

Department of Commerce

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**PERIYAR
MANIAMMAI**
INSTITUTE OF SCIENCE & TECHNOLOGY
(Deemed to be University)
Established Under Sec. 3 of UGC Act, 1956 • NAAC Accredited
think • innovate • transform

CURRICULUM AND SYLLABUS
FOR
B.COM
(REGULAR - THREE YEARS)
AS PER
OUTCOME BASED EDUCATION
FOR
REGULATION 2018

DEPARTMENT OF COMMERCE

B.COM

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO1: To produce employable graduates in area of business, commerce and allied areas.

PEO2: To pursue higher education

PEO3: To develop entrepreneurial skills to enable students to be self employed/entrepreneur.

PEO4: To inculcate business ethics and social responsibility.

Mapping of Programme Educational Objectives (PEO) with Department Mission (DM)

	DM1	DM2	DM3	DM4	Total
PEO1	3	1	2	2	
PEO2	3	2	1	2	
PEO3	1	2	1	3	
PEO4	1	1	1	1	
	8	6	5	8	

1- Slightly

2- Supporting

3-Highly related

PROGRAMME OUTCOMES (POs)

	Programme Outcomes (POs)
PO 1	Knowledge of Business and Commerce
PO 2	Knowledge and ability to pursue higher education
PO 3	Ability to identify problems and collect relevant data
PO 4	Ability to understand and use modern tools and technologies
PO 5	Understanding the impact of commercial activities on environment and sustainability
PO 6	Apply ethical principles in business and commerce
PO 7	Ability to effectively communicate in business environment
PO 8	Ability to perform effectively as a leader as well as a member of a team
PO 9	Ability to engage in lifelong learning

Mapping of Program Educational Objectives (PEOs) with Program Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	total
PEO1	3	2	1	2	1	2	2	1	2	16
PEO2	3	3	2	2	1	1	2	0	2	16
PEO3	2	0	2	1	3	1	3	2	1	15
PEO4	2	0	0	0	1	3	2	2	1	11

0 – No relation

1- Low relation

2- Medium relation

3-High relation

Curriculum – B. Com

Semester - I

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-1	XGL101	Communication skills in English	2	0	0	2	2	0	0	0	2
CC- 1	XCG102	Fundamentals of Financial Accounting	4	2	0	6	4	2	0	0	6
CC -2	XCG103	Business Organisation and Management	4	1	0	5	4	1	0	0	5
CC- 3	XCG104	Business Economics	4	1	0	5	4	1	0	0	5
CC- 4	XCG105	Principles of Marketing	4	1	0	5	4	1	0	0	5
UMAN-1	XUM106	Human Ethics, Values, Rights, and Gender Equality	0	0	0	0	3	0	0	0	3*
		Total	18	5	0	23	21	5	0	2	26

* UMAN-University Mandatory Audit Courses- 2 Lecture hours and 1 hour for self study

Semester – II

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-2	XGL201	English for effective communication	2	0	0	2	2	0	0	0	2
AECC -3	XES202	Environmental studies	2	0	0	2	2	0	0	0	2
LAN	XGL203A/ XGL203B	Vaniha Tamil / English for Employability	3	0	0	3	3	0	0	0	3
CC – 5	XCG204	Commercial law	4	1	0	5	4	1	0	1	6
CC – 6	XCG205	Corporate Accounting	4	2	0	6	4	2	0	0	6
		NSS, YRC, RRC***									
		Library	0	0	0	0	0	0	0	2	2
		Soft Skills	0	0	0	0	0	0	0	2	2
		Swatch Barath	0	0	0	0	0	0	0	1	1
		Mentor	0	0	0	0	0	0	0	1	1
		Total	15	3	0	18	15	3	0	4	25

Semester – III

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC – 7	XMS301	Business Mathematics & Statistics	4	2	0	6	4	2	0	0	6

CC – 8	XCG302	Direct Tax laws	4	1	0	5	4	1	0	0	5
SEC – 1	XCG303	Computer Applications in Business	2	0	2	4	2	0	4	0	6
DSE – 1	XCG304	Students can choose one among the group - 1	4	1	0	5	4	1	0	0	5
GE 1		OE -1	3	0	0	3	3	0	0	0	3
UMAN- 3	XUM306	Disaster Management	0	0	0	0	0	0	0	3	3*
		Total	17	4	2	23	18	4	4	2	25

* UMAN-University Mandatory Audit Courses – 3 hours self study

Semester – IV

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC – 9	XCG401	Company law	4	1	0	5	4	1	0	1	6
CC – 10	XCG402	Fundamentals of Cost Accounting	4	1	0	5	4	1	0	0	5
SEC – 2	XCG403	E- Commerce	2	0	2	4	2	0	4	0	6
DSE – 2	XCG404	Students can choose one among the group - 2	4	1	0	5	4	1	0	0	5
GE 2		OE – 2	3	0	0	3	3	0	0	0	3
Minor Course***	XCG405	GST Models ***				1*					
		Total	17	3	2	22+1*	17	3	4	1	25

*** Extra credit

Semester – V

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	Total	
CC – 11	XCG501	Financial Accounting packages – Tally practical	4	0	1	5	4	0	2	6	
SEC – 3	XCG502	Entrepreneurship	2	0	2	4	2	0	4	6	
DSE – 3	XCG503	Students can choose one among the group - 3	4	1	0	5	4	1	0	5	
DSE – 4	XCG504	Students can choose one among the group - 4	4	1	0	5	4	1	0	5	
GE – 3		OE – 3	3	0	0	3	3	0	0	3	
Minor Course***	XCG505	PERT & CPM				1*					
		Total	17	2	3	22+1*	17	2	6	25	

*** Extra credit

Semester – VI

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	Total	

CC – 12	XCG601	Management accounting	4	1	0	5	4	1	0	5
CC - 13	XCG602	Auditing practices	4	1	0	5	4	1	0	5
SEC – 4	XCG603	Personal selling and Salesmanship	2	0	2	4	2	0	4	6
Minor Course***	XCG604	Cyber Laws				1*				
	XCG605	Dissertation	0	0	0	6	0	0	0	8
		Library	0	0	0	0	0	0	0	1
		Total	10	2	2	20+1*	10	2	4	25

*** Extra credit

LIST OF DISCIPLINE SPECIFIC ELECTIVES

DSE-1 (Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE1A	III	Human Resource Development	4	1	0	5	4	1	0	5
DSE1B	III	Business correspondence and report writing	4	1	0	5	4	1	0	5

DSE-2 (Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE2A	IV	Fundamentals of Financial Management	4	1	0	5	4	1	0	5
DSE2B	IV	Investment Management	4	1	0	5	4	1	0	5

DSE-3 (Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE3A	V	Banking and Insurance	4	1	0	5	4	1	0	5
DSE3B	V	Corporate tax planning	4	1	0	5	4	1	0	5

DSE-4 (Any one of the following)

Category	Semester	Course	Credits				Hours			
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			L	T	P	Total	L	T	P	Total
DSE4B	VI	International Business	4	1	0	5	4	1	0	5
DSE4C	VI	Office Management & Secretarial practice	4	1	0	5	4	1	0	5

Summary of Credits

Category	No. of COURSEs	No of Credit (PMIST)	As per UGC	Deviation %
AECC (Ability-Enhancement Compulsory Course)	3	6	4	
UMAN	2	0	-	
LAN	1	3	-	
SEC (Skill-Enhancement Elective Course)	4 X 4 Credits	16	16	-
Core Courses	3X6 Credits	18	72	
	10X5 Credits	50		
		68		
DSE (Discipline Specific Elective)	4X 5 Credits	20	24	
GE Generic Elective	OE 3 X 3 Credits	9	12	
Project		6	-	
Minor course, NSS, YRC, RRC*** (carries extra credit)		3***	-	
Total		128	128	Nil

*** Extra credit

SEMESTER - I

COMMUNICATION SKILLS IN ENGLISH

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: K: Choose and *identify* different styles to various forms of public speaking skills and presentation skills.

CO2: Cog: K,U: *Understand* and identify the proper tone of language required in writing and speaking.

CO3: Psy: A: *Adapting* the speech structures and developing the speech outline.

CO4: Aff: R: Ability to *communicate* and develop presentation skills.

CO5: Psy: R: **Calibrates** the speaker to face the audience without any anxiety.

SEMESTER I						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XGE101	COMMUNICATION SKILLS IN ENGLISH	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1:0:1	2	0	0	2	4

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	INTRODUCTION TO PUBLIC SPEAKING: Functions of oral communication; skills and competencies needed for successful speech making; importance of public speaking skills in everyday life and in the area of business, social, political and all other places of group work.	6						
II	MANUSCRIPT, impromptu, memorized and extemporaneous speeches; analyzing the audience and occasion; developing ideas; finding and using supporting materials.	6						
III	ORGANIZATION OF SPEECH; introduction, development and conclusion; language used in various types of speeches; Adapting the speech structures to the Audience; paralinguistic features.	6						
IV	BASIC TIPS; how to present a paper/assignment etc; using visual aids to the speeches; using body language to communicate.	6						
V	PUBLIC SPEAKING AND SPEECH ANXIETY, public speaking and critical listening, Speech practice (4-6 speeches per student).	6						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Practice</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>30 Hours</td> <td>30 Hours</td> <td>60 Hours</td> </tr> </tbody> </table>	Lecture	Practice	Total	30 Hours	30 Hours	60 Hours	
Lecture	Practice	Total						
30 Hours	30 Hours	60 Hours						

TEXT

1. Technical Writing – April, 1978, by Gordon H. Mills (Author), John A. Walter (Author)
2. Effective Technical Communication: A guide for scientists and Engineers. Author: Barun K. Mitra, Publication: Oxford University press. 2007

FUNDAMENTALS OF FINANCIAL ACCOUNTING

COURSE OUTCOME (Cos):

Students would be able to

CO1 : Cog:AP, Prepare financial statements in accordance with Generally Accepted Accounting Principles.

CO 2: Cog:AP, *Prepare* Bank Reconciliation Statement and to *identify* and rectify errors.

CO3 : Cog:An, *Compare, Contrast and solve* single entry to double entry system.

CO4 : Cog:AP, *Calculate* account current, average due date and insurance claims

CO5 : Cog:AP, *Calculate* depreciation on fixed assets.

COURSE CODE	SUBJECT NAME	Category			
		L	T	P	C
PREQUISITES - NIL	FUNDAMENTALS OF FINANCIAL ACCOUNTING	4	2	0	6
C:P:A		L	T	P	H
4.50:0:1.50		4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted		
I	FINAL ACCOUNTS: Introduction - Manufacturing Account -Trading Account - Distinction between Capital and Revenue expenditure - Profit and Loss Account - Balance Sheet - Various adjustments - Classification of Assets and Liabilities - Adjustments.	12+6+0		
II	RECTIFICATION OF ERRORS - Bank Reconciliation Statement.	12+6+0		
III	SINGLE ENTRY - Objectives - Definition - Salient features - Limitations of Single Entry - Ascertainment of Profit - Statement of Affairs Method - Conversion Method - Difference between Statement and Affairs and Balance Sheet.	12+6+0		
IV	ACCOUNT CURRENT - Average Due Date - Insurance claim - Abnormal items - Loss of property and stock - Average clause - Loss of Profit.	12+6+0		
V	DEPRECIATION, Reserves and Provisions - Depreciation, Depletion and Amortization - Objectives of providing depreciation - causes of depreciation - methods of recording depreciation - straight line method - Diminishing Balance Method - Changes in method of depreciation - Machine Hour Rate Method - Depletion Method - Revaluation Method.	12+6+0		
		LECTURE	TUTORIAL	TOTAL
		60	30	90

TEXT BOOKS

1. T.S. Reddy & A. Murthy - Financial Accounting - Recent edition, Marghan Publications, Chennai.
2. M.C. Shukla, T.S. Grewal. Advanced Accounts (volume I) recent edition, S. Chand & Co., Ltd., New Delhi.

REFERENCE BOOKS:

1. R.S.N. Pillai, Bagawathi & S. Uma - Advanced Accounting (Financial Accounting) volume I, S.Chand& Co. Ltd., New Delhi.
2. R.L. Gupta & V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi.
3. S.P. Jain & K.L. Naranj, Advanced Accountancy, Kalyani Publications, Ludhiana.

BUSINESS ORGANISATION AND MANAGEMENT

Course Outcomes (Cos):

Students would be able to

CO1: Cog: (U), (Eva), *Summarise* the nature, process and importance and forms business organisation.

CO2: Cog: (U), *Discuss* the process and size of business units and plant location.

CO3: Cog: (An), (U) *Summarise* the nature, process of business management as well as Compare *and contrast* the contributions of Indian and International Management Thinkers.

CO4: Cog: (U), **Discuss** the process and types of planning and decision making and organising.

CO5: Cog: (U), (Creating), Aff: (Val), **Explain** the strategies of effective managerial control system, coordination and **Defend** the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Ouchi and David McClelland.

COURSE CODE	SUBJECT NAME	Category			
PREREQUISITES – NIL	BUSINESS ORGANISATION AND MANAGEMENT	L	T	P	C
C : P : A		4	1	0	5
4 : 0: 1		L	T	P	Hrs
		4	1	0	5

SYLLABUS

Units	CONTENT	Hours allotted		
I	EVOLUTION OF BUSINESS: Nature and scope of business- Forms of business organization-Sole trader ship -Partnership-Joint stock company-Cooperatives-Public enterprises.	12+3+0		
II	SIZE OF THE BUSINESS UNIT: Plant location-factors-Weber's theory of location Plant layout and product layout-Merits and limitations-Industrial Estates Trade Associations and chambers of commerce.	12+3+0		
III	MANAGEMENT: Definition-nature-functions-levels-Management Vs Administration-Schools of Management thought-contributions by F.W. Taylor-Henry Fayol-Elton Mayo.	12+3+0		
IV	PLANNING: Nature-planning process-steps-planning premises importance-limitations- MBO-Organizing-Line, staff and functional Departmentation-bases Delegation-centralization and decentralization. Direction - Nature and Purpose - Importance of Direction - Written vs. Oral Directives - Techniques of Direction.	12+3+0		
V	MOTIVATION: Theories-importance-Leadership-theories-styles-Controlimportance-Traditional and modern techniques. Co-ordination - Need - Type and Techniques Problems in Coordination. Controlling - Meaning and Importance of controlling - Relationship between Planning and Controlling - Control Process - Characteristics of Good control System.	12+3+0		
		Lecture	Tutorial	Total
		60	15	75

Text Book:

1. Business organisation and Management- C. B. Gupta - Sultan Chand & Sons New Delhi

REFERENCE BOOKS:

1. Business organization and Management-M.C. Shukla- S. Chand & Co. New Delhi
2. Business organization and Management -Reddy and Gulshan- S.Chand & Co. New Delhi
3. Business Management-L. M. Prasad-Sultan Chand Co. New Delhi
4. Business organization and Management -Y.K. Bhushan-Sultan Chand &Co. New Delhi.

BUSINESS ECONOMICS

Course Outcomes (COs):

Students would be able to

CO1: Cog. (U): **Discuss** the basics concepts, scope and importance of micro and macro economics.

CO2: Cog: (An) **Analyze** the law of demand and supply.

CO3: Cog (E), (An) **Analyze** the law of Diminishing Marginal Utility, Equip marginal Utility, Indifference Curve Law of Variable Proportion and Laws of Returns to Scale.

CO4: Cog (Cre), Aff (Res) **Formulate different** product pricing based on the different markets condition and **illustrate** different markets.

CO5: Cog (Und), Aff (Valuing) *Summarize* the nature and principles of Public Expenditure and Public Finance and *criticize* the basic problems in the national income.

COURSE CODE	SUBJECT NAME	Category			
		L	T	P	C
		4	1	0	5
PREREQUISITE NIL	BUSINESS ECONOMICS	L	T	P	H
C : P : A = 4 : 0 : 1		4	1	0	5

SYLLABUS

Units	CONTENT	Hours allotted		
I	INTRODUCTION TO ECONOMICS: Definition – Scope and Importance of Business Economics – Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency – micro and macro economics relating to business.	12+3+0		
II	DEMAND AND SUPPLY FUNCTIONS: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept, and Equilibrium Supply-supply schedule-Law of supply-Supply curve-Elasticity of supply, determinants of supply.	12+3+0		
III	CONSUMER UTILITY : Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale Cost Classification – Break Even Analysis	12+3+0		
IV	PRODUCT PRICING: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods	12+3+0		
V	NATIONAL INCOME: National Product and National Income – per Capital Income problem –Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.	12+3+0		
		Lecture	Tutorial	Total
		60	15	75

Text Book

1. S. Shankaran, Business Economics - Margham Publications - Chennai -17

Reference Books:

1. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
2. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04. 19
3. C. M. Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
4. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 5

PRINCIPLES OF MARKETING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, *Summarize* the concept of marketing, marketing mix, marketing environment and micro and macro marketing.

CO2: Cog: U, *Explain* the meaning of product, product planning and development, product life cycle and branding.

CO3: Cog: U, *Demonstrate* the concept of pricing and factors affecting pricing.

CO4: Cog (U): Aff (Res), *Compile* the elements of promotional mix and CRM.

CO5: Cog: U, *Explain* channels of distribution and Recent trends in Marketing.

SUB CODE	SUBJECT NAME	L	T	P	C
	PRINCIPLES OF MARKETING	4	1	0	5
PREREQUISITE NIL		L	T	P	H
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	MARKETING: Meaning - functions - Marketing mix - Market segmentation - Marketing Environment - Micro and Macro Marketing.	12+3+0						
II	PRODUCT: Meaning - features - classification, new product planning and development- Product mix - Product life cycle - Branding, Brand loyalty and equity, Packaging, Labeling, Standardization - ISO Series and AGMARK.	12+3+0						
III	PRICING: Meaning - objectives - Factors affecting pricing - methods and types of pricing-Factors influence consumer behavior.	12+3+0						
IV	PROMOTION: Meaning - Need - Promotional Mix- Advertising - Sales promotion Personal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman - CRM (Customer Relation Management).	12+3+0						
V	CHANNELS OF DISTRIBUTION: Meaning - Wholesalers and Retailers - Physical Distribution - Meaning - Objectives - Transportation - Storage and warehousing-Recent trends in Marketing-Retail Marketing-Online Marketing-Green Marketing.	12+3+0						
<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60Hours</td> <td>15</td> <td>75Hours</td> </tr> </tbody> </table>		Lecture	Tutorial	Total	60Hours	15	75Hours	
Lecture	Tutorial	Total						
60Hours	15	75Hours						

TEXT BOOK

1. R.S.N. Pillai & Bagavathi - Modern Marketing - S. Chand & Co., New Delhi, 2011.

Books for References

1. Rajan Nair, N., Sanjith R. Nair - Marketing -Sultan Chand & Sons, New Delhi, 2010.
2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd., New Delhi, 2010.
3. Stanton Willam, I.S. and Charles Futrell - Fundamentals of Marketing - Mc Graw Hill Book Co., 2000.
4. Monga & Shalini Anand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.

HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY

COURSE OUTCOMES (Cos):

Students would be able to

CO1:Cog:(Rem),(Un) Relate and Interpret the human ethics and human relationships.

CO2:(Un),(Ap) Explain and Apply gender issues, equality and violence against women.

CO3:Cog:(An), Aff: (Re) Classify and Develop the identify of human rights and their violations.

CO4: Cog:(Un),Cog:(An) Classify and Dissect necessity of human rights and report on violations.
CO5:Cog:(Rem), Cog:(Res) List and respond to family values, universal brotherhood, fight against corruption by common man and good governance

COURSE CODE	COURSE NAME	L	T	P	SS	C
	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	0	0	0	0	0
PREREQUISITES	NIL	L	T	P	SS	H
C:P:A	2.5:0:0.5	3	0	0	0	3

SYLLABUS

UNITS	CONTENT	Hours allotted						
I	HUMAN ETHICS AND VALUES: Human Ethics and values - Understanding of oneself and others- motives and needs- Social service, Social Justice, Dignity and worth, Harmony in human relationship: Family and Society, Integrity and Competence, Caring and Sharing, Honesty and Courage, WHO's holistic development - Valuing Time, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, character building and Personality.	7+0+0						
II	GENDER EQUALITY: Gender Equality - Gender Vs Sex, Concepts, definition, Gender equity, equality, and empowerment. Status of Women in India Social, Economical, Education, Health, Employment, HDI, GDI, GEM. Contributions of Dr.B.R. Ambedkar, ThanthaiPeriyar and Phule to Women Empowerment	9+0+0						
III	WOMEN ISSUES AND CHALLENGES: Women Issues and Challenges- Female Infanticide, Female feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Access to education, Marriage. Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Medical Termination of Pregnancy Act, and Dowry Prohibition Act.	9+0+0						
IV	HUMAN RIGHTS: Human Rights Movement in India – The preamble to the Constitution of India, Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Discrimination and forced Labour, Rights and protection of children and elderly. National Human Rights Commission and other statutory Commissions, Creation of Human Rights Literacy and Awareness. - Intellectual Property Rights (IPR). National Policy on occupational safety, occupational health and working environment	9+0+0						
V	GOOD GOVERNANCE AND ADDRESSING SOCIAL ISSUES: Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society, whom to make corruption complaints, fight against corruption and related issues, Fairness in criminal justice administration, Government system of Redressal. Creation of People friendly environment and universal brotherhood.	11+0+0						
	<table border="1"> <thead> <tr> <th>LECTURE</th> <th>SELF STUDY</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </tbody> </table>	LECTURE	SELF STUDY	TOTAL	45	-	45	
LECTURE	SELF STUDY	TOTAL						
45	-	45						

REFERENCES:

1. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).
2. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).
3. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).
4. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications,

1990).

5. Kaushal, Rachna, *Women and Human Rights in India* (New Delhi: Kaveri Books, 2000)
6. Mani. V. S., *Human Rights in India: An Overview* (New Delhi: Institute for the World Congress on Human Rights, 1998).

SEMESTER – II

ENGLISH FOR EFFECTIVE COMMUNICATION

COURSE OUTCOMES (COs)

CO1: Cog: C: Ability to *identify* the features of a technical project report and Knowledge on the linguistic competence to write a technical report

CO2: Cog: Syn: Ability to *integrate* both technical COURSE skill and language skill to write a project.

CO3: Aff: (Res): Confidence to *present* a project in 10 to 15 minutes

CO4: Cog: C The learner *identifies* and absorbs the pronunciation of sounds in English Language and learns how to mark the stress in a word and in a sentence properly`

CO5: Psy: P: The program enables the speaker speaks clearly and fluently with confidence and it trains the learner to listen actively and critically.

SEMESTER II						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XGL201	ENGLISH FOR EFFECTIVE COMMUNICATION	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1.50:0:0.50	2	0	0	2	4

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	BASIC PRINCIPLES OF GOOD TECHNICAL WRITING: Style in technical writing, out lines and abstracts, language used in technical writing: technical words, jargons etc.	9
II	SPECIAL TECHNIQUES USED IN TECHNICAL WRITING: Definition, description of mechanism, Description of a process, Classifications, division and interpretation.	9
III	REPORT/ PROJECT LAYOUT THE FORMATS: chapters, conclusion, bibliography, annexure and glossary, Graphics aids etc - Presentation of the written project 10 – 15 minutes.	9
IV	SOUNDS OF ENGLISH LANGUAGE; vowels, consonants, diphthongs , word stress, sentence stress, intonation patterns, connected speech etc. - Vocabulary building – grammar, synonyms and antonyms, word roots, one-word substitutes, prefixes and suffixes, idioms and phrases.	9
V	READING COMPREHENSION: Reading for facts, meanings from context, scanning, skimming, inferring meaning, critical reading, active listening, listening for comprehension etc.	9
		Lecture
		Self Study
		Total
		30Hours
		30 Hours
		60 Hours

TEXT BOOK:

1. **Technical Writing** – April, 1978, by Gordon H. Mills (Author), John A. Walter (Author)

2. **Effective Technical Communication:** A guide for scientists and Engineers. Author: Barun K. Mitra, Publication: Oxford University press. 2007

Software for lab: English Teaching software (Young India Films)

ENVIRONMENTAL STUDIES

COURSE OUTCOMES (Cos):

Students would able be to

CO1. Cog: (R and U); *Describe* the significance of natural resources and *explain* anthropogenic impacts.

CO2.Cog: U; Illustrate the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.

CO3. Cog: R, Aff: Receiving; identify the facts, consequences, preventive measures of major pollutions and *recognize* the disaster phenomenon

CO4. Cog: (U & Anal): Explain the socio-economic, policy dynamics and *practice* the control measures of global issues for sustainable development.

CO5. Cog: (U & App): Recognize the impact of population and the concept of various welfare programs, and *apply* the modern technology towards environmental protection.

SEMESTER II						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XES201	ENVIRONMENTAL STUDIES	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	H
C:P:A	2.5: 0 :0.5	2	0	0	1	3

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	INTRODUCTION TO ENVIRONMENTAL STUDIES AND ENERGY Definition, scope and importance – Need for public awareness – Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people – Water resources: Use and over-utilization of surface and ground water, flood, drought, conflicts over water, dams-benefits and problems – Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies – Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies – Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies – Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification – Role of an individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles.	9
II	ECOSYSTEMS AND BIODIVERSITY Concept of an ecosystem – Structure and function of an ecosystem – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristic features, structure and function of the (a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries) – Introduction to Biodiversity – Definition: genetic, species and ecosystem diversity - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.	9
III	ENVIRONMENTAL POLLUTION Definition – Causes, effects and control measures of: (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards – Solid waste management: Causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution case studies – Disaster management: flood, earthquake, cyclone and landslide.	9
IV	ENERGY AND WATER CONSERVATION Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns, climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation – Consumerism and waste	9

	products – Environment Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness.			
V	HUMAN POPULATION AND THE ENVIRONMENT Population growth, variation among nations – Population explosion – Family welfare programme – Environment and human health – Human rights – Value education - HIV / AIDS – Women and Child welfare programme– Role of Information Technology in Environment and human health – Case studies.	9		
		Lecture	Self Study	Total
		30 hours	15 hours	45 hours
TEXT BOOKS				
<ol style="list-style-type: none"> 1. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, 2000. 2. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, 2003 3. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, 2003. 				
REFERENCE BOOKS				
<ol style="list-style-type: none"> 1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, 2009. 2. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, 2001. 3. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, 2012. 4. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, 2003. 5. Sundar, Disaster Management, Sarup& Sons, New Delhi, 2007. 6. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, 2006. 				
E RESOURCES				
<ol style="list-style-type: none"> 1. http://www.e-booksdirectory.com/details.php?ebook=10526 2. https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science 3. https://www.free-ebooks.net/ebook/What-is-Biodiversity 4. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4 5. http://bookboon.com/en/pollution-prevention-and-control-ebook 6. http://www.e-booksdirectory.com/details.php?ebook=8557 				

VANIHA TAMIL / ENGLISH FOR EMPLOYABILITY - Common to all

COMMERCIAL LAW

COURSE OUTCOMES (COs):

Students would be able to

CO1: Cog: U, **Explain** essentials of Contract, performance and breach of Contract under Indian Contract Act 1872.

CO2: Cog: U, **Interpret** necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.

CO3: Cog: U, **Illustrate** the objectives of Consumer Protection Act and jurisdiction of Consumer Protection Councils

CO4: Cog: U, **Explain** the essentials of partnership, rights and duties of partners under Partnership Act 1932.
 CO5: Cog: U, **Summarize** the effects of dishonour of negotiable instruments under Negotiable Instruments Act 1881.

SEMESTER III						
COURSE CODE	SUBJECT NAME	Category				
		L	T	P	SS	Credits
	COMMERCIAL LAW	4	1	0	0	5
PREREQUISITE NIL		L	T	P	SS	Hour
C:P:A =4.5:0:0.5		4	1	0	1	6

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	THE INDIAN CONTRACT ACT, 1872: Nature of contract – Definition – essentials for valid contract – Agreement – Offer & acceptance – revocation of acceptance – Consideration – agreement without consideration – exception to the rule – Performance of contracts - various illegal agreements and agreement opposing public policy - Void agreement - contingent contracts – Discharge of contracts- Remedies for breach of contract – Quasi contracts.	12+3+0						
II	THE SALE OF GOODS ACT, 1930 Formation of the contract of sale– Conditions and Warranties-Transfer of ownership and delivery of goods- Unpaid seller and his rights.	12+3+0						
III	CONSUMER PROTECTION ACT, 1986: Objectives, Consumer, goods, service, defect in goods, deficiency in service, unfair trade practice, and restrictive trade practice. Consumer Protection Councils at the Central, State and District Levels – Objectives & jurisdiction.	12+3+0						
IV	THE INDIAN PARTNERSHIP ACT, 1932: General Nature of Partnership-Rights and duties of partners-Registration and dissolution of a firm.	12+3+0						
V	NEGOTIABLE INSTRUMENTS ACT,1881: Definition-Acceptance and negotiation- Rights and liabilities of Parties-Dishonour of negotiable Instrument- Hundis-Bankers and Customers.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Book

1.Kapoor N.D., “Elements of Mercantile Law”, Sultan Chand & Sons, New Delhi, 2014

Reference

1. Desai T.R, “Indian Contract Act, Sale of Goods Act S.C. Sarkar& Sons Pvt. Ltd., Kolkata, 1968
2. Khergamwala J.S, “The Negotiable Instruments Act”, N.M.Tripathi Pvt. Ltd, Mumbai, 1975
3. Avtar Singh, “Principles of Mercantile Law”, Eastern Book Company, Lucknow, 2011

CORPORATE ACCOUNTING

COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog: Ap, Students would able to **Apply** the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Cog: Ap, Students would able to **Apply** various methods of valuation of goodwill and Shares

CO3: Cog: Ap, Students would able to **Apply Construct** Consolidated balance sheet after Amalgamation

CO4: Cog: Ap, Students would able to Make *use of* relevant schedules (New Format)of Banking company accounts to prepare the Profit and Loss Account and Balance Sheet.

CO5: Cog: Ap, Students would able to *Make use of* relevant schedules (New Format) to prepare final statement of accounts of Insurance company.

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	ISSUE OF SHARES: Company- Introduction-Characteristics of company-Shares-Issue of Shares - at Par, Premium and Discount - Pro-Rata Allotment - Forfeiture and Reissue of Shares.	12+6+0

COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
	CORPORATE ACCOUNTING	4	2	0	6
PREREQUISITE NIL		L	T	P	H
C:P:A = 4.50:0:1.50		4	2	0	6
II	VALUATION OF GOODWILL AND SHARES : Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, and Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method. Valuation of shares - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value Method - Valuation of Rights Issue. Problems.				12+6+0
III	AMALAMATION AND ABSORPTION : Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded)				12+6+0
IV	BANKING COMPANY ACCOUNTS: Bank Accounts: Rebate on Bills Discounted-Interest in Doubtful Debts-Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) - Non-performing Assets (NPA).				12+6+0
V	INSURANCE COMPANY ACCOUNTS: Insurance Company Accounts: Life Insurance - Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method).				12+6+0
		Lecture	Tutorial	Total	
		60 Hours	30 Hours	90 Hours	
TEST BOOKS					
1. Gupta R.L. & Radhaswamy M. recent edition, Sultan Chand & Sons, New Delhi					
REFERENCE					
1. Shukla M.C. Grewal, T.S. Gupta S.C. - Advanced Accounts – recent edition, S.Chand & Co. Ltd, New Delhi					
2. Jain & Narang - Advanced Accountancy, recent edition, Kalyani Publishers					

SEMESTER – III

BUSINESS MATHEMATICS AND STATISTICS

COURSE OUTCOMES (Cos):

Students would be able to

CO1.Cog: R *Find* inverse of a matrix through determinant method.

- CO2. Cog, A **Apply** the Rules of differentiation.
 CO3.Cog: R **Find** Simple and compound interest.
 CO4.Cog: R **Find** Central Tendency and Standard deviation
 CO5. Cog: R **Find** correlation and regression coefficients

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
	BUSINESS MATHEMATICS AND STATISTICS	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	4.50:0:1.50	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	MATRICES: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12+6+0						
II	DIFFERENTIAL CALCULUS: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.	12+6+0						
III	BASIC MATHEMATICS OF FINANCE: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.	12+6+0						
IV	UNIVARIATE ANALYSIS: Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.	12+6+0						
V	SIMPLE LINEAR CORRELATION ANALYSIS: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	12+6+0						
		<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>30 Hours</td> <td>90 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	30 Hours	90 Hours
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60 Hours	30 Hours	90 Hours						

TEXT BOOKS

1. Gupta S.P, Statistical methods, S. Chand & Co., New Delhi (2004).
2. Gupta .S.C and Kapoor .V.K, "Fundamentals of Mathematical Statistics", 11th Extensively revised edition, Sultan Chand & Sons, (2007).

REFERENCES

1. Vittal. P. R, Business Mathematics and Statistics, Margham Publications, Chennai (1988).
2. Bhardwaj.R.S , "Business Statistics", JBA publishers, 1999 Reprint (2013)
3. Srinivasa.G , "Business Mathematics and Statistics", 1st Edition 2002, Reprint (2010)
4. P.Navaneetham, Business Mathematics and Statistics, Jay's Publications Trichy.
5. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd.

DIRECT TAX LAWS

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, **Define** the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Cog: Ap, **Make use of** Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, **Make use of** Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, **Make use of** Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, Explain tax planning related to salaries and property income.

SEMESTER III					
COURSE CODE	SUBJECT NAME	CATEGORY			
		L	T	P	CREDITS
	DIRECT TAX LAWS	4	1	0	5
PREQUISITE - NIL		L	T	P	H
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	BASIC CONCEPTS: Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (24), agricultural Income, Sec 10 (1), casual income, assessment year Sec 2 (9), previous year Sec (3), gross total income, total income, Tax evasion, avoidance, and tax planning- residential status Sec 5 & 6.	12+3+0
II	INCOME FROM SALARIES (SEC 15, 16 AND 17) : Scope of salary income-Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17 (2) and its valuation-Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG. (Simple problems)	12+3+0
III	INCOME FROM HOUSE PROPERTY: Sec 23 to 27 of Income Tax Act - Computation of Annual value Sec 23, Deductions from annual Value. (Simple problems).	12+3+0
IV	INCOME FROM OTHER SOURCES:(Simple problems)	12+3+0
V	TAX MANAGEMENT: Tax deduction at source Sec 192 to 206; Advance payment of tax Sec 208 to 219; Assessment procedures; Tax planning for individuals. Filing of Return Sec 139 (1) 139(3), 139(4), 139(5), 139(9); Best judgement Assessment Sec 144 and 145(2); PAN Sec 139 (A).	12+3+0
	THEORY: 50% PROBLEMS:50%	
	Lecture	Tutorial
	60 Hours	15 Hours
		Total
		75 Hours

Text Book:

1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.

Reference Book:

1. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and practice, Margham Publication, Chennai.
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

COMPUTER APPLICATIONS IN BUSINESS

COURSE OUTCOMES (Cos):

Students would be able to

CO1.Cog: **Understand** the usage and applications of computers in Business

CO2. Cog, Ap **Apply** the dynamics of Preparing Power Point Presentations

CO3.Cog: R *Adopt* the procedures utilized in Spreadsheet and its Business Applications.

CO4.Cog: R *Find* Models and methods of generally used Spreadsheet functions

CO5. Cog: R *Explain* Security issues and measures

SEMESTER III					
COURSE CODE	SUBJECT NAME	CATEGORY			
		L	T	P	CREDITS
	COMPUTER APPLICATIONS IN BUSINESS	2	0	2	4
PREREQUISITE NIL		L	T	P	H
C:P:A =3:0:1		2	0	4	6

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	WORD PROCESSING: Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.	6+0+12						
II	PREPARING PRESENTATIONS: Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.	6+0+12						
III	SPREADSHEET AND ITS BUSINESS APPLICATIONS: Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.	6+0+12						
IV	CREATING BUSINESS SPREADSHEET: Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.	6+0+12						
V	DAY BOOKS: Trial balance – Profit and Loss account — Balance sheet. Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report - Bank Reconciliation Statement.	6+0+12						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>30 Hours</td> <td>60</td> <td>90 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	30 Hours	60	90 Hours	
Lecture	Tutorial	Total						
30 Hours	60	90 Hours						

TEXT BOOK

1. S. Jaiswal, “IT Today”, Galgotia publication private ltd., New Delhi, 2004.

BOOKS FOR REFERENCE

1. Suresh K Basendra,, “ Computers Today”, Galgotia publication private Ltd., New Delhi, 2001

Expected Skills	Assessment Tools
Make use of Word processing	Through Practical Laboratory work
Create Presentation skill	Through seminar

Create Spread sheets	Through Practical Laboratory work
Make use of spreadsheet in business	Through Practical Laboratory work
Working with Balance sheet	Through Practical Laboratory work

DISASTER MANAGEMENT
University Mandatory – Common to all

SEMESTER - IV

COMPANY LAW

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, **Explain** the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).

CO2: Cog: U, **Compare and contrast** Memorandum of Association and Articles of Association.

CO3: Cog: U, **Summarize the** Rights and liabilities of company shareholders.

CO4: Cog: U, **Describe** powers and duties of company directors and procedure for convening statutory and other meetings.

CO5: Cog U, **Explain** circumstances and the procedure for winding up of the company

IV SEMESTER						
SUB CODE	SUBJECT NAME	L	T	P	SS	C
	COMPANY LAW	4	1	0	0	5
PREREQUISITE NIL		L	T	P	SS	H
C:P:A =4:0:1		4	1	0	1	5

SYLLABUS

UNITS	CONTENT	Hours Allotted								
I	INTRODUCTION TO COMPANIES ACT, 1956 AND 2013: Characteristic features & types of company, Privileges of private company, Conversion of private company into public company and vice versa, Formation of Company –Case Study.	12+3+0								
II	DOCUMENTS: Memorandum of Association, <i>Doctrine of Ultra Vires</i> , Articles of Association, Prospectus; Share Capital – Types, Alteration & reduction – Case Study.	12+3+0								
III	RIGHTS OF SHAREHOLDERS: Provisions for issue of Application & allotment, Issue of share certificate & share warrant, Calls & forfeiture, Difference between members & shareholders, modes of acquiring membership in a company, termination of membership, register of members, Rights and liabilities of members; Dividend Provisions and issue of bonus shares; Case Study.	12+3+0								
IV	RIGHTS OF DIRECTORS: Number of directors & restrictions on number of directorship, position, appointment, qualification, disqualification, vacation, removal managerial remuneration, powers & duties, liabilities; Company meetings - Kinds & requisites, proxy, voting, agenda, minutes, specimen of notice; Resolution – meaning & types; Case Study.	12+3+0								
V	WINDING UP: Meaning & types, consequences under which the Company can wind up, Case Study.	12+3+0								
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Self study</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 hours</td> <td>15 hours</td> <td>90 hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Self study	Total	60 Hours	15 hours	15 hours	90 hours	
Lecture	Tutorial	Self study	Total							
60 Hours	15 hours	15 hours	90 hours							

Text Book:

1.Kapoor N D, “Elements of Company Law”, Sultan Chand & Sons, New Delhi, 2014

Reference Books

1.Taxmann, “Master Guide to Companies Act, 2013 & Company Rules”, Taxmann Publications Pvt. Ltd., New Delhi, 2015

2.Gower & Davies, “Principles of Modern Company Law”, Sweet & Maxwell Publishers, London, 2012

3. Ghosh P.K. &Balachandran V., “Company Law & Practice”, Sultan Chand & Sons, New Delhi, 2001

FUNDAMENTALS OF COST ACCOUNTING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: Ap, **Understand** various elements of cost and costing techniques of valuation of cost and **Construct** a cost sheet and preparation of quotations for submission.

CO2: Cog: U, **Outline** the procedure for purchase, storing, issue and valuation of materials.

CO3: Cog: Ap, **Calculate** earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, **Choose** basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, **Apply** costing techniques for contract work.

SEMESTER IV					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
	FUNDAMENTALS OF COST ACCOUNTING	4	1	0	5
PREREQUISITE - NIL		L	T	P	H
C:P:A = 3.50:0:1.50		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	COST ACCOUNTING: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System: Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.	12+3+0						
II	MATERIAL PURCHASE AND CONTROL: Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. Methods of pricing of Material Issues	12+3+0						
III	LABOUR COST CONTROL: Labour Turnover- Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentives: Time and Piece Rate - Taylor's Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans. Calculation of Earnings of Workers.	12+3+0						
IV	OVERHEADS: Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate.	12+3+0						
V	CONTRACT COSTING: Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contact - Escalation Clause - Cost Plus Contract - Contract Account.	12+3+0						
	(Weightage of Marks, problems 70%, theory 30%)							
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Books

- 1.S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi
- 2.T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai

Reference Books

1. S. P. Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi.
2. S. N. Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi

E COMMERCE

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog, U, **Classify** and compare the e-commerce business models.

CO2: Cog, U, **Discuss** the security and encryption to protect the networks.

CO3: Cog, U, **Describe** the IT & Cyber Crimes Act 2000.

CO4: Cog, U, **Explain** the models of e payment.

SEMESTER IV						
COURSE CODE	SUBJECT NAME	Category				
		L	T	P	CREDITS	
	E COMMERCE	2	0	2	4	
PREREQUISITE – Nil		L	T	P	H	
C:P:A = 3:0:1		2	0	4	6	

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	INTRODUCTION: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).	6+0+12
II	SECURITY AND ENCRYPTION: Need and concepts, the e-commerce security environment: (dimension, definition and scope of e security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).	6+0+12
III	IT ACT 2000 AND CYBER CRIMES IT ACT 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.	6+0+12
IV	E-PAYMENT SYSTEM: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	6+0+12
V	ON-LINE BUSINESS TRANSACTIONS: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc)	6+0+12
	Lecture	Practical
	30 Hours	60 Hours
		Total
		90 Hours

TEXT BOOK:

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

REFERENCE BOOKS:

1. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
2. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
3. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education

4. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
5. Sushila Madan, E-Commerce, Taxmann
6. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co

Expected Skill	Assessment Tool
Make use of Information Technology	Through Lab Practical Applications of On-line Business Transactions

SEMESTER V

FINANCIAL ACCOUNTING PACKAGES-TALLY PRACTICAL

COURSE OUTCOMES (COs):

Students would be able to

CO1: Cog, U, *Outline* types of accounting, Journal, Ledger, trial balance.

CO2: Cog, Ap, **Create** Company and preparation of final accounts.

CO3: Cog, Ap, **Construct** types of voucher and trial balance.

CO4: Cog, An, **Illustrates** the stock items and stock group.

CO5: Aff, Org, **Compare** purchase and sales order processing

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	C
PRE REQUISITE-NIL	FINANCIAL ACCOUNTING PACKAGES-TALLY PRACTICAL	4	0	1	5
C:P:A= 3.50:0:1.50		L	T	P	H
		4	0	2	6

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	INTRODUCTION TO ACCOUNTING: Meaning -Types of Accounts - Journal -ledger-Trial balance.	12+0+6						
II	ACCOUNTING PACKAGES: Introduction to Tally - Features-Creation and alteration of Companies - Accounting groups- Ledgers creation, alteration and deletion - Final accounts and Balance sheet extraction.-Accounting Features.	12+0+6						
III	ACCOUNTING VOUCHERS: Types of vouchers (short cut keys) - Voucher entries-Extraction of Day book and Trial balance.	12+0+6						
IV	INVENTORY MASTERS: Creation, alteration and deletion of Stock groups, Stock Categories, Stock items-Stock group.	12+0+6						
V	BATCH WISE DETAILS: Bill of materials-Purchase and sales order processing - Pure Inventory Vouchers - Entries in Accounting and Inventory vouchers using stock items.	12+0+6						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Practical</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>30 Hours</td> <td>90 Hours</td> </tr> </tbody> </table>	Lecture	Practical	Total	60 Hours	30 Hours	90 Hours	
Lecture	Practical	Total						
60 Hours	30 Hours	90 Hours						

Text books

1. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT D)
2. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai. (Units II, III,IV,V)

Books for references

1. Vishnu P. Singh, (2010), Tally ERP 9, Computech Publications Ltd, New Delhi.
2. V. Srinivasavallaban, (2006), Computer Applications in Business, Sultan Chand and sons, Chennai.
3. Tally – Accounting software S. Palanivel – Margham Publications
4. Computer Applications in Business – Dr. Rajkumar

ENTREPRENEURSHIP

COURSE OUTCOMES (Cos):

CO1: Cog, U, **Explain** factors stimulating entrepreneurship and obstacles in entrepreneurial growth.

CO2 Cog, App, **Identify** problems and strategies for rural entrepreneurship development.

Text Books

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.

References:

1. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
2. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
3. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
4. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
5. K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
6. SIDBI Reports on Small Scale Industries Sector.

Expected Skills	Assessment Tool
1. Effective communication—including written skills	Through Group Mini Project writing the business plan/ project proposal
2. Team work- the ability to work with members	preparation of project report

SEMESTER –VI

MANAGEMENT ACCOUNTING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog (Ap): *Make use of* ratio analysis and *interpret* it.

CO2: Cog (Ap): *Construct* cash flow statements as per AS3.

CO3: Cog (Ap): *Utilize* budgetary controlling technique for decision making.

CO4: Cog (An): *Application* of standard costing techniques and marginal costing.

CO5: Cog (Ap): *Make use of* various techniques of capital budgeting for decision making.

VI SEMESTER					
SUB CODE:	SUBJECT NAME	L	T	P	C
	MANAGEMENT ACCOUNTING	4	1	0	5
PRE- REQUISITE		L	T	P	H
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	MANAGEMENT ACCOUNTING : Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – Dupont chart – Construction of balance sheet.	12+3+0						
II	FUND FLOW STATEMENT : Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standard 3.	12+3+0						
III	BUDGET AND BUDGETARY CONTROL : Meaning – Advantages – Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and Limitations.	12+3+0						
IV	VARIANCE ANALYSIS AND MARGINAL COSTING: Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.	12+3+0						
V	CAPITAL BUDGETING: Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text books

1. Management accounting by S. N. Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R. Ramachandran and R. Srinivasan – Sriram publication

Reference Books:

1. Management Accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
2. Management Accounting by R.S.N.Pillai & V. Baghavathi – S. Chand & Co, Mumbai
3. Management Accounting by Hingorani & Ramanathan – S. Chand & Co, New Delhi.

AUDITING PRACTICES

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog, U, *Explain* the types of audit and objectives of audit.

CO2: Cog, U, **Summarize** audit planning and conduct of audit.

CO3: Cog, U, Explain Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, **Explain** the Qualification, Rights, Duties, and Liabilities. Professional Ethics of company auditor

CO5: Cog, U, **Summarize** preparation of audit report as per CARO rules and Latest Trends in Auditing Information System.

SEMESTER VI					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
	AUDITING PRACTICES	4	1	0	5
PREREQUISITE-NIL		L	T	P	H
C:P:A =3.5:0:1.5		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Definition – Utility of auditing – Types of audit, Objectives of audit.	9+3+0						
II	PLANNING AND CONDUCT OF AUDIT: Audit Note Book – Audit Working Papers - Audit Files Internal Control–Characteristics – Evaluation. Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor	15+3+0						
III	AUDIT SAMPLING: Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchasereturn, Sales, Sales return). Verification & Valuation of Assets & Liabilities.	12+3+0						
IV	COMPANY AUDITOR: Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.	12+3+0						
V	AUDIT REPORT: characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Books

1. Spicer and Pegler's Practical Auditing by Ghatalia,S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S. Sudharsanam – S. Chand publishing, New Delhi.

Reference Books

1. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
2. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
3. Auditing by DinkerPagare – Sultan Chand & Sons, New Delhi.

PERSONAL SELLING AND SALESMANSHIP

COURSE OUTCOME (Cos):

Students would be able to

CO1 : Cog: R, **Definition** and meaning of personal selling and salesmanship.

CO 2: Cog: U, *Demonstrate* the buying motives.

CO3 : Cog: U, *Explain* the selling process.

CO4 : Cog: U, *Demonstration* and presentation of sales report.

CO5 : Cog: U, *Explain* the duties and responsibilities of sales manager.

COURSE CODE PREREQUISITE – Nil C:P:A 3:0:1	SUBJECT NAME PERSONAL SELLING AND SALESMANSHIP	Category			
		L	T	P	C
		2	0	2	4
		L	T	P	H
2	0	4	6		

SYLLABUS

UNITS	CONTENT	Hours allotted		
I	INTRODUCTION TO PERSONAL SELLING: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.	6+0+12		
II	BUYING MOTIVES: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.	6+0+12		
III	SELLING PROCESS: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.	6+0+12		
IV	SALES REPORTS: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling.	6+0+12		
V	SALES MANAGER: Duties and Responsibilities –Training of salesmen– contents and methods – Remuneration – features and methods - Motivation of salesmen.	6+0+12		
		LECTURE	PRACTICAL	TOTAL
		30 Hours	60 Hours	90 Hours

TEXT BOOKS

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill

REFERENCE BOOKS:

1. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
2. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,

3. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
4. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
5. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

Expected Skill	Assessment tools
Develop communication skills	Through Seminar
Use a variety of marketing skills	Organising in- house sales expo

COURSE CODE	SUBJECT NAME	Category			
		L	T	P	C
	DISSERTATION	0	0	0	6
PREREQUISITE – Nil		L	T	P	H

C:P:A =4:0:2		0	0	0	8
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SYLLABUS FOR DISCIPLINE SPECIFIC ELECTIVES

HUMAN RESOURCE DEVELOPMENT

COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog: U, **Explain** the importance of human resource in an organisation

CO2: Cog: U, **Outline** the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe, identify** the training need, implementation, monitoring and assessment procedures of training.

CO4: Cog: U, **Understanding** the importance of performance appraisal system

CO5: Cog: U, **State** the significance of compensation for employee and grievance redressal.

SEMESTER III						
COURSE CODE DSE1A	SUBJECT NAME	Category				
		L	T	P	CREDITS	
PREREQUISITE – NIL	HUMAN RESOURCE DEVELOPMENT	4	1	0	5	
C:P:A= 4:0:1		L	T	P	H	
		4	1	0	5	

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	HUMAN RESOURCE DEVELOPMENT: HRD concept and evolution, Organisation of HR Department, Role and competencies of HR Manager, HR Policies.	12+3+0						
II	ACQUISITION OF HUMAN RESOURCE: Human Resource Planning- Quantitative and Qualitative - dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement- Induction.	12+3+0						
III	TRAINING AND DEVELOPMENT: Concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.	12+3+0						
IV	PERFORMANCE APPRAISAL SYSTEM: Nature and objectives; techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions.	12+3+0						
V	COMPENSATION: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal. Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

TEST BOOKS

1. Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.

REFERENCE

1. Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.

2. Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.

3. C.B.Gupta, Human Resource management Sultan Chand & Sons, New Delhi.

BUSINESS CORRESPONDENCE AND REPORT WRITING

COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog (U): Aff (Res) **Discuss** the objectives process, functions and importance of business letters. **Comply** the rules and write business letters.

CO2: Cog (Ap), Aff (Res) **Write** letters of enquiry, replies, orders, cancellation, complaints, claim and adjustments. **Conform** the points to be considered while writing these letters.

CO3: Cog (Ap), Psy (Imi), **Write** circulars, sales and collection letters in the appropriate format. **Display** the techniques to use mail merge in sending circular letters.

CO4: Cog (U): Aff (Res), **Differentiate** business correspondence with agencies, banks and insurance companies.

Conform the points to be considered while writing these letters.

CO5: Cog (Cre), Psy(Imi), **Formulate** appealing curriculum vitae to apply for a job.

Illustrate the techniques to send curriculum vitae through E-Mail.

SEMESTER III					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	Credits
DSE1B	BUSINESS CORRESPONDENCE AND REPORT WRITING	4	1	0	5
C:P:A		L	T	P	Hour
3.50:0:1.50		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	BUSINESS COMMUNICATION: Objectives and importance-Process – Business letter-Functions- Effective Business Letters-Appearance and Layout-Kinds of a business letters.	12+3+0
II	LETTERS OF ENQUIRY: Replies-orders-cancellation-Complaints-Claim and Adjustments.	12+3+0
III	CIRCULAR LETTERS AND SALES LETTERS: Collection letters-use of mail merge in sending circular letters.	12+3+0
IV	LETTERS RELATING TO AGENCY: Bank correspondence-Insurance Correspondence-Drafting skills for job Application - Curriculum Vitae through E-Mail.	12+3+0
V	REPORT -Meaning-Essentials of Good Report-Types of Reports-Business Report-Press Report.	12+3+0
	Lecture	
	Tutorial	
	Total	
	60 Hours	15 Hours
		75 Hours

Text Books

1. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*, New Delhi, Sultan Chand & Sons.
2. Sharma and Krishna Mothan, *Business Correspondence and Report Writing*, New Delhi, Tata McGraw-Hill Education.

Reference Books:

1. Bovee and Thill, *Business Communication Today*, New Delhi, Tata McGraw Hill.
2. Kaul, *Effective Business Communication*, New Delhi, Prentice Hall,
3. M.S.Ramesh and C.C.Pattenshetty, *Effective Business English and Correspondence*, New Delhi, Chand and Company Publications.

FUNDAMENTALS OF FINANCIAL MANAGEMENT

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, **Explain** time value, risk, and return concepts.

CO2: Cog: Ap, **Apply** techniques for estimating the cost of capital and **understand** sources of finance.

CO3: Cog: Ap, **Construct** the management corporate leverage and capital structure.

CO4: Cog: Ap, **Identify** Working capital requirement.

CO5: Cog: U, **Interpret** the dividend policies and theories.

SEMESTER IV					
COURSE CODE DSE2A	SUBJECT NAME	Category			
		L	T	P	CREDITS
PRE - REQUISITE	FUNDAMENTALS OF FINANCIAL MANAGEMENT	4	1	0	5
C:P:A		L	T	P	H
4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization– Basic Concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship.	12+3+0						
II	SOURCES OF FINANCE AND COST OF CAPITAL: Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital.	12+3+0						
II	LEVERAGE AND CAPITAL STRUCTURE THEORIES: Leverage- Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity - Capital Structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.	12+3+0						
IV	WORKING CAPITAL MANAGEMENT: Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing Working capital – Cash management – receivable management.	12+3+0						
V	DIVIDEND: Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.	12+3+0						
	Weightage of Marks: (Problem – 70%, Theory – 30%)	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 hours</td> <td>75 hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 hours	75 hours
Lecture	Tutorial	Total						
60 Hours	15 hours	75 hours						

TEXT BOOKS

1. Prasanna. Chandra, Financial Management, TMH, New Delhi.
2. M.Y.Khan&P.K.Jain, Financial Management, TMH, New Delhi.

REFERENCE BOOKS:

1. Sharma and Guptha, Financial Management, Kalyani Publishers.
2. I. M. Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.

INVESTMENT MANAGEMENT

COURSE OUTCOMES (Cos):

Students would able be to

CO1: Cog: U, **Summarize** the basic objective of investment and its sources.

CO2: Cog: U, **Explain** the important types of risks involved.

CO3: Cog: U, **Describe** the forms of investment

CO4: Cog: U, **Explain** the importance of time value of money

CO5: Cog: U, **Explain** the importance of primary and secondary markets.

SEMESTER IV					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DSE2B	INVESTMENT MANAGEMENT	4	1	0	5
PREREQUISITE		L	T	P	H
C:P:A=4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Investment –Objective of investment-Investment Vs Speculation- Investment process- Sources of Investments.	12+3+0						
II	RISK: Systematic and Unsystematic risk - risk and return, Capital and Revenue returns. (Theory Only)	12+3+0						
III	BANK DEPOSITS: Post office saving schemes- Gold and silver- Real estate- Equity shares and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings Investments.	12+3+0						
IV	TIME VALUE OF MONEY: Meaning- Current Money Vs Future Money- Present Value Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value Interest Factor Annuity (FVIFA).	12+3+0						
V	PRIMARY MARKET VS SECONDARY MARKET: Fundamental Analysis- Economic Analysis- Industry Analysis- Company Analysis.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Books:

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.
2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.

Reference Books

1. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
2. Preetisingh- Investment Management- Himalaya Publishing House.

BANKING AND INSURANCE

COURSE OUTCOMES (Cos):

CO1: Cog: U, **Explain** functions of banking and banker customer relationship.

CO2: Cog: U, *Summarize* the different forms of cheques and duties of paying banker.

CO3: Cog: U, *Describe* principles of sound lending.

CO4: Cog, U, *Summarize* the importance of internet banking.

CO5: Cog, U, *Explain* the concept of insurance

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DSE3A	BANKING AND INSURANCE	4	1	0	5
PREREQUISITE NIL		L	T	P	H
C:P:A=4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.	12+3+0						
II	CHEQUES AND PAYING BANKER: Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	12+3+0						
III	BANKING LENDING: principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.	12+3+0						
IV	INTERNET BANKING: Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.	12+3+0						
V	INSURANCE: Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Books:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
3. Suneja, H.R., Practical and Law of Banking, Himalaya Publishing House

Reference Books:

1. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons

2. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
3. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
4. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons 8. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

CORPORATE TAX PLANNING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, **Explain** the Corporate tax structure in India.

CO2: Cog: U, **Outline** Tax planning for new business entrants.

CO3: Cog: U, **Summarize** Tax planning with reference to specific management decisions.

CO4: Cog: U, **Explain** the Special provisions relating to non-residents.

CO5: Cog: U, **Summarize the** tax planning with reference to Business Restructuring.

SEMESTER V						
COURSE CODE	SUBJECT NAME	Category				
		L	T	P	CREDITS	
DSE3B	CORPORATE TAX PLANNING	4	1	0	5	
PREREQUISITE		L	T	P	H	
C:P:A=4:0:1		4	1	0	5	

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits.	12+3+0						
II	TAX PLANNING-1: Tax planning with reference to setting up of a new business: Location aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets.	12+3+0						
III	TAX PLANNING-2: Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation.	12+3+0						
IV	SPECIAL PROVISIONS RELATING TO NON-RESIDENTS DOUBLE TAXATION RELIEF; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement.	12+3+0						
V	TAX PLANNING WITH REFERENCE TO BUSINESS RESTRUCTURING: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
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60 Hours	15 Hours	75 Hours						

Text Books:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd.,

New Delhi.

2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.

Reference Books:

1. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
2. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi

INTERNATIONAL BUSINESS

COURSE OUTCOMES

Students would be able to

CO1: Cog: U, **Summarize** Globalization and its importance in world economy.

CO2: Cog: U, **Outline** tariff and non-tariff measures

CO3: Cog: U **Explain** Powers and Functions of *International Organizations and Arrangements*

CO4: Cog, U: **Describe** Role of IT in international business

CO5: Cog, U: **Describe** the Measures for promoting foreign investments into India

SEMESTER V						
COURSE CODE	SUBJECT NAME	Category				
		L	T	P	CREDITS	
DSE4A	INTERNATIONAL BUSINESS	4	1	0	5	
PREREQUISITE NIL		L	T	P	H	
C:P:A=3:0:1		4	1	0	5	

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION TO INTERNATIONAL BUSINESS: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.	12+3+0						
II	THEORIES OF INTERNATIONAL TRADE: An overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.	12+3+0						
III	INTERNATIONAL FINANCIAL ENVIRONMENT: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.	12+3+0						
IV	ORGANISATIONAL STRUCTURE FOR INTERNATIONAL BUSINESS OPERATIONS; International business negotiations. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.	12+3+0						
V	FOREIGN TRADE PROMOTION: Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
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Text Books:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.

Reference Books:

1. Sumati Varma, International Business, Pearson Education.
2. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
3. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.

OFFICE MANAGEMENT AND SECRETARIAL PRACTICES

COURSE OUTCOMES (Cos):

CO1: Cog: U, *Explain* functions and importance of office and office manager.

CO2: Cog: U, *Summarize* the different forms of stationery used in office.

CO3: Cog, U, *Describe* office mechanization with merits and demerits.

CO4: Cog, U, *Summarize* the modes of payment.

CO5: Cog, U, *Explain* the role of secretary in office.

SEMESTER V						
COURSE CODE	SUBJECT NAME	Category				CREDITS
		L	T	P		
DSE4B	OFFICE MANAGEMENT AND SECRETARIAL PRACTICES	4	1	0		5
PREREQUISITE NIL		L	T	P		H
C:P:A=4:0:1		4	1	0		5

SYLLABUS

UNITS	CONTENT	Hours Allotted		
I	OFFICE AND OFFICE MANAGEMENT: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.	12+3+0		
II	STATIONERY: Introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.	12+3+0		
III	MODERN OFFICE EQUIPMENTS: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.	12+3+0		
IV	BANKING FACILITIES: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work, Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed)	12+3+0		
V	ROLE OF SECRETARY: Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.	12+3+0		
	Lecture	Tutorial	Total	
	60 Hours	15 Hours	75 Hours	

Text Books:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.. 2. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill.

1. Terry, George R: Office Management and Control.

2. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.

3. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

SYLLABUS FOR MINOR COURSES

CYBER LAWS

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog(U): *Discuss* the Category and types of Cyber Crimes

CO2: Cog(U): *Explain* the Provisions relate to Cyber Law under IT Act 2000

SEMESTER IV					
COURSE CODE	COURSE NAME	L	T	P	C
	CYBER LAWS	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	CONTENT			Hours Allotted
I	Cyber Regulations – Cybercrimes – categories – person, property, Government – types – stalking, harassment, threats, security & privacy issues			8
II	Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC			7
		Lecture	Tutorial	Total
		15 Hours	-	15Hours
Text Book				
1. IT Act 2000,				
2. Rohas Nagpal, IPR & Cyberspace – Indian Perspective				

GST MODEL

COURSE OUTCOMES (Cos):

CO1: Cog(U): Explain the dual GST Model.

CO2: Cog(U): Summarize the Input Tax Credit and Payment of Tax.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
	GST MODEL	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	CONTENT			Hours Allotted
I	a. Dual GST Model b. Applicability of GST c. Administration d. Levy and Collection of Tax e. Registration f. Time, Value and Place of Supply			8
II	a. Input Tax Credit b. Tax Invoice, Credit and Debit Note c. Payment of Tax d. Accounts, Records and Returns e. Assessment and Audit f. Electronic Commerce			7
		Lecture	Tutorial	Total
		15 Hours	-	15Hours
Text Book				
1. Abhishek, “Goods and Service Tax – New Face of Indirect Taxes in India, “Govt.of India Edn, 2 nd Edition, April 2009.				
2. Sharma. K.K. “A Guide on Goods and Service Tax – An Introductory Study”, Sterling House, New Delhi.				

PERT and CPM

COURSE OUTCOMES (Cos):

CO1: Cog(U): Construction of Network and obtaining Critical Path.

CO2: Cog(U): Determine of Floats.

SEMESTER VI					
COURSE CODE	COURSE NAME	L	T	P	C
	PERT and CPM	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	CONTENT			Hours Allotted
I	Construction of Network – Rules & Precautions – C.P.M. & P.E.R.T Networks. Obtaining of Critical Path. Time estimates for activities. Probability of completion of project.			8
II	Construction of Network – Determination of floats (total, free, independent & interfering) Crashing of Simple Networks.			7
		Lecture	Tutorial	Total
		15 Hours	-	15Hours
Text Book				
1. Operations Research Techniques for Management 7 th Edition, Kapoor V.K., Sultan Chand & Sons.				
2. Operation Research – Gupta & Sharma, National Publishers, New Delhi.				