

SEMESTER I

CODE	COURSE TITLE
19PAUC102	BUSINESS ECONOMICS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	4

Preamble

To enrich the graduates' knowledge on practical aspects of economic decisions in business, the factors driving economic systems and various market structures.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature of business economics	K2
CO2	Interpret the basic principles of demand and supply	K1,K2
CO3	Apply the concepts of production function in real situations	K3
CO4	Compare and Contrast various market conditions	K2
CO5	Identify the phase of business operation and examine business success	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	L	M	S
CO2	S	S	M	M	S
CO3	M	S	S	M	S
CO4	M	S	M	M	M
CO5	M	S	S	S	S

S- Strong; M-Medium; L-Low;

Syllabus

UNIT I (15 Hrs.)

Economics – Meaning of Business Economics – Definition – Nature & Scope – Basic Problems of an Economy – Economic System – Theory of Consumer Behaviour – Law of Marginal Utility – Law of Equi-marginal Utility- Law of Diminishing Marginal Utility- Consumer's Surplus- Indifference Curve Analysis – Marginal Rate of Substitution- Consumers' Equilibrium.

UNIT II (14 Hrs.)

Demand - Meaning and Definition – Demand Schedule - Determinants of Demand - Law of Demand – Demand Curves - Elasticity of Demand - Price, Income and Cross Elasticity – Demand Forecasting – Importance- Methods.

UNIT III (16 Hrs.)

Production – Factors of Production- Law of Diminishing Returns – Returns to Scale – Scale of Production – Economies of Scale of Production – Production Optimization – Cost Function- Concepts of Costs – Short-run and Long-run Costs, Average and Marginal Costs, Total, Fixed and Variable Costs - Law of Supply – Types – Factors Influencing Supply.

UNIT IV (16 Hrs.)

Market – Definition- Types – Equilibrium under Perfect Competition of Firm and Industry – Pricing – Pricing under Perfect Competition, Monopoly – Price Discrimination – Pricing Under Monopolistic Competition, Oligopoly and Duopoly.

UNIT V (14 Hrs.)

Business Cycles – Meaning – Phases – Features-Causes.

National Income – Methods of Measuring National Income: Product Method, Income Method, expenditure Method and Value Added Method.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.Sankaran	Economic Analysis	Margham Publications, Chennai	1991 and 7 th Edition, Reprint 2013
2.	S.Sankaran	Managerial Economics	Margham Publications, Chennai	1985 and 1 st Edition, Reprint 2015

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.K.Agarwal	CPT General Economics	S.Chand & Company Ltd., New Delhi	2007 and 1 st Edition, Reprint 2015
2.	Dr.D.D.Chaturvedi & Dr.S.L.Gupta	Business Economics Theory and Applications	International Book House Private Limited	2011 and 2 nd Revised Edition

Web Resources

- www.economicdiscussion.net/theory-of.../theory-of-consumer-behaviour.../4848
- <https://study.com/academy/lesson/what-is-the-law-of-demand-in-economics-definition-example.html>
- <https://courses.lumenlearning.com/wmopen-introbusiness/chapter/the-law-of-supply/>
- www.economicdiscussion.net/business-cycles/5-phases-of-a-business-cycle.../4121

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar, Group Discussion

SEMESTER II

CODE	COURSE TITLE
18PAUC203	FINANCIAL ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

Preamble

To enable the graduates to apply the basic concepts to analyze and prepare financial statements of various accounting systems in businesses.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Compare and contrast different methods of depreciation to calculate value of fixed assets	K2
CO2	Familiarize the concept of single entry system and self-balancing ledgers	K1
CO3	Interpret the financial results of branch and departmental form of organizations	K2
CO4	Understand the accounting of hire purchase and instalment system	K2
CO5	Apply the accounting practices of royalty and sale of goods on approval or return basis in real life situations	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S- Strong; M-Medium

Syllabus

UNIT I

(18 Hrs.)

Depreciation – Meaning- Objectives – Causes – Methods – Straight line – Written Down Value – Annuity – Sum of Years of Digits – Sinking Fund – Machine Hour Rate – Depletion – Sale of Asset – Change in Method of Depreciation – Revaluation – Provision for Repairs and Renewals.

UNIT II

(17 Hrs.)

Single Entry – Meaning – Features – Statement of Affairs Method – Conversion Method – Self Balancing Ledger.

UNIT III

(19 Hrs.)

Branch Accounts – Types of Branches- Debtors System – Stock & Debtors System (excluding foreign branches)– **Departmental Accounts**- Transfer at Cost or Selling Price.

UNIT IV

(19 Hrs.)

Hire Purchase System – Hire Purchase Trading Account (including Stock & Debtors System) (Simple Problems only).

UNIT V

(17 Hrs.)

