

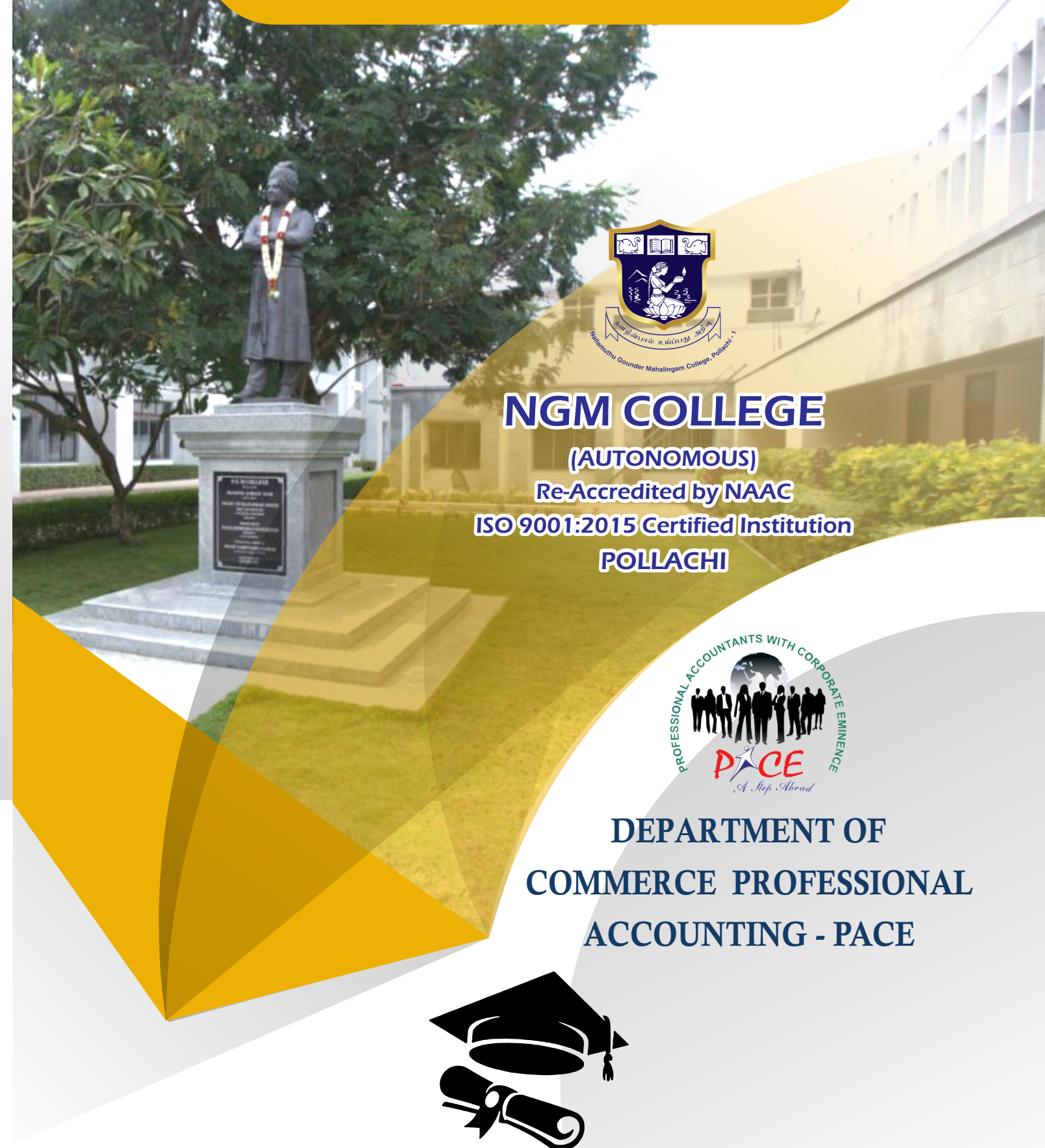


"A College is a temple of wisdom, seed bed of character, model of discipline, training ground of democracy and a nursery of great hearts, strong mind, true faith and willing hands. Hence, education has a pivotal role in harvesting the available resources to contribute to the prosperity of the nation"

- Arutchelvar Dr. N. Mahalingam

Holistic Education for the wholesome development of Human personality for the overall well-being of the Humanity as a whole.

Dr. B. K. Krishnaraj Vanavarayar
President



ACADEMIC COUNCIL MEETING

EMPOWER THE YOUTH TO ENRICH THE NATION

11.11.2020

NGM COLLEGE POLLACHI

(Autonomous) Pollachi – 642 001

Re-Accredited by NAAC

& an ISO 9001: 2015 Certified Institution



DEPARTMENT OF COMMERCE – PROFESSIONAL ACCOUNTING

SYLLABUS

2020-2023 BATCH

NGM COLLEGE

Vision

“Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

Training students to become role models in academic arena by strengthening infrastructure, upgrading extension through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

DEPARTMENT OF COMMERCE – PROFESSIONAL ACCOUNTING

Vision

To enable the students recognize the path to success by adapting to the changes in Professional Environment, knowledge management , Information Technology and acquiring skills to match with global standards, to attain holistic development and to emerge as a proud citizen of the country.

Mission

Training the students to become proactive, innovative global professionals, develop professional skills with competencies, and inculcate highest ethical standards through human excellence programmes

SCHEME OF EXAMINATIONS

(Students admitted batch 2020-2023)

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – I								
I	20UTL101/ 20UHN101	Tamil / Hindi Paper – I	6	3	30	70	100	3
II	20UEN 101	English for Enrichment – I	5	3	30	70	100	3
III	20 UPA 101	CORE I : Financial Accounting	6	3	30	70	100	4
	20 UPA 102	CORE II : General Economics	5	3	30	70	100	3
	20 UPA 1A1	ALLIED I : Quantitative Aptitude - I	6	3	30	70	100	4
IV	20 UHR101	Human Rights in India	1	2	-	50	50	2
	20 HEC 101	Human Excellence : Personal Values and Sky Practice I	1	2	25	25	50	1
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		175	425	600	20
Semester – II								
I	20UTL202/ 20UHN202	Tamil / Hindi Paper – II	6	3	30	70	100	3
II	20UEN 202	English for Enrichment – II	5	3	30	70	100	3
III	20UPA 203	CORE III : Higher Financial Accounting	6	3	30	70	100	4
	20UPA 204	CORE IV : Commercial Law	5	3	30	70	100	4
	20UPA 2A2	ALLIED II : Quantitative Aptitude -II	5	3	30	70	100	4
IV	20 EVS 201	Environmental Studies	2	2	-	50	50	2
	20 HEC202	Human Excellence : Personal Values and Sky Practice II	1	2	25	25	50	1
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		175	425	600	21

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – III								
III	20UPA 305	CORE V : Corporate Accounting	6	3	30	70	100	4
	20UPA 306	CORE VI: Income Tax	5	3	30	70	100	4
	20UPA 307	CORE VII: Company Law and Secretarial Practice	4	3	30	70	100	3
	20UPA 308	CORE VIII : Modern Marketing	4	3	30	70	100	4
	20UPA 309	CORE IX : Business Management	4	3	30	70	100	3
	20UPA 3A3	ALLIED III : Computer Applications – I; Programming Lab in MS Office	5*	3	40	60	100	4
IV	20 HEC 303	Human Excellence : Professional Values and Yoga Practice III	1	2	25	25	50	1
	20UPA 3N1 / 20 UPA 3N2	Skill Based Non-Major Elective : Accounting and Auditing /Company Law	1	2	-	50	50	2
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		215	485	700	25
Semester – IV								
III	20UPA 410	CORE X : Higher Corporate Accounting	6	3	30	70	100	4
	20UPA 411	CORE XI : : Industrial Law	5	3	30	70	100	4
	20UPA 412	CORE XII : Financial Management	6	3	30	70	100	3
	20UPA 413	CORE XIII: Indirect Taxation	6	3	30	70	100	4
	20UPA 4A4	ALLIED IV : Computer Applications – II Programming Lab in Tally	5*	3	40	60	100	4
IV	20 HEC 404	Human Excellence : Social Values and yoga Practice IV	1	2	25	25	50	1
	20 UPA4N3 / 20 UPA4N4	Skill Based Non-Major Elective : Taxation / Contract Act	1	2	-	50	50	2
V	20UNC401/ 20UNS402/ 20USG403	Extension Activities : NCC / NSS / Sports & Games	-	-	-	50	50	1
Total			30		185	465	650	23

Note: * 4 hours Lab and 1 hour theory

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
III	20 UPA 514	Core XIV : Cost Accounting	6	3	30	70	100	4
	20 UPA 515	Core XV : Executive Communication	6	3	30	70	100	4
	20 UPA 5E1/E2	Major ELECTIVE I: Banking Theory Law and Practice / Principles of Insurance	6	3	30	70	100	5
	20UPA 516	Core XVI : Financial Services	5	3	30	70	100	3
	20 UPA 5E3/E4	Major ELECTIVE II : Operations Research / Investment Management	5	3	30	70	100	5
IV	20HEC 505	Human Excellence : National Values – yoga Practice V	1	2	25	25	50	1
	20 UPA5S1/ 20 UPA5S2	Skill Based Major Elective : Business Ethics/ Brand Management	1	2	-	50	50	2
	20GKL 501	Skill Based Subjects : General Knowledge and General Awareness*	*SS	2	-	50	50	2
Total			30		175	475	650	26
Semester – VI								
III	20UPA 617	Core XVII : Management Accounting	6	3	30	70	100	4
	20UPA 618	Core XVIII : Strategic Management	5	3	30	70	100	3
	20UPA 619	Core XIX : Information Technology & E-Security	5	3	30	70	100	3
	20UPA 620	Core XX : Auditing and Assurance	6	3	30	70	100	4
	20UPA 621	Core XXI : Human Resource Management	4	3	30	70	100	3
	20UPA 6E5/E6	Major ELECTIVE III: Practical Auditing** / Case Analysis	2	3	20	80	100	5
IV	20HEC 606	Human Excellence : Global Values and Yoga Practice VI	1	2	25	25	50	1
	20 UPA6S3/ 20 UPA6S4	Skill Based Major Elective :Entrepreneurial Development Programme/Supply Chain Management	1	2	-	50	50	2
Total			30		195	505	700	25
Grand Total			180		1120	2780	3900	140

Note * self study paper

** 80 mark for report presentation and 20 for viva-voce examinations

Bloom's Taxonomy Based Assessment Pattern

K1-Remember ; **K2**- Understanding ; **K3**- Apply ; **K4**-Analyze ; **K5**- Evaluate

1. Part I,II & III--Theory: 70 Marks

(i) Marks distribution: TEST- I & II and ESE:

Knowledge Level	Section	Marks	Description	Total
K1 (Q1-5)(Q6-10)	A(Answer all)	10x1=10	MCQ/Define	70
K2 (Q11-15)	B (Either or pattern)	5x4=20	Short Answers	
K3& K4 (Q16-21)	C(Answer 4 out of 6)	4x10=40	Descriptive/ Detailed	

***16th Question Compulsory**

2. Part IV - Theory: 50 Marks

Knowledge Level	Section	Marks	Description	Total
K1	A(Answer all)	10x1=10	MCQ/Define	50
K2, K3 & K4	B (Answer 5 out of 8)	5 x 8=40	Descriptive/ Detailed	

3. Practical Examinations:

Knowledge Level	Section	Marks	Description
K3	Practicals & Record work	60	100
K4		40	
K5			

4. Project

Knowledge Level	Section	Marks	Description
K2	Record work and Vivo - voce	80	100
K3		20	
K4 & k5			

Components of Continuous Assessment

Components		Calculation	CIA Total
Test 1	70	210/7	30
Test 2	70		
Assignment	20		
Seminar/Tutorial	20		
Knowledge Enhancement	20		
Information Acquisition	10		
Total	210		

Programme Outcomes

P01: To qualify the students as a professional (CA, CMA, ACS)

P02: To provide the students with the necessary facilities in academics, practical exposure in auditing and employment.

