

GOVERNMENT COLLEGE FOR WOMEN (AUTONOMOUS) KUMBAKONAM

(Curriculum – B.Com, General – 2023-24 Batch onwards)

Department : Commerce

Programme Code: UCCO

SEMESTER – I

Part	Course Type	Title of the Course	Hrs/ Week	Credits	Exam Hrs	Marks		
						CIA	ESE	Total
I	LC - I	Tamil	6	3	3	25	75	100
II	ELC - I	English	6	3	3	25	75	100
III	CC – I	Financial Accounting I	5	5	3	25	75	100
	CC – II	Principles of Management	5	5	3	25	75	100
	GEC - I	1. Indian Economic development 2. Business Economics	4	3	3	25	75	100
IV	VE	Value education	2	2	3	25	75	100
	FC	Fundamentals of Accounting and Commerce	2	2	3	25	75	100
Total			30	23				700

SEMESTER – II

Part	Course Type	Title of the Course	Hrs/ Week	Credits	Exam Hrs	Marks		
						CIA	ESE	Total
I	LC - II	Tamil	6	3	3	25	75	100
II	ELC - II	English	6	3	3	25	75	100
III	CC – III	Financial Accounting II	5	5	3	25	75	100
	CC - IV	Business Laws	5	5	3	25	75	100
	GEC - II	1. Business Environment 2. Business Communication	4	3	3	25	75	100
IV	SEC	Communication Skills	2	2	3	25	75	100
	EVS	Environmental Studies	2	2	3	25	75	100
Total			30	23				700

A. Jeyaraj

SEMESTER – III

Part	Course Type	Title of the Course	Hrs/ Week	Credits	Exam Hrs	Marks		
						CIA	ESE	Total
I	LC - III	Tamil	6 ✓	3 ✓	3 ✓	25	75	100
II	ELC - III	English	6 ✓	3 ✓	3 ✓	25	75	100
III	CC – V	Corporate Accounting I	6 ✓	5 ✓	3 ✓	25	75	100
	CC - VI	Company Law	5 ✓	5 ✓	3 ✓	25	75	100
	GEC - III	1. Insurance and risk Management 2. Principles of Marketing	4 ✓	3 ✓	3 ✓	25	75	100
IV	SEC	Forms used in business - practical	1 ✓	1 ✓	3 ✓	40	60	100
	Value added	Online Marketing	2 ✓	2 ✓	3 ✓	25	75	100
		Total	30 ✓	22 ✓				700

SEMESTER – IV

Part	Course Type	Title of the Course	Hrs/	Cr	Exam Hrs	Marks		
						CIA	ESE	Total
I	LC - IV	Tamil	6 ✓	3 ✓	3 ✓	25	75	100
II	ELC - IV	English	6 ✓	3 ✓	3 ✓	25	75	100
III	CC – VII	Corporate Accounting II	5 ✓	5 ✓	3 ✓	25	75	100
	CC - VIII	Business Mathematics and Statistics	5 ✓	5 ✓	3 ✓	25	75	100
	GEC - IV	1. Banking theory law & practices 2. Consumerism and Consumer protection	4 ✓	3 ✓	3 ✓	25	75	100
IV	SEC	Soft skills for career development - Practical	2 ✓	2 ✓	3 ✓	40	60	100
	IDSEC	Banking practices	2	(1) - 1	3 ✓	25	75	100
V	EA	Extension Activity	-	1 ✓				100
		Total	30	(23) + 1				800
		Internship/Industrial training*		24				
	ECC	Social Studies for Competitive Examination	-	2	-	-	-	-

Internship/industrial training during summer vacation. The credits shall be awarded in semester V statement of marks.

A. Jeyaraj

GOVERNMENT COLLEGE FOR WOMEN (AUTONOMOUS) KUMBAKONAM

(Curriculum – B.Com, General – 2023-2026)

Department : Commerce

Programme Code: UCCO

SEMESTER – V

Part	Course Type	Title of the Course	Hrs/	Cr	Exam Hrs	Marks		
						CIA	ESE	Total
III	CC - IX	Cost Accounting I	6✓	4✓	3✓	25	75	100
	CC - X	Income tax law and practice I	6✓	5	3✓	25	75	100
	CC - XI	Financial Management	5✓	4✓	3✓	25	75	100
	CC - XII	Project	3✓	3	3	20	80	100
	DSE – I	1.Computer applications in business 2.E-Commerce	4✓	3	3✓	25	75	100
	DSE – II	1. Financial services 2. International Trade✓	4✓	3	3✓	25	75	100
IV	SEC	Spread sheet for business - Practical	2✓	2✓	3	40	60	100
	AEC - I	Internship/Industrial training*	-	2	-	-	-	-
		Total	30	26				700

SEMESTER – VI

Part	Course Type	Title of the Course	Hrs/ Week	Credits	Exam Hrs	Marks		
						CIA	ESE	Total
III	CC - XIII	Cost Accounting II	5	4✓	3	25	75	100
	CC - XIV	Management accounting ✓	5✓	5	3✓	25	75	100
	CC - XV	Income tax law and practice II	6✓	5✓	3✓	25	75	100
	DSE - III	1. Auditing ✓ 2. Human resource management	5✓	3	3✓	25	75	100
	DSE – IV	1. Entrepreneurship development ✓ 2. Investment management	4	3	3✓	25	75	100
IV	SEC	GST – filing of returns - Practical	2	2	3	40	60	100
	AEC - II	Basic Concepts of Commerce for competitive examinations	2	2	3	25	75	100
V	GS	Gender studies	1	1	3	25	75	100
		Total	30	25				800
		Grand Total						

$$\begin{array}{r}
 \text{I-IV} = 93 \\
 \text{V} = 26 \\
 \text{VI} = 25 \\
 \hline
 144 + 2 \text{ Extra} = 146 \\
 \text{A. Jeyaraj}
 \end{array}$$

SEMESTER – I
CORE – I - FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hrs.	Marks		
							CIA	External	Total
U23COC101	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								

Unit	Contents	Hr
I	Fundamentals of Financial Accounting -Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books – Trial Balance -Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.	15
II	Final Accounts - Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
III	Depreciation and Bills of Exchange - Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.	15
IV	Accounting from Incomplete Records - Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.	15
V	Royalty and Insurance of Claims -Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lesser and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount-Average clause(Loss of Stock only)	15
TOTAL		75

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Textbooks

1	T.S. Reddy & Hariprasad Reddy, Financial Accounting, Margham Publications,
2	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers,
3	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand,

Reference Books

	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.htm

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	3	3	2	3	2	2	3	2
CO2	3	2	3	3	3	2	2	2	3	2
CO3	3	2	3	3	3	2	2	2	3	2
CO4	3	2	3	3	2	2	2	2	3	2
CO5	3	2	3	3	3	2	2	2	3	2
TOTAL	15	10	15	15	13	11	10	10	15	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2

3 – Strong, 2- Medium, 1- Low
THEORY 20% & PROBLEM 80%

Sec – A		Sec B	Sec C
2 Multiple Choice Questions from each unit (10 X 1 = 10)	1 question from each unit out of which 3 shall be problems (5 X 2 = 10)	1 (a & b) question from each unit	1 question from each unit

CORE - II - PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hrs	Marks		
							CIA	External	Total
U23COC102	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Unit	Contents								Hrs
I	Introduction to Management -Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning -Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing -Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing - Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15
V	Directing - Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control - Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].								15
Total									75

Course Outcomes

CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

Textbooks

1	Balaji CD – Principles of Management – Margham Publications, Chennai.
2	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd,
3	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications,
4	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
5	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.