Royalty – Minimum Rent – Short workings- Recoupment – Sale of Goods on Approval or Return Basis.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	T.S.Reddy & Dr.A.Murthy	Financial Accounting	Margham Publications, Chennai	2016 and 7 th Edition
2.	S.P. Jain & K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	2014 and 5 th Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.L.Gupta & M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons, New Delhi	1972 and 1 st Edition, Reprint 2009
2.	M.C.Shukla, T.S.Grewal & S.C.Gupta	Advanced Accounts	S.Chand & Company Private Limited	2013, Revised Edition

Web Resources

- www.mca.gov.in/Ministry/notification/pdf/AS_6.pdf
- <https://sol.du.ac.in/mod/book/view.php?id=1561&chapterid=1551>
- <http://www.yourarticlelibrary.com/accounting/branch-accounts/preparing-branch-accounts-8-aspects/51580>
- <https://sol.du.ac.in/mod/book/view.php?id=1561&chapterid=1548>
- financialaccountingcoach.blogspot.com/p/royalty.html

Pedagogy

Lecture, Chalk & Talk, Power point Presentation, Quiz, Assignment

SEMESTER II

CODE	COURSE TITLE
18PAUC204	BUSINESS LAW

Category	CIA	ESE	L	T	P	Credit
Core	25	75	56	4	-	4

Preamble

To impart knowledge on the legal aspects and environment in which the businesses operate and to provide an insight about legal principles.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the fundamental legal principles behind contractual agreements	K1
CO2	Demonstrate an understanding of legal environment of business	K2
CO3	Identify the provisions of transactions involving Sale of Goods Act and Conditions & Warranties	K2
CO4	Interpret the risk involved in transfer of ownership and delivery of goods	K3
CO5	Relate the legal and fiscal structure of partnership form of organization and their responsibilities as an employer	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	L	M	M
CO2	S	S	M	M	S
CO3	S	S	M	M	S
CO4	S	S	M	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (12 Hrs.)

The Indian Contract Act, 1872 – Contract – Meaning & Definition – Nature of Contract – Essentials of a valid contract – Classification of Contracts – Offer and Acceptance – Consideration – Capacity – Free Consent – Legality of Object & Consideration – Void Agreement.

UNIT II (11 Hrs.)

Performance of Contract – Modes of Discharge of a Contract – Breach and its Remedies. Contingent Contracts and Quasi Contracts.

UNIT III (12 Hrs.)

The Sale of Goods Act, 1930- Formation of Contract of Sale – Sale & Agreement to Sell – Sale and Other Similar Contracts – Subject Matter of Contract of Sale – Ascertainment of price – Conditions & Warranties – Express and Implied- Caveat Emptor – Exceptions.

UNIT IV (12 Hrs.)

Transfer of Property – Passing of Property – Risk Prima Facie Passes with Property – Transfer of Title – Performance of Contract of Sale- Unpaid Seller – Remedies for Breach of Contract of Sale - Auction Sale.

UNIT V (13 Hrs.)

The Indian Partnership Act, 1932 – Nature of Partnership - Definition and Elements – Test of Partnership- Difference between Partnership and Joint Stock Company, Hindu Undivided Family– Registration of Firms – Relation of Partners – Dissolution – Limited Liability of Partnership Act, 2008.

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	N.D.Kapoor	Elements of Mercantile Law	Sultan Chand & Sons Private Limited, New Delhi	2014 and 35 th Revised Edition
2.	R.S.N.Pillai & Bagavathi	Business Law	S.Chand & Co. Ltd., New Delhi	2016 and 1 st Edition (Reprint)

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	P.P.S.Gogna	A Text Book of Mercantile Law	S.Chand & Co. Ltd., New Delhi	2005 and 3 rd Revised Edition
2.	P.C.Tulsian & Bharat Tulsian	Mercantile Law for CA-CPT	Tata Mc Graw Hill Education (India) Private Limited, New Delhi	2014 and 2 nd Edition

Web Resources

- www.klelawcollege.org/kle/wp-content/uploads/2015/09/Capacity-of-Parties.pdf
- <https://gradestack.com/Mercantile-Law-for-the-CA/Performance-of-Contract/Meaning-of-performance/22684-4473-55943-study-wtw>
- <https://indiankanoon.org/doc/651105/>
- <https://indiankanoon.org/doc/515323/>
- <https://sol.du.ac.in/mod/book/view.php?id=1569&chapterid=1558>

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar, Group Discussion, Case Study

SEMESTER II

CODE	COURSE TITLE
19PAUA202	STATISTICS FOR PROFESSIONALS

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	86	4	-	5

Preamble

To familiarize the graduates about the application of commonly used statistical methods in business contexts to make appropriate decisions.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Familiarize the concept of representation of data and statistics	K1
CO2	Apply the concepts of measures of averages and dispersion in real situations	K3
CO3	Interpret the variables by using correlation and regression analysis to make strategic business decisions	K2
CO4	Compute the level of performance of an organization through probability and theoretical distributions	K3
CO5	Predict the nature of time series data and interpret in the form of index numbers.	K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	S	S	M	M	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	L	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(16 Hrs.)

