

DEPARTMENT OF BUSINESS ADMINISTRATION
VALUE ADDED COURSE

Semester	Course Code	Course Title	Hours
III	22UBAVAC1	PUBLIC RELATIONS	30

Course Outcomes:

At the end of the course, the student will be able to:

- CO1. To understand the Public Relation and importance in Commercial Organization.
- CO2. To study the Role and Responsibilities of Public Relation Officer
- CO3. To know the Training of Public Relation Officer
- CO4. Demonstrate understanding of Book Publication, Journal and Electric Media.
- CO5. Illustrating the Exhibition and Trade fair.

UNIT – I **6 Hours**
Public Relations – Meaning – Definition – Essential of Good Public Relations – Public Relation for Commercial Organizations

UNIT – II **6 Hours**
Public Relations Officers (PROs) – Role and Responsibilities – Press Relations – Preparation for Material for Media – News and News Reporting – Editorial Reviews – Articles – Public Relation Department.

UNIT – III **6 Hours**
Training of Public Relations Officers – PR Society of India – Indian Institute of Mass Communication – Indian Press – Trade fair Authority of India

UNIT – IV **6 Hours**
Book Publications in India - Role of Publishers, distributors and bookseller - Electronic Media - Radio-Television - House journals - Documentary films - Mobile film shows – Film censorship – Guidelines

UNIT – V **6 Hours**
Exhibition and Trade Fair - Consumer and Marketing Fair –Photography – Folk Dance – Sponsorship Programme – Music Festival

Text Book:

1. Management of Public Relations – S. Senguptha, Vikas Publishing House, Chennai.

Semester	Course Code	Course Title	Hours
V	22UBAVAC2	INTRODUCTION TO INCOME TAX	30

Course Outcomes:

At the end of the course, the student will be able to:

- CO.1 To make the students to understand the Income Tax and Assessee.
- CO.2 To study about the Residential Status of Individual.
- CO.3 To acquire latest updates on Salary and Allowances of employees.
- CO.4 To equip the knowledge of Income from Business or Profession.
- CO.5 Make the students to know about Income from Capital Gain.

UNIT I

6 Hours

Income Tax – History of Income tax – Income tax act 1961 –Direct Tax - Indirect Tax - Assessee – Types of assessee – Person – Income – Features of Income - Gross total Income – Total Income – Agriculture Income

UNIT II

6 Hours

Residential status of an assessee – Types of residential assessee – Basic conditions – Additional conditions – Resident – Not ordinary resident – Non resident

UNIT III

6 Hours

Salary – Features of salary – Advance salary – Arrears salary – Basis of charges – Allowances – House rent allowance – Education allowance – entertainment allowance – Helper allowance – Uniform Allowance – Perquisites – Types of perquisites – Rent free unfurnished accommodation – Rent free furnished accommodation – Concessional rent accommodation

UNIT IV

6 Hours

Income from business or profession – Meaning – Vocation – Speculation business – Illegal business – Principal for charging under business or profession - Expenses expressly allowed – Expenses on scientific research – Deductions allowed – Format for computing income from business – Medical profession – Auditing profession – Legal profession

UNIT V

6 Hours

Income from capital gain – Meaning – Basis of charges – Capital assets – Types of capital assets – Short term capital assets – Long term capital assets – Format of computation of short term capital Gains – Long term capital gains – Income from other sources – Meaning – Basis of charges

Text Book:

1. N. Hariharan - Income Tax Law and Practice, Vijay Nicole Imprints Private Limited, Chennai.