Reference Books

1	K Sundhar, Principles Of Management, VijayNichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Sec – A		Sec B	Sec C
2 Multiple Choice Questions from each unit (10 X 1 = 10)		1 (a & b) question from each unit	1 question from each unit

VE – VALUE EDUCATION

மனவளக்கலையோகா

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U231VE	2				2	2	25	75	100

பகுதி	பொருளடக்கம்	பயிற்சி நேரம்
பகுதி-1	உடல்நலம்	6
பகுதி-2	மனவளம்	6
பகுதி-3	நட்பு நலம்	6
பகுதி-4	கருமையத்தூய்மை	6
பகுதி-5	பிரம்மஞானம்	6
		30

FC - FUNDAMENTALS OF ACCOUNTING AND COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hrs	Marks		
							CI A	External	Total
U23CO1FC	2	0	0		2	2	25	75	100

Learning objectives	
LO1	To provide an over view of accounting concepts
LO 2	To create awareness about the basic law related to business and its applications.
LO3	To gain knowledge about bank and its activities
LO4	To provide basic knowledge of concepts and principles of marketing.
LO5	To enable the students to know the stock market and its functions.

Unit	Contents	Hrs
I	Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts – Manual Vs Software	5
II	Financial Statements -- Meaning and contents • Reporting – Different types of accounting-introductions to corporate accounting-Cost Accounting-Management Accounting	5
III	Business Law - Meaning- definition -Sources -Kinds of contract-company law – meaning – definition – kinds – incorporation – difference between public and private company - Formation of a company-Commercial law - meaning – definition -Sale of goods and services Act - Commercial law in India. Industrial Law - meaning – definition -Concept of industrial law- Industrial disputes- Trade Union.	10
IV	Marketing –Meaning-Objectives-Functions of marketing-Product life cycle-market segmentation. Banking-Meaning – Importance-Types of Deposits-opening ,and closing of bank accounts-Negotiable instruments.	5
V	Stock Market-Meaning-primary market and secondary market and its functions - Types of stock - Investment procedure in stock market-	5
TOTAL		30

CO	Course outcomes
CO1	Understand and apply the principles of accounting
CO2	Demonstrate an overview of understanding of commerce and allied fields
CO3	Gain knowledge about basic laws related to business.
CO4	Understand the marketing and banking concepts.
CO5	Gain knowledge about stock market and its procedures

Books for study	
1	T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
2	S.Thothadri & S . Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
3	M.V. Nagarajan . Financial accounting, vidhya publications
4	Elements of Mercantile Law – N.D.Kapoor

Books for reference:	
1	S.P.Jain & N.L.Narang S.P.Jain & N.L.Narang, Financial Accounting, Kalyani Publishers, New Delhi
2	M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting .S.Chand & Co.Newdelhi
3	C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - NewDelhi

Web Resources	
1	Web references: 1. www.futureaccountant.com
2	2. http://www.managementstudyguide.com/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER II									
CORE -III - FINANCIAL ACCOUNTING – II									
Subject Code	L	T	P	S	Credits	Inst. Hrs	Marks		
U23COC203	5				4	5	CIA	External	Total
							25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such as Hire purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.								
LO5	To know the requirements of international accounting standards								
Unit	Contents								Hrs
I	Hire Purchase and Instalment System - Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts - Branch –Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts – I - Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts – II - Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15
V	Accounting Standards for financial reporting -Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India - Ind AS- An Introduction - Difference between Ind AS and IFRS.								15
Total								75	

Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
Textbooks	
1	T.S.Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
2	S P Jain and K. L. Narang: Advanced Accountancy Vol- II, Kalyani Publishers,
3	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers,
5	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand,
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications,
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons,
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mesharmal/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

THEORY 20% & PROBLEM 80%

Sec – A		Sec B		Sec C	
2 Multiple Choice Questions from each unit (10 X 1 = 10)		2 questions from each unit		1 (a & b) question from each unit	

CORE -IV - BUSINESS LAWS

Subject Code	L	T	P	S	Credits	Inst. Hrs	Marks		
							CIA	External	Total
U23COC204	5				4	5	25	75	100

Learning Objectives

LO1	To know the nature and objectives of Mercantile law
LO2	To understand the essentials of valid contract
LO3	To gain knowledge on performance contracts
LO4	To define the concepts of Bailment and pledge
LO5	To understand the essentials of contract of sale

Unit	Contents	Hours
I	Introduction - An introduction - Definition - Objectives of Law - Law: Meaning, Sources of Mercantile Law Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract	15
II	Elements of Contract - Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract	15
III	Performance of Contract - Meaning of Performance - Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
IV	Contract of Indemnity and Guarantee - Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety - Bailment and Pledge - Bailment - Essentials - Classification of Bailment - Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawnor and Pawnee.	15
V	Sale of Goods Act 1930: -Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15
TOTAL		75

Course Outcome

CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930

Textbooks

1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai - Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.

Reference Books

1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 - Strong, 2- Medium, 1- Low

Sec - A		Sec B	Sec C
2 Multiple Choice Questions from each unit (10 X 1 = 10)	2 questions from each unit	1 (a & b) question from each unit	1 question from each unit

SEC-I - COMMUNICATION SKILLS

Subject Code	L	T	P	S	Credits	Inst. Hrs	Marks		
							CIA	External	Total
U23CO2SE1	2				2	2	25	75	100

Learning Objectives

LO1	To understand and apply communication theory
LO2	To critically think about communication processes and messages.
LO3	To enable a strong sense of identity
LO4	To interact skilfully and ethically
LO5	To develop and deliver professional presentations.

Unit	Contents	Hrs
I	Listening skills – methods of enhancing listening – different kinds of listening – barriers to effective listening.	6
II	Speaking skills – sounds in English – Benefits of speaking – self development through speaking skills	6
III	Reading skills – definition – kinds – critical reading – reading methods – reading speed – active reading	6
IV	Writing skills – purpose – importance of style – Essay – Assignments	6
V	Presentation skills – a check list for presentation – verbal communication – non verbal communication	6
	TOTAL	30

Course Outcomes

CO1	Explain the Communication skills
CO2	Understood the elements of the communication model
CO3	Demonstrate an understanding of conversation skills
CO4	Outline the effective participation in small group interactions.
CO5	Prepared to deliver a speech

Textbooks

1	S. Hariharan, N. Sundarajan, SP Shanmugapriya, 'Soft skills' MJP Publishers, Chennai.
2	John seely The Oxford guide to writing and speaking. Oxford U.P. 1998, Delhi

Reference Books

1	Minippally, Methukutty, M.2001. Business Communication Strategies. 11 ^o Reprint. Tata McGraw – Hill, New Delhi
2	De Bono, Edward. 1993. Serious Creativity. Re print, Harper Business
3	Gardner, Howard, 1993, Multiple Intelligences:The Theory in Practice: A Reader Basic Book

ENVIRONMENTAL STUDIES									
Subject code	L	T	P	S	Credits	Inst. Hrs	Marks		
U232ES	2				2	2	CIA	External	Total
							25	75	100

Unit	Contents	Hrs
I	The Multidisciplinary Nature of Environmental Studies Definition, scope and importance-Renewable and non-renewable resources-Natural resources and associated problems.	2
II	Biodiversity and its Conservation Introduction – Definition-Biodiversity at global-national and local levels-India as a mega – diversity nation-Hot –spots of biodiversity-Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity-Waste land reclamation	6
III	Environmental Pollution Definition-Causes, effects and control measures of Air pollution, Climate change, global warming, acid rain, ozone layer depletion, nuclear, accidents and holocaust, case studies- Water pollution-Soil pollution- Noise pollution-Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution Disaster management: floods, earthquake, cyclone and landslides	8
IV	Social Issues and the Environment From Un-sustainable to sustainable development-Urban problems related to energy-Water conservation, rain water harvesting, watershed management-Resettlement and rehabilitation of people; its problems and concerns Case studies-Environment ethics: Issues and possible solutions Environment Protection Act-Air(Prevention and control of pollution) Act-Water (Prevention and control of pollution) Act-Wildlife Protection Act-Forest Conservation Act Issues involved in enforcement of environmental legislation Public awareness.	6
V	Human Population and the Environment Population growth explosion variation among nations-Family Welfare Programme-Environment and human health-Human Rights HIV/AIDS-Women and Child welfare-Role of information Technology in Environment and human health-Case Studies	8
TOTAL		30

GEC 1 - INDIAN ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT									
Subject Code	L	T	P	S	Credits	Inst. Hrs	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Unit	Contents								Hrs
I	Economic Development and Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.								12
II	Economic Development Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectoral Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.								12
Total								60	