Statistics – Definition – Application of Statistics – Limitations – Collection of data – Primary and Secondary Data – Methods of Collecting Data - Presentation – Graphical – Histogram / Area Diagram – Frequency Polygon – Ogives – Cumulative Frequency graphs.

UNIT II

(18 Hrs.)

Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean – Measures of Dispersion – Range, Mean Deviation, Standard Deviation, Quartile Deviation – Relative Measures of Dispersion.

UNIT III

(19 Hrs.)

Probability – Random Experiment – Classical Approach – Relative Frequency Theory – Axiomatic Approach – Theorems of Probability – Conditional Probability – Bayes' Theorem – Random Variable (Simple Problems only).

UNIT IV

(19 Hrs.)

Correlation – Meaning & Definition – Scatter Diagram – Pearson's Coefficient Correlation – Spearman's Rank Correlation Coefficient – Coefficient of Concurrent Deviations – Computation and Interpretation – **Regression Analysis** – Properties – Meaning – Regression equation – Uses.

UNIT V

(18 Hrs.)

Index Numbers – Uses and Limitations - Construction of index numbers – Simple aggregative and Relative types – Weighted aggregative index numbers – Laspeyres method, Paasche's method, Fisher's ideal method – Weighted average of price relative – Quantity index numbers – Tests of Consistency – Chain index numbers – Deflating index numbers – Consumer price index.

Time Series – Meaning, Uses and Models – Components – Measurement of Secular Trend.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.S.N.Pillai and Bagavathi	Statistics Theory and practice	S.Chand and Company Ltd, New Delhi	1984, 1 st Edition (Reprint 2014)
2.	P.R.Vittal	Business Statistics	Margham Publications, Chennai	2001, 2 nd Edition (Reprint 2004)

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.S.P.Gupta	Statistical Methods	Sultan Chand & Sons, New Delhi	2007, 33 rd Revised Edition
2.	P.A.Navanitham	Business Mathematics and Statistics	Jai Publishers, Trichy	May 2015

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment

SEMESTER III

CODE	COURSE TITLE
18PAUC306	PRINCIPLES OF MARKETING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	3

Preamble

To inculcate knowledge on the marketing environment of the business and to make the graduates aware of modern trends in marketing.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the modern marketing concept	K1
CO2	Classify the markets into various segments	K2
CO3	Identify the appropriate product, price and physical distribution mix for the products	K2
CO4	Interpret the behaviour of consumers at the time of purchase of commodities	K3
CO5	Outline the recent trends in marketing	K1, K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	L	L
CO2	S	S	S	M	S
CO3	M	S	S	M	S
CO4	M	S	S	L	S
CO5	M	M	M	M	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(14 Hrs.)

Marketing – Definition of Market and Marketing – Classification of Markets – Marketing and selling- Objectives, Importance of Marketing – Modern Marketing Concept – Factors Influencing the Modern Marketing Concept.

UNIT II

(16 Hrs.)

Marketing Functions – Functions of Exchange – Functions of Physical Supply – Facilitating Functions – Market Segmentation.

UNIT III

(16 Hrs.)

Marketing Mix – Product Mix – Price Mix – Physical Distribution Mix.

UNIT IV

(15 Hrs.)

Consumer Behaviour – Meaning- Need for Studying Consumer Behaviour – Factors Influencing Consumer Behaviour - Buyers' Decision Making Process – Consumerism – Need for Consumer Protection – Consumer Protection Act – Features.

UNIT V

(14 Hrs.)

Recent Trends in Marketing – Meaning, Features, Advantages and Disadvantages: Web Based Marketing – E-Marketing – Multi Level Marketing – Tele Marketing – Green Marketing.

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pillai R.S.N. and Bhagavathi	Modern Marketing – Principles and Practices,	S.Chand & Co. Ltd., New Delhi	2018 (Reprint), 4th Revised and Enlarged Edition.
2.	Rajan Nair	Marketing	Sultan Chand & Sons, New Delhi	2015 (Reprint), 7 th Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Rajan Saxena	Marketing Management	Tata McGraw Hill Education Private Limited, New Delhi	2010 (Reprint), 3 rd Edition
2.	Dr.Memoria C.B. and Dr.Mulla N.I.	Modern Marketing	Kitab Mahal, Allahabad	2005, 1 st Edition

Web Resources

- <http://www.shahucollegepune.org/Portals/0/Study%20Material/Basics%20of%20Marketing.pdf>
- <http://download.nos.org/srsec319new/319EL20.pdf>
- http://164.100.133.129:81/econtent/Uploads/Understanding_Consumer_Behaviour.pdf

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar, Group Discussion

SEMESTER III

CODE	COURSE TITLE
18PAUC307	COST ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	3

Preamble

To familiarize the tools and techniques of analyzing the cost structure in various cost centers.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the various elements of cost	K1
CO2	Identify the method of valuing inventory	K1,K2
CO3	Apply the methods of wage payment system and classify the overheads	K2,K3
CO4	Explain the costing procedure involved in process costing	K2
CO5	Conduct cost estimation of job, batch, contract and service industries	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S- Strong; M-Medium

Syllabus

UNIT I (13 Hrs.)

