of India	1,2,5	Un
CO – 6	understand about the social media and its impact.	1,5,	Un
CO – 7	familiarise with the advertisement copy preparation.	1,5,6	Ap
CO – 8	establish an appeal towards advertising project.	1,2	Ap

SEMESTER – III	
Part IV	Self Study Course Advertising
Code : 18UCOSS1	Credit : 2

Unit I - Introduction

Advertising - Meaning - Definitions - Origin - Growth - Development - Objectives - Nature - Scope - Functions - Primary and Secondary functions - AIDA model.

Unit II - Advertising Role and ASCI

Advertising - Role - Importance - Benefits - Demerits - Legal Regulations - Limitations - Truth in Advertising - Ethics in advertising - Role of Advertising standards Council of India.

Unit III - Advertising and Media

Media selection - Factors influencing the media selection - Different types of Media - Press - Television - Radio - FM Radio - Internet - Merits - Demerits.

Unit IV - Advertising Copy

Advertising copy - Purpose - Essentials of a good advertising copy – Types of advertising copy - Components of advertising copy.

Unit V - Advertising Appeal

Advertising appeal: Meaning - Definition - Functions - Classifications - Principles.

Text Book:

R.S.N.Pillai & Bhagavathi. *Salesmanship*. New Delhi:S. Chand & Co. Ltd. 2000.

Books for Reference:

- 1.Mahendra Mohan. *Advertising Management*.New Delhi:Tata McGraw Hill Publishing Co. Ltd.
2. Daver. *Salesmanship & Advertising*.Bombay: Progressive Publishers.
3. Saravanavel. *Advertiesment& Salesmanship*.Chennai: Margham publication.

SEMESTER –IV			
Part III	Core VIII	Corporate Accounting	
Code:18UCOC41	Hrs/Week: 6	Hrs / Sem: 90	Credits : 4

Vision:

To provide extensive coverage of company accounts.

Mission:

To expose the students to the practice of maintenance of company accounts as per the revised Indian Accounting Standards.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand about the issue of shares.	1,2	Un
CO – 2	understand about the redemption of preference shares.	1,4,5	Ap
CO – 3	understand about the issue of shares and debentures.	5,8	Ap
CO – 4	understand the calculation of profit prior to incorporation.	2,5,8	Ap
CO – 5	Practice the maintenance of company final accounts as per revised accounting standards.	1,2	Ap
CO – 6	understand the accounting for amalgamation and external reconstruction.	2,5,8	Ap
CO – 7	analyse the various schemes for capital reduction.	2,5,8	Ap
CO – 8	evaluate the preparation of liquidator's financial statements.	2,5,8	Ap

SEMESTER –IV			
Part III Core VIII		Corporate Accounting	
Code:18UCOC41	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

Unit I - Issue of Shares:

Issue of shares – at Par, Premium and Discount – Forfeiture of shares – Redemption of Preference shares.

Unit II - Issue of Debentures:

Issue of Debentures – Redemption- Sinking fund – Own debentures – Ex-interest and cum-interest Quotation.

Unit III - Profit Prior to Incorporation and Final Accounts:

Profit prior to incorporation – Final accounts with adjustments namely Outstanding and Prepaid expenses, Accrued incomes and Income Received in advance, Income Tax provision, provision for dividend, Corporate Dividend Tax, Transfer to reserves

Unit IV - Amalgamation Absorption and External reconstruction:

Amalgamation - In the nature of purchase and in the nature of merger– Absorption – External reconstruction – Purchase consideration – Calculation of purchase consideration-Accounting entries- Preparation of Balance sheet.

Unit V – Internal Reconstruction and Liquidator’s Final Statement of Accounts

Alteration of share capital and internal reconstruction – Capital Reduction scheme – Liquidator’s final statement of accounts.

Note: Theory: 30% Problem: 70%

Text Book:

Reddy .T.S. and Murthy.A.*CorporateAccounting* .Chennai – 17: Margham Publications.

Books for Reference:

1. S.P. Jain & K.L. Narang.*Advanced Accountancy*New Delhi:Kalyani Publishers.
2. R.L. Gupta and M. Radhaswamy.*Advanced Accountancy* -Volume-II.New Delhi:Sultan Chand & Sons.

SEMESTER –IV			
Part III	Core IX	Company Law	
Code:18UCOC42	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

Vision:

To provide basic knowledge about the provisions of Companies Act, 2013.

Mission:

To create awareness on the statutory requirements of Registration to Winding up of a company through conceptual and practical exposure.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the various provisions of Companies Act 2013.	1,2	Un
CO – 2	know the provisions related to the formation of different types of companies.	1,2	Un
CO – 3	differentiate private and public companies.	2,3	An
CO – 4	understand the statutory requirements of Incorporation of a company like registration of memorandum, articles, issue of prospectus etc.	3,4	Un
CO – 5	know the difference between shares and debentures and the procedure for declaration and payment of dividend.	2,5	An
CO – 6	understand the role of administrative executives in a company and the procedure for conducting meetings.	1,5	Un
CO – 7	know the various requisites for conducting a valid meeting under the Companies Act , 2013.	2,5	Un
CO – 8	analyse the statutory procedure for the winding up of the company	2, 7	An

SEMESTER –IV			
Part III Core IX		Company Law	
Code:18UCOC42	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

Unit – I Introduction

Definition of company – Characteristics of a company – Company distinguished from partnership – Kinds of companies – Private company – Public company – Distinction between public company & private company – Special privileges of a private company-Conversion of a public company in to a private company. Prohibition of large partnerships.

Unit – II Formation of company

Incorporation – Documents to be filed with the Registrar – Certificate of incorporation – Promoter – Memorandum of association – Contents – Alteration of memorandum – Articles of Association – Contents – Alteration of Articles-Distinction between Memorandum and Articles -Prospectus – Registration of prospectus – Contents of prospectus- Misstatements in prospectus and their consequences.

Unit – III Share capital and debentures.

Definition-Nature of shares-Kinds of share capital-Calls on shares- Share certificate- Issue of shares at premium-Prohibition of issue of shares at discount-Voting rights- Provisions relating to Transfer and transmission of shares- Issue of sweat equity shares -Issue of bonus shares- Alteration of share capital. Debentures- Provisions relating to issue and redemption of debentures.