Course out come	
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply
Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house,
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications,
2	Sukumoy Chakravathy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman,
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

Sec – A		Sec B	Sec C
2 Multiple Choice Questions from each unit (10 X 1 = 10)		2 questions from each unit	1 (a & b) question from each unit

GE C 2 - BUSINESS ECONOMICS

Subject Code	L	T	P	S	Cre dits	Inst. Hou rs	Marks		
	4				3	4	CIA	External	Tot al
							25	75	100

Learning Objectives

LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

Unit	Contents	Hrs
I	Introduction to Economics - Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.	12
II	Demand & Supply Functions - Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behaviour -Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	Theory of Production - Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium	12
V	Product Pricing - Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition-Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60

Course Outcomes

CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand and supply forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing

Textbooks

1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, .
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocol, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt.Ltd, Chennai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books

1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons,
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt.Ltd,
5	Saluram and PriyankaJindal, Business Economics, CA Foundation Study material.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://youtube.com/channel/UC69_P77nf5-rKrjcpVESqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAG E	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Sec – A		Sec B	Sec C
2 Multiple Choice Questions from each unit (10 X 1 = 10)	2 Multiple Choice Questions from each unit (10 X 1 = 10)	1 (a & b) question from each unit	1 question from each unit

Subject Code	L	T	P	S	Credits	Inst. Hrs	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To analysis of key process that influence the control and organisation management								
LO4	To develop overall team building and leadership qualities to achieve desired organisation objectives.								
LO5	To enable the students in understanding the control techniques of management								

Unit	Contents	Hrs
I	Management-Definition, Nature and Process – Functions – Management - A Science or an Art –levels of Management- Contribution of Henry Fayol, F.W Taylor, Peter F Drucker, Elton Mayo – MBE	12
II	Planning - Meaning, Purpose, Steps - Types of plan- Advantage and Limitations - Decision making – Types – Steps involved in Decision making.	12
III	Organization- Importance, Principles, Types of organization – Line, Staff and Line & Staff Organisation-Departmentation – Basis of Departmentation - Delegation – Elements – Problems - Centralization and Decentralization.	12
IV	Leadership – importance – traits - theories of leadership. Motivation – nature – importance - Theories of motivation –Maslow's Theory – Herzberg's Theory.	12
V	Co-ordination – Meaning – Definition – Nature – Types of co-ordination – Techniques - Co-ordination Vs Control - Controlling - Meaning and Importance, Steps in Controlling - Characteristics of an ideal control system – Techniques of control..	12
TOTAL		60

Course Outcomes	
CO1	Describe the principle of management and functions of management.
CO2	Explain the planning purpose and decision making techniques.
CO3	Understand the organisational structure and departmentation.
CO4	Gain the leadership qualities.
CO5	Determining the co – ordination and controlling units

Textbooks	
1	Balaji CD – Principles of Management – Margham Publications, Chennai.
2	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.

Reference Books	
1	Principles of Management by Jayasankar – Margham Publications.
2	Business Management by Sharma- Kalyani publishers
3	Business Management by Dr. C.B.Gupta - Sultan Chand & Sons.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		✓		✓		✓				
CO 2										
CO 3			✓		✓					
CO 4					✓				✓	
CO 5										
Sec – A						Sec B		Sec C		
2 Multiple Choice Questions from each unit (10 X 1 = 10)			2 questions from each unit			1 (a & b) question from each unit		1 question from each unit		

GEC 4- BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hrs	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment.								

Unit	Contents	Hrs
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Classification – Internal Vs External Environment – Interaction between Economic and Non Economic Environment	12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.	12
IV	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Policy – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12
V	Technological Environment Technological Environment – Meaning- Features of Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.	12
TOTAL		60

Course Outcomes	
CO1	Remember the concept between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive environment for business to operate technically.
Textbooks	
1	Balaji CD – Business Environment – Margham Publications, Chennai.
2	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
3	Francis Cherunilam, Business Environment, Himalaya Publishing House,
4	Dr. V.C. Sinha, Business Environment, SBPD Publishing House,UP.
5	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing
6	Rosy Joshi, SangamKapoor&PriyaMahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	NamithaGopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson. The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Sec – A		Sec B	Sec C
2 Multiple Choice Questions from each unit (10 X 1 = 10)	2 questions from each unit	1 (a & b) question from each unit	1 question from each unit

GEC 5 - INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hrs	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives

LO1	To enable students familiarise with the basics of International Trade.
LO2	To know the various theories of international trade.
LO3	To impart knowledge about balance of trades and exchange rates.
LO4	To gain knowledge about international institutions.
LO5	To gain insights on World Trade Organisation

Unit	Contents	Hrs
I	Introduction to International Trade – Meaning – Definition – Difference between Internal and International Trade – Importance of International Trade in the Global context	12
II	Theories of International trade: Classical theories - Adam Smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher – Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.	12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12
		60

Course Outcome

CO1	Distinguish between the concept of internal and international trade
CO2	Define the various theories of international trade
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.

Textbooks

1	Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai -04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi - 92
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group -Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd
5	BimalJaiswal&Richa Banerjee, Introduction To International Business.

Reference Books

1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications
3	PunamAgarwal and JatinderKaur, International Business, Kalyani Publications.
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02	PS03
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	3	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	10	10	10	10
TOTAL	15	10	15	10	12	10	10	2	2	2	2
AVERAGE	3	2	3	2	2.4	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Sec - A		Sec B	Sec C
2 Multiple Choice Questions from each unit (10 X 1 = 10)	2 questions from each unit	1 (a & b) question from each unit	1 question from each unit

Subject Code	L	T	P	S	Credits	Inst. Hrs	Marks		
							CIA	External	Total
3C06E6	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								

Unit	Contents	Hrs
I	Introduction to Business Communication- Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication – Business Letters: Need – Functions – Essentials of Effective Business Letters – Layout	12
II	Trade Enquiries- Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters	12
III	Banking Correspondence- Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	12
IV	Secretarial Correspondence- Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	12
V	Application Letters- Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	12
Total		60

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume

Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabavan Publication, New Delhi.
3	K.P.Singha, Business Communication, Taxmann, New Delhi. ✓
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books	
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd- New Delhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS O1	PSO 2
CO1	3	2	3	3	2	3	2	2	3	2
CO2	3	2	3	3	3	2	2	2	3	2
CO3	3	2	3	3	3	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2
Sec – A					Sec B				Sec C	
2 Multiple Choice Questions from each unit (10 X 1 = 10)					2 questions from each unit				1 (a & b) question from each unit	
									1 question each unit	

SECOND YEAR – SEMESTER – III
CORE – V: CORPORATE ACCOUNTING I

UOC305
U23COC305

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	To tal
	5				4	5	25	75	100

Prerequisite: Should have studied Financial Accounting in I Year

Contents		Hrs
Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting – complete and partial underwriting.		15
Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.		15
Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation – methods of ascertaining profit or loss- basis of apportionment of expenses – steps involved in ascertaining profits.		15
Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation.		15
Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards -- Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies.		15
TOTAL		75
THEORY 20% & PROBLEMS 80%		

Course Outcomes		Cognitive level
CO1	To remember various provisions required for corporate accounting	K1
CO2	To present the financial statement as per IAS	K2
CO3	To calculate the value of goodwill and shares.	K3
CO4	To compare IFRS with IAS.	K4
CO5	To prepare final accounts of company as per the company's act.	K5&K6

Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M.Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books	
1	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff, Students Guide To Accounting Standards, Taxmann, New Delhi
3	Prof.Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

COs	POs						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	5	3	2	4			
CO2	4	4	4	4	3	3	
CO3	4		4	3		5	
CO4	4		4	3	3		
CO5	5	4	4	3	3	2	

