



**Jaya College of Arts and Science, Thiruninravur-602024.  
Department of Bank management**

**Year : 2020-2021**

**Programme Offered:**

**❖ B. ComBank management**

**PROGRAMME OBJECTIVE:**

PO1: After completing three years for Bachelor Degree in Commerce (B.Com-(BM)) Program, students would gain a through grounding in the fundamentals of Bank management and finance and cost control, overall communication, business ethics.

PO2: The field of finance administration, tax formalities, frame the agenda & communication with the entire levels focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenge in Manager roles in business.

PO3: The all amassing outlook of the course offer number of value based and job oriented courses ensures that students are trained into up-to date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

**PROGRAM SPECIFIC OUTCOMES (PSO)**

PSO1: Students will be able to demonstrate progressive learning of various company formation formalities issues and accounting& communication process from top to bottom in management & government official and public. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books with GST Provisions and demonetization concept understanding.

PSO2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO3: Students will learn relevant financial accounting career skills applying both quantitative and qualitative knowledge to their future careers in business.(banking sectors)

PSO4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO5: Learners will gain through systematic and subject skills within various disciplines of commerce, business accounting, economics, finance, auditing and marketing, entrepreneurial skills

PSO6: Learners will be able to recognize features and roles of businessman entrepreneur, managers, consultant, company secretary, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO7: Learners will be able to prove proficiency with the ability to engage in competitive exams and CA, ACS, ICWA, BSRB, PG Courses like M.Com, MBA and other arts courses.

PSO8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs, especially leadership qualities.

PSO9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO10: Learners can also acquire practical skills to act as tax consultant, audit assistant and other financial supporting services

PSO11: Learners will be able to do higher education and advance research in the field of commerce and finance, banking sectors.

S.NO.	PART	SUBJECT NAME	CREDITS	MAX.MARKS		
				ExternalMarks	Internal Marks	Total
<b>SEMESTR - I</b>						
1	I	Language Paper– I	3	75	25	100
2	II	English I	3	50	50	100
3	III	CorePaper– I:FinancialAccounting	4	75	25	100
4	III	CorePaper– II:BusinessCommunication	4	75	25	100
5	III	AlliedPaper–I:BusinessEconomics	5	75	25	100
6	IV	*BasicTamil /AdvancedTamil/NME	2	75	25	100
7	IV	SoftSkill I	3	50	50	100
<b>TotalCredits</b>			<b>24</b>			
<b>SEMESTER - II</b>			<b>CREDITS</b>	<b>ExternalMarks</b>	<b>Internal Marks</b>	<b>Total</b>
8	I	LanguagePaper–II	3	75	25	100
9	II	Communicative English–II	3	50	25	100
10	III	CorePaper–III: Treasury management	4	75	25	100
11	III	CorePaper–IV: PrincipleofManagement	4	75	25	100
12	III	AlliedPaper–II:Indian Economy	5	75	25	100
13	IV	*BasicTamil /AdvancedTamil/NME	2	75	25	100
14	IV	SoftSkill–II	3	50	50	100
<b>TotalCredits</b>			<b>24</b>			

SEMESTR – III			CREDITS	ExternalMarks	Internal Marks	Total
15	III	CorePaperV:CorporateAccounting	4	75	25	100
16	III	CorePaperVI:BusinessLaws	4	75	25	100
17	III	Core PaperVII:BankingTheoryLawandpractice	4	75	25	100
18	III	Core PaperVIII:Marketing of banking services	4	60	40	100
19	III	Allied Paper III:business statistics	5	75	25	100
20	IV	SoftSkillIII	3	50	50	100
21	IV	EnvironmentalStudies	ExaminationwillbeheldinSemester IV			
<b>TotalCredits</b>			<b>24</b>			
SEMESTER - IV			CREDITS	ExternalMark s	Internal Marks	Total
22	III	CorePaper IX: AdvancedCorporateAccounting	4	75	25	100
23	III	Core PaperX:Customer Relationship Management In Banks	4	75	25	100
24	III	Core PaperXI:FinancialServices	4	75	25	100
25	III	Core PaperXII:IndirectTaxation	4	60	40	100
26	III	AlliedPaper IV: InternationalEconomics	5	75	25	100
27	IV	EnvironmentalStudies	2	50	50	100
28	IV	SoftSkill –IV	3	75	25	100
<b>TotalCredits</b>			<b>26</b>			
SEMESTERV			CREDITS	ExternalMark s	Internal Marks	Total
29	III	CorePaperXIII:Elementsof Cost Accounting	4	75	25	100
30	III	CorePaperXIV :PracticalAuditing	4	75	25	100
31	III	CorePaperXV : International Banking	4	75	25	100
32	III	CorePaperXVI: FinancialManagement	4	60	40	100
33	III	ElectivePaperI: Income Tax Law & Practice-1	5	60	40	100
34	III	ValueEducation	2	75	25	100
<b>TotalCredits</b>			<b>23</b>			
SEMESTERV I			CREDITS	EXTERNAL MARKS	INTERN ALMA RKS	TOTA L
36	III	CorePaperXVII:Technology In Banking	4	75	25	100
37	III	CorePaperXVIII: Management Accounting	4	75	25	100
38	III	CorePaperXIX : Entrepreneurial Development	4	75	25	100
39	III	ElectivePaperII: 1. Income Tax Law & Practice-2	5	60	40	100
40	III	ElectivePaperIII:Portfolio Management	5	75	25	100
41	V	1. ExtensionActivities	1			
<b>TotalCredits</b>			<b>23</b>			
<b>Totalcredits(Core,Elective,SBS)</b>			<b>144</b>			
<b>NON MAJOR ELECTIVE</b>						

**Semester I – Fundamental of insurance**

**Semester II – Office management**

**Soft skills**

**Semester I – English for commerce & management Level I**

**Semester II – English for commerce & management Level II**

**Semester III – Computing skill level I**

**Semester VI – Personality Enrichment**

## I SEMESTER

**COURSE NAME - I FINANCIAL ACCOUNTING No. of Credits: 4**

**COURSE CODE: CZ21A**

### **Course Objectives:**

- ❖ To enable the students to understand the system of preparing financial statements for various types of organisation
- ❖ To familiarize the students with knowledge about financial reporting standards
- ❖ To analyses and prepare financial statement of different types of organisation
- ❖ The students will be aware of the various amendments in financial reporting

### **Course Outcomes:**

- ❖ CO-1 Students would prepare financial statements in accordance with appropriate standards.
- ❖ CO-2 Students would prepare ledger accounts using double entry book keeping and record journal entries accordingly.
- ❖ CO-3 Students would interpret the business implications of financial statement information.
- ❖ CO-4 Students would prepare accounting information for planning and control and for the evaluation of finance, prepare bank reconciliation statement from incomplete statement.
- ❖ CO-5 Explain the purpose of double entry system to understanding the accounting system properly, preparation of rectification errors.