Unit – IV Meetings and Proceedings.

Register of members-Annual return-Meetings of a company – Annual general meeting – Extraordinary general meeting – Requisites of a valid meeting – Notice – Quorum – Chairman of meeting – Minutes of meeting – Proxies- Voting – Resolutions – Ordinary – Special – Resolution requiring special notice.

Unit – V Winding up

Meaning of winding up – Modes of winding up –Winding up by the Tribunal – Appointment of Liquidators -Voluntary winding up-meeting of creditors-preferential payments-Provisions applicable to every mode of winding up – Consequences of winding up.

Text Book:

Kapoor. N.D. *Elements of company Law*. New Delhi:Sultan Chand & Sons.

Books for Reference:

1. Ashok Bagrial. *Company Law*. New Delhi: Vikas Publishing House.
2. Shukla. L. *Company Law*.New Delhi:S. Chand & Sons.

SEMESTER –IV			
Part III Core X Logistics in Shipping Industries			
Code:18UCOC43	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To create stalwarts in logistics trade in marine industry.

Mission:

Creating the charisma and passion towards shipping, through conceptual and practical exposure.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	introduce basic concepts in logistics with special emphasis on maritime shipping.	1,2	Ap
CO - 2	understand multimodal transport concept and ports of India.	1,2,5	Un
CO – 3	evaluate the role and functions of service providers in shipping industry.	4	Ev
CO – 4	familiarize with multi model transport and containerisation.	1,4	Ev
CO – 5	identify the role of intermediaries with their functions.	1	An
CO – 6	identify the career opportunities available in the Shipping sector.	6	An
CO – 7	familiarise the import and export procedures.	6	Ev
CO – 8	study the activities of various liners in the maritime trade.	4	Un

SEMESTER –IV			
Part III	Core X	Logistics in Shipping Industries	
Code:18UCOC43	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit – I Introduction to Logistics

Meaning- Nature and Concepts – Logistical Mission - Objectives of business logistics – Components of logistical system –Inbound logistics- Out bound Logistics- Functions of logistics-Importance of logistics – Principles of Logistics Excellence..

Unit – II Ships and Shipping Industry

Shipping Routes - Chartering- Kinds of Charter- Charter party - Conference System— Types of ships- Tramp Vessels- Liner Vessels- Bulk Carriers- General Cargo Vessels- Container Ships.

Unit – III Indian Shipping Industry

Indian Shipping at a glance— Import and Export shipping procedure in India. Ports in India- Major and Minor ports in India – Intermediate Ports- Major problems at Indian ports- Remedies.

Unit – IV Intermediaries in Shipping Industry

Types of intermediaries -Role of Intermediaries – Functions and Services of intermediaries- Clearing and Forwarding Agents – Customs House Agents- Stevedores – Shipping Agents – Freight Forwarders – Liner Agents – Surveyors.

Unit – V Containers and Containerisation

Containers - Types of containers - Leasing of Containers- Marking of containers- Containerisation- Role of containerisation in the multi modal transport - Benefits and Constraints in Containerisation - Inland Container Depot and Container Freight Stations.

Text Book

KrishnaveniMuthiah. *Logistics Management and Sea borne trade*. New Delhi:Himalaya publishing House.

Books for Reference:

1. Agarwal. D.K. *Text books of logistics and supply Chain Management*. New Delhi:Mac MilanIndia Ltd.
2. *Export and Import policy*.Bombay: Ministry of commerce, Government of India.
3. Martin Christopher. *Logistics and supply Chain Management*. New Delhi:Pearson Education.

SEMESTER -IV			
Part III	Allied VII	Auditing	
Code:18UCOA41	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision:

To provide an understanding of the principles and practice of auditing.

Mission:

To enable students to have a thorough knowledge on auditing principles and practice.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the meaning and objectives of audit and vouchers.	1,2	Un
CO – 2	know the features of E- auditing	1,2	Un
CO – 3	understand the constraints of audit and vouchers.	1,2	Un
CO – 4	know the features and differences between internal control and internal audit.	1,2	Ev
CO – 5	understand the differences between verification of assets and liabilities.	2,4	Un
CO – 6	know the rules for appointment of company auditor and contents of auditor's report.	5,8	Un,An
CO – 7	know the types of auditor's report	5,8	Un,Re
CO – 8	analyse the classification and differences between investigation and auditing.	2	An

SEMESTER –IV			
Part III	Allied VII	Auditing	
Code:18UCOA41	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Unit I – Introduction

Introduction – Meaning – Objectives – Difference between Investigation and Auditing – Advantages – Limitations – Auditing working papers.

Unit II – Vouching

Test Checking and Routine Checking – Vouching - Meaning – Objects – Importance of voucher.

Unit III – Internal Check

Internal check – Meaning – Objectives – Advantages and disadvantages of internal check – Internal check regarding cash, wages, purchase and purchases returns, sales and sales returns.

Unit IV - Verification of Assets and Liabilities

Verification of assets and liabilities – Meaning – Classification of assets – Verification of different types of assets – Verification of liabilities.

Unit V - Company Audit

Company auditor – Appointment – Qualification and disqualification – Removal of an auditor – Status – Rights, duties and liabilities – Auditors report – Contents – e - audit.

Text Book:

Tandon B.N. *Auditing*. Delhi: M/S S. Chand & Co.

Books for Reference:

1. Sharma T.R. *Auditing*. Agra: Sathiya Publications.
2. Saxana, Reddy & Appannaiah. *Text book of Auditing*. Mumbai: M/S Himalaya Publishing House.

SEMESTER –IV			
Part III Allied VIII		Career Skills	
Code:18UCOA42	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Vision:

To prepare the students to face the competitive exams and improvise their communication skills among the students.