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Elements of cost, Preparation of Cost Sheet and Tender – Costing as an aid to Management – Limitations of Cost Accounting.

UNIT II (16 Hrs.)

Material Control: Level of Material Control – Need – EOQ – ABC Analysis – Perpetual Inventory – Methods of Valuing Material Store.

UNIT III (16 Hrs.)

Labour : Systems of Wage Payment- Time Rate System, Piece rate System- Idle Time – Control over Idle Time – Labour Turnover.

Overheads – Classification – Allocation and Absorption of Overheads.

UNIT IV (15 Hrs.)

Process Costing: Features – Process Losses, Wastage, Scrap, Normal Loss, Abnormal Loss, Abnormal Gain (Excluding inter process profit and Equivalent Production) – Joint Product– By Product.

UNIT V (15 Hrs.)

Job Costing – Batch Costing – Contract Costing – Operating Costing- Activity Based Costing.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.P. Jain & K.L.Narang	Cost Accounting	Kalyani Publishers, New Delhi	2014(Reprint) ,9 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pillai R.S.N and Bagavathi	Cost Accounting	Sultan Chand and Company Ltd., New Delhi	2018(Reprint), 1 st Edition
2.	Iyengar S.P.	Cost Accounting – Principles and Practice	Sultan Chand and Company Ltd., New Delhi	2010(Reprint),10 th Edition

Web Resources

- <http://www.accountingnotes.net/cost-accounting/materials-control/techniques-of-materials-control-6-techniques-cost-accounting/14937>
- <https://freebcomnotes.blogspot.com/2017/04/methods-of-wages-payment.html>
- <https://resource.cdn.icai.org/46424bosinter-p3-cp12.pdf>

Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER III

CODE	COURSE TITLE
18PAUC308	CORPORATE LAW

Category	CIA	ESE	L	T	P	Credit
Core	25	75	56	4	-	3

Preamble

To familiarize the graduates with the legal nature of the company as a business structure, the role of the board of directors and their legal duties as directors.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts and privileges enjoyed by the companies	K2
CO2	Explain the procedure of formation and incorporation of a company	K1,K2
CO3	Outline the important documents and its contents	K2
CO4	Identify the rights, duties and position of directors and company secretary	K1,K2
CO5	Conduct various meetings in the company	K3

Mapping with Programme Outcomes

COS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	M	S	S	M	S
CO4	M	S	S	M	S
CO5	M	S	S	M	S

S- Strong; M-Medium

Syllabus

UNIT I

(12 Hrs.)

Indian Companies Act, 2013: Company – Definition and Features – Kinds of Companies – Special Privileges enjoyed by the Private Company – Conversion of public Company into Private Company – Conversion of Private Company into Public Company.

UNIT II

(14 Hrs.)

Formation and Incorporation: Advantages and Disadvantages of Incorporation – Certificate of Incorporation – Effects of Certificate of Incorporation – Prospectus – Contents – Misstatements – Liability for misstatements – Certificate of Commencement of Business – Shares – Kinds of Shares – Debentures – Features – Kinds of Debentures – Difference between shares and Debentures.

UNIT III

(11 Hrs.)

Documents: Memorandum of Association – Importance – Forms and Contents - Alteration - Doctrine of Ultravires. Articles of Association – Contents – Alteration – Doctrine of Constructive Notice and Indoor Management.

UNIT IV

(12 Hrs.)

Company Management: Directors- Qualification of Directors – Appointment, Powers, Duties, Liabilities and Position – Managers – Qualification, Appointment- Remuneration – Company Secretary – Appointment – Duties and Liabilities.

UNIT V

(11 Hrs.)