### **SYLLABUS**

**UNIT I: Preparation of Financial Statement:**Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non-tradingorganisation

**UNIT II: Depreciation and Insurance Claims:**Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015 Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause(Loss of stock only)

**UNIT III: Single entry system:**Meaning and Features of Single entry-Defects-Difference between single entry and double entry system-Methods of calculation of Profit-Statement of Affairs Method-Conversion Method

**UNIT IV: Rectification of Errors and Bank Reconciliation Statement:**Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.

**UNIT V: Hire Purchase and Installment System:**Hire Purchase System- Default and repossession-Hire purchase trading account Installment System-Calculation of Profit.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Text Book:**

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting – CENGAGE, New Delhi
3. Gupta, R.L &Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi

### **Reference Books:**

1. Jain &Narang, Financial Accounting, Kalyani Publishers, NewDelhi
2. Reddy, T.S &Murthy,A. Financial Accounting, Margham Publications, Chennai
3. Shukla & Grewal, Advanced Accounting, S.Chand& Co. NewDelhi
4. Parthasarathy, S.&Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

**Course Objectives:**

- ❖ To facilitate the students to understand the concept of Communication.
- ❖ To know the basic techniques of the modern forms of communication.
- ❖ To develop the communication skills among students.
- ❖ To learn how write different types of letter related to business.

**Course Outcome:**

- ❖ CO-1 Applying business communication strategies and principles exchange information.
- ❖ CO-2 Learn to write business letters.
- ❖ CO-3 Attain oral communication skill for effective oral presentation.
- ❖ CO-4 Acquire skills to prepare reports.
- ❖ CO-5 Enrich written communication skill employability.

**SYLLABUS**

**UNIT I: Communication:** Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letters – Layout.

**UNIT II: Business Letters:** Kinds of Business Letters: Interview – Application for a situation – Interview - Appointment – Acknowledgement – Promotion – Enquiries – Reply letter – Orders – Sales letter – Circular letter – Complaint letter.

**UNIT III: Correspondence:** Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

**UNIT IV: Reports and Meetings:** Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

**UNIT V: Forms of Communication:** Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites – uses of the various forms of communication.

**Recommended Texts**

1. Mallika Nawal – Business Communication – CENGAGE
2. Pragyana Rath, K. Shalini, Debankita Ray - Corporate Communication – CENGAGE
3. C.B.Gupta - Essential Business Communication - CENGAGE
4. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
5. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
6. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd - New Delhi.
7. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
8. Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London.
9. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio.
10. Sundar K.A, Business communication Vijay Nicole imprints Pvt. Ltd., Chennai.

**NME-I(B): FUNDAMENTALS OF INSURANCE No. of Credits: 2**

**COURSE CODE: AR51B**

**COURSE OBJECTIVES:**

- ❖ To enable the students to understand the fundamentals of insurance.
- ❖ Learn how to attain the agency license
- ❖ Learn the organization functions, structures & promotional strategies.

**COURSE OUTCOMES:**

On successful completion of this course the students would be able to,

- ❖ Acquire the basics of insurance and types of insurance.
- ❖ Acquire the skills of Agency Law and its Compensation.
- ❖ Apply the procedural aspects of agency license and identify the code of conduct
- ❖ Apply the procedure for settlement of Policy claims
- ❖ Recognize the organization function, structures & promotional strategies.

**UNIT I Introduction to Insurance:** Purpose and need of insurance, insurance as a social security tool insurance and economic development, Fundamentals/Principles of insurance, various kinds of insurance: life, marine, fire, medical, and general insurance, features, insurable interest.

**UNIT II Fundamentals of Agency Law:** Definition of an agent; Agent's Regulation; Insurance Intermediates, Agents compensation.

**UNIT III Insurance Agents:** Procedure, Pre – requisite for obtaining a License, Duration of license, Cancellation of License: Revocation or Suspension / Termination of Agency; Right Appointment; Code of Conduct; Unfair Practices.

**UNIT IV Function of an Agent:** Proposal Form and other Forms for Agent of Cover, Financial and Medical Underwriting; Material Information; Nomination and Assignment; Procedure for Settlement of Policy Claims.

**UNIT V Company profile:** Organizational of the Company; Structure – Market Share; Product Pricing – Actuarial Aspects, Distribution Channels – Promotion Strategies - J.R.A and its Functions.

**REFERENCES:**

1. Mishra M.N *Insurance Principles and Practice*, S.Chand and co. New Delhi 2002.
2. GOI, *Insurance Regulatory Development Act* 1999.
3. GOI, *Life Insurance Corporate Act* 1956.
4. Vinayakam.N. Kandhaswamy and Vasudevan SG, *Insurance Principles and Practice* S.Chand and Co., New Delhi, 2002.
5. Mishra M.N *Life Insurance Corporate of India*, Vol I, II & III Raj Books, Jaipur, 2000.

## II SEMESTER

**COURSE NAME III–TREASURY MANAGEMENT No. Of Credits: 4**

**COURSE CODE: CB22A**

### Objectives

- To facilitate the students to know the concept of Treasury Management
- To enable the students to understand the mechanism of Treasury Management.
- To facilitate the students to know about the banking service.

### Outcome

- The students will be able to understand the concept of Treasury Management.

### SYLLABUS

#### UNIT I:

Introduction Asset Liability Management - Objective - Concept - Risk Management – Interest rate Risk.

#### UNIT II:

Treasury Management Concept of Treasury Management - Deployment of Statutory / Surplus funds – Need for Specialized approach in the Bank – Role and Functions of Treasury Department.

#### UNIT III:

Money Market Domestic Money Market - Source of funds - Capital - Reserves - SLR - CRR - Surplus cash - Market Players.

#### UNIT IV:

Securities Money Market Instruments and Players - Government Securities - Treasury Bill- CP - CD - Call Money Banks and Specified Institutions.

#### UNIT V:

Foreign Treasury Management Foreign Currency Market - Combined Treasury Management - RBI and Regulatory Functions.

Suggested Readings 1. Treasury Investment and risk Management, IIB

2. Jack Clank Francis, Management of Investments-McGraw Hill International series

3. Jack Clank Francis, Investments, Analysis and Management, McGraw Hill International series.

4. Avadhani, V.A, Indian capital Market, Himalayan Publishing House(1997)

5. Frank fabozzi and Franco Modiglianni, Capital Markets, Prentice Hall(1996)

### E-Resources

[www.treasury-management.com](http://www.treasury-management.com)

[www.searchfinancialapplications.techtarget.com](http://www.searchfinancialapplications.techtarget.com)

[www.svtuition.org](http://www.svtuition.org) [www.support.treasuryview.com](http://www.support.treasuryview.com)



## **COURSE NAME IV - PRINCIPLES OF MANAGEMENT No. Of Credits: 4**

**COURSE CODE: CZ22B**

### **Course Objectives:**

- ❖ To make the students to understand the basic concepts of management.
- ❖ To prepare the students to know about the significance of the management in Business.
- ❖ Learn to take decision making own.
- ❖ To make students to know how management will apply the planning and control concept in the process and projects.

### **Course Outcome:**

- ❖ CO-1 Students able to develop knowledge and evolution of management thoughts.
- ❖ CO-2 Students would able to better understanding of planning and decision making.
- ❖ CO-3 Students able to give an idea about organisation structure and different types of organisation.
- ❖ CO-4 Students would able to provide idea about motivation, importance of communication and leadership.
- ❖ CO-5 Students would able to understand the principles of co-ordination.

## **SYLLABUS**

**Unit I: Introduction** Definition – Importance – Nature and Scope of Management – Process of Management - Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

**Unit II: Planning** Nature – Importance -Types of Planning - Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, -Nature and scope of HRM.

**Unit III: Organization** Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control – Departmentalization – Basis - Meaning and Importance of Departmentalization. Policies - Meaning and Types – Procedures - Forecasting.

**Unit IV: Authority and Responsibility** Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralization Vs Decentralization- Leadership & Communication.

**Unit V: Direction Co-ordination & Control** Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

### **Text Book:**

1. N.V..S.Raju.- Fundamentals of Management - CENGAGE ,New Delhi.
2. James Campbell Quick, DbraL.nelson, PreetamKhandelwal - CENGAGE ,New Delhi.
3. Gupta,C.B.Management Theory&Practice,SulthanChand&Sons,New Delhi.
4. Prasad,L.M.Principles&PracticeofManagement,SultanChand&Sons,New Delhi.

### **Reference Books:**

1. Tripathi,P.C.&Reddy,P.N.PrinciplesofManagements,TataMcGrawHill,NewDelhi.
2. WeihrichandKoontz,Management-AGlobalPerspective.
3. PremavathyN,PrinciplesofManagement,SriVishnuPublications,Chennai.
4. Jayasankar,J.BusinessManagement,MarghamPublication,Chennai.

**COURSE OBJECTIVES:**

- ❖ To enable the student to gain knowledge about structure and functioning of an office
- ❖ To Gain knowledge on Filing system, Records Management
- ❖ To learn Office Layout and Forms Control.

**COURSE OUTCOMES:**

On completion of the course the students would be able to:

- ❖ Plan and Practice the functions of office and office manager
- ❖ Devise and practice the record management system
- ❖ Analyse the cost control methods and prepare office budget
- ❖ Acquire the skill of effect form control and control over the office stationeries and supplies
- ❖ Practice the office layout principles and maintain office environment

**UNIT I: Office Management:** Meaning, Definition of office, Functions of Office, Office management - Definition of Functions, Duties, and Qualities of Office Manager - Role of Manager in Office, Planning and Scheduling of Office Work.

**UNIT II : Record Management:** Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System – Electronic Data Processing.

**UNIT III: Office Maintenance Management:** Cost Control - Methods of cost reduction and savings-, Organisation and methods (O&M), Need and objectives- Office Work- Work Simplification, Budgetary Control, organization for budgetary control – office budget-Store Management, Housekeeping and Waste Management.

**UNIT IV: Forms Control and Stationery:** Objectives of Form control, Steps in Form control, Types of Forms and Design, Principles and Control Office Stationary and Supplies, Types of Stationary and Continuous Stationary Purchases.

**UNIT V :Office Accommodation and Layouts:** Location of Office, steps in office layout, principles of office layout, Office Environment

**REFERENCES:**

1. Balraj Dugal (1998), *Office Management*, Kitab Mahal Publications, New Delhi.
2. Bhatia, R.C, (2007) *Principles of Office Management*, Lotus Press, New Delhi, online edition also.
3. Kumar, N. and Mittal, R, (2001), *Office Management*, Anmol Publications, New Delhi.
4. Pillai, R.S. Nand Bhagavathi, (2014) *Office Management*, S.Chand & Company New Delhi.
5. Thukaram Rao (2000), *Office Organisation and Management*, Atlantic Publishers, New Delhi.
6. [http://books.google.co.in/books/about/Principles\\_of\\_Office\\_Management](http://books.google.co.in/books/about/Principles_of_Office_Management).

### III SEMESTER

**COURSENAME V: CORPORATE ACCOUNTING - I No. of Credits: 4**

**COURSE CODE:CZ23A**

#### **Course Objectives:**

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.
- Learn the accounting procedures of corporate undertaking and their financial statement preparations

#### **Course Outcome:**

- ❖ CO I: To provide the knowledge of issue of shares and debentures along with regulation of companies act.
- ❖ CO II: To give an exposure to the company final accounting.
- ❖ CO III: To understand the methods of valuation of goodwill in corporate sectors.
- ❖ CO IV: Keep them aware about accounts of insurance company.
- ❖ CO V: To provide knowledge regarding how to underwrite shares and debenture along with redemption concept in corporate sector.

### **SYLLABUS**

**UNIT – I Share Capital** Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

**UNIT – II Debentures & Underwriting** Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

**UNIT – III Final Accounts** Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

**UNIT –IV Valuation of Goodwill & Shares** Valuation of Goodwill & Shares

– Meaning – Methods of valuation.

**UNIT – V Accounting for Insurance Companies** Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

#### **Text Book:**

1. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
2. Gupta,R.L&Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

#### **Book Reference:**

1. Jain,S.P&Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Shukla &Grewal & Gupta ,Advanced Accounting ,S. Chand & Co., New Delhi
3. ReddyT.S.&Murthy ,A ,Corporate Accounting ,Margham Publications, Chennai.

**COURSE NAME VI: BUSINESS LAWS**No of Credits: 4

**COURSE CODE:CZ23B**

**Objectives:**

- To highlight the Provisions of Law governing the General Contract and Special Contract.
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.
- To highlights the Contemporary Issues in Business Law as per latest company act

**Course Outcome:**

- ❖ CO I: Apply the basic concept of business law.
- ❖ CO II: To enable the students to understand the legal forms of offer acceptance and consideration.
- ❖ CO III: To conclude about the agreement become enforceable when it fulfills certain condition.
- ❖ CO IV: am to understand the legal remedies available in the law
- ❖ CO V: gaining knowledge about the importance and other people.

**SYLLABUS**

**UNIT I:** Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts- Contract Vs Agreement.

**UNIT II:** Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

**UNIT III: Performance of Contract** Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

**UNIT IV: Sale of Goods Act** Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

**UNIT V: Contemporary Issues in Business Law** Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

**Recommended Text:**

1. Dr. RajniJagota – Business Laws – CENGAGE,New Delhi.

**Book Reference:**

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R.Business Laws, Margam Publications.
3. Dhandapani,M.V.Business Laws, Sultan Chand and Sons.
4. BadreAlam,S.&Saravanel,P.MercantileLaw
5. Pillai,R.S.N.&Chand,S,BusinessLaw, S Chand & Co, Delhi
6. Ramaswamy,K.N.,BusinessLaw, S Chand & Co, Delhi

## COURSENAME VII: Banking Theory Law and practice No. of Credits: 4

### COURSE CODE:CZ23C

#### Objectives:

1. To facilitate the understanding of the origin and the growth of the Indian Banking System
2. To understand the modern day Developments in Indian Banking Sector.
3. Learn the concept of online transaction and E- banking concept in present scenario

#### Course Outcomes:

- ❖ COI: It helps students to know about the importance of saving liquidity and banking rules and it also helps to career in banking field.
- ❖ CO II: Helps to know about promoting price stability and also makes money at every cheaper rate.
- ❖ CO III: It gives a clear definition about online payment. it helps student to know about the advantages and disadvantages of online payment .
- ❖ CO IV: Its helps to know about the security which public get from bank and also the regulations of the banks.
- ❖ CO V: Throughout the reading endorsement programme provides all students with a broad scope of reading understanding the importance of it and it helps then to apply practically on their future.

### SYLLABUS

**UNIT-I : Introduction to Banking** - History of Banking- Components of Indian banking -Indian Banking System-Phases of development- Banking structure in India-Payment banks and small banks-Commercial Banking-Definition-Classification of banks. Banking System- Universal banking-Commercial Banking-functions-Role of Banks in Economic Development. Central Banking-Definition –Need-Principles- Central Banking Vs Commercial banking- Functions of Central bank.

**UNIT-II: RBI** -Establishment-objective-Legal framework-Functions-SBI-Origin and History-Establishment-Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking-International banking- Trade Financing-Correspondent banking.Co-operative banks-Meaning and definition-Features- Co-operative banks vsCommercial banks-Structure.-NBFC-Role of NBFC- RBI Regulations- Financial sector reforms-Sukhmoj committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.

**UNIT-III: E-Banking** - Meaning-Services-e-bankingandFinancialservices-Initiatives-Opportunities-Internet banking-Meaning-InternetbankingVsTraditionalbanking-Services-Drawbacks-Frauds inInternetbanking.Mobilebanking–**Anywhere Banking-Any Time Banking**- Electronic MobileWallets. ATM-Evolution -Concept- Features - Types-. Electronicmoney-Meaning-Categories-Meritsofe-money-ElectronicFunds Transfer (EFT)system - Meaning- Steps–Benefits- Monetary policies- final sector reforms- sakmojchakrevarthycommittee 1985- Narasiman Committee I & II- prudential norms capital adequacy norms- classification of assets & provisionary meaning- Structure of Interest rates (short and long term)-impacts on saving and borrowings.

**UNIT IV: Bank Account** -Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’ - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending- Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing – Definition – Objectives-Crossing and negotiability-Consequences of Crossing.

**UNIT-V: Endorsement** -Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person-Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding endorsement.Paying banker- Banker’s duty-Dishonoring of Cheques-Dischargeof paying banks-Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker- Statutory protection under section 131- Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker-Customer grievances-Grievance redressal –Banking Ombudsman.

**Text Book :** Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015, Chennai

- To make the students understand the concept of role of Banking sector in the services of Banks.
- To enable the students to understand the application of Marketing Principles in Banking Sector.

**Out Come:**

- The Students will understand the basic concepts of Marketing Principles in Banking Sector and services

**SYLLABUS**

UNIT I: Introduction Marketing concepts and their Application to Banking Industry-Marketing Concepts and elements-Why Marketing?-Special features of Bank Marketing-Product and Service Marketing. .

. UNIT II: Environmental Banking Environmental Scanning - Assessment and Management of Competition - Macro and Micro factors influencing the market goods and services - Applicability to Banking - Banking regulation and its impact on Bank marketing strategies - Understanding competition - Identification of competition and their focus - Strategic benefits of Good competition - What makes a good competitor?.

UNIT III: Consumers on Modern Banking Customer Need Analysis and Customer Care: Customer Focus-Understanding Customer Need - Customer Care - Consumer motivation and Buying behaviour - Perception I behaviour-Other factors affecting buying behaviour-Decision making process-Individual and OrganizationalSelective exposure-Selective distortion-and effect on consumer behaviour.

UNIT IV: Marketing & Banking Services Market Segmentation (banking) - Product Designing - Marketing - Feedback and Review - Purpose and content of product I Market expansion - Mass Marketing and Marketing Segmentation - Definition of Market Segmentation - Characteristics of a Viable Market Segment-BenefitsfromMarketSegmentation-Disadvantages-MarketSegmentation Techniques for personal and corporate customers.

UNIT V: MIR Market information Research- Definition of Marketing Research and Market ResearchDifferences - Contributions of Marketing Research to a Bank - Types of data - Primary and Secondary-Management Information System and Marketing Research-Need for situation analysis - Steps involved in the development of a Situation Analysis - objective, strategies and tacticssources of information for situation analysis.

**RECOMMENDED BOOKS:**

1. Dawn iacobucci ,Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride ,O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. AtreyeeGanguly ,JoyetaBhadury - Principles of marketing - CENGAGE, New Delhi. UNIVER

## IV SEMESTER

**COURSE NAME IX : ADVANCED CORPORATE ACCOUNTING No. Of Credits: 4**

**COURSE CODE: CZ24A**

### **Objectives:**

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.
- Apply the concept and legal rules of amalgamation, reconstruction and liquidation process of company.

### **Course Outcome:**

- ❖ CO I: Student would be able to understand amalgamation, absorption and External reconstruction.
- ❖ CO II: Student would be aware about preparation of final accounts in banking sectors as per schedules.
- ❖ CO III: Students would be able to deal with the liquidation process of company.
- ❖ CO IV: Students would be able to introduce and develop the knowledge of holding company accounts as per schedule.
- ❖ CO V: Students would be able to compute the internal reconstruction.

## **SYLLABUS**

**UNIT I: Internal Reconstruction** Meaning - Alteration of share capital – Accounting Procedures.

**UNIT II: Amalgamation, Absorption & External Reconstruction** Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

**UNIT III: Liquidation** Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator Remuneration.

**UNIT IV: Consolidation** Holding Company – Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

**UNIT V: Accounting For Banking Companies** Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Text Book:**

1. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
2. Gupta, R.L. & Radhaswamy ,M., Advanced Accounts, Sulthan Chand & Sons, New Delhi.

### **Reference Books:**

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, New Delhi



**COURSE NAME:** Customer Relationship Management In Banks **No. of Credits:** 4

**COURSE CODE:** CB24B

**COURSE OBJECTIVES**

1. To impart skill based knowledge of Customer Relationship Management
2. To understand the concepts and principles of CRM
3. To understand the need and importance of maintaining a good customer relationship
4. To gain knowledge of strategic customer acquisition and retention techniques in CRM
5. To teach the conceptual aspects of service quality

**OUTCOME:**

- The students will be able to understand the concepts and principles of CRM and the conceptual aspects of service quality

**SYLLABUS**

UNIT I Understanding customers: Goals requiring CRM in Banks-CRM opportunities and challenges in Banks- Customer information Database – Customer Profile Analysis – Customer perception- Expectations analysis – Customer Behavior in relationship perspectives; individual and group customers – Customer life time value – Selection of Profitable customer segments

UNIT II CRM structures: Elements of CRM – CRM Process – Strategies for Customer acquisition in banks – Retention and Prevention of defection in banks– Models of CRM – CRM road map for business applications in banks Benefits of CRM to banks.

UNIT III CRM Planning and Implementation: Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Collaborative CRM -Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

UNIT IV Service quality: Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales- Quality circles in Banks-Nature and Types of Customer - Customer Service Committees - Talwar, Goiporia. Damodaran Committee and such other committees's recommendations- Customer Service Committee, Customer Day - Complaint Redressed Methods- Copra Forum – Ombudsman.

UNIT V Trends in CRM: e CRM- CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

**Suggested Readings**

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Catheart, (2016), The Eight Competencies of Relationship selling, Macmillan India
3. Peeru H Mohamed and ASahadevan, (2017), Customer Relationship Management, Vikas Publishing
4. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan
5. Zikmund, (2001), Customer Relationship Management, Wiley



**COURSE NAME XI: FINANCIAL SERVICES No of Credits: 4**

**COURSE CODE: CZ24C**

**Objectives:**

- ❖ To enable the students to understand the world of financial services.
- ❖ To facilitate the understanding of the various Financial Services.
- ❖ On the completion of modules, the students will understand the various financial services.

**Course Outcome:**

- ❖ CO I: To understand the operation and structure of different financial institutions.
- ❖ CO II: Describe various types of insurance contracts and their user in financial services in merchant banking.
- ❖ CO III: describe the factors clients dispositions towards risk and identify appropriate strategies' to pursue money market and stock exchange.
- ❖ CO IV: Identify the factors that affect interest rates mechanics of consumer finance.
- ❖ CO V: Analyses the venture capital credit rating process and pension fund.

**SYLLABUS**

**UNIT I: Introduction** Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets

**UNIT II: Merchant Banking and Public Issue Management** Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market.

**UNIT III: Money Market and Stock Exchange** Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders - Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

**UNIT IV: Leasing and Factoring and Securitisation** Characteristics - Types - Participants - Myths about Leasing - Hire Purchase – Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players- Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background- Purpose of the Act- Main provisions

**UNIT V: Venture Capital, credit rating and pension Fund** Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating

Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

**Text Books:**

- ❖ **Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage ,New Delhi**
- ❖ Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

**Reference Books:**

1. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008
2. Meir Kohn, Financial Institutions and Markets, Oxford University Press
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
4. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai  
Vasant Desai,
5. Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd, 2000, Mumbai

**COURSE NAME: XII - INDIRECT TAXATION**No. of Credits: 4

**COURSE CODE: CZ24D**

**Objectives:**

- ❖ To facilitate the students to gain knowledge of the principles of Indirect Taxation.
- ❖ To enable the students to gain knowledge of Goods and Services (GST)
- ❖ To highlight the students about customs duty.
- ❖ The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.

**Course Outcome:**

- ❖ CO 1- A tax is a compulsory charge imposed by government.
- ❖ CO 2- Goods to serve tax that are CGST,SGST,IGST, UGST
- ❖ CO 3 – GST Assessment procedure its self-assessment.
- ❖ CO 4 – GST Audit is enabling to turnover based audit.
- ❖ CO 5- Custom duty is a tax imposed on import and export of goods.

**SYLLABUS**

**UNIT – I Introduction**

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. **Constitutional Amendments leading to introduction of GST and their importance**

**UNIT – II GST – Overview & Concepts**

Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST- SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. **Types of Supplies – Composite and Mixed Supplies –Composition Levy.**

**UNIT – II GST Taxation/ Assessment proceedings**

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. **Relevance of Cross Empowerments**

**UNIT-IV GST Audit**

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. **National Anti-Profitteering Authority – GST Practitioners – eligibility and Practice and Career avenues**

**UNIT-V Customs duty**

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. **Export incentive schemes**

**Recommended Texts**

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

**Suggested Readings**

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017
2. V.S.Daty – GST- Input Tax Credit- Taxmann Publishers, second edition August 2017
3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
- Dr. Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
5. Dr.M. Govindarajan- A practical guide send text publishers July 2017

**NME NAME: ENVIRONMENTAL STUDIES** No. of Credits: 2  
**COURSE CODE: ENV4B**

### **Unit1: Introduction to Environmental Studies**

- ❖ Multidisciplinary nature of environmental studies;
- ❖ Scope and importance; concept of sustainability and sustainable development.

### **Unit2 : Ecosystem (2lectures)**

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:

Food chains, food webs and ecological succession, Case studies of the following ecosystem:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

### **Unit3: Natural Resources: Renewable and Non-renewable Resources (6lectures)**

- ❖ Land resources and land use change: Land degradation, soil erosion and desertification.
- ❖ Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- ❖ Water: Use and over-exploitation of surface and groundwater, floods, droughts, conflicts over water (international and inter-state).
- ❖ Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

### **Unit4: Biodiversity and Conservation (8lecturers)**

- ❖ Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hotspots
- ❖ India as a mega-biodiversity nation, Endangered and endemic species of India.
- ❖ Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ Conservation of biodiversity.
- ❖ Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value

### **Unit5: Environmental Pollution (8lecturers)**

- ❖ Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution.
- ❖ Nuclear hazards and human health risks
- ❖ Solid waste management: Control measures of urban and industrial waste
- ❖ Pollution case studies.

### **Unit6: Environmental Policies & Practices (8lecturers)**

- ❖ Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- ❖ Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife

Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).

- ❖ Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.

### **Unit 7: Human Communities and the Environment**

**(7 lectures)**

- ❖ Human population growth, impacts on environment, human health and welfare.
- ❖ Resettlement and rehabilitation of projects affected persons; case studies.
- ❖ Disaster management: floods, earthquake, cyclone and landslides.
- ❖ Environmental movements: Chipko, Silent Valley, Bishnoi of Rajasthan.
- ❖ Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- ❖ Environmental communication and public awareness, case studies (e.g. CNG Vehicles in Delhi)

### **Unit 8: Field Work**

**(6 lectures)**

- ❖ Visit to an area to document environmental assets: river/forest/flora/fauna etc.
- ❖ Visit to a local polluted site – Urban/Rural/Industrial/Agricultural.
- ❖ Study of common plants, insects, birds and basic principles of identification.
- ❖ Study of simple ecosystem – pond, river, Delhi Ridge etc.
- ❖ **(Equal to 5 Lectures)**

### **Suggested Readings:**

1. Carson, R. 2002. Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fractured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M. K. 2013. Threats from India's Himalayas dams
7. Science, 339: 36-37
8. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed books.
9. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
10. Odum, E. P., Odum, H. T. & Andrees, J. 1971. Fundamentals of Ecology. Philadelphia Saunders.
11. Pepper, I. L., Gerba, C. P. & Brusseau, M. L. 2011. Environmental and Pollution Science. Academic Press.
12. Rao, M. N. & Datta, A. K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
13. Raven, P. H., Hassenzahl, D. M. & Berg, L. R. 2012. Environment. 8<sup>th</sup> edition. John Wiley & sons.

## V SEMESTER

**COURSENAME XIII - ELEMENTS OF COST ACCOUNTING No. of Credits: 4**

**COURSE CODE:**

### **Objectives:**

- ❖ To make the students to know the Process of Accounting for Cost Elements.
- ❖ To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.
- ❖ At the end of the course students will understand the basic elements of costing

### **Course Outcome:**

- ❖ CO1: Aimed to familiarize the concept of cost accounting.
- ❖ Co 2: Help to gather knowledge on preparation of cost sheet its practical point of view.
- ❖ Co 3: Accrue basic knowledge on cost accounting concept, element of cost, classification of cost, labour, various system of remuneration and incentive
- ❖ Co 4: Need for material control, valuation
- ❖ Co 5: To understand the concept of overhead

## **SYLLABUS**

**UNIT I: Introduction of Cost Accounting** Definition - Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs – Cost Centre – Profit Centre

**UNIT – II: Cost sheet and methods of costing** Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts.- Unit Costing- Job Costing.

**UNIT III: Material Costing** Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials – EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO – HIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Standard and Inflated Price Method.

**UNIT IV: Labour Costing** Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time – Overtime – Labour Turnover - Meaning, Causes and Measurement.

**UNIT V: Overheads Costing** Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Recommended Texts**

1. Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE
2. Jain, S.P. & Narang, K.L., Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M.-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

### **Reference Books:**

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
4. Saxena and Vashist, Cost Accounting Sultan Chand and Sons, 2014, New Delhi

**COURSENAME XIV: PRACTICAL AUDITINGNo. of Credits: 4**

**COURSE CODE:**

**Objectives:**

- ❖ To make the students to understand the concept of present day Auditing Practices.
- ❖ To enable the students to gain knowledge of various techniques of Auditing.
- ❖ On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.
- ❖ Students will understand the general approach of audit in EDP environment.

**Course Outcome:**

- ❖ CO I: Student would understand the basic concepts in auditing.
- ❖ CO II: Able to familiarizes the vouching terms in auditing.
- ❖ CO III: Student able to identify the duties liabilities and role play by auditor in concern.
- ❖ CO IV: Student would prepare the audit report.
- ❖ CO V: Student would again knowledge in auditing and non -profit organisation.

**SYLLABUS**

**UNIT I: Introduction** Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents.

Audit Note Book, contents, Usefulness of Audit Note Book - Audit working NAMES - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

**UNIT II: Vouching and Verification** Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

**UNIT III: Audit and Accounting Standards** Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

**UNIT IV: Auditors and Audit Report** Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and

Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor’s Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

**UNIT V: Recent Trends in Auditing** EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit- Introduction

**Text Books:**

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

**Reference Books:**

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta,Tata McGraw Hill.
3. Practical Auditing, DinkarPagare, Sultan Chand & Sons
4. Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

**COURSE NAME XV : International Banking No. of Credits: 4**

**COURSE CODE: CPW5D**

**Objectives:**

To make the students to understand the concept of international banking structure

- To Highlight the role of Foreign Exchange Market and its Management.

**Course Outcome:**

The students will be able to understand the concepts of International Banking structure and the role of Foreign Exchange Market and its Management.

**SYLLABUS**

UNIT I: Introduction International Banking Vis-à-vis Domestic Banking–Foreign Trade Financing - International Financial Transactions : Lending and Borrowing across borders.

UNIT II: Foreign Exchange Market Rate and Currency – Exchange rate determination under Fixed Exchange Rate and Floating Exchange Rate regimes- Determination of Exchange Rates :Spot and Forward- Basic Exchange Arithmetic- Forward Cover and Hedging.

UNIT III: International Financial Institutions Definition-Functions-World Bank-IMF-Asian Development Bank- International Financial Corporation - International Development Association. UNIT IV: Sources of Exchange Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External Commercial Borrowings – Global Depository Receipts – Off shore Borrowings.

UNIT V: Exchange Management Foreign Exchange Management – Composition of Foreign Exchange Reserves :Foreign Currencies-Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions.

SUGGESTED READINGS 1. Indian Institute of Bankers, International Banking, IIB

2. Indian Institute of Bankers, International Corporate Finance, IIB

3. Frederic S. Mishkin, “Understanding Financial Crisis, A Developing Country Perspective”, In, Michael Bruno, ed. Annual World Bank Conference on Development Economics”, 1996.

4. Indian Institute of Bankers Introduction to Foreign Trade, Foreign Exchange Risk Management, IIB

5. Gurusamy, Global Financial Institutions, Vijay Nicole Imprints, Chennai, 2015 E-RESOURCES

www.money.howstuffworks.com www.ibfed.org www.fdic.gov [www.saintluciaifc.com](http://www.saintluciaifc.com)

**COURSENAME XVI:FINANCIAL MANAGEMENTNo. of Credits :4**

**COURSE CODE:**

**Objectives:**

- ❖ To impart the basics of Financial Management for the benefit of Commerce students.
- ❖ To enable the students to know the concepts of the Investment, Financing and Working Capital.
- ❖ At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions.

**Course Outcome:**

- ❖ CO I: To learn theoretical foundation of financial management decisions.
- ❖ CO II: To families the theories of Capital structure and concept of cost of capital.
- ❖ CO III: To provide basic knowledge about working capital management.
- ❖ CO IV: To evaluate feasibility of various investment options.

**SYLLABUS**

**UNIT I: Introduction** Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management-Financial Goals- Profit maximization Vs. Wealth maximization – Concept of Time Value of Money- Risk and Return.

**UNIT II: Capital Structure and Cost of Capital** Capital Structure- Meaning- Capital Structure Theories- Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept.

**UNIT III: Dividend** Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend

Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model – Hypothesis Model.

**UNIT IV: Working Capital** Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle-

**UNIT V: Capital Budgeting** Capital Budgeting Process – Cash flow estimation- Payback period – Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk- Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

**Text Book:**

1. **William R. Lasher – Financial Management** - CENGAGE New Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

**Reference Books:**

1. S.N.Maheswari, Financial Management, Sultan Chand & Sons
2. Y.Khanand Jain, Financial Management, Sultan Chand & Sons
3. P.Periyasamy.P,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai



**Elective Paper: I-ELECTIVE-I(A): INCOME TAX LAW AND PRACTICE-I No. of Credits: 5**  
**COURSE CODE: CPW5E**

**COURSE OBJECTIVES:**

- The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.

**SYLLABUS**

**UNIT I**

Data Types – String - Numbers – Variables – Text Boxes – Labels – Creating Controls – ToolBox – Name Property Command button – Access keys – Image controls message Boxes GridEditingtools.

**UNIT II**

Displaying Information-Determinate Loops– Indeterminate Loops–Conditional Builtin Functions – Customizing a Form–Writing Simple Programs.

**UNIT III**

Functions and Procedures – Lists – Arrays – Control Arrays – Combo Boxes – Grid control – DoEvents and SubMain.

**UNIT IV**

Event Handling – Module – Monitoring Mouse Activity – Dialog Boxes – Common controls – Menus.

**UNIT V**

MDI Forms – Database connectivity using Data control and DAO. Note : Theory only

**REFERENCE BOOKS**

1. Visual Basic 6 – The complete Reference – Noel Jerke – Tata McGraw Hill 1999.
2. Visual Basic from the Ground Up – Gary Cornell – Tata McGraw Hill 1999.

**NME NAME: VALUE EDUCATION No. of Credits: 2**

**COURSE CODE :**

**Course Objective:**

- ❖ Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality. A value system is a set of consistent values and measures.
- ❖ Knowledge of the values are inculcated through education.
- ❖ It contributes in forming true human being, who are able to face life and make it meaningful.
- ❖ There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values.
- ❖ Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be.
- ❖ There are representative values like, "Equal rights for all", "Excellence deserves admiration".
- ❖ People should be treated with respect and dignity".
- ❖ Values tend to influence attitudes and behavior and help to solve common human problems.
- ❖ Values are related to the norms of a culture.

**UNIT I:** Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living –balancing the outer and inner– Body, Mind and Intellectual level– Duties and responsibilities.

**UNIT II:** Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self-esteem and self-confidence, punctuality – Time, task and resource management – Problem solving and decision making skills– Interpersonal and Intrapersonal relationship– Teamwork– Positive and creative thinking.

**UNIT III:** Human Rights – Universal Declaration of Human Rights– Human Rights violations – National Integration– Peace and non-violence– Dr. APJ Kalam's ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.

**UNIT IV:** Environment and Ecological balance– interdependence of all beings– living and non-living. The binding of man and nature– Environment conservation and enrichment.

**UNIT V:** Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.

## VI SEMESTER

**COURSE NAME: TECHNOLOGY IN BANKING No. of Credits: 4**

**COURSE CODE: CPW6B**

### **Objectives:**

- To make the students understand the concept of application of Technology in Banking Sector.

### **Course Outcome:**

- The students will be able to understand the concepts of application of Technology in Banking Sector.

### **SYLLABUS**

UNIT I: Introduction Different approaches to Banking Computerization – historical perspective – technology adoption in banks : Rangarajan Committee I & II – Saraf Committee, Narasimhan Committee and Vasudevan Committee – CVO directives – RBI initiatives - WAN, LAN, VSAT, Networking system – Single Window Concept – Bank branch network applications – Intranet – internet – other services – corporate internet – Any where Banking – Any time Banking-Home Banking-Internet Banking-Online enquiry and update facilities - PIN-ATM Card-Debit Card-Smart Card-Credit Card.

UNIT II: Electronic Banking Meaning - Services - e-banking and Financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Core banking solutions (CBS) - Mobile banking - Meaning - Features - Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money - Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits. Signature storage and Display by Electronic Means-Document Handling System and Document Storage and Retrieval System.

UNIT III: Electronic Banking Services E – Payments and settlements – payment gateways - Electronic Fund Transfer - SWIFT - Electronic Clearing System - Debit and Credit Clearing RBI-Netdata-Net Bank wire.

UNIT IV: Technology in Bank Impact of Technology on its employees - Customer services - Management control.

UNIT V: Modern Technology in Banking Protecting - Confidentiality and Secrecy of Data - Cyber laws and its implications: information technology Act 2000 – legal frame work – preamble – salient provisions – exceptions – other statutes of relevance – the Prevention of Money Laundering Act (PMLA), 2002 – payments and settlements systems Act, 2007 – RBI guidelines.

**COURSE NAME XVIII – MANAGEMENT ACCOUNTING No. of Credits: 4**

**COURSE CODE:**

**Objectives:**

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.
- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

**Course Outcome:**

- ❖ CO I :Helps to understand the basic concept of managerial principle techniques.
- ❖ CO II : Help to analyse financial statement.
- ❖ CO III : To evaluate financial position of company by using ratio analysis.
- ❖ CO IV: Fund flow statement helps to schedule working capital changes in business concern.
- ❖ CO V: Evaluate cash inflow or outflow in business operations.
- ❖ COVI: Describe various budgets in several departments.
- ❖ COVII: To inculcate capital budget and to identify best investment proposal.

**SYLLABUS**

**UNIT I: Introduction** Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

**UNIT II: Financial Statement Analysis** Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

**UNIT III: Ratio Analysis** Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

**UNIT IV: Fund Flow Analysis & Cash Flow Analysis** Introduction, Meaning of Funds Flow Statement- Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

**UNIT V: Budgetary Control & Marginal Costing** Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

**Text Book:**

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting – CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

**Reference Books:**

1. Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

## **COURSE NAME XIX:ENTREPRENEURIAL DEVELOPMENT No. of Credits: 4**

### **COURSE CODE:**

#### **Objectives:**

- To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior expected of an entrepreneur.
- To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.
- To provide conceptual exposure on converting idea to a successful entrepreneurial firm.
- On completion of syllabus student will understand on the basic concepts of entrepreneurship and business opportunities to familiars with knowledge about business and project reports for starting a new ventures on team based

#### **Course Outcome:**

- ❖ COI: Students could able to understand the concept of entrepreneur.
- ❖ CO II: Help to identity project and feasible analysis.
- ❖ CO III: Students understand government policy for young entrepreneur.
- ❖ CO IV: Gain knowledge on financial literacy toward entrepreneur.
- ❖ CO V: Help to identify the different types of entrepreneur.

### **. SYLLABUS**

**Unit 1: Entrepreneurship** -Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

**Unit 2: Developing Successful Business Ideas** -Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

**Unit 3: Opportunity Identification and Evaluation** -Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

**Unit 4: Business Planning Process** -Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

**Unit 5: Funding** -Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

#### **Text Books:**

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asianperpective.-Cengage, New Delhi.
3. Leach/Melicher, Entrepreneurial Finance – Cengage. , New Delhi.
4. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
5. Khanka S.S., Entrepreneurial Development, S.Chand& Co. Ltd., New Delhi, 2001.
6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016.

#### **Reference Books:**

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3<sup>rd</sup> Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2<sup>nd</sup> Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9<sup>th</sup> Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6<sup>th</sup> Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2<sup>nd</sup> Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2<sup>nd</sup> Edition, Oxford University Press, 2011.

**Elective Paper : II –INCOMETAX LAW AND PRACTICE-IINo. of Credits: 5**

**COURSE CODE:CPW6E**

**COURSE OBJECTIVES:**

- To help the students to understand the relevance and significance of Tax.
- To facilitate the students in understanding the various Provisions I.T. Act.

**COURSE OUTCOMES:**

- The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual

**SYLLABUS**

UNIT I: Income from Capital Gain Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains

UNIT II: Income from other sources Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates. TEXT BOOKS: 1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi 2. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai

**REFERENCE BOOKS:**

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra- Income Tax Law &Accounts, Goyal, SathiyaBhavan Publications.
3. Gaur &Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Murthy.A, IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai
5. Hariharan N, IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai
6. Reddy,T.S.&HariprasadReddy,Y,Income Tax Theory,Law&Practice,Margham Publications, Chennai. WEB RESOURCE: 1. [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
2. [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
3. [www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com) 4. [www.cleartax.in](http://www.cleartax.in)

## Elective Paper III PORTFOLIO MANAGEMENT No. of Credits: 5

### COURSE CODE: CPW5C

- **Objectives:** To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management
- Understanding of basic concepts, functions and functioning of Human resource department of the organisations

### Course Outcome:

- ❖ CO I: Student would able to understand importance, scope and function of HRM.
- ❖ CO II : Student would able to implement training method and performance appraisal technics.
- ❖ CO III : Student would able to understand the concept of compensation and administrator wage and salary.
- ❖ CO IV: Student would able to understand the concept of trade union and collective bargaining process.
- ❖ CO V: Student would able to analysis HR Audit.

### SYLLABUS

**UNIT I: Introduction** Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM- HRM Accounting– Human Resource Planning – Recruitment – Selection – Methods of Selection – Uses of various Tests – Interview techniques in Selection and Placement.

**UNIT II: Training** Meaning – Induction – Methods – Techniques – Identification of the Training needs – Training and Development – Performance appraisal – Transfer – Promotion and Termination of services – Career Development.

**UNIT III: Compensation & Labour Relation** Cost to Company – CTC Fixed and Flexible Pay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation. Need – Functions of Trade Unions – Forms of Collective bargaining – Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)- Social Ethics and Responsibility

**UNIT IV: Human Resource Accounting & Audit** Human Resource Accounting- Meaning- Objectives- Need & Limitations. Human Resource Audit – Nature – Benefits – Scope – Approaches.

**UNIT V: Corporate Ethics & Corporate Social Responsibility** Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns- Role of HR professionals in CSR.

### Text Book

- Rao, VSP, Human Resource Management, Excel Books

### Reference Books:

1. Ashwathappa, Human Resource Management, Himalaya Publishing House
2. Garry Deseler, Human Resource Management, Prentice Hall
3. Prasad, LM, Human Resource Management, Sultan Chand & Sons
4. Tripathi, Human Resource Management, Prentice Hall
5. Sundar & Srinivasan, Essentials of Human Resource Management