Programme Specific Outcomes (PSO)

PS01	To train and develop students with much needed professional education so that they concentrate on professional courses (CA, CMA, CS)
PS02	To build the skill and competencies within them to undertake their career.
PS03	To encompass the diverse knowledge in auditing and corporate laws.
PS04	To increase the analytical ability and for academic and professional purpose.
PS05	To complement and reflect on the social needs.

NGM College, Pollachi

Curriculum Development Cell

2020 - 2023 Batch

List of Part V Subjects to be included in Semester I, II, III & IV

S.No	Subject Code	Subjects
1.	20 UNC 401	NCC
2.	20 UNS 402	NSS
3.	20 USG 403	Sports and Games
4.	20 URO 404	Rotract Club
5.	20 URR 405	Red Ribbon Club
6.	20 UYR 406	Youth Red Cross
7.	20 UCA 407	Consumer Awareness Club
8.	20 UED 408	Entrepreneurship Development Cell
9.	20 UCR 409	Center for Rural Development
10.	20 USS 410	Student Guild of Service
11.	20 UGS 411	Green Society
12.	20 UEO 412	Equal Opportunity Cell
13.	20 UFA 413	Fine Arts Club
14.	20 UAM 414	Arutchelvar Students Thinkers Forum
15.	20 USV 415	Swami Vivekanandhar Students Thinkers Forum

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 101	Title	Batch	2020-2023
Hrs/Week	6	Core I : FINANCIAL ACCOUNTING	Semester	I
			Credits	4

Objective

To impart knowledge to the students for the preparation of various accounting statements

Outcomes (CO)

K1	CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.
K3	CO3	To apply skills in critical-thinking and problem-solving
K4	CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Syllabus

Unit I : Introduction to Accounting Cycle

(15 hours)

Accounting – Definition - *Concepts and Conventions* (AS-09)- Final Accounts of a Sole Trader (AS-04).

Unit II : Depreciation Accounting (AS-06) and Single Entry System

(15 hours)

Depreciation Accounting – *Methods of Depreciation*- Straight Line and Diminishing Balance Methods – Annuity Method.

Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method.

Unit III : Consignment Accounts

(16 hours)

Consignment Accounts- Meaning – Features- Distinction between sale and consignment- Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions (Including normal and abnormal loss).

Unit IV: Joint Venture Account (AS-11)

(16 hours)

Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership- Accounting for Joint Venture- Separate set of books-Separate set of books is not kept

Unit V: Royalty Accounting**(16 hours)**

Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss)

- Italics denotes self study topics

Teaching Aids : Group discussions, Seminar , Assignment
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Books for Study:

Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors

Gupta. R.L and Radhaswamy,M. (2017), Financial Accounts, Theory Methods and Applications, 13th Revised Edition, New Delhi, Sultan Chand and Sons.

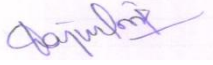
Books for Reference:

1. **Jain and Narang (2017)**, Financial Accounting. Chennai, Kalyani Publishers.
2. **Vinayakam. N and Charumathi,B. (2017)**, Financial Accounting. New Delhi, Sultan Chand and Sons.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H
CO2	H	M	M	M	H
CO3	M	H	M	H	M
CO4	H	H	H	H	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. D. Rajasekaran	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 102	Title	Batch	2020-2023
Hrs/Week	5	Core II : General Economics	Semester	I
			Credits	3

Objective

To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.

Outcomes (CO)

K1	CO1	To keep in mind the demand and supply.
K2	CO2	To get the idea about price and different market situations.
K3	CO3	To apply the various courses to determine the relevance.
K4	CO4	To evaluate the national economy.

Syllabus

Unit-1(10 hours)

Micro Economics: Introduction to Micro Economics- Definition, Scope and Nature of Economics - Methods of Economic Study - Central Problems of an Economy and Production Possibilities Curve. Meaning and Determinants of Demand, *Law of Demand and Elasticity of Demand* - Price, Income and Cross Elasticity.

Unit-2(15 hours)

Theory of Consumer's Behaviour – Marshallian Approach and Indifference Curve Approach - Meaning and Determinants of Supply, Law of Supply and Elasticity of Supply. Theory of Production and Cost - Meaning and Factors of Production - Laws of Production – The Law of Variable Proportions and Laws of Returns to Scale - Concepts of Costs - Short-run and Long-run Costs, Average and Marginal Costs, Total, Fixed and Variable Costs.

Unit-3(10 hours)

Price Determination in Different Markets - Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.

Unit-4(15 hours)

Indian Economic Development : Indian Economy – A Profile - Nature of the Indian Economy - Role of Different Sectors – Agriculture, Industry and Services in the Development of the Indian Economy, their Problems and Growth - National Income of India – Concepts of National Income, Different Methods of Measuring National Income, Growth of

National Income and Per Capita Income in Various Plans. Basic Understanding of Tax System of India – Direct and Indirect Taxation.

Unit-5(15 hours)

Select Aspects of Indian Economy - Population – Poverty – Unemployment – Infrastructure – Inflation - Budget and Fiscal Deficits - Balance of Payments - External Debts - Economic Reforms in India - Features of Economic Reforms Since 1991 - Liberalization, Privatization and Disinvestment - Globalization. - *Money and Banking*.

Self study topic : *Law of Demand and Elasticity of Demand, Money and Banking*

Teaching Aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

Deepashree; “General Economics for CA (CPT)” ; The McGraw-Hill Companies; New Delhi.

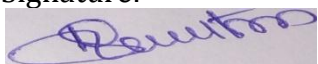
Books for Reference:

1. Chopra. P.N; “Principles of Economics”; Kalyani Publishers; Chennai; 9th Edition(2009).
2. Ahuja H.L ; “Business Economics”; Sultan Chand Publishers; New Delhi;10th Edition(2008).
3. Dhar P.K; “Indian Economy: Its Growing Dimension”; Kalyani Publishers; Chennai. 18th Edition (2007).

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	M	H	H	H
CO3	H	H	M	M	M
CO4	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Dr.N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 1A1	Title	Batch	2020-2023
Hrs/Week	6	ALLIED I - Quantitative Aptitude - I	Semester	I
			Credits	4

Objective

To test the grasp of elementary concepts in Mathematics and application of the same as useful quantitative tools.

Outcomes (CO)

K1	C01	To remember the concept and mathematical tools used in business.
K2	C02	To understand the basic terms of business calculus and financial mathematics.
K3	C03	To analyse the various methods of interest account, inequalities in two variables, linear equations, limits, etc.,
K4	C04	To connect acquired knowledge and skills with practical problems in economic practice.

Syllabus

Unit-1 (16 hours)

Ratio and proportion, Indices, Logarithms - Equations - Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations.

Unit-2 (16 hours)

Inequalities - Graphs of inequalities in two variables - common region, Simple and Compound Interest including annuity – Applications.

Unit-3 (15 hours)

Basic concepts of Permutations and Combinations - Sequence and Series – Arithmetic and geometric progressions

Unit-4 (15 hours)

Sets, Functions and Relations - Limits and Continuity - Intuitive Approach

Unit-5 (16 hours)

Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)

Distribution of marks: Theory 40% Problems 60%

Self study: *Ratio and proportion and Set Functions and Relations*

20 UPA 1A1

Teaching Aids : Assignment, Brain storming, Activity

Books for Study:

Navanitham, P.A," Business Mathematics & Statistics" Jai Publishers, Trichy-21

Books for Reference:

Sundaresan and Jayaseelan, "Introduction to Business Mathematics", Sultan chand & Co

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	H
CO3	H	H	H	H	H
CO4	H	H	H	H	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.S.B.Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 203	Title	Batch	2020-2023
Hrs/Week:	6	Core III: Higher Financial Accounting	Semester	II
			Credits	4

Objective

To familiarize the fundamental concepts of higher financial Accounting.

Outcomes (CO)

K1	CO1	To recollect the rules for admission, retirement and death of a partner in a firm.
K2	CO2	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.
K3	CO3	To apply the relevant rule for settlement of accounts among partners after dissolution.
K4	CO4	To analyses the procedures involved in accounting processes and its application.

Syllabus

Unit-1: Admission and Retirement of Partner (15 hours)

Partnership- Introduction- *Types* - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments.

Retirement of Partner – Calculation of Gaining Ratio – *Revaluation of Assets and Liabilities*– Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account (with Equal Installments only)

Unit-2: Death of a partner and Dissolution of firm (15 hours)

Death of Partner - Executor's Account - Dissolution of firm

Unit-3: Insolvency of partner and Sale of firm 15 hours)

Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company

Unit-4: Branch and Departmental accounts (15 hours)

Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.

Unit-5: Hire Purchase and Installment accounting (15 hours)

Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession- Installment Accounting.

- Italics denotes self study topics

Distribution of Marks: Theory 20% Problems 80%

Teaching aids : Assignment, Seminar and Group Discussion

Books for Study:

Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors

Jain and Narang (2017) Advanced Accounting, Chennai, Kalayani Publishers.

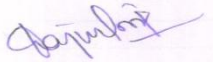
Books for Reference:

1. **Reddy and Murthy (2017)**, Financial Accounting, Chennai, Margham Publications .
2. **Shukla, M.C, Grewal, T.S and Gupta, S.L. (2017)**, Advanced Accountancy, New Delhi, S.Chand and Company.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	M
CO3	H	H	H	H	M
CO4	H	M	H	M	H

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Dr.D.Rajasekaran Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 204	Title	Batch	2020-2023
Hrs/Week	5	Core IV : Commercial Law	Semester	II
			Credits	4

Objective

To make the students to understand the fundamentals of Commercial Laws.

Outcomes (CO)

K1	CO1	To remember rules and issues relating to the business.
K2	CO2	To understand the fundamentals of commercial law.
K3	CO3	To apply the knowledge and skills in the elective area of the business law.
K4	CO4	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.

Syllabus

Unit-1: Indian Contract Act 1872 (13 hours)

Contract – Definition – Classification of Contracts – *Essential elements of a Valid Contract* – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.

Unit-2: Consideration (13 hours)

Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. **Capacity to Contract:** Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.

Unit-3: Contingent Contract (13 hours)

Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

Unit-4: Contract of Indemnity and Guarantee (13 hours)

Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.

Unit-5: Contract of Agency (13 hours)

Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency _ The Sale of Goods Act 1930.

- Italics denotes self study topics

Teaching Aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

Kapoor. N.D. (2017), Business Law, New Delhi, Sultan Chand and Sons.

Books for Reference:

1.Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi , Sultan Chand and Company.

