



B.S. Abdur Rahman

Crescent

Institute of Science & Technology

Deemed to be University u/s 3 of the UGC Act, 1956

Regulations 2016
Curriculum and Syllabi

(Amendments updated upto December 2020)

B.Com. (Hons.)
(Integrated with ACCA)



**REGULATIONS 2016
CURRICULUM AND SYLLABI
(Amendments updated upto December 2020)**

**B.Com. (Honours)
(Integrated with ACCA)**

VISION AND MISSION OF THE INSTITUTION

VISION

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

MISSION

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through Scientific enquiry, Applied Research and Innovation.

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

To develop into a world class centre of excellence in the fields of Business and Economics through value based education, training & research.

MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation.
- Inspire and empower the students to become innovative leaders and involving people who contribute to the success of organizations and betterment of communities.
- To develop a team of competent and qualified entrepreneur.
- To explore training and development opportunities
- To involve in projects leading to high quality research.
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder requirements
- To train them with good communication and soft skills for employment.
- To prepare students for higher education in Commerce and Business Studies.
- To provide contextually relevant commerce education.
- To inculcate the use of Information and Communication Technology for the development of society.

PROGRAMME EDUCATIONAL OBJECTIVES:

- To provide necessary ambiance for a holistic teaching-learning approach to match the international standards of education.
- To provide strong foundation in Finance, Marketing and HR to perform in financial service sector and to enable comprehensive understanding and application of the concepts applied in the industry.
- To equip students with managerial skills like teamwork, leadership, communication and analytical skills for performing functional tasks efficiently and effectively.
- To equip the students with essential knowledge from other relevant disciplines of management in order to infuse a multi-disciplinary approach.

PROGRAMME OUTCOMES

On successful completion of the programme, the graduates will

- Apply the knowledge of Finance, Accounting, Taxation and Business Laws' specialization to the solution of complex real-world problems.
- Identify, formulate, review research literature, and analyze complex problems reaching substantiated conclusions using first principle of Finance, accounting, taxation and business laws
- Design solutions for complex problems and design system components or processes that meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, and environmental considerations.
- Conduct investigations of complex problems Use research-based knowledge and research methods including design of experiments, analysis and

interpretation of data, and synthesis of the information to provide valid conclusions.

- Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modeling to complex activities with an understanding of the limitations.
- Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional practice.
- Understand the impact of the professional accounting, finance and management solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
- Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting, finance and management practices.
- Function effectively as an individual and as a member or leader in diverse teams, and in multidisciplinary settings.
- Communicate effectively on complex business activities with the business community and with society at large, such as, being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.
- Demonstrate knowledge and understanding of the accounting, finance and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.
- Recognize the need for and have the preparation and ability to engage in independent and lifelong learning in broadest context of technological changes.

PROGRAMME SPECIFIC OUTCOMES

- The program will facilitate integration of knowledge, skills and attitude by applying concepts and techniques that will sustain an environment of learning and creativity among the students with an assurance of good career.
- The program will help in developing the knowledge of accounts, finance, auditing and integrative abilities among the students in addition to instilling the qualities of transformational leadership, teamwork, and social skills.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE &
TECHNOLOGY,
REGULATIONS -2016
FOR
BACHELOR OF ARTS (B.A.) / BACHELOR OF BUSINESS ADMINISTRATION
(BBA) / BACHELOR OF COMMERCE (B.Com.) / BACHELOR OF COMPUTER
APPLICATIONS (BCA) / BACHELOR OF SCIENCE (B.Sc.)
DEGREE PROGRAMME (Semester Pattern)
(For Candidates admitted from the academic year 2016-2017 onwards)**

1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means Under Graduate Degree Programme (B.A./BBA/BCA/B.Com./B.Sc.).
- ii) **"Course"** means a theory or practical subject that is normally studied in a semester.
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science & Technology.
- iv) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology.
- v) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology.
- vi) **"Controller of Examinations"** means the Controller of Examination of B.S. Abdur Rahman Crescent Institute of Science & Technology, who is responsible for conduct of examinations and declaration of results.

2.0 PROGRAMME OFFERED, DURATION AND ELIGIBILITY CRITERIA

2.1 U.G. Programmes Offered

Degree	Mode of Study
B.A.	Full Time
BBA	Full Time
B.Com	Full Time
BCA	Full Time
B.Sc.	Full Time

2.2 Duration of the Programme

The duration of the undergraduate program shall be six semesters (three academic years).

2.3 Eligibility Criteria

2.3.1 Students for admission to the first semester of the under graduate degree programme must have passed the Higher Secondary Certificate examination or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10 +2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10 +2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Bio Technology	10 +2 (Higher Secondary) with Chemistry as one of the subjects.
4	BBA (Financial Services)	10 +2 (Higher Secondary) with any stream or equivalent
5	BBA (General)	
6	BBA (Entrepreneurship & Family Business)	
7	B.Com. (General)	10 +2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology /Commerce /Statistics as subjects.
8	B.Com (Accounts and Finance)	
9	B.Com. (Hons.)	
10	B.A. English (Hons.)	10 +2 (Higher Secondary) with any stream or equivalent

2.3.2 Eligibility conditions for admission such as marks obtained, number of attempts in the qualifying examination and physical fitness will be as prescribed by this Institution from time to time.

2.4 Streams of Study

Taking into consideration the rapid developments in technology and to cater the needs of the industry, the following programmes are offered

S.No	Program	Streams of Study
1.	BCA	i. Specialization in Cloud Technology and Information Security ii. Specialization in Mobile Applications and Information Security iii. Specialization in Data Science iv. Specialization in Multimedia and Web Application Development
2.	B.Sc.	i. Computer Science ii. Bio Technology
3.	BBA	i. General ii. Financial Services iii. Entrepreneurship & Family Business
4.	B.Com	i. General ii. Honors iii. Accounts and Finance
5.	B.A.	i. English (Hons.)

3.0 STRUCTURE OF THE PROGRAMME

3.1 The UG Programme consists of the following components as prescribed in the curriculum

- Core Courses
- Allied Courses
- Elective Courses
- Laboratory courses
- Laboratory integrated theory courses
- Value added Courses
- Project Work

3.2 The curricula and syllabi of all UG programmes shall be approved by Board of Studies of the respective department and Academic Council of this Institution.

3.3 Each course is normally assigned certain number of credits :

- One credit for one lecture period per week.
- One credit for one tutorial period per week.
- One credit each for lab sessions/project of two or three periods per week.
- One credit each for value added courses of two or three periods per week.

3.4 The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

3.5 The minimum number of credits to be earned for the successful completion of the program shall be as follows:

S.No.	Programme	Credits
1	BCA	131
2	B.Sc. Computer Science	131
3	B.Sc. Biotechnology	138 - 142
4	BBA (Financial Services)	123 - 132
5	BBA (General)	145 -162
6	BBA (Entrepreneurship & Family Business)	145 -162
7	B.Com. (General)	159
8	B.Com (Accounts and Finance)	165
9	B.Com. (Hons.)	165 -175
10	B.A. English (Hons.)	141

3.6 The students shall normally register all the courses offered by the department in the semester in the respective programme as per the curriculum. However the registration in less number of courses by the students are permitted

without affecting the prerequisite conditions after the approval of Head of the Department / Dean of School to give academic flexibility to students.

- 3.7** Elective courses from the curricula are to be chosen with the approval of the Head of the Department/ Dean of School

4.0 DURATION OF THE PROGRAMME

- 4.1** The minimum and maximum periods for the completion of the UG programmes are three years (6 semesters) and five years (10 semesters) respectively.
- 4.2** Each semester shall consist of a minimum of 90 working days.
- 4.3** Semester end examination will normally follow within a week after the last working day of the semester.

5.0 CLASS ADVISOR AND FACULTY ADVISOR

5.1 Class Advisor

A faculty member will be nominated by the HOD/Dean of School as Class Advisor for the class throughout the period of study.

The Class Advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

5.2 Faculty Advisor

To help the students in planning their courses of study and for general counseling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisor shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

6.0 COURSE COMMITTEE

Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the teachers teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean

of School / Dean (Academic Affairs) depending upon whether all the teachers teaching the common course belong to a single department or to several departments. The Course Committee shall meet as often as possible and ensure uniform evaluation of the tests and arrive at a common scheme of evaluation for the tests. Wherever it is feasible, the Course Committee may also prepare a common question paper for the test(s).

7.0 CLASS COMMITTEE

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the head of the department.

7.1 The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department
- Faculty members of all courses of the semester
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

7.2 The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the nature of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action

7.3 During these two meetings the student members, shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum and syllabi, etc

7.4 The third meeting of the class committee, excluding the student members, shall meet within 5 days from the last day of the semester end examination to

analyze the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the concerned course coordinator.

8.0 REGISTRATION AND ENROLMENT

- 8.1** Except for the first semester, every student shall register for the ensuing semester during a specified week before the semester end examination of the ongoing semester. Every student shall submit a completed registration form indicating the list of courses intended to be enrolled during the ensuing semester. Late registration with the approval of the Dean (Academic Affairs) along with a late fee will be permitted up to the last working day of the current semester.
- 8.2** From the second year onwards, all students shall pay the prescribed fees for the year on or before a specific day at the beginning of the semester confirming the registered courses. Late enrolment along with a late fee will be permitted up to two weeks from the date of commencement of classes. If a student does not enroll, his/her name will be removed from rolls.
- 8.3** The students of first semester shall register and enroll at the time of admission by paying the prescribed fees.
- 8.4** A student should have registered for all preceding semesters before registering for a particular semester.

9.0 COURSE CHANGE/ WITHDRAWAL

9.1 Change of a Course

A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.

9.2 Withdrawal from a Course

A student can withdraw from an enrolled course at any time before the first assessment test for genuine reasons, with the approval of the Dean

(Academic Affairs), on the recommendation of the Head of the Department/Dean of School of the student.

10.0 TEMPORARY BREAK OF STUDY FROM A PROGRAMME

A student may be permitted by the Dean (Academic Affairs) to avail temporary break of study from the programme up to a maximum of two semesters for reasons of ill health or other valid grounds. A student can avail the break of study before the start of first assessment of the ongoing semester. However the total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 4.1). If any student is debarred for want of attendance or suspended due to any act of indiscipline, it will not be considered as break of study. A student who has availed break of study has to rejoin in the same semester only.

11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

11.1 Every theory course shall have a total of three assessments during a semester as given below:

Type of Assessment	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Exam	Full course	3 hours	50%

11.2 The components of continuous assessment for theory/practical/laboratory integrated theory courses shall be finalized in the first class committee meeting.

11.3 Appearing for semester - end examination for each course is mandatory and a student should secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

11.4 Every practical course will have 60% weightage for continuous assessments and 40% for semester end examination. However a student should secure a

minimum of 50% of the marks in the semester end practical examination.

- 11.5** For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical component. Grading shall be done for this consolidated mark. Assessment of theory component shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical component shall be through continuous assessment.
- 11.6** In the case of Industrial training /Internship, the student shall submit a report, which will be evaluated along with an oral examination by a committee of faculty members, constituted by the Head of the Department/ Dean of School. The weightage for report shall be 60% and 40% for Viva Voce examination.
- 11.7** In the case of project work, a committee of faculty members constituted by the Head of the Department/ Dean of School will carry out three periodic reviews. Based on the project report submitted by the student(s), an oral examination (viva-voce) will be conducted as the semester end examination, for which one external examiner, approved by the Controller of Examinations, will be included. The total weightage for all periodic reviews will be 50%. Of the remaining 50%, 20% will be for the project report and 30% for the Viva Voce examination.
- 11.8** Assessment of seminars and comprehension will be carried out by a committee of faculty members constituted by the Head of the Department/ Dean of School.
- 11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance will be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during the course of study shall be ignored.

12.0 SUBSTITUTE EXAMINATIONS

12.1 A student who has missed, for genuine reasons, a maximum of one of the two continuous assessments of a course may be permitted to write a substitute examination paying the prescribed substitute examination fees. However, permission to write a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Dean of School for that purpose. However there is no Substitute Examination for Semester End examination.

12.2 A student who misses any continuous assessment test in a course shall apply for substitute exam in the prescribed form to the Head of the Department / Dean of School within a week from the date of missed assessment test. However the Substitute Examination will be conducted after the last working day of the semester and before Semester End Examination.

13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

13.1 A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% (for genuine reasons such as medical grounds or representing the Institution in approved events etc.) to become eligible to appear for the semester-end examination in that course, failing which the student shall be awarded "I" grade in that course. For the courses in which "I" grade is awarded, the student shall register and repeat the course when it is offered next.

13.2 The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in that course to the Class Advisor. The Class Advisor will consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of School. Thereupon, the Dean (Academic Affairs) shall announce the names of such students prevented from writing the semester end examination in each course.

13.3 A student who has obtained 'I' grade in all the courses in a semester is not permitted to move to next higher semester. Such student shall repeat all the courses of the semester in the subsequent academic year.

- 13.4** A student should register to re-do a core course wherein “I” or “W” grade is awarded. If the student is awarded, “I” or “W” grade in an elective course either the same elective course may be repeated or a new elective course may be taken with the approval of Head of the Department / Dean of School.
- 13.5** A student who is awarded “U” grade in a course will have the option either to write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment during the redo classes shall be considered for grading along with the marks scored in the semester-end (redo) examination. If any student obtained “U” grade in the redo course, the marks scored in the continuous assessment test (redo) for that course will be considered as internal mark for further appearance of arrear examination.
- 13.6** If a student with “U” grade, who prefers to redo the course, fails to earn the minimum 75% attendance while redoing that course, then he / she will not be permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

14.0 REDO COURSES

- 14.1** A student can register for a maximum of two redo courses per semester in the evening after regular college hours, if such courses are offered by the concerned department. Students may also opt to redo the courses offered during regular semesters.
- 14.2** The Head of the Department, with the approval of Dean Academic Affairs, may arrange for the conduct of a few courses during the evening, depending on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 14.3** The number of contact hours and the assessment procedure for any redo course will be the same as those during regular semesters except that there is no provision for any substitute examination and withdrawal from an evening redo course.

15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

15.1 All assessments of a course will be made on absolute marks basis. The Class Committee, without the student members, shall meet within 5 days after the semester-end examination and analyze the marks of students in all assessments of a course and award suitable letter grades. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5
U	0
W	0
I	0
AB	0

"W" denotes withdrawal from the course.

"I" denotes inadequate attendance and hence prevention from semester-end examination

"U" denotes unsuccessful performance in the course.

"AB" denotes absence for the semester-end examination.

15.2 A student who earns a minimum of five grade points in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

15.3 The results, after awarding of grades, shall be signed by the Chairman of the Class Committee and Head of the Department/Dean of Schools and the results shall be declared by the Controller of Examinations.