Signature

CORE – VI: COMPANY LAW SEMESTER – III
U23COC 306

0230C 3

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	Externa I	Total
	5				4	5	25	75	100
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								15
II	Formation of Company Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association – Certificate of Incorporation – Prospectus – Contents – Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								15
III	Company Meeting Company meetings – meeting – classification of meetings – nature – objectives – requisites for a valid meeting – proxies – resolutions – meaning – kinds – minutes of meeting.								15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects								15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								15
TOTAL								75	
Course Outcomes								Cognitive level	
01	To gain knowledge about company law 1956 and companies act 2013								K1
02	To explain the legal frame work governing the formation and functioning of companies								K2
03	To apply provisions of company law the real world business scenario								K3
04	To analyse the implication of company law on business decisions and provisions								K4
05	To evaluate the effectiveness of various legal provisions in protecting stakeholders interest								K5&K6

Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida

Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

COs	POs					
	PO1	PO2	PO3	PO4	PO5	PO6
CO1	4				4	
CO2	4		2		4	
CO3	3			3	4	
CO4	2		4	2	4	
CO5	2		4		3	5

24/9/24

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Unit	Contents								Hrs
I	Marketing Definition – Evolution of marketing concept - Features of Marketing — Marketing Functions. Market Segmentation.								12
II	Buyer Behaviour: Determinants of Consumer buying behaviour – Product – Product Classification-Product Policy - Product mix: Factors Influencing Product Mix – Major Product Mix Strategies – Product life cycle – New Product Development – Product Diversification – Elimination.								12
III	Price – Objectives – Factors determining pricing –Procedure for Price Determination – Pricing Policy- Kinds Pricing.								12
IV	Promotion - Channels of distribution – Kinds of Middlemen – Services Rendered by Wholesalers – Services of the Retailers - Forms of Promotion: Sales Promotion – Personal Selling – publicity – Public Relation – Advertising Media – Advantages & Disadvantages.								12
V	Modern Marketing: E marketing: Meaning – Business Models Associated with E-Marketing – Websites Associated with E-Marketing Benefits - Limitations of E-Marketing – Scope of E-Marketing- Limitation – Green Marketing – Digital Marketing – Online marketing.								12
TOTAL								60	
Course Outcomes								Cognitive level	
01	Understanding of the marketing concept.								K1
02	Identify the challenges associated with creating a successful new product.								K2
03	Understand the primary factors to be considered in pricing.								K3
04	Understand the channels of distribution and why organizations use them.								K4
05	Describe the stages of consumer buying process, consumer awareness and protection.								K5&K6

Textbooks	
1	Marketing management by R.S.N Pillai & Baghavathi, S.Chand Publications, 2017
2	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
Reference Books	
1	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

COs	POs						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	4	3	3	2	3	2	3
CO2	3	3	3	4	2	4	4
CO3	3	2	3	4	3	4	2
CO4	3	4	3	3	3	3	3
CO5	2	3	4	3	4	4	2

24/8/24

GEC - I - INSURANCE AND RISK MANAGEMENT U23COGE3:1

EXAMEN 0230

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
it	Contents								Hrs
	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.								12
	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.								12
	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
	Risk Management Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.								12
	IRDA Act 1999 Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.								12
	TOTAL								60

Course Outcomes	Cognitive level
Identify the workings of insurance and hedging	K1
Evaluate the types of insurance policies and settlement	K2
Settle claims under various types of general insurance	K3
Know the protection provided for insurance policy holders under IRDA	K4
Evaluate the assessment and retention of risk	K5& K6

1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N.Premavathy - Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N.Mishra&S.B.Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, N
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, Indi

Reference Books

1	JohnC.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley&sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications Mumbai.
3	Dr.Sunilkumar, Insurance and Risk Management, Goltatia publisher New Delhi.
4	NaliniPravaTripathy, PrabirPaal, Insurance Theory & Practice, Prent Hall of India.
5	AnandGanguly - Insurance Management, New Age International

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?e=PageNo108&flag=1

COs	POs						
	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	4	2		2
CO2	2	3	2	4	2	1	
CO3	5	3	2	4	2	2	
CO4	3	3	2	2	3		
CO5	2	3	4	3	2	2	1

20/9/24

SEC-II- FORMS USED IN BUSINESS - PRACTICAL - U23C03FBP

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
							25	75	100
Unit	Contents								Hours
I	Banking forms- Filling up of application for new bank account-Individual – Joint account- Deposit Forms – Withdrawal Forms – Cheque – Application for Demand Draft.								
I	Application for loans in Banks-Personal loan-Educational Loans- Housing Loans. Application for Cheque Book and Credit Cards- Form filling for RTGS-NEFT.								
I	Gate pass preparations- Invoice- Quotations – Purchase orders-credit note formats- debit note formats- Tax Invoice.								
& V	Unit-IV and Unit –V								
	List of Practical								
	1. Online application for PAN card- change or corrections in PAN card.								
	2. Online application for Aadhar Card and its corrections.								
	3. Getting E-Pay Slip.								
	4. Online application for IT Forms.								
	5. Online purchase and cancellation of an order.								
	TOTAL								

24/5/24

SECOND YEAR – SEMESTER – III
VALUE ADDED COURSE
VAC – ONLINE MARKETING

U23C030M

U030M

Code	Title of the Course	Cat	L	T	P	O	Cr	Hrs	Marks		
									CIA	Exl	Total
	ONLINE MARKETING - PRACTICAL		2				1	2	40	60	100

Section A	Section B
2x10=20	2x15=30

Maximum marks = 50
Viva voce = 5
Practical note book = 5
Total = 60.

LIST OF PRACTICALS:

1. Creating Logo and Brand name for their own organisation (through canva)
2. Creating own post to promote their product using Instagram
3. Creating advertisement campaign by using Face book
4. Creating advertisement campaign by using YouTube platforms
5. Using Whatsapp as a tool to conduct business and accept payments.

24/1/24

Course Outcomes ; Students will be able to

	Course Outcomes
01	Create their own logo and name.
02	Handle with their own Instagram ID.
03	Sell their products through online platform.
04	Promote their products using Face book and You tube
05	Create business account and payments through Whatsapp

SECOND YEAR – SEMESTER – IV
CORE – VII: CORPORATE ACCOUNTING – II

U00407

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
	5				4	5	CIA	External	Total
							25	75	100

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	15
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – capital reduction - Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.	15
III	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment –Liquidators Remuneration- Liquidator's Final Statement of Accounts.	15
TOTAL		75

Course Outcomes		Cognitive level
CO1	Identify various corporate entities and know their accounting procedures.	K1
CO2	To understand the legal requirements in preparation of financial statements of various business entities.	K2
CO3	To apply the accounting provisions in preparation of financial statements.	K3
CO4	To categorise types of amalgamation and types of liquidation and apply their legal requirements.	K4
CO5	To prepare the necessary accounts of companies on amalgamation, consolidation and on liquidation.	K5&K6

Textbooks	
1	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
2	S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
3	Dr.K.S.RamanandDr.M.A.Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
4	R.L.GuptaandM.Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
5	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol.II,S Chand & Sons, New Delhi.

Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof.MukeshBramhbut, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/1286

COs	POs						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3			3			
CO2	2	2	3	3			
CO3			2	4	2		1
CO4			4	3		1	
CO5		2	3		2	3	

27/3/24
 T.T.H.

SECOND YEAR – SEMESTER - IV
CORE – VIII: BUSINESS MATHEMATICS & STATISTICS

UOC408

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
	5				4	5	CIA	External	Total
							25	75	100

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	Hrs
I	Sets Introduction - Set operations - Union - Intersection - Difference - Complement - Venn diagram - Law of sets - Commutative, Associative, Distributive, Demorgan's law - Number of element in a set - Cartesian Product	15
II	Interest Profit and loss - Discount on bills - Pay roll - Wages - Commission - Simple interest and Compound.	15
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median - Quartiles - Deciles - Percentiles. Measures of Variation - Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	15
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation - Regression Lines and Coefficients.	15
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend - Seasonal Variation - Cyclical variations - Index Numbers - Aggregative and Relative Index - Chain and Fixed Index - Wholesale Index - Cost of Living Index.	15
TOTAL		75

Course Outcomes

CO1	To recall and list fundamental definitions, formulas and terms used in Business mathematics and Statistics.
CO2	To explain the ratios, measures of central tendency & dispersion.
CO3	To apply the tools of Business Mathematics and Statistics to solve practical business problems.
CO4	To analyse data using various statistical tools such as measures of central tendency & dispersion, correlation, regression, time series and index numbers.
CO5	To integrate various mathematical and statistical techniques to create reports and forecasts based on business data.