2.Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt Ltd.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	H	M	M
CO3	H	H	H	H	H
CO4	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. S. B. Gayathri	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 2A2	Title	Batch	2020-2023
Hrs/Week	5	ALLIED II : Quantitative Aptitude - II	Semester	I
			Credits	4

Objective

To test the grasp of elementary concepts in Statistics and application of the same as useful quantitative tools

Outcomes (CO)

K1	CO1	To recollect the individual data
K2	CO2	To get the idea for selection of sampling
K3	CO3	To execute the statistical ideas
K4	CO4	To analyse the various statistical tools to find out the relevance

Syllabus

Unit I (10 hours)

Statistical description of data - Textual, Tabular & Diagrammatic representation of data, Frequency Distribution - Graphical representation of frequency distribution - Histogram, Frequency Polygon, Ogive

Unit II (15 hours)

Measures of Central Tendency and Dispersion- Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation, Correlation and Regression

Unit III (10 hours)

Probability and Expected Value by Mathematical Expectation - Theoretical Distributions - Binomial, Poisson and Normal

Unit IV (15 hours)

Sampling Theory - Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample survey, Some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size.

Unit V (15 hours)

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Distribution of Marks : Theory 40% Problems 60%

Self Study : *Probability , Index Numbers*

Teaching aids : Group discussions, Seminar ,Quiz, Assignment

Books for Study:

Gupta S.P (2007), *Statistical Methods*, Sultan Chand & Sons Publications , New Delhi

Books for Reference:

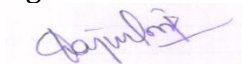
1. Alience Mani (1999), *Fundamentals of Business statistics*, Supreme Publishing house

2. Vittal P.R (2001), *Business statistics*, Margham Publications, Chennai

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	M	H	L
C02	H	H	H	H	H
C03	H	H	H	H	H
C04	H	H	H	H	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: D.Rajasekaran	Name: Dr.S.B.Gayathri	Name: Dr.M.Durairaju	Name: Dr.R.Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 305	Title	Batch	2020-2023
Hrs/Week	6	Core V : Corporate Accounting	Semester	III
			Credits	4

Objective

To inculcate knowledge among the students about corporate accounting and its implication

Outcomes (CO)

K1	CO1	To recollect the basic concepts and terms of the corporate accounting.
K2	CO2	To familiarize students with the accounting treatment adopted for raising funds and redeeming them
K3	CO3	To understand the basis in preparing financial statements of joint stock company.
K4	CO4	To apply the knowledge in evaluating goodwill & share of a company

Syllabus

Unit-1: Share capital (15 hours)

Share – Meaning – Types – *Share Vs Stock* - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.

Unit-2: Preference share and Debentures (15 hours)

Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share.

Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only)

Unit-3: Financial Statement of Companies (16 hours)

Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments).

Unit-4: Valuation of Shares and Goodwill (16 hours)

Valuation of Shares – *Need* – Methods of Valuing Shares.

Valuation of Goodwill – Need – Methods of Valuing Goodwill.

20 UPA 305

Unit-5: Liquidation of Companies (16 hours)

Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts –
Preparation of Liquidators Final Statement of Account.

- Italics denotes self study topics

Distribution of Marks: Theory 20% Problems 80%

Teaching aids : Group discussions, Assignment, Activity

Books for Study:

Jain S.P and Narang K.L (2017), Advanced Accountancy ,New Delhi, Kalyani Publications

Books for Reference:

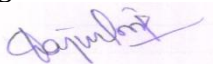
1.Gupta R.L and Radha Swamy. M. (2017), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.

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

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	H
CO2	H	H	H	H	H
CO3	M	H	H	M	H
CO4	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.D.Rajasekaran	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 306	Title	Batch	2020-2023
Hrs/Week	5	Core VI : Income Tax	Semester	III
			Credits	4

Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Outcomes (CO)

K1	CO1	To recollect the fundamental concept of income tax act 1961
K2	CO2	To get the idea of the various sources of incomes
K3	CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes
K4	CO4	To evaluate individual income computation statement.

Syllabus

Unit-1 (15 hours)

Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – *Residential Status* – Scope of Total Income.

Unit-2 (15 hours)

Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary.

Unit-3 (15 hours)

Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.

Unit-4 (16 hours)

Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains.

Unit-5 16 hours)

Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. *Exempted Incomes*- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual

Distribution of Marks: Theory 40% Problems 60%

Self study: *Agricultural Income, Scope of Total Income*

Teaching aids : Power point Presentations, Assignment, Case study
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Books for Study:

Mehrotra, HC. Income-tax Law and Account, New Delhi, Current Edition Sahithya Bhavan Publisher.

Books for Reference:

1. Gaur and Narang), Income Tax Law and Practice , 43rd Edition ,New Delhi, Current Edition Kalyani publishers.
2. Bhagawathi Prasad, Law & Practice of Income Tax in India, New Delhi, Current Edition Navman Prakashan Aligarh.

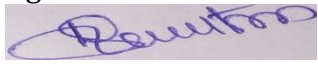
Note :

Problems shall be confined to Residential Status , Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	M	H	M	H	H
CO3	H	H	H	H	H
CO4	H	H	H	M	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 307	Title	Batch	2020-2023
Hrs/Week	4	Core VII : Company Law and Secretarial Practice	Semester	IV
			Credits	3

Objective

To provide the student with basic knowledge and understanding the law relating the provisions of the Companies Act, 2013 and Secretarial Practice

Outcomes (CO)

K1	CO1	To recollect the concept about Company and its promotions under Companies Act 2013.
K2	CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.
K3	CO3	To prepare the documents maintained under Companies Act 2013.
K4	CO4	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.

Syllabus

Unit-1: Company (15 hours)

Meaning, Definition – Characteristics – Types of companies including One Person Company –Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation.

Unit-2: Memorandum & Articles (15 hours)

Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.

Unit-3: Prospectus (16 hours)

Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage.

Unit-4: Meeting (16 hours)

Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual

General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings

Unit-5: Winding up of Company (16 hours)

Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up

- Italics denotes self study topics

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

- 1.Ashok K, and Bagrial, A.K (2017), Company Law, New Delhi, Vikas Publishing House.
2. Kapoor N.D (2013), “Company Law and Secretarial Practice”, 13th Edition, New Delhi, Sultan Chand & Sons.

Books for Reference:

- 1.Kapoor M.D. (2017), Guide to the Companies Act, Nagpur Wadhwa And Company.
2. Avtar Singh (2017), Company Law, Lucknow, Eastern Book Company.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	H	H	H	H
CO3	H	M	H	M	H
CO4	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 308	Title	Batch	2020-2023
Hrs/Week:	4	Core VIII : Modern Marketing	Semester	III
			Credits	4

Objective

To emphasize on the importance of marketing as a strategy for market segmentation and for establishing a market share

Outcomes (CO)

K1	CO1	To define and apply the knowledge of the key concept including consumer behaviour, market segmentation, pricing.
K2	CO2	To understand the marketing mix elements.
K3	CO3	To identify the strategies and tactics that fit a firm's competitive situation.
K4	CO4	To evaluate the impact of changing global, political, economic, competitive, environmental, cultural and social systems on market.

Syllabus

Unit I (10 hours)

Market –*Marketing and Selling* – Meaning and Definition – Objectives and importance of Marketing – Evolution of concept of Marketing – Modern Marketing concept –Marketing Functions – Market Segmentation – Basis & Benefits.

Unit II (15 hours)

Marketing Mix – Product Mix – Product Planning and Development – Product Life Cycle – Place Mix – Distribution channels – Types of channels – Factors affecting choice of Distribution. Branding & Packaging – features – types – functions.

Unit III (10 hours)

Pricing – Definition – objectives – Importance – Factors affecting price determinations – Methods of setting prices – Procedure for price determination – Pricing strategies

Unit IV (15 hours)

Promotion – Meaning and definition – Personal selling and sales promotion – Objectives and Importance of sales Promotion – Sales force – Training - Advertising – Meaning – objectives – Functions and Importance – Publicity – Kinds of Media – Middlemen –Functions – Kinds – Arguments in favour of and against middlemen.

Unit V (15 hours)

Retail Marketing – Methods – Bureau of Indian Standards – Agmark - Consumerism – Meaning – Types of Exploitation – Consumer Rights – Laws protecting the consumer interest – consumer protection Act – Consumer Courts.

New Approaches in Marketing – Web - Based Marketing- E-Marketing – E-Retailing - Multi Level Marketing – Tele-Marketing – Neuro-Marketing – *Green marketing* – Guerilla Marketing

Self study : *Green marketing, Marketing & Selling*

Teaching aids : Group discussions, Seminar, Assignment, Experience Discussion, Activity

Books for Study:

Pillai. R S & Bhagavathy.B(2011), ***Modern Marketing(Principles and practices)***, S.Chand & Co, New Delhi

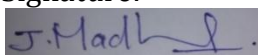
Books for Reference:

1. Rajan Nair(2005 ed), *Marketing*, Sultan Chand & Sons, New Delhi.
2. Sontakkai. C N, (2005 ed), *Advertising and sales promotion*, Kalyani publishers, New Delhi

Mapping

PSO CO	PS01	PS02	PS03	PS04	PS05
CO1	H	H	M	M	M
CO2	H	M	H	H	H
CO3	H	H	H	H	H
CO4	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.J.Madhubala Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code:	20 UPA 309	Title	Batch	2020-2023
Hrs/Week	4	Core IX : Business Management	Semester	III
			Credits	3

Objective

To have basic knowledge in the concepts involved in management

Outcomes (CO)

K1	CO1	To recollect the use of business terms and concepts.
K2	CO2	To understand the various functions of management
K3	CO3	To execute the practical and creative thinking to improve the decision making process.
K4	CO4	To review the leadership skills and styles to maximize employee productivity.

Syllabus

Unit-1(10 hours)

Management – Definition - Nature and Scope – Functions - Management as a Science, Art, Profession - Management and Administration – Principles of Management - Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor - Social Responsibility of Management. .

Unit-2(11 hours)

Planning – Meaning – Nature – importance - purpose of planning - planning process - Advantages and Limitations - Methods and Types of Plans - Decision Making - Steps in Decision Making – *Role of MIS for decision making.*

Unit-3(10 hours)

Organization – meaning - nature and importance - process of organization – structure – Departmentation – Delegation – Centralization – Decentralization – authority - responsibility relationship - Line, Line & Staff – functional - Span of control - charts and manuals - *MBO & MBE.*

Unit-4(11 hours)

Leadership – meaning – Importance - functions of leadership – leadership styles - Qualities of a good leader – Motivation – meaning - need for motivation - theories of motivation – Maslow, X,Y,Z theory, Hygiene theory.

Unit-5(10 hours)

Coordination – meaning – definition – principles - advantages & disadvantages –
Control – meaning – importance - process & techniques of control.

Self study : *Role of MIS for decision making, MBO & MBE*

Teaching aids : Group discussions, Seminar, Assignment, Case study.

Books for Study:

C. B. Gupta, (2014 ed), *Business Management*, Sultan Chand & Sons, New Delhi.

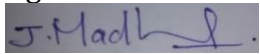
Books for Reference:

1. Dr.C.N Sontakkai (2010), *Principles of Management*, Kalyani Publishers, New Delhi.
2. Dinger Pagree (2005 ed), *Principles of Management*, Sulsan Chand & Sons.
3. T. Ramasamy (2014 ed), *Principles of Management*, Himalaya Publishing House Pvt. Ltd.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	H	H
CO2	H	M	H	H	H
CO3	M	H	M	M	M
CO4	M	H	H	L	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title :	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 3A3	Title	Batch	2020-2023
		ALLIED III : Computer Applications – I	Semester	III
Hrs/Week	5	Programming lab in MS Office	Credits:	4

Course Objective

To enhance the practical knowledge in Microsoft office

Course Outcomes (CO)

K1	CO1	To understand a word processor and basic calculations.
K2	CO2	To apply designs to enhance the presentation.
K3	CO3	To explore the MS Office Access environment.