Mission:

To enrich the students to improve their soft skills which will enable them to choose their career with confidence.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the content of application and resume	1,2	Un
CO – 2	know the essentials of a good speech and qualities of a good speaker	2,5	Ap
CO – 3	understand the features of group discussion.	1,4,5	Ap
CO – 4	understand the various roles to be played by a group leader.	1,4,5	Ap
CO – 5	evaluate the types, features and steps in writing a good report	3,4	Ev
CO – 6	know the types and significance of Interview technique.	2,3	Ap
CO – 7	face an interview	1,2,7	Re, Ap
CO – 8	work out problems on mathematical skills	2,4,5	An, Ap

SEMESTER –IV			
Part III	Allied VIII	Career Skills	
Code:18UCOA42	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Unit I - Job application and Speaking skills:

Content of application letter – Model application letter – Resume building – Content of resume – Model resume.

Speaking skills: Essentials of a good speech – Contents of a speech – Qualities of a good speaker - Self introduction - Giving speech on a general topic (classroom practice).

Unit II - Group discussion:

Meaning – Features of Group discussion - Requirements for effective Group discussion – Roles to play in Group discussion – How to participate in Group discussion – Role of group leader .

Unit III – Report Writing

Meaning of report - Importance - Types - Features of a good report - Steps in preparing a general report.

Unit IV – Interview:

Meaning – Types - Significance – Interview technique - Preparation before an interview.

Unit V – Test of Numerical Ability (simple problems):

Simplification – Percentage – Profit & Loss – Ratio and Proportion – Time and Work – Time and Distance – Calendar and Clock problems.

Text Book:

Selvaraj.V.M*CareerPlanning*.Bavani Publications

Books for Reference:

1. C.B. Gupta. *Business Communication and Customer relations*.New Delhi:Sultan Chand and sons.
2. Rajendra Pal and Korlahalli.*Essentials of Business Communication*.New Delhi: Sultan Chand & Sons.
3. R.S.N.Pillai&Mrs.Bagavathi. *Modern Commercial Correspondence*.New Delhi:S.Chand & Co.

SEMESTER –IV			
Part III	Core SB	Business Statistics	
Code:18UCOS41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Vision:

To enable the students to learn the basic concepts of statistics and statistical tools.

Mission:

To impart knowledge for better insight and understanding of statistical tools in decision making.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic concepts of statistics and statistical tools.	2,5	Un
CO – 2	understand how statistical tools are applied for doing the project work.	2,5	Un
CO – 3	know the measures of central tendency and apply to measure averages.	2,3	Ev
CO – 4	apply the tools on measures of dispersion that are useful for estimating variations.	2,4,5,8	Ap
CO – 5	evaluate whether there is correlation between two variables or not.	2,3	Ev
CO – 6	apply the various methods for calculating correlation coefficient.	2,4,5,8	Ap
CO – 7	apply regression analysis for estimating values for future period.	2,4,5,8	Ap
CO – 8	apply the various methods for calculating regression coefficient.	2,4,5,8	Ap

SEMESTER –IV			
Part III	Core SB	Business Statistics	
Code:18UCOS41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I Introduction

Definition, Features, Importance, Limitations– primary and secondary data – Methods of collecting primary data .Diagrams - Bar and Pie diagrams.

Unit II Measures of Central Tendency

Measures of central tendency – Mean,Median,Mode, Geometric mean, Harmonic mean.

Unit III Measures of Dispersion

Measures of dispersion – Range, Quartile deviation, Mean deviation,Standarddeviation – its coefficient .

Unit IV Correlation and Regression Analysis

Correlation – Types of correlation- Scatter diagram – Methods for calculating correlation coefficient –Karl Pearson’s, Spearman’s, Concurrent Deviation method- Regression – Regression coefficients– Regression lines (only two variables)

Unit V Analysis of Time Series

Meaning-Components of Time series- Methods of measuring Trend

Note: Theory 30% Problem 70%

Text Book:

Pillai R.S.N&Bagavathi V. *Statistics*. New Delhi: S. Chand & Co.

Books for Reference

1. Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons.
2. Wilson H. *Business Statistics*.New Delhi: Himalaya Publishing House.

Semester IV			
Part III Non Major Elective II Introduction To Cost Accounting			
Code:18UCON41	Hrs/Week: 2	Hrs/Sem 30	Credits : 2

Vision:

To enable the students to understand the fundamentals of Cost Accounting.

Mission:

To develop skills in the preparation of cost sheet and cost ascertainment.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the objectives of cost accounting	1	Un
CO – 2	understand the functions of cost accounting	1	Un
CO – 3	understand the various classifications of cost	1	Un
CO – 4	understand the preparation of cost sheet.	1,2,8	Un,Ap
CO – 5	determine the elements of materials and its types	3,4	Re,Ap
CO – 6	know the various methods of remuneration.	1,8	An
CO – 7	understand the overhead absorption methods.	1,3	Un,Ap
CO – 8	understand overhead allocation and apportionment.	1,3	Un,Ap

Semester IV			
Part III Non Major Elective II Introduction to Cost Accounting			
Code:18UCON41	Hrs/Week: 2	Hrs/Sem 30	Credits : 2

Unit I - Cost Accounting:

Meaning of Cost - Costing and Cost Accounting – Classification of costs.

Unit II – Cost Sheet.

Meaning of Cost sheet - Preparation of Cost sheet.(Simple problems)

Unit III – Material Costing

Stock levels - Minimum stock level - Maximum stock level – Reorder level – Danger level. -
EOQ. (Simple problems)

Unit IV -Labour Costing

Direct labour – Indirect labour – Methods of Remuneration: Time rate – Piece rate.(Simple problems)

Unit V – Overheads Costing

Meaning of Overheads – Meaning of Allocation- Apportionment-Absorption – Bases of apportionment (Simple problems)

Text book:

Peer Mohamed and Shazuli Ibrahim .*Cost Accounting*.Madurai:Pass Publications.

Books for Reference:

1. Pillai R.S.N.&Bagavathi . *Cost Accounting*.New Delhi:S.Chand& Company, LTD.
2. Selvaraj. V.M .*Cost Accounting*.Tirunelveli: Bavani Publications.

SEMESTER – IV	
Part IV	Self Study Course
Code : 18UCOSS2	Credit : 2

Vision:

To enable them to have a basic knowledge of online marketing.