Textbooks

1	Dr.B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune

U23COC408

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4	Dr.S.Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics. Margham Publications, Chennai

Reference Books

1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1											
CO2											
CO3											
CO4											
CO5											
TOTAL											
AVERAGE											

3 – Strong, 2- Medium, 1- Low

T. S. d

2mpro3

GEC - 1: BANKING THEORY LAW AND PRACTICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	Hrs
I	Commercial Banks – meaning, definition, functions, classifications and credit creation. Central Banking: functions – RBI – functions – Relationship of banker and customer – general relationship – special relationship	15
II	Types of Bank Accounts – fixed deposits – savings deposit accounts – current accounts – recurring deposit accounts – new deposit savings schemes – opening and closing of accounts – types of customers – individuals including minor, illiterate persons – married women – lunatics – joint stock companies - trust.	15
	Negotiable Instruments act – Types of negotiable instruments - Definition of a cheque – Distinction between Cheque and Bill of Exchange – Features of a cheque – types of cheque – Loss of cheque in transit - crossing – Kinds of crossing – Endorsement – Meaning – Kinds of endorsement.	15
	E-banking – Electronic delivery channels – Facts of E-Banking – Advantages of E-Banking – Constraints in E-Banking – Various activities under E-Banking.	15
	Recent Trends in Banking Sectors – Mobile Banking – Features – Advantages – Drawbacks – EFT(Electronic Fund Transfer) – Real Time Gross Settlement (RTGS) System – Advantages.	15
TOTAL		75

Course Outcomes		Cognitive level
CO1	Define theoretical structure of banking.	K1
CO2	Explain the function of commercial banks.	K2
CO3	Describe banker and customer relationship.	K3
CO4	Make use of modern banking services like e-banking.	K4
CO5	Understand the procedure of mobile banking.	K5&

Textbooks	
1	Banking Theory, Law & Practice E. Gordon and N. Nataraj Himalaya Publication. Company, New Delhi.
Reference Books	
1	Banking Theory, Law & Practice – Sundaram and Vars Sultan Chand
2	Banking Theory, Law & Practice – S.M. Sundaram Meenakshi Publications, Karaikudi.
3	Banking Theory, Law & Practice: B.Santhanam, Ma Publications
NOTE: Latest Edition of Textbooks May be Used	

COs	Pos					
	PO1	PO2	PO3	PO4	PO5	PO6
CO1	4	3	3	3	2	3
CO2	3		2	2	3	3
CO3		2	3	2	3	2
CO4	2	2	3	3	3	2
CO5	4	2	3	3	3	2

T.T-2
03/01/26

24/1/24

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100
Unit	Contents								No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.								9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.								9
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.								9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.								9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.								9
TOTAL									45

Course Outcomes		Cognitive level
01	Remember and recall aspects in consumerism	K1
02	Identify the reasons for consumer exploitation	K2
03	Discover the rights and duties of a consumer	K3
04	Create an environment which protects the consumers in India	K4
05	Critically appraise the consumer Protection Act	K5 & K6

Textbooks	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA

Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

COs	Pos						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	2	3	2	
CO2			4	4	4	3	3
CO3	3	3	3	2	2	2	3
CO4	2	3	3	2	2	3	3
CO5	2	2	2	2	3	3	3

T.T.

24/8/24

U2304SSP

SECOND YEAR – SEMESTER – IV

U04SSP

**SEC III – SOFT SKILLS FOR CAREER
DEVELOPMENT – PRACTICAL**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To impart communication skills among the students.								
Unit	Contents						No. of Hours		
	List of Practical. 1. Reading an article from journals/ magazine/text books 2. Listening an audio , listening a lecture, seminar and workshop 3. Mock interview 4. Group Discussion 5. Role Playing Note : Practical only								



IDSEC - BANKING PRACTICES

U04IDC

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				1	2	25	75	100
Unit	Contents								
I	UNIT -I Commercial Banks – meaning –definition- functions- Relationship of Banker and Customer – general relationship – special relationship								
II	UNIT -II Types of customers – individuals including minor- illiterate persons – married women – lunatics – joint stock companies - trust.								
III	UNIT -III Types of Bank Accounts – fixed deposits – savings deposit accounts – current accounts – recurring deposit accounts – new deposit savings schemes – opening and closing of accounts.								
IV	UNIT -IV Negotiable Instruments act – Types of negotiable instruments - Definition of a cheque – Features of a cheque – types of cheque – Crossing – Kinds of crossing – Endorsement – Meaning – Kinds of endorsement.								
V	UNIT -V E-banking – Facts of E-Banking – Advantages of E-Banking – Constraints in E-Banking – Electronic Delivery Channels – Electronic Cheque – Advantages – Smart Card – Mobile banking.								
	TOTAL								

Book Recommended:

Banking Theory, Law & Practice E. Gordon and N. Natarajan – Himalaya Publication. Company, New Delhi

Reference books:

1. Banking Theory, Law & Practice – Sundaram and Varshney, Sultan Chand
- 2.. Banking Theory, Law & Practice: B.Santhanam, Margham Publications

SEC A - 15 marks one questions from each unit with alternative choic

Unit 1	2 Theory Question
Unit 2	2 Problem Questions
Unit 3	2 Problem Questions
Unit 4	2 Problem Questions
Unit 5	2 Problem Questions

T.S. d

2-10-21

SEMESTER – V
CORE – IX: COST ACCOUNTING – I

U23COC507

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				6	6	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								

Unit	Contents	Hrs
I	Introduction to Cost Accounting Definition, Objectives and Principles of Cost Accounting – Cost Accounting vs Financial Accounting – Installation of Costing System – Classification of Costs– Various methods of Costing.	18
II	Cost Sheet and Reconciliation Preparation of Cost Sheet - Elements of Cost- Tenders & Quotations - Reconciliation of Cost and Financial Accounts .	18
III	Material Costing Material Control – Meaning and Objectives – EOQ – Computation of Stock Levels - Issue of Materials – Pricing of Material issues – FIFO – LIFO – Base Stock Method – Simple and Weighted Average Method.	18
IV	Labour Costing Computation of Labour Cost – Calculation of Wage Payments – Labour Cost to the employer - Time and Piece Rate System – Incentives: Different Methods of Incentive Payments, Halsey, Rowan, Taylor's and Merrick's – Labour Turnover : Meaning, Causes and Measurement.	18
V	Overheads Costing Definition, Classification, Allocation and Apportionment of Overheads – Basis of Apportionment: Primary distribution - Secondary Distribution: Repeated distribution method, Simultaneous Equation Method - Absorption of Overheads: Methods of Absorption of Overheads, Direct Material Cost, Direct Labour Cost, Prime Cost Method, Direct Labour Hour Method, Computation of Machine Hour Rate.	18
	TOTAL	90

Theory : 20% & Problems : 80%

A. Tejuel

Course Outcomes

CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.