15.4 Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester-end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to Controller of Examination. Subsequently the Head of the Department/ Dean of School offered the course shall constitute a revaluation

committee consisting of Chairman of the Class Committee as Convener, the faculty member of the course and a senior member of faculty knowledgeable in that course. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

15.5 After results are declared, grade sheets shall be issued to each student, which will contain the following details:

- credits for each course registered for that semester.
- performance in each course by the letter grade obtained.
- total credits earned in that semester.
- Grade Point Average (GPA) of all the courses registered for that semester and the Cumulative Grade Point Average (CGPA) of all the courses taken up to that semester.

If C_i is the number of credits assigned for the i^{th} course and GPI is the Grade Point in the i^{th} course, GPA will be calculated according to the formula

$$GPA = \frac{\sum_{i=1}^n (C_i)(GPI)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average CGPA shall be calculated in a similar manner, considering all the courses enrolled from first semester.

"I" and "W" grades will be excluded for calculating GPA.

"U", "I", "AB" and "W" grades will be excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage Equivalent of Marks = CGPA X 10

15.6 After successful completion of the programme, the Degree will be awarded with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the Prescribed period of 6 semesters.
First Class	6.50 and above, having completed within a period of 8 semesters.

Second Class	Others
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However, to be eligible for First Class with Distinction, a student should not have obtained 'U' or 'I' grade in any course during his/her study and should have completed the U.G. programme within 6 semesters (except break of study). To be eligible for First Class, a student should have passed the examination in all the courses within 8 semesters reckoned from his/her commencement of study. For this purpose, the authorized break of study will not be counted. The successful students who do not satisfy the above two conditions will be classified as second class. For the purpose of classification, the CGPA will be rounded to two decimal places. For the purpose of comparison of performance of students and ranking, CGPA will be considered up to three decimal places.

16.0 ELECTIVE CHOICE:

16.1 Apart from the various elective courses listed in the curriculum for each programme, the student can choose a maximum of two electives from any stream of the same program during the entire period of study, with the approval of the Head of the parent department and the Head of the other department offering the course.

16.2 Online / Self Study Courses

Students are permitted to undergo department approved online/ self study courses not exceeding a total of six credits with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. In case of credits earned through online mode ratified by the respective Board of Studies, the credits may be transferred following the due approval procedures. The students shall undergo self study courses on their own with the mentoring of a member of the faculty. The online/ self study courses can be considered in lieu of elective courses.

17.0 SUPPLEMENTARY EXAMINATION

Final Year students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree

programme. The students can apply for supplementary examination within three weeks of the declaration of results.

18.0 PERSONALITY AND CHARACTER DEVELOPMENT

18.1 All students shall enroll, on admission, in any of the personality and character development programmes, NCC / NSS / NSO / YRC / Rotaract and undergo practical training.

- **National Cadet Corps (NCC)** will have to undergo specified number of parades.
- **National Service Scheme (NSS)** will have social service activities in and around Chennai.
- **National Sports Organization (NSO)** will have sports, games, drills and physical exercises.
- **Youth Red Cross (YRC)** will have social service activities in and around Chennai.
- **Rotaract** will have social service activities in and around Chennai.

19.0 DISCIPLINE

19.1 Every student is required to observe disciplined and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to affect the prestige of the Institution.

19.2 Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the HOD / Dean will be referred to a Discipline and Welfare Committee nominated by the Vice-Chancellor, for taking appropriate action.

20.0 ELIGIBILITY FOR THE AWARD OF DEGREE

20.1 A student shall be declared to be eligible for the award of 3 year Bachelor provided the student has:

- i) successfully completed all the required courses specified in the programme curriculum and earned the number of credits prescribed for the specialization, within a maximum period of 10 semesters. from the date of admission, including break of study
- ii) no dues to the Institution, Library, Hostels

iii) no disciplinary action pending against him/her.

20.2 The award of the degree must have been approved by the Institution.

21.0 POWER TO MODIFY

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF
SCIENCE & TECHNOLOGY
B.COM. (Hons.) Integrated with (ACCA)
CURRICULUM & SYLLABI, REGULATIONS 2017**

SEMESTER I

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AECC	ENC 1183	General English - I	3	1	0	3
2	AECC	LNC 1182/ LNC 1184	German - I / Tamil – I	3	1	0	3
3	PC	COC 1121	Basic of Financial Accounting *	4	2	0	6
4	PC	COC 1122	Principles of Organization and Management *	4	1	0	5
5	PC	COC 1123	Corporate Legal Framework	3	1	0	4
6	PA	COC 1103	Quantitative Aptitude and Reasoning	4	1	0	5
7	AECC	COC 1107/ LNC 1191/ LNC1192	Business Environment and Ethics/ Basic Tamil – I / Advanced Tamil - I	2	0	0	2
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SEMESTER II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AECC	ENC 1284	General English II	3	1	0	3
2	AECC	LNC 1282/ LNC 1284	German - II/ Tamil - II	3	1	0	3
3	PC	COC1221	Basics of Cost Accounting *	4	1	0	5
4	PC	COC1222	Financial Reporting *	4	1	0	5

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5	PA	COC 1203	Business Economics	4	1	0	5
6	PC	COC1212	Business Statistics and Operations Research	4	1	0	5
	AECC	COC 1223	Office Record and Management				
7	AECC	LNC 1291 /	Basic Tamil – II /	2	0	0	2
	AECC	LNC 1292	Advanced Tamil - II				
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SEMESTER III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 2121	Income tax	4	2	0	5
2	PC	COC 2122	Management Accounting – 1 *	4	2	0	5
3	PC	COC 2123	Financial Management - 1 *	4	2	0	5
4	PC	COC 2104	Entrepreneurial Development	4	1	0	5
5	PC	COC 2124	Principles of Marketing	4	2	0	5
6	AECC	COC 2134	Environmental Studies	2	0	0	2
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SEMESTER IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 2221	Indirect Taxation and GST	3	2	0	4
2	PC	COC 2222	Advanced Financial Reporting	5	1	0	5
3	PC	COC 2223	Management Accounting – 2 *	4	2	0	5
4	PC	COC 2224	Financial Management – 2 *	5	1	0	5
5	PC	COC 2225	Audit and Assurance *	4	0	0	4
6	PE		Programme Elective	3	0	0	3
7	SS	COC 2207	Summer Internship	0	0	0	3
							29

SEMESTER V

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 3121	Corporate Reporting – 1 *	4	2	0	5
2	PC	COC 3122	Modern Banking	4	1	0	5
3	PC	COC 3123	Business Strategy and Analysis – 1 *	4	2	0	5
4	PE	COC 3124	Advance Financial Management – 1 *	4	1	0	5
5	PE	COC 3125	Advance Performance Management – 1 *	4	1	0	5
6	SS	COC 3104	Personality Development	2	0	0	2
7		COCPT 01	Placement Training and Library Hour	0	0	1	0
							27

SEMESTER VI

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 3221	Corporate Reporting – 2*	4	1	0	5
2	PC	COC 3222	Business Strategy and Analysis –2*	4	0	0	4
3	PC	COC3223	Governance, Ethics & Professional Skills	4	0	0	4
4	PE	COC 3224	Advanced Financial Management – 2*	4	2	0	5
5	PE	COC 3225	Advanced Performance Management – 2*	4	1	0	5
6	AECC	COC 3204	NSS	2	0	0	2
7	AECC	COC 3205	Value Education	2	0	0	2
8	PC	COC 3226	Project Work	0	0	0	6
9	SS	COCPT 02	Placement Training & Library Hour	0	0	1	0
							33

Total Credits = 172

* Syllabus is mapped as per the guidelines of ACCA

LIST OF PROGRAMME ELECTIVE

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PE	COCX 22	Logistics and Supply chain Management	3	0	0	3
2	PE	COCX 23	Financial Market and Services	3	0	0	3
3	PE	COCX 24	Retail Management	3	0	0	3
4	PE	COCX 25	Human Resources Management	3	0	0	3

SEMESTER I

ENC 1183	GENERAL ENGLISH - I	L	T	P	C
		3	1	0	3

OBJECTIVES:

The intentions of this course are :

- To make students learn English literary texts.
- To train them in appreciating and critically analyzing literary texts.
- To train in using the four skills, Reading, Writing, Speaking and Writing skills
- To encourage them to use appropriate vocabulary.
- To encourage them to use grammatical expressions.
- To motivate them to understand the short story and prose.

MODULE - I EDUCATION 9

Prose	Education
Poem	William Shakespeare - "All the World's a Stage"
Letter Writing	Formal and Informal
Short Story	O Henry - "Robe of Peace" (Extensive Reading)
Essential English Grammar - 1-3 MODULES	

MODULE II EMPLOYMENT & UNEMPLOYMENT 9

Prose	Employment & Unemployment
Poem	Ben Jonson - "On Shakespeare"
Short Story	Rudyard Kipling – "The Miracle of Puran Bhagat" (Extensive Reading)
Essential English Grammar – 4-7 MODULES	

MODULE III A DEAD PLANET 9

Prose	A Dead Planet
Poem	Robert Herrick - "Gather Ye Rosebuds"
Note Making	
Short Story	H.G.Wells – "The Truth About Pyecraft" (Extensive Reading)
Essential English Grammar – 8-10 MODULES	

MODULE IV RIDDLES 9

Prose	Riddles
Poem	Oliver Goldsmith - "The Village Schoolmaster"

Essential English Grammar – 11-13 MODULES**MODULE V KILLERS A SHORT STORY 8****Prose** Killers A Short Story**Poem** William Blake - "From Auguries of Innocence"**Précis Writing****Short Story William Somerset Maugham** - "Mabel" (Extensive Reading)**Essential English Grammar – 14-17 MODULES****MODULE VI GALLOPING GROWTH 8****Prose** Galloping Growth**Poem** Robert Browning- "The Last Ride Together"**Developing story from hints****Short Story** John Galsworthy - "Quality" (Extensive Reading)**Essential English Grammar-- 18 &19 Modules****L – 39; P – 13; TOTAL HOURS –52****TEXT BOOK:**

1. Krishnaswamy. N, Sriraman T. Current English for Colleges. Hyderabad: Macmillan Indian Ltd, 2006.

REFERENCES:

1. Dahiya SPS. Ed. Vision in Verse- An Anthology of Poems. New Delhi: Oxford University Press, 2002.
2. Murphy, Raymond. Essential English Grammar. New Delhi: Cambridge University Press, 2009.
3. Seshadri, K G Ed. Stories for Colleges. Chennai: Macmillan India Ltd, 2003

OUTCOMES:

On successful completion of this course students are able to

- Respond to literary texts efficiently.
- Appreciate and critically analyse literary texts.
- Use the four skills of the language
- Use vocabulary effectively
- Use grammatical expressions effectively.
- Understand Prose and Short Story.

LNC 1182**GERMAN - I****L T P C****3 1 0 3****OBJECTIVES:**

The resolves of this course are :

- To improve the proficiency of students in German language.
- To create awareness of using vocabulary among students.
- To expose them to correct grammatical forms of the language.
- To empower them for successful communication in the society.
- To understand matters which are of daily usage
- To understand them for describe the people need and their requirements.

MODULE - I**9**

Introduction to German alphabets, phonetics and pronunciation- Introducing themselves and others using simple sentences and answer to some basic personal questions:- Introduction to different types of articles and verbs, Nouns

MODULE II**9**

Understanding and responding to everyday queries like instruction, questions, - number & gender, pronouns, present and past tense.

MODULE III**9**

Short telephone messages, requests etc., if spoken slowly and clearly-- Detailed overview of articles, adjectives with/without articles, Preposition

MODULE IV**9**

Asking and giving directions using simple prepositions- Ability to fill basic information on forms while registering for courses / classes.

MODULE V**8**

Ability to extract and understand relevant information in a public announcement, broadcast, newspaper, radio etc-- dative & accusative.

MODULE VI**8**

Ability to describe about people, work, immediate environment, education and other topics related to personal needs in a concise manner-- Understanding of matters which are familiar and are encountered regularly like instances at school, work, at public places, places of leisure etc.

L – 39; P – 13; TOTAL HOURS –52**TEXT BOOKS:**

- Tangram aktuell 1 – Lektion 1–4 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 978-3-19-001801-7

PRACTICE BOOK:

- Tangram aktuell 1 – Lektion 1–4 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 978-3-19-001801-7.

REFERENCES:

1. NETZWERK A1 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183076968
2. STUDIO D A1 (SET OF 3 BOOKS + CD), Hermann Funk. Cornelsen, ISBN: 9788183073509

OUTCOMES:

On successful completion of this course students are able to

- Show their proficiency in German Language.
- Use appropriate vocabulary in real life contexts.
- Use appropriate grammatical forms while communicating with people.
- Effectively use the language in social and academic contexts.
- Comprehend matters which are of daily usage
- Communicate as per people's need and requirement .

LNC 1184	பொதுத் தமிழ் I / GENERAL TAMIL I	L	T	P	C
		3	1	0	3

OBJECTIVES:

- சமூக மாற்றச் சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல்
- புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களின் நயம் பாராட்டுதல்
- சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல்
- நவீன இலக்கிய சிந்தனைகளைப் புகட்டுதல்
- தமிழறிஞர்களை அறிமுகப்படுத்துதல்

MODULE I இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள் 8

மனோன்மணியம் சுந்தரனார் - தமிழ்த்தாய் வாழ்த்து, பாரதியார் - யோக சித்தி, பாரதிதாசன் - நீங்களே சொல்லுங்கள், கண்ணதாசன் - காலக்கணிதம்

MODULE II புதுக்கவிதைகள் 8

இன்குலாப் - போராட்டம், அப்துல் ரகுமான் - முதுமை, வைரமுத்து - அந்தி, நா.காமராசன் - அலிகள், தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்,மேத்தா - தேசப்பிதாவுக்கு ஒரு தெருப்பாடகன் அஞ்சலி,வெறுக்கூ கவிதைகள்

MODULE III சிறுகதைகள் 8

பி.எஸ்.ராமையா - பணம் பிழைத்தது, ஜெயகாந்தன் - பால்வடியும் முகம், கி.இராஜநாராயணன் - நாற்காலி, சு.சமுத்திரம் - காகித உறவு, மாதவிக்குட்டி - நெய்ப்பாயாசம், தி.ஜானகிராமன் - முள்முடி

MODULE IV மொழிப்பயிற்சி 7

கலைச்சொல்லாக்கம், பிழை திருத்தம் (ஒருமை, பன்மை, ல-ள-ழகர, ர-றகர, ண-ந-னகர வேறுபாடுகள்), அயற்சொற்களைதல்

MODULE V இலக்கிய வரலாறு 7

பாடந்தழுவியது (இருபதாம் நூற்றாண்டு மரபுக் கவிதைகள், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், சிறுகதையின் தோற்றமும் வளர்ச்சியும்)

MODULE VI படைப்பிலக்கியம் 7

கவிதை எழுதுதல், சிறுகதை வரைதல்

L – 45; P – 30; TOTAL HOURS – 75

REFERENCES:

1. பொதுத்தமிழ் - செய்யுள்திரட்டு - தமிழ்த்துறை வெளியீடு
2. தமிழ் இலக்கிய வரலாறு - சோம. இளவரசு
3. சிறுகதைத் தொகுப்பு (கட்டுரைக்களஞ்சியம்)

OUTCOMES:

1. மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
2. சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
3. புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
4. தமிழ்மொழியில் காணப்பெறும் ஒலி மாறுபாடுகளை அறிந்து கொள்வர்
5. மரபுக்கவிதை புதுக்கவிதை குறித்த அறிவினைப் பெறுவர்

COC 1121	BASIC OF FINANCIAL ACCOUNTING	L	T	P	C
		4	2	0	6

OBJECTIVES:

This course gives a better idea on the

- Conceptual and theoretical aspects of financial accounting
- Basic principles of financial accounting related to different types of organizations.
- Practical knowledge about double-entry accounting system for the preparation of financial statement.
- Preparation of Ledger accounts and Bank Reconciliation Statement.
- Providing practical knowledge regarding preparing Trial balance and Final Accounts.