Company Meetings: Kinds of Meeting – Statutory Meeting – Annual General Meeting –Board Meeting – Content and Agenda – Quorum – Proxy.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	V Balachandran M Govindarajan	Company Law and Secretarial Practice	Vijay Nicole Imprints Private Limited, Chennai	2016
2.	N.D.Kapoor	Company Law and Secretarial Practice	S.Chand and Company Ltd, New Delhi	2014, 11 th Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Santhi.J	Company Law (As per Companies Act, 2013)	Margham Publications	2015, 1 st Edition
2.	Ashok.KBagrial	Company Law	Vikas Publishing House Pvt. Ltd, New Delhi	2015(Reprint), 12 th Edition

Web Resources

- <https://www.toppr.com/guides/business-studies/sources-of-business-finance/debentures/>
- <https://accountlearning.com/doctrine-of-ultra-vires-objectives-effects-ratification-types/>
- <http://www.businessmanagementideas.com/management/company-meeting-meaning-characteristics-and-kinds/8994>

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER III

CODE	COURSE TITLE
18PAUAP01	COMPUTER APPLICATIONS PRACTICAL – I : MS OFFICE

Category	CIA	ESE	L	T	P	Credit
Allied	-	25	-	-	30	-

Preamble

To disclose the applications of computers in various fields and to develop the basic skills in operating MS Office.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts and prepare various documents of organization	K1,K2
CO2	Apply mathematical, logical and graphical functions	K2,K3
CO3	Design various slides for power point presentation	K2
CO4	Create database and maintain the records	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S- Strong

Syllabus

MS – WORD

(11 Hrs.)

1. Type Chairman's Speech and perform the following operations: Bold, Underline, Font Size, Style, Background Color, Text Color, Line Spacing, Spell Check, Alignment, Header & Footer, Inserting Pages and Page Numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and Clip arts, Word art, Symbols, Borders and shading and view the profile of the chief guest using hyperlink.
3. Inserting the Table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting, Merging the Rows and Columns and Change of Table Format.
4. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

MS-EXCEL

(9 Hrs.)

1. Prepare a mark list of your class(minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using Arithmetic and Logical functions and Sorting.
2. Prepare Final a/c s (Trading, profit & Loss a/c and Balance Sheet) by using formula.
3. Draw the different types of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchases, profit of a company by using chart wizard.
4. Prepare Sales Details of various companies in FMCG industry and generate report using pivot table.
5. Prepare a Trial Balance and integrate it with MS Word.

MS POWERPOINT

(5 Hrs.)

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc.
2. Design presentation slides about an organization, change background color, font color using word Art and clip Art.

MS ACCESS

(5 Hrs.)

1. Create a database of Students' Mark List with name and subjects.
(a) Add at least 10 records.
(b) Sort the names with alphabetical order and find Total & Average.
2. Create a form design and report using Wizard.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.K.Taxali	PC Software Made Simple	Tata Mc Graw-Hill, New Delhi	2001(Reprint), 1 st Edition

Pedagogy

Power Point Presentation, Demonstration

CODE	COURSE TITLE
18PAUS301	BRAND MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
SBS	25	75	42	3	-	3

Preamble

To familiarize graduates with various aspects of branding a product.

Syllabus

UNIT I (10 Hrs.)

Brand: Definition – Difference between a Product and a Brand – Benefits – Types of Brands – Challenges – Ways to Overcome Challenges. Strategic Planning for Brand – Designing Brand Identity – Brand Image.

UNIT II (9 Hrs.)

Brand Equity: Definition – Need – Steps in Building a Brand – Sources of Brand Equity. Researching for Brand Equity: Tracking a Brand – Research Techniques.

UNIT III (9 Hrs.)

Consumer Behaviour and Brand Buying Decisions: Consumer Attitude – Consumer Decision Making – Factors Affecting Consumer Behaviour – Brand Loyalty and Brand Commitment.

UNIT IV (8 Hrs.)

Brand Positioning: Definition – Brand Values – Crafting the Positioning Strategy – Principles for Positioning – Repositioning – Repositioning Strategies.

UNIT V (9 Hrs.)

E-branding: E-business Strategy – Marketing Internet – Marketing Communication and Promotion – Communication Options.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kirti Dutta	Brand Management Principles & Practices	Oxford University Press, New Delhi	2016 (Reprint), 6 th Edition
2.	Kevin Lane Keller, Ambi M.G.Pameswaran and Isaac Jacob	Strategic Brand Management	Pearson India Education Services Private Limited, New Delhi	2015

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jean Noel, Kapferer	Strategic Brand Management	Kogan Page India Private India Limited, New Delhi	2010(Reprint), 2 nd Edition

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER III

CODE	COURSE TITLE
18PAUN301	CYBER LAW

Category	CIA	ESE	L	T	P	Credit
NME	-	100	27	3	-	2

Preamble

To impart knowledge on the cyber crimes and security measures.

Syllabus

UNIT I

(6 Hrs.)

Cyber Law: Meaning – Definition – Scope- Importance – Need – Advantages and Limitations.
Cyber Space- Meaning, Need, Features, challenges.

UNIT II

(5 Hrs.)

Cyber Crime: Meaning – Classifications – Need for Cyber Crime Law- Factors Contributing to Cyber Crime – Strategy to Prevent Cyber Crime.

UNIT III

(6 Hrs.)

Encryption: Meaning - Technical aspects – Digital Signature – Difference between Electronic and Digital Signature- Digital Signature Certificate.