Textbooks

1	T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
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Reference Books

1	Jain S.P. and Narang K.L. Cost Accounting, , Kalyani Publishers, New Delhi,
2	Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOT	15	10	13	10	10	10	10	10	15	10	10
AVG	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

A. Jayaraj

SEMESTER - V
CORE - X: INCOME TAX THEORY, LAW AND PRACTICE- I

U23C0C508

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				5	6	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act, 1961.								
LO2	To assess the residential status of an assessee and the incidence of tax.								
LO3	To compute taxable income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								

Unit	Contents	Hrs
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Types of Assessee – Incomes Exempted under Section 10.	18
II	Residential Status Residential Status – Residential Status of an Individual – HUF Company – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	18
III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	18
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self- Occupied Property–Amenities–Deductions.	18
V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	18
TOTAL		90

Theory : 20% & Problems : 80%

SEMESTER - V
CORE XI : FINANCIAL MANAGEMENT

U23COC509

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								

Unit	Contents	Hrs
I	Introduction of Financial Management Meaning, Definition, Objectives, Components, Functions of Financial Management – Finance: Sources of Financing - Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization.	15
II	Capital Structure Meaning, Definition, Theories and Factors determining Capital Structure, Various approaches of Capital structure. Cost of Capital Meaning, Methods, Cost of Debt, Cost of Preference Capital, Cost of Equity Capital, Cost of Retained Earnings, Composite Cost of Capital (WACC).	15
III	Capital Budgeting Meaning, Process, Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods: Payback Method, Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV), Internal Rate of Return – Profitability Index.	15
IV	Leverage Meaning , Significance and Types: Operating Leverage , Financial Leverage, Combined Leverage and its Degree of Operations Dividend Policies Meaning, Factors Affecting Dividend Policies– Provisions On Dividend Payment In Company Law – Dividend Models: Walter's Model, Gordon's Model , Modigliani & Miller (MM) Model.	15
V	Working Capital Management Meaning, Importance, Factors Influencing Working Capital, Operating Cycle - Management of Current Assets: Cash, Inventories, and Accounts Receivables	15
TOTAL		75

Theory 20% & Problems 80%

A. Tejuelo

Course Outcomes

CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.

Textbooks

1	T.Srinivasan, Essentials of Financial Management – Vijay Nicole Imprints Pvt Ltd., Chennai
2	A.Murthy, Financial Management, , Margham Publications, Chennai.

Reference Books

1	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
2	I.M.Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOT	15	12	13	10	15	10	13	13	15	10	11
AVG	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

A. Jeyaraj

SEMESTER - V
DISCIPLINE SPECIFIC ELECTIVE 1/1:
COMPUTER APPLICATION IN BUSINESS – PRACTICAL

U23C04E5:1P

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			4		3	4	25	75	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To understand the basic concepts of a word processing package								
LO3	To understand and apply the basic concepts of PowerPoint presentation.								
LO4	To understand and apply the basic concepts of accounting package								
LO5	To generate electronic mail for communicating in an automated office for business environment.								

Unit	Contents	Hrs
I	WORD PROCESSING - Create a Word Document - Prepare an Application Letter and Business letter. - Create a Table.	12
II	MS POWERPOINT - Create a new presentation. - Show Transition & Animation effect. - Show Rehearses effect.	12
III	ACCOUNTING PACKAGES - Create a new company. - Create Groups and Ledger accounts. - Create Voucher	12
IV	- Create Stock Categories - Create Stock Groups - Create Stock Item	12
V	- Create cost centres and allocate expenses accordingly. - Create Cost Categories - Cost Tracking	12
	TOTAL	60

PRACTICAL 100%

A. Tejwade

Course Outcomes

CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding the basic concept of MS-EXCEL.
CO5	Understand and apply the basic concepts of Accounting packages

Textbooks

1	Sanjay Saxena , MS Office 2007 Vikas Publishing house Pvt Ltd.,
2	Dr.P.Rizwan Ahmad., Tally ERP 9, Margham Publications, Chennai.

Reference Books

1	Srinivasa Vallaban , Computer Application In Business – Sultan Chand, Delhi.
2	R Parameswaran, Computer Application in Business - S. Chand Publishing,UP.
3	Gupta, Swati,Office Automation System, Lap Lambert Academic Publication. USA.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOT	15	12	15	10	13	10	13	10	15	10	12
AVG	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

A. Jayaraj

SEMESTER - V
DISCIPLINE SPECIFIC ELECTIVE 1/2:
E COMMERCE

U23C04E5:2

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To Understand the Concept of E – Commerce								
LO2	To Know the E – Business Models								
LO3	To analyse the impact of E-Commerce on Marketing								
LO4	To Gain knowledge about various types of E – Payment System								
LO5	To Acquire concept of M-Commerce								

Unit	Contents	Hrs
I	Introduction to E -Commerce E – Commerce: Meaning, Definition, Features, Functions, Scope, Advantages and Disadvantages of E-Commerce, Opportunities and Challenges of E-Commerce – Difference Between Traditional and E-Commerce.	12
II	Business Models Meaning , Features, Types of Business Models – B2B: Models - Advantages and Disadvantages – B2C: Advantages and Disadvantages – C2C: Advantages and Disadvantages – C2B: Advantages and Disadvantages – Brokerage Model - Value Chain Model - Advertising Model and other Models.	12
III	E – Marketing Meaning, Objectives, Importance or advantages, Disadvantages, Impact of E – Commerce on Marketing – E –Banking: Functions, Importance, Forms of E – Banking, Advantages, Recent Trends and Marketing Strategies of E -Banking – E – Advertising: Methods, advantages and Disadvantages.	12
IV	E-Payment Meaning, Risk in E- Payment System – Requirements for E-Payment – Types of E – Payment System – Digital Token Based Payment System: Types – Issues – Credit card Payment System – Smart card Cash Payment System – Micro Payment System – Advantages and Disadvantages - Electronic Cash – Merits and Demerits.	12
V	E – Finance and M-Commerce Areas of E Finance – Scope of E – Finance – Importance – Advantages. M-Commerce: Meaning, Definition, Characteristics, Advantages and Disadvantages of M-Commerce- Applications of M-Commerce – Growth OF Global Mobile Commerce – Problems of M – Commerce.	12
TOTAL		60

A. Jeyaraj

Course Outcomes	
CO1	Explain the features and functions of E-Commerce
CO2	Discuss the various methods of Business Models
CO3	Summarise the concept of E – Banking Services
CO4	Describe the risk involved in E – payment system
CO5	Analyse the areas of E – Finance

Textbooks	
1	Study material attached for 1 to 5 units.
2	Joseph P. T., E - Commerce – An Indian Perspective -

Reference Books	
1	Jaiswal S., E-Commerce – Galgotia Publications Pvt. Ltd.,
2	Mohammad Mahmoudi Maymand, E-Commerce – Deep and Deep Publications 2005
3	Murthy C.S.V., E-Commerce - Concepts, Models and Strategies – Himalaya publishing house.,

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOT	15	13	13	12	13	10	13	13	15	10	12
AVG	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

A. Jeyaraj

SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE – 2/1 :
FINANCIAL SERVICES

U23C09E5:3

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives

LO1	To impart knowledge on the role and function of the Indian financial system.
LO2	To enrich their knowledge on key areas relating to management of financial products and services
LO3	To familiarize students about Venture Capital, Leasing.
LO4	To make them understand the Credit Rating system.
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.

Unit	Contents	Hrs
I	Introduction to Financial Services Financial Services: Meaning, Scope, Features, Importance, Classification of Financial Service Industry – Causes for Financial Innovations – New Financial Product and Services – Challenges facing the Financial Service Sector – Present Scenario.	12
II	Merchant Banking Meaning, Classification of Merchant Banking – Merchant Bank and Commercial Bank, Services of Merchant Banks, Qualities of Merchant Bankers –Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Problems of Merchant Bankers.	12
III	Hire Purchase, Leasing and Venture Capital Hire Purchase: Meaning, Features of Hire Purchase agreement, Legal Position. Leasing: Steps involved in leasing, Types of Leasing, Advantages and Disadvantages of Leasing, Difference Between Hire Purchase and Leasing. Venture Capital: Meaning, Features, Scope, Importance, Methods Venture Financing.	12
IV	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, - Importance of Mutual Fund- Mutual Fund in India – Recent for slow growth – Future of Mutual fund industry.	12
V	Factoring, Forfeiting and Credit Rating Factoring: Meaning, Functions, Types of Factoring, Benefits. Forfeiting: Meaning, Benefits, Factoring Vs Forfeiting. Credit Rating: Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE.	12
	TOTAL	60

A. Jayaram

Course Outcomes	
CO1	Summarise the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.

Textbooks	
1	E.Gordon and K.Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.

Reference Books	
1	B. Santhanam, Financial Services, Margham Publications, Chennai.
2	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
3	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.

Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOT	15	13	13	12	13	10	13	13	15	10	12
AVG	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

A. Jayaraj

SEMESTER - V
DISCIPLINE SPECIFIC ELECTIVE – 2/2:
INTERNATIONAL TRADE

U23COGE5:4

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarize with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organization								

Unit	Contents	Hrs
I	Concept and Theories of International Trade Meaning, Features, Advantages and Disadvantages, Causes for growth of International Trade, Complexities of International Trade, Difference between Internal and International Trade. Adam Smith's theory of Absolute cost Advantage, Ricardo's theory of Comparative Cost, Haberler's Opportunity Cost theory, Heckscher Ohlin's Modern theory.	12
II	Balance of Trade and Payment Balance of Trade: Meaning, Definition, Features, Types – Balance of Payments: Meaning, Definition, Nature, Structure, Major Components – Disequilibrium- Types – Causes – Remedies - Difference between BOP & BOT	12
III	Trade policy Free trade - Arguments for and against free trade- Protection – Arguments for and against protection - Tariff: Meaning, Types and its effects – Trade barriers. Export procedure – Export finance – EXIM - ECGC	12
IV	Foreign exchange Meaning – Problems Of Foreign Exchange – Methods Of Foreign Payments – Foreign Exchange Market – Functions – Rate Of Exchange – Foreign Exchange Control – Direct Methods – Indirect Methods.	12
V	International Financial and Development Institutions IMF - Objectives – Functions – Organisation lending operations of IMF —IBRD (World bank) : Objectives, Functions and Other activities of IBRD - WTO: Objectives and Functions - –ADB- IDA – IFC –UNCTAD	12
	TOTAL	60

A. Jayaraj

Course Outcomes

CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.

Textbooks

1	S Sankaran , International Trade, Margham Publication, Chennai
2	Dr.C.D.Balaji., International Trade – Margham Publications, Chennai

Reference Books

1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
3	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-t-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOT	15	10	15	10	12	10	10	10	10	15	10
AVG	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

A. Tejmur

SEMESTER - V
SKILL ENHANCEMENT COURSE :
SPREADSHEET FOR BUSINESS – PRACTICAL

U 23 605 SBP

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	25	75	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								

Unit	Contents
I	- Create a new workbook. - Enter data into the cells. - Format text, Bold, Italic, underlines.
II	- Adjust column width and row height. - Apply number formats, currency, percentage & date. - Use Auto fill.
III	- Insert and delete rows & Column. - Use basic formulas: SUM, AVERAGE, MIN, MAX. - Apply cell borders & shading.
IV	- Merge and split cells. - Sort data in ascending or descending order. - Filter data using Auto filters.
V	- Create a chart. - Use - find and replace icon to modify data. - Set a password to open or modify a workbook.

Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests in Ms-Excel.
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
CO5	Develop Trending Application Using MS-Excel

Textbooks	
1	Sanjay Saxena - MS Office 2007 - Vikas Publishing house Pvt Ltd.,
Reference Books	
1	Srinivasa Vallaban – Computer Applications in Business - Sultan Chand.

A. Jayaraj

SEMESTER - VI
CORE - XIII:
COST ACCOUNTING - II

U23C00611

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								

Unit	Contents	Hr
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	18
II	Contract Costing Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c – completed and in completed contracts..	1
III	Process Costing Process Costing – Meaning – Features of Process Costing – Process costing vs job costing –Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain – (simple problems) – Production process Accounts.	1
IV	Operation Costing Operation Costing – Meaning – Operating Costing in service industries – Transport Costing – Power Supply Costing– cinema theatre – lodge -Simple Problems only.	1
V	Standard Costing Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	1
	TOTAL	9

Theory : 20% & Problems : 80%

T.T. 2

A. Tejwani

Course Outcomes	
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.

Textbooks	
1	T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.

Reference Books	
1	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
2	Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand publications, NewDelhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOT	15	15	15	10	13	15	13	13	15	10	12
AVG	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

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SEMESTER – VI
CORE – XIV:
MANAGEMENT ACCOUNTING

U23 coc612

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100

Learning Objectives

LO1	To understand basics of management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.

Unit	Contents	Hrs
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	15
II	Financial Statement Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	15
III	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 - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3.	15
IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Zero Base Budget.	15
V	Marginal Costing Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo.	15
	TOTAL	75

Theory : 20% & Problems : 80%

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A. Tejwade

CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.

Textbooks	
1	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications,Chennai

Reference Books	
1	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai
2	R.S.Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
	RSN Pillai & Bhagavathi., Cost Accounting – S.Chand Publications Delhi.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOT	15	11	13	10	15	10	13	13	15	10	12
AVG	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

A. Jayaraj

U23COC613

CORE – XV:
INCOME TAX LAW AND PRACTICE – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				5	6	25	75	100

Learning Objectives

LO1	To understand provisions relating to capital gains
LO2	To know the provisions for computation of income from other sources.
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4	To learn about assessment of individuals
LO5	To gain knowledge about assessment procedures.

Unit	Contents	Hrs
I	Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	
II	Income From Other Sources Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.	
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	
IV	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).	
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – ~~Related Return~~ – Defective Return – Signing of Return – Permanent Account Number (PAN) <i>Belated Return</i>	
	TOTAL	

Theory : 20% & Problems : 80%

T. T. d.

A. Jayaraj

Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.

Textbooks	
1	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.

Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOT	15	12	13	10	13	10	13	13	15	10	12
AVG	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

A. Jayaraj

SEMESTER - VI
DISCIPLINE SPECIFIC ELECTIVE – 3 /1
AUDITING

U23C0GE6:1

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	To acquire basic Principles of Auditing								
LO2	To know about various aspects of internal audit.								
LO3	To study the importance of vouching								
LO4	To understand basic qualifications of company auditor								
LO5	To learn the concept of investigation.								

Unit	Contents	Hrs
I	Auditing – Meaning – Principles- Distinction Between Book Keeping, Accounting And Auditing - Qualification and Qualities of Auditor – Advantages – Limitations – Objects of Audit.	12
II	Internal Control – Internal Audit – Internal Check Regarding Cash Receipt, Cash Payments, Wages , Sales, Purchase, - Audit Planning – Audit Programme – Working Paper – Audit Files – Audit Note Book.	12
III	Vouchers – Register of Voucher- Importance of Vouching- Vouching of Cash Transactions-Vouching Procedure – Vouching Audit Of Trading Transactions: Purchase, Sales – Vouching of Impersonal Ledger – Vouching Procedure – Verification And Valuation of Asset and Liabilities : Land , Building, Furniture, Trade Creditors, Bills Payable.	12
IV	Company Audit – Appointment , Qualifications And Removal of Auditors – Status of An Auditor- Rights And Duties –Liabilities of An Auditor – Types of Companies-Audit of Issue of Share Capital.	12
V	Investigation : Difference Between Auditing And Investigation - Professional Ethics – Code of Conduct For Professional Accountants-Audit Report – Auditing In EDP Environment- Features – Advantages – Limitations.	12
	TOTAL	60

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A. Tejwade

FIELD VISIT: Visiting an Auditor's office

Course Outcomes	
CO1	Understand generally accepted auditing principles and process of auditing.
CO2	Understand generally accepted auditing standards and the professional and ethical responsibilities of the independent public accountant.
CO3	Demonstrate knowledge of collection of audit evidence and preparation of audit work papers and report.
CO4	Explain the fundamental concept of auditing.
CO5	Understand the internal audit process and can work in such situation.

Textbooks	
1	Practical Auditing B.N.Tandon S.Sudharsanam S.Sundharabahu, S.Chand Publication 2014

Reference Books	
1	Auditing Principles and Practices by Pradeep Kumar, Baldev Sachdeva, Jagwant Singh, Kalyani Publication, 2014.
2	Auditing by Dinkar Pagare- Sultan Chand & Sons
NOTE: Latest Edition of Textbooks May be Used	

MAPPING OF OUTCOMES:

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1		2					4	2		
CO 2	3				2		3			4
CO 3	3						3			
CO 4								3		
CO 5	3									

A. Tejwani

SEMESTER - VI
DISCIPLINE SPECIFIC ELECTIVE – 3/2 :
HUMAN RESOURCE MANAGEMENT

U 2306E 6:2

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	To understand aspects relating to Human resource management								
LO2	To know strategies relating to Human Resource management								
LO3	To be acquainted with Industrial Relations Policy.								
LO4	To learn about organisation culture								
LO5	To assimilate knowledge on employee welfare.								