Syllabus

MS WORD (21 Hrs – 14 (L), 7(T))

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following

Operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Prepare an invitation for the college function using Text boxes and clip arts.

3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols.

Borders and Shading.

4. Prepare a Class Time Table and perform the following operations:

Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

6. Prepare Bio-Data by using Wizard/ Templates.

MS EXCEL(21 Hrs – 14 (L), 7(T))

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:

Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.

3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

4. Prepare a statement of Bank customer's account showing simple and compound interest

calculations for 10 different customers using mathematical and logical functions, Average due date and account current

5. Preparation of projected balance sheet

6. PIVOT table and Look up

MS POWERPOINT (20 hrs - 14(L) 6 (T))

- 1.Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

2. Design presentation slides for 26organization details for 5 levels of hierarchy of a company by using organization chart.

3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:

Top down, Bottom up, Zoom in and Zoom out. – The presentation should work in custom mode.

4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.

5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:

Creation of different slides, changing background color, font color using word art.

MS ACCESS (16 hrs – 10 (L) 6 (T))

1. Create a table for a student's mark sheet
2. Create a queries and set the data for the queries
3. Create a form design using form wizard
4. Create a report with report wizard

Teaching aids : Power point Presentations, Seminar ,Quiz, Assignment, Activity

Text Book:

Sudalaimuthu S.& Antony Raj S (2011), *Computer Applications in Business*, Himalaya Publications, New Delhi

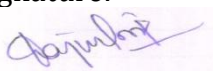
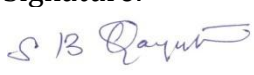
Reference Books:

1. **Prameshwaran R. (2009), *Computer Application in Business*, S.Chand & Co. Ltd, New Delhi**
2. **Sangita Sardana, Sunil Malhotra, (2010), *Introduction to information technology*, Kalyani publishers, New Delhi**

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	M	H	H
C02	H	H	H	H	H
C03	H	H	M	H	M

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Dr.D.Rajasekaran Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code:	20UPA 3N1	Title	Batch	2020-2023
Hrs/Week	1	Skill Based Subject 1 : (Non Major Elective) - Accounting and Auditing	Semester	III
			Credits	2

Objective

To have an understanding of Accounting and Auditing in Business

Outcomes (CO)

K1	CO1	To Remember the book keeping
K2	CO2	To be aware of Auditing
K3	CO3	To apply the accounting and auditing to the business
K4	CO4	To evaluate the company's financial position

Syllabus

Unit I (3 hours)

Accounting –Meaning –Definition-Objectives – Accounting Rules – *Pros and cons of Accounting*

Unit II (2 hours)

Branches of Accounting – Financial Accounting – Cost Accounting – Management Accounting.

Unit III (3 hours)

Audit – Meaning – Definition – Need - Types

Unit IV (2 hours)

Auditor – Qualification – Duties.

Unit V (3 hours)

Audit Report – Elements- *Advantages and Limitations of Auditing*

Self study: *Advantages and Limitations of Auditing*

Teaching aids : Seminar , Assignment, Group Discussion

Books for Study:

1. **B.N. Tandon , “Practical Auditing” S. Chand Publication, New Delhi .**
2. **Reddy and Murthy, (2014) “Financial Accounting”, Margham Publications, Chennai**

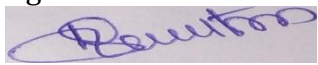
Books for Reference:

1. **P. Parthasarathy, “Auditing”-Vrinda Publications (P) Ltd.**
2. **Accounting (IPCC)-Institute of Chartered Accountant of India.**

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	H	L	M
C02	H	L	H	L	H
C03	H	L	H	L	L
C04	H	M	H	M	M

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Dr.N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 3N2	Title	Batch	2020-2023
Hrs/Week	1	Skill Based Subject (Non - Major Elective II : Company Law	Semester	III
			Credits	2

Objective

To enable the student to gain knowledge about company law

Outcomes (CO)

K1	C01	To recollect massive knowledge and expertise in company law.
K2	C02	To understand the contemporary perspectives in the existing laws.
K3	C03	To execute the company relations in practice
K4	C04	To review the functioning and execution of company law in practice.

Syllabus

Unit-1 (3 hours)

Company –meaning – Definition – *Characteristics* – Kinds

Unit-2 (2 hours)

Memorandum of association – meaning – *purpose* – Doctrine of Ultravires – alteration of memorandum

Unit-3 (3 hours)

Articles of Association – Meaning – Contents – Alteration of Articles of Association

Unit-4 (2 hours)

Prospectus – Meaning – Definition – Contents – Misstatement in Prospectus - liability

Unit-5 (3 hours)

Winding up – meaning – Modes of winding up

Self study: *Characteristics of company, Purpose of Memorandum*

Teaching aids : Group discussions, Seminar , Assignment,
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Books for Study:

N.D KAPOOR “Company Law” Sultan Chand & Sons New Delhi.

Books for Reference:

Bagrial A.K Company Law New Delhi Vikar Publishing House

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	M	H	H
C02	H	M	M	H	H
C03	H	H	H	M	L
C04	M	M	H	L	H

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 410	Title	Batch	2020-2023
Hrs/Week	6	Core X : Higher Corporate Accounting	Semester	IV
			Credits	4

Objective

To enable the students understand Higher Corporate Accounting System.

Outcomes(CO)

K1	C01	To understand the accounting procedures of amalgamation and absorption of companies
K2	C02	To prepare financial statement of special type of business such as Banking companies, Insurance companies.
K3	C03	To apply skills for preparing accounting for reconstruction of companies.
K4	C04	To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company

Syllabus

Unit-1: Amalgamation Absorption of companies (15 hours)

Accounting for Amalgamation (AS14) and Absorption of Companies.

Unit-2: Reconstruction of Companies (15 hours)

Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme)

Unit-3: Banking Company Accounts (Banking Regulation Act 1949) (16 hours)

Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.

Unit-4: Insurance Company Accounts (IRDA Act 1999) (16 hours)

General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet.

Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.

Unit-5: Holding Company Accounts (16 hours)

Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, *Bonus Issue and Payment of Dividend* (excluding inter-company holdings)

- Italics denotes self study topics

Distribution of Marks: Theory 20% Problems 80%

Teaching aids : Power Point Presentation, Assignment, Activity

Books for Study:

Jain, S.P and Narang.K.L, (2017), Advanced Accountancy, Kalayani Publishers.

Books for Reference:

1.Gupta,R.L and Radhaswamy.M (2017) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.

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

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	M	M	H	M
C02	H	H	H	M	H
C03	H	H	H	H	H
C04	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.S.B.Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code:	20UPA 411	Title	Batch	2020-2023
Hrs/Week	5	Core XI : Industrial Law	Semester	III
			Credits	4

Objective

To provide learning experience of various Laws available for the protection of Industries and labours.

Outcomes (CO)

K1	CO1	To recollect the various laws to be followed in industry.
K2	CO2	To understand the rationale of labour laws in organization
K3	CO3	To execute the various acts in practical
K4	CO4	To review and to manage employee relations at work.

Syllabus

Unit-1(10 hours)

Factories Act, 1948: Objects, approval, licensing and *registration of factories*-provisions relating to health, safety, Welfare Measures.

Unit-2(10 hours)

Workmen's Compensation Act, 1947 Objects, employers liability for compensation-amount of compensation-distribution of Compensation.

Unit-3(10 hours)

Industrial Disputes Act, 1947 Objects, Industrial disputes - strikes-lockouts-layoff-retrenchment-*Transfer and closure* - Unfair Labor practices.

Unit-4(11 hours)

Employees State Insurance Act, 1948 Objects-employees state insurance corporation-standing committee and medical benefit Council - provision relating to contribution – EPF – Gratuity.

Unit-5(10 hours)

Wages And Benefits - Payment of wages Act, 1936-objects-responsibilities - Minimum wages Act, 1946-objects-procedure for fixing - Payment of bonus Act, 1965- Objects-Applicability – Minimum Bonus - -Maximum Bonus – Set On - Set Off.

Self study : *Registration of factories and Transfer and closure*

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

N.D.Kapoor , "Elements of Industrial Law", Sultan chand & sons, Reprint 2006.

Books for Reference:

1. **P.P.S. Gonga** , "A textbook of Mercantile Law " , S. Chand 2008.
2. **C.C.Bansal** , "Business and Corporate Law", Excel Books 2007.
3. **M.C.Kuchhal** , " Mercantile Law", Vikas publishing house 6th edition 4th reprint.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	M	H	H
C02	H	M	H	H	H
C03	M	M	M	M	M
C04	M	H	H	L	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 412	Title	Batch	2020-2023
Hrs/Week	6	Core XII : Financial Management	Semester	IV
			Credits	3

Objective

To acquaint knowledge about the budgetary controls used in the corporate.

Outcomes (CO)

K1	CO1	To remember the concepts of financial management.
K2	CO2	To understand about capital structure, cost of capital, dividend decisions of the company.
K3	CO3	To apply and practice the theories for financial planning.
K4	CO4	To figure out and give ability and confidence to tackle common financial problems in practice.

Syllabus

Unit-1(16 hours)

Evolution of financial management - *scope and objectives of financial management* – Sources of Long term funds - Equity shares - Preference shares – Debentures - Public deposits -factors affecting long term funds requirements- cost of capital – weighted average cost of capital.

Unit-2(15 hours)

Capital Structure: Determinants of Capital Structure - Capital Structure Theories – Leverage - Operating, Financial and composite Leverage.

Unit-3(16 hours)

Capital budgeting: Capital Budgeting Process - Project formulation & Project Selection - Capital Budgeting Techniques-Payback Period Method - Average rate of return - Net Present Value method – IRR - Benefit-Cost Ratio -Capital Rationing.

Unit-4(15 hours)

Working Capital: Concepts - *factors affecting working capital requirements* – Determining working capital requirements - Sources of working capital.

Unit-5 (16 hours)

Dividend Theories-Walter's Model-Gordon's Model – Dividend Policy-Determinants of Dividend Policy- Lease financing: Concept - Types - Advantages and disadvantages of leasing.

Distribution of Marks: Theory 40% Problems 60%

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment, Case study

Books for Study:

Shashi K.Gupta and R.K.Sharma –Financial Management, Kalyani Publishers, New Delhi.

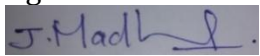
Books for Reference:

1. Prasanna Chandra-Financial Management-Theory and Practice, Tata McGraw Hill Publishing Company Ltd, New Delhi.
2. Khan.M.Y. and P.K.Jain – Financial Management, Tata McGrawHill Publishing Company Ltd, New Delhi.
3. Kuchhal.S.C-Corporation Finance-Principles and Problems, Chaitanya Publishing House, Allahabad.
4. Kulkarni,P.V-Corporation Finance-Principles and Problems, Himalaya Publishing House, New Delhi.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	M	H	H	H
CO3	H	H	H	H	M
CO4	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms. J. Madhubala	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting))	
Course Code	20UPA413	Title	Batch	2020-2023
Hrs/Week	6	Core XIII : Indirect Taxation	Semester	IV
			Credits	4

Objective

To impart basic knowledge about major Indirect Taxes.