UNIT IV

(7 Hrs.)

E-Governance: History – Objectives of e- Governance, e- Government, e-Democracy Significance.

E-Commerce: Meaning – Importance – Functions - Factors for Growth – Types - Features - Security Issues.

UNIT V

(6 Hrs.)

EDI: Meaning, Working of EDI, Legal Framework, EDI Scenario in India, Functions, Features and Benefits.

Copy Right: Meaning – First Owner of Copy Right – Assignment – Mode of Arrangement.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.P.Rizwam Ahmed	Cyber Law	Margham Publication, Chennai	2016, 1 st Edition
2.	Vivek Sood	Cyber Law Simplified	Tata Mc Graw Hill Publications Co., New Delhi	2016 3 rd Reprint

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Shilpa Suryabhan Dongre	Cyber Law and its Applications	Current Publications, Mumbai	2004

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER IV

CODE	COURSE TITLE
18PAUC409	CORPORATE ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	5

Preamble

To enable the graduates to understand about the accounts maintained by the companies according to the Companies Act.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the concept of issue of shares	K1,K2
CO2	Outline the concept of redemption of preference shares and debentures	K2,K3
CO3	Prepare the final accounts of the companies	K3
CO4	Explain the methods of valuation of goodwill	K2 ,K3
CO5	Show the accounts relating to acquisition, internal reconstruction and alteration of share capital	K1,K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium

Syllabus **UNIT I**

(13 Hrs.)

Issue of Shares: Par – Premium and Discount – Pro-rata Allotment – Forfeiture and re-issue of shares - Right Shares – Underwriting of shares.

UNIT II (15 Hrs.)

Redemption of Preference Shares – Issue of Debentures – Redemption of Debentures – Sinking Fund Method – Ex-interest and Cum-interest.

UNIT III (16 Hrs.)

Final Accounts of Companies – Managerial Remuneration – Preparation of Statement of profit and Loss – Preparation of Balance Sheet.

UNIT IV (16 Hrs.)

Goodwill- Meaning – Factors Influencing Goodwill - Methods of Valuation of Goodwill – Profits prior to Incorporation.

UNIT V (15 Hrs.)

Acquisition of Business – Accounting Procedures and Treatment – **Internal Reconstruction** – Methods of Alteration of Share Capital – Procedure for Alteration of Share Capital – Capital Reduction Account.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S. & Murthy A	Corporate Accounting	Margham Publications, Chennai	Reprint 2017 and 1 st Edition
2.	Dr.M.Selvakumar Dr.M.Anbalagan	Corporate Accounting	Charulatha Publications	2018

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta.R.L	Advanced Accounting	Sultan Chand and Sons, New Delhi	2000 and 5 th Revised Edition
2.	Jain & Narang	Advanced Accounting	Kalyani Publishers, New Delhi	2014 and 5 th Edition

Web Resources

- <https://resource.cdn.icai.org/46339bosinter-p1-cp7.pdf>
- <https://resource.cdn.icai.org/46480bosinter-p5-cp7.pdf>

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment

SEMESTER IV

CODE	COURSE TITLE
18PAUC410	ACCOUNTING FOR MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To provide knowledge on the application of tools and techniques for managerial decision-making.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts in management accounting	K1,K2
CO2	Interpret the performance of an organization with ratios	K2
CO3	Familiarize the working capital requirements and flow of funds	K1
CO4	Compare the standard with actual cost and infer the variance	K2,K3
CO5	Apply budgeting techniques and prepare financial budget	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium

Syllabus

Unit I (10 Hrs.)

Management Accounting – Meaning, Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Significance of Management Accounting – Financial Statements – Importance – Tools for Analysis and Interpretation (theory only).

Unit II (17 Hrs.)

Ratio Analysis – Types of Ratios – Significance of Ratios – Analysis of Solvency, Profitability and Capital Structure – Uses and Limitations of Ratio Analysis.

Unit III (17 Hrs.)

Working Capital – Concepts – Kinds- Importance – Determinants of Working Capital- Estimation of Working Capital Requirements-Fund Flow Analysis –Cash Flow Analysis (AS 3).

Unit IV (16 Hrs.)

Marginal Costing and Break – even Analysis, Managerial Applications, Significance and Limitations of Marginal Costing- Standard Costing – Variance Analysis – Material and Labour Variances only.

Unit V (15 Hrs.)

Budgeting and Budgetary Control – Definition, Uses, Limitations – Types of Budgets – Preparation of Budgets – Cash, Production, Sales, Flexible and Master Budget.