Mission:

To make the students aware of the various concepts and procedures in online marketing.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the functions of online marketing.	1,3	Un
CO – 2	understand the significance of online marketing.	1,3	Un
CO – 3	understand the strategy and planning for internet marketing.	1,3,4	Un,Ap
CO – 4	learn the role of the Internet and its technological development	1,3,4	Un,Ap
CO- 5	know E-mail marketing and creating email ID for personal and business use.	- 1,7	Ap
CO – 6	understand ethical and legal issues in internet marketing.	1,2,5	Un
CO – 7	understand the importance of Global Internet Marketing	1, 6	Un
CO – 8	analyse and evaluate the significance of “Customerisation” in internet marketing.	1,5,6	An,Ev

SEMESTER – IV	
Part IV Self Study Course	Online Marketing
Code : 18UCOSS2	Credit : 2

Unit I : Online marketing

Online marketing – Meaning – Definition – Evaluation – Function of online marketing – Advantages and Disadvantages of online marketing – Differences between Online and Internet marketing.

Unit II: Strategy and Planning

Strategy and Planning for Internet Marketing - Traditional Offline Businesses in the Online World - Internet strategy - virtual value chain, dis-intermediation -Cybermediaries.

Unit III: E - commerce

Introduction to Internet Marketing - Mapping fundamental concepts of Marketing - Role of the Internet – Limitations - Technological Development, Development of E - commerce, different commercial models, diverse roles of websites.

Unit IV: Email Marketing

Email Marketing – Meaning – Advantages and Disadvantages in email marketing – steps in creating email ID for personal and business use – evolution of email marketing and its growth.

Unit V: Global Internet Marketing

Trust in Internet Marketing - Ethical and Legal Issues - Internet of the future: “Customerization” – Internet marketing in India - Global Internet Marketing – problems of web marketing in India.

Text Book:

Philip Kotler. *Marketing Management*. New Delhi: Tata McGraw Hill.

Books for Reference:

Gupta. C. B, Rajan Nair. N, *Marketing Management*, New Delhi: Sultan Chand & Sons,

SEMESTER – V			
Part III Core XI (Common Core) Human Resource Management			
Code:18UMCC51	Hrs/Week: 6	Hrs/Sem: 90	Credit : 4

Vision:

To enable students to understand the basic concepts in Human Resource Management.

Mission:

To familiarize students on the various aspects of Human Resource Management.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	gain knowledge on the basic concepts of planning human resource and help them to understand basic techniques of business.	1,2	Un
CO – 2	understand the basic selection process in human resource management.	1,2,3	Un
CO – 3	know the importance of training and development in human resource management.	2,3,4	Ap
CO – 4	know about the transfer policies.	2,3,5	Un, Re
CO – 5	gain knowledge on compensation methods.	3,4	Un, An
CO – 6	understand the promotional policies in business.	3,4	Un, Re
CO – 7	know and apply the significance and problems in performance appraisal.	3,4,5	Ap
CO – 8	know and apply the methods of performance appraisal	3,4,5	Ap

SEMESTER V			
Part –III CORE – XI (Common Core) Human Resource Management			
Code: 18UMCC51	Hrs/Week: 6	Hrs/Sem:90	Credits: 4

Unit-I : Introduction

Human Resource Management: Meaning - Objectives - Nature and Scope - Importance – Functions - Problems of HRM - Personnel Management Vs. HRM - Qualities and Qualifications of Human Resource Managers.

Unit-II : Human Resource Planning, Recruitment and Selection

Human Resource Planning: Meaning - Need and Importance - Objective - Problems - Process – Recruitment: Meaning - Factors Influencing Recruitment - Sources of Recruitment - Problems in Recruitment

Selection: Meaning - Factors Affecting Selection Decisions - Selection Policy - Steps in Selection.

Unit-III : Training and Development

Training: Need and Importance - Objective - Types - Steps in Training Programme – Methods of Training - Evaluation of Training Programmes.

Development: Meaning - Concept and Essentials of Management Development Programmes.

Unit-IV : Transfer, Promotion and Compensation

Transfer: Objective - Transfer Policy

Promotion: Purpose - Promotion Policy – Demotion –

Compensation: Objective – Principles.

Unit-V : Performance Appraisal

Performance Appraisal: Meaning - Need and Importance - Objective - Problems in Performance Appraisal - Factors Influencing Performance Appraisal – Methods of Performance Appraisal.

Text Book:

ChitraAtmaramNaik.*Human Resource Management*.Chennai: Ane Books Pvt.

Books for Reference:

1. C.B.Gupta. *Human Resource Management*. New Delhi:Sultan Chand & Sons.
2. C.P.Memoria. *Personnel Management*. Mumbai: Himalaya Publishing House.
3. L.M.Prasad. *Human Resources Management*. New Delhi:Sultan Chand & Sons.

SEMESTER –V			
Part III Core XII		Income Tax Law & Practice I	
Code:18UCOC52	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To expose the students to the basic principles, concepts and provisions in Income Tax Act and equip them to the computation of taxable income under different heads.

Mission:

To provide a conceptual understanding and impart practical skills in computing different heads of income.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply basic concept and provisions of the Income Tax Act 1961.	1,2,3	Un
CO – 2	understand the various exempted income and residential status.	2,5	Ap
CO – 3	understand and compute Salary income	4,5	Ap
CO – 4	understand and compute Income from House property.	2,5	Ap
CO – 5	compute Capital gains	5,8	Ap
CO – 6	compute Profits and gains	5,8	Ap
CO -7	compute Income from other sources.	5,8	Ap
CO -8	compute different heads of income.	2,5	Ap

SEMESTER –V			
Part III	Core XII	Income Tax Law & Practice I	
Code:18UCOC52	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I: Introduction

Basic concepts and definition – Agricultural Income — Residential status – Tax Incidence – Problems – Exempted Income.

Unit II: Salaries

Income under the head Salary - Different forms – Allowance – Perquisites - Computation Problems

Unit III: House Property

Income under the head House Property – Deductions – Computation - Problems

Unit IV: Profits and gains

Income under the head Profits and Gains from business or profession – Deduction Expressly allowed – General Deductions – Computation – Problems

Unit V: Capital gains and Income from other sources

Income under the head capital gains – Types – Exemption – Computation – Problems – Income from Other Sources – Simple problems only.