MODULE I PURPOSE OF FINANCIAL ACCOUNTING 12

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses.

MODULE II QUALITATIVE CHARACTERISTICS OF FINANCIAL STATEMENTS 13

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

MODULE III ACCOUNTING RECORDS & DOUBLE ENTRY ACCOUNTING 18

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts

MODULE IV RECORDING TRANSACTIONS 17

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables –provisions & contingencies – errors & rectification – Bank Reconciliation

MODULE V TRIAL BALANCE, FINANCIAL STATEMENTS 18

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilization.

L – 52:T – 26; TOTAL HOURS – 78

TEXT BOOK:

1. ACCA Study Material, F3, Kaplan Publishing
2. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.

REFERENCES:

1. R.L.Gupta & V.K.Gupta, Advanced Accounting , Sultan Chand & Sons , New Delhi,2013
2. T.S. Reddy &A.Murthy, Financial Accounting, Margham Publications Chennai, 2015
3. Shukla&Grewal, Advanced Accounting ,S Chand & Co, New Delhi,2014.

OUTCOMES:

On successful completion of this course students are able to

- Understand the purpose of financial accounting.
- Comprehend the qualitative characteristics of financial statements.
- Exhibit the use of double entry system in recording transaction.
- Understand the complexities of Ledger account and Bank Reconciliation Statement.
- Preparation and interpretation of financial statements.

COC 1122	PRINCIPLES OF ORGANIZATION AND MANAGEMENT	L	T	P	C
		4	1	0	5

OBJECTIVES:

This course gives an idea on the

- Different types of Business Organisation.
- Different types of businesses and its environment.
- Developing Practical knowledge on Managerial functions.
- Understanding the Framework of ethics and governance.
- Familiarizes with the different leadership styles and its application.

MODULE I TYPES OF ORGANISATION& STAKEHOLDER ANALYSIS 13

Definition and common features of business organization, the purpose, types of organization and their main features such as profit-oriented, not-for-profit, public sector, co-operatives and Non-government Organizations (NGOs), Stakeholders of an organization – internal & external – objectives of stakeholders – how an organization should satisfy these objectives – the power & interest of stakeholders in the organization (use of Mendelow matrix)

MODULE II LEVELS OF MANAGEMENT 13

Understand the functions, role and information needs of various levels of management such as Strategic, Middle management & Operational levels – Delegation of authority – Communication – Personal effectiveness techniques, sources of conflict & techniques for conflict resolution, formal & informal organization. Understand the fundamental functions of management such as planning, organising, decision- making, communicating, coordinating and control – financial systems and use of IT

MODULE III MANAGEMENT FUNCTIONS 13

Understand the role of different functions within an organization such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources– Relationship between accounting and other business functions, Regulation governing Accounting & Auditing, Sources & Purpose of Internal & External financial information, Prevention of fraudulent behavior in business.

MODULE IV ORGANIZATION STRUCTURE&GOVERNANCE 13

The formal & informal structures – types of structures such as Entrepreneurial, Functional, Divisional, Matrix and Boundary-less organizations – suitability and relative

REFERENCES:

- KUCHAL, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
- R.S.N.PILLAI& BAGAVATHI, Mercantile Law, Sultan Chand & Sons- New Delhi-2015
- BALACHANDRAN V, & THOTHARDI, Business Law, Tata McGraw Hill Publishing Company Ltd.-2015.

OUTCOMES:

Through this course students should be able to

- appreciate the legal provisions related to Contract act and special contracts
- acquaint with the legal provisions related to various essential elements of a valid contract.
- Understand various provisions of contract related to business
- Able to understand difference between Quasi and Contingent contracts.
- Able to know how to implement the law of contract in business.

COC 1103	QUANTITATIVE APTITUDE AND REASONING	L	T	P	C
		4	1	0	5

OBJECTIVES:

The determinations of this course are,

- To learn basics of mathematical equations.
- To have knowledge in various arithmetical calculations.
- To understand different mathematical operations for logical analysis.
- To develop proficiency in the application to solve business math problems.
- To understand the important role of math that plays in all facets of the business world.

MODULE - I QUANTITATIVE APPLICATION 15

LCM & HCF – Average - Ratio and Proportion – Logarithm – Permutation and Combination – Probability (Excluding conditional probability and Bayes' Theorem).

MODULE II SEQUENCES AND SERIES 15

Arithmetic Progression, Sum up to n terms, Properties of Arithmetic Progression, Geometric Progression, Sum up to n terms Properties of GP

MODULE III INTEREST AND ROOTS 10

Simple Interest and Compound Interest – Surds and Indices – Square root – Calendar and Clock

MODULE IV MENSURATION 10

Fractions and Percentage and Simplification – Simple Equation – Time and Work – Speed & Distance – Mensuration: Area (Circle, Square, Rectangle, Triangle) – Volume (Cube, Cuboid, Cone, Sphere).

MODULE V LOGICAL REASONING 15

Coding and Decoding – Mathematical Operations – Series completion (alphabets and numbers) – Logical Venn Diagram.

L – 39; T – 13; TOTAL HOURS – 65

PROPORTION OF THEORY : PROBLEM – 20:80

TEXT BOOK:

1. R.S. Aggarwal, Quantitative Aptitude, Sultan Chand Publication, 2008.
2. R.S. Aggarwal, Logical Reasoning, Sultan Chand Publication, 2008

REFERENCES:

1. Abhijit Guha, Quantitative Aptitude for All Competitive Examinations, McGraw Hill Education; 2016
2. Objective Arithmetic (SSC and Railway Exam Special), S Chand Publishing, 2018
3. Quantitative Aptitude & Data Interpretation Topic-wise Solved Papers for IBPS/ SBI Bank PO/ Clerk Prelim & Main Exam (2010-19) 3rd Edition

OUTCOMES:

On successful completion of this course students are able to

- Calculate the various practical problem on Ratio, Proportion and Logarithm
- Acquaints with solving problems related to Linear Equation, Inequalities and Interests.
- Familiarizes with the problem solving related to Permutation and Combination and Arithmetic and Geometric Series
- Applies mathematical applications into the business world.
- Practices use of business mathematics in their daily life as well.

COC 1107	BUSINESS ENVIRONMENT AND ETHICS	L	T	P	C
		2	0	0	2

OBJECTIVES:

The intentions of this course are :

- Overview of Business Environment.
- Importance of Political environment and its impact on business and society
- Vitality of social environment and its impact on business and society
- Significance of Global environment and its impact on business and society
- Role of Economic environment and its impact on business and society

MODULE - I INTRODUCTION 6

Nature & Scope of business - Business Environment - Types - Micro & Macro Environment - Environmental Analysis & Strategic Management process- Importance & limitations-Approaches to Environmental Analysis

MODULE II ECONOMIC ENVIRONMENT 5

Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.

MODULE III POLITICAL ENVIRONMENT 5

Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

MODULE IV SOCIAL ENVIRONMENT 5

Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

MODULE V GLOBAL ENVIRONMENT 5

Global Environment – globalisation – Meaning and Rationale for globalisation – the role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India

L – 26;TOTAL HOURS – 26

TEXT BOOK:

1. CB Gupta, Business Environment, Sultan Chand , New Delhi, 2013

REFERENCES:

1. K.Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.
2. S.Sankaran, Business Environment, Margham Publications, Chennai, 2002
3. Raj Agarwal, Business Environment, Excel Books, New Delhi, 2000

OUTCOMES:

On successful completion of this course students are able to

- Familiarized with the various factors affecting the business environment
- Gets an idea on the various factors affecting the PESTEL.
- Understands the social responsibility of business towards different interest groups
- Enlighten with the recent developments in Indian Economy that have greatly influenced the working of business units in India
- Analyze the Global business Scenario and the impact of globalization in India

LNC 1191

**அடிப்படைத் தமிழ் I /
BASIC TAMIL I**

**L T P C
2 0 0 2**

பன்னிரண்டாம் வகுப்புவரை தமிழ் பயிலாத மற்றும் கல்லூரியில் பகுதி-1ல் தமிழ் பயிலாத அனைத்து இளநிலை பயில் மாணவருக்கும் உரியது.

Basic Tamil is offered to all UG students those who have not studied Tamil Up to XII standard and have taken a non-Tamil Language under Part I

நோக்கங்கள்

- தமிழ்மொழியை அடிப்படைநிலையில் பேசவும் படிக்கவும் எழுதவும் மாணவர்களை ஆயத்தப்படுத்துதல்.
- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- v To equip the students to speak, read and write Tamil at the basic level
- v To make them understand the features of Tamil Language and Tamil culture.
- v To familiarize every day usage words in Tamil

அலகு I

6

உயிரெழுத்துக்கள் (Vowels) - மெய்யெழுத்துக்கள் (Consonants) - உயிர் மெய்யெழுத்துக்கள் (Vowel consonants) - கிரந்த எழுத்துக்கள் (Grantha Letters)

அலகு II

6

பெயர்ச்சொல் (Noun) - வினைச்சொல் (Verb) - பிரதிபெயர் (Pronoun) - பெயரடை (Adjective) - வினையடை (Adverb)

அலகு III

6

திணை (Human / Non Human) - பால் (Gender) - எண் (Singular / Plural) - இடம் (First / Second / Third Person) - காலம் (Tense)

அலகுIV

6

எண்கள் (Numbers) - உறவுப்பெயர்கள் (Kinship Terms) - வாரத்தின் நாட்கள் (week days) - இயற்கை (Nature) - உடல் உறுப்புகள் (Parts of the body) - பயன்பாட்டுப் பொருட்களின் பெயர்கள் (Everyday usage words)

அலகு V**2**

பிழைநீக்கி எழுதுதல் (Spot the error) - அகர வரிசைப்படுத்துதல் (Arrange in Alphabetical order) - எதிர்ச்சொல் அறிதல் (Antonyms)

L – 26; T - 0 ; TOTAL HOURS – 26**குறிப்புகள்**

1. தமிழ்மொழி அறிமுகம் - முனைவர் ப. டேவிட்பிரபாகர், விவி வெளியீடு, பதிப்பு-2004.
2. தமிழில் நீங்குளும் பிழையில்லாமல் எழுதலாம் - முனைவர் பொற்கோ, புதுவாழ்வு பதிப்பகம், பதிப்பு – 1992.
3. பிழையின்றி நல்லதமிழ் எழுதுவது எப்படி? ஸ்ரீ சந்திரன், தமிழ்நிலையம், பதிப்பு – 2007.
4. Hand Book Tamil – Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies – 1988.
5. www.Tamilvu.org

வெளிப்பாடு

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளக்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- பிழையின்றி தமிழ்மொழியை எழுதும் திறன் பெறுவர்
- தமிழ் இலக்கண அறிவினை அறிந்து கொள்வர்
- அன்றாடம் பயன்படுத்தும் தமிழ்ச்சொற்களை அறிவர்

LNC 1192

சிறப்புத் தமிழ் I /
ADVANCED TAMIL I

L T P C
2 0 0 2

பத்தாம் வகுப்பு மற்றும் பன்னிரண்டாம் வகுப்புவரை தமிழ் பயின்று கல்லூரியில் பகுதி-1ல் தமிழ் பயிலாத மாணவர்களுக்கு உரியது.

நோக்கங்கள்

- தமிழ்மொழிமற்றும் தமிழ் பண்பாட்டை விளக்கவைத்தல்
- நடைமுறைவாழ்வியலுக்கான தமிழ்ச்சொற்களை அறியவைத்தல்

அலகு I செய்யுள் 6

யோகசித்தி-பாரதியார் - நீங்களேசொல்லுங்கள் - பாரதிதாசன் - போராட்டம் - முதுமை-அப்பூல் ரகுமான் - தேசபிதாவுக்கு ஒரு பாடகன் அஞ்சலி-மேத்தா - தொலைந்துபோனது - ஆண்டாள் பிரிதிர்ஷினி - அலிகள் - ந. காமராசர்

அலகு II சிறுகதை 5

ஜெயகாந்தன் - பால்வழியும் முகம் - பி.எஸ்.ராமையா-பணம் பிழைத்தது

அலகு III இலக்கியவரலாறு 5

கவிதை, சிறுகதை, நாவல்

அலகு IV மொழித்திறன் 5

பிறமொழிச் சொற்களுக்கு இணையான தமிழ்ச்சொற்கள் - கலைச் சொல்லாக்கம் - பழைத்திருத்தம்

அலகு V படைப்பிலக்கியம் 5

கவிதை எழுத்துதல், சிறுகதைவரைதல்

L – 26; T - 0 ; TOTAL HOURS – 26

குறிப்புகள்

1. செய்யுள், உரைநடை
2. தமிழ் இலக்கியவரலாறு - சோம. இளவரசு
3. சிறுகதைத் தொகுப்பு (கட்டுரைக்களஞ்சியம்)

வெளிப்பாடு

- மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
- சங்க கால வாழ்வியல் முறைகளை அறியப் பெறுவர்
- இலக்கிய மரபினையும் தொன்மையினையும் தெரிந்து கொள்வர்

SEMESTER II

ENC 1284	GENERAL ENGLISH - II	L	T	P	C
		3	1	0	3

OBJECTIVES:

The intentions of this course are,

- To make students learn English literary texts.
- To train them in appreciating and critically analyzing literary texts.
- To train in using the four skills, Reading, Writing, Speaking and Writing skills
- To encourage them to use appropriate vocabulary.
- To encourage them to use appropriate grammatical expressions.