Note: Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sharma R.K. and Shashi .K.Gupta	Management Accounting – Principles and Practice	Kalyani Publishers, New Delhi	11 th Revised Edition, 2009
2.	Jain S.P. and Narang K.L	Cost and Management Accounting	Kalyani Publishers, New Delhi	2 nd Edition, 2003

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Maheswari S.N	Principles of Cost and Management Accounting	Sultan Chand and Company Ltd., New Delhi	2 nd Edition, 2006
2.	T.S.Reddy and Y.Hariprasad Reddy	Management Accounting	Margham Publications	2017(Reprint), 5 th Revised Edition

Web Resources

- <http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10.pdf>
- https://www.scranton.edu/faculty/hussain/teaching/fin361_/Fin361C03.pdf

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER IV

CODE	COURSE TITLE
18PAUC411	EXECUTIVE COMMUNICATION

Category	CIA	ESE	L	T	P	Credit
Core	25	75	57	3	-	3

Preamble

To develop communication skills among the graduates that contributes to effective and satisfying personal, social and professional relationships.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the modern communication media and outline the basic principles of effective communication	K1,K2
CO2	Prepare various types of enquires and letters in business	K2,K3
CO3	Understand and prepare the letters of banking, insurance, agency and company secretarial correspondence	K2,K3
CO4	Construct resume and organize interview	K3
CO5	Design business reports and letter to the editor	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	S

S- Strong; M-Medium

Syllabus

UNIT I

(13 Hrs.)

Business Communication: Meaning – Objectives - Importance of Effective Business Communication - Modern Communication Media - Principles of Effective Communication - Barriers to Communication.

UNIT II

(15 Hrs.)

Business Letters: Need – Functions – Kinds – Layout - Enquires and Replies – Orders and their Execution – Credit and Status Enquires – Complaints and Adjustments – Collections Letters – Sales Letters – Circular Letters.

UNIT III

(16 Hrs.)

Banking Correspondence – Insurance Correspondence (Life and Fire) – agency Correspondence – company secretarial Correspondences (Including Agenda and Minutes).

UNIT IV

(16 Hrs.)

Application Letters – Preparation of Resume – Interview: Meaning-Techniques, Method to conduct Interview – Group Discussion – Speech – Characteristics of a Good Speech.

UNIT V

(15 Hrs.)

Report Writing – Importance – Features – Business Report Presentations – Letter to the Editor.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ranjendra Pal and Korlahalli J.S	Essentials of Business Communication	S.Chand and Company Ltd, New Delhi	Reprint 2015 and 13 th Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pattan Shetty, C.S& Ramesh M.S. and Madhumathi M.Kulkarni	Business Communication	R.Chand& Company Ltd, New Delhi	2005 and 25 th Edition
2.	Meenakshi Raman, Prakash Singh	Business Communication	Oxford University Press, New Delhi	2016 Eighth Impression and 2 nd Edition

Web Resources

- <https://ssmengg.edu.in/weos/weos/upload/EStudyMaterial/Humanities/Electrical/3rdSem/Comm%20Skills.pdf>
- <http://home.iitk.ac.in/~patelp/cs300/5B/5B.pdf>

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER IV

CODE	COURSE TITLE
18PAUCP01	COMPUTER APPLICATIONS PRACTICAL – II : TALLY

Category	CIA	ESE	L	T	P	Credit
Core	40	60	-	-	60	3

Preamble

To impart knowledge on the application of accounting software to prepare financial statements

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the creation of new company and prepare the Balance Sheet	K1,K2
CO2	Develop vouchers and day book	K2,K3
CO3	Create stock group and alter the stock items	K2,K3
CO4	Prepare bank reconciliation statement	K3
CO5	Apply GST in business transactions	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium

Syllabus

Unit	Topics	Hours
Unit I	Company Creation/Alteration/Deletion	13
	Group ledger Creation/ Alteration/Deletion	
	Display of Trial Balance Profit and Loss Account and Balance Sheet	
	Receipt	
Unit II	Voucher Creation/Entry/Types/ Alteration/Deletion/Cancellation/Creating new voucher types	13
	Daybook/Cash book/Group Summary	
Unit III	Inventory Masters Stock Group Creation/Display/Alteration Stock Categories Creation/ Display/ Alteration Stock Items Creation/Display/Alteration	12
Unit IV	Ratio Analysis, Bank Reconciliation Statement, Printing Reports from Tally	12
Unit V	GST & TDS – Ledger Creation under GST Environment – GSTR Report Generation – GST Method of Accounting	10

Exercises:

1. Create a new company, make alterations and delete the details.
2. Create, alter and delete group ledger (minimum 15 transactions).
3. Prepare Trial Balance, profit and loss a/c and Balance Sheet for the company (any 5 simple adjustments).
4. Prepare a receipt with minimum 10 entries.
5. Create Vouchers, make entry, alter and delete the required vouchers.
6. Prepare day book / cash book (minimum 15 transactions).
7. Create Stock group, stock categories and stock items, make alterations and deletions and display the stock summary.
8. Prepare Ratio Analysis.
9. Prepare Bank reconciliation Statement and display the report.
10. Create various ledgers under GST environment.
11. Calculate TDS and generate Report.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Nadhani.K.K	Accounting with Tally	BPB Publications, New Delhi	1999, 1 st Edition
2.	Namrata Agarwal	Financial Accounting using Tally 6.3	Dream Tech Press, New Delhi	2002, 2 nd Edition
3.	Rita Bhargava	Tally 7.2 including VAT and TDS	Cyber Tech Publications, New Delhi	2006, 1 st Edition