Outcomes (CO)

K1	CO1	To remember the rules and regulation of indirect taxation.
K2	CO2	To understand the rules for registrations and its exemptions in taxation.
K3	CO3	To implement GST and its working mechanisms.
K4	CO4	To analyze and resolve tax problems.

Syllabus

Unit-1 (13 hours)

Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- *Direct Taxes Vs. Indirect Taxes* -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes.

Unit-2 (13 hours)

Introduction and Scope of Customs Law in India-The Customs Act 1962- *Types*-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.

Unit-3 (13 hours)

Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

Unit-4 (13 hours)

Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services - Value of Taxable Supply - . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.

Unit-5 (13 hours)

Levy and Collection under the Integrated Goods and Service Tax Act 2017-Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.

- Italics denotes self study topics

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

Datey, V.S. (2017). *Indirect Taxes*. Mumbai, Taxmann Publications Private Limited.

Simplified Approach to GST – A Ready Reference.

Books for Reference:

1.Balachandran, V. (2017). *Indirect Taxation*. New Delhi, Sultan Chand and Sons.

2.Mittal, J.K. (2017). *Law Practice and Procedures of Service Tax*. New Delhi, Jain Book Agency.

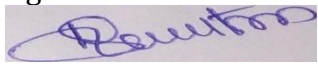
3.RadhaKrishnan, R. (2017). *Indirect Taxation*. New Delhi, Kalyani Publishers.

4.Sethurajan (2017). *Indirect Taxation including Wealth Tax*. Speed Publications

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	H	H	H
C02	H	H	H	H	H
C03	H	H	H	H	H
C04	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.N.Sumathi	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 4A4	Title	Batch	2020-2023
		ALLIED IV : Computer Applications – II	Semester	IV
Hrs/Week	5	Programming lab in Tally	Credits	4

Objective

To develop the computerized accounting Knowledge

Outcomes (CO)

K3	C01	To recollect the previous year's company transactions and data.
K4	C02	To deploy the company reports on digitally
K5	C03	To verify the financial statements.
K1	C01	To remember /To recollect/To keep in mind

Syllabus

Unit I	Accounting Information - Level I		
	Company Creation/Alteration/Deletion	Report-Ledger summary-Group summery- Trial Balance – P&L A/C – Balance Sheet with adjustment without adjustment	12(L) 3 (T)
	Group ledger creation/Alteration/Deletion		
	Voucher preparation/Alteration/Deletion		
	Receipt (14)		
Unit II	Inventory Information I		
	Units of Measurement – Simple/Composite	Stock summary- Item wise- Group wise – Godown wise- Category wise	13(L)
	Stock item/ stock group/ category		2 (T)
	Godown Creation/Alteration/Deletion		
Unit III	Accounting information - Level II		
	Bill wise details	Party balance with interest	12 (L)
	Interest calculations		
	Credit limit		
	Bank Reconciliation Statement		
	Cost categories/ cost center		3 (T)
	Ageing analysis		
Unit IV	Inventory Information II		
	Stock Journal (Input/ Output)	Stock summary	8 (L) 2 (T)
Unit V	Tax		
	GST & TDS	GST forms	7 (L)
		TDS forms	3 (T)
Total Hrs			65

- 4 hours Lab and 1 hour Theory

Teaching aids : Power point Presentations, Quiz, Assignment, Activity
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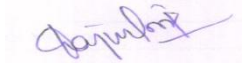
Books for Study:

Shraddha Singh and Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity), V & S Publishers; Latest Revised Edition edition (22 February 2014)

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	L
CO3	H	H	H	H	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. D. Rajasekaran Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 4N3	Title	Batch	2020-2023
Hrs/Week	1	Skill Based Subject 2 : (Non Major Elective) Taxation	Semester	IV
			Credits	2

Course Objective

To have a basic knowledge on Taxation

Course Outcomes (CO)

K1	CO1	To remember basic knowledge of taxation.
K2	CO2	To understand various indirect tax rates prevailing.
K3	CO3	To apply the latest government provisions like customs
K4	CO4	To assess the source of tax

Syllabus

Unit-1(3 hours)

Tax – Meaning – Definition – Sources of Tax.

Unit-2(2 hours)

Person - Assessee – Assessment year – Previous Year- Types of taxes

Unit-3(3 hours)

Direct Taxes: Income tax – Meaning– Income under various heads.

Unit-4(2 hours)

Indirect Taxes: Customs duty - GST

Unit-5(3 hours)

Advantages and Limitations of Taxation.

Teaching aids : Power point Presentations, Group discussions, Seminar
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Books for Study:

Dr. HC.Mehrotra – Income Tax Law and Practice ” Sahithya bhavan, New Delhi (2015)

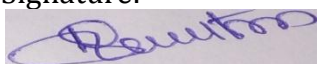
Books for Reference:

1. Gaur and Narang – “Income Tax Law and Practice”
2. Taxation(IPCC)- Institute of Chartered Accountant of India.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	H	H	H
C02	H	H	H	M	M
C03	H	H	H	H	H
C04	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 4N4	Title	Batch :	2020-2023
Hrs/Week	1	Skill Based Subject : Non - Major Elective : Contract Act	Semester	IV
			Credits:	2

Objective

To enable the student to gain knowledge about business law.

Outcomes (CO)

K1	C01	To understand the fundamental principle.
K2	C02	To identify the regulation of the form of contract.
K3	C03	To apply the rules governing the requirement to the parties of contract.
K4	C04	To provide an overview of the fundamental principles of contract law.

Syllabus

Unit-1(3 hours)

Contract – Definition – *Essential elements of a Valid contract*

Unit-2(2 hours)

Offer and acceptance – legal rules for offer – legal rules for acceptance

Unit-3(2 hours)

Consideration – Definition – legal rules for consideration

Unit-4(3 hours)

Capacity of contract – Minors – person of unsound mind-other persons

Unit-5(3 hours)

Consent – meaning – free consent- undue influence- *Difference between consent and undue influence*

Self study : *Essential elements of a Valid contract , Difference between consent and undue influence*

Teaching aids : Group discussions, Seminar , Assignment, Activity, Case study

Books for Study:

Kapoor N.D (2013), *Elements of Mercantile Law*, Twenty Ninth Edition, Sultan chand & sons, New Delhi.

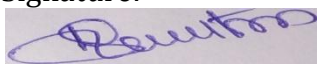
Books for Reference:

1. Gogna P.P.S (2013), Mercantile Law, S.Chand and Company Ltd, New Delhi.
2. Tulsian P.C(2010), Mercantile law for CA Common Proficiency Test (CPT), Second Revised Edition, Tata McGraw Hill Publishing Company , New Delhi.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	H	M	L
C02	H	H	M	M	M
C03	H	M	H	M	L
C04	H	M	M	M	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 514	Title	Batch	2020-2023
Hrs/Week	6	Core XIV: Cost Accounting	Semester	V
			Credits	4

Objective

To enlighten the student's on the importance of cost ascertainment. reduction and control.

Outcomes (CO)

K1	C01	To understand the costing system, cost management system and the concept of labour and overhead cost.
K2	C02	To apply skills in preparing cost sheet
K3	C03	To evaluate problems in the allocations and apportionment of overheads.
K4	C04	To analyze the elements of cost involved in various processes.

Syllabus

Unit-1: Cost concepts (16 hours)

Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation

Unit-2: Material Control (16 hours)

Materials – Levels of Inventory(AS-02) – EOQ – *Methods of Valuing Material Issues* –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.

Unit-3: Labour and Overheads (16 hours)

Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover.

Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads

Unit-4: Process Costing (15 hours)

Process Costing – Features – *Comparison between Job Costing and Process Costing* – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.

Unit-5: Unit, Job, Batch and Transport Costing (15 hours)

Unit Costing – Job Costing and Batch costing – Transport Costing.

- Italics denotes self study topics

Distribution of Marks: Theory 20% and Problems 80%

Teaching aids : Group discussion, Assignment and seminar

Books for Study:

Jain. S.P and Narang.K.L (2017), Cost Accounting Principles and Practices, Kalyani Publishers.

Books for Reference:

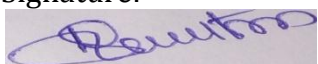
1.Reddy, T.S, and Hari Prasad Reddy. V.(2017), Cost Accounting, Margham Publications.

2.Khan. M.Y and Jain. P.K,(2017), Cost Accounting and Financial Management, 4rd Edition, Tata MC Graw Hill Education Private Ltd.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	M	M
CO3	H	H	H	M	M
CO4	H	M	M	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.N.Sumathi	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 515	Title	Batch	2020-2023
Hrs/Week	6	Core XV : Executive Communication	Semester	III
			Credits	4

Objective

- To develop writing Skill.
- To create awareness as how to correspond with special organization
- To provide basic exposure to various forms and materials associated with office management.

Outcomes (CO)

K1	CO1	Students to keep in mind the communication skills
K2	CO2	To understand the things that makes the business communication
K3	CO3	To set up the letters and its importance to the business
K4	CO4	To evaluate the various letters and its layout to the business

Syllabus

Unit I (10 hours)

Communication – definition – meaning – types – principles – barriers – need and functions of business letter – essentials of effective business letter- Parts and layout of a business letter

Unit II (11 hours)

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit III (10hrs)

Banking Correspondence - Pay in Slip-Withdrawal Slip/ Cheque- DD Challan - Insurance Correspondence - Agency Correspondence - Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing) – Deeds & Drafting.

Unit IV(11 hours)

Application Letters – Preparation of Resume – *Interview* - Meaning – Objectives and Techniques of various types of Interviews – Group Discussion – Public Speech – Characteristics of a good speech

Unit V (10 hours)

Report Writing-Importance-Features-Sales Report - Business Report Presentations - Letters to the Editor-*Letters to the local Bodies* - Form 16 - Saral Forms - Inward Mail Register-Outward Mail Register.

Self Study : Interview , Letters to the local Bodies

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment, Experience Discussion, Activity, Case study

Books for Study:

Rajendra Pal and J.S.Korlahalli,(2013) “Essentials of Business Communication” Edition, Sultan Chand and Sons, New Delhi.

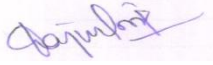
Books for Reference:

1. **Ramesh M.S Patten shetty** (2013, *Effective Business English and Correspondence*, sultan chand and sons, New Delhi
2. **Urmila Rai, S.M, Rai** (2013), *Effective Communication*, Himalaya Publishing House, New Delhi.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	H
CO2	H	H	L	L	H
CO3	M	H	M	H	H
CO4	L	H	L	M	L

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.D.Rajasekaran	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 5E1	Title	Batch	2020-2023
Hrs/Week	6	Major Elective I : Banking Theory Law and Practice	Semester	V
			Credits	5

Objective

- To instill understanding of the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.
- To provide exposure to the students with the latest developments in the banking field.

Outcomes (CO)

K1	CO1	To remember and evaluate the theories relating to banks.
K2	CO2	To understand the role of banking in the operation of business.
K3	CO3	To execute the banking laws relating to banking – customer relations
K4	CO4	To interpret the latest developments in banking field.