MODULE 1 **9**

Prose Qahwah

Poem William Wordsworth – “Nutting”

Filling Money Order Challan and Bank Challan

Short Story G.K.Chesterton – The Hammer of God (Extensive Reading)

Essential English Grammar: - 31-33 Modules

MODULE 2 **8**

Prose Environment

Poetry John Keats – “La Belle Dame Sans Merci”

Short Story Katherine Mansfield—A Cup of Tea (Extensive Reading)

Dialogue Writing

Essential English Grammar: 34-37 Modules

MODULE 3 **8**

Prose A Dilemma

Poetry Robert Frost – “Design”

Short Story Thomas Wolfe—The Far and the Near (Extensive Reading)

Conversations

Essential English Grammar: 38-40 Modules

MODULE 4 **8**

Prose Computeracy

Poetry Sarojini Naidu – “The Gift of India”

Short Story R.K. Narayan – “Half a Rupee Worth” (Extensive Reading)

Essential English Grammar: 41-43 Modules

MODULE 5**11****Prose**

War Minus Shooting

Who's Who

Poetry

Nissim Ezekiel – “The Night of The Scorpion”

Short Story

Anita Desai – “A Devoted Son” (Extensive Reading)

Ruskin Bond – “The Boy Who Broke the Bank” (Extensive Reading)

Report Writing**Letter to the Editor****Essential English Grammar: 44-47 Modules****MODULE 6****8****Prose**

Usage and Abusage

Poetry

Mathew Arnold –Dover Beach

Short Story

Manohar Malgonkar – “Bacha Lieutenant”

Essential English Grammar: 48-50 Modules**L - 39, T - 13, TOTAL HOURS – 52****TEXT BOOK:**

1. Krishnaswamy. N, Sriraman T. **Current English for Colleges**. Hyderabad: Macmillan Indian Ltd, 2006.

REFERENCES:

1. Dahiya SPS. Ed. **Vision in Verse- An Anthology of Poems**. New Delhi: Oxford University Press, 2002.
2. Murphy, Raymond. **Essential English Grammar**. New Delhi: Cambridge University Press, 2009.
3. Seshadri, K G Ed. **Stories for Colleges**. Chennai: Macmillan India Ltd, 2003.

OUTCOMES:

On successful completion of this course students are able to

- Respond to literary texts efficiently.
- Appreciate and critically analyse literary texts.
- Use the four skills of the language
- Use vocabulary effectively
- Use grammatical expressions effectively.

LNC 1282	GERMAN - II	L	T	P	C
		3	1	0	3

OBJECTIVES:

The goals of this course are,

- To improve the proficiency of students in German language.
- To create awareness of using vocabulary among students.
- To expose them to correct grammatical forms of the language.
- To empower them for successful communication in the society.
- To understand matters which are of daily usage

MODULE I **9**

Shopping for food and going to restaurants, Recent events, Personal experiences, Apologies and excuses

MODULE II **9**

Studying German Wishes and needs, Plans and projects, Certainty and probability, Physical condition, illness and remedies

MODULE III **9**

A birthday party, Food and drink, Presents and Congratulations

MODULE IV **9**

Travelling (I), Biographies, Important events in life, Social situations.

MODULE V **8**

Telephone conversations, appointments and invitations, Travelling (II), City life: public places, transport and directions, Leisure activities

MODULE VI **8**

Objects, shapes and material, Speaking about historical events, Childhood and memories, Personality traits

L-39, T-13, TOTAL HOURS – 52

TEXT BOOKS:

- Course book :Tangram aktuell 1 – Lektion 5–8 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, 9788183070867

PRACTICE BOOK:

1. Tangram aktuell 1 – Lektion 5–8 (Kursbuch + Arbeitsbuch mit Audio-CD zum

Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 9788183070867

REFERENCES:

1. NETZWERK A2 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183077231, 2015
2. STUDIO D A2 (SET OF 3 BOOKS + CD), Hermann Funk. Cornelsen, ISBN: 9788183073516, 2005.

OUTCOMES:

On successful completion of this course students are able to

- Show their proficiency in German Language.
- Use appropriate vocabulary in real life contexts.
- Use appropriate grammatical forms while communicating with people.
- Effectively use the language in social and academic contexts.
- Understands matters which are of daily usage.
- Familiarizes with objects and its shape.

LNC 1284	வொதுத் தமிழ் II / TAMIL II	L T P C
		3 1 0 3

OBJECTIVES:

- சமூகமாற்றச் சிந்தனைகளைஉள்ளடக்கியதற்கால இலக்கியங்களைஅறிமுகம் செய்தல்
- புதுக்கவிதை,சிறுகதை,உரைநடைஆகிய இலக்கியங்களின் நயம் பாராட்டுதல்
- சந்திப் பிழையின்றி எழுதமானவர்களைப் பயிற்றுவித்தல்
- நவீன இலக்கிய சிந்தனைகளைப் புகட்டுதல்
- தமிழறிஞர்களை அறிமுகப்படுத்துதல்

MODULE I அற இலக்கியங்கள் 9

திருக்குறள் - சொல்வன்மை (65ஆம் அதிகாரம்),நாலடியார் - அவையறிதல் (5 பாடல்கள் - 32ஆம் அதிகாரம்),பழமொழிநானூறு - இன்னசெய்யாமை(5 பாடல்கள்), இனியவைநாற்பது - முதலைத்துபாடல்கள்

MODULE II பக்தி இலக்கியங்கள் 9

தேவாரம் - மூவர் தேவாரம் (15 பாடல்கள்) அப்பர் தேவாரம்,திருஞானசம்பந்தர் தேவாரம்,சுந்தரர் தேவாரம் (ஒவ்வொன்றிலிருந்தும் ஐந்துபாடல்கள்),காரைக்காலம்மையார் - மூன்றுபாடல்கள் (அற்புதத் திருவந்தாதி),மாணிக்கவாசகர் - திருவெம்பாவை (தேர்த்தெடுக்கப்பெற்ற 5 பாடல்கள்),ஆண்டாள் - திருப்பாவை (தேர்த்தெடுக்கப்பெற்ற 5 பாடல்கள்),குலசேகராழ்வார் - திருவேங்கடத்தில் பிறத்தலும் இருத்தலும் போதுமெனல் (11 பாசரம்)

MODULE III காப்பியங்கள் 9

மணிமேகலை - ஆதினாபிச்சையிட்டகாதை (20 அடிகள் மட்டும்), கம்பராமாயணம் - பாலகாண்டம்,நாட்டுப்படலகம் (10 பாடல்கள் மட்டும்), இரட்சணியயாதிரிகம் - சிலுவைப்பாடு (10 பாடல்கள்),சீறாபுராணம் - மாலுக்குப் பிணைநின்றபடலம் (6 பாடல்கள்)

MODULE IV கட்டுரைகள் 9

உ.வே.சாமிநாதையர் - தமிழ்நாட்டு வணிகர். வ.இராமசாமி ஐயங்கார் - மூதறிஞர் இராஜகோபாலாச்சாரியார், மா.இராசமாணிக்கனார் - சித்தன்னவாசல் ஓவியங்கள், பி.எல்.சாமி-சங்க இலக்கியத்தில் அறிவயல் கலை,க.கைலாசபதி - பாரதியும் மேளாட்டுக் கவிஞரும்,தொ. பரமசிவன் - சொல்லும் பொருளும்.

MODULE V இலக்கியவரலாறு 8

அற இலக்கியங்களின் தோற்றமும் வளர்ச்சியும்,சைவவணவ இலக்கியங்கள் தோற்றமும் வளர்ச்சியும்,காப்பியங்கள் தோற்றமும் வளர்ச்சியும்,உரைநடைதோற்றமும் வளர்ச்சியும்

MODULE VI மொழிப்பயிற்சி 8

இலக்கணக் குறுப்புத் தருதல்,வல்லிணம் மிசுமிடங்களும்,மிகாவிடங்களும்,மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்துதமிழில் பெயர்த்தல்),கடிதங்களும் வகைகளும்

L-39, T-13, TOTAL HOURS – 52

REFERENCES:

1. பொதுத்தமிழ் - செய்யுள்திரட்டு - தமிழ்த்துறைவெளியீடு
2. தமிழ் இலக்கியவரலாறு - சோம. இளவரசு
3. சிறுகதைத் தொகுப்பு (கட்டுரைக்களஞ்சியம்)

OUTCOMES:

- மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
- தமிழ்மொழியில் காணப்பெறும் ஒலி மாறுபாடுகளை அறிந்து கொள்வர்
- மரபுக்கவிதை – புதுக்கவிதை குறித்த அறிவினைப் பெறுவர்

COC 1221	BASICS OF COST ACCOUNTING	L	T	P	C
		4	1	0	5

OBJECTIVES:

- To enable to understand the theoretical and conceptual framework of Cost Accounting.
- To make students understand the calculation of Material and Labour Cost.
- To familiarize with the Principles of Cost accounting for the application of Management functions.
- To get practical knowledge on the Cost accounting methods & techniques in business context.
- To develop clarity about Standard Costing and Budgeting.

MODULE I INFORMATION FOR MANAGEMENT 12

Sources of data (internal & external) –Concept of cost – cost classification based on nature of expenses, function, variability – Cost behavior with use of graphs – Concept of cost objects, cost units & Cost centers.

MODULE II ACCOUNTING FOR COSTS – MATERIAL & LABOUR 13

Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – Inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios.

MODULE III ACCOUNTING FOR COSTS – OVERHEADS 14

Accounting for overheads – allocation of overheads to production & non-production departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs.

MODULE IV METHODS OF COSTING 13

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing.

MODULE V BUDGETING & STANDARD COSTS 13

Understand the use of budgets and standard costs for planning & control – flexible budgets – Reconciliation budgeted profits with actuals – Meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

L – 52; T – 13; TOTAL HOURS – 65

TEXT BOOKS:

1. Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers , 2014.

REFERENCES:

1. ACCA Study material, F2, Kaplan Publishing,2019
2. T.S. Reddy & Y. Hari Prasad Reddy, “Cost Accounting”, Margham Publications, 2014.
3. N.K. Prasad and V.K.Prasad, Cost Accounting.Sultan Chand &Co,New Delhi,2017.
4. Saxena and Vashist , Cost Accounting, Sultan Chand And Sons , 2014.

OUTCOMES:

On successful completion of this course students get

- Knowledge on nature, purpose and scope of Cost accounting.
- Understanding the concept of material and labour costs.
- Application of Methods of costing - Absorption & Marginal Costing
- Use of budgets and standard costs for planning & control
- Computation of standard costing and budgeting

COC 1222	FINANCIAL REPORTING	L	T	P	C
		4	1	0	5

OBJECTIVES:**This course provides students to gain**

- Knowledge & understanding of various accounting standards.
- The conceptual framework (based on IFRS and Indians AS) that are applicable to corporate entities.
- Prepare financial statements for individual entities for the use of shareholders.
- Analyze and prepare the Financial Statement for the corporate.
- Evaluate the Financial Position of the entity and check it trends.

MODULE I USE OF IFRS & IND AS 15

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time

MODULE II APPLICATION OF IFRS (IND AS) FOR TRANSACTIONS 15

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.

MODULE III REVENUE RECOGNITION 16

Understand the principles of recognizing revenue of the business – revenue recognition for goods services, interest and dividends – concept of deferred income and accounting thereof.

MODULE IV PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS 16

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

MODULE V ANALYSIS OF FINANCIAL STATEMENTS 16

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average

L – 52; T – 13; TOTAL HOURS – 65

TEXT BOOK:

- ACCA Study material, F7, Kaplan Publishing,2019

REFERENCES:

1. Financial Reporting, Becker Educational Development Corp., 2016
2. Financial Reporting, BPP Learning Media LTD, 2016.
3. David Pen drill and Richard Lewis ,Advanced Financial Accounting, Pearson Education Limited,2003
4. Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaed, t Financial Reporting and Analysis, Pearson Publications,2018

OUTCOMES:

After completion of this course students will be able to

- Understand the use and application of the IFRS (and IND AS in India)
- Account for transactions using accounting standards
- Preparation of single entity financial statement
- Analysis & interpretation of accounting statements
- Evaluate the Financial Performance and its trends.

COC 1203	BUSINESS ECONOMICS	L	T	P	C
		4	1	0	5

OBJECTIVES:

The objectives of the course are,

- Learn the concept of business economics
- Interpret the demand and supply in business
- Demonstrate the production theory
- Examine the economic concept of cost and revenue
- Elucidate the market structure

MODULE – I INTRODUCTION 15

Positive and Normative economics definition, Scope and Importance of business economics concepts, Uses and Limitations of Microeconomic Theories

MODULE - II DEMAND AND SUPPLY 10

Demand and Supply Analysis: Introduction to demand, Law of demand, Shift and movement in the demand curve, Price, income and cross elasticity, Market Equilibrium, Elasticity of demand, Exceptions of the law of demand, Law of supply: shift and movements, Determinant of supply and supply function

MODULE - III PRODUCTION THEORY 10

Production Function with one variable and more than one variable, Return to factor and Return to scale, Types of inputs, Total, Marginal and Average Product, Introduction to production function.

MODULE - IVECONOMIC CONCEPT OF COST AND REVENUE 15

Average and Marginal concepts in Cost in long and short run, Relationship between average cost curves- Long Run and Short Run, Kinds of costs, Economies and diseconomies of Scale Revenue Analysis: Average and Marginal Revenue Curves, Relationship between Revenue curves

MODULE - V MARKET STRUCTURE 15

Perfect Competition: Introduction and features of Perfect Competition, Short Run and long run equilibrium Monopoly: Introduction and features, Price discrimination, Price and output decisions of discriminating monopolist., Types of monopoly, Price and output determination in short run and long run Monopolistic Competition: Introduction to monopoly and its features, Price and output determination in short and long run, Role of advertising in monopolistic competition.

L – 52; T – 13; TOTAL HOURS – 65

TEXT BOOK

1. S.Sankaran, “Business Economics”, Margham Economics, Chennai, 2008.

REFERENCES:

1. S.Mukherjee, “Business And Managerial Economics in global Context”, New CentralBank Agency (P) Ltd, Kolkatta, 2009.
2. William F. Samuelson and Stephen G. Marks, “Managerial Economics”, Johny Wiley & Sons, Reprint - 2015

OUTCOMES:

After completion of this course, the students will be able to;

- Describe the concept of business economics .
- Analyze the demand and supply condition and assess the position.
- Apply the production theory and infer the production function.
- Compose the various cost and analysis the revenue .
- Assess the different market structure and apply in business.

COC 1212	BUSINESS STATISTICS AND OPERATIONS	L	T	P	C
	RESEARCH	4	1	0	5

OBJECTIVES:

This course gives an idea as to how

- Develop skills in analysis & interpretation of data
- Measures central tendency and dispersion and their application in business.
- Calculate correlation and regression and their application in business.
- Understand a variety of statistical models for time series analysis and probability.
- Apply the mathematical models used in Operations Research.

MODULE I INTERPRETATION OF STATISTICAL DATA 8

Introduction – Classification and tabulation of statistical data - Diagrammatic and graphical representation of data

MODULE II MEASURES OF CENTRAL TENDENCY AND DISPERSION 12

Measures of Central tendency –Mean, median and mode – Dispersion , Range, Quartile Deviation, Mean Deviation , Standard Deviation – Measures of Skewness

MODULE III CORRELATION AND REGRESSION 12

Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients

MODULE IV TIME SERIES AND PROBABILITY 15

Time Series Analysis – Trend – Seasonal Variation. Probability – Addition and Multiplication Theorem – Conditional probability

MODULE V OPERATIONS RESEARCH 18

Introduction to OR – Linear Programming – Graphical -Network Analysis -PERT and CPM (no crashing)-Assignment and Transportation Problems (IBFS only)

L – 52; T – 13; TOTAL HOURS – 65

TEXT BOOK:

- S.P. Gupta ,Statistical Methods, Sultan Chand & Sons, New Delhi, 2015

REFERENCES:

1. Dr. P.R. Vittal ,Introduction to Operations Research –, Margham Publications, 1999
2. D S Hira & Prem Kumar Gupta, Introduction to Operations Research, S. Chand Publishing, 2012
3. ElhanceD.N., Fundamentals of Statistics, Kitab Mahal Publications,2016
4. Handy and H.A. Taha, Operations Research, Macmillan Publishers,2018

OUTCOMES:

After studying this course students will

- Familiarize with the concept of statistics.
- Analyze data using various statistical tools.
- Understands the meaning and importance of correlation and regression analysis including both simple and multiple correlation and regression.
- Gets practical exposure on calculation of Time series and understanding on the concept of Probability.
- Gains knowledge on operation research analysis.

COC 1223	OFFICE RECORDS AND MANAGEMENT	L	T	P	C
		2	0	0	2

OBJECTIVES:

- To provide students with the knowledge, understanding and application of the concepts, competence and responsibilities associated with office organization, system, procedures and administration.
- To enlighten students with good business awareness, decision-making and time management skills so as to enable them to hold responsible office administrative positions.
- To help students develop accuracy, flexibility, commitment and initiative.
- To understand the different aspect of office management.
- To familiarize with the methods of office communication and record-management.

MODULE I INTRODUCTION 6

Introduction: Meaning, functions and importance of office management; Office accommodation: Selection of site. Office layout. Environment and working conditions

MODULE II OFFICE ORGANIZATION 5

Office organization – Definition, Characteristics and Steps – Types of Organization – Functions of an Office administrator. Office supervision-duties and responsibilities of supervisory staff.

MODULE III RECORD MANAGEMENT 5

Office record management – Importance – Filing essentials –Classification and arrangement of files-Modern methods of filing-Modern filing devices.

MODULE IV OFFICE COMMUNICATION 5

Office Communication: Various means of communication- Their use, merits and limitations. Selection of means of communication. Correspondence through Internet.

MODULE V FORMS LETTER & REPORT WRITING 5

Form letters –Meaning, Principles, and Factors to be considered in designing office forms –Report writing -Types of report writing

L-26; TOTAL HOURS - 26**TEXT BOOK:**

- S.P.Arora,Office Management , Vikas Publishing House,2017

REFERENCES:

1. R.S.N.Pillai&Bagavathi, OfficeManagement, S.Chand & Co, 2018.
2. R K Chopra Office Management, Himalaya Publication, 2017.

OUTCOMES:

Through this course students will be able to:

- Identify the various elements of Office Management
- Analyze the various functions of an Office Administrator
- Know the various office communication techniques
- Differentiate the various Office Communication in the environment
- Understand overview of office management.

LNC 1291**அடிப்படைத் தமிழ் II /
BASIC TAMIL II****L T P C
2 0 0 2**

பன்னிரண்டாம் வகுப்புவரை தமிழ் பயிலாத மற்றும் கல்லூரியில் பகுதி-1ல் தமிழ் பயிலாத அனைத்து இளநிலை பயில் மாணவருக்கும் உரியது.

Basic Tamil is offered to all UG students those who have not studied Tamil Up to XII standard and have taken a non-Tamil Language under Part I

நோக்கங்கள்

- தமிழ்மொழியை அடிப்படைநிலையில் பேசவும் படிக்கவும் எழுதவும் மாணவர்களை ஆயத்தப்படுத்துதல்.
- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளக்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- v To equip the students to speak, read and write Tamil at the basic level
- v To make them understand the features of Tamil Language and Tamil culture.
- v To familiarize every day usage words in Tamil

அலகு I**6**

எழுவாய் (Subject) - பயனிலை (Verb) - செயப்படுபொருள் (Object) - உடன்பாட்டு வாக்கியம் (Affirmative sentence) - எதிர்மறை வாக்கியம் (Negative Sentence) - வினா வாக்கியம் (Interrogative Sentence)

அலகு II**6**

தமிழ் இலக்கியங்கள் மற்றும் புலவர்கள் அறிமுகம் - (Introduction to Tamil Literature and Poets) - தமிழ்மொழியின் செம்மொழித்தகுதி (Tamil Language as Classical Language) - தமிழகச் சுற்றுலாத்தலங்கள் (Tourist places in Tamil Nadu)

அலகு III**6**

திணை (Human / Non Human) - பால் (Gender) - எண் (Singular / Plural) - இடம் (First / Second / Third Person) - காலம் (Tense)

அலகு IV**6**

தமிழர் உணவு (Tamil Food) - தமிழர் விழாக்கள் (Tamil Festival) - தமிழர் நடனம் (Tamil Dance)

அலகு V**2**

உரையாடல் எழுதுதல் (Dialogue Writing) - மொழிபெயர்ப்பு செய்தல் (Translation)-

அலகு V**2**

உரையாடல் எழுதுதல் (Dialogue Writing) - மொழிபெயர்ப்பு செய்தல் (Translation) -
நாளிதழ் படிக்க பயிற்சி தருதல் (Practice on reading Newspaper)

L-26, T-0, TOTAL HOURS-26**குறிப்புகள்**

1. தமிழ்மொழி அறிமுகம் - முனைவர் ப. டேவிட்பிரபாகர், விவி வெளியீடு, பதிப்பு-2004.
2. தமிழில் நீங்களும் பிழையில்லாமல் எழுதலாம் - முனைவர் பொற்கோ, புதுவாழ்வு பதிப்பகம், பதிப்பு - 1992.
3. பிழையின்றி நல்லதமிழ் எழுதுவது எப்படி? ஸ்ரீ சந்திரன், தமிழ்நிலையம், பதிப்பு - 2007.
4. Hand Book Tamil – Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies – 1988.
5. www.Tamilvu.org

வெளிப்பாடு

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளக்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- பிழையின்றி தமிழ்மொழியை எழுதும் திறன் பெறுவர்
- தமிழ் இலக்கண அறிவினை அறிந்து கொள்வர்
- அன்றாடம் பயன்படுத்தும் தமிழ்ச்சொற்களை அறிவர்

வெளிப்பாடு

- மாணவர்கள் சமூகமாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வுசெய்யும் திறனையும் பெறுவர்
- தமிழ்மொழித் திறன்களை அறிந்துகொள்வர்
- நவீன இலக்கிய அறிவு பெறுவர்

SEMESTER III**COC 2121****INCOME TAX**

L	T	P	C
4	2	0	5

OBJECTIVES:

The objectives of the course are:

- To facilitate the understanding of Direct tax in General to the students.
- To give a comprehensive understanding of the Income from salaries.
- To provide the understanding and calculation of Income from house property
- To facilitate the understanding and calculation of income from profits and gains of business and profession.
- To develop the understanding of income from capital gains and other sources.

MODULE I INTRODUCTION**15**

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax, permanent account number (PAN), residential status.

MODULE II SALARIES**15**

Computation of income under the heads – Salaries

MODULE III INCOME FROM HOUSE PROPERTY**15**

Computation of income under the heads - Income from house property

MODULE IV PROFITS AND GAINS OF BUSINESS OR PROFESSION**15**

Computation of income under the heads - Profits and gains of business or profession

MODULE V CAPITAL GAINS & IOS**18**

Capital gains – Computation of all kinds of capital gains – exemption of tax on capital gain, Income chargeable under the head Income from other sources

L – 52; T – 26; Total Hours –78

PROPORTION OF THEORY : PROBLEM – 20:80

TEXT BOOK:

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

REFERENCES:

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax,

University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. Pagare, Dinkar, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
4. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

OUTCOMES:

Through this course students would be able to:

- Understand the concepts related to direct tax in general.
- Calculate the income from salaries.
- Calculate the income from house property.
- Analyse the matters related to income from profits and gains from business and profession.
- Identify and assess the calculations related to income from capital gain and other sources.

Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information

L – 52; T – 26; Total Hours –78

TEXT BOOKS

- 1 ACCA Study Material, F5, Kaplan Publishing

Reference Books

1. Jain & Narang. (2000). Cost Accounting. Kalyani Publishers.
2. Khanna Pandey & Ahuja. (2003). Practical Costing.
3. M. N. Arora. (2009). Cost Accounting. Vikas publication house pvt ltd.
4. M.L. Agarwal. (2001). Cost Accounting. Sahitya Bhawan.
5. N.K. Prasad. (1985). Cost Accounting. Kolkata: Book Syndicate pvt ltd.
6. S.N. Maheshwari.(2002). Cost Accounting. Sultan Chand.

OUTCOMES:

After studying this course students would be able to:

- Understand & apply modern techniques of management accounting in company accounts.
- Understand & apply decision making techniques in the context of resource.
- Analyse the matters related to pricing decisions in a company.
- Identify and analyse the risk associated in business decisions.
- Optimisation, risk and uncertainty during short & long term in business

COC 2123**FINANCIAL MANAGEMENT – 1**

L	T	P	C
4	2	0	5

OBJECTIVES:

The objectives of the course are:

- Provide comprehensive understanding of the function of financial management in the context of a business organisation.
- Understand different functions of a financial manager in a globalised environment.
- Provide the skills related to judicious calculation of working capital management in a firm.
- Facilitate different investment appraisal techniques to the students.
- Provide the understanding and analysis skills related to special investment decisions.

MODULE I ROLE & PURPOSE OF FINANCE FUNCTION**12**

Financial objective of a business organization – shareholder value maximization v/s profit maximization, growth in earning per share, total shareholder return – possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organization

MODULE II FINANCIAL MANAGEMENT ENVIRONMENT**15**

Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies – nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets such as derivatives

MODULE III WORKING CAPITAL MANAGEMENT**18**

Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques – management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts – managing cash using Baumol's model and Millar-Orr model – working capital financing strategies

MODULE IV INVESTMENT APPRAISAL TECHNIQUES 17

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis

MODULE V SPECIAL INVESTMENT DECISIONS 16

Lease v/s buy decision – replacement cycle decision – use of the equivalent annual cost technique – single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method – risk adjusted discount rates

L – 52; T – 26; Total Hours –78

TEXT BOOKS

1. ACCA Study Material, F5, Kaplan Publishing

Reference Books

- 1 S N Maheshwari, Financial Management, Sultan Chand
- 2 Dr. Aswathanarayana.T – Financial Management, VBH
- 3 Khan and Jain, Financial Management, TMH
- 4 I M Pandey, Financial Management. Vikas Publication.
- 5 Prasanna Chandra, Financial Management, TMH

OUTCOMES:

After studying this course students would be able to:

- Understand the role and purpose of finance function in an organisation.
- Understand the impact of economic environment on the financial management.
- Use and handle various tools & techniques for Working capital management.
- Analyse the investment appraisal techniques in a firm.
- Carry out Investment appraisal and would be able to take special investment decisions in a firm.

COC 2104	ENTERPRENEURSHIP DEVELOPMENT	L	T	P	C
		4	1	0	5

OBJECTIVES:

The objectives of the course are

- To enrich the students towards the knowledge of entrepreneurial skills.
- To make the students understand the approaches to attain the goals of the business.
- To understand how different projects formulate.
- To understand the overview of entrepreneurial growth and development.
- To understand the various aspect of EDP schemes.

MODULE I INTRODUCTION 14

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

MODULE II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 13

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

MODULE III PROJECT FORMULATION 13

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

MODULE IV EDP SCHEMES 14

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

MODULE V ENTREPRENEURIAL GROWTH 11

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

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

1. C.S.V. Murthy, "Entrepreneurial Development", Himalaya publishing house, 2015.

REFERENCES:

1. Dr.S.S. Khanka, "Entrepreneurial Development", S. Chand & Company (pvt).Ltd, 2014.
2. Sami Uddin, "Entrepreneurial development in India", Mittal Publications, First Edition, 1989.

OUTCOMES:

After completing the course the students would be able to

- Understand different aspects of entrepreneurship and entrepreneurship development programme.
- Get aware of various Entrepreneurship Development Programmes which will enable them to understand project formulation.
- Familiarize the students with different EDP schemes.
- Know about MSME, EDI and other training institutes in Entrepreneurship.
- Able to formulate and evaluate different types of entrepreneurial projects.

COC 2124	PRINCIPLES OF MARKETING	L	T	P	C
		4	2	0	5

OBJECTIVES:

The objectives of the course are:

- To acquaint the students with the basics of marketing to make them understand the consumer behavior and buying motives.
- To equip students with Product and Pricing Knowledge.
- To impart knowledge on various methods of Sales Forecasting
- Help them to understand the channels of distribution.
- Help them to manage the conflict in channel of distribution.

MODULE I INTRODUCTION 15

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

MODULE II PRODUCT 15

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

MODULE III PRICING 15

Pricing – Objection of pricing, pricing policies and procedures, Factors influencing pricing decision.

MODULE IV SALES FORECASTING 15

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

MODULE V CHANNELS OF DISTRIBUTION 18

Definition – Function - Importance- Types – Different Channels of Distribution – Market Consideration – Intensity of Distribution – Channel Conflict – Causes – Managing Conflict

L – 52; T – 26; Total Hours –78

TEXT BOOKS:

1. R S N Pillai and Bagavathi, “Marketing Margetment”, S.Chand Publication, 2016

REFERENCES:

1. Rajan Nair, “Marketing Management”, Sultan Chand & Sons, 01-Jan-1995

2. Philp Kotler, "Marketing Management", Pearson Education, 06-Jan-2015.
3. Slanton , W.J. "Fundamentals of Marketing", McGraw-Hill, 01-Jan-1994.
4. RamaswanyNamakumari, "Marketing Management", Macmillan India Limited, 2002.

OUTCOMES:

After completing the course the students would be able to

- Develop an idea about marketing and its functions.
- Enhance the students' knowledge on consumer behaviour.
- Familiarize students about product and its classifications.
- Make them understand different pricing policies.
- Get an exposure on the concept of sales forecast.

features, structure and function of the following Ecosystems :-

- a. Forest ecosystems.
- b. Grassland ecosystem.
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

MODULE III BIODIVERSITY AND ITS CONSERVATION 6

Introduction – Definition : genetic, species and ecosystem diversity.- Bio geographical classification of India-Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic adoption values-Biodiversity at global, National and local levels.-Hot-spots of biodiversity.-Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.-Endangered and endemic species of India
Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

MODULE IV ENVIRONMENTAL POLLUTION 6

Definition-Cause, effects and control measures of :-Air pollution-Water pollution-Soil pollution-Marine pollution-Noise pollution-Thermal pollution- Nuclear hazards
Solid waste Management: Causes, effects and control measures of urban and industrial wastes.-Role of an individual in prevention of pollution.
Diaster management: floods, earthquake, cyclone and landslides.