Note: Theory - 30% Problem - 70%

Text Book :

Mehrotra H.C. and S.P.Goyal. *Income tax law & accounts*. Agra: Sahitya Bhawan Publication. (Relevant Assessment year).

Books for References:

1. Gaur.V.P, Narang,Puja Gaur & Rajeevpuri. *Income tax law & Practice*. New Delhi: Kalyani Publishers.
2. Lal B.B and Vashist.N. *Income tax law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd.

SEMESTER –V			
Part III Core XIII		Business Law	
Code:18UCOC53	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To expose students to various business laws.

Mission:

To enable students to have adequate knowledge on rules and regulations of commercial laws.

Course Outcome:

Co.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the essentials and steps to enter into a contract.	1,2	Un
CO-2	familiarize with the terminology used in contract Act	1,4	Un
CO-3	know about the remedies of breach of contract.	1,2,3	An
CO-4	understand the contract of indemnity and its kinds.	1, 2,5	Un
CO-5	know the performance of Contract	1,4,5	Ap
CO-6	understand the contract of Contract of Guarantee	1,2,8	Un
CO- 7	understand the types of bailment, rights and its duties.	1,4	Un
CO-8	know the rights of buyers and sellers, its conditions and warranties regarding Sale of Goods Act.	6,7	Ap

SEMESTER –V			
Part III	Core XIII	Business Law	
Code:18UCOC53	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I Introduction to Contract Act:

The Indian Contract Act - Definition - Essential Elements of Contract-Classification of Contracts – Offer – Acceptance – Communication of Offer, Acceptance and Revocation – Consideration – Contract Without Consideration – Capacity to Make Contract.

Unit II Performance of Contract:

Performance of Contract – Contract not to be Performed – Discharge of Contract – Remedies for Breach of Contract – Specific Performance – Quasi Contracts.

Unit III Contract of Indemnity:

Contract of Indemnity – Contract of Guarantee – Extent of Surety’s Liability – Kinds of Guarantee – Rights of Surety – Discharge of Surety

Unit IV Bailment:

Bailment – Classification of Bailment – Duties and Rights of Bailor and Bailee – Pledge – Rights and Duties of Pawor and Pawnee – Pledge by Non Owners – Contract of Agency

Unit V Sale of Goods Act:

Sale of Goods Act – Difference Between Sale and Agreement To Sell – Right of Buyers and Sellers - Duties - Conditions And Warranties – Delivery of Goods – Unpaid Seller

Text Book:

Kapoor N.D..*Business Law*.New Delhi:Sultan Chand & Sons.

Books for Reference:

1. Tulsian P.C..*Business Law*.New Delhi:Tata McGraw Hill Edition.
2. Tulsian P.C..*Business and Corporate Law*.New Delhi:Tata McGraw Hill Edition.

SEMESTER –V			
Part III Core Integral I		Special Accounts	
Code:18UCOI51	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

To identify the various approaches in modern Accounting Practices.

Mission:

To enable students to gain in-depth knowledge in Corporate Accounting.

Course outcome:

Co.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	gain in-depth knowledge in corporate accounting	2,4,5	Un
CO-2	know the format of final accounts of Banking, Insurance and Holding companies	4,5	Ap
CO-3	prepare the accounts for public limited companies	1,2,5	Ev, Ap
CO-4	understand investment accounts, fixed interest securities and variable income securities.	5,8	An
CO-5	understand and prepare voyage accounts	5,8	Un
CO-6	know about statutory laws relating to banking companies accounts	1,3,8	Un, Ap
CO-7	know about statutory laws relating to insurance company accounts.	1,2,5	Un, Ap
CO-8	understand and prepare accounts of holding companies.	1,8	Un, Ap

SEMESTER –V			
Part III	Core Integral I	Special Accounts	
Code:18UCOI51	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I Investment Accounts

Investment Accounts-Accounting Treatment of Investments-Fixed interest Securities –Variable income securities.

Unit II Voyage Accounts

Voyage Account- Provisions for incomplete voyage.

Unit III Banking Companies Accounts

Accounts of Banking Companies- Rebate on bills discounted- Final Accounts.

Unit IV Insurance Companies Accounts

Accounts of Insurance Companies- Life Insurance- General Insurance.

Unit V Holding Companies Accounts

Holding Companies-Calculation of cost of control – Minority interest- Preacquisition or capital profit-Intercompany company balances-Unrealised inter company profits , revaluation of assets and liabilities, elimination of common transaction- Preparation of consolidated Balance sheet (Simple problems)

Note: Theory: 30% Problem: 70%

Text Book:

Reddy T.S & MoorthyA..*Advanced Financial Accounting*. Chennai: Margham Publications.

Books for References: -

1. Gupta R.L and M. Radhaswamy.*Company Accounts*.New Delhi:Sultan Chand & Sons.
2. PillaiR.S.N, Bagavathi , S.Uma. *Fundamentals of Advanced Accounting*-Vol-II.New Delhi: S,Chand& Company Ltd.
3. Raman B.S. *Corporate Accounting*. Mangalore: United Publishers.

SEMESTER –V			
Part III Core Integral II Cost Accounting			
Code:18UCOI52	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

Develop professional skills relating to cost accounting

Mission:

To enable the students to understand the basic principles of Cost Accounting and to develop skills in the preparation of cost accounts.

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the objectives and functions of cost accounting	1,5	Un
CO – 2	understand the preparation of cost sheet.	1,5,8	Ap
CO – 3	determine the elements of material and the techniques of material control	4,5	Un,Ap
CO - 4	know the concepts of labour cost computation and control.	1,5,8	Un,Ap
CO – 5	understand the overhead allocation and apportionment.	1,5	Un,Ap
CO - 6	gain knowledge on absorption of overheads	1,7,8	Un,Ap
CO – 7	understand the techniques of Contract costing	5,8	Un,Ap
CO – 8	gain knowledge on the techniques of Process costing and prepare process accounts.	5,8	Un,Ap

SEMESTER –V			
Part III Core Integral II		Cost Accounting	
Code:18UCOI52	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I Introduction to Cost Accounting and Cost Sheet:

Definition of Cost Accounting - Objectives - Difference between Financial Accounting and Cost Accounting - Elements of cost - Cost unit - Cost Centre - Classification of cost and costing. Format of Cost sheet - Preparation of Cost sheet, Tender or Quotation in Unit costing. Reconciliation of profits as per cost and financial accounts.

