

SEMESTER III

UECOA20 - PRINCIPLES OF MANAGEMENT

Year/ Semester II/III	Course Code UECOA20	Title of the course Principles of Management	Course type Theory	Course category Elective	No. of. Hours 5	Credits 5	Marks 40+60
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Course Objectives:

1. To help the students to develop cognizance of the importance of management principles.
2. To outline the major functions of management.
3. To develop and achieve organisational goal and objectives.
4. To gain valuable insight into the workings of business and other organisations.
5. To understand the role of communication in the management function.

Course Learning Outcomes(CLO):

The learners will able to:

1. Learn the concept and understand the principles and managerial skills.
2. Impart knowledge in planning, diagnosing and solving organizational problems and developing optimum managerial solutions.
3. Gain knowledge in organizing and delegating authority under various structures.
4. To identify and analyse attributes that motivate to work under different leadership styles.
5. To become versatile in co-ordinating and developing the skill of effective communication.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	H	H	H	H
2	H	H	H	H	H	H
3	H	H	H	H	H	H
4	H	H	H	H	H	H
5	H	H	H	H	H	H

(Low – L, Medium – M, High – H)

COs Consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	H	H	H	H	H
2	H	M	H	H	H	H
3	H	H	H	H	H	H
4	H	H	M	H	H	H
5	H	H	H	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

UnitI: Introduction (15 Hours)

- 1.1 Management, Meaning, Definition, Concepts, Nature and Characteristics (K₁,K₂,K₃)
- 1.2 Levels, Importance and Scope (K₁,K₂)
- 1.3 Skills of manager, Process of Management, Functions (K₂,K₃,K₄)
- 1.4 Principles, Contributions by F.W. Taylor (K₁,K₂,K₃,K₄)
- 1.5 Henri Fayol & Peter F. Drucker (K₁,K₂,K₃,K₄)
- 1.6 Conceptual idea of Corporate Social Responsibility. (K₂,K₃,K₄)

UnitII:Planning and Decision Making (15 Hours)

- 2.1 Planning, Meaning, Definition, Nature, Importance (K₁,K₂,K₃)
- 2.2 Advantages and Limitations (K₁,K₂)
- 2.3 Steps in the Process of Planning, Types of Plans (K₂,K₃,K₄)
- 2.4 Concept of M.B.O. (K₂,K₃,K₄)
- 2.5 Forecasting, meaning, steps and problems (K₁,K₂,K₃,K₄)
- 2.6 Decision Making, Meaning, steps and problems (K₁,K₂,K₃,K₄)

Unit III: Organising (15 Hours)

- 3.1 Organising, Meaning, Nature, Importance (K₁,K₂,K₃)
- 3.2 Principles, Steps of organizing (K₁,K₂,K₃,K₄)
- 3.3 Types of Organisation structure (Line, Functional, Line and Staff, Committee – Excluding Advantages and Disadvantages) (K₁,K₂,K₃,K₄)
- 3.4 Delegation, Meaning, Types (K₁,K₂)
- 3.5 Process and Principles of delegation (K₂,K₃,K₄)
- 3.6 Decentralisation of Authority, Differences between Delegation and Decentralisation (K₂,K₃,K₄)

UnitIV: Staffing and Motivation (15 Hours)

- 4.1 Staffing, Meaning, Elements or Functions, Importance (K₁,K₂)
- 4.2 Recruitment and Selection process (K₁,K₂,K₃,K₄)
- 4.3 Meaning of Directing, Nature and Characteristics of Directing, Significance (K₁,K₂,K₃,K₄)
- 4.4 Leadership, Meaning, Nature, Functions, Importance, Types or Styles of leadership. (K₁,K₂,K₃,K₄)
- 4.5 Motivation, Meaning, Monetary and Non-Monetary Incentives (K₁,K₂,K₃,K₄)
- 4.6 Theories of Motivation, Maslow, McGregor, Herzberg. (K₁,K₂,K₃,K₄)

UnitV: Control and Coordination (15 Hours)

- 5.1 Control, Definition, Meaning, Nature and Purpose, Elements (K₁,K₂,K₃,K₄)
- 5.2 Need and Significance, Control Process, Problems in the Control (K₁,K₂,K₃,K₄)
- 5.3 Management by Exception, Co-ordination, Meaning, Nature, problems, Importance, types (K₁,K₂,K₃,K₄)
- 5.4 Co-operation, Importance, Types, Problems (K₁,K₂,K₃,K₄)
- 5.5 Communication, Meaning, Nature, Elements of good Communication, Importance Essentials (K₁,K₂,K₃,K₄)
- 5.6 Barriers to Communication, measures to improve Communication Barriers, Feedback. (K₁,K₂,K₃,K₄)

Text Book

1. Dr. Gupta C.B. – Business Management - Sultan Chand & sons, New Delhi, Revised Edition 2018

Reference Books:

1. Prasad L.M. – Management: principles and practices – Sultan Chand & Sons, New Delhi, Revised Edition 2012.

2. Harold Koontz & Cyril O' Donnel – Principles of Management: An Analysis of Managerial

Functions – McGraw Hill Publishing Co. Ltd., New Delhi, Reprint 2012

3. Sharm Ltd., New Delhi, Reprint 2012

4. Sharma B.D., Bhalka N.S. and Gupta R.S. – Principles of Management – Kalyani Publishers,
New Delhi, Reprint 2013

5. Kumkum Mukherjee – Principles of Management – McGraw Hill Education, New Delhi
Reprint 2013

6. Bhushan Y.K. – Fundamentals of Business Organization and Management – Sultan Chand &
Sons, New Delhi, Revised Edition 2013

Web Resources:

1. <https://www.cliffsnotes.com>

2. <https://www.open.umn.edu>

3. <https://study.com>

4. <https://www.inc.com>

5. <https://www.pearson.com>

SEMESTER VI**UCCOQ20 - INCOME TAX LAW AND PRACTICE II**

Year/ Semester III/VI	Course Code UCCOQ20	Title of the course Income Tax Law and Practice II	Course type Theory	Course category Core	No. of Hours 6	Credits 5	Marks 40+60
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Course Objectives:

1. To enable the students determine the Provisions relating to Computation of Income from Capital Gains.
2. To impart the learners the skill of calculating the Income from Other Sources.
3. To familiarize with the different provisions relating to Set-off and carry forward of losses.
4. To make the students learn the importance of Computation of Total Income and Tax Liability of Individuals.
5. To gain practical knowledge on Filing of Returns of Income.

Course Learning Outcomes(CLO):

1. Students learnt to determine the Income from Capital Gains.
2. Students acquired the skill in calculating the Income from Other Sources.
3. Students were well versed in ascertaining the provisions relating to Clubbing of Incomes and set off and carry forward of losses.
4. Students were able to assess the total income and tax liability of individual assesseees.
5. Students gained practical knowledge on filing of returns of income.

CO's consistency with PO'S

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low – L, Medium – M, High – H)**CO's consistency with PSO'S**

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low– L, Medium – M, High– H)

Course Syllabus

Unit I: Income from Capital Gains

(15 Hours)

- 1.1 Meaning of Capital assets, its exceptions and Self generated assets(K₁,K₂)
- 1.2 Kinds of capital assets – Short term and Long term assets(K₁,K₂,K₃)
- 1.3 Cost of acquisition and cost of improvement under different circumstances(K₁,K₂,K₃)
- 1.4 Computation of short term and long term gains(K₁,K₂,K₃)
- 1.5 Capital Gains exempt from tax(K₁,K₂,K₃)
- 1.6 Computation of capital gains including exemptions (K₁,K₂,K₃,K₄)

Unit II: Income from Other Sources

(15 Hours)

- 2.1 Incomes chargeable under from Other Sources (K₁, K₂, K₃)
- 2.2 Meaning of dividend and taxation of dividend (K₁, K₂)
- 2.3 Taxation of casual incomes (K₁, K₂)
- 2.4 Interest on securities and kinds of securities (K₁, K₂, K₃)
- 2.5 Deductions allowable from Income from other Sources. (K₁, K₂)
- 2.6 Computation of Income from Other Source (K₁, K₂, K₃, K₄)

Unit III: Set off and Carry forward of losses

(15 Hours)

- 3.1 Meaning of clubbing of incomes and deemed incomes(K₁, K₂, K₃).
- 3.2 Income of Other Persons included in the Assessee's Total Income(K₁, K₂, K₃).
- 3.3 Aggregation of incomes(K₁, K₂).
- 3.4 Provisions governing the set-off of losses(K₁, K₂).
- 3.5 Provisions regarding the carry forward and set off of losses(K₁, K₂, K₃).
- 3.6 Computation of Gross Total Income(K₁, K₂, K₃, K₄)

Unit IV: Assessment of Individuals

(15 Hours)

- 4.1 Deductions in respect of certain payments (K₁, K₂, K₃)
- 4.2 Deductions in respect of certain incomes. (K₁, K₂, K₃)
- 4.3 Computation of Deductions eligible under Sec 80C to 80U (K₁, K₂, K₃)
- 4.4 Computation of Total Income (K₁, K₂, K₃, K₄)
- 4.5 Rates of Income Tax in case of Individuals (K₁, K₂)
- 4.6 Computation of Tax Liability of Individuals (K₁, K₂, K₃, K₄)

Unit V: Preparation of Filing of Returns and Payment of Tax

(15 Hours)

- 5.1 Preparation and Filing of Returns – E- Filing (K₁, K₂, K₃, K₄)
- 5.2 Deduction and Collection of Tax at Source (TDS) (K₁, K₂, K₃)
- 5.3 Advance Payment of Tax (K₁, K₂, K₃, K₄)
- 5.4 Recovery of Tax (K₁, K₂, K₃, K₄)
- 5.5 Refund of Tax (K₁, K₂, K₃, K₄)
- 5.6 Appeals and Revision (K₁, K₂, K₃, K₄)

Text Books:

Dr. Mehrotra H.C. and Goyal S.P – Income Tax Law & Practice - Sahitya Bhawan Publications, Agra, (Relevant Edition)