Syllabus

Unit-1(15 hours)

Banking-Meaning and Definition- Classification of Banks-Functions of Commercial Banks-- Regional Rural banks - Credit Creation- Nationalization and Privatizations of banks in India-Role of banks in Money Market and Economic Development - Mutual funds

Unit-2(10 hours)

Functions of Central Bank – E-Banking: Internet banking (RTGS,NEFT & IMPS) - Mobile banking-ATM- Electronic funds transfer- Payment Gateway - Types of plastic money.

Unit-3(15 hours)

Definition of banker and customer – Legal relationship-General and special features-opening of new account –Procedure- closure of a bank account –Legal aspects-Precautions to be taken-Types of accounts-Pass Book- Cheques- Crossing and endorsement-Rights and obligations of a banker- Ombudsman Scheme.

Unit-4(15 hours)

Payment of customer's Cheques- - duties and responsibilities of paying banker- precautions- statutory protection of paying banker under Negotiable Instruments Act.- Collection of cheques- Collecting banker- duties – responsibilities- liabilities- precautions- statutory protection

Unit-5(10 hours)

Loans and advances- *Principles of sound lending*- types of loans – Methods of creating charge- Lien, mortgage, pledge and hypothecation-Advances against goods and document of title to goods

Self study: *ATM, Principles of sound lending*

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

Varshney P.N (2006 ed), Banking Theory Law and Practice, Sultan chand and Sons, 21st Revised Edition

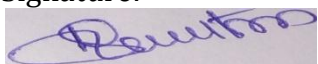
Books for Reference:

1. Dr.S.Gurusamy (2005), Banking theory and law practice, Vijay Nicole imprints (P) ltd.
2. Gordon and Natarajan (2003), Banking theory and Law Practice, Himalaya Publishing house, 17th revised edition, New Delhi.

Mapping

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C03	M	H	H	M	M
C04	M	H	H	M	H

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Name: Dr.N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 5E2	Title	Batch	2020-2023
Hrs/Week	6	Major Elective I : Principles of Insurance	Semester	V
			Credits	5

Objective

To expose the students to gain knowledge of insurance and to highlight the importance of insurance.

Outcomes (CO)

K1	CO1	To keep in mind the importance of Insurance Contract
K2	CO2	To understand the risk involved in Insurance
K3	CO3	To apply the Life insurance, Fire Insurance and Marine Insurance in day to day life
K4	CO4	To analyze the role of IRDA

Syllabus

Unit-1(15 hours)

Insurance – Meaning – Definition – Need for Insurance – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance

Unit-2(10 hours)

Life Insurance– Types of Policy – Differences between Life Insurance and General Insurance – Insurer, Insured – Procedures for Taking Insurance Policy – Premium and Procedure for Claims – Surrender Value

Unit-3(15 hours)

Fire Insurance – Contract of Fire Insurance – Features of Fire Insurance – Fire Policy – Classification of Fire Policies – Settlement of Claims including average clause
Marine Insurance - Elements of Marine Insurance Contract – Classification of Policies – Marine Losses and Settlement of Claims.

Unit-4(15 hours)

Risk – Sources of Risk – Perils and Physical Hazard – Factors Relating to Physical Hazard – Sources of Risk Information – Risk Management

Unit-5(10 hours)

Reforms of Insurance Sector – Insurance Regulatory and Development Authority (IRDA) – Privatization of Insurance – Insurance and Economic Development.

*Italics denotes self study

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

Mishra, M.N. (2010) Principles and Practice of Insurance Sri vishnu Publication ,Chennai.

Books for Reference:

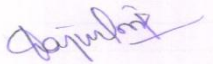
Dr. Verma, M.M and Agarwal, R.K.(2000)*Insurance*.

Dr. Kothari. (1998)*General Insurance*.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	M	H	H	M
C02	H	H	M	H	H
C03	H	M	H	H	H
C04	M	H	H	M	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.D.Rajasekaran Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code:	B.Com PA	Programme Title :	B.Com (Professional Accounting)	
Course Code:	20UPA 516	Title	Batch :	2020-2023
Hrs/Week:	5	Core XVI : FINANCIAL SERVICES	Semester	V
			Credits:	3

Objective

To facilitate the students to acquire an depth knowledge in financial services

Outcomes (CO)

K1	CO1	To remember the various financial products, services, and strategies offered by various institutions.
K2	CO2	To understand how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.
K3	CO3	To analyze the structure of the financial markets.
K4	CO4	To apply the knowledge of various financial products.

Syllabus

Unit-1(14 hours)

Financial System -Functions – Development of Financial System in India – Financial Markets- Classifications– *Financial Instruments*– Money Market – Features –Composition of Money Market- Features of Indian Money Market.

Unit-2(13 hours)

Capital Market – Types – New Issues Market – Functions of New Issue Market – Methods of Issue – Secondary Market – Organisation and Functions of Stock Exchanges – Methods of Trading in a Stock Exchanges –Listings of Securities – Advantages of Listing – Procedures for Listing – OTCEI NSE-SEBI-Functions of SEBI.

Unit-3(14 hours)

Financial Services – Meaning – Feed Based Services – *Fund Based Services* – Credit Rating Agencies – Mutual Fund – Classification of Mutual Funds – Asset Securitization.

Unit-4(10 hours)

Leasing and Hire Purchase – Housing Finance – Credit Cards– Venture Capital

Unit-5(14 hours)

Merchant Banking – Services of Merchant Banking– Progress of Merchant Banking in India – Factoring, Forfeiting and Bill Discounting – Benefits and Functions –Draw backs.

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:
Gordon. E. and Natarajan.K.(2017), Financial Services, New Delhi, Himalaya Publishing House

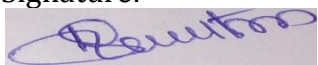
Books for Reference:

1. Khan.M.Y.(2017) "Financial Services",5th Edition New Delhi, Tata McGraw Hill Publishing Company Limited.
2. Santhanam. B.(2017), Financial Services, ,New Delhi, McGraw Hill Publishing Company Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	M	H	H	M
C02	H	H	M	H	H
C03	H	M	H	H	H
C04	M	H	H	M	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 5E3	Title	Batch	2020-2023
Hrs/Week	5	Major ELECTIVE II : Operations Research	Semester	V
			Credits	5

Objective

To create an awareness in the application of mathematical and statistical tools in Business Research.

Outcomes (CO)

K1	CO1	To keep in mind the problems that are provide solutions to the real life
K2	CO2	To understand the concepts of transaction problems, assignment, sequencing of jobs and network analysis to the optimal solution
K3	CO3	To apply the various problems to the real life situations
K4	CO4	To review the aspects in operation research that are optimistic in all situation

Syllabus

Unit I (15 hours)

LPP: Framing Linear Equation – Graphical Solution Method – General Linear Programming Problems (Simple Problems only)

Unit II (15 hours)

Transportation problem : Row Minimum – Column Minimum – NWC – LCM – VAM – U-V Method (Simple Problems only)

Unit III (16 hours)

Assignment Problems: Definition- Assignment Algorithm- Hungarian Assignment – Unbalanced Assignment Method.

Sequence Problems : Introduction – Problems with n Jobs & 2 machines- Problems with n jobs & k machines (Simple problems only)

Unit IV (16 hours)

Network Scheduling by CPM/PERT : Introduction – Definition – Network basic Terms – Times calculations in network- Critical Path Method(CPM) – PERT Calculations – simple problems – Applications of PERT/ CPM in management.

Unit V (16 hours)

Game theory : Introduction- Definition – Pay – off – types of games – the maximin-minimax principle- Mixed Strategies – 2x2 Games without saddle point- Dominance property.

Distribution of marks : Theory 20% and Problems 80%

Self Study: *Simulation advantages and disadvantage , LCM (Least cost Method)*

Teaching aids : Seminar ,Quiz, Assignment, Experience Discussion, Brain storming,

Books for Study:

Text Book: P.R. Vittal and V. Malini,(2014) “ *Operations Research*”. Margham Publications , Chennai

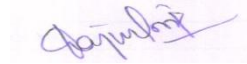
Books for Reference:

1. Kandi swarup, P.K. Gupta, Manmohan, “ *Operations Research*”, Sultan chand and sons, New Delhi
2. Kalavathi . “ *Operations Research*”, Vikas Publications House Pvt Ltd, New Delhi

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	M
CO2	H	H	L	H	L
CO3	H	H	H	H	L
CO4	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. D. Rajasekaran	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 5E4	Title	Batch	2020-2023
Hrs/Week	5	Major ELECTIVE II : Investment Management	Semester	V
			Credits	5

Objective

To impart knowledge to students regarding the Security Analysis , Investment and portfolio Management

Outcomes (CO)

K1	CO1	To remember the existence of various financial intermediaries
K2	CO2	To understand the functions of capital and money market
K3	CO3	To deploy the knowledge of various non-banking financial intermediaries
K4	CO4	To review the functions of merchant banking and role of SEBI

Syllabus

Unit I (15 hours)

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk.

Unit II (15 hours)

Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI

Unit III (16 hours)

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk-Analysis in Investment Decision; Systematic and Unsystematic Risk.

Unit IV (16 hours)

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis

Unit V (16 hours)

Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model

Teaching aids : Seminar ,Quiz, Assignment, Experience Discussion, Brain storming,

Books for Study:

Balla, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi

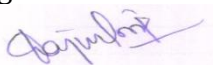
Books for Reference:

- Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
- Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and Investment Analysis”, John Wiley, New York.
- Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	H	H	M
C02	H	H	L	H	L
C03	H	H	H	H	L
C04	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. D. Rajasekaran	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA5S1	Title	Batch	2020-2023
		Skill Based Subject: (Major Elective) Elective – I :	Semester	V
Hrs/Week	1	Business Ethics	Credits	2

Objectives

To have an understanding of ethical issue in business

Outcomes (CO)

K1	CO1	To understand the concept of business ethics.
K2	CO2	To identify the types of ethical issues.
K3	CO3	To apply the knowledge of ethics in business.
K4	CO4	To appreciate the concept of work ethics.

Syllabus

Unit-1(3 hours)

Introduction to Business Ethics The nature, purpose of ethics and morals for organizational interest; ethics and conflicts of interests; ethical and social implications of business policies and decision; *corporate social responsibility*; ethical issues in corporate governance.

Unit-2(3 hours)

Environment Issues Protecting the natural Environment – prevention of pollution and depletion of natural resources; conservation of natural resources.

Unit-3(2 hours)

Ethics in Workplace, Discrimination, Harassment, Gender inequality.

Unit-4(3 hours)

Ethics in Marketing and Consumer Protection Healthy competition and protecting consumer's interest.

Unit-5(2 hours)

Ethics in Accounting and Finance Importance, Issues and Common Problems.

Self study : *corporate social responsibility and Ethics in Workplace*

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

IPCC course material

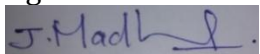
Books for Reference:

IPCC course material

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	M	H	M	M
C02	H	M	H	M	L
C03	H	H	H	H	M
C04	M	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.J.Madhubala Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 5S2	Title	Batch	2020-2023
Hrs/Week	1	Skill Based Subject (Major Elective) Elective – I Brand management	Semester	V
			Credits	2

Objective

To teach the importance of brand and its impacts among the customers

Outcomes (CO)

K1	CO1	To understand key principles of branding.
K2	CO2	To conduct the measurement of brand equity and brand performance.
K3	CO3	To consider ethical issues.
K4	CO4	To analyze new concept /product/service ideas as an entrepreneur.