Unit II Material Control

Material control: Purchasing - Centralised and Decentralised purchasing. Store Keeping - Setting of levels of stock - Economic Ordering Quantity - ABC analysis - VED Analysis. Purchase price computation - Methods of valuing material issues: FIFO - LIFO - Simple Average - Weighted Average.

Unit III Labour Cost – Computation and Control:

Labour costs - Control over labour costs: Labour Turnover: Meaning - Methods of LTO -Causes, Effects and Prevention of LTO. Idle time: Meaning - Causes - Treatment. Overtime: Meaning - Causes - Treatment. Systems of wage payment: Methods of Time wage system - Methods of Piece wage system: Straight - Differential Piece rate: Taylor’s Differential Piece rate - Merrick’s Multiple Piece rate. Premium and Bonus plans: Halsey - Rowan.

Unit IV Accounting for Overheads:

Meaning of Allocation and Apportionment of Overheads - Bases of Apportionment - Meaning of Reapportionment of overheads - Methods of Reapportionment - Meaning of Absorption of Overheads - Methods of Absorption of overheads.

Unit V Methods of costing:

Contract costing: Features - Treatment of Profit in incomplete contracts. Process costing: Features - Treatment of Normal loss, Abnormal loss and Abnormal gain in process accounts.

Note: Theory – 30% Problem – 70%

Text Book:

Pillai, R.S.N. and Bhagavathi, V. *Cost Accounting*. New Delhi: S.Chand&Co,Ltd. 2013.

Books for Reference:

1. Reddy, T.S. and Hari Prasad Reddy, Y. *Cost Accounting*. Chennai: Margham Publications, 2014.
2. Jain, S.P. and Narang, K.L. *Cost Accounting- Principles and Practice*. Chennai: Kalyani publishers. 2013.
3. Murthy and GuruSamy, S. *Cost Accounting*. New Delhi: Tata McGraw Hill. 2012.
4. Maheswari, S.N. *Cost and Management accounting*. New Delhi: Sultan Chand & Sons. 2013.

SEMESTER –V	
Part IV Self Study Course	Salesmanship
Code:18UCOSS3	Credit : 2

Vision:

To enable students to gain knowledge on the basic skills of a successful salesman.

Mission:

To familiarise students on the various skills required to become a good salesman.

Course outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the characteristics of salesmanship..	1,3	Un
CO – 2	understand the importance of salesmanship..	1,3	Un
CO – 3	understand the basic qualities of a successful salesman.	1,2	Un
CO – 4	help the students to inculcate personal selling skills.	1	Ap
CO – 5	know about the procedure for handling objections.	1	Ap
CO – 6	expose the students for making sales and managing customer.	1	Ap
CO – 7	identify the essentials of a good sales talk	3,4,8	Ap
CO – 8	know the essentials of closing the sales.	3,4,8	Ap

SEMESTER –V		
Part IV	Self Study Course	Salesmanship
Code:18UCOSS3		Credit : 2

Unit I Salesmanship

Salesmanship – Meaning – Definition – Characteristics of salesmanship — Importance of salesmanship.

Unit II Personal selling

Personal selling – Steps involved in personal selling – Qualities of successful salesman.

Unit III Knowledge of Customers

Meaning – Definition – Classification of customers.

Unit IV Handling Objections

Meaning – Reasons for raising objections - Procedure for handling objections.

Unit V Sales talk

Meaning of sales talk- Essentials of effective sales talk- Methods of closing the Sales.

Text Book: -

Pillai, R.S.N. & Bhagavathi. V. *Salesmanship*. New Delhi:S.Chand& Co. 2005.

Book for Reference: -

Rustom Davar S. SohrabDavar R. and Nulsi R.*Salesmanship and Publicity*. New Delhi: Vikas Publishing house Pvt. Ltd.

SEMESTER –VI			
Part III Core XIV		Management Accounting	
Code:18UCOC61	Hrs/Week: 6	Hrs/Sem : 90	Credits : 4

Vision:

Develop professional and accounting skills for decision making in business to excel in their career.

Mission:

To acquaint the students with accounting concepts, tools and techniques for managerial decision making.

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic concepts of management accounting and differentiate management accounting from financial accounting and cost accounting.	1,2	Un
CO – 2	understand the contexts where types of ratios can be applied for evaluating the performance and financial position of a firm.	2,5	Un,Ap
CO – 3	evaluate the performance of a firm using fund flow statement.	5,8	Ev,Ap
CO – 4	evaluate the performance of a firm using cash flow statement.	5,8	Ev,Ap
CO - 5	use marginal costing techniques for optimising cost and profit.	2,3,5	Un,Ap
CO - 6	understand the features and importance of budgets and budgetary control	1,5	Un,Ap
CO - 7	prepare various budgets	5,8	An,Ap
CO - 8	identify the significance of standard costing, budgeting and budgetary control in managerial decision making.	2,5	An,Ap

SEMESTER –VI			
Part III Core XIV Management Accounting			
Code:18UCOC61	Hrs/Week: 6	Hrs/Sem : 90	Credits : 4

Unit I Introduction to Management Accounting & Ratio Analysis:

Meaning - Objectives and Scope of Management Accounting - Functions - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Advantages - Limitations. Tools of Financial Statement Analysis (Theory only).

Ratio analysis: Meaning - Importance - Limitations - Ratio Analysis for Liquidity, Activity, Solvency and Profitability.

Unit II Funds Flow and Cash Flow Analysis:

Funds Flow Analysis: Concept of Fund- Schedule of changes in working capital - Preparation of Funds flow statement.