Reference Books

1. Vinod. K. Singhania – Students Guide to Income Tax – Tax man Publications Pvt. Ltd., New Delhi (Relevant Edition)
2. Gaur V.P. and Narang D.B. – Income Tax – Kalyani Publishers, New Delhi (Relevant Edition)
3. Reddy T.S. and Hari Prasad Reddy Y. – Income Tax – Margham Publications, Chennai (Relevant Edition)
4. Hariharan N. – Income Tax Law and Practice – McGrawHill, New Delhi, Reprint(Relevant Edition)

Web Resources:

1. IRS.gov
2. E-file Colorado taxes with Revenue Online
3. DABC Free Tax Supersites
4. AARP Tax-Aide
5. Federal: www.irs.gov
6. Missouri:
www.dor.mo.gov/forms/Other States:
7. www.taxadmin.org/state-tax-forms
8. Affordable Care Act(ACA)
Tax Provisions – IRS
9. <https://books.google.co.in>
10. <https://www.incometaxindia.gov.in>
11. <https://www.incometaxindiaefiling.gov.in>
12. <https://www.denverlibrary.org>

SEMESTER I / II**USCOA120/USCOA220 - CONSUMER AWARENESS**

Year/ Semester I/II	Course Code USCOA120/ USCOA220	Title of the course Consumer Awareness	Course type Theory	Course category Skill Based Elective	No. of Hours 2	Credits 2	Marks 40+60
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Course Objectives

1. To create awareness among the students with regard to consumer movement.
2. To enable the students learn the rights of consumer.
3. To analyse the methods of handling grievances and its redressal measures.
4. To impart them the procedure for filing complaint.
5. To learn ways and means in safeguarding the rights of consumers.

Course Learning Outcomes(CLO)

1. Students gain an insight knowledge on consumer awareness movement and FSSAI 2006.
2. Students were familiarised with the rights of consumers.
3. Students gained thorough knowledge in handling grievances and its redressal measures.
4. Students were well versed in filing the complaints and appeals.
5. Students gained conceptual knowledge on the social responsibilities of the consumers.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	M	H	M	H	H
2	H	M	H	H	H	H
3	H	M	H	H	M	H
4	H	H	H	H	M	H
5	H	H	H	H	H	H

Low – L, Medium – M, High - H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	M	H	L	M	M	M
2	H	H	M	L	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Consumer protection Act

(6 Hours)

- 1.1 Gandhiji's Quote - Brief History (K₁,K₂)
- 1.2 Consumer Protection Act,1986 (K₁,K₂)
- 1.3 Rights of Consumer (K₁,K₂)
- 1.4 United Nations Guidelines (K₁,K₂)
- 1.5 Responsibility of consumers (K₁,K₂)
- 1.6 Standard Certification Marks(K₁,K₂)

Unit II: Right to Information Act

(6 Hours)

- 2.1 Meaning of Brand name, label, Package & Trade Mark (K₁,K₂)
- 2.2 Advertisements, print and Electronic Media (K₁,K₂)
- 2.3 Official records and citizen charter (K₁,K₂)
- 2.4 Meaning of right to Choose (K₁,K₂)
- 2.5 Platforms for consumer representation (K₁,K₂)
- 2.6 Consumer Protection Councils (K₁,K₂)

Unit III: Right to Redressal – 1

(6 Hours)

- 3.1 Types of Grievances (K₁,K₂)
- 3.2 Remedies available under the Consumer Protection (K₁,K₂)
- 3.3 Restrictive Trade Practice Act,1986 (K₁,K₂)
- 3.4 Unfair Trade Practice (K₁,K₂)
- 3.5 Pre-packed goods and unfair trade practices (K₁,K₂)
- 3.6 Advertising Standards Council of India(K₁,K₂)

Unit IV: Right to Redressal – II

(6 Hours)

- 4.1 Definitions; goods, services, Consumer of Goods, consumer of Services, Complaint, complainant, consumer dispute, defect, deficiency, Appropriate laboratory, manufacturer (K₁,K₂)
- 4.2 Filing a complaint (K₁,K₂)
- 4.3 Procedure on receipt of complaint (K₁,K₂, K₃)
- 4.4 Appeals (K₁,K₂,K₃)
- 4.5 District Forum, State Commission and National Commission (K₁,K₂)
- 4.6 Composition, Appointment, Term of office (K₁,K₂)

Unit V: Consumer Responsibilities and Case laws and other tips

(6 Hours)

- 5.1 Responsibilities (K₁, K₂)
- 5.2 Critical Awareness – Social Responsibility (K₁, K₂)
- 5.3 Environmental Awareness (K₁, K₂)
- 5.4 Solidarity (K₁, K₂)
- 5.5 Responsibilities in association with all the Rights (K₁, K₂)
- 5.6 Leading Case Laws (K₁, K₂)

Reference Book:

1. E-books available in the FSSAI website like Dart, Pink, Yellow and Orange books
2. Newsletters (quarterly publications) of State Consumer Knowledge Helpline Knowledge Resource Management Portal (SCHKRMP)
3. "Nugarvor Kavasam" a publication by the Department of Civil Supplies and Consumer

Web Resources:

www.consumer.tn.gov.in

www.consumeradvice.in