L – 26; TOTAL HOURS – 26

REFERENCE BOOKS:

1. Environmental Science- Kaushik & Kaushik-New Age International Publications
2. Environmental Science & Engineering-Anandan & Kumaravelan- Scitech Publications.

OUTCOMES:

On successful completion of this course students are able to-

- Examine the natural environment and its relationships with human activities.
- Characterize and analyze human impacts on the environment.
- Integrate facts, concepts, and methods from multiple disciplines and apply to environmental problems.
- Acquire practical skills for scientific problem-solving, including familiarity with laboratory and field instrumentation, computer applications, statistical and modeling techniques.
- Able to understand causes of environment pollution.

SEMESTER IV

COC 2221	INDIRECT TAXATION AND GST	L	T	P	C
		3	2	0	4

OBJECTIVES:

The objectives of the course are,

- To give a clear insight into constitutional Framework of GST amidst students
- To create a deep insight into the need and challenges of GST
- To make students get better understanding on the provisions of CGST
- To familiarize students on the IGST provisions
- To impart the knowledge of customs duty and procedures of import & export

MODULE - I INTRODUCTION 14

Constitutional scheme of indirect taxation in India before GST - historical evolution of indirect taxation in post-independence India till GST - international perspectives on GST /VAT- need for GST in India- design of Indian GST act- GST legislation- GST: impact on Indian economy- challenges & future ahead.

MODULE - II CGST: INTRODUCTION 14

Commencement-Definition-Composition Rules-Registration- Determination of Value of Supply. CGST: Input Tax Credit- Tax Invoice- Credit & Debit Notes

MODULE - III PAYMENT OF GST 13

Accounts and Records- Returns - Time of GST Payment, How to make payment, Challan Generation & CPIN, TDS & TCS, Self- Examination Questions

MODULE - IV CGST: RULES 12

Refund- Assessment & Audit- Appeals & Revisions, IGST- Provisions – Compensation Cess Act – Provisions

MODULE - V OVERVIEW OF CUSTOMS LAW & PROCEDURES 12

Basic concepts, charge of duty, types of customs duty, valuation of customs duty, Procedures in customs law : import procedure, export procedure

L-52, T-13, Total hours - 65

TEXT BOOK

1. Dr. H.C. Mehrotra , Prof. V.P. Agarwal. , Goods and Services Tax GST (4th Edition) by Sahitya Bhawan Publishers, 2019

REFERENCES:

1. SumitDuttMajumder , GST: Explained for Common Man Book,, Kindle Edition, 2018
2. Balasubramanyam KS, G S T: S I M P L I F I E D Book, Kindle Edition, 2017

OUTCOMES:

On successful completion of this course students will be able to

- To get a clear idea on the evolution of GST act in India.
- Get clear insight into the provisions of CGST act
- Gain a lot of information on the provisions relating to the compensation cess act.
- Get a thorough knowledge on the various aspects of provisions relating to the IGST Act.
- Identify the valuation of custom duty and differentiate the import & export procedure.

COC 2222	ADVANCED FINANCIAL REPORTING	L	T	P	C
		5	1	0	5

OBJECTIVES:

The objectives of the course are

- Various accounting standards and the conceptual framework (based on IFRS and IND AS) that are applicable to corporate entities.
- To understand how to prepare single entity financial statements.
- To make students understand the concepts related to group accounts which include parent, subsidiary and associate accounts.
- To facilitate the understanding and preparation of consolidated financial statements.
- To enlighten students on the current developments in financial accounting.

MODULE I APPLICATION OF ACCOUNTING STANDARDS 15

Standards related to Incomes Taxes - cash flows - Government Grants - effects of changes in foreign exchange rates - investments in associates & joint ventures - leases - financial instruments (excluding hedge accounting & impairment of financial assets) - earnings per share - investment property - non-current assets held for sale and fair value measurement

MODULE II PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS 15

Preparation of statement of changes to equity and cash flow statements for a single entity - statement of profit or loss and balance sheet with adjustments pertaining to the standards (covered in module 1)

MODULE III GROUP ACCOUNTS - BASICS 16

Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements.

MODULE IV PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS 17

Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's

investment in subsidiary in parent's individual financial statements and in consolidated financial statements.

MODULE V CURRENT DEVELOPMENTS IN FINANCIAL ACCOUNTING 15

Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting.

L – 65:T – 13; TOTAL HOURS – 78

TEXT BOOK:

- 1 ACCA Study Material, F5, Kaplan Publishing

REFERENCES:

- 1 Financial Reporting, Becker Educational Development Corp., 2016
- 2 Financial Reporting, BPP Learning Media LTD, 2016
- 3 Advanced Financial Accounting, David Pen drill and Richard Lewis, Pearson Education Limited
- 4 Financial Reporting and Analysis, 5th Edition 5th Edition by Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt, Pearson Publications

OUTCOMES:

At the end of the course students would be able to

- Understand the application of the IFRS (and IND AS in India) to various business contexts.
- Prepare single entity financial statement and simple group financial statements.
- Analyse and prepare the group accounts.
- Prepare consolidated financial statements of the companies.
- Understand the concepts related to the current developments in integrated financial accounting

COC 2223	MANAGEMENT ACCOUNTING - 2	L	T	P	C
		4	2	0	5

OBJECTIVES:

The objective of the course are:

- Different budgeting system with origin
- To understand the tools for the preparation of accounts related to standard costing –variance analysis.
- For the use of performance measurement models that help analysing financial performance of an entity.
- Evaluate the performance of different divisions of a company.
- To get the general understanding of behavioural considerations such environment, market considerations and stakeholders impact.

MODULE I ADVANCED BUDGETARY CONTROL AND STANDARD 15
COSTING

Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets – preparation of flexed budgets – beyond budgeting model – employee participation in budgetary system – quantitative analysis using high-low method, applying learning curve model.

MODULE II STANDARD COSTING – VARIANCE ANALYSIS 15

Advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers

MODULE III PERFORMANCE ANALYSIS 16

Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach.

MODULE IV DIVISIONAL PERFORMANCE 17

Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices.

MODULE V BEHAVIOURAL CONSIDERATIONS 15

Need to factor external considerations in performance management such as

environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organisation.

L – 65:T – 13; TOTAL HOURS – 78

TEXT BOOK:

1. ACCA Study Material, F5, Kaplan Publishing

REFERENCES:

1. Managerial Accounting Book: Tools for Business Decision Making, Jerry J. Weygandt
2. Management Accounting: Text, Problems & CaseS, Khan & Jain, Khan, Edition: 4th ed, Tata McGraw Hill (TMH)
3. Advanced Cost & Management Accounting., Saxena, V/ Vashist, C., 4th edition., Sultan Chand & Sons

OUTCOMES:

At the end of the course students would be able to

- Understand and apply advanced budgetary control system.
- Understand and apply standard costing system.
- Understand & apply tools for performance management & control in private sector and not-for-profit organization.
- Develop Divisional performance and transfer pricing methods.
- Facilitate behavioral considerations in performance management

COC 2224	FINANCIAL MANAGEMENT - 2	L	T	P	C
		5	1	0	5

OBJECTIVES:

The objectives of the course are

- Providing the students with the comprehensive understanding of the Business finance, sources of funds and the function of financial management.
- To make students understand the concepts related to capital structure theories and cost of capital.
- To facilitate the understanding of business valuation through different techniques.
- To make students understand and analyse the financial risk and the risk management tools.
- To provide practical understanding on managing currency and interest rate risk

MODULE I BUSINESS FINANCE AND SOURCES OF FUNDS 15

Understand & evaluate various short & long term sources of finance such as equity and debt – methods of raising equity such as rights issue, initial public offer (IPO) – sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara – sources of fiancé for SME sector including venture capital, crowd funding and angel financing

MODULE II CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL 15

Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages – capital structure theories including traditional view and Modigliani-Millar view (without & with tax) – pecking order theory

MODULE III BUSINESS VALUATIONS 15

Purpose of business valuation – various situations which demand business valuation – models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method – valuation of debt

MODULE IV FINANCIAL RISK MANAGEMENT 17

Sources of & factors influencing Foreign currency risks – types of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation – centralised & decentralised treasury function.

MODULE V RISK MANAGEMENT TOOLS – CURRENCY & INTEREST RATE 16
RISKS

Tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging) – Causes of interest rate fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA)).

L – 65:T – 13; TOTAL HOURS – 78

TEXT BOOK:

1. ACCA Study Material, F5, Kaplan Publishing

REFERENCES:

1. S N Maheshwari, Financial Management, Sultan Chand
2. Dr. Aswathanarayana.T – Financial Management, VBH
3. Khan and Jain, Financial Management, TMH
4. I M Pandey, Financial Management. Vikas Publication.
5. Prasanna Chandra, Financial Management, TMH

OUTCOMES:

At the end of the course students would be able to

- Understand the sources of business finance with their relative merits & demerits.
- Gain the knowledge & understanding of capital structure theories and cost of capital.
- Understand and apply concepts of business valuation.
- Understand the concepts of financial risk management.
- Understand the use of tools & techniques of financial risk management in the context of foreign currency risks & interest rate risks.

COC 2225**AUDIT AND ASSURANCE**

L	T	P	C
4	0	0	4

OBJECTIVES:

The objective of the course are:

- This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment related to audit framework and regulation.
- To understand the concepts of audit planning and risk assessment.
- To facilitate the understanding of internal controls and audit tests.
- Provide the working knowledge of the audit process and standards of auditing in relation to audit evidence and reporting.
- Highlight the process of internal control testing and audit of specific items.

MODULE I AUDIT FRAMEWORK & REGULATION**10**

Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit

MODULE II AUDIT PLANNING & RISK ASSESSMENT**11**

Obtaining & planning for audit assignments – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, working papers

MODULE III INTERNAL CONTROL & AUDIT TESTS**11**

Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls

MODULE IV AUDIT EVIDENCE & REPORTING**10**

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – review procedures including subsequent events, going concern, written representations – auditor's report contents & opinion

MODULE V AUDIT OF SPECIFIC ITEMS**10**

Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration – details of audit checks for

these items and reporting thereof – use of management representation

L-52; Total Hours- 52

TEXT BOOKS

- 1 ACCA Study Material, F5, Kaplan Publishing

REFERENCE BOOKS

- 1 Gupta, Kamal, and Ashok Arora: "Fundamentals of Auditing," Tata McGraw Hill Publishing Co. Ltd., New Delhi
- 2 Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
- 3 Auditing, Principles and practice – Ravinder Kumar and virender Sharma, Eastern economy edition.
- 4 Practical Auditing – B.N. Tandon Sultan Chand and Co.,
- 5 Contemporary Auditing, Kamal Gupta Tata MC Graw Hill

OUTCOMES:

At the end of the course students would be able to

- Understand the concept of audit & assurance and the functions of audit.
- Securing and handling audit assignments and audit risks.
- Comprehension and evaluation of internal controls, techniques & audit tests.
- Gathering & managing audit evidence, review and reporting.
- Understand the techniques of performing the audit of specific items.

COC 2207	SUMMER INTERNSHIP	L	T	P	C
		0	0	0	3

In order to pave way for industry-integrated learning and also to enable students to obtain better practical knowledge and hands-on experience, every student shall undergo Internship for a period of 80 hours at the end of the fourth semester. The Internship shall be practice oriented. The students shall have to go to the Audit firms/ companies with whom the MOU is signed by the college and shall receive on-job training on the diverse fields of activities of those Audit firms/ companies.

SEMESTER V

COC 3121	CORPORATE REPORTING - 1	L	T	P	C
		4	2	0	5

OBJECTIVES:

The objective of the course are:

- This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment.
- To impart fundamental, ethical & professional principles related to corporate reporting.
- To cover the interpretation of financial statements for different stakeholders.
- To understand the changes in accounting regulations.
- To explain the concepts related to the first time adoption of IFRS/Ind AS.

MODULE I PROFESSIONAL BEHAVIOUR & COMPLIANCE 15

Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports

MODULE II REPORTING OF FINANCIAL PERFORMANCE 15

Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – Non-current tangible & intangible assets recognition & derecognition, measurement bases – income taxes including deferred taxes – provisions & contingencies – share based payments – fair value measurement

MODULE III INTERPRETATION OF FINANCIAL STATEMENTS 16

Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments

MODULE IV CHANGES IN ACCOUNTING REGULATIONS 16

Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards – potential implications of the relevant exposure drafts issued

MODULE V FIRST TIME ADOPTION OF IFRS/IND AS 16

Concept of transition date for 1st time adoption – selection of accounting policies – process of 1st time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1st time adoption

L-65, T-13, Total Hours- 78

TEXT BOOKS:

- 1 ACCA Study Material

Reference Books

1. Andrew Higson, Corporate Financial Reporting: Theory and Practice; Sage Publications Ltd.
2. Kapileshwar Bhalla and Parveen Sharma: Financial Reporting; Taxmann Publications, 4th Edition.
- 2 G Sekar and B Sarvana Prasat: Financial Reporting; Commercial Publications, 14th Edition.
- 3

OUTCOMES:

At the end of the course students would be able to

- Understand the perspective of professional behavior & compliance with accounting standards.
- Report financial performance in accordance with accounting & reporting standards.
- Interpret financial performance for different stakeholders.
- Assess impact of changes in accounting regulation.
- Understand the adoption of IFRS/IND - AS.

COC 3122	MODERN BANKING	L	T	P	C
		4	1	0	5

OBJECTIVES:

The objective of the course are:

- To familiarize students in Banking Regulation Act 1949 and banking activities.
- To equip students with the Relationship with bankers and customers
- To create awareness on E- Banking and services
- To understand the different types of negotiable instruments.
- To understand the mechanism of EFT.

MODULE I INTRODUCTION 12

Origin and development of banks- Banking Regulations Act 1949- Definition of Banking, Licensing – opening of branches- importance and functions of banks.

MODULE II INDIAN BANKING 13

Central bank – Reserve bank of India – Objectives – organization – functions – monetary policy – credit control measures and their effectiveness. NABARD – State Bank of India – Exchange Banks – Commercial Banks- Indigenous Banks – Co-operative Banks.

MODULE III BANKING LENDING 13

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities. Crossing and endorsement - meaning, definitions, types and rules of crossing.

MODULE IV E-BANKING 12

Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – ATM –Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – cash deposit machine CDM, coin vending machine, MICR Cheques – Benefits.