Unit	Contents	Hrs
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.	12
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.	12
IV	Organisational Development Collective Bargaining Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining	12
V	Employee welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.	12
	TOTAL	60

A. Tejpal

CO	Course Outcomes
CO1	Remember and recall concepts of Human resource management
CO2	Choose appropriate strategies for human resource management
CO3	Compare and contrast various industrial relations policy.
CO4	Determine appropriate organisation culture.
CO5	Formulate strategies for employee welfare.

	Textbooks
1	C.D.Balaji., Human Resource Management – Margham Publications , Chennai. (for Unit 1,3,4 and 5)
	For Unit 2 – Study Material attached

	Reference Books
1	P.Subba Rao – Personnel and Human Resource Management – Himalaya Publishing House
2	Dr.J.Jayasankar – Human Resource Management – Margham Publications, Chennai.
3	C.B.Gupta – Human Resource Management – Sultan Chand & Sons , Delhi
4	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	

	Web Resources
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOT	15	12	13	10	13	10	13	13	15	10	12
AVG	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE –4/1:
ENTREPRENEURIAL DEVELOPMENT

U23 COGE 6:3

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
	4				3	4	CIA	External	Total
							25	75	100
Learning Objectives									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								

	Contents	Hrs
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneur– Traits – Classification – Functions of entrepreneur –Role of entrepreneur in economic development- Women entrepreneur and problems- Social entrepreneur- difference between entrepreneur and intrapreneur- factors influencing entrepreneurial growth.	12
II	Design Thinking Opportunity , identification and selection- need for opportunities – identification and selection – Business opportunities in various sectors – identification of business opportunities – sources of ideas – identification – selection – entrepreneurial motivation – meaning factors – thinking process – creativity – invention – innovation.	12
III	Setting Up an Enterprise Step in Setting Up of a small business – Forms of business ownership – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – selection of an appropriate form of ownership –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	12
IV	Formulation of Business Plan And Project Report: Meaning of Business Plan – Contents – Significance of Business Plan – Formulation Concept of Project Appraisal – Methods of Project Appraisal – Sources of Finance.	12
V	MSME's and Support Institutions Intitutional finance to entrepreneur – commercial banks and other financial intuitions – IFCI, SFC, IDBI intuitional support to entrepreneur – NSIC, SIDO, SSIB, DICs, TCOs, Industrial estate- Taxation benefit to SSIs – Entrepreneurial development programme- Objectives, Phases. <i>(institutional)</i>	12
TOTAL		60

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A. Jayashree

Course Outcomes	
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs

Textbooks	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.

Reference Books	
1	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
2	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
3	E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.interaction-design.org/literature/topics/design-thinking
2	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3	http://www.msme.gov.in/

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOT	15	12	13	10	13	10	13	13	15	10	12
AVG	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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SEMESTER – V¹
DISCIPLINE SPECIFIC ELECTIVE – 4/2
INVESTMENT MANAGEMENT

U23CAG E6:4

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To provide knowledge of investment management								
LO2	To develop skill for risk and return analysis.								
LO3	To gain basic knowledge about primary and secondary market.								
LO4	To acquire the basic concept of depository system.								
LO5	To know the importance of portfolio management								

	Contents	Hrs
I	Introduction to Investment Meaning, Definition, Objectives of investment - Classification of investment - Investment and speculation - Investment and gambling – Investment process – Factors Favourable for Investment – Investment Alternatives.	12
II	Risk Return Concept Meaning – Causes – Classification – Risk management – Return on investment – Factors determining the return on investment – Traditional VS modern approach. Beta – Standard deviation – Expected Return (simple problems)	12
III	Industrial securities market New issue market - Relationship between primary market and Secondary market - Functions of new issue market - Methods of floating new issue - Players in NIM - Problems of NIM - Secondary market – Meaning – Definition - Characteristics of stock exchange - Control over stock exchange - Listing of securities – Advantages - Procedures - Functions of stock exchange - Kinds of brokers stock exchange.	12
IV	Depository system Meaning, Definition, Objectives, Process of dematerialisation - Depository system in India - Problems of depository system in India - Measures taken by the government to promote demat trading - SEBI depository and participants regulation act.	12
V	Portfolio Analysis and Selection Portfolio Construction - Approaches, Determination of Objectives – Selection of Portfolio, Modern Approach, Portfolio Markowitz Model: Simple diversification, Efficient Frontier. (Portfolio Return, Portfolio Risk, Standard Deviation, Variance, Covariance – Simple Problems)	12
TOTAL		60

THEORY: 80% PROBLEM : 20%

T. T. D.

A. Tejpal

Textbooks	
1	Dr L. Natarajan , Investment management - Margham publications

Reference Books	
1	Prasanna Chandra, Investment Analysis and Portfolio Management - Tata McGraw Hill Education Private Limited
2	V.K. Bhalla, Investment Management- S.Chand, Delhi
3	V.A. Avadhani, Investment Management - Himalaya Publishing House New Delhi

NOTE: Latest Edition of Textbooks May be Used

Course Outcomes:	
CO 1	Find the process of investment activities.
CO 2	Explain the factors determining the return on investment.
CO 3	Select various avenues of investment`
CO 4	Analyse the portfolio management.
CO 5	List the functions of security market.

MAPPING OF OUTCOMES

	PO 1	PO 2	PO 3	PO4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1							1			
CO 2		2		3						
CO 3				3			4			
CO 4						2			3	4
CO 5	3								3	

A. Jeyaraj

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SEMESTER – V
SEC :
GST FILING OF RETURNS – PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	25	75	100

OBJECTIVE:

To provide knowledge of investment management and to develop skill for investment analysis.

Online filing of GST returns:

GSTR-1: Outward Supplies Details.
GSTR-3B: Summary Return
GSTR-4: Composition Scheme.
GSTR-5: Non-RESIDENT Tax payers.
GSTR-6: Input Tax Credit, GSTR-8: E=Commerce Operator.
GSTR-10: Final Return

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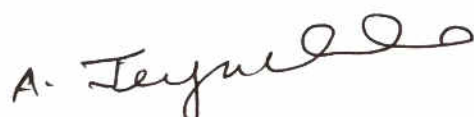
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SEMESTER - VI
PROFESSIONAL COMPETENCY SKILL
COMMERCE FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				1	2	25	75	100

Details	Hr
Accounting and Auditing Basic accounting principles and concepts - Partnership Accounts: - Corporate Accounting: Holding company accounts - Cost and Management Accounting- Human Resources Accounting;- - Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit.	6
Business Economics Meaning and scope of business economics - Demand analysis:- Consumer behavior - Market structure - Profit Management - National Income.	6
Business Management and Human Resource Management Principles and functions of management - Organization structure - Responsibility and authority: Motivation and leadership: Corporate governance and business ethics - Human resource management: Concept, role and functions of HRM; Human resource planning; ; - Performance appraisal including - Collective bargaining and workers' participation in management - Group dynamics; Stress management- Organizational Culture: Organizational development and organizational change.	6
Banking and Financial Institutions Overview of Indian financial system - Reserve Bank of India: - Banking sector reforms in India: Risk management - Financial markets: Money market; Capital market; Government securities market - Financial Institutions-Insurance	6
Income-tax and Corporate Tax Planning Basic Income-tax: - Transfer pricing Corporate Tax Planning: - Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations - Deduction and collection of tax at source; Advance payment of tax; E-filing of income tax returns.	6
TOTAL	30

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A. Tejpal 

OUTCOMES:

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

CO 1	Knowledge in the respective subjects.
CO 2	Attend the competitive exams like NET, TRB with confidence.
CO 3	Make use of handy source of multiple choice questions in various topics in commerce
CO 4	Acquire employment opportunities.
CO 5	Recall with their subjects.

Mapping of outcomes:

	PO1	PO2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1					✓	✓	✓	✓		✓
CO 2		✓								
CO 3		✓								
CO 4		✓								
CO 5		✓				✓				

A. Tejendra