Syllabus

Unit-1(3 hours)

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit-2(2 hours)

Brand Associations: Brand vision – *brand ambassadors* – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit-3(3 hours)

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – *brand equity* – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

Unit-4(3 hours)

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle - Co branding.

Unit-5 (2 hours)

Brand Strategies: Designing and implementing branding strategies – Case studies

Self study : *Brand ambassadors , Brand equity*

Teaching aids : Power point Presentations, Group discussions, Seminar
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Books for Study:

Kevin Lane Keller(2003.), "*Strategic brand Management*", Person Education, New Delhi.

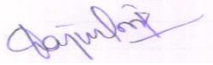
Books for Reference:

1. Lan Batey Asian Branding – "*A great way to fly*", Prentice Hall of India, Singapore 2002
2. Jean Noel, Kapferer, "*Strategic brand Management*", The Free Press, New York, 1992.
3. Paul Tmeporal, *Branding in Asia*, John Wiley & sons (P) Ltd., New York, 2000.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H
CO2	H	H	M	M	H
CO3	H	H	M	H	H
CO4	H	H	H	M	H

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Dr.D.Rajasekaran Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 617	Title	Batch :	2020-2023
Hrs/Week	6	Core XVII : Management Accounting	Semester	VI
			Credits:	4

Objective

To enlighten the students on the different concepts of management accounting

Outcomes (CO)

K1	CO1	To remember the concepts and importance of management accounting in decision making.
K2	CO2	To understand and analyze financial statement to help managerial decision making.
K3	CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

Syllabus

Unit-1: Basis of Management Accounting (16 hours)

Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.

Unit-2: Ratio analysis (16 hours)

Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.

Unit-3: Funds Flow and Cash Flow Statement (15 hours)

Funds Flow Analysis – Cash Flow Analysis (New format)(AS-03).

Unit-4: Budgetary Control (15 hours)

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – *Sources of Working Capital* – Estimation of Working Capital Requirements.

Unit-5: Marginal Costing Techniques (15 hours)

Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)

- Italics denotes self study topics

Distribution of Marks: Theory 20% Problems 80%

Teaching aids : Group discussion, Assignment, Seminars

Books for Study:

Dr. Maheswari.S.N. (2017), Cost and Management Accounting”, 16th edition, New Delhi, Sultan Chand & Sons.

Books for Reference:

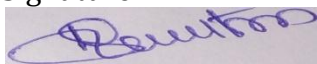
1. Jain.S.P and Narang. K L (2017), Cost and Management Accounting, New Delhi , Kalyani Publishers.

2. Sharma and Gupta. S.K (2017) “Management Accounting”, 13th Edition, New Delhi, Kalyani Publishers

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	H	H	M
C02	M	M	H	H	H
C03	H	H	H	M	H
C04	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Dr.N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 618	Title	Batch	2020-2023
Hrs/Week	5	Core XVIII : Strategic Management	Semester	VI
			Credits	3

Objective

To develop an understanding of the general and competitive business environment and to develop an understanding of strategic management concepts and techniques

Outcomes (CO)

K1	CO1	To analyse the internal and external environment in which business operate and assess their significance for strategic planning.
K2	CO2	To formulate organizational vision, mission, goals and values.
K3	CO3	To implement organizational goals and objectives.
K4	CO4	To understand , develop and establish organizational priorities.

Syllabus

Unit-1(10 hours)

Business Environment - General environment - demographic, socio-cultural, macro-economic, legal/political, technological, and global; competitive environment.

Unit-2(15 hours)

Business Policy and Strategic Management - Meaning and nature; strategic management imperative; vision, mission and objectives; strategic levels in organisations

Unit-3(15 hours)

Strategic Analyses - Situational analysis – *SWOC analysis*, TOWS matrix, portfolio analysis - BCG matrix - Strategic Planning - Meaning, stages, alternatives, strategy formulation.

Unit-4(10 hours)

Formulation of Functional Strategy - Marketing strategy, financial strategy, production strategy, logistics strategy, human resource strategy.

Unit-5(15 hours)

Strategy Implementation and Control - Organisational structures; establishing strategic business units; establishing profit centers by business, product or service, market segment or customer; leadership and behavioural challenges.

Self study : *SWOC analysis , Formulation of Functional Strategy*

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

Nirupama sekar.G, Sekar.G and saravana prakash.B(2014), *"Information technology and strategic management"*, Wolters kluwer(india) Pvt Ltd.

Books for Reference:

Sharma R.A(2012), *Strategic Management in Indian Companies*, Deepandeeep Publications New Delhi.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	H	H
CO2	H	H	H	H	H
CO3	M	H	H	M	M
CO4	M	H	H	M	H

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 619	Title	Batch	2020-2023
		Core XIX : Information	Semester	VI
Hrs/Week	5	Technology & E - Security	Credits	3

Objective

To develop understanding of Information Technology as a key enabler and facilitator of implementing Information Systems in enterprises and their impact on business processes and controls.

Outcomes (CO)

K1	CO1	To remember the information through technology
K2	CO2	To understand the computers software and hardware
K3	CO3	To execute the data through computer
K4	CO4	Cultivate the knowledge of cyber crime and cyber security

Syllabus

Unit I (13 hrs)

Introduction to E-Commerce –Features- Objectives-Types of E-Commerce- Advantages and Disadvantages-Business Models of E-Commerce – B2B – B2C – C2B – C2C – B2E- G2B.

Unit II (13 hrs)

Mobile Commerce- Electronic Data Interchange-Definition-Evolution of EDI- Objectives Advantages- Bottlenecks of EDI-Components of EDI-Electronic Payment Systems

Unit III (13 hrs)

Electronic payment system– Introduction- Token based E-payment- Credit cards as Epayment- Mobile payment- E-cash and E-Cheque

Unit IV (13 hrs)

Components Of Communications System – Transmission Media- Protocol Definition – Introduction to TCP/ IP- Wireless Network – Basics Of Internet – Types Of Attack: Spoofing – Phishing – Impersonation, Dumpster Diving- Information Security Goals – Information Security Threats And Vulnerability: Spoofing Identity, Pampering With Data, Repudiation, Information Disclosure, Denial Of Service, Elevation Of Privilege.

Unit V (13 hrs)

Authentication – Password Management – E-Commerce Security- Windows SecurityNetwork Security: Network Intrusion Detection And Prevention Systems – Firewalls –Software Security- Web Security user Authentication , Authentication- Secret And Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensic- Steganography.

Self Study : TCP/ IP and Password management

Teaching aids : Seminar , Assignment, Experience Discussion, Activity,

Books for Study:

Dr.Rayudu.C.S, (2017), E-commerce and E-Business, Himalaya publishing house, New Delhi

Books for Reference:

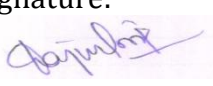
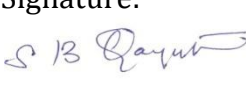
1. Ravi Kalakota and Andrew .B Whiston(2017), Frontier of Electronic Commerce, Dorling Kindersley(India) Pvt Ltd.

2. Bharat Bhasker,(2017), Electronic Commerce, New Delhi, Tata McGraw Hill Publishing Co. Ltd.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	M	H	H
C02	H	M	H	H	H
C03	M	H	H	M	M
C04	M	M	H	M	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. D. Rajasekaran Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 620	Title	Batch	2020-2023
Hrs/Week	6	Core XX: Auditing and Assurance	Semester	V
			Credits	4

Objective

To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.

Outcomes (CO)

K1	CO1	To remember the auditing concepts and role of auditing in society.
K2	CO2	To understand the material business risk in accordance with auditing standards.
K3	CO3	To apply the fundamental auditing concepts.
K4	CO4	To review auditing issues and current developments in auditing theory and practice.

Syllabus

Unit-1(15 hours)

Auditing Concepts – Nature and limitations of Auditing, *Basic Principles governing an audit*, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines – Green Auditing – E-Auditing.

Unit-2(15 hours)

Auditing engagement – Audit planning, Audit programme, Control of quality of audit work– Delegation and supervision of audit work. Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers. Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. *Audit Sampling* – Types of sampling, Test checking, Techniques of test checks.

Unit-3(16 hours)

Internal Control – Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of

internal audit. Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment.

Unit-4(16 hours)

Audit of payments – General considerations, Wages, Capital expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation. Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other Receipts. Audit of Purchases – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers. Audit of Sales – Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, Various types of allowances given to customers, Sale returns.

Unit-5(16 hours)

Audit of suppliers' ledger and the debtors' ledger – Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, Writing off of bad debts. Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities.

Self study: *Basic Principles governing an audit, Audit Sampling*

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

CA.Tapan Jindal, “ *Auditing and Assurance*”, Bhatat Law house Pvt Ltd, New Delhi.

Books for Reference:

1. “*Auditing and Assurance*”, IPCC Course Material , The Institute of Chartered Accountants of India.
2. **Tandon.B.N Sudharasanam.S and Sundharabahu S,(2012)** “ *A Handbook of Practical Auditing*”,S.Chand & Company Ltd, Ram Nagar New Delhi.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	M	H	H
C02	H	M	H	H	M
C03	M	L	H	M	M
C04	M	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 621	Title	Batch	2020-2023
		Core XXI : Human Resource Management	Semester	VI
Hrs/Week	4		Credits	3

Objective

- ❖ To study the issues and approaches relating to human resources management.
- ❖ To understand how to be ethically and socially responsive to the needs of the Society.
- ❖ To emphasize the skill, knowledge and ability required for the work force to work efficiently.

Outcomes (CO)

K1	C01	To remember the basic concept of human resource management, frame work and its role in business administration.
K2	C02	To understand the recruitment and training procedure in the organization.
K3	C03	To evaluate the performance of the employees and in turn leads to motivation.
K4	C04	To apply the emerging HR dimensions.

Syllabus

Unit-1(10 hours)

HRM Introduction: Meaning and Definition of Human Resource Management-Differences between Human Resource Management and Personnel Management-Objective and Scope of Human Resource Management-Importance and Role of Human Resource Management-Function of Human Resource Management. Challenges of HRM-Employee turnover-Employee commitment and loyalty.

Acquiring human Resources: Human Resource Planning- need, *benefits* and process of HR planning.

Unit-2(10 hours)

Recruitment: Definition and Objective of Recruitment- Sources of Recruitment, Methods of Recruitment.

Selection: Definition and need for Selection – Steps in Selection Procedure Training and Development: Need and Importance of Training – Types and Methods of Training- *Advantages of Training*.

Job Analysis: need for Job Analysis-Process of Job Analysis-Job Description-Job Specification- Process of Job Analysis-Benefits of Job Analysis.

Unit-3(12 hours)

Job Evaluation: Meaning and features of Job Evaluation-Process of Job Evaluation-Essentials for the success of a Job Evaluation programme-Job Evaluation methods-Limitations of Job Evaluation.

Performance Appraisal: Meaning and Features of Performance Appraisal-Objectives and Need for Performance Appraisal-Process and methods of Performance Appraisal – Barriers to effective Performance Appraisal-overcoming Barriers to Appraisal.

Unit-4(10 hours)

Organizational Development: Definition and Characteristics of organizational development- problems in organizational development - Process of organizational development.