Cash Flow Analysis: Cash from operations - Preparation of Cash Flow Statement as per AS-3.

Unit III Marginal Costing:

Meaning of Marginal cost and Marginal costing - Advantages and Limitations of Marginal costing - Contribution - P/V ratio - BEP - Margin of safety - Applications of marginal costing in managerial decision making: Fixation of selling price - Key factor - Make or Buy - Selection of suitable product mix.

Unit IV Budgetary Control:

Meaning of budget - Budgetary Control - Objectives - Features - Advantages - Limitations - Preparation of Budgets: Production budget - Purchases Budget - Sales Budget - Cash budget - Flexible budget.

Unit V Standard Costing:

Meaning of Standard cost and Standard costing - Advantages and Limitations of Standard costing - Comparison between standard costing and Budgetary control - Analysis of Variances: Material Variances - Labour variances - Overhead Variances.

Note: Theory – 30% Problems – 70%

Text Book:

Pillai, R.S.N. and Bhagavathi V. *Management Accounting*. New Delhi: S, Chand & Sons. 2010.

Books for Reference:

1. Jain, S.P. and Narang, K.L. *Cost Accounting*. Chennai: Kalyani publishers. 2011.
2. Maheswari, S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 2012.
3. Gupta, S.P. *Management Accounting*. Agra: Sahitya Bhawan Publications.

SEMESTER –VI			
Part III		Core XV	
Income Tax Law and Practice-II			
Code:18UCOC62	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To enable the students to acquire practical skills on Income Tax Assessment.

Mission:

To impart practical skills in clubbing, set off of losses and in computation of income of individuals and firms.

To provide knowledge about the computation of tax liabilities of Individuals, HUF and Firms.

Course outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply the concept of clubbing of income	1,2,3	Un
CO – 2	set off and carry forward losses	2,5	Ap
CO – 3	understand and apply deductions U/S 80 C to 80 U	2,5	Ap
CO -4	understand the various assessment procedures	5,8	Ap
CO -5	understand and compute advance tax and TDS	5,8	Ap
CO – 6	understand and apply the tax rate and deductions.	4,5	Ap
CO – 7	compute income of individuals and firms.	2,5	Ap
CO – 8	prepare Income Tax returns of individuals and firms	5,8	Ap

SEMESTER –VI			
Part III Core XV Income Tax Law and Practice-II			
Code:18UCOC62	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I: Clubbing of Income and Set off

Clubbing of income – Set off and carry forwards of losses – Problems.

Unit II: Deduction

Deductions from gross total income – Tax rate (Simple Problems).

Unit III: Procedure for filing of return

Returns – Types – Belated return – Defective return – Assessment – Tax deducted at Source – e-Filing – PAN.

Unit IV: Assessment of Individual

Assessment of individuals and H.U.F - Computation (Simple Problems).

Unit V: Assessment of Partnership firms

Assessment of firms – Book profit – Computation(Simple Problems).

Note : Theory : 30% Problem 70%

Text Book :

Mehrotra H.C and Goyal S.P. *Income tax law & accounts, Agra: SahityaBhawanPublication.*
(Relevant assessment year).

Books for Reference:

1. Gaur.V.P, Narang, Puja Gaur & Rajeevpuri. New Delhi:*Income tax law & Practice.*Kalyani Publishers.
2. Lal B.B and Vashist .N. *Income tax law & Practice.*New Delhi:I.K.International Publishing House Pvt Ltd.

SEMESTER –VI			
Part III Core XVI		Industrial Law	
Code:18UCOC63	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Vision:

To understand Industrial law concepts.

Mission:

To be capable of interpreting and adhering to Industrial laws.

Course Outcome:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the disputes of strike, lock out, retrenchment, lay off and compensation	1,2	Un
CO-2	know about the welfare, safety and health of workers.	2,5,8	Ap
CO-3	analyse Women and Factories Act	4,5,8	Ap
CO-4	understand the various act relating to payments.	5,8	Ap
CO-5	understand the rules regarding workmen's compensation.	2,5	Un
CO-6	know the Minimum Wages Act	1,3	An
CO-7	understand the Trade Union Act	1,4	Un
CO-8	know the rights and duties of Employee State Insurance Act.	7,8	Ev

SEMESTER –VI			
Part III Core XVI		Industrial Law	
Code:18UCOC63	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I The Industrial Disputes Act:

The Industrial Disputes Act 1947 – Definition – Authorities – Strike – Lock Out – Illegality - Retrenchment – Lay Off – Compensation

Unit II The Factories Act:

The Factories Act 1948 – Definition – Welfare – Safety & Health – Working Hours – Employment of Young Persons – Women Annual Leave With Wages – Penalty

Unit III The Workmen Compensation Act:

The Workmen Compensation Act 1923 – Definition – Liability of Employer – Rules Regarding Workmen’s Compensation

Unit IV The Minimum Wages Act:

Minimum Wages Act 1948 – Payment of Gratuity Act - Payment Of Bonus Act 1965

Unit V The Trade Union Act:

Trade Union Act 1926 – Definitions – Registration of Trade Unions – Rights and Liabilities of a Registered Trade Union – Employees’ State Insurance Act 1948 – Definitions – Contribution – Benefits – E.S.I Fund – Authorities – Penalties

Text Book:

Kapoor N.D. *Industrial Law*. New Delhi: Sultan Chand & Sons.

Book for References:

1. Tulsian. P.C. *Business and Corporate Law*. New Delhi: Tata McGraw Hill Edition.

SEMESTER –VI			
Part III Core Integral III Financial Services			
Code:18UCOI61	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Vision:

To familiarise on different financial services available.

Mission:

To analyse the principles of financial services.

Course outcome:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	know the framework of Financial Markets in India.	1,3	Un
CO-2	be familiar with the functions of Financial Services.	2,4	An
CO-3	gain knowledge on the avenues of financial services	3,6	Un
CO-4	be an expertise in various Financial markets and its Services	1,8	Ev
CO-5	understand the term Merchant Banking	1,8	Ap
CO-6	know Lease Financing	4,6	Un
CO-7	understand the activities and scope of venture capital and also the functions of credit rating	5,7	Ap
CO-8	understand Mutual Funds and its application	1,7	An

SEMESTER –VI							
Part III		Core Integral III		Financial Services			
Code:18UCOI61		Hrs/Week: 5		Hrs/Sem: 75		Credits : 4	

Unit I Introduction:

Introduction to Financial Services – concept – objectives – characteristics –classification of financial services-Scope-Causes– constituents - growth of Financial Services in India – new Financial products and services, Innovative Financial Instruments- Financial Service sector in India - problems faced. Regulatory framework.

Unit II Merchant Banking:

Merchant Banking - meaning - definition - scope- functions - merchant banker’s code of conduct – qualities for merchant bankers- SEBI guidelines-Merchant banker’s commission . Merchant bankers in market making process-Progress of merchant banking in India-Scope - Problems of merchant bankers.Securitization-features-need-process of securitization Securitization in India.

Unit III Lease Financing:

Lease Financing - definition, characteristics, types of lease, financial lease vs. operating lease- test for financial lease- participants - leasing process - services of the lessor - advantages of leasing - limitation of lease financing – the Indian leasing scenario. Hire purchasing - Definition and features –Concept of hire purchasing - Rights of hirer– Bank credit for hire purchase- difference between Hire Purchasing and Lease Finance.

Unit IV Venture Capital:

Venture capital- meaning- features-scope of venture capital- importance- origin-Venture capital guidelines- stages of venture capital financing- The Indian Scenario: methods of venture financing-Suggestions for growth of venture capital. Credit Rating – Functions- origin – credit rating in India – benefits - credit rating Agencies in India: CRISIL - ICRA – CARE.

Unit V Mutual Funds:

Mutual Funds - meaning – Fund unit vs. share- origin -types of mutual fund- importance Functions, advantages and growth. Factoring: Meaning, terms and conditions-Functions benefits– Cost of factoring-types of factoring-Discounting-Difference between factoring and discounting – Advantages and Disadvantages of factoring. Derivatives: Meaning, definition, importance, kinds of financial derivatives-Forward vs. Future derivative.

Text Book

Gordon K.Natarajan.*Financial Markets and Services*.Mumbai: Himalaya publishing House. 2014 (Revised Edition).

Books for Reference:

- 1 Joseph Anbarasu, Boominathan. V.K, Manoharan. P and Gnanaraj.G. *Financial Services*.New Delhi:Sultan Chand & Sons Current Edition.
1. Gurusamy. *Financial Markets and Services*.Chennai: Vijay Nicole Imprints Pvt Ltd. 2014 (Revised Edition).

SEMESTER –VI			
Part IV Core Integral IV Investment Management			
Code:18UCOI62	Hrs/Week: 7	Hrs/Sem: 105	Credits : 4

Vision:

To know about the investment avenues and techniques.

Mission:

To train the students in stock broking and safe investment pattern.

Course Outcome:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the sources of investments.	1,3	Un
CO-2	know of various level of risks.	2,4	An
CO-3	adapt with primary market procedures.	3,6	Un
CO-4	be familiarised with various stock exchanges and their functions.	1,8	Ev
CO-5	analyse the securities according to industry.	1,8	Ap
CO-6	analyse the securities technically.	4,6	Un
CO-7	apply the tools to understand the overall marketing.	5,7	Ap
CO-8	know the investment pattern.	1,7	An

SEMESTER –VI			
Part IV Core Integral IV Investment Management			
Code:18UCOI62	Hrs/Week: 7	Hrs/Sem: 105	Credits : 4

Unit I - Framework:

Investment – meaning – Investment VS Speculation – Investment Categories – Debt instruments – Institutional deposits, real estates, investment media – Sources of investment information – Risks associated with investment. Default risk, business risk, purchasing power risk, political risk, market risk.

Unit II - Primary Market:

Issue of various types of equities, stock preference shares and debentures - The players in new issue market – Public issues – Right issues – Bonus issue – Private placement – Book building – bought out deals proportionate allotment – Listing requirements stock invest – Free pricing of issues – Analysis of prospectus.

Unit III - Secondary market:

Conventional stock exchanges – Over the Counter Exchange of India – Stock Holdings Corporation of India Ltd., - SEBI – Origin and development – Objectives – Activities – Role and functions.

Unit IV - Securities analysis: Fundamental analysis

Fundamental analysis – a) Economic analysis – Market tools of economic analysis – Economic indicators that affect market b) Industry analysis – Life cycle of an industry c) Company analysis –Financial parameters – Financial analysis including ratios – Inter firm comparison.

Unit V - Securities analysis: Technical analysis

Technical analysis: a) Market tools of technical analysis – Technical indicators of overall market – Random Walk theory - Efficient Market Theory b) Individual scripts – Technical tools interpretation of charts c) Advanced technical tools – Details and interpretation of technical analysis.

Text Book:

V. Avadhani. *Investment & Securities Markets in India*. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Preeti Singh. *Investment Management*. New Delhi:Himalaya Publishing House.
2. Prasanna Chandra. *Managing Investment*. New Delhi:S. Chand & Company Ltd.
3. Jack Clark Francis. *Investment*. New Delhi:S. Chand & Company Ltd.

SEMESTER –VI			
Part IV / Core Integral IV		Project	
Code:18UCOP61	Hrs/Week: 7	Hrs/Sem: 105	Credits : 4

1. It is a Group project and each group consists of not more than five students.
2. The project report should be in English.
3. A project report shall consist about 50 pages minimum.
4. Marks for the project report will be 100 divided as internal 50 marks and external 50 marks.
5. Project report evaluation and viva – voce will be conducted by both External examiner and the Guide.
6. Allocation of marks for the VI semester subject project is given below.

	Marks
Internal Evaluation	
Data Collection & Experimental work	10
Relevance, Objective & Focus of Project	15
Team Work	5
Originality, Innovation & Creativity	10
Oral Presentation	10
Total	50
External Evaluation	
Relevance to the theme	15
Design of the Project	10
Mode of presentation (Models / Charts / Graph / Power Point Presentation)	15
Response to questions & Criticisms	10
Total	50