Pedagogy

- Power Point Presentation, Demonstration

SEMESTER IV

CODE	COURSE TITLE
18PAUA404	MANAGEMENT PRINCIPLES AND PROFESSIONAL ETHICS

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	87	3	-	5

Preamble

To enable the graduates to understand the managerial tasks of planning, organizing and control and to apply theoretical knowledge in simulated and real-life situations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature, scope and functions of management	K1
CO2	Apply the concepts of planning and decision-making within a business situation	K2,K3
CO3	Identify the staff recruitment process and leadership styles	K1,K2
CO4	Familiarize with the communication process in the management	K2,K3
CO5	Develop the principles of professional ethics in the business	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	M
CO2	S	S	S	S	S
CO3	M	M	S	M	S
CO4	S	S	S	M	S
CO5	M	S	S	S	S

S- Strong; M-Medium

Syllabus

UNIT I

(13 Hrs.)

Management: Definition – Management and Administration – Nature and Scope of Management - Functions of Management – Contribution of F.W.Taylor – Henry Fayol – Mc Gregor and Peter F.Drucker.

UNIT II

(15 Hrs.)

Planning: Meaning – Nature – Importance – Purpose of Planning – Planning Process – Decision Making. **Organization** – meaning – Nature and Importance – Process of Organization – Structure.

UNIT III

(16 Hrs.)

Staffing: Recruitment – Internal and External Sources – Merits and Demerits. Leadership – Meaning – Importance – Functions of Leadership – Leadership Styles- Qualities of a Good Leader – Motivation – Meaning – Need for Motivation – Maslow’s Theory of Motivation.

UNIT IV

(16 Hrs.)

Co-ordination: Need and Techniques – Control – Nature and Process of Control – Communication in Management.

UNIT V

(15 Hrs.)

Professional Ethics: Introduction – Code of Ethics – Its Necessity – General Application of Code – Principles – Professional Accountants in Public Practice – Threats and Safeguards – Professional Accountants in Business.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	DinkarPagare	Business Management	Sultan Chand & Company Ltd., New Delhi	2015 and 5 th Edition
2.	Ramaswamy T	Principles of Management	Himalaya Publishing House, Mumbai	2014 and 5 th Edition
3.	ICAI Study Material - Intermediate Course –Advance Auditing and Professional Ethics			

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kathiresan .S., and Radha .V	Principles of Management	Prasanna Publishers, Chennai.	2012 and 1 st Edition
2.	Dr.J.Jayasankar	Principles of Management	Margham Publications, Chennai	Reprint 2015 and 2 nd Edition 2005

Web Resources

- <http://myweb.astate.edu/sbounds/AP/2%20Leadership%20Styles.pdf><http://home.iitk.ac.in/~patelp/cs300/5B/5B.pdf>
- https://nptel.ac.in/courses/122106031/Pdfs/3_1.pdf

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar

SEMESTER IV

CODE	COURSE TITLE
18PAUN402	BUSINESS ETHICS

Category	CIA	ESE	L	T	P	Credit
NME	-	100	27	3	-	2

Preamble

To provide basic knowledge on the ethical responsibility and accountability in business.

Syllabus

UNIT I (6 Hrs.)

Business Ethics: Definition – Nature and Scope – Ethical Culture in Business – Importance – Arguments for and Against Business Ethics.

UNIT II (6 Hrs.)

Ethical decision Making Process – Factors Influencing Individual Decision Making – Ethical Management – Importance – Tools and Techniques.

UNIT III (6 Hrs.)

Ethics in Marketing – Stakeholders – Improving Ethical Conduct in Marketing – COPRA 1986 – Customer Service – Committees – Ethics in Advertising – Advertising Critics.

UNIT IV (6 Hrs.)

Ethics in Global Business – Role of Ethics in International Business – Moral Obligations – Ethical Issues in Information Technology Business.

UNIT V (6 Hrs.)

Corporate Governance and Ethics – Ethical Issues – Mechanism of Corporate Governance – Models of Corporate Governance – Theories of Corporate Governance.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	K.Aswhathappa, J. Usharani and Sunanda Gundavajhala	Business Ethics	Himalaya Publishing House, Mumbai	2017, 1 st Edition
2.	CSV Murthy	Business Ethics and Corporate Governance	Himalaya Publishing House, Mumbai	2012, 1 st Edition

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar