K. S. Ranagasamy College of Arts and Science (Autonomous), Tiruchengode - 637 215

Department of Commerce

List of New Courses Introduced

- Business Organization and Management
- Economics
- Financial Market and Operations
- Indirect Taxation
- Business Research Methods
- Commerce Practical
- Project and Viva- Voce
- Business Environment
- Labour Laws

Encls:

- 1. Copy of Scheme of Examination
- 2. Syllabus copy of new courses
- 3. Mapping of new courses

HoD - Commerce

DEPARTMENT OF COMMERCE

K S. Rangasamy College of Arts & Science TIRUCHENGODE - 637 209. CONTROLLER OF EXAMINATIONS

EXAMINATIONS

OF

EXAMINATIONS

OF

EXAMINATIONS

PRINCIPAL

A. S. Rangasamy College of Arts & Science

(Autonomous)

(Autonomous)

TIRUCHENGODE - 637 215

TIRUCHENGODE - Madu. INDIA

N. makkal-Dt. Tamil Nadu. INDIA

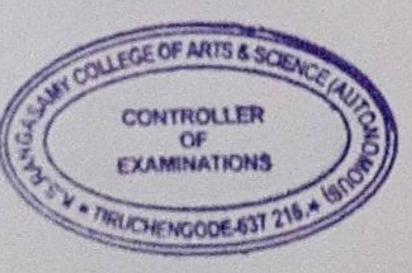
W. CoE

Mr. M. PRASAD, M.Sc., M.B.A., M.Fo.
Controller of Examinationa
KS. Rangaray Coloro Oldra & Science (Nelmonana)
Trucher Indo - 607 215. Tamélias M. Biddi

SCHEME OF EXAMINATION

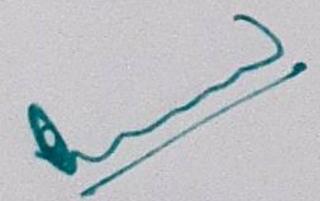
Subject Code Subject		Hrs.	Exam Dur.	N	laxim Mark		Credit
First Semester			(Hrs.)	CA	CE	Total	Point
	Part				and the same	(Secondary)	
ISUTALBIOI /	Tamil 1/		T	- Pontonia	*		
18UHILB101/	Hindi I /	-					
18UFRLB101	French I	5	3	25	75	100	3
	Part 1	1					THE RESERVE OF THE PERSON NAMED IN
18UENLB101	General English I	5	3	25	75	100	2
	Part 1	The Street		. 40	10	100	3
18UCOM101	Core I: Principles of						
	Accountancy	6	3	25	75	100	5
18UCOM102	Core II: Business			CONTRACTOR STATE			MENURCH DESCRIPTION
AUCCOMINIZ	Organization and	6	3	25	75	100	4
18UCOA101	Management Allied I: Economics						
		6	3	25	75	100	4
18UVE101	Part I	-					
200 1 2201	Value Education I: Yoga	2	3	25	75	100	2
Second Semest	Total	30				600	21
Second Semest							
1SITAL BOOL /	Part	I					
18UTALB201 / 18UHILB201 /	Tamil II /	-					
18UFRLB201	Hindi II / French II	5	3	25	75	100	3
MOUT REDZUI	Part 1	IT					
18UENLB201	General English II	5	3	O.F.	l me	1 100 1	
	Part 1	-		25	75	100	3
	Core III: Financial				1	1	
18UCOM201	Accounting	6	3	25	75	100	5
18UCOM202	Core IV: Executive Business	1		-			The second second
IOUCUMEUL	Communication	6	3	25	75	100	4
18UCSCOA201	Allied II: Office Automation	4	3	25	75	100	2
	for Business				,,,	100	4
18UCSCOAP201	Allied Practical I: Office Automation for Business	2	3	40	60	100	2
	Part 1	V			1	-	
18UVE201	Value Education II: EVS	12	3	25	75	100	2
	Total	30	-	20	/3	-	restatement and other opposite the contract of
L	1	100	1			700	21

PRINCIPAL A. S. Rangasamy College of Arts & Science (Autonomous) TIRUCHENGODE - 637 215



Mr. M. PRASAD, M.Sc., M.B.A., M.Phi., Controller of Examinations K.S. Rangasamy College of Arts & Science (Autonomore) Tiruchengode - 637 215. Tamilnadu. Incla.

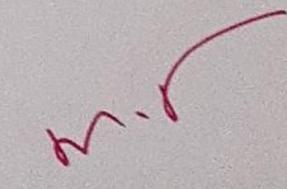
Third Semester							
	Part III						
18UCOM301	Core V: Corporate Accounting	6	3	25	75	100	5
18UCOM302	Core VI: Business Law	5	3	25	75	100	4
18UCOM303	Core VII: Indian Banking	4	3	25	75	100	3
18UCOM304	Core VIII: Principles of Auditing	4	3	25	75	100	4
18UMACOA301	Allied III: Business Mathematics and Operations Research	4	3	25	75	100	4
	Part IV						
18UCOSB301	SBC I: Financial Services	2	3	25	75	100	2
	NMEC I	2	3	25	75	100	2
	Non Cred	lit					
18ULS301	Career Competency Skills I	1	-	-	-	-	-
	Add - on Course	2	3	-	_	-	-
	Total	30				700	24
Fourth Semest	er						
	Part III						
18UCOM401	Core IX: Advanced Corporate Accounting	6	3	25	75	100	5
18UCOM402	Core X: Company Law	5	3	25	75	100	4
18UCOM403	Core XI: Banking Law and Practice	4	3	25	75	100	3
18UCOM404	Core XII: Financial Market and Operations	4	3	25	75	100	4
18UMACOA401	Allied IV: Business Statistics	4	3	25	75	100	4
	Part IV	7					
18UCOSB401	SBC II: Principles of Marketing	2	3	25	75	100	2
	NMEC II	2	3	25	75	100	2
	Non Cree	dit					
18ULS401	Career Competency Skills II	1	-	-	-		-
	Add - on Course	2	3	-	-	-	
	Total	30				700	24



A. S. Rangasamy College of Arts & Science (Autonomous)

TIRUCHENGODE - 637 215
Ikkal-Dt, Tamil Nadu. INDIA





Mr. M. PRASAD, M.Sc., M.R.A., M.Phil.

Controller of Examinations

K.S. Rangasamy College of Arts & Science (Autoritimes)

Tiruchengode - 637 215. Tamilhander Meils.

18UCOM503 Cor Pace 18UCOM501 SB Me 18UCOSB501 SB Me 18ULS501 Car Sixth Semester 18UCOM601 Cor Ma 18UCOM602 Cor Ma 18UCOM603 Cor Ma 18UCOM603 Cor Ma 18UCOM601 C	Part I ore XIII: Cost Accounting ore XIV: Indirect Taxation ore XV: Income Tax I ore XVI: Accounting ckage for Commerce ore Practical I: Accounting ckage for Commerce ore Practical I: Accounting ckage for Commerce or Part I or	6 5 3 2 5 V 3 V 	3 3 3 3 3	25 25 25 40 25 25	75 75 75 60 75 -	100 100 100 100 100 100	5 4 3 2 4 2 -
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18UCOM503 Cor Pace Electric Sixth Semester 18UCOM601 Cor Main Sixth Semester 18UCOM601 Cor Main Succom603 Cor Main Succom603 Cor Main Succom601 Cor Main Succom601 Cor Main Succom603 Cor Main Succom601 Cor Main Succom603 Cor Main Succom601 Cor Main Succom603	re XV: Income Tax I re XVI: Accounting ckage for Commerce re Practical I: Accounting ckage for Commerce rective I Part I CIII: Business Research ethods Part tension Activity Non Cre reer Competency Skills III Total Part I	5 3 2 5 V 3 V	3 3 3 3	25 25 25 40 25	75 75 75 60 75	100 100 100 100 100	4 4 3 2 4 2
18UCOMP501 Corparing Sixth Semester 18UCOM601 Corparing Sixth Semester 18UCOM601 Corparing Sixth Semester 18UCOM601 Corparing Sixth Semester	re XV: Income Tax I re XVI: Accounting ckage for Commerce re Practical I: Accounting ckage for Commerce rective I Part I CIII: Business Research ethods Part tension Activity Non Cre reer Competency Skills III Total Part I	5 3 2 5 V 3 V	3 3 3	25 25 40 25	75 75 60 75	100 100 100 100 -	4 3 4 2 2 -
18UCOMP501 Corparing Factors Pactors Pacto	Part I Total Part I Part I Part I C III: Business Research tension Activity Non Cre reer Competency Skills III Total Part I	3 2 5 V 3 4 - edit 1 30	3 3	25 40 25	75 60 75	100 100 100 -	2 4 2 2
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18UCOSB501 SB Me 18UCOE501 Ext 18ULS501 Car Sixth Semester 18UCOM601 Cor Acc 18UCOM602 Cor Ma 18UCOM603 Cor 18UCOM603 Cor 18UCOMP601 Cor Pra	Part I C III: Business Research ethods Part tension Activity Non Cre reer Competency Skills III Total Part I	5 V 3 V -edit 1 30	3	25	75	100	2
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18UCOE501 Extended 18UCOM601 Contact Main 18UCOM602 Contact Main 18UCOM603 Contact Main 18UCOM601 Contact Main 18U	thods tension Activity Non Cre reer Competency Skills III Total Part I	7 	-	-	75	-	2
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Sixth Semester 18UCOM601 Con Accomanda 18UCOM602 Con Ma 18UCOM603 Con 18UCOMP601 Con Pra	reer Competency Skills III Total Part I	30	-	-	-	700	- 26
Sixth Semester 18UCOM601 Con Accom 18UCOM602 Con 18UCOM603 Con 18UCOMP601 Con Pra	Total Part I	30	-	-	-	700	- 26
18UCOM601 Con Accordance 18UCOM602 Con 18UCOM603 Con 18UCOMP601 Con Pra	Part I					700	26
18UCOM601 Con Accordance 18UCOM602 Con 18UCOM603 Con 18UCOMP601 Con Pra	Part I			MALE NEEDS		700	26
18UCOM602 Con 18UCOM603 Con 18UCOMP601 Con Pra	Part I					700	
18UCOM602 Con 18UCOM603 Con 18UCOMP601 Con Pra	re XVIII. Mana				STATE OF THE PARTY	District marries	
18UCOM602 Con 18UCOM603 Con 18UCOMP601 Con Pra	Management	SS MW CK CO					
Ma 18UCOM603 Cor 18UCOMP601 Cor Pra	counting	5	3	25	75	100	5
18UCOM603 Cor 18UCOMP601 Cor Pra	re XVIII: Financial	-					
18UCOMP601 Con Pra	nagement	5	3	25	75	100	4
Pra	re XIX: Income Tax II	5	3	25	75	100	
Pra	re Practical II: Commerce	0		20	/3	100	4
The second secon	ctical	3	3	40	60	100	2
CALL TO STATE OF THE PARTY OF T	ject and Viva- Voce	3	3	40	60	100	3
Elec	ctive II	5	3	25	75	100	1000000
	Part I	1			,5	100	4
18UCOSB601 SBC	IV: Labour Laws	3	3	25	7F I	100	
	Non Cre		3	25	75	100	2
8ULS601 Care	eer Competency Skills IV	1					
	The certify Okins IV	1	-	-	-	-	•
	Total	30			THE RESERVE OF THE PERSON NAMED IN		24



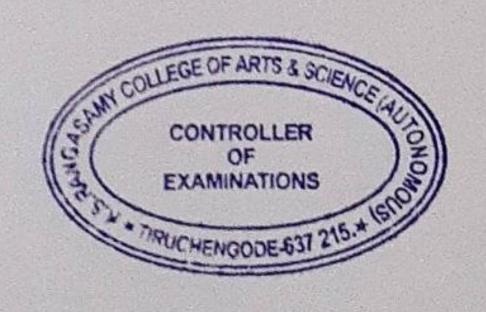
PRINCIPAL

N. S. Rangasamy College of Arts & Science

(Autonomous)

TIRUCHENGODE - 637 215

Namakkai-Dt. Tamit Nadu. INDIA



Mr M PRASAD MSc M

Mr. M. PRASAD, M.Sc., M.B.A., M.Ph.

Controller of Examinations

K.S. Rangasamy College of Arts & Science (Autonomous)

Tiruchengode - 637 215. Tamilnadu. Inc.:

ELECTIVE I

Student shall select any one of the following subject as Elective in fifth semest

S.No	Course	TOHOV	ing subject as Elective in titul
	Course Code	Semester	ing subject as Elective in fifth semester
1.	18UCOEL501		Course
	18UCOEL502	V	Entrepreneurial Development
	1 -2002	V	Human Resource Management

ELECTIVE II

Student shall select any one of the following subject as Elective in Sixth semester

S.No	Course Code	Semester	ing subject as Elective in Sixth semester
1.	18UCOEL601		Course
		VI	Business Environment
2.	18UCOEL602	N.T.	- Livitoninent
		VI	Business Ethics

Advanced Learners Course (ALC)

Students with no history of arrears still third/fourth semester and securing first class mark are eligible to do the below mentioned subjects as Advance Learner Course in fourth and fifth semester respectively.

S.No	Sem	Course Code	Name of the Care	
1.	17	1. 10 THE TELESCOPE TO	Name of the Subject	Credits
1.	V	18UCOAL501	Business Finance	2
2.	V	18UCOAL502	Mali	
		100 COAL502	Marketing Research	2
3.	V			
			NPTEL, NSE, MOOC, SWAYAM	2

CONTROLLER

EXAMINATIONS

A. S. Rangasamy College of Arts & Science TIRUCHENGODE-637 245. (Autonomous)

TIRUCHENGODE - 637 215 Namakkal-Dt. Tamil Nadu. INDIA MIT. M. PRASAD, M.S., M.B.A. In. Controller of Examinations K.S. Rangasanny College of Arts & Science (Autonomous) Thuchengoda - 637 215. Tamilaadu, India.

18UCOM102

CORE II: BUSINESS ORGANISATION AND MANAGEMENT

SEMESTER - I

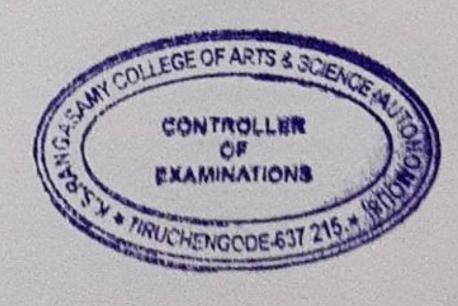
Course Objectives

The course aims

- To use behavioural science theory to diagnose and solve individual, group and issues on organizational level.
- To make aware on planning, decision making, leadership, motivation and coordination of business management.

UNIT	CONTENTO	al Ho	urs: 50
	Introduction to Business N	Hrs	CO
I	Introduction to Business - Nature - Branches of Business - Objectives of Modern Business - Inter Relation between Trade, Commerce and Industry - Distinction between Business, Profession and Employment - Essentials of Successful Business - Qualities of Successful Business.	10	CO1
II	Forms of Business Organisation - Sole Proprietorship - Features - Advantages - Limitations - Partnership Firms - Types - Features - Advantages - Limitations - Rights and Duties of Partners - Joint Stock Companies - Features - Merits - Demerits - Distinctions between Partnership firms and Joint Stock Companies - Difference between Public Limited Company and Private Limited Company.		CO2
III	Introduction to Management - Nature - Scope -Functions of Management - Principles of F.W.Taylor - Henry Fayol. Planning - Importance - Features - Steps - Kinds - Elements - Decision Making - Steps - Types - Leadership - Styles - Kinds.		CO
IV	Organization - Types - Principles - Span of Control - Authority and Responsibilities - Delegation and Decentralization.	10	co
V	Direction - Principles - Essentials - Motivation - Importance - Theories of Motivation - Maslow's Theory and McGregor Theory. Co-ordination - Need - Types - Principle - Control - Characteristics - Need - Process.	10	СО

A.S. Rangasamy College of Arts & Science
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TICHENGODE - MADIA



Mr. M. PRASAD, M.Sc., M.S.A., M.Phil.
Controller of Examinations

KS Rangesamy College of Arts & Science (Autonomous)

Truchengode - 637 215: Tamilnashi, India.

Text B	ooks
2	Gupta, C.B. 2014.Business Organisation and Management. [Third Edition]. Sultan Chand & Sons, New Delhi. (Unit I & II) Dinkar Pagare. 2013. Principles of Management. [Second Edition].Sultan Chand & Sons, New Delhi. (Unit III to V)
Refere	ence Books
1	Dinkar Pagare. 2004. Business Organisation and Management. [First Edition]. Sultan Chand & Sons, New Delhi.
2	Bhushan, Y.K. 2009. Business Organisation and M.
3	Edition]. Sultan Chand & Sons, New Delhi. Prasad, L.M. 2014. Principles and Practice of Management. [Eight Edition]. Sultan Chand & Sons, New Delhi.

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

CO1	Demonstrate the business functional
	Demonstrate the business functional areas and how these functions are leveraged in organizations
CO2	Understand the nature and purpose of different types of organisations (commercial, voluntary, public sector and so on)
CO3	Explain how managers align the planning and decision making process with company mission, vision, and values
CO4	Understand basic concepts of organisational structure and describe the main functions of a business organisation
CO5	Recognize the importance of employee motivation and how to promote it

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	L	Н	L
CO2	L	Н	L	M	L
CO3	L	Н	M	Н	M
CO4	M	M	M	Н	L
CO5	L	Н	M	M	M

H-High; M-Medium; L-Low

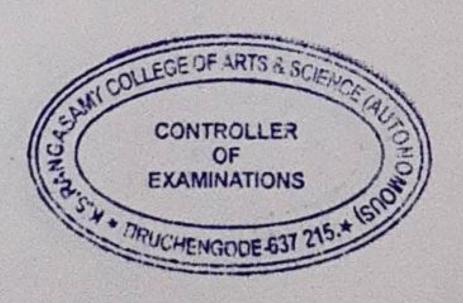
PRINCIPAL

K. S. Rangasamy College of Arts & Science

(Autonomous)

TIRUCHENGODE - 637 215

Namakkal-Dt. Tamil Nadu. INCHA



Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.,
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Ks. Rangasamy College of Arts & Science (Autonomous)

Tiruchengode - 637 215. Tamilnadu. India.

18UCOA101

ALLIED I: ECONOMICS

SEMESTER - I

Course Objectives

The course aims

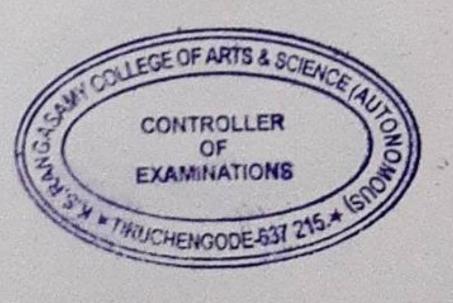
- To know the significance and application of economic concepts to business decisions.
- To learn the market structure for decision making.

UNIT	Tot	al Ho	urs: 50
	Economics Definition	Hrs	CO
I	Economics - Definition - Economic Analysis - Micro and Macro Economics - Methods - Business Economics - Definition - Scope of Business Economics - Application of Economic Concepts in Business - Distinction between Economic Growth and Economic Development - Role of Economics in Business Decisions.	10	CO1
11	Demand - Law of Demand - Determinants of Demand - Types of Demand - Demand Curve - Supply - Supply Schedule - Determinants of Supply.	10	CO2
Ш	Market - Perfect and Imperfect Competition - Features of Monopoly - Duopoly - Oligopoly - Pricing Policy and Practices: Pricing Objectives - Pricing Methods.	10	CO
IV	National Income - Definition - Methods and Difficulties in Calculation of National Income - Per Capita Income - GDP - Inflation: Characteristics - Causes - Effects - Control of Inflation.	10	CO4
v	Foreign Trade and Economic Development - Liberalization - Privatization - Globalization - WTO: Introduction - Objectives - Principles - Functions - Impact of WTO, GATT on Indian Economy.	10	CO
Text Bo	ooks		
2	Sankaran, S. 2014. Business Economics. [Fourth Edition Publications, Chennai. Sankaran, S. 2014. Indian Economy [Thirteenth Edition Publications, Chennai.		

PRINCIPAL

A. S. Rangasamy College of Arts & Science (Autonomous)

TIRUCHENGODE - 637 215



W.8

Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.,
Controller of Examinations

K.S. Rangesamy College of Arts & Science (Autonotivis)

Truchengodo - 837 215. Tamilnadu: Imala.

1	Sundaram, K.P.M. and C.
2	Sundaram, K.P.M. and Sundaram, E.N. 2010. Business Economics. [Fifth Varshney, R.L. and Mahamusi Varshney, R.L. and Mahamusi Varshney, R.L. and Mahamusi Varshney.
3	Varshney, R.L and Maheswari, K.L. 2007. Managerial Economics. [Third RaddarDutt and Sundaran K.P. 1007.]
4	RaddarDutt and Sundaram, K.P.M. 2010. Indian Economy [Ninth Edition]. S.Chand & Co. Ltd., New Delhi. Dhingra, I.C. 2010. Indian Economy. [Twenty Fifth Edition]. S.Chand & Sons New Delhi.

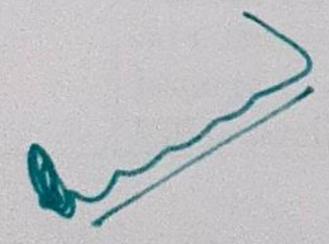
After completion of the course, the students will be able to

CO1	Learn economics in terms of business
	Learn economics in terms of business and describe the nature of economics in dealing with the business issues
CO2	Perform supply and demand analysis to know the impact of economic events on markets
CO3	Analyze the performance of firms under different market structures and use economic analysis to fixing the price of the product
CO4	Evaluate the macro economic issues like economic growth, national income and inflation
CO5	Aware about the international economic institutions and their objectives functions, features and Indian trade policy

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	Н	L	Н	L
CO2	L	H	L	M	I.
CO3	L	H	L	M	T.
CO4	M	Н	M	Н	M
CO5	L	Н	M	Н	M

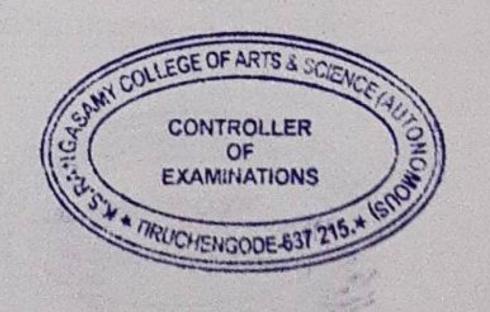
H-High; M-Medium; L-Low



PRINCIPAL

K. S. Rangasamy College of Arts & Science

(Autonomous) TIRUCHENGODE - 637 215 Namakkal-Dt. Tamil Nadu. INDIA



Mr. M. PRASAD, M.Sc., M.B.A., M.Ph. Controller of Examinations K.S. Rangasarny College of Arts & Science (Autonomora) Tiruchengode - 637 215. Tamilnadu. Inc.

18UCOM404

CORE XII: FINANCIAL MARKET AND **OPERATIONS**

SEMESTER - IV

Course Objectives

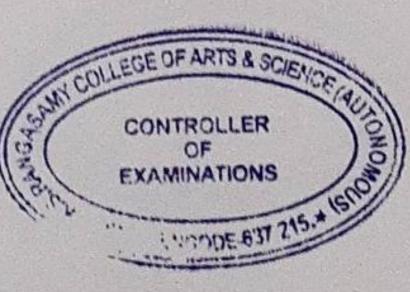
The course aims

- To understand the different types of financial markets in practice
- To be familiar with the role of regulator or

UNIT	4 To	tal Ho	ure: 45
	The Financial System in The Sy	Hrs	CO
1	The Financial System in India - Functions - Financial Concepts - Financial Assets - Financial Intermediaries - Financial Markets - Classification - Innovative Financial Instruments - Development of Financial System in India - Financial System and Economic Development - Weakness of Indian Financial System	9	CO1
n	New Issue Market - Meaning - Functions - Methods of Floating New Issues - General Guidelines for New Issue - Steps for Public and Private Issue - SEBI Guidelines for IPOs - Instruments of Issue - Players in the New Issue Market - Major Reforms in the Primary Market - Advantages and Disadvantages of Primary Market	9	CO2
ш	Secondary Market -Services of Stock Exchange - Organisation of Stock Exchange in India - Listing of Securities - Listing Procedure - Stock Brokers - Functions - Types - Method of Trading in Stock Exchange - Current Settlement Procedure of Trading Transactions - Online Trading - Merits - Defects of Indian Capital Market - Recent Developments	9	CO3
IV	Money Market - Money Market Vs. Capital Market - Features - Importance - Structure of Indian Money Market - Recent Developments - Composition of Money Market - Call Money Market - Merits - Demerits - Commercial Bills Market - Types of Bills - Operations in Bill Market - Importance - Drawbacks	9	CO4
v	Treasury Bills Market - Features - Types - Operations and Participants - Merits - Defects - Money Market Instruments - Commercial Papers - Features - Advantages - RBI Guidelines on Commercial Paper Issue - Procedure and Time Frame for Issue of Commercial Paper - Certificate of Deposit - Features - RBI Guidelines - Advantages - Obstacles	9	СО

PRINCIPAL K. S. Rangasamy College of Arts & Science (Autonomous)

TIRUCHENGODE - 637 215 Namakkal-Dt. Tamit Nadu, INDIA



Mr. M. PRASAD, M.Sc., M.B.A., M.Pts., Controller of Examinations K.S. Rangasamy College of Arts & Science (Autonomyco) Tiruchengode - 837 215. Tamilnadu. In

Text B	ook
1	Gordon, E and Natarajan, K. 2014. Financial Markets and Services. [Ninth ence Books
Refer	Revised Edition]. Himalaya Publishing House, Mumbai.
1	Vasantha Desai 2006 T 1
2	Vasantha Desai. 2006. Indian Financial System. [Third Edition]. Himalaya Publishing House, New Delhi. Varsney, P.N. and Mittel, D. K. 2000.
3	Varsney, P.N and Mittal, D.K. 2000. Indian Financial System [Second Edition]. Khan, M.Y. 2007.
	Khan, M Y. 2007. Indian Financial System. [First Edition]. Tata McGraw H Publishing Company Ltd., New Delhi.

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

CO1	Know the broad concepts and 6
CO2	Know the broad concepts and functioning of Indian financial system Comprehend the concept of new issue market and the role of SEBI plays in issue of securities to public
CO3	Integrate relevant regulatory framework into stock exchange and practices to address the current settlement procedure of trading transactions
CO4	Describe money market efficiency in terms of operations, information and allocation
CO5	Understand the characteristics of different treasury bills such as commercial paper and certificate of deposit, and how to buy and sell these in financial market

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	L	L	Н
CO2	L	M	M	M	H
CO3	L	M	M	M	Н
CO4	L	M	L	M	H
CO5	L	L	L	L	H

H-High; M-Medium; L-Low

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18UCOM502

CORE XIV: INDIRECT TAXATION

SEMESTER - V

Course Objectives

The course aims

- To import basic knowledge about concept of indirect taxes in India
- To apply theoretical background of GST in practical applications

Note: Question paper shall cover 100% theory

UNIT	To	al Hours: 50		
	Indirect Tax in India Int.	Hrs	СО	
I	Indirect Tax in India - Introduction - Types of Taxes - Indirect Tax - Meaning - Features - Difference between Direct Tax and Indirect Tax - Introduction to GST - Evolution of GST in India - Features of GST - Benefits of GST - Drawbacks of GST - Structure of GST		CO1	
II	Goods and Service Tax Council - Functions of GST Council - Goods and Service Tax Network - Functions - Services Rendered by GSTN - Levy and Collection of CGST/ IGST/ SGST/ UTGST - Composition Scheme under GST - Merits and Demerits - GST Rate Schedule for Selected Goods and Services	10	CO2	
III	Concept of Supply - Meaning and Scope of Supply - Salient Features of Supply -Types of Supply - Inter- State Supply Vs. Intra- State Supply - Composite and Mixed Supply - Place of Supply - Time and Value of Supply	10	CO3	
IV	Registration - Need - Nature and Procedure of Registration - GST Forms for Registration and Cancellation - Assessment - Types of Assessment - Returns - Types of Returns	10	CO4	
v	Customs Act, 1962 - Overview of Customs Law - Definitions - Functions of Customs Department - Types of Customs Duty - Types of goods in Customs - Import and Export Procedures - Prohibited and Restricted Goods - Exemptions from Custom Duty	10	CO5	

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Text B	ook
1	Dr.Nitit Bhasin and Dr. Sameer Lama, 2018 GST and Customs Law, Taxman Publications (P) Ltd., New Delhi
Refer	ence Books
1	CA (Dr.) K.M. Bansal, 2018. GST and Customs Law, Taxman Publication (P)
	Ltd., New Delhi
2	Mohd. Rafi, 2017. Indirect Tax Management & Practice, 18th Edition, Bharat
	Law House Pvt. Ltd.
3	FCA. Vineet Gupta & Dr. N.K. Gupta, 2018. Goods & Services Tax Law,
	Practice & Procedures, 2nd Edition, Bharat Law House Pvt. Ltd.

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

Understand the basic concepts of indirect tax system in India
Know the basics of GST, CGST, IGST
Recognize the provisions of supply in GST
Identify the procedure for registration and assessment under GST
Analyze the customs act and its procedures

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	M	MH
CO2	Н	Н	H	M	M
CO3	M	M	M	M	Н
CO4	M	Н	Н	Н	M
CO5	M	M	M	M	M

H-High; M-Medium; L-Low

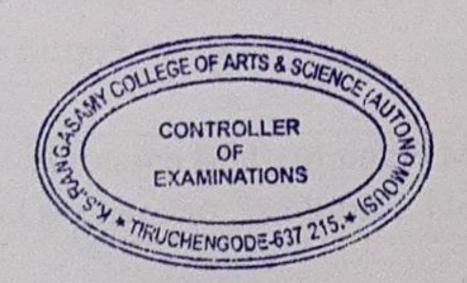
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SEC III: BUSINESS RESEARCH METHODS

SEMESTER - V

Course Objectives

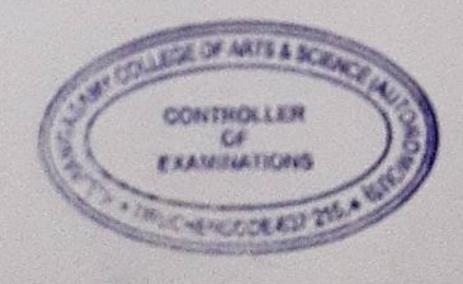
The course siens

- * To understand the concept and process of research in business environment
- * To apply research applications in various spheres of business research

Nestr. Question paper shall cover 100% theory

redita	TOIL	al Ho	ars: 30
UNIT	CONTENTS	Hrs	CO
1	Business Research: Meaning - Objectives of Research - Types of Research - Descriptive, Exploratory, Empirical, Historical and Case Study - Research Design - Components of the Research Design - Need - Features of a Good Design.	6	CO1
11	Research Problem: Selecting the Problem - Necessity of Defining the Problem - Technique Involved in Defining a Problem - Sampling Design: Steps - Criteria of Selecting Sampling Procedure - Characteristics of a Good Sample Design - Different types of Sample Designs.	6	CO2
111	Collection of Data: Primary and Secondary Data - Tools of Collection of Data - Questionnaire - Interview Schedule - Difference between Questionnaires and Schedules - Guidelines for Constructing Questionnaire/Schedule - Guidelines for Successful Interviewing.	6	cos
IV	Processing of Data: Editing - Types - Guidelines for Editing - Coding - Classification - Types - Tabulation - Essential - Principles of Tabulation - Interpretation of Data - Need - Technique of Interpretation - Precautions in Interpretation	6	CO
v	Research Report: Significance of Report Writing - Steps in Drafting a Research Report - Layout of the Research Report - Types of Reports - Mechanics of Writing a Research Report - Precautions for Writing Research.	6	co
Text B	look		
1	Kothari C.R. 2012. Research Methodology: Methods and Tech Age International (P) Limited, Publishers, New Delhi	nique	s. Nev

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Referen	nce Books
1	Pillai R.S.N & Bagavathi. V 2013. Statistics: Theory and Practice. S.Chand & Company Ltd, New Delhi.
2	Gupta, S.P. 2017. Statistical Methods. [46th Revised Edition]. Sultan Chand and Sons, New Delhi.
3	Gupta, S.C. and Kapoor, V.K. 2009. Fundamentals of Mathematical Statistics [Eleventh Edition]. S.Chand and Sons, New Delhi.

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

CO1	Recognize and distinguish between the different kinds of research.
CO2	Understand research problem and selection of sampling
CO3	Know the methods of data collection.
CO4	Identify the steps involved in data preparation.
CO5	Aware of various types of research report, the steps in report writing and the factors in organizing a research report.

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	M	M
CO2	L	L	M	H	H
CO3	M	M	Н	M	H
CO4	L	M	H	Н	M
CO5	L	M	M	M	M

H-High; M-Medium; L-Low

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18UCOMP601

Core Practical II: COMMERCE PRACTICAL

SEMESTER - VI

Course Objectives

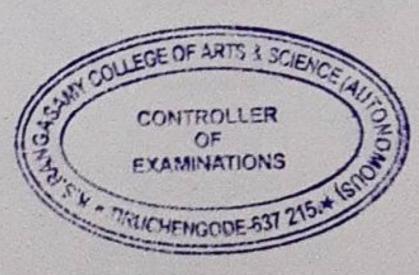
The course aims

- To learn how to prepare invoice, vouchers, endorsing and crossing of cheques
- To provide practical knowledge to fill up forms like insurance, bank, loan application, membership form, income tax return forms etc

Credits	Credits: 2 Total Hours: 30					
UNIT	CONTENTS	Hrs	СО			
I	Preparation of Invoice, Receipts, Vouchers, Delivery Challan, Entry Pass, Gate Pass-Debit and Credit Notes. Preparation of Bin Card, Inventories and Cost Sheets.	6	CO1			
II	Drawing, Endorsing and Crossing of Cheques, filling up of Pay in Slips, Demand Draft application and preparation of Demand Drafts, Making entries in the Passbook and filling up of Account Opening forms for SB Account, Current Account and FDR's. Drawing and Endorsing of Bills of Exchange and Promissory Notes.	6	CO2			
III	Filling up of application forms for Admission in Cooperative Societies. Filling up of Loan Application Forms and Deposit Challan. Filling up of Jewel Loan Application Form, Procedure for releasing of Jewellery in Jewel Loans and Repayment.	6	CO3			
IV	Preparation of Agenda and Minutes of Meetings - both General Body and Board of Directors. (students are asked to write agenda and minutes of their own and should not use printed format)	6	CO4			
v	Filling up of an application form for LIC Policy, filling up of the Premium form, filling up the Challan for remittance of Premium. Preparation of an Advertisement Copy, Collection of Advertisement in dailies and Journals. Filling up Income -Tax Returns and application for Permanent Account Number.	6	CO5			

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Students may be asked to collect Original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insided

Distribution of marks for Practical is as follows:

Practical.

50 Marks (5 questions x 10 Marks)

Viva-Voce 10 Marks

Record Note: 40 Marks (Internal)

Total:

100 Marks

COURSE OUTCOMES (CO)

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

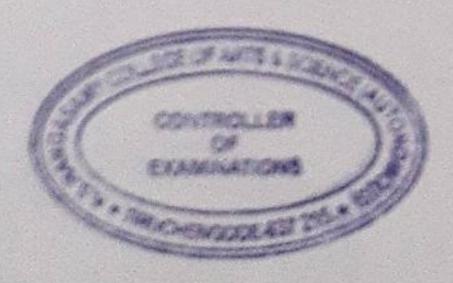
CO1	Know how to prepare the invoice, receipts and other documents
CO2	Understand the drawing, endorsing and crossing of cheques
CO3	Learn the procedure for filling up of various application forms
CO4	Prepare the agenda and minutes of company meetings
CO5	Identify the procedure for filling up income -tax returns and application for permanent account number

MAPPING

(X) (X)	PSO1	PSO2	PSO3	PSO4	PSO5
COI	M	M	M	M	M
002	M	M	H	H	M
CO3	L	H	M	M	M
CO4	L	M	H	Н	Н
CO5	M	Н	H	M	M

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GUIDELINES

PROJECT & VIVO-VOCE (18UCOMPR601) SEMESTER - VI

Organization of the Project:

The students have to take up a group project work (5 to 7 students in a group) for 100 marks.

Project Timeframe:

The students should choose a topic for the project in the beginning of the V semester and submit the report by the end of the VI semester. This component will be included in the VI semester.

Areas of the Project:

Commerce and its related applications

Work Diary:

Student should maintain a work diary wherein weekly work carried out has to be written. Guide should review the work every week.

Monitoring of the Project:

The project work undertaken will be assessed in a phased manner on a regular basis.

Scheme of Evaluation:

Internal Evaluation:

CIA Mark Distribution:

I Review - Selection of the field of study, Topic & Research Design: 10 Marks
II Review - Literature, Data collection and Analysis: 10 Marks
III Review - Work Diary: 5 Marks
Record Note: 15 Marks

Total CIA Marks 40 Marks

External Evaluation: Viva-Voce: 60 Marks

Total External Marks 60 Marks

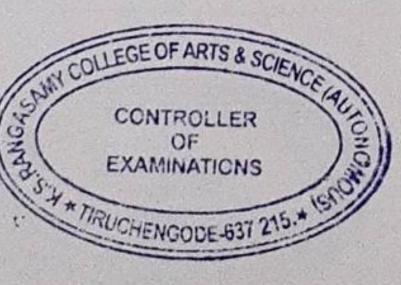
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18UCOEL601

Elective II: BUSINESS ENVIRONMENT

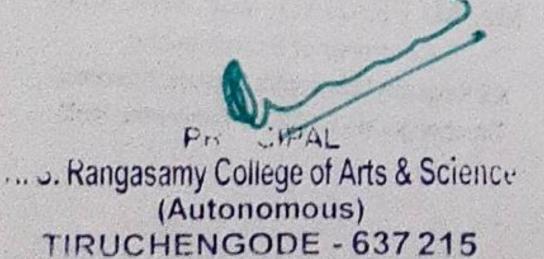
SEMESTER - VI

Course Objectives

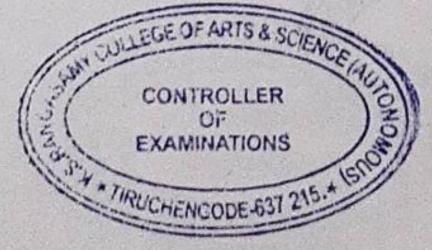
The course aims

- To make the student understand about the influence of environment on the function of business
- To know about legal and ethnological aspects of business environment

Credits	To	tal Ho	urs: 50
CIVII	CONTENTS	Hrs	CO
I	Business: Meaning - Changing Concepts of Business - Objectives - Business Environment - Meaning - Nature - Significance - Types - Environmental Analysis - Process - Importance - Limitations - Techniques - Approaches.	10	CO1
П	Political Environment: Constitutional Environment – Characteristics - Federal System of the Government – Fundamental Rights and Duties – Economic Role of the Government – Government Business Relationship in India. Culture and Business: Characteristics - Elements – Cultural Heritage – Cultural Adaptation - Cultural Transmission – Impact of Culture on Business	10	CO2
III	Economic Environment: Economic System - Meaning - Basic Units - Characteristics - Functions - Types - Natural Environment - Meaning - Impact - Guidelines for Development of Natural Resources - Technological Environment - Meaning - Factors Governing Technological Environment - Impact - Technological Environment in India.	10	CO3
IV	Global and International Environment: Meaning - Nature - Essential Conditions - Indicators - Strategies for Globalization - Advantages - Disadvantages - Factors Favouring Globalization - Impact of Globalization on India - FDI - Concepts - Advantages - Disadvantages - Determinants - India's Policy towards FDI.	10	CO4
V	Industrial Environment: Meaning of Public Enterprises – Rationale of Public Sector – Role of Public Sector in Indian Economy – Performance and Problems of Public Sector –	10	CO5



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18UCOSB601

SBC IV: LABOUR LAWS

SEMESTER - VI

Course Objectives

The course aims

 To this course develops students' knowledge and understanding of labour laws governing terms and conditions of employment

To this course explores the role of law in ordering industrial relations

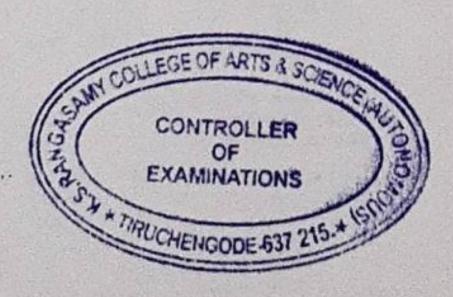
Credits	То	tal Ho	urs: 30
0.411	CONTENTS	Hrs	CO
I	The Factories Act, 1948 - Definitions - Objective and Applicability - Health, Safety and Welfare Measures - Working Hours, Holidays and Annual Leave - Special Provisions regarding Employment of Women, Young Persons and Dangerous Operations	6	CO1
II	Industrial Disputes Act, 1947 - Definitions - Objectives of the Act - Procedure regarding Settlement, Adjudication and Arbitration - Forum under the Industrial Disputes Act - Works Committee, Conciliation Officers, Board of Conciliation, Court of Inquiry, Labour Court, Industrial Tribunal and National Tribunal - Lay Off, Retrenchment and Closure - Strike and Lock Out	6	CO2
III	Trade Union Act 1926 - Definitions - Objectives - Functions - Features of Trade Union Act - Registration of Trade Union - Cancellation of Registration - Duties and Liabilities of Trade Union - Rights and Privileges of Registered Trade Union - Penalties and Procedure	6	CO3
IV	Workmen's Compensation Act, 1923 - Definitions - Objectives - Applicability - Disablement under Workmen's Compensation Act - Accidents out of Employment and Course of Employment - Quantum of Compensation - Disbursement of Compensation - Commissioners - Duties and Powers of Commissioners	6	CO4
V	The Payment of Wages Act, 1936 - Definitions - Objectives and Scope - Procedure regarding Payment of Wages - Deductions from Wages - Kinds of Deductions - Maintenance of Register and Records - Inspectors - Appeal - Penalties	6	CO5

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	Minimum Wages Act, 1948 - Definition - Objectives - Norms to be followed for Fixing Minimum Wages - Contents of Minimum Wages - Procedure for Fixing and Revising Minimum Wages - Powers of Inspectors				
Text Bo	ook				
1	N.D. Kapoor, 2013. Elements of Industrial Law. Sultan Chand & Sons, New				
	Delhi.				
Refere	nce Books				
1	Dr. R.K. Bangia, 2017. Principles of Mercantile Law. Allahabad Law Agency				
2	S.N. Mishra, 2013. Labour & Industrial Law. [28th edition] Central Law				
	Publication, Allahabad.				
3	S.C. Srivastava, 2019. Industrial Relations and Labour Laws. [7th edition]. S.				
	Chand & Co., New Delhi .				

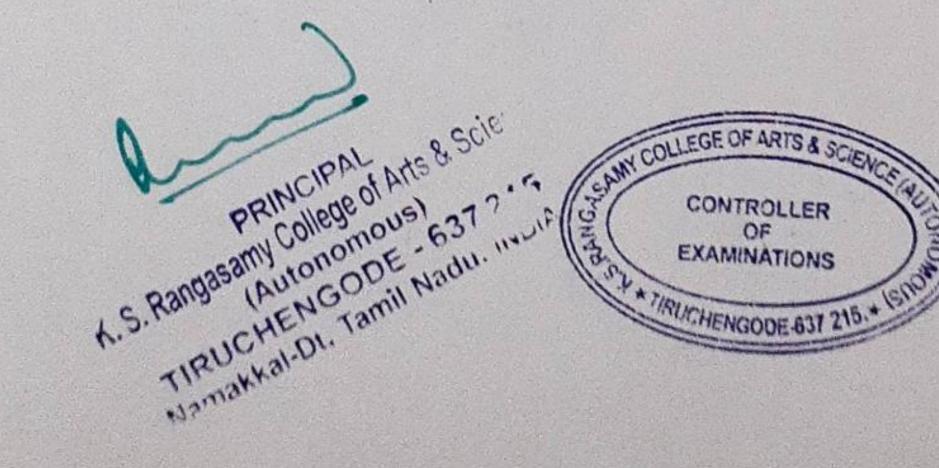
After completion of the course, the students will be able to

CO1	Know the objectives and provisions of factories act		
CO2	Understand the procedure for settlement of disputes among workers		
CO3	Know the importance of trade unions and its functions		
CO4	Understand the procedure for compensation to workers		
CO5	Understand the basic concept of payment of wages act and minimum wages act		

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	Н	Н	M	M
CO2	H	Н	M	H	M
CO3	L	M	M	M	L
CO4	M	L	L	M	Н
CO5	M	M	Н	L	Н

H-High; M-Medium; L-Low



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