MODULE V ELECTRONIC FUND TRANSFER (EFT) 10

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. Demate account –ASBA

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

1. KPM Sundharam & PN Varhney (2010) Banking theory law and practice, Sultan Chand & Sons, Publication, New Delhi.

REFERENCES:

1. Banking and Financial Systems – B. Santhanam (Margham Publishers)

2. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications
3. Indian Banking – Parameswaran – S. Chand and Co.
4. Banking Law Theory and Practice – Tanon
5. Banking Law Theory and Practice – Sherlaker&Sherlaker

OUTCOMES:

After completing the course the students would be able to

- Get familiarized on banking system
- Acquires knowledge on banker and customer relationship
- Get awareness on E-Banking Services
- Explain about fund transferring process and methods
- Illustrate how negotiable instruments work.

Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover

MODULE V BUSINESS REORGANISATION & FINANCIAL 13
RECONSTRUCTION

Business Re-Organization - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

- 1 ACCA Study Material, Kaplan Publishing

REFERENCES:

1. Dr. R P Rustagi- Financial Management, Taxmann
2. Jonathan Berk& Peter DeMarzo: Pearson Education
3. Bhabatosh Banerjee: Fundamental of Financial Management, PHI
4. Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons
5. Prasanna Chandra: Theory & Practice, Tata McGraw Hill.

OUTCOMES:

After completing the course the students would be able to

- Understand the role of a senior financial advisor in global environment in the backdrop of ethical framework and governance.
- Understand the finance function in a multi-national organization.
- Understand the concepts related to international corporate finance.
- Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders.
- Financial evaluation of business reorganization and financial reconstruction.

COC 3125	ADVANCE PERFORMANCE MANAGEMENT- 1	L	T	P	C
		4	1	0	5

OBJECTIVES:

The objective of the course are:

- This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.
- To understand the concepts of development and assessment of performance hierarchy.
- To facilitate an understanding to the students on external influences on an organisation.
- To provide an understanding on the business structure and performance management.
- To equip students with the techniques of designing management information systems.

MODULE I STRATEGIC PLANNING AND CONTROL MECHANISM 12

Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning

MODULE II DEVELOPMENT AND ASSESSMENT OF PERFORMANCE HIERARCHY 13

Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organization and it’s linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance

MODULE III EXTERNAL INFLUENCES ON AN ORGANIZATION 13

Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences

MODULE IV CHANGES IN BUSINESS STRUCTURE AND PERFORMANCE 13
MANAGEMENT

Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey's 7-S structure and value chain – impact of organisation structure & culture on performance

MODULE V DESIGNING MANAGEMENT INFORMATION SYSTEMS 14

Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

1. ACCA Study Material, Kaplan Publishing

REFERENCES:

- 1 Performance Management: Toward Organizational Excellence by T V Rao; Sage Publications; 2015

OUTCOMES:

After completing the course the students would be able to

- Make use of strategic planning and control models in planning and monitoring business performance.
- To understand the concepts related to the development and assessment of performance hierarchy.
- Assess the key external influences on an organization
- Understand and make changes in business structure and performance management
- Design management information systems for the organization.

COC 3104	PERSONALITY DEVELOPMENT	L	T	P	C
		2	0	0	2

OBJECTIVES:**The objective of the course are:**

- To make students aware about the importance of personality, its development and the characteristics required for the corporate world.
- To understand the concepts related to the attitude and ethical values.
- To help students motivate, build self-confidence, enhance self-esteem and improve overall personality.
- To facilitate and help the students to get acquainted with stress and time management.
- The aim of the course is to groom the students on pleasant and appealing personality that is required in social and professional circumstances.

MODULE I PERSONALITY DEVELOPMENT-INTRODUCTION 5

The Concept Personality - Dimensions of Personality - Term Personality Development - Significance. The Concept of Success And Failure What Is Success? - Hurdles In Achieving Success - Overcoming Hurdles - Factors Responsible For Success – What Is Failure - Causes of Failure - Do's and Don'ts Regarding Success and Failure.

MODULE II ATTITUDES AND VALUES 5

Attitude - Concept - Significance - Factors Affecting Attitudes - Positive Attitude - Advantages -Negative Attitude - Disadvantages - Ways To Develop Positive Attitude – Difference between Personalities Having Positive And Negative Attitude.

MODULE III MOTIVATION 5

Concept Of Motivation - Significance - Internal And External Motives - Importance Of Self-Motivation- Factors Leading To De-motivation -Theories To Motivation.

MODULE IV SELF ESTEEM AND SMART 6

Term Self-Esteem - Symptoms - Advantages - Do's And Don'ts To Develop Positive Self-Esteem – Low Self-Esteem - Symptoms - Personality Having Low Self Esteem - Positive And Negative Self-Esteem. Interpersonal Relationships - Teaming - Developing Positive Personality - Analysis of Strengths and Weaknesses. Concept Of Goal-Setting - Importance Of Goals - Dream Vs Goal - Why Goal-Setting Fails? – Smart (Specific, Measurable, Achievable, Realistic, Time-Bound) Goals - Art Of Prioritization - Do's And Don'ts About Goals.

MODULE V BODY LANGUAGE, STRESS MANAGEMENT & TIME 5
MANAGEMENT

Body Language - Assertiveness - Problem-Solving - Conflict And Stress Management - Decision-Making Skills - Positive And Creative Thinking - Leadership And Qualities Of A Successful Leader - Character-Building - Team-Work - Lateral Thinking - Time Management - Work Ethics – Management Of Change - Good Manners And Etiquettes (Concept, Significance And Skills To Achieve Should Be Studied.)

L – 26; T – 0; Total Hours –26

TEXT BOOKS:

- Richard Denny, “Communicate To Win”, Kogan Page India Private Limited, New Delhi-2009.

REFERENCES:

- S. P. Robbins, “Organisational Behaviour”, Prentice-Hall Of India Pvt. Ltd., New Delhi-15th edition, 2013
- Rajendra Pal and J. S. Korhalli, “Essentials Of Business Communication”, Sultan Chand & Sons, New Delhi, 1st edition, 2012.

OUTCOMES:

After completing the course the students would be able to

- Understand the basics of personality development.
- Have a good personality, feel confident and gain control of any situation
- Positive attitude to think always of the best of the situation
- Confident behavior in front of a group of people and seniors.
- Becomes aware about body language and stress management

SEMESTER VI

COC 3221	CORPORATE REPORTING- 2	L	T	P	C
		4	1	0	5

OBJECTIVES:

The objectives of the course are

- This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment.
- The paper includes fundamental ethical & professional principles related to group financial statements.
- It also covers the interpretation of financial statements for different stakeholders and the changes in group structure.
- It makes students understand the concepts related to foreign transactions and different entities.
- It also covers the current advancements and developments in corporate reporting.

MODULE I REPORTING FINANCIAL PERFORMANCE 13

Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans).

MODULE II GROUP FINANCIAL STATEMENTS 13

Definition and application of business combination concept – identifying the acquirer & applying the control principle – cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows – consolidating joint arrangements & associates.

MODULE III CHANGES IN GROUP STRUCTURE 13

Acquisition of subsidiary with a view to sale – implications of loss of control over subsidiary on group accounts – group accounts of a complex group including vertical and D-shaped group, concept of effective ownership – accounting for acquisition in stages – disposal of entities with or without loss of control.

MODULE IV FOREIGN TRANSACTIONS AND ENTITIES 13

Principles of identifying the functional currency of a parent entity – Consolidation of a

foreign subsidiary & associate – applying the rules for translation of foreign currency balances into functional currency of a parent – accounting for foreign assets & liabilities.

MODULE V CURRENT DEVELOPMENTS 13

Environmental & social reporting – convergence between national & international reporting standards – practice of integrated reporting.

L – 52:T – 13; TOTAL HOURS – 65

TEXT BOOK:

- 1 ACCA Study Material, Kaplan Publishing.

REFERENCES:

- 1 Andrew Higson, Corporate Financial Reporting: Theory and Practice; Sage Publications Ltd.
- 2 Kapileshwar Bhalla and Parveen Sharma: Financial Reporting; Taxmann Publications, 4th Edition.
- 3 G Sekar and B SarvanaPrasat: Financial Reporting; Commercial Publications, 14th Edition.

OUTCOMES:

On successful completion of this course students are able to

- Students would be able to understand the concepts related to reporting of financial performance.
- Group financial statements including group cash flow statements and accounting for associates & joint arrangements
- Accounting for changes in group structures.
- Gain the knowledge and technicalities of Foreign transactions & entities.
- Remain updated about the current developments happening in corporate reporting.

COC 3222	BUSINESS STRATEGY AND ANALYSIS- 2	L	T	P	C
		4	0	0	4

OBJECTIVES:

The objectives of the course are

- This paper underpins the knowledge, skills and expertise required to assess the business strategies in relation to risk management.
- This paper aims to equip students with knowledge of organisation control system and audit procedures and practices.
- It makes students understand the concepts related to finance function in planning and decision making.
- The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.
- Equip students with the concepts of change management.

MODULE I RISK MANAGEMENT 10

Identification, assessment & measurement of risk – framework of risk management systems – concepts of risk appetite and risk response – strategic & operational risks – assessing severity & probability of risk events – TARA framework for risk responses by management – monitoring of risks management strategies

MODULE II ORGANISATION CONTROL & AUDIT 10

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

MODULE III FINANCE FUNCTION IN PLANNING & DECISION MAKING 11

Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – role of fiancé function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques

MODULE IV INNOVATION MANAGEMENT 10

Enabling organisation success through organising, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment

MODULE V CHANGE MANAGEMENT 11

Different types of strategic change & its implications – assess organisation culture using Balogun & Hope Hailey's contextual features – managing change using Lewin's 3 stage model – assessing effectiveness of organisational processes & change therein using Harmon's process-strategy matrix – leading and managing change projects – post project reviews.

L – 52; TOTAL HOURS – 52

TEXT BOOK:

1. ACCA Study material, Kaplan Publishing

REFERENCES:

1. Azharkazmi- Strategic Management & Business Policy, Tata McGraw Hill
2. Fred R David- Strategic Management Concepts & cases, Pearson Education
3. R Srinivasan- Strategic Management, PHI

OUTCOMES:

After completing the course, students would be able to:

- Understand and apply the process of risk management
- Know the concepts related to organisation control and audit of the organisation.
- Know the finance function in planning & decision making.
- Know the Innovation management and the related technologies.
Understand the technicalities of change management in an organisation.

COC 3223	GOVERNANCE, ETHICS AND PROFESSIONAL SKILLS	L	T	P	C
		4	0	0	4

OBJECTIVES:

The objectives of the course are

- This paper aims to provide the students with the principles of corporate governance applicable to a business entity.
- This paper aims to equip students with the governance approaches and the role of institutional investors in governance systems.
- It makes students understand principles of governance of private sector, public sector, charitable trusts and NGOs.
- It also covers the ethical framework that managers need to adopt while discharging their duties.
- It discusses various professional skills that a professional manager needs to acquire and apply.

MODULE I CORPORATE GOVERNANCE 10

Principle-agent relationship in the context of governance – issues connected with separation of ownership and control over organisation activity – stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance – CSR and organisation as a corporate citizen in the context of governance.

MODULE II GOVERNANCE APPROACHES & SCOPE 11

Role of institutional investors in governance systems – rules v/s principles approach to governance – duties of directors, functions of the Board, composition & balance of the Board – responsibility of the Board for risk management systems & internal control – purposes, roles & responsibilities of non-executive directors.

MODULE III PUBLIC SECTOR GOVERNANCE 10

Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs – linking strategic objectives of a public sector organisation with governance systems.

MODULE IV PROFESSIONAL SKILLS IN WORKPLACE 11

Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgement, exhibit awareness) – analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance and evaluate strategic alternatives) – scepticism (challenging the status

MODULE V LEADERSHIP, ETHICS & GOVERNANCE 10

Qualities of leadership – leadership & organisational culture – ethical codes & leadership in the context of governance – management behaviour & ethics – ethical threats & safeguards against the threats – handling fraud, bribery & corruption

L – 52; TOTAL HOURS – 52

TEXT BOOK:

1. ACCA Study material, Kaplan Publishing

REFERENCES:

1. S. K Mandal- Ethics & Corporate, Tata McGraw Hill Education
2. S K Bhatia- Business Ethics & Managerial Values, Deep & Deep Publication
3. Triechmann Hoyt Sommer- Risk Management & Insurance, South Western Cengage Learning
4. Harrington Niehaus- Risk Management & Insurance, Tata McGraw Hill Education

OUTCOMES:

After completing the course, students would be able to:

- Understand the concepts related to corporate governance.
- Evaluating effectiveness of the governance & agency system.
- Analyse and compare the principles of governance in private sector, public sector, charitable trusts and NGOs
- Applying a range of professional skills in a corporate environment workplace.
- Understanding leadership, ethics and governance.

COC 3224	ADVANCED FINANCIAL MANAGEMENT-2	L	T	P	C
		4	2	0	5

OBJECTIVES:

The objectives of the course are

- The paper also deals with the role of financial manager in investment appraisal, fund raising and financial risk management.
- It helps to understand the capital structure approaches and theories.
- This paper helps to develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment.
- It helps to develop the understanding of risk and advanced risk management techniques.
- This paper aims to equip students with the knowledge and concepts of mergers and acquisitions.

MODULE I ADVANCED INVESTMENT APPRAISAL TECHNIQUES 15

Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM

MODULE II COST OF CAPITAL 15

Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management

MODULE III INTERNATIONAL PROJECT APPRAISAL 16

Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

MODULE IV ADVANCED RISK MANAGEMENT 17

Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading &

lagging, matching, netting and external – forwards, futures, options & swaps, money market) candidates are expected to illustrate working knowledge of setting up the hedging – managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)

MODULE V MERGERS & ACQUISITIONS 15

Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups & firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

L – 52:T – 26; TOTAL HOURS – 78

TEXT BOOK:

1. ACCA Study material, Kaplan Publishing

REFERENCES:

1. Dr. R P Rustagi- Financial Management, Taxmann
2. Jonathan Berk& Peter DeMarzo: Pearson Education
3. Bhabatosh Banerjee: Fundamental of Financial Management, PHI
4. Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons
5. Prasanna Chandra: Financial management Theory & Practice, Tata McGraw Hill.

OUTCOMES:

After completing the course, students would be able to:

- Use advanced investment appraisal techniques & estimating cost of capital.
- Know the technicalities related to Financing of investment including international investments
- Know the Advanced risk management techniques.
- Analyse the risk and return techniques.
- Understand the concepts of Mergers and acquisitions

COC 3225	ADVANCED PERFORMANCE MANAGEMENT- 2	L	T	P	C
		4	1	0	5

OBJECTIVES:

The objectives of the course are

- The paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts especially in private sector.
- It aims to equip students with techniques for the evaluation of performance in divisional performance and transfer pricing.
- It helps to develop the concepts and knowledge of performance management system.
- It helps to develop the concepts and knowledge of performance management system in non-profit organisations also.
- It aims to equip the students with alternative views of performance management.