Career planning: Need for career planning - Objectives and process of career planning-Advantages and limitations of career planning - Effective career planning-Promotion, Transfer and Demotion.

Unit-5(10 hours)

Social security and Employee welfare: Meaning and need for social security and welfare programs-Types of social security and welfare programs-Ethics in human resource management-Emerging HR dimensions-Employee retention strategy-Talent management-Employer attractiveness-Employer image and branding.

Self study : *benefits of HR and Advantages of Training*.

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

C.B.Gupta (2011), *Human Resource Management*, Sultan Chand & Sons, Thirteen Revised Edition, New Delhi.

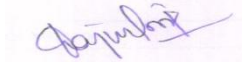
Books for Reference:

1. P.Subha Rao (2007), *Personnel and HRM –Text& cases*, Himalaya publishing house, Delhi
2. L.M.Prasad,(2010), *Human Resource Management*, Sultan Chand&Sons, New Delhi

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	H	H	M
C02	H	H	H	H	H
C03	H	H	H	H	H
C04	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.D.Rajasekaran Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 6E5	Title	Batch	2020-2023
Hrs/Week	2	Major Elective III: Practical Auditing	Semester	VI
			Credits	5

Course Objective

The students undergo the internship training in the auditor's office to get hands-on training.

Course Outcomes (CO)

K1	CO1	To examination of financial statements
K2	CO2	To prepare financial statements in manually/digitally
K3	CO3	Demonstrate an understanding of the taxation of the individual income
K4	CO4	Understand the audit process from the planning stage till the completion of audit

Syllabus

The students undergo the internship training in the auditor's office to get hands-on training. An internship training report is undertaken in the end sixth semester. The knowledge acquired is put to test by conducting Viva-voce examination. The head of the department , External examiner and the respective guide of the student evaluate the student Performance. Weightage assigned for the subject is 100 and the distribution is given below:

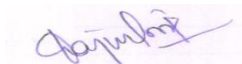
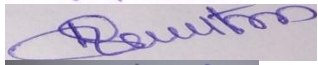
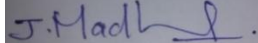
Criteria	Marks
Project Report (Internal Examiner)	80
Viva- Voce (External Examiner)	20
Total	100

Method : Power point Presentations, Group discussions, Experience Discussion, Activity

Mapping

CO \ PSO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01		H	H	H	M	H
C02		H	M	H	H	H
C03		H	H	H	H	H
C04		H	H	M	M	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: All Teachers Signature:    	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 6E6	Title	Batch	2020-2023
Hrs/Week:	2	Major Elective III: Case Analysis	Semester	V
			Credits	5

Objective

To enable the student to develop their analytical skills, evaluating new and current knowledge, problem solving abilities and decision making strategies.

Outcomes (CO)

K1	CO1	Compare and contrast the difference and similarities with the consumer market.
K2	CO2	To plan, organize and coordinate the teamwork of creating synergies and inter team relationship.
K3	CO3	Demonstrate applied skills in HRM through exercises and case study work.
K4	CO4	To Analyse relevant case exercise in financial management for the purpose of investment.

Syllabus

Unit I (10 hours)

Case Study-Meaning-Purpose-Preparation of Cases-*Types of Cases*-Role of Case Analysis

Unit II (15 hours)

Case Studies in Marketing Related-Concept Of Marketing-*New Product Development*-Pricing Strategy-Product Promotion-Sales Management

Unit III (10 hours)

Case studies in Human Resources Management Related-Training and evelopment-Performance Appraisal-Leadership-Motivation-Industrial.

Unit IV (15 hours)

Case Studies In Financial Management Related-Working Capital-Dividend Policies-Capital Structure- Budgeting.

Unit V (15 hours)

Case studies in Costing-Production and Material Management related-Production Techniques – Material Management – Cost Management – Transport Management

Teaching aids : Group discussions, Seminar, Assignment, Experience Discussion, Activity

Books for Study:

1. Sherlakar. Case studies in Marketing. 1st Edition.2016. Himalaya Publishing House.

Books for Reference:

1.Nair and Latha Nair. Personnel management and industrial relations.2004.1st Edition. S.Chand and Company Pvt. Ltd.

2.Sherlekar. Case studies in strategic marketing management. 2006.1st Edition. ICFAI University (Corp.)

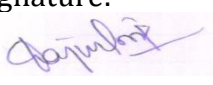
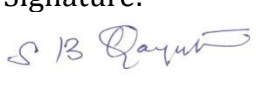
3.Chitra atmaram Naik, Human Resource Management, 2nd edition, 2016, ane's student Edition.

4.khan.M.Y. and P.K.Jain(2011), financial Management, 6th Edition, New delhi,TaTaMcGrawHill publishing Company Ltd.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	H	H	H
C02	H	H	H	H	H
C03	H	H	H	H	H
C04	M	H	H	M	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.D.Rajasekaran	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20 UPA 6S3	Title	Batch	2020-2023
		Skill Based Subject (Major Elective) Elective – II	Semester	VI
Hrs/Week	1	Entrepreneurial Development	Credits	2

Objective

On successful completion of this course, the student will be well versed the Concept relating to Entrepreneurship, Knowledge about the finance institution.

Outcomes (CO)

K1	CO1	To recollect the activities of entrepreneur.
K2	CO2	To understand the procedures and process on Startup.
K3	CO3	To analyse the local and global business environment.
K4	CO4	To implement the government benefits in the business.

Syllabus

Unit-1(3 hours)

Concept of Entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP.

Unit-2(2 hours)

Women entrepreneur & rural entrepreneur

Unit-3(2 hours)

The start-up process, Project identification – *selection of the product*

Unit-4(3 hours)

Project formulation - evaluation – *feasibility analysis*, Project Report

Unit-5(3 hours)

Incentives and subsidies – Subsidised services – subsidy for market. Transport –subsidy – seed capital assistance - Taxation benefit to SSI role of entrepreneur in Export promotion and import substitution.

Self study : *Selection of the product , Feasibility analysis*

Teaching aids : Power point Presentations, Group discussions, Seminar

Books for Study:

S.S.Khanka , Entrepreneurial Development

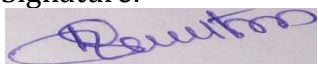
Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
3. Entrepreneurial Development – P.Saravanel
4. Entrepreneurial Development – S.G.Bhanushali
5. Entrepreneurial Development – Dr.N.Ramu

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	M	M	H
CO3	H	M	M	M	M
CO4	M	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 6S4	Title	Batch	2020-2023
Hrs/Week	1	Skill Based Subject : (Major Elective) Elective – II Supply Chain Management	Semester	VI
			Credits	2

Objective

To create awareness about the supply chain activities taken in order to deliver the goods

Outcomes (CO)

K1	CO1	To recollect the operations of supply chain management.
K2	CO2	To apply sales and operations planning and manufacturing concept.
K3	CO3	To implement outsourcing component of the value chain of an enterprise.
K4	CO4	To analyse customer value and product selection.

Syllabus

Unit-1(2 hours)

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit-2(3 hours)

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit-3(3 hours)

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – *distributor Integration*

Unit-4(3 hours)

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit-5(2 hours)

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – *customer value measures*

Self study: *distributor Integration , customer value measures*

Teaching aids : Power Point Presentations, Group Discussions, Seminar

Books for Study:

Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.

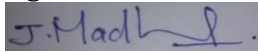
Books for Reference:

1. Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies.
2. R.B. Handfield and E.L. Nochols, Introduction to Supply Chain Management. Prentice Hall, 1999.
3. Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	M	L	M	L
C02	M	M	M	H	H
C03	H	H	H	H	H
C04	H	H	L	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Mr. K. Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature:	Signature:

COURSE CODE 19UPAV01	COURSE TITLE – SERVICES MARKETING
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OBJECTIVES

1. To provide students with a basic knowledge of service marketing concepts.
2. To impart knowledge about practical application of concepts in service industries.

Course Outcomes

On the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	To recognize the primary requirements and magnitude of services marketing in promoting services.	K1
CO2	To Identify and discuss characteristics and challenges of managing service firms in the modern world.	K2
CO3	To enable the students in evolving marketing strategies that meets the unique challenges and opportunities of the services industry.	K2
CO4	To examine the service gap between customers' expectation and perceived services by developing appropriate communication system.	K2
CO5	To analyse the customer satisfaction by applying key elements of service concepts in service industry and to establish and sustain service excellence and provide better customer value for long run.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4
CO1	S	H	S	S
CO2	H	S	H	H
CO3	H	H	H	S
CO4	S	S	S	S
CO5	S	S	H	L

S- Strong; H-High; M-Medium; L-Low.

Syllabus

UNIT –I (6 Hours)

Introduction to Services - Service Marketing - Meaning and Definition- Nature and Scope- Characteristics - Challenges and issues of service marketing- Service marketing in India – Classifications of services

UNIT -II (6Hours)

Marketing Mix in Service Marketing: Role of 7 P's

UNIT - III (6Hours)

Positioning of services –Service Channel – Pricing of services, – objectives - methods - Services on retail sector – Service marketing triangle

UNIT- IV (6 Hours)

Importance of quality in services, Delivering Quality Service: Causes of Service – Service Quality Dimensions

UNIT – V (6 Hours)

Service Marketing Strategies for Hospitality, Tourism and Educational – Applying technology to service settings – e-services.

Text Book

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Valarie A. Zeithaml, Mary Jo Bitner, Dwayne D. Gremler	Services marketing: Integrating customer focus across the firm	Dubuque McGraw- Hill Education	2018

Reference Books:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	R. Srinivasan	Services Marketing: The Indian Context	PHI Learning Pvt. Ltd	2014
2.	Malcolm McDonald, PennieFrow, Adrian Payne	Marketing Plans for Services: A Complete Guide	Wiley India Pvt. Limited	2015
3.	K Rama Mohana Rao	Services Marketing	Pearson Education	2011

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion and Case Study.

COURSE CODE 20UPAV02	COURSE TITLE – AUDITING TECHNIQUES
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COURSE TITLE: AUDITING TECHNIQUES

OBJECTIVES

To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.

Course Outcomes

K1	CO1	To remember the auditing concepts and role of auditing in society.
K2	CO2	To understand the material business risk in accordance with auditing standards.
K3	CO3	To apply the fundamental auditing concepts.
K4	CO4	To review auditing issues and current developments in auditing theory and practice.

Mapping with Programme Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	S
CO2	H	M	H	S	M
CO3	M	L	S	M	M
CO4	M	H	H	H	H

S- Strong; H-High; M-Medium; L-Low.

UNIT I

Auditing Concepts – Nature and limitations of Auditing, *Basic Principles* governing an audit, Ethical principles and concept of Auditor's Independence,

UNIT II

Relationship of auditing with other disciplines – Green Auditing – E-Auditing. Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers. Audit evidence

UNIT III

Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. Audit Sampling – Types of sampling, Test checking, Techniques of test checks.

UNIT IV

Internal Control – Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

UNIT V

Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment.

Books for Study:

CA.Tapan Jindal, “*Auditing and Assurance*”, Bhatat Law house Pvt Ltd, New Delhi.

Books for Reference:

1. “***Auditing and Assurance***”, IPCC Course Material, The Institute of Chartered Accountants of India.
2. **Tandon.B.N Sudharasanam.S and Sundharabahu S,(2012)** “*A Handbook of Practical Auditing*”, S.Chand & Company Ltd, Ram Nagar New Delhi