MODULE I PERFORMANCE MEASUREMENT IN PRIVATE SECTOR 15

Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators.

MODULE II DIVISIONAL PERFORMANCE AND TRANSFER PRICING 17

Evaluation of performance in divisional organisation – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment.

MODULE III PERFORMANCE MANAGEMENT SYSTEM - PMS 16

Components of a PMS - Developing PMS in context of an organisation – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system.

MODULE IV PERFORMANCE MEASUREMENT IN NOT-FOR-PROFIT ORGANISATIONS (NFP) 15

Assess diversity of performance objectives in NFP organisation – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators.

MODULE V ALTERNATIVE VIEWS OF PERFORMANCE MANAGEMENT 15

Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models.

L – 52; T – 13; TOTAL HOURS – 65

TEXT BOOK:

1. ACCA Study material, Kaplan Publishing.

REFERENCES:

1. Performance Management: Toward Organizational Excellence by T V Rao; Sage Publications; 2015

OUTCOMES:

On successful completion of this course students are able to

- Apply strategic performance measurement in private sector organisations.
- Divisional performance & transfer pricing issues.
- Understand the performance management system.
- Strategic performance measures in not-for-profit organisations.
- Know the alternative views of performance measurement.

COC 3204	NATIONAL SERVICE SCHEME (NSS)	L	T	P	C
		2	0	0	2

OBJECTIVES:

The objectives of the course are

- To make students understand the community in which they work and their relation
- To familiarise students identify the needs and problems of the community and involve them in problem-solving
- To develop the students capacity to meet emergencies and natural disasters
- To inculcate values on national integration and social harmony
- To make students analyse and find practical solutions to individuals and community problems.

MODULE I INTRODUCTION AND BASIC CONCEPTS OF NSS 04

Introduction- History-aims and objectives of NSS-Emblem- Flag-Motto – Song- Organizational structure – Roles and responsibilities of NSS functionaries.

MODULE II NSS PROGRAMMES AND ACTIVITIES 06

Concept of regular activities, special camping- Basis of adoption of village/slums, Methodology of conducting survey – Financial pattern of the scheme- Coordination with different agencies- Maintenance of dairy.

MODULE III YOUTH DEVELOPMENT PROGRAMME IN INDIA 06

National Youth Policy- Youth Development Programme at the National level, State level and voluntary sector- Youth – focused and Youth –lead organisations.

MODULE IV IMPORTANCE AND ROLE OF YOUTH LEADERSHIP 05

Meaning and types of leadership – Qualities of a good leader- Traits of leadership – Importance and role of Youth leadership.

MODULE V HEALTH, HYGIENE AND SANITATION 05

Definition, need and scope of health education- Food and nutrition- Safe drinking water- water borne diseases and sanitation (Swatch Bharat Abhiyan) – National Health Programme.

Total Hours – 26

REFERENCE BOOKS

1. National Service Scheme Manual, Government of India.
2. Training Programme on National Programme scheme, TISS.
3. Orientation Courses for N.S.S. Programme officers, TISS.

4. Social service opportunities in Hospitals, Kapil K. Krishan, TISS.
5. Social Problems in India, Ram Ahuja.

OUTCOMES:

After completing the course the students will be able to

- Understand the basic concepts of NSS
- Get clear picture on NSS activities and understand the organization structure of NSS
- Cope up about the youth development programmes.
- Understand the social responsibility as a Youth
- Gain knowledge on health education

COC 3205	VALUE EDUCATION	L	T	P	C
		2	0	0	2

OBJECTIVES:

The objectives of the course are

- To make the students Know about Individual values and group values
- To Inculcate Good manners at home and outside
- To make the students appreciate social values
- Helps in Understanding professional values
- Helps in Understanding the commonness of religions

MODULE I VALUE SYSTEM 4

Introduction – Definition of values–Need for Inculcation of values –Object of Value Education-Sources of Value – Types

MODULE II PERSONAL VALUES 6

Definition of Person - Self confidence – Self discipline – Self Assessment – Self restraint – Self motivation – Determination – Ambition – Contentment – Humility and Simplicity – Sympathy and Compassion –Gratitude – Forgiveness – Honesty – Courtesy.

MODULE III SOCIAL VALUES 5

Definition of Society – Units of Society – Individual, family, different groups – Community – Social consciousness – Equality and Brotherhood – Dialogue – Tolerance – Responsibility – Co-operation Freedom –Repentance and Magnanimity.

MODULE IV PROFESSIONAL VALUES 4

Definition – Competence – Confidence – Devotion to duty – Efficiency – Accountability – Respect for learning / learned – Willingness to learn-Open and balanced mind – Team spirit – Professional Ethic –Willingness for Discussion – Aims – Effort – Avoidance of Procrastination and slothfulness – Alertness.

MODULE V BEHAVIORAL VALUES

Individual values and group values – Good manners at home and outside – Equality – Purity of thought, speech and action – Understanding the role of religion – Faith – Understanding the commonness of religions –Respect for other faiths – unity diversity – Living together – Tolerance – Non-violence – Truthfulness – Common aim –Unified efforts towards peace – Patriotism.

L-26; TOTAL HOURS – 26

TEXT BOOK:

1. Human Values and Professional Ethics by Jayshree Suresh B S Raghavan, S. Chand Publication, 2005

REFERENCES:

1. "Touchstone: Synergy of Values", University of Madras, 2003.
2. "In harmony- Value Education at College Level", Dept. of Ethics and Religious Studies Loyola College, Madras. Value Education: Need of the Hour, by Yojana Patil.

OUTCOMES:

Through this course students should be able to

- Explain and illustrate the theoretical foundations of Values
- Appreciate life and reality in life
- Give life value experience
- Recognize essential characteristics of Human Values
- Develop competence on Science and Technology and Economic Awareness on value.

COC 3226**PROJECT WORK**

L	T	P	C
0	0	0	6

Each student is assigned with a research supervisor. The students have to get the guidance and carryout the following steps and complete the research project within a semester.

1. Selection of Topic, Defining terms, Finalization of Objectives of Study.
2. Feasibility Study, Pilot Visit to the Field of Study
3. Detailed Research Proposal
4. Finalization of Research tool
5. Review of Literature and Bibliography
6. Finalization of Methodology Chapter. 7. Analysis and Interpretation
7. Main Findings and Suggestions
8. Summary and Conclusion
9. Submission of Bound Copy

The Internal Guide/supervisor evaluates the work of the student out of 50 marks for above components considering the quality, punctuality and regularity of consultation and correction.

The students who do not submit the bound copy to the department by the deadline fixed by the department will not be permitted to sit for the viva.

The student submits the approved chapters as a bound volume.

The Viva- voce examination will be conducted by both the external examiner appointed by the department and the internal examiner/guide/teacher concerned. The total marks awarded in the viva voce by the external examiner and the internal examiner will be the marks obtained by the candidate in the PROJECT.

The total weightage for all periodic reviews will be 50%. Of the remaining 50%, 20% will be for the project report and 30% for the Viva Voce examination.

OUTCOMES:

The students will

- Gain research methodology knowledge by undertaking a project
- Understand the steps of research by its application
- Acquire the skills of undertaking a research project

L – 39; TOTAL HOURS: 39**TEXT BOOKS:**

- 1 Sunil Sharma, Supply Chain Management: Concept, Practices and Implementation, Oxford Press, New Delhi, 2010.
- 2 Bowersox, D. and Closs, D. Logistical Management: The Integrated Supply Chain Process, Tata McGraw Hill, 1st Edition, New Delhi, 2010.

REFERENCES

- 1 Ganapathi, S.L. and Nandi, S.K. Logistics Management, Oxford Higher Education, 2015.
- 2 Sunil Chopra, Peter Meindl and D.V. Kalra. Supply Chain Management: Strategy, Planning, and Operation, Pearson Education, 5th Edition, New Delhi, 2013.
- 3 Vinod V. Sople. Logistics Management, Pearson Education, 3rd Edition, New Delhi, 2012.\

OUTCOMES:

After completion of this course, The students will be able to;

- Equip them with the conceptual framework of logistic and supply chain management.
- Familiarize with mechanism and procedure in the supply chain management.
- Awareness about the involvement of ICT and softwares.
- Gain knowledge about establishes logistic business.
- Familiarize about importance of international insurance.

COCX 23**FINANCIAL MARKETS AND SERVICES****L T P C****3 0 0 3****OBJECTIVES:**

The objectives of the course are,

- To make the students appreciate the functioning of financial market and its services.
- To make the students help to get acquainted with Financial Services and its growth.
- To make the students recognize the concept of Mutual fund and Dematerialization.
- To make the students to develop insight related to leasing and hire purchase systems.
- To make the students to gain knowledge pertaining to Credit rating agencies, Factoring and Forfeiting.

MODULE I**STRUCTURE OF FINANCIAL SYSTEM****11**

Structure of Financial System: Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Financial Services Sector Problems and Reforms.

MODULE II**FINANCIAL SERVICES****10**

Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India – Dematerialization & Rematerialization: Meaning- Objective- Functions- Merits and Demerits. NSDL and CSDL functioning.

MODULE III**MUTUAL FUNDS****10**

Mutual Funds: Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India, Debt Securitization – Concept and Application.

MODULE IV**LEASING, HIRE PURCHASE AND
VENTURE CAPITAL FINANCING****10**

Concept- Meaning and Types of lease, Asset/Fund Based Financial Services - Lease Finance, Consumer Credit and Hire Purchase Finance, Bills Discounting, Housing Finance. Venture Capital Financing: Stages involved in Venture Capital financing - Importance of VCF - Venture Investment Process, Fee-based / Advisory services, Stock

Broking, Credit Rating.

MODULE V CREDIT RATING, FACTORING AND FORFAITING 11

Credit rating: Meaning-Definition-Features-Advantages- Credit rating system (Growth factors)- Global credit rating agencies- Rating agencies in India (CRISIL, ICRA, CARE, SMERA)- Credit rating process and its limitations, SEBI guidelines- Future credit rating in India. Factoring & Forfaiting – Meaning, Definition- Significance- Types- Factoring Mechanism- Factoring in India. Forfaiting- Definition- Factoring vs Forfaiting- Problems and prospects of Forfaiting.

L - 39, TOTAL HOURS - 39

TEXT BOOK:

- 1 Clifford Gomez, "Financial Markets, Institutions and Financial Services", PHI, Eastern Economy Edition, 2010.

REFERENCES:

- 1 M.Y. Khan, "Financial Services", Tata McGraw Hill, 2004.
- 2 K. Sasidharan, Alex Mathews, "Financial Services", Tata McGraw Hill, 2010.
- 3 B. S. Bhatia, G. S. Batra, "Management of Financial Services, Deep & Deep Publications Pvt Ltd., 2008.

OUTCOMES:

After completion of this course, the students will be able to;

- Appreciate the role and function of the financial system in the Indian economy.
- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services.
- Comprehend the role and function factoring and forfeiting.
- Evaluate and create strategies to promote credit rating.

COCX 24**RETAIL MANAGEMENT****L T P C****3 0 0 3****OBJECTIVES:**

The objectives of the course are,

- Explain the nature and importance of the retailing industry and its changing nature.
- Illustrate the nature of the retail customer and their decision-making process
- Introduce the segmentation of market retail strategy for effective market segmentation.
- Describe the importance of the location of the factor effecting the location decision
- Interpret the concept of Merchandising and its changing nature.

MODULE I INTRODUCTION TO RETAILING 10

Concept of retailing, Functions of retailing- Terms & Definition, -Retail formats and types- Retailing Channels, -Retail Industry in India, -Importance of retailing- Changing trends in retailing.

MODULE II UNDERSTANDING THE RETAIL CONSUMER 10

Retail consumer behavior- Factors influencing the Retail consumer- Customer decision making process-Types of decision making- Market research for understanding retail consume

MODULE III RETAIL MARKET SEGMENTATION AND STRATEGIES 10

Market Segmentation and its benefits- Kinds of markets- Definition of Retail strategy- Strategy for effective market segmentation-Strategies for penetration of new markets- Growth strategies- Retail value chain.

MODULE IV RETAIL LOCATION SELECTION AND 12
RETAIL SPACE MANAGEMENT

Importance of Retail locations- Types of retail locations-Factors determining the location decision-Steps involved in choosing a retail locations- Measurement of success of location

Marketing: Definition of Space Management, Store layout and Design, Visual Merchandising, Promotions Strategy, Relationship Marketing Strategies.

COCX 25	HUMAN RESOURCE MANAGEMENT	L T P C
		3 0 0 3

OBJECTIVES:

The objectives of the course are,

- Develop the knowledge, skills and concepts needed to resolve actual human resource management problems or issues.
- Manage the employment relationship, which is a shared responsibility between employers, management, human resources specialists, and employees.
- Assess training requirements and design a successful orientation and training program.
- Evaluate the procedures and practices used during Performance Appraisal.
- Explain the responsibilities of management, HRM specialists, managers, and employees in managing the employment relationship.

MODULE I INTRODUCTION 10

Introduction, Evolution, Scope, Nature, Significance, HRM vs. Personnel Management- Strategic Human Resource Management - Role of HR Managers, Human Resource Planning: HRP process, Barriers and Prerequisites for Successful HRP.

MODULE II RECRUITMENT & SELECTION 10

Recruitment: Recruitment Process and Methods - Selection: Selection Process, Test & Interviews - Placement: Orientation and its Prerequisites.

MODULE III TRAINING & DEVELOPMENT 11

Training: Training Objectives, Need & Importance, Training process. Development: Managers Development - On-the-job and off-the-job Training & Development Methods.

MODULE IV PERFORMANCE APPRAISAL 11

Performance Management system- Performance Appraisal: Features, Objectives, Benefits, Limitations and Process - Performance methods: Traditional and Modern methods.

MODULE V COMPENSATION AND LABOUR RELATIONS 10

Establishing Pay plans: Basics of compensation - factors determining pay rate – Wage & Salary Management, Incentive & Fringe Benefits. Labour Welfare -Employee security - Collective bargaining: - Grievances handling - Managing dismissals and

separation.

L-39, Total Hours - 39

TEXT BOOK:

- 1 K Aswathappa, "Human Resource and Personal Management" (2017) Tata McGraw Hill, 8th Edition

REFERENCES:

1. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India, 2013.
2. Venkatapathy R.& Assissi Menacheri, Industrial Relations & Labour Welfare, Adithya Publications, CBE, 2001.
3. Dessler, G., Chhinzer, N., & Gannon, G. (2019). Management of human resources: The essentials,(5th Cdn ed), Pearson Education

OUTCOMES:

After completion of this course, the students will be able to;

- To develop the thoughtfulness of the concept of human resource management and to comprehend its relevance in organizations.
- To Analyze the strategic issues and strategies required to select and develop manpower resources
- To develop necessary skill set for application of various HR issues.
- To integrate the knowledge of HR concepts to take correct business decisions.
- To develop a perception about labour welfare.